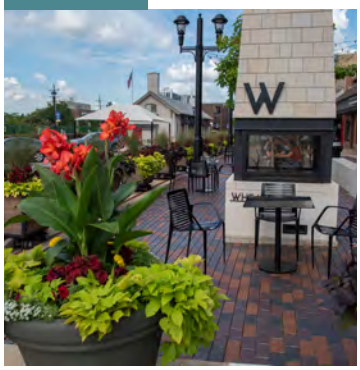
CITY OF
WHEATON
Illinois

ANNUAL BUDGET

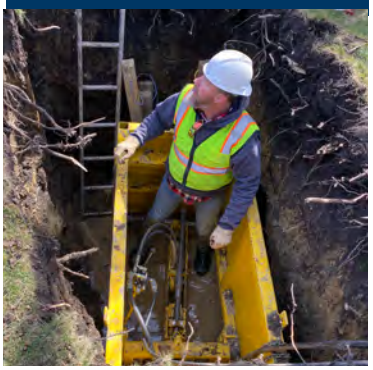
2024

January 1, 2024-December 31, 2024

















City of Wheaton, Illinois
Annual Budget
Calendar Year 2024
January 1, 2024 - December 31, 2024



303 West Wesley Street
Wheaton, Illinois 60187

City of Wheaton, Illinois
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City of Wheaton
Principal Officials
Calendar Year 2024 Budget

Mayor

Philip Suess
(Term Expires May 2027)

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 2027)

Bradley Clousing, At-Large
(Term Expires May 2027)

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
Princeton Youker	Police Chief
Robert Brill	Fire Chief
Joseph Tebrugge	Director of Engineering
Vincent Laoang	Director of Public Works
Patrick Keegan	Director of Information Technology
Jim Kozik	Director of Planning and Economic Development
Thomas Corrigan	Director of Building and Code Enforcement
Holly Schulz	Director of Human Resources
Susan Bishel	Public Information Officer
Dawn Didier	City Attorney

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City of Wheaton
Organizational Chart
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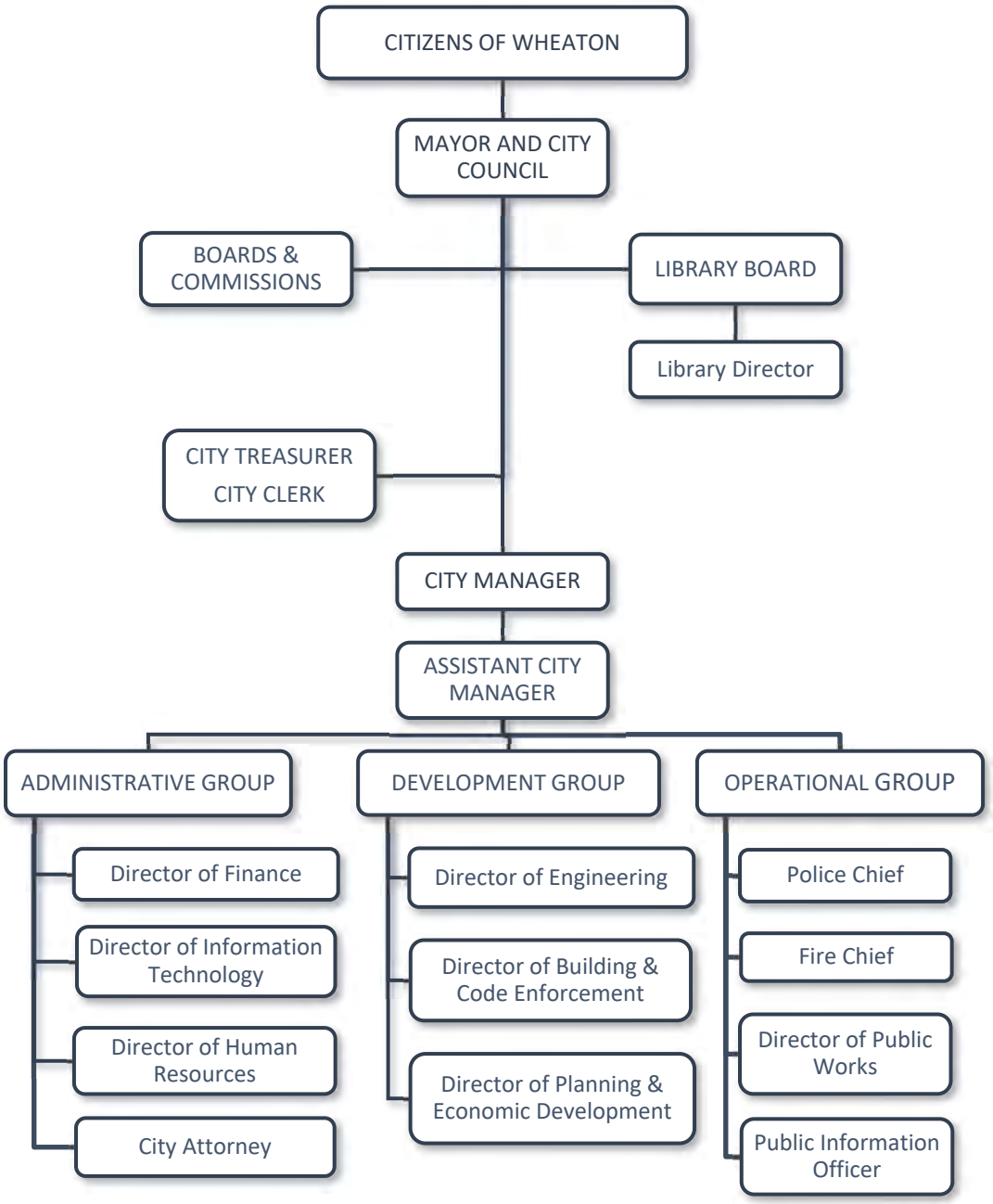


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GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

City of Wheaton
Illinois

For the Fiscal Year Beginning

January 01, 2023

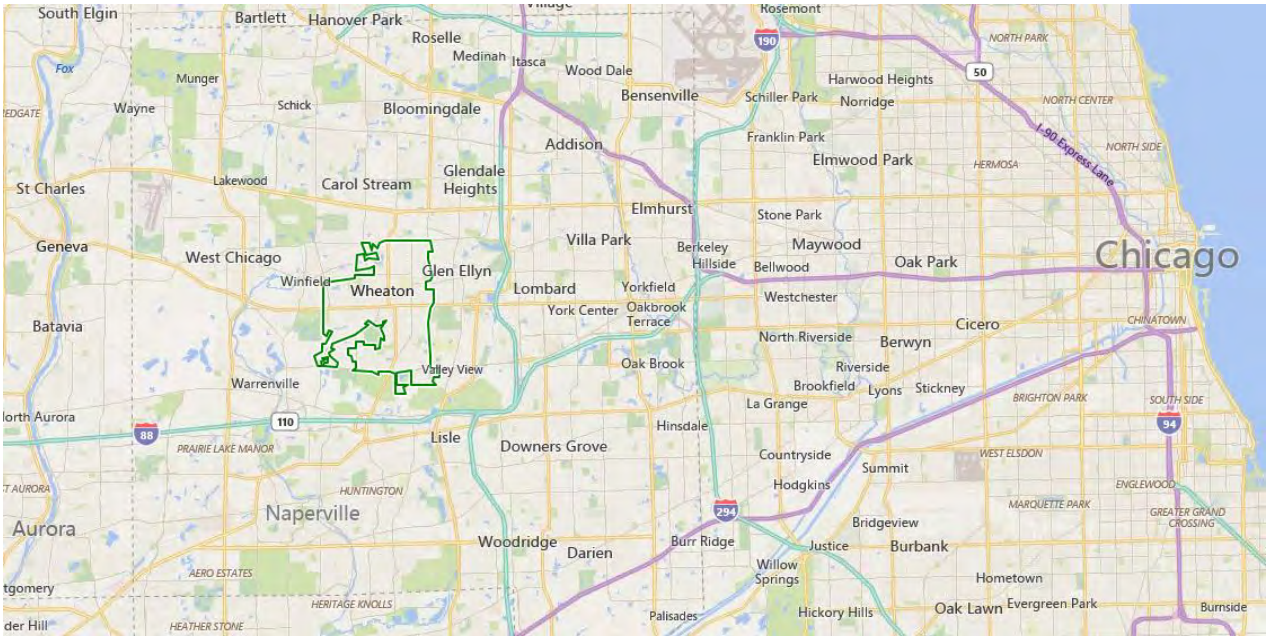
Christopher P. Morrill

Executive Director

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City of Wheaton, Illinois
Community Profile
Calendar Year 2024 Budget

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 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.



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 that produces community programs. The City owns a water distribution and wastewater collection system 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 304.10 full-time equivalent employees, including 69 sworn police officers and 39 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
Community Profile
Calendar Year 2024 Budget

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, which is where 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 immediately build. The region began to prosper, and Wheaton was 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 the 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 No. 1 spot in Illinois and No. 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 2024 Niche Best School District ranking placed Community Unit School District No. 200 17th in Illinois for the overall school district. 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 ranked Wheaton College 56th in their list of National Liberal Arts Colleges.

The Illinois Institute of Technology (IIT) has a branch campus, Daniel F. and Ada L. Rice Campus, in the City. 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.

City of Wheaton, Illinois
Community Profile
Calendar Year 2024 Budget

Transportation

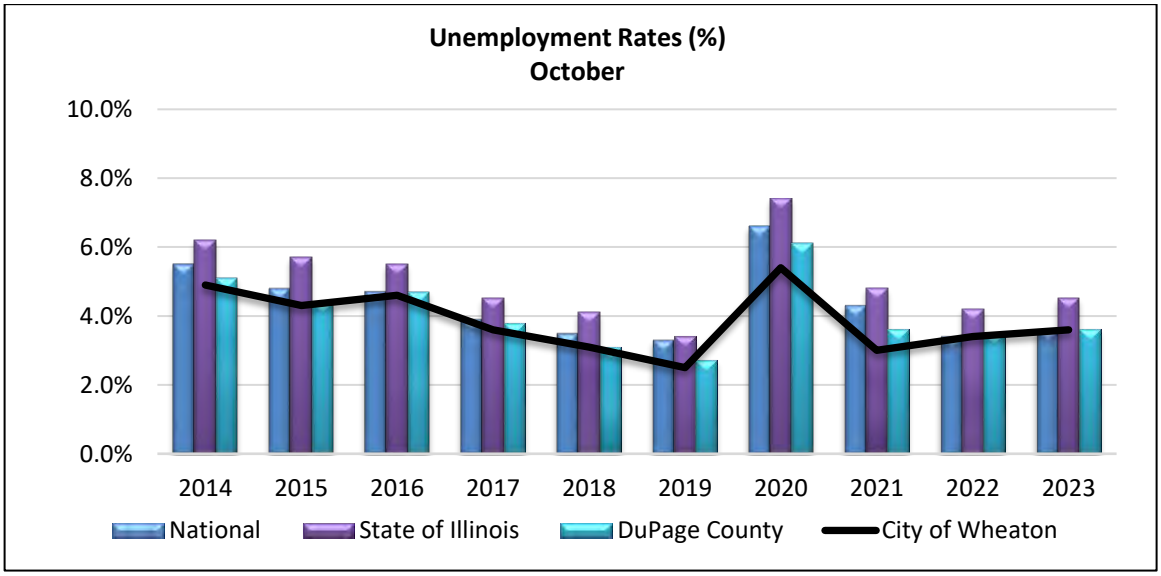
The City has a variety of transportation options for residents, businesses, and visitors. Wheaton is 45 minutes away from Chicago's two major airports, Chicago O'Hare International Airport and Chicago Midway International Airport. The City has two local train stations for commuters traveling to downtown 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 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 offices, 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 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 that the City allocates to redevelopment projects are recouped over time through increased tax revenues resulting from higher-valued developed properties.

Unemployment Rates

The latest unemployment rate (October 2023) for the City was projected at 3.6%, which compares favorably to DuPage County (3.6%), the State of Illinois (4.5%), and the Nation (3.6%). The City's unemployment rate has historically been below the State and National levels. The following chart is the unemployment rate for October since 2014.



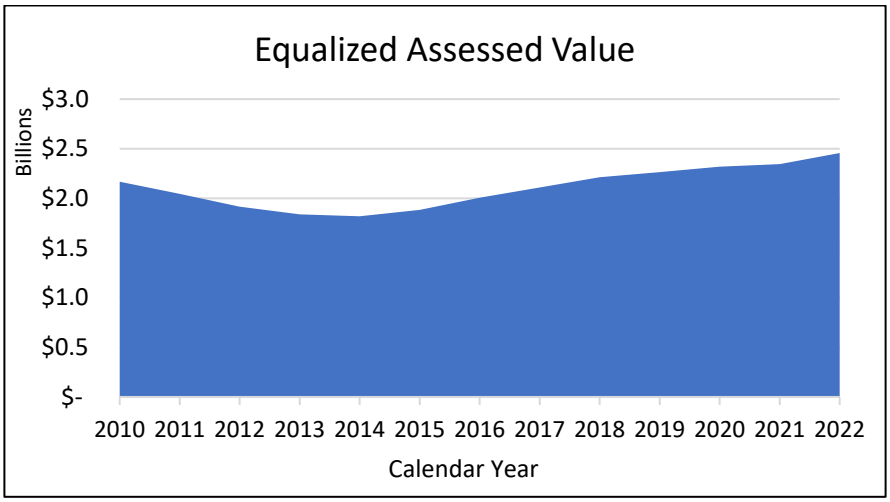
Source: U.S. Department of Labor, Bureau of Labor Statistics.

City of Wheaton, Illinois
Community Profile
Calendar Year 2024 Budget

Equalized Assessed Valuation

The Equalized Assessed Valuation (EAV) of property in Wheaton increased $110.3 million (or 4.7%) to $2.46 billion for 2022. Residential properties account for $2.03 billion (or 82.7%) of the total EAV with Commercial property comprising $413.8 million (or 16.8%), Industrial property at $9.4 million (or 0.4%), and Railroad at $2.3 million (or 0.1%).

Equalized Assessed Valuation



2022 EAV by Property Type		
Type	**Amount**	**% of Total**
Residential	$ 2,031,214,129	**82.7%**
Commercial	413,770,623	**16.8%**
Industrial	9,412,079	**0.4%**
Railroad	2,319,071	**0.1%**
Total	**$ 2,456,715,902**	**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 some parcels and their valuations may have been overlooked. The 2022 EAV is the most current available.

Principal Property Taxpayers
2022

Taxpayer	Taxable Assessed Value	% of Total Assessed Valuation
FPA6 WHEATON CENTER LLC	$32,393,200	1.32%
WHEATON 121 APARTMENTS	23,044,440	0.94%
TGM RETREAT DANADA LLC	21,719,530	0.88%
WHEATON IL SENIOR PROPERTY	17,793,490	0.72%
UCR ASSET SERVICES	16,423,090	0.67%
WILSON DANA LLC	15,571,460	0.63%
WILSON DANADA LLC	15,161,700	0.62%
RICE LAKE SQ LP	13,070,200	0.53%
REDWOOD BRIARBROOK WHEAT	12,922,810	0.53%
NBINV AF3 LLC	12,441,430	0.51%

Source: DuPage County Clerk

Principal Employers
2022

Employer	No. of Employees	% of Total City Employment
DuPage County	2,124	7.9%
Community Unity School Dist. #200	1,687	6.3%
Wheaton Park District	1,053	3.9%
Marianjoy Rehab Hospital	940	3.5%
Wheaton College	900	3.3%
First Trust Partners	500	1.9%
Wyndemere Senior Living Campus	370	1.4%
Forest Preserve Dist DuPage County	331	1.2%
Jewel/Osco	326	1.2%
City of Wheaton	300	1.1%

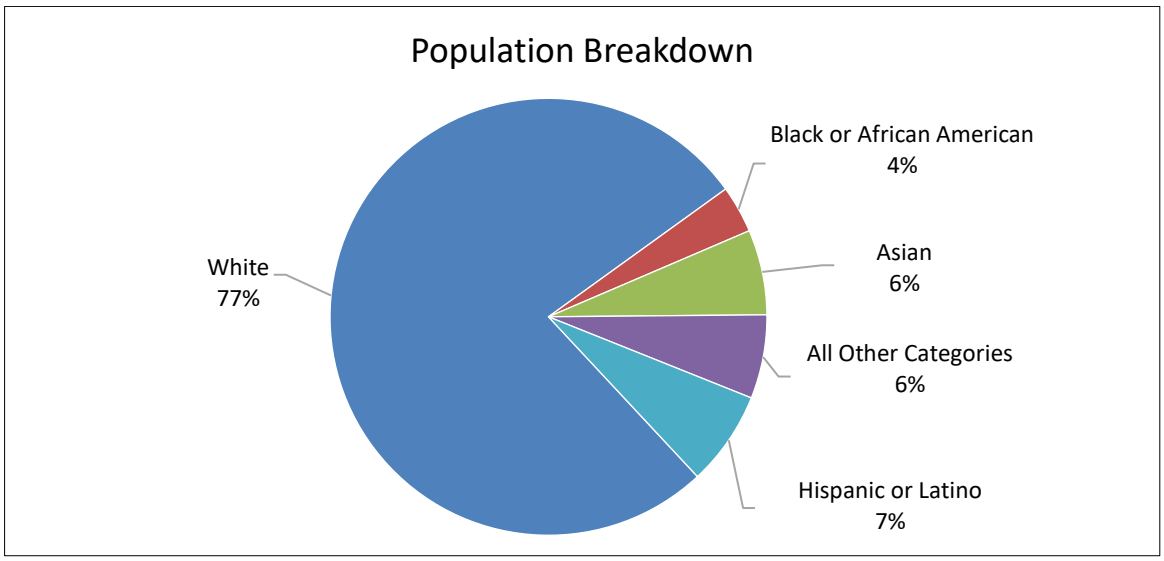
Source: City phone canvas of employers, financial reports

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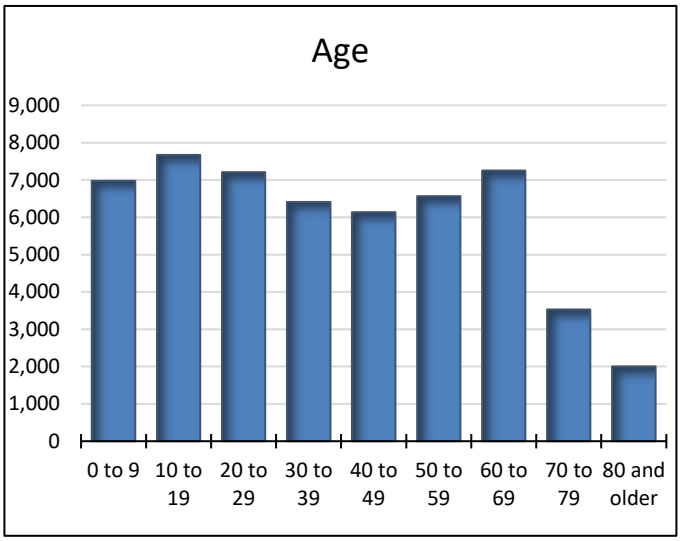
City of Wheaton, Illinois
Community Profile
Calendar Year 2024 Budget

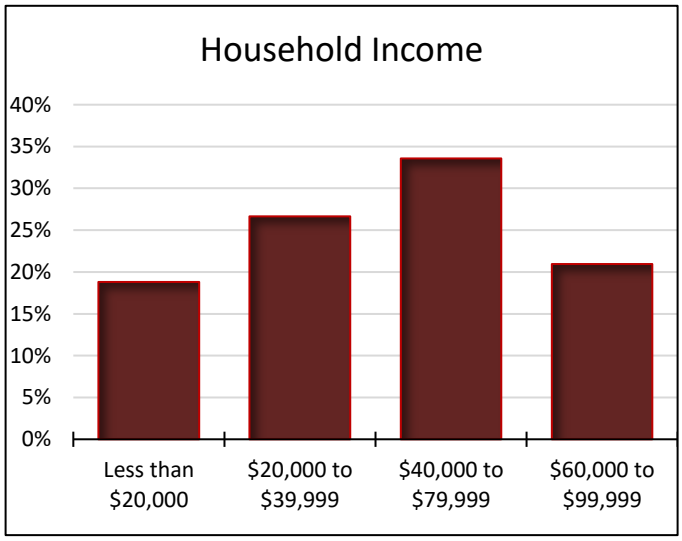
City General Population Characteristics

Population: 53,970	Median Age: 36.2	Bachelor's Degree or Higher: 64.5%	Total Households: 19,744	Median Income: $108,737	Median Home Value: $381,800



Source: US Census Bureau





CITY OF WHEATON Illinois

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

December 18, 2023

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

The Calendar Year 2024 (2024) Budget is hereby presented for the fiscal year January 1, 2024 to December 31, 2024. 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 for the annual budget:

- Provide the community with a high level of essential municipal services including police protection, fire protection, public works, safe drinking water, and sewer transportation.
- Provide safety and security for the City's residents.
- Provide for development and redevelopment in the City.
- Provide long-term funding for improvements to 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.

The biggest issue facing the City over the past budget years and future years is economic instability. The swings in revenues and expenses have been ongoing since the pandemic, creating abnormal sections of the economy. Global supply chain disruptions, high inflation, high energy costs, and high interest rates have made it difficult to rely on recent trends for both revenues and expenditures. Trying to accurately predict revenues and expenses will continue to be difficult until the economy normalizes. A year ago, many economists forecasted a recession this year. Staff continues to be mindful of a potential recession and the 2024 budget was developed to continue to provide essential services, programs, and invest in infrastructure.

The biggest challenge facing the City is infrastructure needs. The City continues to address the balance between infrastructure investments and funding them within current financial resources. The City has not incorporated any significant changes in taxes, rates, or fees over the years, which creates difficulties in

addressing the long-term capital needs to maintain the City's roads, stormwater, sanitary sewers, water mains, sidewalks, and municipal facilities. The City has been able to fund infrastructure projects over the past couple years due to $10.4 million in grants received.

2024 Budget Overview

The 2024 revenues for all funds are conservatively budgeted due to the uncertainty of the economy. 2024 revenues hold the property tax levy flat, does not recommend any new taxes, and does not reflect any increases in water, sewer, or parking rates. The Special Service Area #8 property tax levy reflects a $150,500 increase for 2024. Investment income continues to be impacted by current market conditions and will be noticeable on schedules throughout the budget. Also, the budget includes $3.9 million in grant revenue being spent, including $1.7 million from the American Rescue Plan Act (ARPA) for the Cadillac\Wakeman stormwater project.

The 2024 expenditures for all funds includes the addition of two (2) firefighters, four (4) full-time library positions, personnel expenses based on contractually obligated increases, employer pension cost increases, and some operating accounts reflect inflationary increases. The 2024 budget includes $30.3 million for capital improvements, which accounts for 23.4% of total expenditures, and represents the City's continued 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 and the timing of spending of grants received. Over the years, the City has accumulated reserves to invest in critical infrastructure and capital improvements to limit the need to issue debt.

2024 Goals

For 2024, some of the noteworthy goals set forth in the budget are:

Strategic Priority 1: 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 analysis of the Parking Fund, Water Fund, Capital Projects Fund, Building Renewal Fund, and Storm Sewer Fund and develop a long-term financial plan to address the operating and capital needs of each fund.

Strategic Priority 2: Enhanced Infrastructure.

- Complete the 2024 Road, Sewer, and Water Rehabilitation Program. A total of $3.6 million is budgeted in the Motor Fuel Tax Fund, Capital Projects Fund, Water Fund, Sanitary Sewer Fund, and Storm Sewer Fund.
- Complete the Gary Avenue Reconstruction Project ($1.8 million) through the Federal Aide Urban Street Program (FAU). The FAU Program will directly pay $2.6 million of the $4.4 million total project cost.
- Complete the 2024 New Sidewalk Program ($1.5 million) and Sidewalk Replacement Program ($0.25 million).
- Complete the Roosevelt Road Sidewalks Project ($0.8 million). The project will be funded with the State Rebuild Illinois Capital grant ($0.3 million) and DCEO grant ($0.5 million).
- Complete the Cadillac\Wakeman Flood Prone Project ($3.8 million), Streams Dredging Project ($0.85 million), Storm Sewer Replacement Program ($0.17 million), and Storm Sewer Rehabilitation Lining Program ($0.1 million). The Cadillac/Wakeman Flood Prone Project will be partially funded from grants (APRA Grant: $1.7 million & DuPage ARPA Grant: $0.5 million).

- Complete the Library West Plaza Renovation Project ($1.3 million) and Library Chiller Replacement ($0.3 million). The Library West Plaza Renovation Project will be partially funded with a $0.75 million grant.
- Complete the Water Main Replacement Program ($1.5 million) and Lead Service Line Replacement Program ($0.7 million) in the Water Fund. Complete the Standby Generator Replacement at the Reber Street Pump Station ($0.6 million) in the Water Fund.
- Complete the Downtown Streetscape Project. A total of $0.5 million is budgeted to complete the project.
- Complete the Blacksmith Lift Station Wetwell Rehabilitation Project ($0.3 million), Sanitary Sewer Replacements Program ($0.5 million), Sanitary Sewer Lateral Rehabilitation Program ($0.5 million), and Sanitary Sewer Rehabilitation Lining Program ($0.2 million) in the Sanitary Sewer Fund.
- Complete Facilities Assessment Study ($100,000) budgeted in the Building Renewal Fund.

Strategic Priority 3: Responsive and Efficient Services.

- Communications Department will conduct a community-wide survey to solicit feedback regarding satisfaction with City services.
- Building and Code Enforcement Department to implement new building permit software to allow customers to submit and obtain building permits on-line.
- Police Department will integrate security cameras throughout the City to increase officer safety and provide evidence for post incident investigations.
- Fire Department will analyze the existing Emergency Medical Services (EMS) delivery model to determine the most effective and efficient way to provide current and future EMS to the community.
- Fire Department will transition the fire records management system to a modern, comprehensive, cloud-based software suite capable of providing greater quality control, reporting capabilities, and analyzing response metrics.

Strategic Priority 4: Community Safety.

- Planning and Economic Development Department will update the Zoning Ordinance following the Roosevelt Road Comprehensive Plan Amendment.
- City Manager's Office will promote Senior Assistance Program and Ride DuPage Programs.
- Engineering Department will prepare a School Traffic Analysis Report for four (4) elementary schools.
- Police Department will conduct Neighborhood Roll Calls to engage and strengthen community relations.
- Police Department will implement a 5th grade D.A.R.E. program in Wheaton Elementary Schools.
- Police Department will conduct a town hall to seek resident and community stakeholder feedback to ensure police services continue to align with community expectations.
- Fire Department will expand the department's Community Risk Reduction program by increasing public education opportunities, including enhancements to the Citizen Fire Academy and targeted campaigns at higher-risk occupancies including residential healthcare facilities, educational institutions, and multi-family housing.

Strategic Priority 5: Environmental Sustainability.

- Communications Department will continue to lead efforts to educate and inform Wheaton residents about environmental sustainability opportunities through the City's website and social media platforms.
- Public Works Water Division will evaluate strategies to reduce non-revenue water to comply with the Illinois Department of Natural Resources' Lake Michigan water allocation requirement of maintaining non-revenue water below 10%.

- Public Works Water Division to continue to recycle used cast iron, steel, and brass materials.
- Public Works Sewer Division to investigate environmentally neutral technologies for sewer system maintenance.
- Public Works Fleet Division to continue to evaluate purchases of vehicles and equipment with increased emphasis on fuel savings and environmental impact without compromising service levels.
- Public Works Street Division will replace 70 High Pressure Sodium streetlight fixtures with energy efficient LED fixtures as part of a multi-year replacement project.

2024 Budget-All Funds

The 2024 budget for all the City's Funds is projected to have expenditures exceeding revenues by $9.4 million, mainly due to $30.3 million in capital expenditures.

All Funds
Revenues and Expenditures

Revenues	2023 Budget	2023 Projected	2024 Budget	24 Budget vs 23 Proj. $	%
Operating	$ 85,794,807	$ 87,189,266	$ 87,271,364	$ 82,098	0.1%
Investment Income	5,737,550	15,254,471	11,072,567	(4,181,904)	-27.4%
Interfund Transfers	19,806,471	27,247,490	21,952,672	(5,294,818)	-19.4%
Total Revenues	**$ 111,338,828**	**$ 129,691,227**	**$ 120,296,603**	**$ (9,394,624)**	**-7.2%**
Expenditures					
Operating	$ 76,465,933	$ 80,706,046	$ 80,671,537	$ (34,509)	0.0%
Interfund Transfers	17,880,216	25,321,650	18,641,758	(6,679,892)	-26.4%
Capital	26,958,670	17,762,960	30,347,721	12,584,761	70.8%
Total Expenditures	**$ 121,304,819**	**$ 123,790,656**	**$ 129,661,016**	**$ 5,870,360**	**4.7%**
Revenues Over/(Under) Expenditures	**$ (9,965,991)**	**$ 5,900,571**	**$ (9,364,413)**		

Compared to 2023 Projected, 2024 revenues decrease $9.4 million (or -7.2%), mainly due to investment income and interfund transfers. Investment income is budgeted at $11.1 million, with the Police & Fire Pension Plans accounting for $9.9 million (or 89.6%) of total investment income. Operating revenues are flat at $87.3 million. Interfund Transfers revenues decrease by $5.3 million (or -19.4%) from $27.2 million to $21.9 million.

2024 expenditures increase $5.9 million (or 4.7%), mainly due to capital expenditures. Operating expenditures are flat at $80.7 million and Interfund Transfers expenditures decrease by $6.7 million (or -26.4%) from $25.3 million to $18.6 million. Capital expenditures increase by $12.6 million (or 70.8%) from $17.7 million to $30.3 million.

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2024 Revenues-All Funds

Total revenues for 2024 in all funds are estimated at $120.3 million, a decrease of $9.4 million (or -7.2%) compared to 2023 Projected.

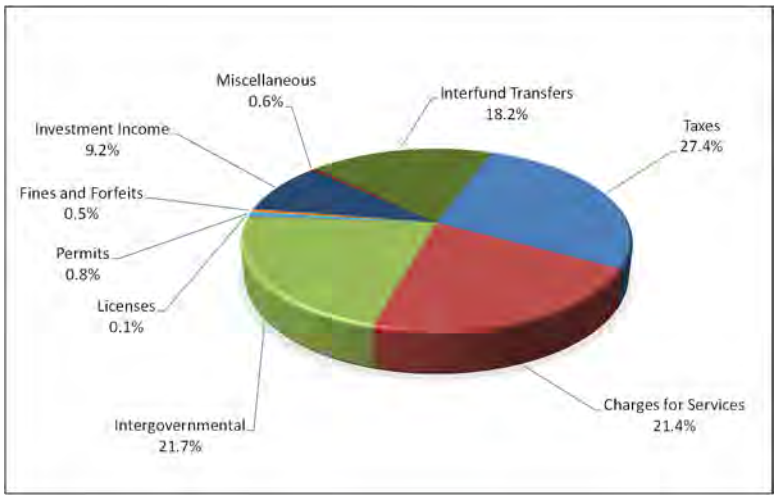
All Funds
Revenues

Revenues	2023 Budget	2023 Projected	2024 Budget	24 Budget vs 23 Proj $	24 Budget vs 23 Proj %
Taxes	$ 32,449,710	$ 32,695,246	$ 32,977,831	$ 282,585	0.9%
Charges for Services	24,992,799	25,762,176	25,757,077	(5,099)	0.0%
Intergovernmental	26,068,485	24,950,547	26,138,256	1,187,709	4.8%
Licenses	159,750	159,750	159,750	-	0.0%
Permits	831,500	906,500	906,500	-	0.0%
Fines and Forfeits	593,060	739,575	627,225	(112,350)	-15.2%
Investment Income	5,737,550	15,254,471	11,072,567	(4,181,904)	-27.4%
Miscellaneous	699,503	1,975,472	704,725	(1,270,747)	-64.3%
Interfund Transfers	19,806,471	27,247,490	21,952,672	(5,294,818)	-19.4%
Total	**$ 111,338,828**	**$ 129,691,227**	**$ 120,296,603**	**$ (9,394,624)**	**-7.2%**

- **Taxes** of $33.0 million are the largest revenue source for the City accounting for 27.4% of total revenues. Tax revenues consist of property taxes ($23.7 million), local sales taxes ($5.3 million), utility taxes ($3.1 million), and real estate transfer taxes ($0.9 million). Taxes are estimated to increase by $0.3 million (or 0.9%) compared to 2023 Projected. Property taxes increase by $0.2 million (or 0.7%), mainly due to the $150,500 increase for the Special Service Area #8 property tax levy.
- **Intergovernmental** revenues are the second largest revenue source accounting for $26.1 million (or 21.7%) of total revenues and consists of sales tax ($8.0 million), income tax ($9.1 million), grants ($3.9 million), motor fuel tax ($2.4 million), use tax ($2.3 million), and other taxes ($0.6 million). Intergovernmental revenues are estimated to increase by $1.2 million (or 4.8%) compared to 2023 Projected. The increase is attributable to a $0.6 million increase in grants and $0.6 million increase in income taxes.
- **Charges for Services** revenues are the third largest revenue source accounting for $25.8 million (or 21.4%) of total revenues and are primarily derived from user fees. Water, sanitary sewer service, and stormwater charges account for $17.2 million (or 66.8%) of this revenue source. Charges for Services of $25.8 million are flat compared to 2023 Projected.
- **Interfund Transfers** of $21.9 million represent annual internal transfers between City Funds for health insurance, liability insurance, vehicle replacements, building renewal, capital equipment replacements, technology replacements, administrative services, the General Fund transfer to the Capital Projects Fund, General Fund transfers to the Police and Fire Pension Funds, and other transfers between City Funds. Interfund Transfers are estimated to decrease by $5.3 million (or -19.4%) compared to 2023 Projected. The decrease is mainly attributable to $7.4 million of one-time transfers of excess reserves from the: General Fund ($5.2 million), Health Insurance Fund ($0.9 million), and Liability Insurance Fund ($1.3 million).
- Investment Income accounts for $11.1 million (or 9.2%), Permits are $0.9 million (or 0.8%), Miscellaneous is $0.7 million (or 0.6%), Fines & Forfeits are $0.6 million (or 0.5%), and Licenses are $0.16 million (or 0.1%) of total revenues.

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All Funds
Revenues by Type



Property Tax revenue is the City's largest revenue source representing 19.7% of total revenues. For the fifth year in a row, the City Council has recommended no increase in the 2023 General Purpose and Debt Service property tax levy for the 2024 budget. The 2023 extended property tax levy is $20.6 million. The City will use $0.5 million from the Pension Budget Stabilization Fund (restricted General Fund balance reserves) to offset increases in the Police and Fire Pensions. The following table presents the components of the 2023 property tax levy.

Property Tax Levy
General Purpose and Debt Service

	2022 Levy 2023 Budget	2023 Levy 2024 Budget	2023 vs 2022 Levy $	2023 vs 2022 Levy %
General Purpose Levy				
General Corporate	$ 9,148,687	$ 9,149,848	$ 1,161	0.0%
Police Pension	1,043,231	2,004,250	961,019	92.1%
Fire Pension	883,024	1,306,663	423,639	48.0%
Pension Budget Stabilization Fund	-	(500,000)	(500,000)	100.0%
Total City General Purpose Levy	**$ 11,074,942**	**$ 11,960,761**	**$ 885,819**	**8.0%**
Library General Purpose Levy				
Library	4,289,359	4,489,359	200,000	4.7%
Total Library General Purpose Levy	**$ 4,289,359**	**$ 4,489,359**	**$ 200,000**	**4.7%**
Total General Purpose Levy	**$ 15,364,301**	**$ 16,450,120**	**$ 1,085,819**	**7.1%**
Debt Service Levy				
Debt Service	5,220,521	4,134,702	(1,085,819)	-20.8%
Total Debt Service Levy	**$ 5,220,521**	**$ 4,134,702**	**$ (1,085,819)**	**-20.8%**
Total Levy	**$ 20,584,822**	**$ 20,584,822**	**$ -**	**0.0%**

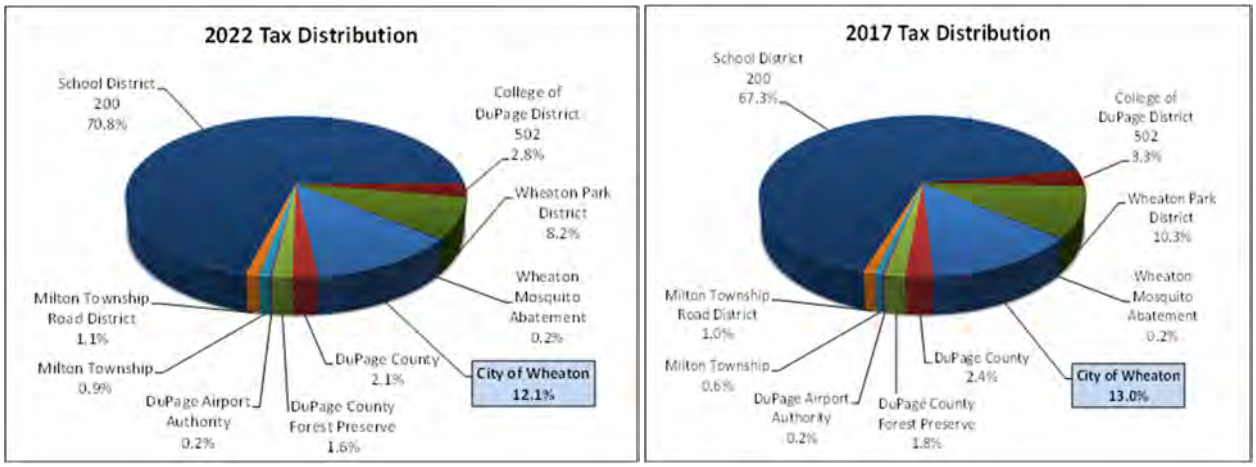
General Purpose Levy. The total 2023 General Purpose levy increases from $15.4 million to $16.5 million, an increase of $1.1 million (or 7.1%).

- The General Corporate portion is flat at $9.1 million.
- The Police Pension increases $1.0 million (or 92.1%), Fire Pension increases $0.4 million (or 48.0%), and are offset by $0.5 million from the Pension Budget Stabilization Fund.
- The Library portion increases by $0.2 million (or 4.7%) to $4.5 million.

Debt Service Levy. The Debt Service levy decreases $1.1 million (or -20.8%) to $4.1 million, mainly due to the 2012A Library Bonds being retired in 2023.

The City's portion of a typical resident's 2022 property tax bill was 12.1% and has decreased over the years from 13.0% in 2017.

2022 vs 2017 Property Tax Distribution



2024 Expenditures-All Funds

Total expenditures for 2024 in all funds are estimated at $129.7 million, an increase of $5.9 million (or 4.7%) compared to 2023 Projected.

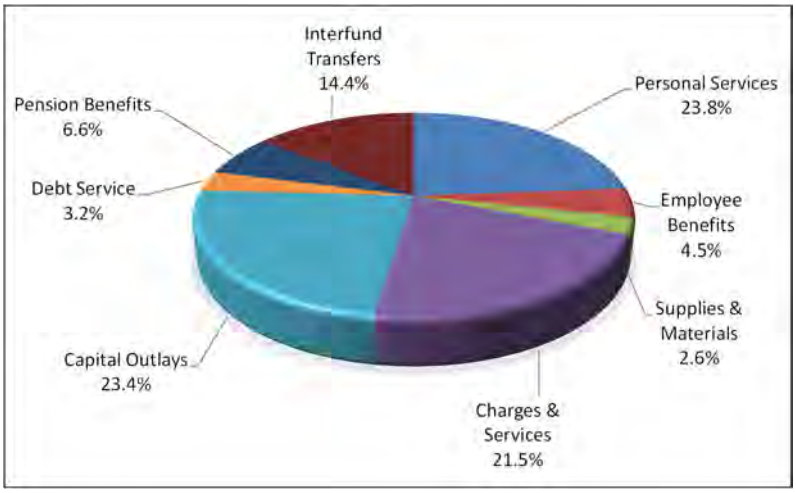
All Funds
Expenditures

Expenditures	2023 Budget	2023 Projected	2024 Budget	24 Budget vs 23 Proj $	%
Personal Services	$ 29,228,398	$ 29,644,827	$ 30,868,578	$ 1,223,751	4.1%
Employee Benefits	4,286,706	4,243,556	5,891,156	1,647,600	38.8%
Supplies & Materials	3,290,717	3,179,382	3,413,151	233,769	7.4%
Charges & Services	26,295,643	29,995,037	27,820,158	(2,174,879)	-7.3%
Capital Outlays	26,958,670	17,762,960	30,347,721	12,584,761	70.8%
Debt Service	5,318,794	5,321,573	4,096,534	(1,225,039)	-23.0%
Pension Benefits	8,045,675	8,321,671	8,581,960	260,289	3.1%
Interfund Transfers	17,880,216	25,321,650	18,641,758	(6,679,892)	-26.4%
Total	**$ 121,304,819**	**$ 123,790,656**	**$ 129,661,016**	**$ 5,870,360**	**4.7%**

- **Personal Services**, consisting of salaries and overtime, accounts for $30.9 million (or 23.8%) of total expenditures. Personal Services are estimated to increase by $1.2 million (or 4.1%) compared to 2023 Projected.
- **Employee Benefits** for FICA, IMRF pension, police pension, and fire pension is $5.9 million (or 4.5%) of total expenditures. Employee Benefits are estimated to increase by $1.6 million (or 38.8%). The City's IMRF pension costs are estimated to increase by $0.1 million (or 19.3%) due to an increase in the City's contribution rate in 2024. In addition, the City's contributions to the police and fire pension plans increase $1.4 million (or 71.9%).
- **Charges & Services** include expenditures for DuPage Water Commission (DWC) water purchases, utilities, paramedic services, and other contractual services which accounts for $27.8 million (or 21.5%) of total expenditures. DWC water purchased accounts for $8.7 million (or 31.3%) of total Charges & Services. Charges & Services are estimated to decrease by $2.2 million (or -7.3%) compared to 2023 Projected, mainly attributable to a $3.0 million one-time expense for the TIF #3 surplus distribution recorded in 2023. Excluding the $3.0 million, expenses increase by $0.8 million (or 3.1%).

- **Capital Outlays** are $30.3 million (or 23.4%) 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 increase by $12.6 million (or 70.8%) compared to 2023 Projected.
- **Interfund Transfers** is $18.6 million (or 14.4%) 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 decrease by $6.7 million (or -26.4%) compared to 2023 Projected. The decrease is mainly attributable to $7.4 million of one-time transfers of excess reserves from the: General Fund ($5.2 million), Health Insurance Fund ($0.9 million), and Liability Insurance Fund ($1.3 million). These decreases are offset with increases in the transfers for vehicle replacements ($0.4 million), health insurance ($0.2 million), and capital equipment replacement ($0.1 million).
- **Pension Benefits** are $8.6 million (or 6.6%) of total expenditures and represents police pension and fire pension retirement benefits and administration expenses. Pension Benefits are estimated to increase by $0.3 million (or 3.1%) compared to 2023 Projected.
- **Debt Service** is $4.1 million (or 3.2%) of total expenditures and represents principal and interest payments for the City's two (2) General Obligation Bonds. Debt Service is estimated to decrease by $1.2 million (or -23.0%) compared to 2023 Projected, mainly due to the retirement of the 2012A Library Bonds in 2023.
- **Supplies & Materials** is $3.4 million (or 2.6%) of total expenditures and are estimated to increase by $0.2 million (or 7.4%) compared to 2023 Projected.

All Funds
Expenditures by Type



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 unrestricted 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 unrestricted fund balance reserve on December 31, 2024 is projected to be $20.6 million (or 40.0% of annual operating expenditures).

2024 Budget-General Fund

The 2024 General Fund is projected to be balanced, with $53.9 million in revenues and $53.9 million in expenditures.

General Fund
Revenues and Expenditures

Revenues	2023 Budget	2023 Projected	2024 Budget	24 Budget vs 23 Proj. $	24 Budget vs 23 Proj. %
Operating	$ 48,470,500	$ 51,310,879	$ 52,075,950	$ 765,071	1.5%
Interfund Transfers	1,660,380	3,427,519	1,877,654	(1,549,865)	-45.2%
Total Revenues	**$ 50,130,880**	**$ 54,738,398**	**$ 53,953,604**	**$ (784,794)**	**-1.4%**
Expenditures					
Operating	$ 47,859,193	$ 48,373,776	$ 51,618,563	$ 3,244,787	6.7%
Capital Outlays	173,550	159,184	18,550	(140,634)	-88.3%
Interfund Transfers-Other	-	1,048,584	150,000	(898,584)	-85.7%
Interfund Transfers-Capital	2,098,137	6,279,132	2,166,491	(4,112,641)	-65.5%
Total Expenditures	**$ 50,130,880**	**$ 55,860,676**	**$ 53,953,604**	**$ (1,907,072)**	**-3.4%**
Revenues Over/(Under) Expenditures	**$ -**	**$ (1,122,278)**	**$ -**		

2024 Budget-General Fund Revenues

The General Fund revenues budget for 2024 is $53.9 million, a decrease of $0.8 million (or -1.4%) compared to 2023 Projected. Operating revenues increase by $0.8 million (or 1.5%) from $51.3 million to $52.1 million. Interfund Transfers revenues decrease by $1.5 million (or -45.2%) from $3.4 million to $1.9 million.

General Fund Revenues

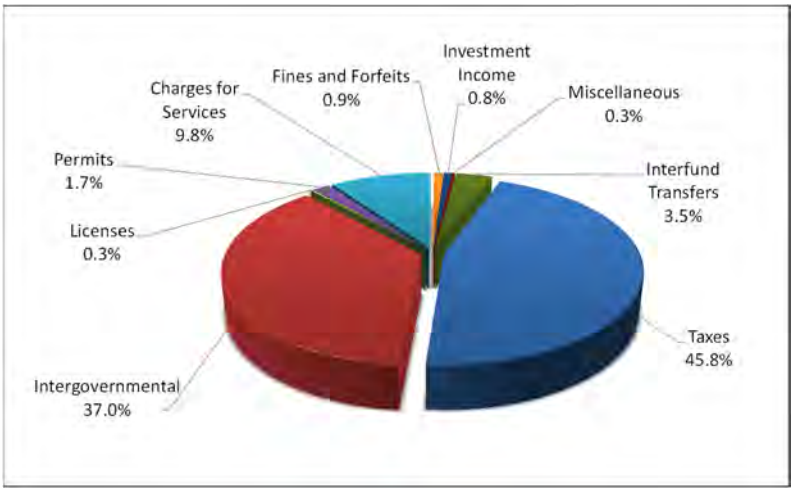
Revenues	2023 Budget	2023 Projected	2024 Budget	24 Budget vs 23 Proj. $	24 Budget vs 23 Proj. %
Taxes	$ 23,278,910	$ 23,633,978	$ 24,724,585	$ 1,090,607	4.6%
Intergovernmental	18,444,425	19,774,196	19,955,470	181,274	0.9%
Licenses	159,750	159,750	159,750	-	0.0%
Permits	831,500	906,500	906,500	-	0.0%
Charges for Services	4,736,852	5,304,195	5,272,395	(31,800)	-0.6%
Fines and Forfeits	464,560	586,425	494,925	(91,500)	-15.6%
Investment Income	400,000	400,000	410,000	10,000	2.5%
Miscellaneous	154,503	545,835	152,325	(393,510)	-72.1%
Total Operating	**48,470,500**	**51,310,879**	**52,075,950**	**765,071**	**1.5%**
Interfund Transfers	**1,660,380**	**3,427,519**	**1,877,654**	**(1,549,865)**	**-45.2%**
Total Revenues	**$ 50,130,880**	**$ 54,738,398**	**$ 53,953,604**	**$ (784,794)**	**-1.4%**

- **Taxes**, which account for $24.7 million (or 45.8%) of total General Fund revenues, consist of: property taxes ($15.4 million), local sales tax ($5.3 million), utility taxes ($3.1 million), and real estate transfer tax ($0.9 million). Taxes are estimated to increase by $1.1 million (or 4.6%) compared to 2023 Projected, attributable to increases in property taxes ($1.0 million) and local sales tax ($0.1 million).
- **Intergovernmental revenues**, the second largest revenue source at $20.0 million (or 37.0%), consist of: sales tax ($8.0 million), income tax ($9.1 million), use tax ($2.3 million), personal property replacement tax ($0.5 million), cannabis use tax ($0.1 million), and grants ($55,000).

Intergovernmental revenues are estimated to increase by $0.2 million (or 0.9%) compared to 2023 Projected, with increases in income tax ($0.5 million) and sales tax ($0.2 million). These increases are offset with reductions in grants ($0.3 million) and personal property replacement tax ($0.2 million).

- **Charges for Services** is the third largest revenue source at $5.3 million (or 9.8%) and includes ambulance services ($2.9 million), franchise fees ($0.8 million), and wireless fire alarm monitoring fees ($0.7 million). Charges for Services are flat at $5.3 million compared to 2023 Projected.
- **Interfund Transfers** is the fourth largest revenue source accounting for $1.9 million (or 3.5%) of total revenues and represent annual internal transfers from the City's Enterprise Funds for administrative service charges and other transfers from other City Funds. Interfund Transfers are estimated to decrease by $1.5 million (or -45.2%) compared to 2023 Projected, mainly attributable to $1.7 million of one-time transfers of excess reserves from the: Health Insurance Fund ($0.6 million), and Liability Insurance Fund ($1.1 million) in 2023.

General Fund Revenues
By Type



General Fund-Major Revenues

General Fund Major Revenues account for approximately 75.9% 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 for 2024 are budgeted to increase $1.8 million (or 4.5%) compared to 2023 Projected. Compared to 2023 Projected, Property taxes increase by $1.0 million (or 6.7%), income taxes increase by $0.5 million (or 6.1%), Sales tax increase by $0.2 million (or 2.0%), local sales tax increases by $0.1 million (or 2.5%), and Utility taxes are estimated to decrease by $11,050 (or -0.4%).

General Fund
Major Revenues

Major Revenues	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget	24 Budget vs 23 Proj. $	24 Budget vs 23 Proj. %
Property Taxes	$ 14,192,129	$ 13,976,859	$ 13,906,588	$ 14,650,254	$ 14,484,885	$ 14,448,953	$ 15,420,610	$ 971,657	6.7%
Sales Tax	6,130,111	5,825,629	7,377,111	7,668,571	7,385,000	7,800,000	7,955,000	155,000	2.0%
Local Sales Tax	3,839,196	3,298,356	4,716,289	5,042,354	4,850,000	5,200,000	5,330,000	130,000	2.5%
Income Tax	5,629,986	5,747,933	6,995,024	8,794,265	8,149,500	8,549,380	9,066,960	517,580	6.1%
Utility Taxes	3,643,156	3,381,764	3,247,880	3,200,322	3,044,000	3,085,000	3,073,950	(11,050)	-0.4%
Total Major Revenues	**$ 33,434,578**	**$ 32,230,541**	**$ 36,242,892**	**$ 39,355,766**	**$ 37,913,385**	**$ 39,083,333**	**$ 40,846,520**	**$ 1,763,187**	**4.5%**
% of Operating Revenues	**74.5%**	**75.3%**	**76.3%**	**77.4%**	**75.6%**	**73.8%**	**75.9%**		

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Property Taxes are the largest source of revenue in the General Fund representing 28.6% of total revenues. For the 2024 budget, the 2023 property tax levy for the General Fund increases by $1.0 million (or 6.9%). The Police Pension increases $1.0 million (or 92.1%), Fire Pension increases $0.4 million (or 48.0%), and are offset by $0.5 million from the Pension Budget Stabilization Fund (restricted General Fund balance reserves). The General Corporate portion is flat at $9.1 million, and the 2021 G.O. Bonds (Pension Obligation Bonds) increase by $86,698 (or 2.8%).

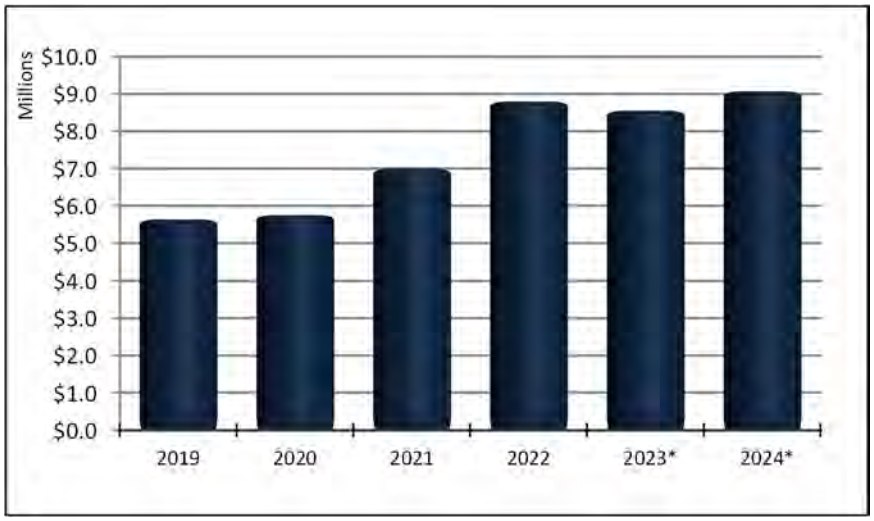
Property Tax Levy
General Fund Only*

	2022 Levy 2023 Budget	2023 Levy 2024 Budget	2023 vs 2022 Levy $	2023 vs 2022 Levy %
General Corporate	$ 9,148,687	$ 9,149,848	$ 1,161	0.0%
Police Pension	1,043,231	2,004,250	961,019	92.1%
Fire Pension	883,024	1,306,663	423,639	48.0%
Pension Budget Stabilization Fund	-	(500,000)	(500,000)	0.0%
2021 G.O. Bonds	3,058,611	3,145,309	86,698	2.8%
Total	**$ 14,133,553**	**$ 15,106,070**	**$ 972,517**	**6.9%**

*Excludes 2018A G.O. Bonds.

Income Tax (State-Shared) revenue is the second largest revenue source representing 16.8% of total General Fund revenues. Based on the latest estimates provided by the Illinois Municipal League (IML), 2023 income tax revenue is projected at $8.5 million, a decrease of $0.2 million (or -2.8%) compared to 2022. For 2024, income tax revenue is estimated to increase $0.5 million (or 6.1%) to $9.1 million.

Income Tax Revenue

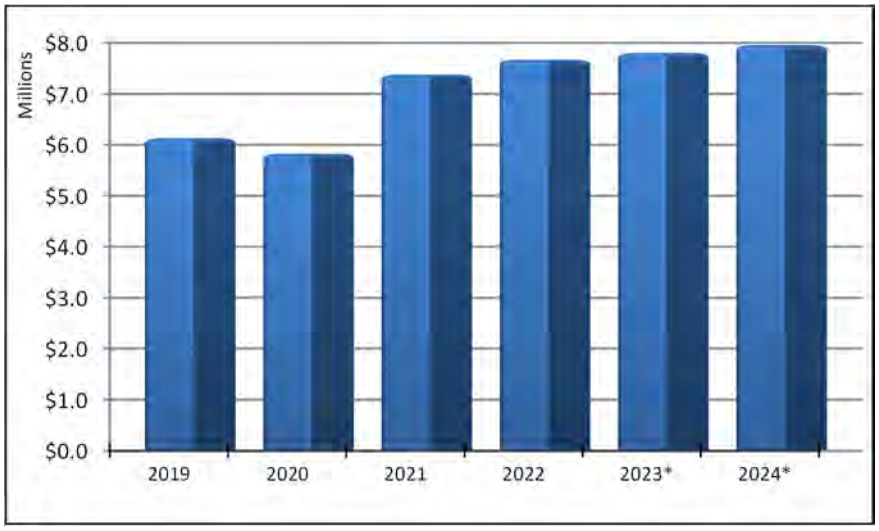


Fiscal Year	Amount	% Change
2019	$ 5,629,986	
2020	5,747,933	2.1%
2021	6,995,024	21.7%
2022	8,794,265	25.7%
2023*	8,549,380	-2.8%
2024*	9,066,960	6.1%

*Projected

Sales Tax Revenue is the third largest revenue source representing 14.7% of total General Fund revenues. Sales tax revenue for 2023 is projected to increase to $7.8 million, which would be a 1.7% increase over 2022. For 2024, sales tax is budgeted to increase by $0.2 million (or 2.0%) compared to 2023 Projected.

Sales Tax Revenue

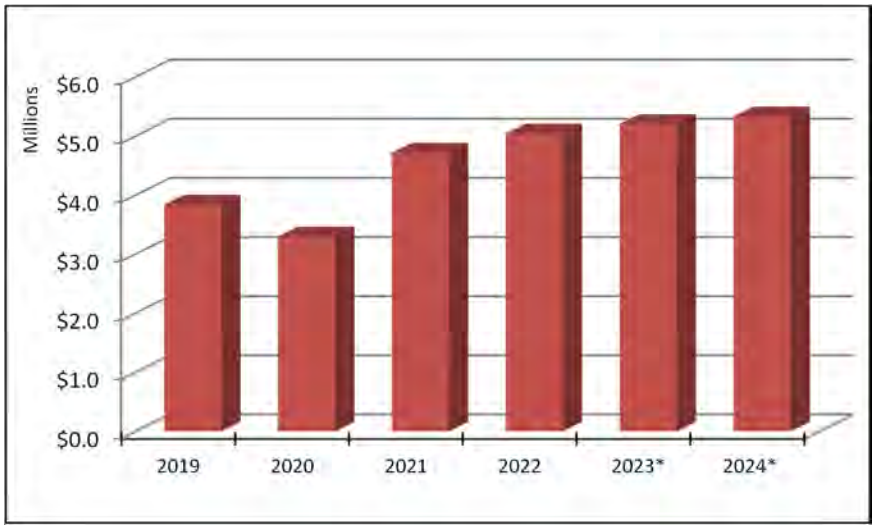


Fiscal Year	Amount	% Change
2019	$ 6,130,111	
2020	5,825,629	-5.0%
2021	7,377,111	26.6%
2022	7,668,571	4.0%
2023*	7,800,000	1.7%
2024*	7,955,000	2.0%

*Projected

Local Sales Tax Revenue accounts for 9.9% of total General Fund revenues. Local sales tax revenue for 2023 is projected to increase to $5.2 million, which would be a 3.1% increase over 2022. For 2024, local sales tax is budgeted to increase by $0.1 million (or 2.5%) compared to 2023 Projected.

Local Sales Tax Revenue

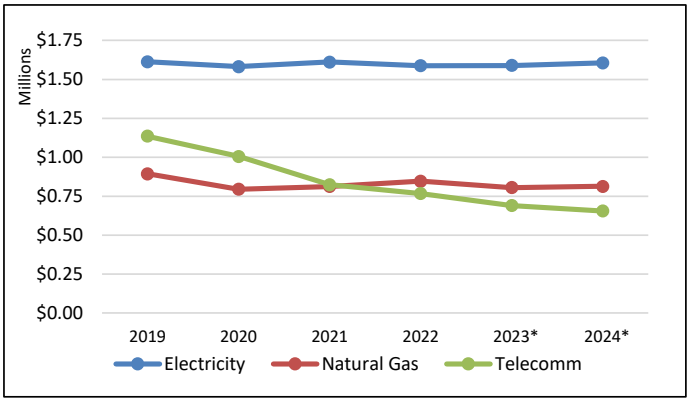


Fiscal Year	Amount	% Change
2019	$ 3,839,196	
2020	3,298,356	-14.1%
2021	4,716,289	43.0%
2022	5,042,354	6.9%
2023*	5,200,000	3.1%
2024*	5,330,000	2.5%

*Projected

Utility Taxes represent 5.7% 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 2019. 2023 total utility taxes are projected at $3.08 million, a decrease of $0.1 million (or -3.6%) compared to 2022. For 2024, total utility taxes are expected to decrease to $3.07 million (or -0.4%).

Utility Taxes Revenue

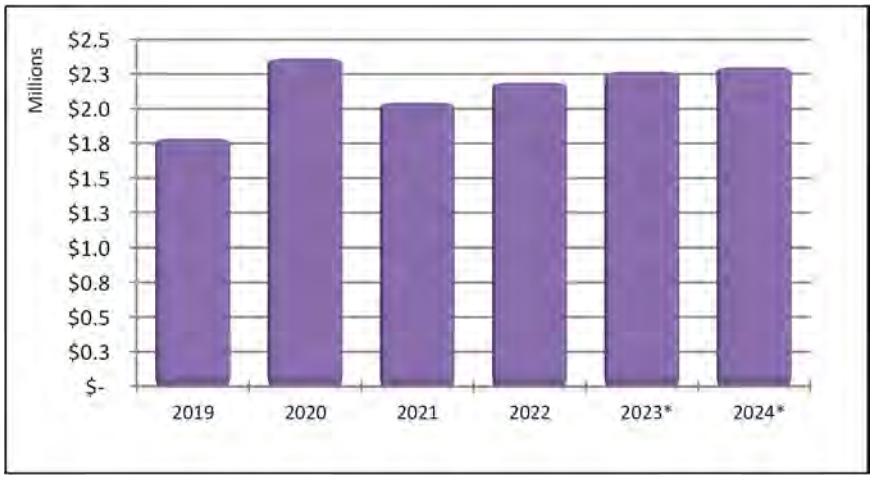


Fiscal Year	Electricity	Natural Gas	Telecomm	Total	% Change
2019	$ 1,613,583	$ 893,804	$ 1,135,769	**$ 3,643,156**	
2020	1,582,152	794,539	1,005,073	**3,381,764**	-7.2%
2021	1,611,590	812,706	823,584	**3,247,880**	-4.0%
2022	1,587,554	846,112	766,656	**3,200,322**	-1.5%
2023*	1,590,000	805,000	690,000	**3,085,000**	-3.6%
2024*	1,605,900	813,050	655,000	**3,073,950**	-0.4%

*Projected

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. Use tax revenue is collected and allocated by the State to the City on a per capita basis. Based on the latest estimates provided by IML, 2023 use tax revenues are estimated to increase $79,396 (or 3.6%) to $2.27 million compared to 2022. For 2024, use tax revenues are estimated to increase to $2.3 million (or 1.4%).

Use Tax Revenue



Fiscal Year	Amount	% Change
2019	$ 1,784,730	
2020	2,361,889	32.3%
2021	2,043,853	-13.5%
2022	2,187,304	7.0%
2023*	2,266,700	3.6%
2024*	2,299,100	1.4%

*Projected

2024 Budget-General Fund Expenditures

General Fund expenditures for 2024 total $53.9 million, a decrease of $1.9 million (or -3.4%) compared to 2023 Projected.

2024 operating expenditures are estimated to increase $3.2 million (or 6.7%) from $48.4 million to $51.6 million. Total Capital Outlays decrease $0.1 million, Interfund Transfers-Other decrease $0.9 million, and the Interfund Transfer to the Capital Projects Fund decreases $4.1 million from $6.3 million to $2.2 million.

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General Fund Expenditures

Expenditures	2023 Budget	2023 Projected	2024 Budget	24 Budget vs 23 Proj. $	%
Personal Services	$ 23,580,609	$ 24,131,561	$ 24,757,530	$ 625,969	2.6%
Employee Benefits	3,536,057	3,522,156	5,049,096	1,526,940	43.4%
Supplies & Materials	1,290,503	1,177,392	1,333,096	155,704	13.2%
Charges & Services	8,195,266	8,283,130	8,615,011	331,881	4.0%
Debt Service	-	2,779	2,779	-	0.0%
Interfund Transfers-Operating	11,256,758	11,256,758	11,861,051	604,293	5.4%
Total Operating	**$ 47,859,193**	**$ 48,373,776**	**$ 51,618,563**	**$ 3,244,787**	**6.7%**
Capital Outlays	173,550	159,184	18,550	(140,634)	-88.3%
Interfund Transfers-Other	-	1,048,584	150,000	(898,584)	-85.7%
Interfund Transfers-Capital	2,098,137	6,279,132	2,166,491	(4,112,641)	-65.5%
Total Capital & Int. Transfers	**$ 2,271,687**	**$ 7,486,900**	**$ 2,335,041**	**$ (5,151,859)**	**-68.8%**
Total Expenditures	**$ 50,130,880**	**$ 55,860,676**	**$ 53,953,604**	**$ (1,907,072)**	**-3.4%**

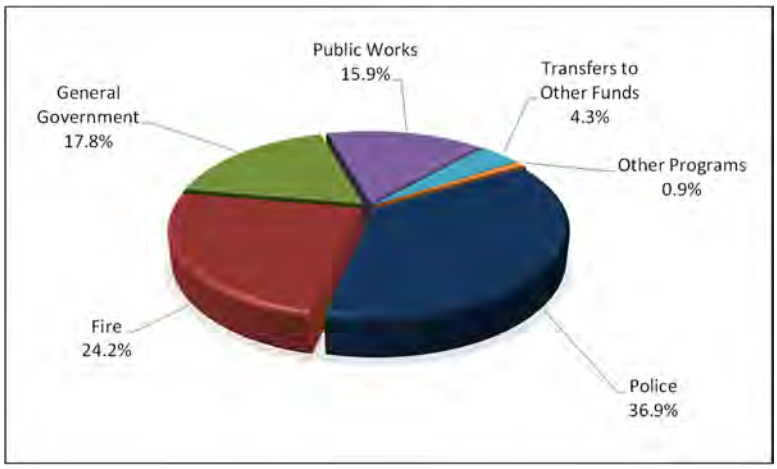
- **Personal Services**, consisting of salaries and overtime, accounts for $24.7 million (or 45.9%) of total expenditures. Personal Services are estimated to increase by $0.6 million (or 2.6%) compared to 2023 Projected.
- **Employee Benefits** for FICA, IMRF pension, police pension, and fire pension is $5.0 million (or 9.4%) of total expenditures. Employee Benefits are estimated to increase by $1.5 million (or 43.4%). The City's IMRF pension costs are estimated to increase by $0.1 million (or 16.9%) due to an increase in the City's contribution rate in 2024. In addition, the City's contributions to the police and fire pension plans increase $1.4 million (or 71.9%).
- **Charges & Services** include expenditures for software licenses, DU-COMM public safety communication services, paramedic services, and other contracted services accounts for $8.6 million (or 16.0%) of total expenditures. Charges & Services are estimated to increase by $0.3 million (or 4.0%) compared to 2023 Projected.
- **Interfund Transfers-Operating**, which consists of transfers for vehicles, equipment, building renewal, insurance, and debt service accounts for $11.9 million (or 22.0%) of total expenditures. Interfund Transfers-Operating are estimated to increase by $0.6 million (or 5.4%) compared to 2023 Projected. The $0.6 million increase is mainly due to a $0.4 million increase in the vehicle replacement transfer.
- **Supplies & Materials**, which consists of road materials, road salt, and other miscellaneous supplies is $1.3 million (or 2.5%) of total expenditures. Supplies & Materials are estimated to increase by $0.2 million (or 13.2%) compared to 2023 Projected. The increase is mainly attributable to reduced spending on road materials (road salt) in 2023.
- **Interfund Transfers-Capital** of $2.2 million decreases by $4.1 million (or -65.5%) compared to 2023 Projected. In 2023, $4.2 million of excess General Fund reserves was transferred to the Capital Projects Fund. The $2.2 million reflects the transfer to the Capital Projects Fund for capital improvements and infrastructure.
- **Interfund Transfers-Other**, which consists of transfers to other Funds, is budgeted at $150,000 for the 2024 Budget, a decrease of $0.9 million (or -85.7%) compared to 2023 Projected. In 2023, $1.0 million of excess General Fund reserves was transferred to the Storm Sewer Fund. In addition, $48,584 was transferred to the Parking Fund. The $150,000 for 2024 reflects the transfer to the Parking Fund.

General Fund Expenditures
By Type



The following chart shows the General Fund expenditures by function for 2024 as a percentage of total expenditures. Public safety (Police and Fire) accounts for 61.1% (or $33.0 million), General Government is 17.8% (or $9.6 million), Public Works is 15.9% (or $8.6 million), Transfers to Other Funds is 4.3% (or $2.3 million), and Other Programs is 0.9% (or $0.5 million).

General Fund Expenditures
By Function



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 are used to finance the annual debt service costs. The City has two (2) separate debt issuances outstanding. The following table shows the debt service for 2024.

Debt Service Schedule

Debt Issuance	Principal Outstanding 01/01/2024	Principal	Interest	Total Principal and Interest	Principal Outstanding 12/31/2024
2018A G.O. Bonds	**$ 9,675,000**	$ 675,000	$ 303,601	**$ 978,601**	**$ 9,000,000**
2021 G.O. Bonds	**42,745,000**	2,175,000	939,504	**3,114,504**	**40,570,000**
Total	**$ 52,420,000**	**$ 2,850,000**	**$ 1,243,105**	**$ 4,093,105**	**$ 49,570,000**

Revenues in the Debt Service Fund for 2024 total $4.2 million versus expenditures of $4.1 million. Revenues and expenditures decrease by $1.2 million for the 2024 budget due to the 2012A Library Bonds being retired in 2023.

Debt Service Fund
Revenues and Expenditures

Revenues	2023 Budget	2023 Projected	2024 Budget	24 Budget vs 23 Proj. $	24 Budget vs 23 Proj. %
Taxes	$ 2,160,441	$ 2,161,909	$ 988,387	$ (1,173,522)	-54.3%
Investment Income	7,500	50,000	50,000	-	0.0%
Interfund Transfers	3,059,026	3,058,611	3,145,649	87,038	2.8%
Total Revenues	**$ 5,226,967**	**$ 5,270,520**	**$ 4,184,036**	**$ (1,086,484)**	**-20.6%**
Expenditures					
Debt Service	$ 5,318,794	$ 5,318,794	$ 4,093,755	$ (1,225,039)	-23.0%
Total Expenditures	**$ 5,318,794**	**$ 5,318,794**	**$ 4,093,755**	**$ (1,225,039)**	**-23.0%**
Revenues Over/ (Under) Expenditures	**$ (91,827)**	**$ (48,274)**	**$ 90,281**		

The **Capital Projects Fund** accounts for expenditures related to roadway improvements, sidewalk improvements, capital improvements, major repairs, and other projects not accounted for in other City Funds (2018 G.O. Bond Fund, Enterprise Funds, Building Renewal Fund, Capital Equipment Replacement Fund, and Technology Replacement Fund). The General Fund transfers the difference between operating revenues and operating expenditures to the Capital Projects Fund.

Capital Projects Fund
Revenues and Expenditures

Revenues	2023 Budget	2023 Projected	2024 Budget	24 Budget vs 23 Proj. $	24 Budget vs 23 Proj. %
Intergovernmental	$ 4,462,950	$ 2,788,440	$ 2,981,795	$ 193,355	6.9%
Investment Income	120,000	125,000	100,000	(25,000)	-20.0%
Miscellaneous	20,000	20,000	35,000	15,000	75.0%
Interfund Transfers	2,098,137	6,279,132	2,166,491	(4,112,641)	-65.5%
Total Revenues	**$ 6,701,087**	**$ 9,212,572**	**$ 5,283,286**	**$ (3,929,286)**	**-42.7%**
Expenditures					
Capital Outlays	$ 8,565,063	$ 7,313,865	$ 9,836,500	$ 2,522,635	34.5%
Total Expenditures	**$ 8,565,063**	**$ 7,313,865**	**$ 9,836,500**	**$ 2,522,635**	**34.5%**
Revenues Over/ (Under) Expenditures	**$ (1,863,976)**	**$ 1,898,707**	**$ (4,553,214)**		

The 2024 budgeted revenues total $5.3 million and includes $3.0 million in grant revenue and a $2.2 million transfer from the General Fund. The 2024 budgeted expenditures are $9.8 million, an increase of $2.5 million from 2023 Projected. Some of the noteworthy capital improvements are:

- Storm Sewer Improvements: $3.8 million (ARPA Grant-$1.7M & DuPage ARPA Grant-$0.5M).
- Sidewalk Improvements: $2.3 million (DCEO Grant-$0.5M).
- Roadway Improvements: $2.0 million.

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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 and designed to be self-supporting, with rates and fees established to finance the cost of providing services and capital projects.

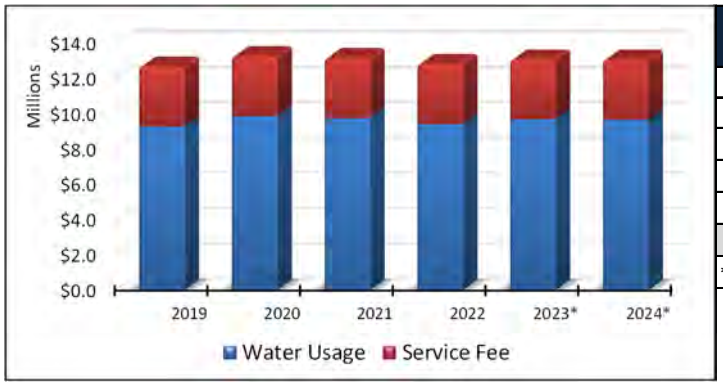
The **Water Fund** is projected to have expenses exceeding revenues by $3.0 million in 2024, mainly due to $3.8 million in capital projects.

Water Fund
Revenues and Expenses

Revenues	2023 Budget	2023 Projected	2024 Budget	24 Budget vs 23 Proj. $	%
Charges for Services	$ 13,144,279	$ 13,153,227	$ 13,171,730	$ 18,503	0.1%
Investment Income	50,000	100,000	100,000	-	0.0%
Miscellaneous	111,800	100,000	100,000	-	0.0%
Interfund Transfers	-	136,155	-	(136,155)	-100.0%
Total Revenues	**$ 13,306,079**	**$ 13,489,382**	**$ 13,371,730**	**$ (117,652)**	**-0.9%**
Expenses					
Personal Services	$ 1,321,735	$ 1,295,174	$ 1,446,632	$ 151,458	11.7%
Employee Benefits	181,436	177,456	205,622	28,166	15.9%
Supplies & Materials	385,226	376,685	416,086	39,401	10.5%
Charges & Services	8,415,080	9,031,775	9,127,816	96,041	1.1%
Interfund Transfers	1,219,374	1,219,374	1,306,080	86,706	7.1%
Total Operating	**$ 11,522,851**	**$ 12,100,464**	**$ 12,502,236**	**$ 401,772**	**3.3%**
Capital Outlays	**3,886,637**	**2,346,380**	**3,849,160**	**1,502,780**	**64.0%**
Total Expenses	**$ 15,409,488**	**$ 14,446,844**	**$ 16,351,396**	**$ 1,904,552**	**13.2%**
Revenues Over/ (Under) Expenses	**$ (2,103,409)**	**$ (957,462)**	**$ (2,979,666)**		

Water Service Charges Revenues

The Water Usage rate and Fixed Service fees were last increased on January 1, 2015 are not budgeted to be increased in 2024. For 2024, Water Service Charges are budgeted at $13.1 million, based on the past 4 years average billed usage.



Fiscal Year	Water Usage Charges	Service Fee Charges	Total Charges	% Change
2019	$ 9,291,545	$ 3,388,749	**$12,680,294**	
2020	9,875,342	3,394,541	**13,269,883**	4.6%
2021	9,761,052	3,406,508	**13,167,560**	-0.8%
2022	9,415,062	3,413,215	**12,828,277**	-2.6%
2023*	9,697,909	3,377,200	**13,075,109**	1.9%
2024*	9,666,930	3,405,300	**13,072,230**	**0.0%**

*Projected

Water Fund Expenses

Water Fund 2024 total expenses are estimated at $16.4 million, an increase of $1.9 million (or 13.2%) compared to 2023 Projected.

- Operating expenses increase by $0.4 million (or 3.3%) compared to 2023 Projected. Water purchased from the DuPage Water Commission accounts for $8.7 million (or 69.7%) of total operating expenses in the Water Fund.
- Capital Outlay expenses increase by $1.5 million compared to 2023 Projected. Capital expenses are budgeted at $3.8 million and includes:
  - Water Main Replacements: $1.5 million.
  - Lead Service Line Replacements: $0.7 million.
  - Variable Frequency Drives Replacements-3 Pump Stations: $0.7 million.
  - Standby Generator Replacement-Reber Pump Station: $0.6 million.

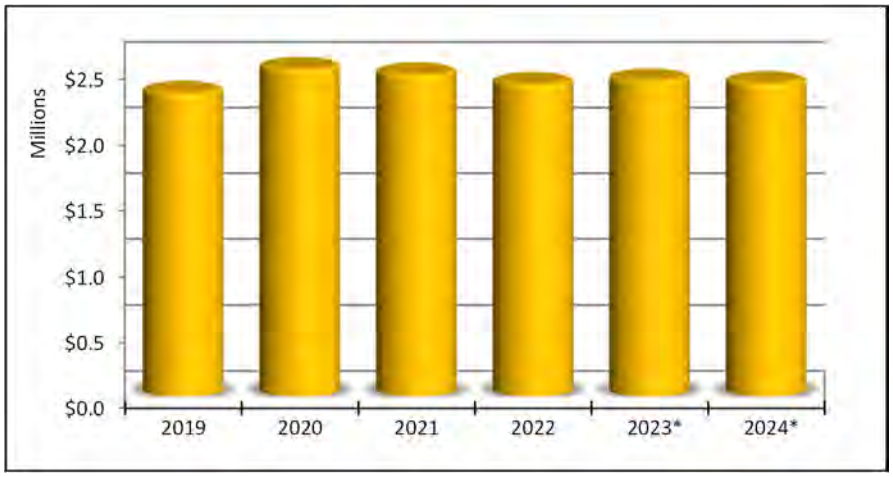
The **Sanitary Sewer Fund** is projected to have expenses exceeding revenues by $2.0 million in 2024, mainly due to $2.2 million in capital projects.

Sanitary Sewer Fund
Revenues and Expenses

Revenues	2023 Budget	2023 Projected	2024 Budget	24 Budget vs 23 Proj. $	24 Budget vs 23 Proj. %
Charges for Services	$ 2,377,214	$ 2,401,722	$ 2,381,652	$ (20,070)	-0.8%
Investment Income	60,000	100,000	100,000	-	0.0%
Miscellaneous	-	300	-	(300)	-100.0%
Interfund Transfers	-	50,608	-	(50,608)	-100.0%
Total Revenues	**$ 2,437,214**	**$ 2,552,630**	**$ 2,481,652**	**$ (70,978)**	**-2.8%**
Expenses					
Personal Services	$ 469,381	$ 520,295	$ 589,853	$ 69,558	13.4%
Employee Benefits	65,316	69,192	83,550	14,358	20.8%
Supplies & Materials	164,942	133,861	145,232	11,371	8.5%
Charges & Services	456,627	686,519	734,370	47,851	7.0%
Interfund Transfers	718,657	718,657	764,971	46,314	6.4%
Total Operating	**$ 1,874,923**	**$ 2,128,524**	**$ 2,317,976**	**$ 189,452**	**8.9%**
Capital Outlays	**1,397,981**	**1,079,434**	**2,160,000**	**1,080,566**	**100.1%**
Total Expenses	**$ 3,272,904**	**$ 3,207,958**	**$ 4,477,976**	**$ 1,270,018**	**39.6%**
Revenues Over/ (Under) Expenses	**$ (835,690)**	**$ (655,328)**	**$(1,996,324)**		

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 be increased for the 2024 budget. Sanitary Sewer Service Charges are estimated at $2.4 million for the 2024 budget, based on the past 4 years average billed usage.



Fiscal Year	Sanitary Sewer Charges	% Change
2019	$ 2,306,885	
2020	2,489,962	7.9%
2021	2,448,508	-1.7%
2022	2,375,165	-3.0%
2023*	2,401,722	1.1%
2024*	2,381,652	-0.8%

*Projected

Sanitary Sewer Fund Expenses

Sanitary Sewer Fund 2024 total expenses are estimated at $4.5 million, an increase of $1.3 million (or 39.6%) compared to 2023 Projected.

- Operating expenses increase by $0.2 million (or 8.9%) compared to 2023 Projected.
- Capital Outlay expenses of $2.2 million includes:
  - Service Lateral Rehabilitation-Chemical Grouting: $0.5 million.
  - Sanitary Sewer Rehabilitation Program: $0.2 million.
  - Sanitary Sewer Replacements: $0.5 million.
  - Blacksmith Lift Station Wetwell Rehabilitation: $0.3 million.

The **Storm Sewer Fund** is projected to have expenses exceeding revenues by $1.5 million in 2024, mainly due to $1.4 million in capital projects.

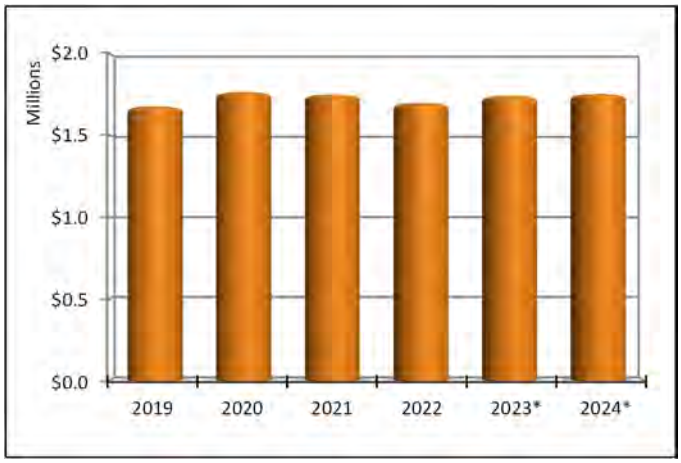
Storm Sewer Fund
Revenues and Expenses

Revenues	2023 Budget	2023 Projected	2024 Budget	24 Budget vs 23 Proj. $	24 Budget vs 23 Proj. %
Charges for Services	$ 1,700,554	$ 1,739,142	$ 1,750,000	$ 10,858	0.6%
Investment Income	5,000	85,000	20,000	(65,000)	-76.5%
Miscellaneous	-	1,616	-	(1,616)	-100.0%
Interfund Transfers	-	1,066,602	-	(1,066,602)	-100.0%
Total Revenues	**$ 1,705,554**	**$ 2,892,360**	**$ 1,770,000**	**$ (1,122,360)**	**-38.8%**
Expenses					
Personal Services	$ 584,682	$ 583,686	$ 619,560	$ 35,874	6.1%
Employee Benefits	80,028	77,327	87,181	9,854	12.7%
Supplies & Materials	128,098	128,414	160,769	32,355	25.2%
Charges & Services	208,210	108,323	210,570	102,247	94.4%
Interfund Transfers	715,451	715,451	751,411	35,960	5.0%
Total Operating	**$ 1,716,469**	**$ 1,613,201**	**$ 1,829,491**	**$ 216,290**	**13.4%**
Capital Outlays	**1,671,300**	**611,978**	**1,442,000**	**830,022**	**135.6%**
Total Expenses	**$ 3,387,769**	**$ 2,225,179**	**$ 3,271,491**	**$ 1,046,312**	**47.0%**
Revenues Over/ (Under) Expenses	**$ (1,682,215)**	**$ 667,181**	**$ (1,501,491)**		

Stormwater Revenues

Historically, the revenues for the Storm Sewer Fund were collected from stormwater rates based on water usage and a fixed fee. In 2023, staff conducted an internal review of the stormwater rates and developed a new stormwater utility fee, which will replace the previous rates, beginning in 2024. The new utility fee is charged based on the amount of impervious surface area on a property. An impervious area is any area that prevents stormwater from draining into the soil, such as buildings, houses, parking lots, walkways, driveways, pools, and patios. The billing rate for the fee will be called an equivalent runoff unit (ERU). The ERU reflects the average amount of impervious area on single-family residential properties in the City. For 2024, stormwater utility fees are budgeted at $1.75 million, based off average collections on the previous rates.

Stormwater Revenues



Fiscal Year	Storm Mgmt Fees	Storm Fixed Fee	Stormwater Utility Fee	Stormwater Total	% Change
2019	$ 1,374,863	$ 299,340	$ -	**$ 1,674,203**	
2020	1,463,366	299,372	-	**1,762,738**	5.3%
2021	1,447,224	299,670	-	**1,746,894**	-0.9%
2022	1,395,696	300,031	-	**1,695,727**	-2.9%
2023*	1,439,112	300,030	-	**1,739,142**	2.6%
2024*	-	-	1,750,000	**1,750,000**	0.6%

*Projected

Storm Sewer Fund Expenses

Storm Sewer Fund 2024 total expenses are estimated at $3.3 million, an increase of $1.0 million (or 47.0%) compared to 2023 Projected.

- Operating expenses increase by $0.2 million (or 13.4%) compared to 2023 Projected. The increase is attributable to $0.1 million increase for the Storm Sewer Improvements Programs (Overland Flooding Cost-Share Program and Yard Flooding Improvement Reimbursement Program).
- Capital Outlay expenses increase by $0.8 million compared to 2023 Projected. Capital expenses are budgeted at $1.4 million and includes:
    - Streams Dredging Project: $0.85 million.
    - Storm Sewer Replacements: $0.4 million.
    - Storm Sewer Rehabilitation Lining Program: $0.1 million.

The **Parking Fund** is projected to have expenses exceeding revenues by $0.3 million in 2024.

Parking Fund
Revenues and Expenses

Revenues	2023 Budget	2023 Projected	2024 Budget	24 Budget vs 23 Proj. $	24 Budget vs 23 Proj. %
Charges for Services	$ 420,600	$ 415,715	$ 420,700	4,985	1.2%
Fines and Forfeits	108,000	112,000	114,000	2,000	1.8%
Investment Income	20,000	20,000	20,000	-	0.0%
Miscellaneous	-	40,000	-	(40,000)	-100.0%
Interfund Transfers	-	65,038	150,000	84,962	130.6%
Total Revenues	**$ 548,600**	**$ 652,753**	**$ 704,700**	**$ 51,947**	**8.0%**
Expenses					
Personal Services	$ 125,530	$ 114,846	$ 116,460	$ 1,614	1.4%
Employee Benefits	16,920	15,546	16,383	837	5.4%
Supplies & Materials	41,900	70,000	42,950	(27,050)	-38.6%
Charges & Services	254,133	206,004	246,097	40,093	19.5%
Interfund Transfers	305,284	305,284	333,419	28,135	9.2%
Total Operating	**$ 743,767**	**$ 711,680**	**$ 755,309**	**$ 43,629**	**6.1%**
Capital Outlays	**140,000**	**25,006**	**290,000**	**264,994**	**1059.7%**
Total Expenses	**$ 883,767**	**$ 736,686**	**$ 1,045,309**	**$ 308,623**	**41.9%**
Revenues Over/ (Under) Expenses	**$ (335,167)**	**$ (83,933)**	**$ (340,609)**		

Staff presented an update of the comprehensive parking study to the City Council in late 2023, which included a financial analysis and revenue recommendations for the Parking Fund. The City Council supported increasing the SSA #8 property tax levy by $150,000 for parking and requested staff to provide additional analysis on parking fee changes to be considered in 2024. Parking Fund 2024 total revenues are estimated at $0.7 million and includes the $150,000 SSA #8 property tax levy increase, but does not include any other parking fee changes.

Parking Fund 2024 total expenses are estimated at $1.0 million, an increase of $0.3 million compared to 2023 Projected. Operating expenses increase by $43,629 (or 6.1%) and Capital Outlay expenses increase by $0.3 million compared to 2023 Projected.

The **Fleet Services Fund** is projected to have expenses exceeding revenues by $2.3 million in 2024, mainly due to $4.7 million in capital outlays.

Fleet Services Fund
Revenues and Expenses

Revenues	2023 Budget	2023 Projected	2024 Budget	24 Budget vs 23 Proj. $	24 Budget vs 23 Proj. %
Fines and Forfeits	$ 500	$ 300	$ 300	$ -	0.0%
Investment Income	50,000	50,000	50,000	-	0.0%
Miscellaneous	183,000	160,980	190,000	29,020	18.0%
Interfund Transfers	3,858,306	3,923,138	4,282,446	359,308	9.2%
Total Revenues	**$ 4,091,806**	**$ 4,134,418**	**$ 4,522,746**	**$ 388,328**	**9.4%**
Expenses					
Personal Services	$ 647,262	$ 631,553	$ 685,724	$ 54,171	8.6%
Employee Benefits	87,830	86,657	97,718	11,061	12.8%
Supplies & Materials	813,688	798,150	821,738	23,588	3.0%
Charges & Services	151,259	150,759	150,756	(3)	0.0%
Interfund Transfers	320,311	320,311	344,890	24,579	7.7%
Total Operating	**$ 2,020,350**	**$ 1,987,430**	**$ 2,100,826**	**$ 113,396**	**5.7%**
Capital Outlays	**3,682,349**	**1,098,040**	**4,736,302**	**3,638,262**	**331.3%**
Total Expenses	**$ 5,702,699**	**$ 3,085,470**	**$ 6,837,128**	**$ 3,751,658**	**121.6%**
Revenues Over/ (Under) Expenses	**$ (1,610,893)**	**$ 1,048,948**	**$ (2,314,382)**		

Fleet Services Fund 2024 total revenues are estimated at $4.5 million, with Interfund Transfers accounting for $4.3 million of the total revenues. The vehicle interfund transfers from other funds of $4.3 million increases by $0.4 million (or 9.2%) compared to the 2023 Projected.

Fleet Services Fund 2024 expenses are budgeted at $6.8 million, an increase of $3.7 million compared to 2023 Projected. Operating expenses increase by $0.1 million (or 5.7%) compared to 2023 Projected. Capital Outlays increase $3.6 million, mainly attributable to $1.9 million in vehicle replacements carried over from the past two years due to supply chain disruptions and price increases.

The **Building Renewal Fund** is projected to have expenses exceeding revenues by $0.5 million in 2024. The Building Renewal Fund provides for the replacement of the City's general government building systems and components. 2024 revenues are estimated at $0.3 million and expenses are budgeted at $0.8 million for building improvements, including $100,000 for a facilities assessment study.

Building Renewal Fund
Revenues and Expenses

Revenues	2023 Budget	2023 Projected	2024 Budget	24 Budget vs 23 Proj. $	24 Budget vs 23 Proj. %
Investment Income	$ 10,000	$ 20,000	$ 10,000	$ (10,000)	-50.0%
Interfund Transfers	283,867	283,867	303,064	19,197	6.8%
Total Revenues	**$ 293,867**	**$ 303,867**	**$ 313,064**	**$ 9,197**	**3.0%**
Expenses					
Capital Outlays	$ 725,750	$ 1,200,092	$ 847,960	$ (352,132)	-29.3%
Total Expenses	**$ 725,750**	**$ 1,200,092**	**$ 847,960**	**$ (352,132)**	**-29.3%**
Revenues Over/ (Under) Expenses	**$ (431,883)**	**$ (896,225)**	**$ (534,896)**		

The **Liability Insurance Fund** is projected to have a balanced budget in 2024. The City operates a self-insurance program for casualty, property, and workers' compensation coverages while securing excess coverage to protect it in the event of numerous or catastrophic losses. 2024 total revenues decrease from $2.0 million to $1.3 million, a decrease of $0.7 million compared to 2023 Projected, mainly due to a one-time receipt of $0.7 million with the dissolution of the High-Level Excess Liability Pool in 2023. 2024 total expenses decrease from $2.6 million to $1.3 million compared to 2023 Projected. Charges & Services expenses decrease from $1.33 million to $1.27 million, a decrease of $58,815 (or -4.4%) compared to the 2023 Projected, mainly due to decreases in property and casualty insurance premiums and claims. The 2023 Projected of $1.3 million for Interfund Transfers represents a one-time transfer of excess fund balance reserves from the Liability Insurance Fund to contributing operating funds (General Fund, Water Fund, Sanitary Sewer Fund, Storm Sewer Fund, Parking Fund, Fleet Services Fund, and Library Fund) to bring the Fund within the target policy reserve of $1.0 million at year-end.

Liability Insurance Fund
Revenues and Expenses

Revenues	2023 Budget	2023 Projected	2024 Budget	24 Budget vs 23 Proj. $	24 Budget vs 23 Proj. %
Investment Income	$ 30,000	$ 40,000	$ 30,000	(10,000)	-25.0%
Miscellaneous	50,000	758,337	50,000	(708,337)	-93.4%
Interfund Transfers	1,185,225	1,185,225	1,192,950	7,725	0.7%
Total Revenues	**$ 1,265,225**	**$ 1,983,562**	**$ 1,272,950**	**$ (710,612)**	**-35.8%**
Expenses					
Charges & Services	$ 1,265,225	$ 1,331,765	$ 1,272,950	(58,815)	-4.4%
Interfund Transfers	$ -	$ 1,311,078	$ -	(1,311,078)	-100.0%
Total Expenses	**$ 1,265,225**	**$ 2,642,843**	**$ 1,272,950**	**$ (1,369,893)**	**-51.8%**
Revenues Over/ (Under) Expenses	**$ -**	**$ (659,281)**	**$ -**		

The **Health Insurance Fund** is projected to have a balanced budget in 2024. The City is a member of the Intergovernmental Personnel Benefit Cooperative (IPBC) pool for health and life insurance for active and retired employees. 2024 total revenues increase from $5.8 million to $6.1 million, an increase of $0.3 million (or 4.8%) compared to 2023 Projected, mainly due to health insurance transfers from other funds increasing $0.2 million (or 3.3%). 2024 total expenses are estimated to decrease from $6.7 million to $6.1 million compared to 2023 Projected. Charges & Services expenses increase from $5.8 million to $6.1 million, an increase of $0.3 million (or 4.7%) compared to the 2023 Projected, mainly due to an estimated 5% increase in insurance premiums. The 2023 Projected of $0.9 million for Interfund Transfers represents a one-time transfer of excess fund balance reserves from the Health Insurance Fund to contributing operating funds (General Fund, Water Fund, Sanitary Sewer Fund, Storm Sewer Fund, Parking Fund, Fleet Services Fund, and Library Fund) to bring the Fund within the target policy reserve of $1.5 million at year-end.

Health Insurance Fund
Revenues and Expenses

Revenues	2023 Budget	2023 Projected	2024 Budget	24 Budget vs 23 Proj. $	%
Charges for Services	$ 1,165,300	$ 1,077,000	$ 1,254,100	$ 177,100	16.4%
Investment Income	20,000	20,000	20,000	-	0.0%
Miscellaneous	115,100	129,735	81,000	(48,735)	-37.6%
Interfund Transfers	4,595,719	4,595,719	4,746,292	150,573	3.3%
Total Revenues	**$ 5,896,119**	**$ 5,822,454**	**$ 6,101,392**	**$ 278,938**	**4.8%**
Expenses					
Charges & Services	$ 5,896,119	$ 5,827,576	$ 6,101,392	$ 273,816	4.7%
Interfund Transfers	$ -	$ 852,193	$ -	(852,193)	-100.0%
Total Expenses	**$ 5,896,119**	**$ 6,679,769**	**$ 6,101,392**	**$ (578,377)**	**-8.7%**
Revenues Over/ (Under) Expenses	**$ -**	**$ (857,315)**	**$ -**		

The **Motor Fuel Tax Fund** is projected to have expenditures exceeding revenues by $0.3 million in 2024, mainly due to $2.7 million in capital projects.

Motor Fuel Tax Fund
Revenues and Expenditures

Revenues	2023 Budget	2023 Projected	2024 Budget	24 Budget vs 23 Proj. $	%
Intergovernmental	$ 2,331,504	$ 2,307,755	$ 2,371,385	$ 63,630	2.8%
Investment Income	1,000	13,991	6,657	(7,334)	-52.4%
Total Revenues	**$ 2,332,504**	**$ 2,321,746**	**$ 2,378,042**	**$ 56,296**	**2.4%**
Expenditures					
Capital Outlays	$ 2,815,987	$ 2,847,809	$ 2,680,987	$ (166,822)	-5.9%
Total Expenditures	**$ 2,815,987**	**$ 2,847,809**	**$ 2,680,987**	**$ (166,822)**	**-5.9%**
Revenues Over/ (Under) Expenditures	**$ (483,483)**	**$ (526,063)**	**$ (302,945)**		

Motor Fuel Tax Fund 2024 total revenues are budgeted at $2.4 million, an increase of $56,296 (or 2.4%) compared to 2023 Projected, mainly due to a slight increase in motor fuel taxes. 2024 total expenditures are budgeted at $2.7 million, with $2.1 million allocated for the 2024 Annual Road Program, $0.3 million for road reconstruction, and $0.3 million for Roosevelt Road sidewalks.

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 expenditures exceeding revenues by $0.3 million in 2024.

TIF District #2 Fund
Revenues and Expenditures

Revenues	2023 Budget	2023 Projected	2024 Budget	24 Budget vs 23 Proj. $	%
Investment Income	$ -	$ 5,000	$ 1,000	$ (4,000)	-80.0%
Miscellaneous	-	6,067	-	(6,067)	-100.0%
Total Revenues	**$ -**	**$ 11,067**	**$ 1,000**	**$ (10,067)**	**-91.0%**
Expenditures					
Capital Outlays	$ 500,000	$ 264,279	$ 263,000	$ (1,279)	-0.5%
Total Expenditures	**$ 500,000**	**$ 264,279**	**$ 263,000**	**$ (1,279)**	**-0.5%**
Revenues Over/ (Under) Expenditures	**$ (500,000)**	**$ (253,212)**	**$ (262,000)**		

TIF District #2 expired on December 31, 2022 with 2022 being the final year of property tax collections. However, the fund remains open to pay for existing TIF District #2 project area costs and obligations approved and incurred prior to the expiration of the TIF. The 2024 expenditure budget includes $0.3 million to complete the Downtown Streetscape Project and close the fund.

- The **TIF District Number Three Courthouse Redevelopment Fund** is projected to have revenues exceeding expenditures by $0.8 million in 2024.

TIF District #3 Fund
Revenues and Expenditures

Revenues	2023 Budget	2023 Projected	2024 Budget	24 Budget vs 23 Proj. $	24 Budget vs 23 Proj. %
Taxes	$ 2,346,000	$ 2,335,000	$ 2,350,000	$ 15,000	0.6%
Investment Income	10,000	25,000	25,000	-	0.0%
Total Revenues	**$ 2,356,000**	**$ 2,360,000**	**$ 2,375,000**	**$ 15,000**	**0.6%**
Expenditures					
Charges & Services	$ 26,000	$ 3,018,000	$ 35,000	$ (2,983,000)	-98.8%
Total Operating	**26,000**	**3,018,000**	**35,000**	**(2,983,000)**	**-98.8%**
Capital Outlays	700,000	-	1,570,000	1,570,000	100.0%
Total Capital Outlays	**700,000**	**-**	**1,570,000**	**1,570,000**	**100.0%**
Total Expenditures	**$ 726,000**	**$ 3,018,000**	**$ 1,605,000**	**$ (1,413,000)**	**-46.8%**
Revenues Over/ (Under) Expenditures	**$ 1,630,000**	**$ (658,000)**	**$ 770,000**		

TIF District #3 Fund 2024 total revenues are budgeted at $2.4 million, which includes $2.4 million for incremental property taxes. 2024 expenditures are budgeted at $1.6 million and includes $1.5 million for the Water Building Exterior Renovation. The 2023 Projected of $3,018,000 for Charges & Services includes a one-time surplus distribution of $3.0 million to other taxing districts in 2023.

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 2024.

Special Service Area #8 Fund
Revenues and Expenditures

Revenues	2023 Budget	2023 Projected	2024 Budget	24 Budget vs 23 Proj. $	24 Budget vs 23 Proj. %
Taxes	$ 275,000	$ 275,000	$ 425,500	$ 150,500	54.7%
Miscellaneous Revenues	-	48,584	-	$ (48,584)	-100.0%
Total Revenues	**$ 275,000**	**$ 323,584**	**$ 425,500**	**$ 101,916**	**31.5%**
Expenses					
Charges & Services	$ 275,000	$ 275,000	$ 275,500	$ 500	0.2%
Total Operating	**$ 275,000**	**$ 275,000**	**$ 275,500**	**$ 500**	**0.2%**
Interfund Transfers	**$ -**	**$ 48,584**	**$ 150,000**	**$ 101,416**	**208.7%**
Total Expenditures	**$ 275,000**	**$ 323,584**	**$ 425,500**	**$ 101,916**	**31.5%**
Revenues Over/ (Under) Expenditures	**$ -**	**$ -**	**$ -**		

For the 2024 Budget, the property tax levy increases by $150,500 to $425,500. $275,500 is budgeted for marketing and education promoting benefits and activities in the area through the Downtown Wheaton Association, and $150,000 is budgeted for a transfer to the General Fund to reimburse expenses for downtown landscape, streetscape maintenance, holiday lights/decorations, and special events.

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 2019.

	Police Pension Plan			Firefighters' Pension Plan			Total Pension Plans		
Fiscal Year	City Contribution	Annual Change Amount	%	City Contribution	Annual Change Amount	%	City Contribution	Annual Change Amount	%
2019	**$ 2,989,971**	$ 56,871	1.9%	**$ 1,488,287**	$ (3,077)	-0.2%	**$ 4,478,258**	$ 53,794	1.2%
2020	**3,405,260**	415,289	13.9%	**1,717,043**	228,756	15.4%	**5,122,303**	644,045	14.4%
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%
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%
2023	**1,043,231**	(30,823,208)	-96.7%	**883,024**	(7,955,861)	-90.0%	**1,926,255**	(38,779,069)	-95.3%
2024	**2,004,250**	961,019	92.1%	**1,306,663**	423,639	48.0%	**3,310,913**	1,384,658	71.9%

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"). To mitigate investment risks associated with market timing, bond proceeds were contributed to the Pension Plans in twelve equal installments by the City. The 2021 G.O. Bonds proceeds were held as a restricted asset in the City's General Fund until they were contributed to the Pension Plans. In 2021, $7.4 million was contributed to the Pension Plans and $36.8 million was contributed in 2022. For 2024, City contributions for the pension plans increase from $1.9 million to $3.3 million.

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. 2024 total revenues are budgeted at $4.9 million, an increase of $0.1 million (or 2.1%) compared to 2023 Projected. The 2023 property tax levy is budgeted at $4.5 million, an increase of $0.2 million (or 4.7%) compared to the 2022 property tax levy. Property taxes account for 92.3% of total revenues. 2024 total expenditures are budgeted at $5.0 million, a decrease of $63,897 (or -1.3%) compared to 2023 Projected, mainly attributable to a $0.5 million one-time transfer of excess fund balance reserves to the Library Building Renewal Fund in 2023. 2024 operating expenditures increase $0.4 million (or 9.5%) compared to 2023 Projected.

Public Library
General Operating Fund
Revenues and Expenditures

Revenues	2023 Budget	2023 Projected	2024 Budget	24 Budget vs 23 Proj. $	%
Taxes	$ 4,289,359	$ 4,289,359	$ 4,489,359	$ 200,000	4.7%
Intergovernmental	79,606	80,156	79,606	(550)	-0.7%
Charges for Services	214,000	172,900	175,000	2,100	1.2%
Fines and Forfeits	20,000	17,000	18,000	1,000	5.9%
Investment Income	4,000	40,000	45,000	5,000	12.5%
Miscellaneous	58,000	58,000	59,000	1,000	1.7%
Interfund Transfers	-	110,065	-	(110,065)	-100.0%
Total Revenues	**$ 4,664,965**	**$ 4,767,480**	**$ 4,865,965**	**$ 98,485**	**2.1%**
Expenditures					
Personal Services	$ 2,499,199	$ 2,367,712	$ 2,652,819	$ 285,107	12.0%
Employee Benefits	319,119	295,222	351,606	56,384	19.1%
Supplies & Materials	465,610	464,829	492,880	28,051	6.0%
Charges & Services	734,524	712,076	711,436	(640)	-0.1%
Interfund Transfers	746,244	746,244	813,445	67,201	9.0%
Total Operating	**$ 4,764,696**	**$ 4,586,083**	**$ 5,022,186**	**$ 436,103**	**9.5%**
Capital Outlays	900	900	900	-	0.0%
Interfund Transfers-Capital	500,000	500,000	-	(500,000)	-100.0%
Total Capital & Int. Transfers	**$ 500,900**	**$ 500,900**	**$ 900**	**(500,000)**	**-99.8%**
Total Expenditures	**$ 5,265,596**	**$ 5,086,983**	**$ 5,023,086**	**$ (63,897)**	**-1.3%**
Revenues Over/ (Under) Expenditures	**$ (600,631)**	**$ (319,503)**	**$ (157,121)**		

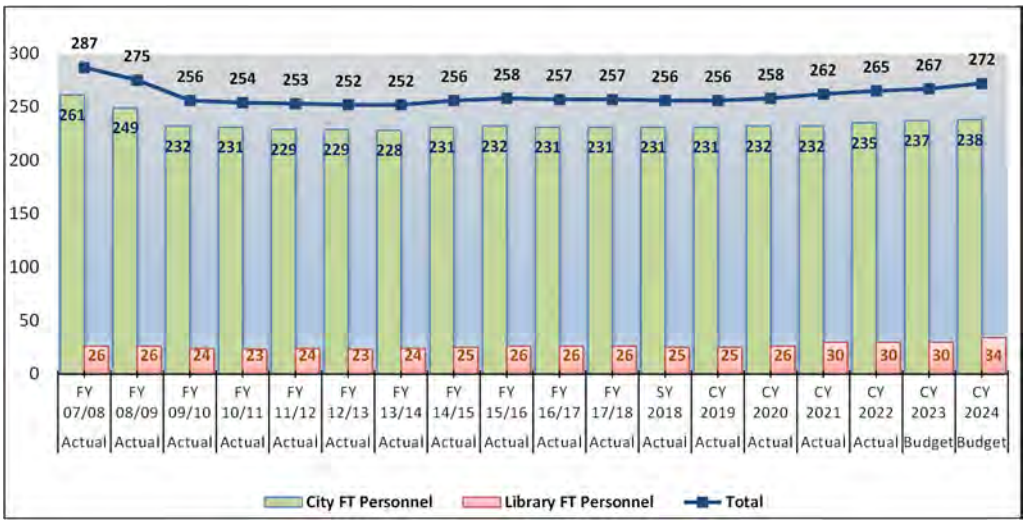
City of Wheaton, Illinois
Transmittal Letter
Calendar Year 2024 Budget

Personnel

The City and Library total number of full-time equivalents (FTE) increases from 303.70 to 304.10 for the 2024 budget. The total number of full-time positions increases from 267 to 272 and reflects a reallocation of personnel resources to meet the service needs of the community with the following position changes:

- Two (2) Firefighter positions were added (General Fund-Fire Department).
- A full-time Maintenance Worker position was eliminated (General Fund-Public Works Department).
- Four (4) full-time positions were added in the Public Library.
- Eight (8) part-time positions were eliminated in the Public Library.

Full-Time Personnel History



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 40 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 22nd straight year for the 2023 Annual Budget. The 2024 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.

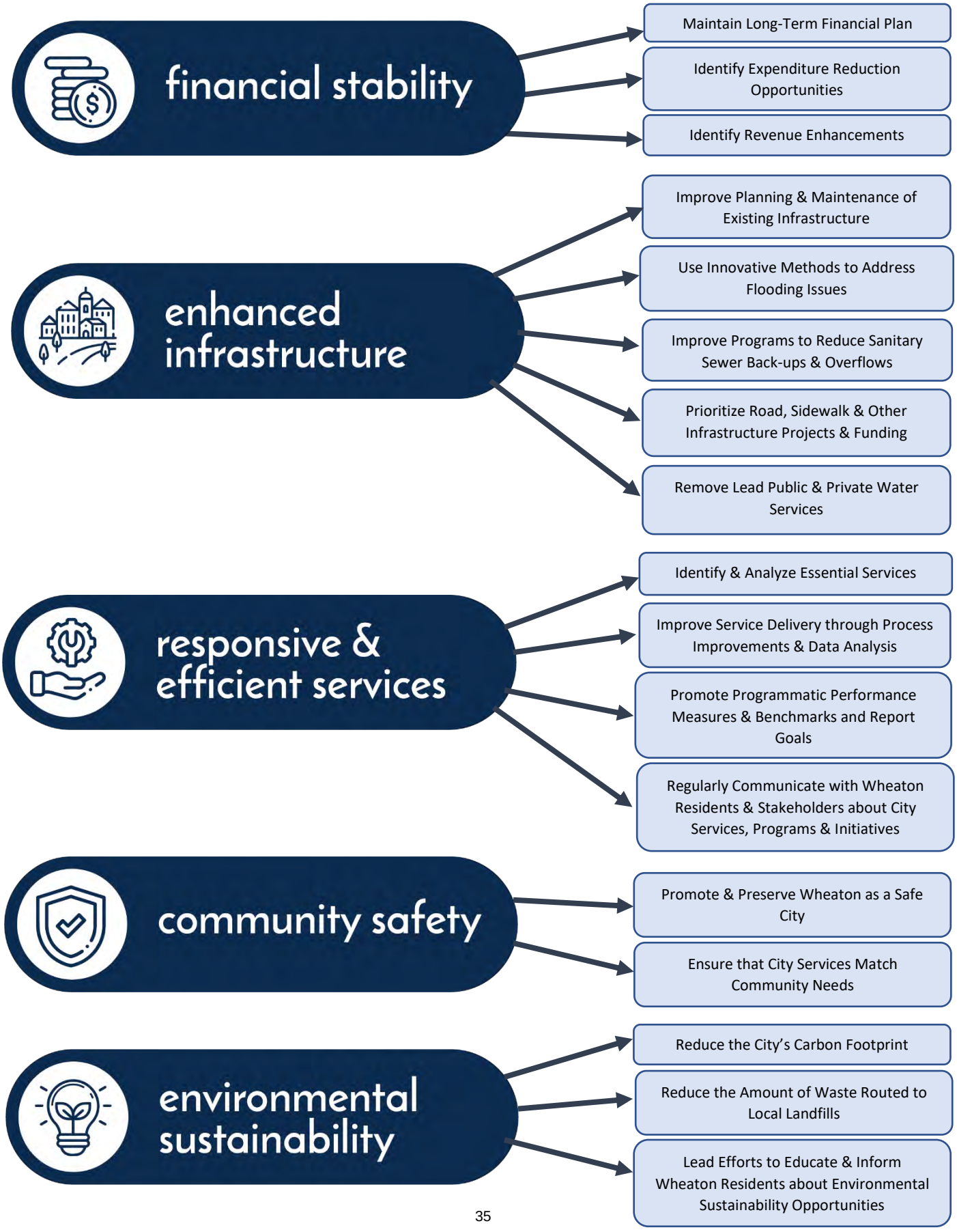
Acknowledgments

The preparation of the 2024 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 Kyle Moss. 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 2024 Budget



City of Wheaton
Budget Process and Budget Structure
Calendar Year 2024 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 draw down 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 2024 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.

City of Wheaton, Illinois
Budget Calendar
Calendar Year 2024 Budget

Date	
May 1, 2023	Begin Five-Year Forecast Preparation\Projections
May 6, 2023	Capital Improvement Plan (CIP) instructions distributed to Department Heads
May 26, 2023	CIP request due to the CIP Team
June 6-30, 2023	CIP Team review requests with Departments
August 18, 2023	2024 Budget instructions and worksheets distributed to Department Heads
August 18, 2023	Draft CIP submitted to City Manager
August 28, 2023	Benchmark Study presented to City Council
August 28, 2023	5-Year Forecast presented to City Council
August 28, 2023	2024 Budget Framework presented to City Council
September 8, 2023	Department 2024 Request Budget documents due to the Finance Department
September 11, 2023	Draft CIP presented to City Council
September 29, 2023	Department 2024 Request Budget submitted to City Manager and Departments
October 9 – October 13, 2023	Individual Department Meetings with City Manager and Budget Team to review 2024 Department Request Budgets
October 9, 2023	2023 Property Tax Levy-Preliminary Estimate
October 20, 2023	City Manager and Budget Team complete final review of 2024 Request Budget
October 30, 2023	2024 Draft Budget submitted to City Council
November 13, 2023	2024 Budget Workshop Session
November 18, 2023	2024 Budget Workshop Session
November 27, 2023	2023 Property Tax Levy-Truth in Taxation Public Hearing
December 4, 2023	2023 Property Tax Levy-First Reading
December 11, 2023	2024 Budget-Public Hearing
December 18, 2023	2024 Budget-Adoption 2023 Property Tax Levy-Adoption

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City of Wheaton
Organizational Matrix - Department/Fund Relationship
Calendar Year 2024 Budget

Department/Division	General Corp. Fund (Major)	Motor Fuel Tax Fund	Federal & State Forfeiture Funds	TIF District Funds (TIF #2)	TIF District Funds (TIF #3 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	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	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
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 & 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
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
Building Maint.										x				x				x	x
Water Distribution										x				x				x	x
Water Supply										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								

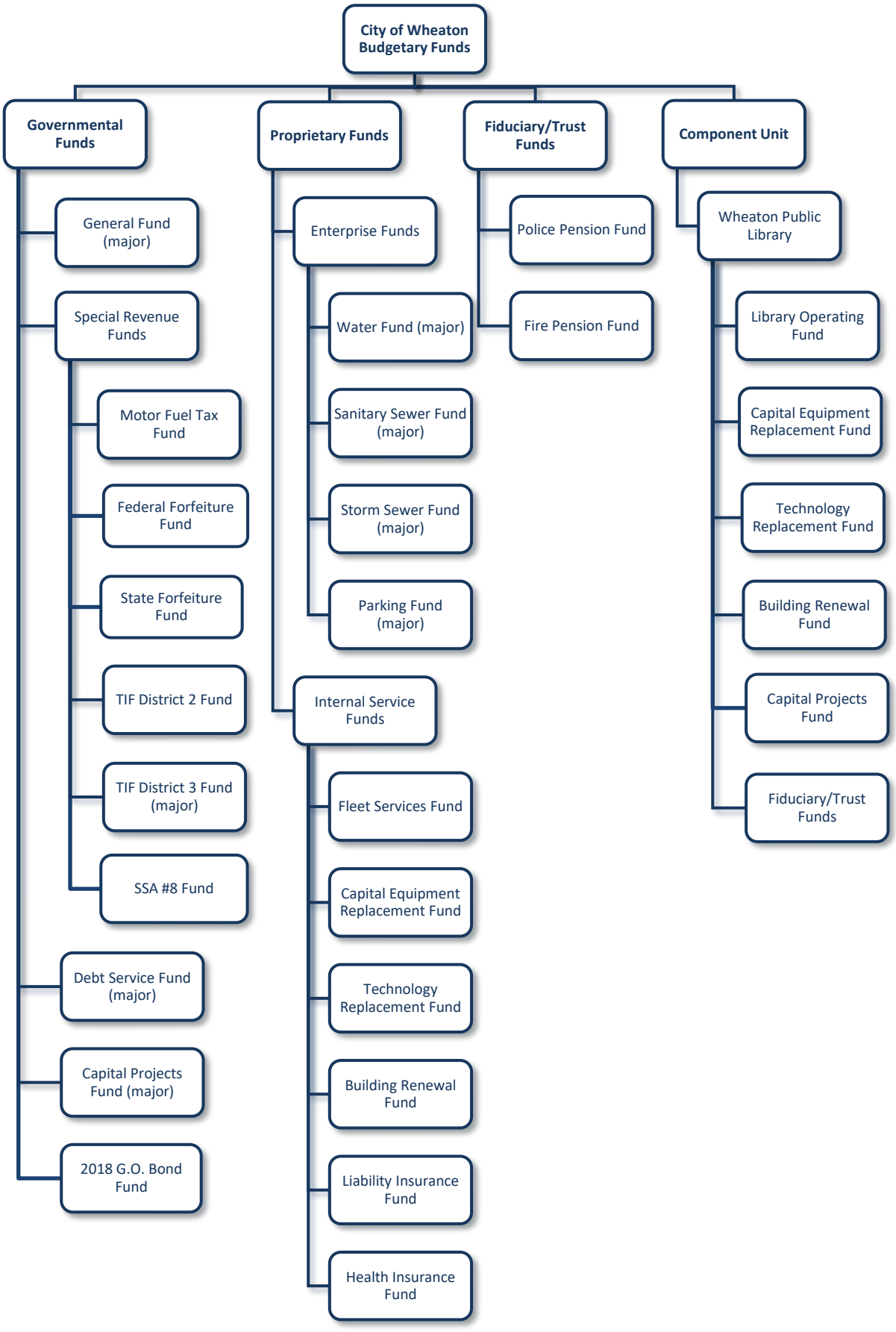
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City of Wheaton
Organizational Matrix - Department/Fund Relationship
Calendar Year 2024 Budget

Department/Division	General Corp. Fund (Major)	Motor Fuel Tax Fund	Federal & State Forfeiture Funds	TIF District Funds (TIF #2)	TIF District Funds (TIF #3 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																			
Commuter Parking													x	x	x			x	x
Downtown Parking													x	x	x	x		x	x
Parking Capital Projects													x						
Fleet Services Fund																			
Fleet Services														x		x		x	x

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City of Wheaton
Fund Structure
Calendar Year 2024 Budget



City of Wheaton
Fund Structure and Basis of Accounting and Budgeting
Calendar Year 2024 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.

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.

City of Wheaton
Fund Structure and Basis of Accounting and Budgeting
Calendar Year 2024 Budget

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 2024 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 unrestricted 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 unrestricted 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 $1.0 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 2024 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.

City of Wheaton
Debt Policy and Outstanding Debt
Calendar Year 2024 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 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, an 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 2022 EAV, the debt capacity limit is $122,835,795. As of January 1, 2024, the City has two (2) debt issuances with a total gross outstanding debt of $52,420,000 and a debt to EAV ratio of 2.13%.

Equalized Assessed Valuation	**$**	**2,456,715,902**
Debt Capacity Limit: 5% of EAV	$	122,835,795
Less: Debt Outstanding	$	(52,420,000)
Remaining Debt Capacity	**$**	**70,415,795**
Gross Debt to EAV		**2.13%**

City of Wheaton
Debt Policy and Outstanding Debt
Calendar Year 2024 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's 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 to (i) minimize risk, (ii) ensure liquidity, and (iii) optimize returns.

General Obligation Debt

As of January 1, 2024, the City has two (2) 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 $971.28 as of January 1, 2024.

- Corporate Purpose Bond Series of 2018A
  Original Issue Amount: $10,000,000 — Outstanding Principal: $9,675,000
  Original Issue Date: August 1, 2018 — Outstanding Interest: $1,395,625
  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: $42,745,000
  Original Issue Date: October 26, 2021 — Outstanding Interest: $10,240,026
  Date of Maturity: December 1, 2040 — Current Interest Rate: 0.786%
  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.

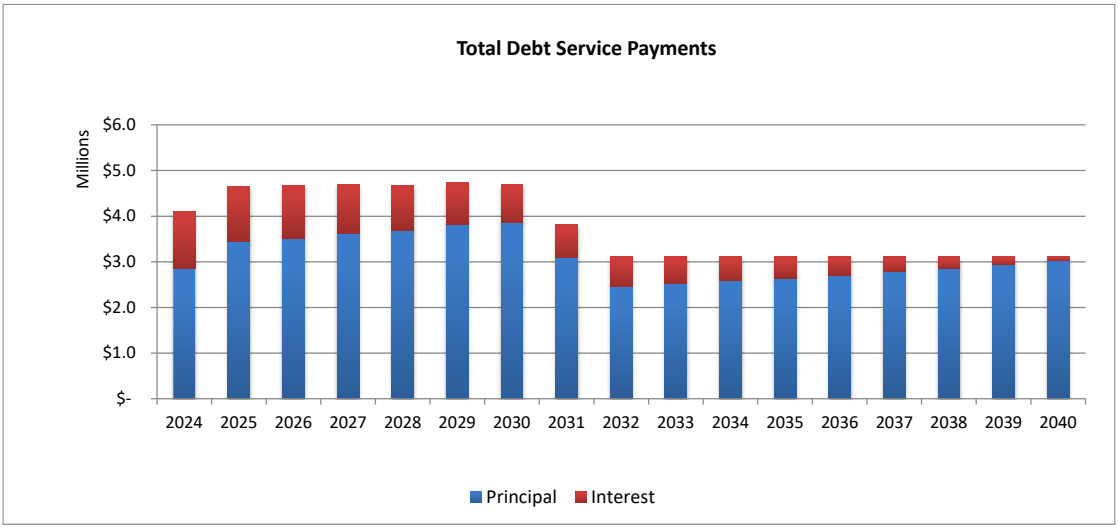
City of Wheaton
Debt Policy and Outstanding Debt
Calendar Year 2024 Budget

The following charts show 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
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		**$ 52,420,000**	**$ 11,635,651**	**$ 64,055,651**	

Total Annual Debt Service Payments



The following shows the principal and interest payments in 2024 that are paid out of the City's Debt Service Fund.

Debt Service Schedule
2024 Budget

Debt Issuance	Principal Outstanding 01/01/2024	Principal	Interest	Total Principal and Interest	Principal Outstanding 12/31/2024
2018A G.O. Bonds	**9,675,000**	675,000	303,601	**978,601**	**9,000,000**
2021 G.O. Bonds	**42,745,000**	2,175,000	939,504	**3,114,504**	**40,570,000**
Total	**$ 52,420,000**	**$ 2,850,000**	**$ 1,243,105**	**$ 4,093,105**	**$ 49,570,000**

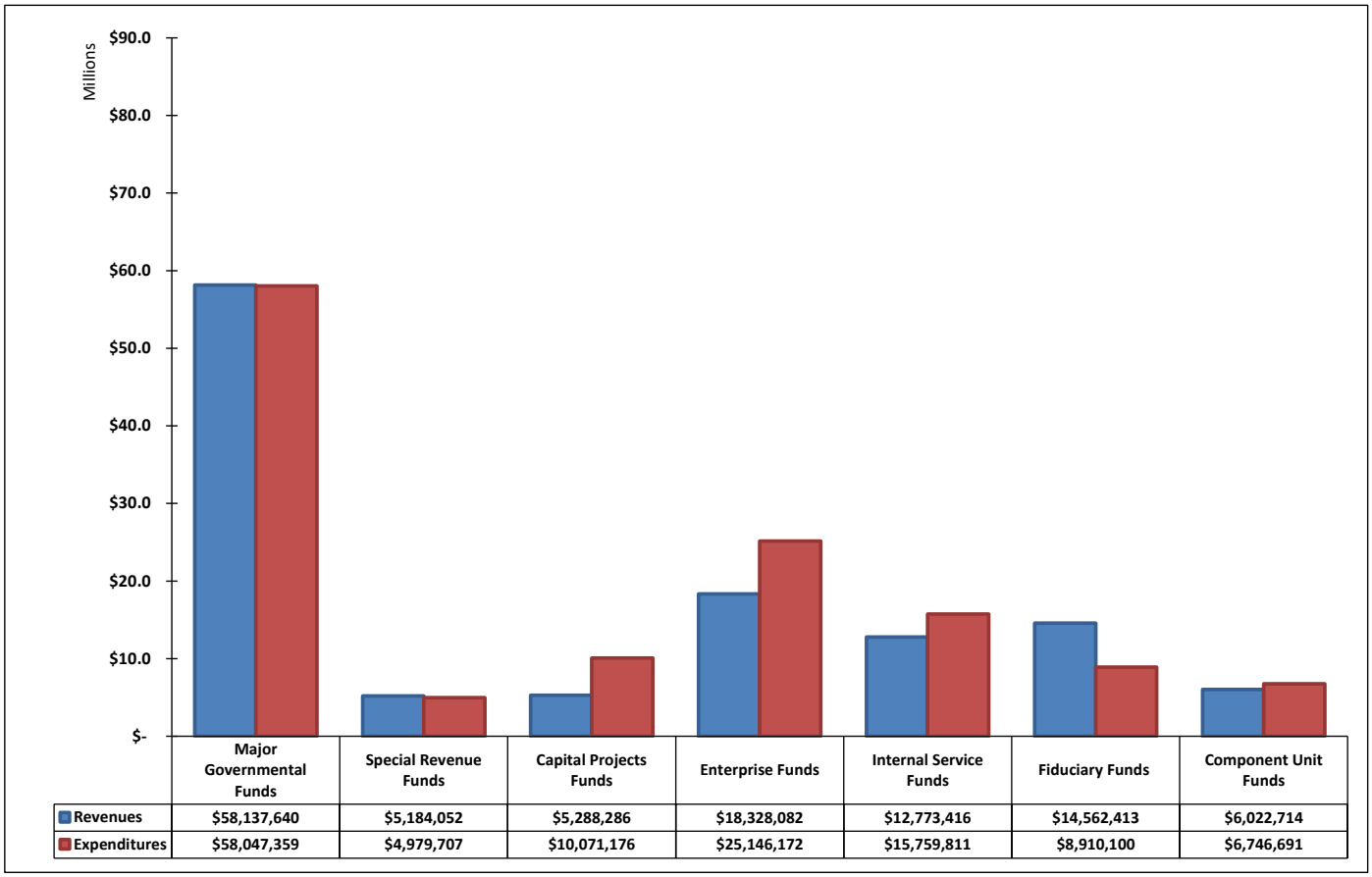
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City of Wheaton
Budget Year Comparison Summary - All Funds
Calendar Year 2024 Budget

Fund	Revenues	Expenditures	Rev vs Exp
Major Governmental Funds			
General Fund	$ 53,953,604	$ 53,953,604	**$ -**
Debt Service Fund	4,184,036	4,093,755	**90,281**
Total Major Governmental Funds	**58,137,640**	**58,047,359**	**90,281**
Special Revenue Funds			
Motor Fuel Tax Fund	2,378,042	2,680,987	**(302,945)**
Federal Forfeiture Fund	700	720	**(20)**
State Forfeiture Fund	3,810	4,500	**(690)**
TIF Dist #2 Main St Redev Fund	1,000	263,000	**(262,000)**
TIF Dist #3 Courthouse Redev Fund	2,375,000	1,605,000	**770,000**
SSA #8 Fund	425,500	425,500	**-**
Total Special Revenue Funds	**5,184,052**	**4,979,707**	**204,345**
Capital Projects Funds			
Capital Projects Fund	5,283,286	9,836,500	**(4,553,214)**
2018 G.O. Bond Fund	5,000	234,676	**(229,676)**
Total Capital Project Funds	**5,288,286**	**10,071,176**	**(4,782,890)**
Internal Service Funds			
Fleet Services Fund	4,522,746	6,837,128	**(2,314,382)**
Capital Equip Replacement Fund	373,011	362,100	**10,911**
Technology Replacement Fund	190,253	338,281	**(148,028)**
Building Renewal Fund	313,064	847,960	**(534,896)**
Liability Insurance Fund	1,272,950	1,272,950	**-**
Health Insurance Fund	6,101,392	6,101,392	**-**
Total Internal Service Funds	**12,773,416**	**15,759,811**	**(2,986,395)**
Total Governmental Funds	**$ 81,383,394**	**$ 88,858,053**	**$ (7,474,659)**
Enterprise Funds			
Water Fund	$ 13,371,730	$ 16,351,396	**$ (2,979,666)**
Sanitary Sewer Fund	2,481,652	4,477,976	**(1,996,324)**
Storm Sewer Fund	1,770,000	3,271,491	**(1,501,491)**
Parking Fund	704,700	1,045,309	**(340,609)**
Total Enterprise Funds	**$ 18,328,082**	**$ 25,146,172**	**$ (6,818,090)**
Fiduciary Funds			
Fire Pension Fund	$ 5,555,163	$ 2,813,455	**$ 2,741,708**
Police Pension Fund	9,007,250	6,096,645	**2,910,605**
Total Fiduciary Funds	**$ 14,562,413**	**$ 8,910,100**	**$ 5,652,313**
Total City of Wheaton	**$ 114,273,889**	**$ 122,914,325**	**$ (8,640,436)**
Component Unit Funds			
Library Operating Fund	$ 4,865,965	$ 5,023,086	**$ (157,121)**
Library Capital Equip Repl Fund	48,186	-	**48,186**
Library Technology Repl Fund	40,297	17,000	**23,297**
Library Building Renewal Fund	968,466	1,700,305	**(731,839)**
Library Capital Projects Fund	-	-	**-**
Adams Memorial Fund	31,000	3,600	**27,400**
Garbe Book Endowment Fund	2,800	400	**2,400**
Library Agency Endowment Fund	56,000	1,500	**54,500**
Library Theodore Utchen Agency Fund	10,000	800	**9,200**
Total Component Unit Funds	**$ 6,022,714**	**$ 6,746,691**	**$ (723,977)**
Total All Funds	**$ 120,296,603**	**$ 129,661,016**	**$ (9,364,413)**

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City of Wheaton
Revenues and Expenditures by Fund Type
Calendar Year 2024 Budget



	Major Governmental Funds	Special Revenue Funds	Capital Projects Funds	Enterprise Funds	Internal Service Funds	Fiduciary Funds	Component Unit Funds
Revenues	$58,137,640	$5,184,052	$5,288,286	$18,328,082	$12,773,416	$14,562,413	$6,022,714
Expenditures	$58,047,359	$4,979,707	$10,071,176	$25,146,172	$15,759,811	$8,910,100	$6,746,691

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
						Library T. Utchen Agency

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City of Wheaton
Schedule of Fund Balances
Calendar Year 2024 Budget

The following schedules summarizes the projected fund balances for Calendar Year 2023 and Calendar Year 2024, along with a brief explanation for changes in fund balance that are greater than 10% and $100,000.

Calendar Year 2023 Projected

Fund	01/01/2023 Beg. Fund Balance	Revenues	Expenditures	Revenues Over/(Under) Expenditures	12/31/2023 Ending Fund Balance	Amount Change	% Change	
Major Governmental Funds								
General Fund	$ 22,448,738	$ 54,738,398	$ 55,860,676	$ (1,122,278)	$ 21,326,460	$ (1,122,278)	-5.0%	
Debt Service Fund	984,086	5,270,520	5,318,794	(48,274)	935,812	(48,274)	-4.9%	
Total Major Governmental Funds	23,432,824	60,008,918	61,179,470	(1,170,552)	22,262,272	(1,170,552)	-5.0%	
Special Revenue Funds								
Motor Fuel Tax Fund	1,884,479	2,321,746	2,847,809	(526,063)	1,358,416	(526,063)	-27.9%	(a)
Federal Forfeiture Fund	41,333	2,000	3,720	(1,720)	39,613	(1,720)	-4.2%	
State Forfeiture Fund	281,487	27,630	97,601	(69,971)	211,516	(69,971)	-24.9%	
TIF Dist #2 Main St Redev Fund	515,212	11,067	264,279	(253,212)	262,000	(253,212)	-49.1%	(b)
TIF Dist #3 Courthouse Redev Fund	5,071,711	2,360,000	3,018,000	(658,000)	4,413,711	(658,000)	-13.0%	(c)
SSA #8 Fund	-	323,584	323,584	-	-	-	0.0%	
Total Special Revenue Funds	7,794,222	5,046,027	6,554,993	(1,508,966)	6,285,256	(1,508,966)	-19.4%	
Capital Projects Funds								
Capital Projects Fund	12,237,392	9,212,572	7,313,865	1,898,707	14,136,099	1,898,707	15.5%	(d)
2018 G.O. Bond Fund	319,841	23,518	113,683	(90,165)	229,676	(90,165)	-28.2%	
Total Capital Project Funds	12,557,233	9,236,090	7,427,548	1,808,542	14,365,775	1,808,542	14.4%	
Internal Service Funds								
Fleet Services Fund	7,730,614	4,134,418	3,085,470	1,048,948	8,779,562	1,048,948	13.6%	(e)
Capital Equip Replacement Fund	4,094,171	242,514	327,600	(85,086)	4,009,085	(85,086)	-2.1%	
Technology Replacement Fund	818,763	214,692	260,000	(45,308)	773,455	(45,308)	-5.5%	
Building Renewal Fund	2,513,130	303,867	1,200,092	(896,225)	1,616,905	(896,225)	-35.7%	(f)
Liability Insurance Fund	1,659,281	1,983,562	2,642,843	(659,281)	1,000,000	(659,281)	-39.7%	(g)
Health Insurance Fund	2,357,315	5,822,454	6,679,769	(857,315)	1,500,000	(857,315)	-36.4%	(h)
Total Internal Service Funds	19,173,274	12,701,507	14,195,774	(1,494,267)	17,679,007	(1,494,267)	-7.8%	
Total Governmental Funds	$ 62,957,553	$ 86,992,542	$ 89,357,785	$ (2,365,243)	$ 60,592,310	$ (2,365,243)	-3.8%	
Enterprise Funds								
Water Fund	$ 6,684,021	$ 13,489,382	$ 14,446,844	$ (957,462)	$ 5,726,559	$ (957,462)	-14.3%	(i)
Sanitary Sewer Fund	5,650,167	2,552,630	3,207,958	(655,328)	4,994,839	(655,328)	-11.6%	(j)
Storm Sewer Fund	1,947,081	2,892,360	2,225,179	667,181	2,614,262	667,181	34.3%	(k)
Parking Fund	998,078	652,753	736,686	(83,933)	914,145	(83,933)	-8.4%	
Total Enterprise Funds	$ 15,279,347	$ 19,587,125	$ 20,616,667	$ (1,029,542)	$ 14,249,805	$ (1,029,542)	-6.7%	
Total Governmental & Enterprise	$ 78,236,900	$ 106,579,667	$ 109,974,452	$ (3,394,785)	$ 74,842,115	$ (3,394,785)	-4.3%	
Fiduciary Funds								
Fire Pension Fund	$ 49,243,868	$ 7,117,124	$ 2,614,770	$ 4,502,354	$ 53,746,222	$ 4,502,354	9.1%	
Police Pension Fund	97,466,833	10,227,506	6,057,241	4,170,265	101,637,098	4,170,265	4.3%	
Total Fiduciary Funds	$ 146,710,701	$ 17,344,630	$ 8,672,011	$ 8,672,619	$ 155,383,320	$ 8,672,619	5.9%	
Total City	$ 224,947,602	$ 123,924,297	$ 118,646,463	$ 5,277,834	$ 230,225,436	$ 5,277,834	2.3%	
Component Unit Funds								
Library Operating Fund	$ 2,764,835	$ 4,767,480	$ 5,086,983	$ (319,503)	$ 2,445,332	$ (319,503)	-11.6%	(l)
Library Capital Equip Repl Fund	324,358	52,417	-	52,417	376,775	52,417	16.2%	
Library Technology Repl Fund	310,158	49,822	38,508	11,314	321,472	11,314	3.6%	
Library Building Renewal Fund	529,897	709,011	13,102	695,909	1,225,806	695,909	131.3%	(m)
Library Capital Projects Fund	21,313	-	-	-	21,313	-	0.0%	
Adams Memorial Fund	332,421	50,500	3,600	46,900	379,321	46,900	14.1%	
Garbe Book Endowment Fund	42,789	6,800	400	6,400	49,189	6,400	15.0%	
Library Agency Endowment Fund	96,358	115,400	1,000	114,400	210,758	114,400	118.7%	(n)
Library T. Utchen Agency Fund	86,180	15,500	600	14,900	101,080	14,900	17.3%	
Total Component Unit Funds	$ 4,508,309	$ 5,766,930	$ 5,144,193	$ 622,737	$ 5,131,046	$ 622,737	13.8%	
Total All Funds	$ 229,455,911	$ 129,691,227	$ 123,790,656	$ 5,900,571	$ 235,356,482	$ 5,900,571	2.6%	

Calendar Year 2023 Projected - Explanation for Changes in Fund Balance (Greater than 10% and $100,000):

(a) Motor Fuel Tax Fund. The planned decrease in fund balance is attributable to additional road projects funded by the Rebuild Illinois Capital grant.
(b) 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.
(c) TIF District Three Courthouse Redev Fund. The decrease is mainly due to a one-time surplus distribution of $3.0 million to other taxing districts.
(d) Capital Projects Fund. The increase in fund balance is attributable to the $6.3 million transfer from the General Fund and the timing of expenditures for capital projects.

City of Wheaton
Schedule of Fund Balances
Calendar Year 2024 Budget

(e) Fleet Services Fund. The increase in fund balance is mainly due to the timing of capital expenditures, which includes $1.9 million in vehicle replacements not purchased due to manufacturing delays.
(f) 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.
(g) Liability Insurance Fund. The planned decrease in fund balance is mainly due to a one-time $1.3 million transfer of excess fund balance reserves to contributing operating funds to bring the Fund within the policy target reserve.
(h) Health Insurance Fund. The planned decrease in fund balance is mainly due to a one-time $0.9 million transfer of excess fund balance reserves to contributing operating funds to bring the Fund within the policy target reserve.
(i) Water Fund. The plannded 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.
(j) Sanitary 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.
(k) Storm Sewer Fund. The increase in fund balance is mainly attributable to a one-time $1.0 million transfer of excess fund balance reserves from the General Fund to fund storm sewer capital projects.
(l) Library Operating Fund. The planned decrease in fund balance is mainly attributable to a $0.5 million one-time transfer of excess fund balance reserves to the Library Building Renewal Fund for capital projects.
(m) Library Building Renewal Fund. The increase in fund balance is mainly attributable to a $0.5 million one-time transfer of excess fund balance reserves from the Library Operating Fund for capital projects and to bring the Fund within the policy target reserve.
(n) Library Agency Endowment Fund. The increase in fund balance is mainly attributable to greater than anticipated donations and timing of expenditures.

Calendar Year 2024

Fund	01/01/2024 Beg. Fund Balance	Revenues	Expenditures	Revenues Over/(Under) Expenditures	12/31/2024 Ending Fund Balance	Amount Change	% Change	
Major Governmental Funds								
General Fund	**$ 21,326,460**	$ 53,953,604	$ 53,953,604	**$ -**	**$ 21,326,460**	$ -	0.0%	
Debt Service Fund	**935,812**	4,184,036	4,093,755	**90,281**	**1,026,093**	90,281	9.6%	
Total Major Governmental Funds	**22,262,272**	**58,137,640**	**58,047,359**	**90,281**	**22,352,553**	**90,281**	**0.4%**	
Special Revenue Funds								
Motor Fuel Tax Fund	**1,358,416**	2,378,042	2,680,987	**(302,945)**	**1,055,471**	(302,945)	-22.3%	(a)
Federal Forfeiture Fund	**39,613**	700	720	**(20)**	**39,593**	(20)	-0.1%	
State Forfeiture Fund	**211,516**	3,810	4,500	**(690)**	**210,826**	(690)	-0.3%	
TIF Dist #2 Main St Redev Fund	**262,000**	1,000	263,000	**(262,000)**	-	(262,000)	-100.0%	(b)
TIF Dist #3 Courthouse Redev Fund	**4,413,711**	2,375,000	1,605,000	**770,000**	**5,183,711**	770,000	17.4%	(c)
SSA #8 Fund	-	425,500	425,500	-	-	-	0.0%	
Total Special Revenue Funds	**6,285,256**	**5,184,052**	**4,979,707**	**204,345**	**6,489,601**	**204,345**	**3.3%**	
Capital Projects Funds								
Capital Projects Fund	**14,136,099**	5,283,286	9,836,500	**(4,553,214)**	**9,582,885**	(4,553,214)	-32.2%	(d)
2018 G.O. Bond Fund	**229,676**	5,000	234,676	**(229,676)**	-	(229,676)	-100.0%	(e)
Total Capital Project Funds	**14,365,775**	**5,288,286**	**10,071,176**	**(4,782,890)**	**9,582,885**	**(4,782,890)**	**-33.3%**	
Internal Service Funds								
Fleet Services Fund	**8,779,562**	4,522,746	6,837,128	**(2,314,382)**	**6,465,180**	(2,314,382)	-26.4%	(f)
Capital Equip Replacement Fund	**4,009,085**	373,011	362,100	**10,911**	**4,019,996**	10,911	0.3%	
Technology Replacement Fund	**773,455**	190,253	338,281	**(148,028)**	**625,427**	(148,028)	-19.1%	(g)
Building Renewal Fund	**1,616,905**	313,064	847,960	**(534,896)**	**1,082,009**	(534,896)	-33.1%	(h)
Liability Insurance Fund	**1,000,000**	1,272,950	1,272,950	-	**1,000,000**	-	0.0%	
Health Insurance Fund	**1,500,000**	6,101,392	6,101,392	-	**1,500,000**	-	0.0%	
Total Internal Service Funds	**17,679,007**	**12,773,416**	**15,759,811**	**(2,986,395)**	**14,692,612**	**(2,986,395)**	**-16.9%**	
Total Governmental Funds	**$ 60,592,310**	**$ 81,383,394**	**$ 88,858,053**	**$ (7,474,659)**	**$ 53,117,651**	**$ (7,474,659)**	**-12.3%**	
Enterprise Funds								
Water Fund	**$ 5,726,559**	$ 13,371,730	$ 16,351,396	**$ (2,979,666)**	**$ 2,746,893**	$ (2,979,666)	-52.0%	(i)
Sanitary Sewer Fund	**4,994,839**	2,481,652	4,477,976	**(1,996,324)**	**2,998,515**	(1,996,324)	-40.0%	(j)
Storm Sewer Fund	**2,614,262**	1,770,000	3,271,491	**(1,501,491)**	**1,112,771**	(1,501,491)	-57.4%	(k)
Parking Fund	**914,145**	704,700	1,045,309	**(340,609)**	**573,536**	(340,609)	-37.3%	(l)
Total Enterprise Funds	**$ 14,249,805**	**$ 18,328,082**	**$ 25,146,172**	**$ (6,818,090)**	**$ 7,431,715**	**$ (6,818,090)**	**-47.8%**	
Total Governmental & Enterprise	**$ 74,842,115**	**$ 99,711,476**	**$ 114,004,225**	**$ (14,292,749)**	**$ 60,549,366**	**$ (14,292,749)**	**-19.1%**	
Fiduciary Funds								
Fire Pension Fund	**$ 53,746,222**	$ 5,555,163	$ 2,813,455	**$ 2,741,708**	**$ 56,487,930**	$ 2,741,708	5.1%	
Police Pension Fund	**101,637,098**	9,007,250	6,096,645	**2,910,605**	**104,547,703**	2,910,605	2.9%	
Total Fiduciary Funds	**$ 155,383,320**	**$ 14,562,413**	**$ 8,910,100**	**$ 5,652,313**	**$ 161,035,633**	**$ 5,652,313**	**3.6%**	
Total City	**$ 230,225,436**	**$ 114,273,889**	**$ 122,914,325**	**$ (8,640,436)**	**$ 221,585,000**	**$ (8,640,436)**	**-3.8%**	

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City of Wheaton
Schedule of Fund Balances
Calendar Year 2024 Budget

Fund	01/01/2024 Beg. Fund Balance	Revenues	Expenditures	Revenues Over/(Under) Expenditures	12/31/2024 Ending Fund Balance	Amount Change	% Change	
Component Unit Funds								
Library Operating Fund	$ 2,445,332	$ 4,865,965	$ 5,023,086	$ (157,121)	$ 2,288,211	$ (157,121)	-6.4%	
Library Capital Equip Repl Fund	376,775	48,186	-	48,186	424,961	48,186	12.8%	
Library Technology Repl Fund	321,472	40,297	17,000	23,297	344,769	23,297	7.2%	
Library Building Renewal Fund	1,225,806	968,466	1,700,305	(731,839)	493,967	(731,839)	-59.7%	(m)
Library Capital Projects Fund	21,313	-	-	-	21,313	-	0.0%	
Adams Memorial Fund	379,321	31,000	3,600	27,400	406,721	27,400	7.2%	
Garbe Book Endowment Fund	49,189	2,800	400	2,400	51,589	2,400	4.9%	
Library Agency Endowment Fund	210,758	56,000	1,500	54,500	265,258	54,500	25.9%	
Library T. Utchen Agency Fund	101,080	10,000	800	9,200	110,280	9,200	9.1%	
Total Component Unit Funds	$ 5,131,046	$ 6,022,714	$ 6,746,691	$ (723,977)	$ 4,407,069	$ (723,977)	-14.1%	
Total All Funds	$ 235,356,482	$ 120,296,603	$ 129,661,016	$ (9,364,413)	$ 225,992,069	$ (9,364,413)	-4.0%	

Calendar Year 2024 - Explanation for Changes in Fund Balance (Greater than 10% and $100,000):

(a) Motor Fuel Tax Fund. The planned decrease in fund balance is attributable to additional road projects funded by the Rebuild Illinois Capital grant.

(b) 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. The Downtown Streetscape Project is anticipated to be completed in 2024 and the TIF #2 Fund would be closed at fiscal year end.

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

(d) Capital Projects Fund. The planned decrease in fund balance is attributable to the timing of expenditures for capital projects.

(e) 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.

(f) Fleet Services Fund. The planned decrease in fund balance is due to the timing of capital expenditures, which includes $1.9 million in vehicle replacements carried over from 2021 - 2023 due to manufacturing delays.

(g) Technology Replacement Fund. The planned decrease in fund balance is due to the timing of technology replacement expenditures. The City responsibly plans for future technology replacements by maintaining a reserve balance to accommodate fluctuations in annual expenditures.

(h) 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.

(i) Water 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.

(j) Sanitary 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.

(k) 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.

(l) Parking Fund. The planned decrease in fund balance is mainly attibutable to the timing of capital expenses.

(m) Library Building Renewal Fund. The planned decrease in fund balance is attributable to two (2) major capital projects, the Library West Plaza Renovation Project ($1.3 million) and Library Chiller Replacement ($0.3 million).

Fund Balance History
2019 - 2024 Budget

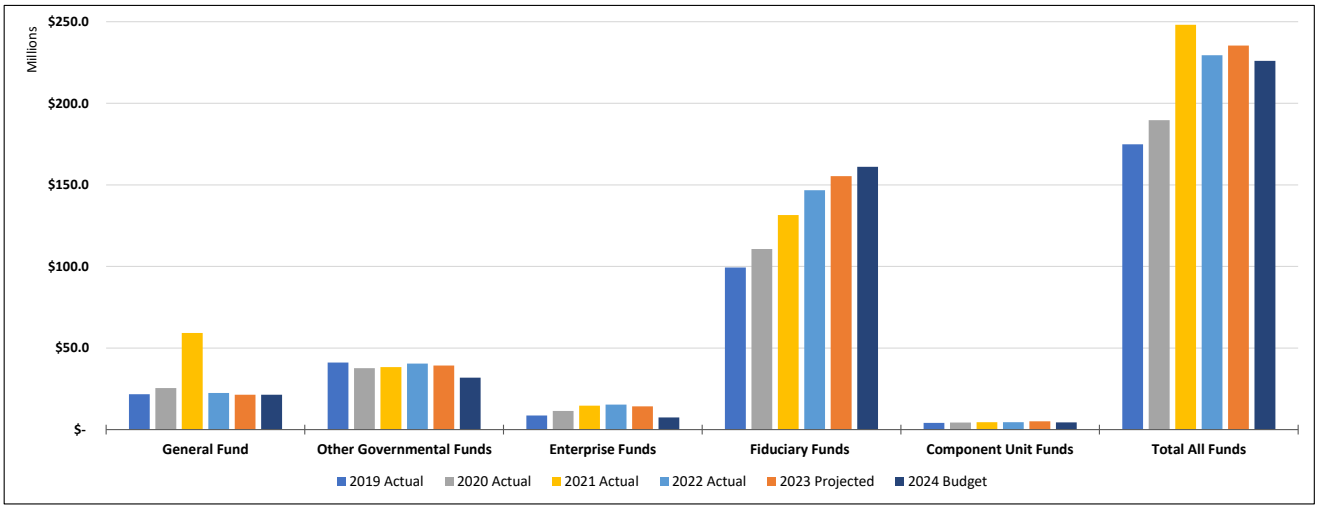


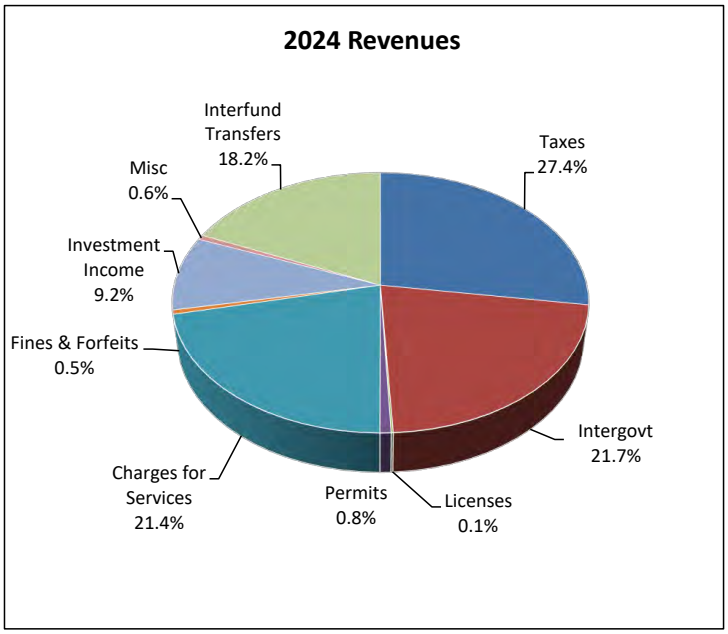
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City of Wheaton
Revenues and Expenditures by Type
All Funds
Calendar Year 2024 Budget

Revenues	2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget	24 Budget vs 23 Proj. $	24 Budget vs 23 Proj. %
Taxes	$ 36,357,158	$ 35,445,233	$ 32,449,710	$ 32,695,246	$ 32,977,831	$ 282,585	0.9%
Intergovernmental	20,642,642	23,682,565	26,068,485	24,950,547	26,138,256	1,187,709	4.8%
Licenses	147,715	166,589	159,750	159,750	159,750	-	0.0%
Permits	792,546	889,646	831,500	906,500	906,500	-	0.0%
Charges for Services	24,849,592	24,987,521	24,992,799	25,762,176	25,757,077	(5,099)	0.0%
Fines & Forfeits	592,302	627,937	593,060	739,575	627,225	(112,350)	-15.2%
Investment Income	12,781,030	(20,664,396)	5,737,550	15,254,471	11,072,567	(4,181,904)	-27.4%
Miscellaneous	1,210,052	628,759	699,503	1,975,472	704,725	(1,270,747)	-64.3%
Interfund Transfers In	36,363,552	60,928,336	19,806,471	27,247,490	21,952,672	(5,294,818)	-19.4%
Other Financing Sources	45,740,000	-	-	-	-	-	0.0%
Totals	**$ 179,476,589**	**$ 126,692,190**	**$ 111,338,828**	**$ 129,691,227**	**$ 120,296,603**	**$ (9,394,624)**	**-7.2%**

Expenditures	2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget	24 Budget vs 23 Proj. $	24 Budget vs 23 Proj. %
Personal Services	$ 26,408,087	$ 27,793,740	$ 29,228,398	$ 29,644,827	$ 30,868,578	$ 1,223,751	4.1%
Employee Benefits	7,494,275	6,603,871	4,286,706	4,243,556	5,891,156	1,647,600	38.8%
Supplies & Materials	2,745,219	3,035,729	3,290,717	3,179,382	3,413,151	233,769	7.4%
Charges & Services	23,226,153	24,536,411	26,295,643	29,995,037	27,820,158	(2,174,879)	-7.3%
Capital Outlays	16,669,685	14,234,057	26,958,670	17,762,960	30,347,721	12,584,761	70.8%
Debt Service	6,479,360	4,389,857	5,318,794	5,321,573	4,096,534	(1,225,039)	-23.0%
Pension Benefits	6,985,204	7,791,890	8,045,675	8,321,671	8,581,960	260,289	3.1%
Interfund Transfers Out	23,255,650	20,223,012	17,880,216	25,321,650	18,641,758	(6,679,892)	-26.4%
Other Financing Uses	7,370,655	36,853,272	-	-	-	-	0.0%
Totals	**$ 120,634,288**	**$ 145,461,839**	**$ 121,304,819**	**$ 123,790,656**	**$ 129,661,016**	**$ 5,870,360**	**4.7%**
Revenues Over (Under) Expenditures	**$ 58,842,301**	**$ (18,769,649)**	**$ (9,965,991)**	**$ 5,900,571**	**$ (9,364,413)**		

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



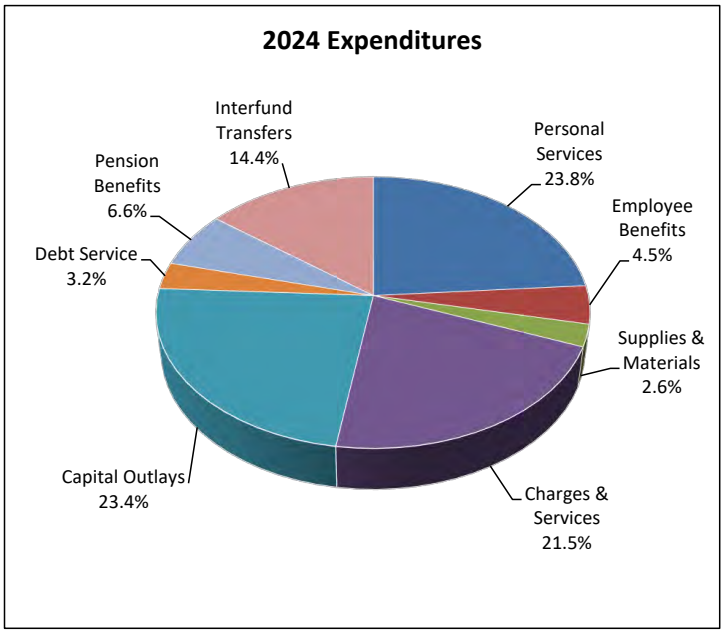


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City of Wheaton
Summary of Revenues by Type - All Funds
Calendar Year 2024 Budget

Fund	Taxes	Intergovernmental	Licenses	Permits	Charges for Services	Fines & Forfeits	Investment Income	Miscellaneous	Interfund Transfers In	2024 Budget Total
General Fund	**$ 24,724,585**	**$ 19,955,470**	**$ 159,750**	**$ 906,500**	**$ 5,272,395**	**$ 494,925**	**$ 410,000**	**$ 152,325**	**$ 1,877,654**	**$ 53,953,604**
Motor Fuel Tax Fund	-	2,371,385	-	-	-	-	6,657	-	-	**2,378,042**
Federal Forfeiture Fund	-	-	-	-	-	-	700	-	-	**700**
State Forfeiture Fund	-	-	-	-	-	-	1,410	2,400	-	**3,810**
Special Service Area #8	425,500	-	-	-	-	-	-	-	-	**425,500**
TIF #2 Main St Redev Fund	-	-	-	-	-	-	1,000	-	-	**1,000**
TIF #3 Courthouse Redev Fund	2,350,000	-	-	-	-	-	25,000	-	-	**2,375,000**
Total Special Revenue Funds	**$ 2,775,500**	**$ 2,371,385**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 34,767**	**$ 2,400**	**$ -**	**$ 5,184,052**
Debt Service Fund	**$ 988,387**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 50,000**	**$ -**	**$ 3,145,649**	**$ 4,184,036**
Capital Projects Fund	-	2,981,795	-	-	-	-	100,000	35,000	2,166,491	**5,283,286**
2018 G.O. Bond Fund	-	-	-	-	-	-	5,000	-	-	**5,000**
Capital Projects Funds	**$ -**	**$ 2,981,795**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 105,000**	**$ 35,000**	**$ 2,166,491**	**$ 5,288,286**
Water Fund	-	-	-	-	13,171,730	-	100,000	100,000	-	**13,371,730**
Sanitary Sewer Fund	-	-	-	-	2,381,652	-	100,000	-	-	**2,481,652**
Storm Sewer Fund	-	-	-	-	1,750,000	-	20,000	-	-	**1,770,000**
Parking Fund	-	-	-	-	420,700	114,000	20,000	-	150,000	**704,700**
Total Enterprise Funds	**$ -**	**$ -**	**$ -**	**$ -**	**$ 17,724,082**	**$ 114,000**	**$ 240,000**	**$ 100,000**	**$ 150,000**	**$ 18,328,082**
Fleet Services Fund	-	-	-	-	-	300	50,000	190,000	4,282,446	**4,522,746**
Capital Equip Replacement Fund	-	-	-	-	-	-	30,000	-	343,011	**373,011**
Tech Replacement Fund	-	-	-	-	-	-	15,000	-	175,253	**190,253**
Building Renewal Fund	-	-	-	-	-	-	10,000	-	303,064	**313,064**
Liability Insurance Fund	-	-	-	-	-	-	30,000	50,000	1,192,950	**1,272,950**
Health Insurance Fund	-	-	-	-	1,254,100	-	20,000	81,000	4,746,292	**6,101,392**
Total Internal Service Funds	**$ -**	**$ -**	**$ -**	**$ -**	**$ 1,254,100**	**$ 300**	**$ 155,000**	**$ 321,000**	**$ 11,043,016**	**$ 12,773,416**
Fire Pension Fund	-	-	-	-	428,500	-	3,820,000	-	1,306,663	**5,555,163**
Police Pension Fund	-	-	-	-	903,000	-	6,100,000	-	2,004,250	**9,007,250**
Total Fiduciary Funds	**$ -**	**$ -**	**$ -**	**$ -**	**$ 1,331,500**	**$ -**	**$ 9,920,000**	**$ -**	**$ 3,310,913**	**$ 14,562,413**
Library - Component Unit										
Library Operating Fund	4,489,359	79,606	-	-	175,000	18,000	45,000	59,000	-	**4,865,965**
Library Capital Equip Repl Fund	-	-	-	-	-	-	9,000	-	39,186	**48,186**
Library Tech Replacement Fund	-	-	-	-	-	-	9,000	-	31,297	**40,297**
Library Building Renewal Fund	-	750,000	-	-	-	-	30,000	-	188,466	**968,466**
Library Capital Projects Fund	-	-	-	-	-	-	-	-	-	**-**
Adams Memorial Trust Fund	-	-	-	-	-	-	31,000	-	-	**31,000**
Garbe Book Endowment Fund	-	-	-	-	-	-	2,800	-	-	**2,800**
Library Agency Endowment Fund	-	-	-	-	-	-	21,000	35,000	-	**56,000**
Library Ted Utchen Agency Fund	-	-	-	-	-	-	10,000	-	-	**10,000**
Total Library Funds	**$ 4,489,359**	**$ 829,606**	**$ -**	**$ -**	**$ 175,000**	**$ 18,000**	**$ 157,800**	**$ 94,000**	**$ 258,949**	**$ 6,022,714**
Total All Funds	**$ 32,977,831**	**$ 26,138,256**	**$ 159,750**	**$ 906,500**	**$ 25,757,077**	**$ 627,225**	**$ 11,072,567**	**$ 704,725**	**$ 21,952,672**	**$ 120,296,603**
Less Interfund Transfers	-	-	-	-	-	-	-	-	**$ (21,952,672)**	**$ (21,952,672)**
All Funds Less Interfund Transfers	**$ 32,977,831**	**$ 26,138,256**	**$ 159,750**	**$ 906,500**	**$ 25,757,077**	**$ 627,225**	**$ 11,072,567**	**$ 704,725**	**$ -**	**$ 98,343,931**

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City of Wheaton
Summary of Expenditures by Type - All Funds
Calendar Year 2024 Budget

Fund	Personal Services	Employee Benefits	Supplies & Materials	Charges & Services	Capital Outlays	Debt Service	Pension Benefits	Interfund Transfers Out	2024 Budget Total
General Fund	**$ 24,757,530**	**$ 5,049,096**	**$ 1,333,096**	**$ 8,615,011**	**$ 18,550**	**$ 2,779**	**$ -**	**$ 14,177,542**	**$ 53,953,604**
Motor Fuel Tax Fund	-	-	-	-	2,680,987	-	-	-	**2,680,987**
Federal Forfeiture Fund	-	-	-	720	-	-	-	-	**720**
State Forfeiture Fund	-	-	-	4,500	-	-	-	-	**4,500**
Special Service Area #8	-	-	-	275,500	-	-	-	150,000	**425,500**
TIF #2 Main St Redev Fund	-	-	-	-	263,000	-	-	-	**263,000**
TIF #3 Courthouse Redev Fund	-	-	-	35,000	1,570,000	-	-	-	**1,605,000**
Total Special Revenue Funds	**$ -**	**$ -**	**$ -**	**$ 315,720**	**$ 4,513,987**	**$ -**	**$ -**	**$ 150,000**	**$ 4,979,707**
Debt Service Fund	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 4,093,755**	**$ -**	**$ -**	**$ 4,093,755**
Capital Projects Fund	-	-	-	-	9,836,500	-	-	-	**9,836,500**
2018 G.O. Bond Fund	-	-	-	-	234,676	-	-	-	**234,676**
Capital Projects Funds	**$ -**	**$ -**	**$ -**	**$ -**	**$ 10,071,176**	**$ -**	**$ -**	**$ -**	**$ 10,071,176**
Water Fund	1,446,632	205,622	416,086	9,127,816	3,849,160	-	-	1,306,080	**16,351,396**
Sanitary Sewer Fund	589,853	83,550	145,232	734,370	2,160,000	-	-	764,971	**4,477,976**
Storm Sewer Fund	619,560	87,181	160,769	210,570	1,442,000	-	-	751,411	**3,271,491**
Parking Fund	116,460	16,383	42,950	246,097	290,000	-	-	333,419	**1,045,309**
Total Enterprise Funds	**$ 2,772,505**	**$ 392,736**	**$ 765,037**	**$ 10,318,853**	**$ 7,741,160**	**$ -**	**$ -**	**$ 3,155,881**	**$ 25,146,172**
Fleet Services Fund	685,724	97,718	821,738	150,756	4,736,302	-	-	344,890	**6,837,128**
Capital Equip Replacement Fund	-	-	-	-	362,100	-	-	-	**362,100**
Tech Replacement Fund	-	-	-	-	338,281	-	-	-	**338,281**
Building Renewal Fund	-	-	-	-	847,960	-	-	-	**847,960**
Liability Insurance Fund	-	-	-	1,272,950	-	-	-	-	**1,272,950**
Health Insurance Fund	-	-	-	6,101,392	-	-	-	-	**6,101,392**
Total Internal Service Funds	**$ 685,724**	**$ 97,718**	**$ 821,738**	**$ 7,525,098**	**$ 6,284,643**	**$ -**	**$ -**	**$ 344,890**	**$ 15,759,811**
Fire Pension Fund	-	-	-	141,895	-	-	2,671,560	-	**2,813,455**
Police Pension Fund	-	-	400	185,845	-	-	5,910,400	-	**6,096,645**
Total Fiduciary Funds	**$ -**	**$ -**	**$ 400**	**$ 327,740**	**$ -**	**$ -**	**$ 8,581,960**	**$ -**	**$ 8,910,100**
Library - Component Unit									
Library Operating Fund	2,652,819	351,606	492,880	711,436	900	-	-	813,445	**5,023,086**
Library Capital Equip Repl Fund	-	-	-	-	-	-	-	-	**-**
Library Tech Replacement Fund	-	-	-	-	17,000	-	-	-	**17,000**
Library Building Renewal Fund	-	-	-	-	1,700,305	-	-	-	**1,700,305**
Library Capital Projects Fund	-	-	-	-	-	-	-	-	**-**
Adams Memorial Trust Fund	-	-	-	3,600	-	-	-	-	**3,600**
Garbe Book Endowment Fund	-	-	-	400	-	-	-	-	**400**
Library Agency Endowment Fund	-	-	-	1,500	-	-	-	-	**1,500**
Library Ted Utchen Agency Fund	-	-	-	800	-	-	-	-	**800**
Total Library Funds	**$ 2,652,819**	**$ 351,606**	**$ 492,880**	**$ 717,736**	**$ 1,718,205**	**$ -**	**$ -**	**$ 813,445**	**$ 6,746,691**
Total All Funds	**$ 30,868,578**	**$ 5,891,156**	**$ 3,413,151**	**$ 27,820,158**	**$ 30,347,721**	**$ 4,096,534**	**$ 8,581,960**	**$ 18,641,758**	**$ 129,661,016**
Less Interfund Transfers	-	-	-	-	-	-	-	**$ (18,641,758)**	**$ (18,641,758)**
All Funds Less Interfund Transfers	**$ 30,868,578**	**$ 5,891,156**	**$ 3,413,151**	**$ 27,820,158**	**$ 30,347,721**	**$ 4,096,534**	**$ 8,581,960**	**$ -**	**$ 111,019,258**

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City of Wheaton
Revenue Summary
5 Years by Fund
Calendar Year 2024 Budget

Revenues - All Funds

Fund	Actual 2020	Actual 2021	Actual 2022	Budget 2023	Projected 2023	Budget 2024
Major Governmental Funds						
General Fund	$ 45,827,515	$ 94,050,462	$ 50,857,075	$ 50,130,880	$ 54,738,398	$ 53,953,604
Debt Service Fund	4,039,810	6,298,040	4,271,155	5,226,967	5,270,520	4,184,036
Total Major Governmental Funds	**49,867,325**	**100,348,502**	**55,128,230**	**55,357,847**	**60,008,918**	**58,137,640**
Special Revenue Funds						
Motor Fuel Tax Fund	3,090,639	3,235,696	3,348,792	2,332,504	2,321,746	2,378,042
Foreign Fire Insurance Tax Fund	83,938	99,360	108,278	100,010	-	-
Federal Forfeiture Fund	104,380	42	1,377	600	2,000	700
State Forfeiture Fund	190,543	88,023	25,852	3,040	27,630	3,810
TIF Dist #2 Main St Redev Fund	3,154,427	4,514,565	3,724,189	-	11,067	1,000
TIF Dist #3 Courthouse Redev Fund	2,313,985	2,333,433	2,356,180	2,356,000	2,360,000	2,375,000
SSA #8 Fund	140,427	158,940	157,137	275,000	323,584	425,500
Total Special Revenue Funds	**9,078,339**	**10,430,059**	**9,721,805**	**5,067,154**	**5,046,027**	**5,184,052**
Capital Projects Funds						
Capital Projects Fund	557,193	2,857,246	5,330,558	6,701,087	9,212,572	5,283,286
2018 GO Bond Fund	40,368	164,760	31,062	-	23,518	5,000
Total Capital Projects Funds	**597,561**	**3,022,006**	**5,361,620**	**6,701,087**	**9,236,090**	**5,288,286**
Internal Service Funds						
Fleet Services Fund	3,385,184	3,409,137	3,203,738	4,091,806	4,134,418	4,522,746
Capital Equip Replacement Fund	496,225	241,094	104,917	242,514	242,514	373,011
Technology Replacement Fund	155,565	184,792	198,179	180,292	214,692	190,253
Building Renewal Fund	265,970	2,355,086	264,362	293,867	303,867	313,064
Liability Insurance Fund	902,209	1,430,020	1,075,551	1,265,225	1,983,562	1,272,950
Health Insurance Fund	5,395,613	5,289,063	5,451,790	5,896,119	5,822,454	6,101,392
Total Internal Service Funds	**10,600,766**	**12,909,192**	**10,298,537**	**11,969,823**	**12,701,507**	**12,773,416**
Total Governmental Funds	**$ 70,143,991**	**$ 126,709,759**	**$ 80,510,192**	**$ 79,095,911**	**$ 86,992,542**	**$ 81,383,394**
Enterprise Funds						
Water Fund	$ 13,529,198	$ 13,473,271	$ 13,605,430	$ 13,306,079	$ 13,489,382	$ 13,371,730
Sanitary Sewer Fund	2,654,603	2,508,932	2,563,431	2,437,214	2,552,630	2,481,652
Storm Sewer Fund	1,765,119	3,315,932	1,729,793	1,705,554	2,892,360	1,770,000
Parking Fund	612,618	435,922	388,521	548,600	652,753	704,700
Total Enterprise Funds	**$ 18,561,538**	**$ 19,734,057**	**$ 18,287,175**	**$ 17,997,447**	**$ 19,587,125**	**$ 18,328,082**
Total Governmental & Enterprise	**$ 88,705,529**	**$ 146,443,816**	**$ 98,797,367**	**$ 97,093,358**	**$ 106,579,667**	**$ 99,711,476**
Fiduciary Funds						
Fire Pension Fund	$ 6,448,461	$ 9,217,501	$ 2,723,561	$ 3,100,224	$ 7,117,124	$ 5,555,163
Police Pension Fund	11,580,288	19,042,532	20,643,799	4,960,531	10,227,506	9,007,250
Total Fiduciary Funds	**$ 18,028,749**	**$ 28,260,033**	**$ 23,367,360**	**$ 8,060,755**	**$ 17,344,630**	**$ 14,562,413**
Total City	**$ 106,734,278**	**$ 174,703,849**	**$ 122,164,727**	**$ 105,154,113**	**$ 123,924,297**	**$ 114,273,889**
Component Unit Funds						
Wheaton Public Library Fund	$ 4,386,116	$ 4,337,062	$ 4,454,372	$ 4,664,965	$ 4,767,480	$ 4,865,965
Library Capital Equip Repl Fund	37,337	37,172	41,793	39,117	52,417	48,186
Library Technology Repl Fund	30,523	52,898	32,875	36,822	49,822	40,297
Library Building Renewal Fund	70,965	75,960	89,976	1,425,511	709,011	968,466
Library Capital Projects Fund	193,786	70,274	8,800	-	-	-
Library Expendable Trust Fund	-	-	-	-	-	-
Adams Memorial Trust Fund	62,467	61,516	(68,950)	10,000	50,500	31,000
Garbe Book Endowment Fund	7,885	7,765	(8,653)	1,100	6,800	2,800
Library Agency Endowment Fund	17,019	30,093	(9,769)	3,200	115,400	56,000
Library T. Utchen Agency Fund	-	100,000	(12,981)	4,000	15,500	10,000
Total Component Unit Funds	**$ 4,806,098**	**$ 4,772,740**	**$ 4,527,463**	**$ 6,184,715**	**$ 5,766,930**	**$ 6,022,714**
Total All Funds	**$ 111,540,376**	**$ 179,476,589**	**$ 126,692,190**	**$ 111,338,828**	**$ 129,691,227**	**$ 120,296,603**

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City of Wheaton
Expenditure Summary
5 Years by Fund
Calendar Year 2024 Budget

Expenditures - All Funds

Fund	Actual 2020	Actual 2021	Actual 2022	Budget 2023	Projected 2023	Budget 2024
Major Governmental Funds						
General Fund	$ 42,011,179	$ 60,316,446	$ 87,620,088	$ 50,130,880	$ 55,860,676	$ 53,953,604
Debt Service Fund	4,160,094	6,479,360	4,387,078	5,318,794	5,318,794	4,093,755
Total Major Governmental Funds	**46,171,273**	**66,795,806**	**92,007,166**	**55,449,674**	**61,179,470**	**58,047,359**
Special Revenue Funds						
Motor Fuel Tax Fund	1,800,000	3,633,440	3,393,875	2,815,987	2,847,809	2,680,987
Foreign Fire Insurance Tax Fund	7,868	31,779	189,999	97,425	-	-
Federal Forfeiture Fund	-	31,060	33,408	720	3,720	720
State Forfeiture Fund	1,046	9,089	12,796	67,140	97,601	4,500
TIF Dist #2 Main St Redev Fund	6,223,172	5,297,294	3,342,368	500,000	264,279	263,000
TIF Dist #3 Courthouse Redev Fund	659,365	1,356,617	1,352,321	726,000	3,018,000	1,605,000
SSA #8 Fund	140,427	158,940	157,137	275,000	323,584	425,500
Total Special Revenue Funds	**8,831,878**	**10,518,219**	**8,481,904**	**4,482,272**	**6,554,993**	**4,979,707**
Capital Projects Funds						
Capital Projects Fund	3,638,526	1,262,052	1,767,644	8,565,063	7,313,865	9,836,500
2018 GO Bond Capital Projects Fund	1,593,109	2,997,416	1,275,062	189,694	113,683	234,676
Total Capital Projects Funds	**5,231,635**	**4,259,468**	**3,042,706**	**8,754,757**	**7,427,548**	**10,071,176**
Internal Service Funds						
Fleet Services Fund	2,546,914	3,560,079	3,172,335	5,702,699	3,085,470	6,837,128
Capital Equip Replacement Fund	134,738	77,492	436,250	139,600	327,600	362,100
Technology Replacement Fund	123,905	127,752	116,972	301,359	260,000	338,281
Building Renewal Fund	382,485	518,874	615,921	725,750	1,200,092	847,960
Liability Insurance Fund	828,513	1,287,337	1,266,400	1,265,225	2,642,843	1,272,950
Health Insurance Fund	5,248,451	5,255,431	5,654,376	5,896,119	6,679,769	6,101,392
Total Internal Service Funds	**9,265,006**	**10,826,965**	**11,262,254**	**14,030,752**	**14,195,774**	**15,759,811**
Total Governmental Funds	**$ 69,499,792**	**$ 92,400,458**	**$ 114,794,030**	**$ 82,717,455**	**$ 89,357,785**	**$ 88,858,053**
Enterprise Funds						
Water Fund	$ 12,317,655	$ 12,280,987	$ 12,059,747	$ 15,409,488	$ 14,446,844	$ 16,351,396
Sanitary Sewer Fund	1,393,934	1,669,812	2,660,631	3,272,904	3,207,958	4,477,976
Storm Sewer Fund	1,400,989	1,486,498	2,049,210	3,387,769	2,225,179	3,271,491
Parking Fund	619,732	777,720	1,203,118	883,767	736,686	1,045,309
Total Enterprise Funds	**$ 15,732,310**	**$ 16,215,017**	**$ 17,972,706**	**$ 22,953,928**	**$ 20,616,667**	**$ 25,146,172**
Total Governmental & Enterprise	**$ 85,232,102**	**$108,615,475**	**$ 132,766,736**	**$105,671,383**	**$109,974,452**	**$114,004,225**
Fiduciary Funds						
Fire Pension Fund	$ 1,837,006	$ 1,958,197	$ 2,244,493	$ 2,364,470	$ 2,614,770	$ 2,813,455
Police Pension Fund	4,925,436	5,456,203	5,892,408	6,082,570	6,057,241	6,096,645
Total Fiduciary Funds	**$ 6,762,442**	**$ 7,414,400**	**$ 8,136,901**	**$ 8,447,040**	**$ 8,672,011**	**$ 8,910,100**
Total City	**$ 91,994,544**	**$ 116,029,875**	**$ 140,903,637**	**$ 114,118,423**	**$ 118,646,463**	**$ 122,914,325**
Component Unit Funds						
Wheaton Public Library Fund	$ 4,179,094	$ 4,247,411	$ 4,375,667	$ 5,265,596	$ 5,086,983	$ 5,023,086
Library Capital Equip Repl Fund	10,278	141,143	-	-	-	-
Library Technology Repl Fund	82,939	65,823	84,005	45,000	38,508	17,000
Library Building Renewal Fund	35,839	75,116	78,505	1,870,000	13,102	1,700,305
Library Capital Projects Fund	173,526	69,220	8,800	-	-	-
Library Expendable Trust Fund	23,939	-	-	-	-	-
Adams Memorial Trust Fund	3,176	4,098	9,141	3,600	3,600	3,600
Garbe Family Book Trust Fund	401	498	392	400	400	400
Library Agency Endowment Fund	714	1,051	906	1,000	1,000	1,500
Library T. Utchen Agency Fund	-	53	786	800	600	800
Total Component Unit Funds	**$ 4,509,906**	**$ 4,604,413**	**$ 4,558,202**	**$ 7,186,396**	**$ 5,144,193**	**$ 6,746,691**
Total All Funds	**$ 96,504,450**	**$ 120,634,288**	**$ 145,461,839**	**$ 121,304,819**	**$ 123,790,656**	**$ 129,661,016**
Revenues Over/(Under) Expenditures	**$ 15,035,926**	**$ 58,842,301**	**$ (18,769,649)**	**$ (9,965,991)**	**$ 5,900,571**	**$ (9,364,413)**

City of Wheaton
Description of Major Capital Improvements
Calendar Year 2024 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 before the development of the annual budget.

The goal of the CIP is to ensure 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 to maintain a high quality of life, support public health and safety, and foster 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 before 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 that 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 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 reviews the project recommendations while considering if the project is mandated, if there is a high risk or liability associated with the project, or if there are leveraged dollars associated with a project.

Analyzing and Evaluating Current Infrastructure

The City 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

City of Wheaton
Description of Major Capital Improvements
Calendar Year 2024 Budget

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
2021 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 that involve the replacement of older equipment with new energy-efficient equipment would result in reduced costs for energy, maintenance, or repairs. Projects that 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 intentionally accumulates 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.

2024 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. The program utilizes a 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 2024 budget, the City selected 5.6 miles of road for the 2024 Annual Road Program for $2.14 million. The road construction costs associated with the program will be funded through the City's Motor Fuel Tax Fund ($2.10 million) and Capital Projects Fund ($40,000). 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 $1.5 million. These water, sanitary sewer, and storm sewer costs are charged to the Water, Sanitary Sewer, and Storm Sewer Funds.

In addition, Gary Avenue between Harrison Avenue and Jewell Road will undergo reconstruction for a total of $1.8 million, which be funded through the Capital Projects Fund. An additional $1.3 million has been earmarked for other road-related projects, including street reconstruction ($374,000), the road maintenance program ($400,000), street resurfacing ($240,000), concrete street panel replacement ($150,000), surface treatment ($100,000), and pavement rating analysis ($45,000).

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.

New Sidewalk Program

The City's Comprehensive Plan encourages sidewalks on all Wheaton streets. In the initial Sidewalk Program (2018-2020), the City Council annually budgeted $350,000 to construct new sidewalks. Following a methodical process focusing on areas close to Wheaton grade schools without sidewalks, work was completed on 15 street segments. As a follow-up to the previous three-year program, Staff reviewed all City streets and identified 170 street segments where a sidewalk did not exist on at least one side of the street. The City Council increased funding to accelerate the program and the 2024 Capital Projects Fund budget includes $1.7 million for the 2024 New Sidewalk Program. The City has also budgeted $250,000 for sidewalk replacement program.

Impact on future operating budgets: Maintenance of additional sidewalk segments.

Water Improvements

A total of $3.1 million is budgeted for water improvement projects in 2024, all funded in the Water Fund. The largest water project is allocated to the annual Road, Sewer, and Water Rehabilitation Program, which is budgeted for $1.26 million in 2024. A total of $668,000 was also earmarked for the lead service line replacement program, which is expected to continue through 2027 for a total cost of $2.3 million. Other notable projects included in the Water Fund is the standby generator replacement at the Reber St. Pump Station ($600,000) and variable frequency drives replacements at three (3) pump stations ($700,000).

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 Improvements

A total of $1.9 million is budgeted for sanitary sewer improvements out of the Sanitary Sewer Fund in 2024. The largest project in the budget is $500,000 for the annual chemical grouting program for the rehabilitation of sanitary service lines. The Sanitary Sewer Division is also planning two notable stand-alone projects. A total of $375,000 has been budgeted to replace the sanitary sewer lines on Kingston Street and College Avenue, which will be coordinated with the replacement of the water main along the same area. The City is also allocating $300,000 for rehabilitation of the Blacksmith Well.

A total of $200,000 has also been budgeted for the annual sanitary sewer rehabilitation program, which uses pipelining to extend the useful life of sewer lines. Pipelining involves the installation of a resin-infused felt tube into a deteriorating pipe, which provides a fast and cost-effective method to address leaking pipes without excavation or significant impacts on customers. Other notable projects include HDPE lining replacements ($200,000), engineering for Basin 3 and 4 discharge improvements ($200,000), manhole rehabilitations ($75,000), and flow metering ($50,000). The Basin 3 and 4 discharge improvement project is expected to continue in 2025 with construction costs estimated at $1.5 million.

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.

City of Wheaton
Description of Major Capital Improvements
Calendar Year 2024 Budget

Facilities Improvements

A total of $5.6 million is budgeted for facilities improvements in 2024. The largest component of this budget is exterior building renovations to the Water Facility, which is budgeted for $1.5 million. Currently, the building has significant cracking along the exterior with panels warping due to water infiltration. The other major project in this category is the West Plaza Replacement for the Library, which is budgeted for $1.3 million. The Library project was initially set for work in 2023, but work was contingent on the receipt of a $750,000 grant from the Community Project Funding program implemented by Congress. The Library is slated to receive funds through the Department of Housing and Urban Development in 2024, which is why the project is being rolled over. The remainder of the required project budget will be provided by the Library Building Renewal Fund.

2024 Budget Capital Improvements Summary

For 2024, a total of $30.3 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 capital expenses for 2024 by project category.

Capital Improvements
By Project Category
2024 Budget

Project Category	2024	% of Total
Facilities Improvements	**$ 5,552,960**	**18.3%**
Storm Sewer Improvements	**5,192,000**	**17.1%**
Road Improvements	**5,175,987**	**17.1%**
Water Improvements	**3,829,160**	**12.6%**
Vehicle Replacements	**3,367,107**	**11.1%**
Sidewalk Improvements	2,470,000	8.1%
Sanitary Sewer Improvements	1,910,000	6.3%
Equipment	971,331	3.2%
Other Public Improvements	827,676	2.7%
Bridges & Culverts Improvements	686,500	2.3%
Parking Facilities/Lots Improvements	290,000	1.0%
Traffic/Streetlight Improvements	75,000	0.2%
Total	**$ 30,347,721**	**100.0%**

5-Year Capital Improvements Summary

The total for all projects for the City for the next five years totals $105.3 million. The following schedule shows the total expenses by project category over the next five years. Storm Sewer Improvements are the largest expense at $20.4 million (or 19.4%) of total capital expenses, followed by Road Improvements ($20.2 million), and Vehicle Replacements ($14.0 million). Water Improvements ($11.4 million) and Sidewalk Improvements ($11.4 million) round out the top five largest expense categories.

City of Wheaton
Description of Major Capital Improvements
Calendar Year 2024 Budget

Capital Improvements
By Project Category
5-Year Schedule

Project Category	2024	2025	2026	2027	2028	5-Yr Total	% of Total
Storm Sewer Improvements	**$ 5,192,000**	**$ 1,045,000**	**$ 1,471,000**	**$ 9,105,000**	**$ 3,570,000**	**$ 20,383,000**	**19.4%**
Road Improvements	**5,175,987**	**3,800,000**	**3,700,000**	**3,740,000**	**3,800,000**	**20,215,987**	**19.2%**
Vehicle Replacements	**3,367,107**	**2,724,473**	**3,109,448**	**3,169,240**	**1,641,194**	**14,011,462**	**13.3%**
Water Improvements	**3,829,160**	**2,473,000**	**1,611,000**	**1,756,000**	**1,780,000**	**11,449,160**	**10.9%**
Sidewalk Improvements	**2,470,000**	**4,970,000**	**1,860,000**	**1,860,000**	**250,000**	**11,410,000**	**10.8%**
Facilities Improvements	5,552,960	2,223,000	1,746,000	1,050,500	560,000	**11,132,460**	10.6%
Sanitary Sewer Improvements	1,910,000	2,435,000	935,000	535,000	1,535,000	**7,350,000**	7.0%
Other Public Improvements	827,676	2,500,000	90,000	750,000	-	**4,167,676**	4.0%
Bridges & Culverts Improvements	686,500	18,500	186,500	896,500	36,500	**1,824,500**	1.7%
Equipment	971,331	115,082	204,930	178,314	49,641	**1,519,298**	1.4%
Parking Facilities/Lots Improvements	290,000	197,000	50,000	895,000	25,000	**1,457,000**	1.4%
Traffic/Streetlight Improvements	75,000	75,000	75,000	75,000	75,000	**375,000**	0.4%
Total	**$ 30,347,721**	**$ 22,576,055**	**$ 15,038,878**	**$ 24,010,554**	**$ 13,322,335**	**$ 105,295,543**	**100.0%**

The following schedule shows the total anticipated funding sources for the next five years. The Capital Project Fund is the largest funding source at $26.9 million (or 25.5%) of total capital expenses, followed by the Storm Sewer Fund ($16.6 million), the Fleet Services Fund ($15.4 million), the Water Fund ($12.0 million), and the Motor Fuel Tax Fund ($11.9 million) rounding out the top five largest anticipated financing sources over the next five years.

Capital Improvements
By Funding Source
5-Year Schedule

Project Funding Source	2024	2025	2026	2027	2028	5-Yr Total	% of Total
Capital Projects Fund	**$ 9,836,500**	**$ 6,763,500**	**$ 3,541,500**	**$ 4,961,500**	**$ 1,771,500**	**$ 26,874,500**	**25.5%**
Storm Sewer Fund	**1,442,000**	**1,045,000**	**1,471,000**	**9,105,000**	**3,570,000**	**16,633,000**	**15.8%**
Fleet Services Fund	**4,736,302**	**2,724,473**	**3,109,448**	**3,169,240**	**1,641,194**	**15,380,657**	**14.6%**
Water Fund	**3,849,160**	**3,048,000**	**1,611,000**	**1,756,000**	**1,780,000**	**12,044,160**	**11.4%**
Motor Fuel Tax Fund	**2,680,987**	**2,100,000**	**2,370,000**	**2,360,000**	**2,390,000**	**11,900,987**	**11.3%**
Sanitary Sewer Fund	2,160,000	2,435,000	935,000	535,000	1,535,000	**7,600,000**	7.2%
Building Renewal Fund	847,960	1,523,000	441,000	1,050,500	560,000	**4,422,460**	4.2%
TIF District #3 Fund	1,570,000	2,500,000	-	-	-	**4,070,000**	3.9%
Library Building Renewal Fund	1,700,305	-	1,230,000	-	-	**2,930,305**	2.8%
Parking Fund	290,000	197,000	50,000	895,000	25,000	**1,457,000**	1.4%
Technology Replacement Fund	338,281	115,082	204,930	178,314	49,641	**886,248**	0.8%
Capital Equip Replacement Fund	362,100	125,000	75,000	-	-	**562,100**	0.5%
TIF District #2 Fund	263,000	-	-	-	-	**263,000**	0.2%
2018 G.O. Bond Fund	234,676	-	-	-	-	**234,676**	0.2%
General Fund	18,550	-	-	-	-	**18,550**	0.0%
Library Technology Replacement Fund	17,000	-	-	-	-	**17,000**	0.0%
Library General Fund	900	-	-	-	-	**900**	0.0%
Total	**$ 30,347,721**	**$ 22,576,055**	**$ 15,038,878**	**$ 24,010,554**	**$ 13,322,335**	**$ 105,295,543**	**100.0%**

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City of Wheaton
Capital Outlays and Improvements by Fund
Calendar Year 2024 Budget

Fund	Improvement Type	Project Name	2024 Budget	2025 Proposed	2026 Proposed	2027 Proposed	2028 Proposed	5 Year Total
General Fund	Equipment	Two-Way Radio Repeaters - PW	$ 8,000	$ -	$ -	$ -	$ -	$ 8,000
		Communications Equipment - Fire	4,000	-	-	-	-	4,000
		Admin Adjudication Equipment	1,500	-	-	-	-	1,500
		Municipal Band Equipment	1,050	-	-	-	-	1,050
		Interocom Headsets - Fire	2,500	-	-	-	-	2,500
		Mobile Equipment - Fire	1,500	-	-	-	-	1,500
		Total General Fund	**$ 18,550**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 18,550**
Motor Fuel Tax Fund	Road Improvements	Road, Sewer, Water Rehab Program - Roads	2,100,000	2,100,000	2,100,000	2,100,000	2,100,000	10,500,000
		Street Reconstruction	314,000	-	270,000	260,000	290,000	1,134,000
		Roosevelt Rd. Infrastructure Improvements	266,987	-	-	-	-	266,987
		Total Motor Fuel Tax Fund	**$ 2,680,987**	**$ 2,100,000**	**$ 2,370,000**	**$ 2,360,000**	**$ 2,390,000**	**$ 11,900,987**
TIF District #2 Fund	Other Public Improvements	Downtown Strategic Plan and Streetscape Plan	263,000	-	-	-	-	263,000
		Total TIF District #2 Fund	**$ 263,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 263,000**
TIF District #3 Fund	Facilities Improvements	Water - Exterior Building Renovation	1,550,000	-	-	-	-	1,550,000
	Other Public Improvements	Block 320 - Redevelopment Projects	20,000	2,500,000	-	-	-	2,520,000
		Total TIF District #3 Fund	**$ 1,570,000**	**$ 2,500,000**	**$ -**	**$ -**	**$ -**	**$ 4,070,000**
Capital Projects Fund	Bridges & Culverts Improvements	Manchester Road/Wesley St Bridge Rehab & Painting	400,000	-	-	-	-	400,000
		Bridge Structure Inspections	36,500	18,500	36,500	16,500	36,500	144,500
		Roosevelt Rd/Winfield Creek Pedestrian Bridge	250,000	-	-	-	-	250,000
		Stonebridge Tr Bridge Replacement	-	-	150,000	880,000	-	1,030,000
	Other Public Improvements	Main Street Pedestrian Improvements	160,000	-	-	-	-	160,000
		Cole Avenue Headwall Project	150,000	-	-	-	-	150,000
		Transition Area Improvements	-	-	-	750,000	-	750,000
		Adams Park Renovation Implementation	-	-	90,000	-	-	90,000
	Road Improvements	Gary Avenue Reconstruction - FAU Routes - Roads	1,760,000	-	-	-	-	1,760,000
		Collector Street Resurfacing Project (LAFO/FAUS)	240,000	200,000	200,000	200,000	200,000	1,040,000
		Concrete Streets Panel Replacement	150,000	-	-	-	-	150,000
		Surface Treatment Program	100,000	100,000	100,000	100,000	100,000	500,000
		PW - Road Maintenance Program	100,000	100,000	100,000	100,000	100,000	500,000
		Street Reconstruction	60,000	1,260,000	890,000	940,000	970,000	4,120,000
		Pavement Condition Rating Analysis	45,000	-	-	-	-	45,000
		Road, Sewer, Water Rehab Program - Roads	40,000	40,000	40,000	40,000	40,000	200,000
	Sidewalk Improvements	New Sidewalk Program	1,720,000	4,720,000	1,610,000	1,610,000	-	9,660,000
		Sidewalk Replacement Program	250,000	250,000	250,000	250,000	250,000	1,250,000
		Roosevelt Rd. Infrastructure Improvements	500,000	-	-	-	-	500,000
	Storm Sewer Improvements	Cadillac\Wakeman Flood Prone Project	3,800,000	-	-	-	-	3,800,000
	Traffic/Streetlight Improvements	LED Streetlight Replacements	75,000	75,000	75,000	75,000	75,000	375,000
		Total Capital Projects Fund	**$ 9,836,500**	**$ 6,763,500**	**$ 3,541,500**	**$ 4,961,500**	**$ 1,771,500**	**$ 26,874,500**
2018 G.O. Bond Fund	Other Public Improvements	Downtown Strategic Plan and Streetscape Plan	234,676	-	-	-	-	234,676
		Total 2018 G.O. Bond Fund	**$ 234,676**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 234,676**
Water Fund	Facilities Improvements	Water - Interior Building Renovation	20,000	575,000	-	-	-	595,000
	Water Improvements	Road, Sewer, Water Rehab Program - Water	1,260,000	560,000	500,000	640,000	1,000,000	3,960,000
		Variable Frequency Drives Replacements - 3 Pump Stations	700,000	-	-	-	-	700,000
		Lead Service Line Replacements	668,000	668,000	486,000	486,000	-	2,308,000
		Standby Generator Replacement Reber Pump Station	630,000	-	-	-	-	630,000
		President Street Pump Station Repairs	50,000	300,000	-	-	-	350,000
		College Avenue Utility Replacements	217,000	-	-	-	-	217,000
		Manchester Tower Foundation Repair	85,000	-	-	-	-	85,000
		Water Main Replacement Program	50,000	550,000	550,000	550,000	550,000	2,250,000
		Water Meter Test Bench	45,000	-	-	-	-	45,000
		Flow Control Valves	15,000	315,000	-	-	-	330,000
		Chemical Scales\Pumps	30,000	-	-	-	-	30,000
		Trailers Replacements	20,000	-	-	-	-	20,000
		Water Meter Replacements	59,160	-	-	-	-	59,160
		Inspection - Well #11	-	-	-	-	75,000	75,000
		Concrete Saw	-	-	-	-	15,000	15,000
		Impact Wrench Kit	-	15,000	-	-	-	15,000
		Water Quality Monitoring	-	-	20,000	-	-	20,000
		Inspection - Well #7	-	65,000	-	-	-	65,000
		Water Asset Evaluation	-	-	-	-	100,000	100,000
		Leak Loggers	-	-	40,000	-	-	40,000
		Inspection - Well #6	-	-	-	80,000	-	80,000

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City of Wheaton
Capital Outlays and Improvements by Fund
Calendar Year 2024 Budget

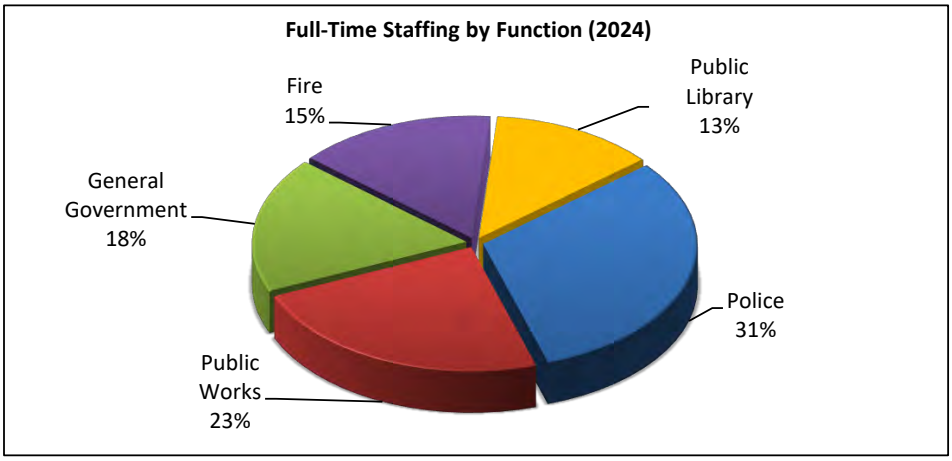
Fund	Improvement Type	Project Name	2024 Budget	2025 Proposed	2026 Proposed	2027 Proposed	2028 Proposed	5 Year Total
		Orchard Tower Mixer Maintenance	-	-	15,000	-	-	**15,000**
		Leak Correlator	-	-	-	-	40,000	**40,000**
		Total Water Fund	**$ 3,849,160**	**$ 3,048,000**	**$ 1,611,000**	**$ 1,756,000**	**$ 1,780,000**	**$ 12,044,160**
Sanitary Sewer Fund	Sanitary Sewer Improvements	Service Lateral Rehab - Chemical Grouting	500,000	500,000	500,000	100,000	100,000	**1,700,000**
		College Avenue Utility Replacements	375,000	-	-	-	-	**375,000**
		Blacksmith Wetwell Rehabilitation	300,000	-	-	-	-	**300,000**
		SSCAP - Basin 3 & 4 Discharge Improvement	200,000	1,500,000	-	-	-	**1,700,000**
		Sanitary Sewer Replacement (HDPE)	200,000	100,000	100,000	100,000	100,000	**600,000**
		Sanitary Sewer Rehabilitation Program	200,000	200,000	200,000	200,000	200,000	**1,000,000**
		Sanitary Manhole Rehabilitation	75,000	75,000	75,000	75,000	75,000	**375,000**
		Sanitary Sewer Cap. Assurance - Flow Metering	50,000	50,000	50,000	50,000	50,000	**250,000**
		Road, Sewer, Water Rehab Program - Sanitary	10,000	10,000	10,000	10,000	10,000	**50,000**
		Wheaton College Sanitary Sewer Main Relocation	-	-	-	-	1,000,000	**1,000,000**
	Equipment	6-Inch Bypass Pump	200,000	-	-	-	-	**200,000**
		Sandbag Loading Machine	50,000	-	-	-	-	**50,000**
		Total Sanitary Sewer Fund	**$ 2,160,000**	**$ 2,435,000**	**$ 935,000**	**$ 535,000**	**$ 1,535,000**	**$ 7,600,000**
Storm Sewer Fund	Storm Sewer Improvements	The Streams Dredging Project	850,000	-	-	-	-	**850,000**
		Road, Sewer, Water Rehab Program - Storm	200,000	200,000	200,000	200,000	200,000	**1,000,000**
		Storm Replacement Program	165,000	165,000	165,000	165,000	165,000	**825,000**
		Storm Sewer Rehabilitation Program	100,000	100,000	100,000	100,000	100,000	**500,000**
		The North Main Street Dredging Project	50,000	400,000	-	-	-	**450,000**
		Glendale Floodprone Capital Project	27,000	180,000	-	-	-	**207,000**
		Mayo Floodprone Capital Project	-	-	-	-	95,000	**95,000**
		Thomas Floodprone Capital Project	-	-	-	450,000	3,000,000	**3,450,000**
		Pershing East Floodprone Capital Project	-	-	756,000	5,040,000	-	**5,796,000**
		Streams Lakes Meander	-	-	250,000	3,150,000	10,000	**3,410,000**
	Equipment	Sandbag Loading Machine	50,000	-	-	-	-	**50,000**
		Total Storm Sewer Fund	**$ 1,442,000**	**$ 1,045,000**	**$ 1,471,000**	**$ 9,105,000**	**$ 3,570,000**	**$ 16,633,000**
Parking Fund	Parking Facilities/Lots Improvements	TS - Concrete Replacement	150,000	-	-	-	-	**150,000**
		Garage Stairwell Coating	115,000	-	-	-	-	**115,000**
		Garage Sealant Replacement	25,000	25,000	25,000	25,000	25,000	**125,000**
		Sealcoating Parking Lots #3, #4, #5 & Library	-	22,000	-	-	-	**22,000**
		TS - Roof Replacement	-	150,000	-	-	-	**150,000**
		Parking Garages 5-year Repair	-	-	25,000	450,000	-	**475,000**
		Parking Lot #9 Resurfacing	-	-	-	420,000	-	**420,000**
		Total Parking Fund	**$ 290,000**	**$ 197,000**	**$ 50,000**	**$ 895,000**	**$ 25,000**	**$ 1,457,000**
Fleet Services Fund	Facilities Improvements	PW - Fueling Facility Renovation	888,645	-	-	-	-	**888,645**
		PW - Fleet Vehicle Hoists Replacements	480,550	-	-	-	-	**480,550**
	Vehicles	Vehicles Replacement	3,367,107	2,724,473	3,109,448	3,169,240	1,641,194	**14,011,462**
		Total Fleet Services Fund	**$ 4,736,302**	**$ 2,724,473**	**$ 3,109,448**	**$ 3,169,240**	**$ 1,641,194**	**$ 15,380,657**
Capital Equip Replacement Fund	Facilities Improvements	PD - Gate Operators	35,500	-	-	-	-	**35,500**
		PD - Evidence Lockers	30,000	-	-	-	-	**30,000**
		Water - Interior Building Renovation	-	125,000	-	-	-	**125,000**
		PD - PSR Area Renovation	-	-	75,000	-	-	**75,000**
	Equipment	Eng - Surveying Equipment	31,000	-	-	-	-	**31,000**
		FD - Pneumatic Rescue System	30,000	-	-	-	-	**30,000**
		FD - Extractors (3) Replacements	30,000	-	-	-	-	**30,000**
		FD- Fire Hose Replacements	14,000	-	-	-	-	**14,000**
		PD- Red Dot Sight Firearms (75)	100,000	-	-	-	-	**100,000**
		PD - DJI M30T Drone	15,600	-	-	-	-	**15,600**
		PW - Skid Steer Hydraulic Breaker	14,000	-	-	-	-	**14,000**
		PW - Skid Steer Cold Planter Head	34,000	-	-	-	-	**34,000**
		PW - Wheel Loader Attachments	28,000	-	-	-	-	**28,000**
		Total Capital Equipment Replacement Fund	**$ 362,100**	**$ 125,000**	**$ 75,000**	**$ -**	**$ -**	**$ 562,100**
Building Renewal Fund	Facilities Improvements	PD - Exterior Maintenance and Tuck Pointing	-	450,000	-	-	-	**450,000**
		PD - Generator Replacement	258,500	-	-	-	-	**258,500**
		Annex - Roof	-	225,000	-	-	-	**225,000**
		PW - Trench Drains Replacement	136,000	-	-	-	-	**136,000**
		PW - Generator #7 Replacement	131,960	-	-	-	-	**131,960**
		CH - Door Hardware Replacement	-	125,000	-	-	-	**125,000**
		Annex - Roof Top Units Replacement	-	110,000	-	-	-	**110,000**
		CH - Entry Concrete Replacement	45,000	-	-	-	-	**45,000**
		PD - Entry Concrete Replacement	75,000	-	-	-	-	**75,000**
		FD 37 - Apparatus floor	50,000	-	-	-	-	**50,000**
		FD 38 - Floor Tile	30,000	-	-	-	-	**30,000**
		FD 38 - Generator Replacement	16,500	138,000	-	-	-	**154,500**
		FD 39 - Drive Approach	5,000	200,000	-	-	-	**205,000**
		Facilities Assessment Study	100,000	-	-	-	-	**100,000**
		FD 37 - Roof Replacement	-	-	150,000	-	-	**150,000**
		PW - Carpet Replacement	-	-	-	39,000	-	**39,000**

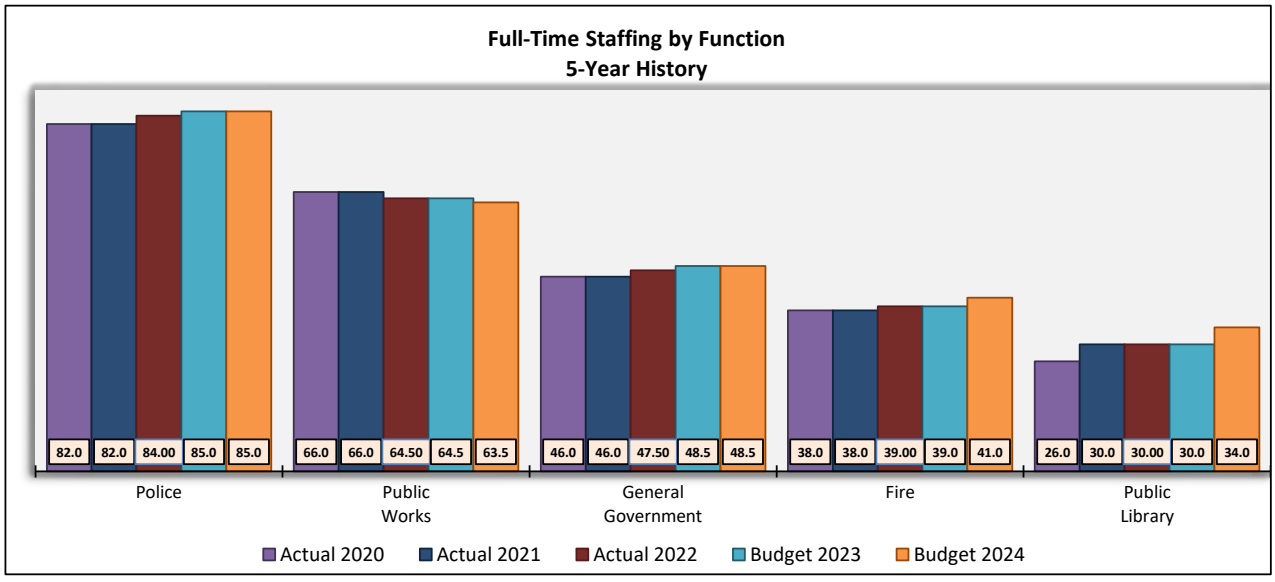
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City of Wheaton
Capital Outlays and Improvements by Fund
Calendar Year 2024 Budget

Fund	Improvement Type	Project Name	2024 Budget	2025 Proposed	2026 Proposed	2027 Proposed	2028 Proposed	5 Year Total
		CH - Elevator Replacement	-	-	-	-	250,000	**250,000**
		CH - Lunchroom Renovation	-	-	43,000	-	-	**43,000**
		PW - Overhead Doors	-	-	-	185,000	-	**185,000**
		FD 39 - Condensing and Air Handler Units	-	-	45,000	-	-	**45,000**
		FD 37 - Bathroom Renovation	-	125,000	-	-	-	**125,000**
		PD - PSR Area Renovation	-	15,000	125,000	-	-	**140,000**
		PD - SWAT Room Renovation	-	85,000	-	-	-	**85,000**
		PD - Training Room & Restroom Renovation	-	-	20,000	250,000	-	**270,000**
		FD 39 - Kitchen & Living Area	-	-	20,000	475,000	-	**495,000**
		FD 37 - Generator Replacement	-	-	-	16,500	110,000	**126,500**
		PD - Carpet Replacement	-	-	38,000	-	-	**38,000**
		FD 37 - Kitchen Remodel	-	50,000	-	-	-	**50,000**
		CH - Variable Frequency Drive Replacement	-	-	-	85,000	-	**85,000**
		CH - Community Development Updates	-	-	-	-	200,000	**200,000**
		Total Building Renewal Fund	**$ 847,960**	**$ 1,523,000**	**$ 441,000**	**$ 1,050,500**	**$ 560,000**	**$ 4,422,460**
Technology Replacement Fund	Equipment	Network Switch Replacements	185,658	-	-	-	-	**185,658**
		Police and Fire Mobile Data Terminal	26,574	-	-	-	-	**26,574**
		Desktop Computers	24,514	-	-	-	-	**24,514**
		Notebook Computer Replacements	22,240	-	-	-	-	**22,240**
		Surveillance Camera Replacements	18,540	-	-	-	-	**18,540**
		Server and Storage Replacements	15,450	-	-	-	-	**15,450**
		GPS Data Collector	10,300	-	-	-	-	**10,300**
		Police and Fire Tablet Replacements	9,064	-	-	-	-	**9,064**
		Hardened Notebook Computer Replacements	7,725	-	-	-	-	**7,725**
		Tablets Replacements	6,270	-	-	-	-	**6,270**
		Nano Computers	5,570	-	-	-	-	**5,570**
		Small UPS Replacements	2,781	-	-	-	-	**2,781**
		Desktop UPS Replacements	2,010	-	-	-	-	**2,010**
		Scanner Replacements	1,030	-	-	-	-	**1,030**
		Printers	555					**555**
		Technology Replacements	-	115,082	204,930	178,314	49,641	**547,967**
		Total Technology Replacement Fund	**$ 338,281**	**$ 115,082**	**$ 204,930**	**$ 178,314**	**$ 49,641**	**$ 886,248**
Library Operating Fund	Equipment	Viewscan - Adult Services Dept.	900	-	-	-	-	**900**
		Total Library Operating Fund	**$ 900**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 900**
Library Technology Replacement Fund	Equipment	Staff computer replacement	12,000	-	-	-	-	**12,000**
		Security camera recorder upgrade	5,000	-	-	-	-	**5,000**
		Total Library Technology Replacement Fund	**$ 17,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 17,000**
Library Building Renewal Fund	Facilities Improvements	LB - West Side Plaza Renovation	1,250,405	-	-	-	-	**1,250,405**
		LB - Chiller Replacement	299,900	-	-	-	-	**299,900**
		LB - Roof Replacement - Chiller Area	85,000	-	-	-	-	**85,000**
		LB - Card Access Door Locks	65,000	-	-	-	-	**65,000**
		LB - Roof Replacement	-	-	1,230,000	-	-	**1,230,000**
		Total Library Building Renewal	**$ 1,700,305**	**$ -**	**$ 1,230,000**	**$ -**	**$ -**	**$ 2,930,305**
		Grand Total	**$ 30,347,721**	**$ 22,576,055**	**$ 15,038,878**	**$ 24,010,554**	**$ 13,322,335**	**$ 105,295,543**

City of Wheaton
Staffing Summary
Summary/History of Staffing by Function
Calendar Year 2024 Budget





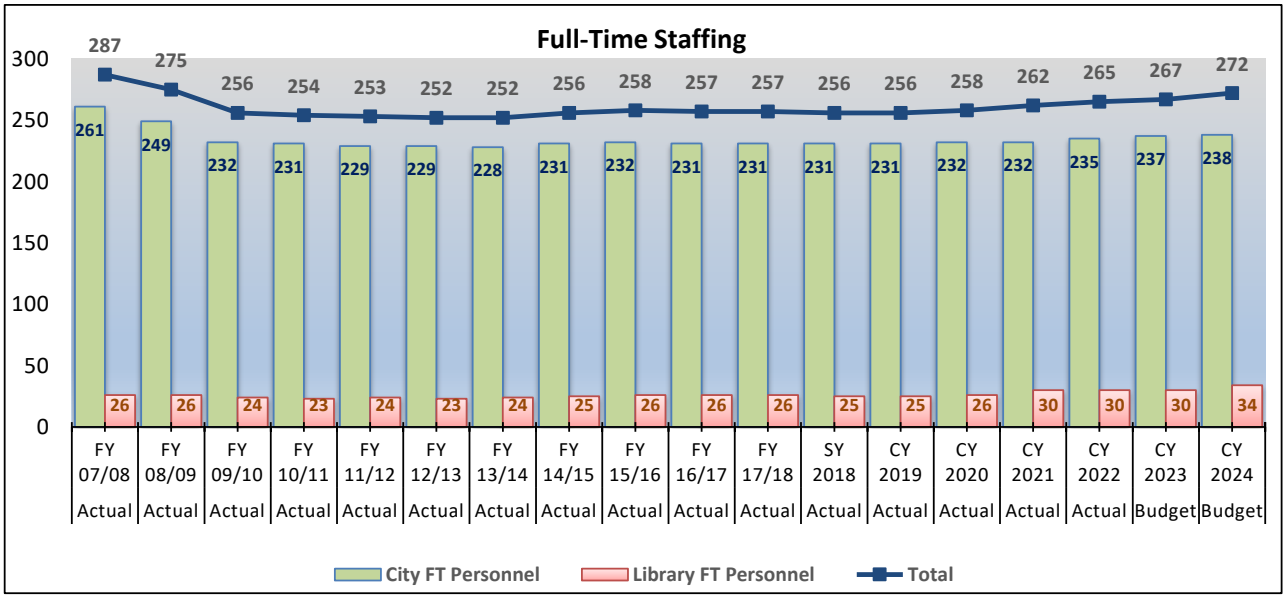


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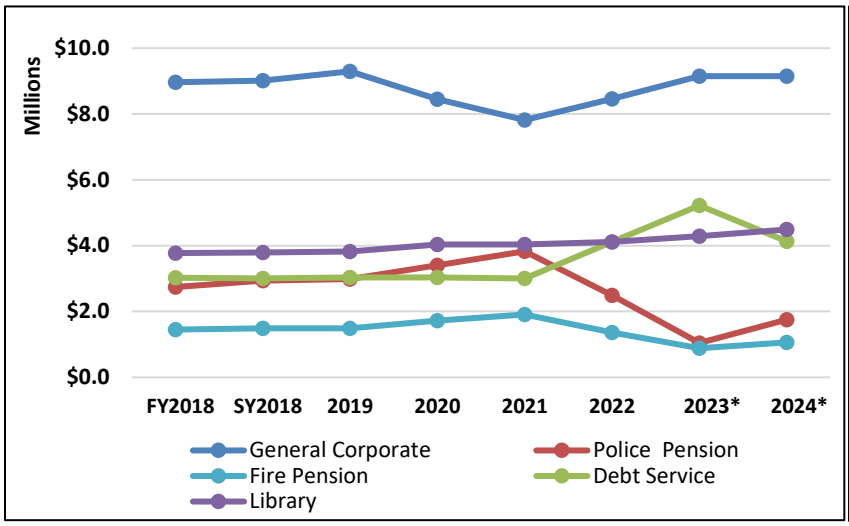
City of Wheaton
Staffing Summary
Calendar Year 2024 Budget

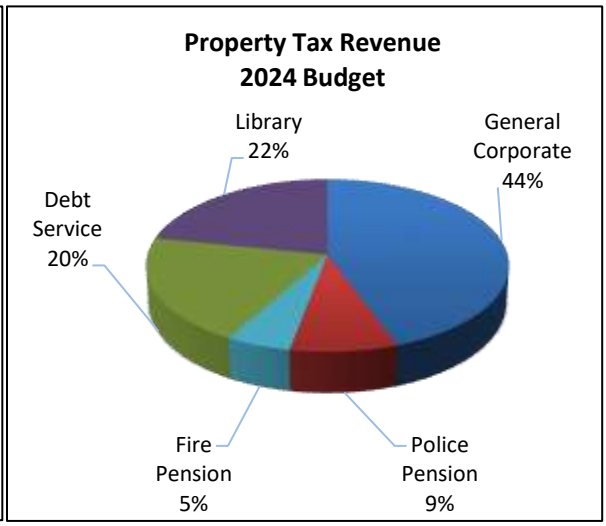
	Actual 2021	Actual 2022	Budget 2023	Projected 2023	Budget 2024	2024 vs 2023
FULL-TIME EMPLOYEES						
General Government	46.00	47.50	48.50	48.50	48.50	0.00
Police Department	82.00	84.00	85.00	85.00	85.00	0.00
Fire Department	38.00	39.00	39.00	39.00	41.00	2.00
Public Works Department	66.00	64.50	64.50	63.50	63.50	-1.00
Total Full-Time City Employees	**232.00**	**235.00**	**237.00**	**236.00**	**238.00**	**1.00**
Public Library	30.00	30.00	30.00	30.00	34.00	4.00
Total City & Library Full-Time Employees	**262.00**	**265.00**	**267.00**	**266.00**	**272.00**	**5.00**
PART-TIME EMPLOYEES						
General Government	10.00	9.00	7.00	7.00	7.00	0.00
Police Department	31.00	32.00	33.00	33.00	33.00	0.00
Fire Department	2.00	1.00	1.00	1.00	1.00	0.00
Public Works Department	1.00	1.00	1.00	1.00	1.00	0.00
Total Part-Time City Employees	**44.00**	**43.00**	**42.00**	**42.00**	**42.00**	**0.00**
Public Library	38.00	38.00	39.00	39.00	31.00	-8.00
Total City & Library Part-Time Employees	**82.00**	**81.00**	**81.00**	**81.00**	**73.00**	**-8.00**
SEASONAL EMPLOYEES						
General Government	3.00	3.00	3.00	4.00	3.00	0.00
Public Works Department	21.00	20.00	20.00	20.00	20.00	0.00
Total City Seasonal Employees	**24.00**	**23.00**	**23.00**	**24.00**	**23.00**	**0.00**
Full Time Equivalent (FTE) Summary						
General Government (FTE)	51.70	52.70	52.70	53.20	52.70	0.00
Police Department (FTE)	86.00	88.30	89.80	89.80	89.80	0.00
Fire Department (FTE)	38.90	39.40	39.40	39.40	41.40	2.00
Public Works Department (FTE)	71.10	69.40	69.40	68.40	68.40	-1.00
Total City Full-Time Equivalents	**247.70**	**249.80**	**251.30**	**250.80**	**252.30**	**1.00**
Public Library (FTE)	52.00	52.00	52.40	52.40	51.80	-0.60
Grand Total Staffing by Full-Time Equivalents	**299.70**	**301.80**	**303.70**	**303.20**	**304.10**	**0.40**

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City of Wheaton
Property Tax Revenue
Calendar Year 2024 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. The value of the property is equalized by the state and further equalized at 33% of the fair 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 2023 (2023 Levy), will be collected between June 2024 and December 2024.

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 2023 extended tax levy is approximately $20.6 million. The General Corporate will remain nearly flat with a very slight increase of $1,000. The public safety pension portion of the levy will increase with the Police Pension going up by $711,000, and the Fire Pension increasing by $174,000. The debt service portion of the levy will decrease by $1.1 million (or -20.8%). The debt service portion of the levy is based on actual debt service for the City's outstanding general obligation and pension obligation bonds. The $4.5 million Library portion of the levy increased by $200,000 (or 4.7%) from the 2022 levy.

Property Tax Collections

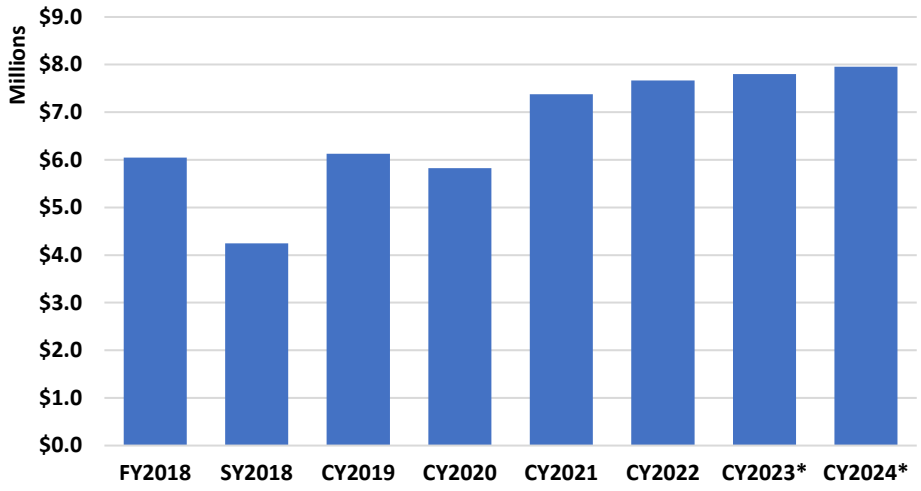
Reporting Period	Levy Year	General Corporate	Police Pension	Fire Pension	Debt Service	Library	Total
FY2018	2016	$8,963,140	$2,744,782	$1,452,575	$3,022,243	$3,775,000	**$19,957,740**
SY2018	2017	$9,018,285	$2,933,100	$1,491,364	$3,004,866	$3,797,650	**$20,245,265**
CY2019	2018	$9,296,991	$2,989,971	$1,488,287	$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	$7,817,780	$3,828,765	$1,908,482	$3,002,650	$4,031,883	**$20,589,560**
CY2022	2021	$8,463,929	$2,485,880	$1,366,172	$4,113,207	$4,112,521	**$20,541,709**
CY2023*	2022	$9,148,687	$1,043,231	$ 883,024	$5,220,521	$4,289,359	**$20,584,822**
CY2024*	2023	$9,149,848	$1,754,250	$1,056,663	$4,134,702	$4,489,359	**$20,584,822**

*Projected

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City of Wheaton
Sales Tax Revenue
Calendar Year 2024 Budget

Sales Tax Revenue Chart



Reporting Period	Amount	% Change
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	7,377,111	26.6%
CY2022	7,668,571	4.0%
CY2023*	7,800,000	1.7%
CY2024*	7,955,000	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 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 also impose 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 Local (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 experienced a sharp influx of sales tax revenue in 2021 with $7.38 million collected amounting to a 26.6% increase over the previous year. The recovery in sales tax revenues reflected the economic recovery from the pandemic and new sales tax legislation effective on January 1, 2021. The new sales tax legislation required 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. Sales tax revenue continued to increase in 2022 with $7.67 million, a 4% increase over 2021. Staff is projecting another increase in 2023 with $7.80 million, a 1.7% increase. The 2024 Budget includes a revenue estimate of $7.96 million in sales tax collections, assuming a 2% increase over the 2023 projection.

City of Wheaton
Sales Tax Revenue
Calendar Year 2024 Budget

Sales Tax Revenue by Business Type (3-Year History)						
	2020		2021		2022	
Business Type	Amount	% of Total	Amount	% of Total	Amount	% of Total
Agriculture and All Others	$ 333,217	5.7%	$ 456,186	6.2%	$ 512,647	6.7%
Apparel	91,293	1.6%	156,553	2.1%	177,849	2.3%
Automotive and Filling Stations	281,534	4.8%	363,220	4.9%	375,730	4.9%
Drinking and Eating Places	682,741	11.7%	822,390	11.1%	986,518	12.9%
Drugs and Miscellaneous Retail	1,175,807	20.2%	2,185,438	29.6%	2,191,988	28.6%
Food	2,266,838	38.9%	2,230,636	30.2%	2,257,734	29.4%
Furniture, Household, and Radio	183,007	3.1%	241,382	3.3%	184,899	2.4%
General Merchandise	590,116	10.1%	664,057	9.0%	721,394	9.4%
Lumber, Building, and Hardware	183,528	3.2%	197,106	2.7%	180,950	2.4%
Manufacturers	37,548	0.6%	60,143	0.8%	78,862	1.0%
Total	**$5,825,629**	**100.0%**	**$7,377,111**	**100.0%**	**$7,668,571**	**100.0%**

The following chart shows the total amount of sales taxes collected by business type for 2022. The sale of Food is the largest portion of the City's total sales tax receipts at $2.3 million (or 29.4%), followed by $2.2 million (or 28.6%) for Drugs and Miscellaneous Retail, $1.0 million (or 12.9%) for Drinking and Eating Places, and $0.7 million (or 9.4%) for General Merchandise. More than half of the City's sales tax receipts come from the sale of food and drugs. 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 the diversity can withstand economic slowdowns. Diversification and non-reliance on specific business types provide stability as businesses open and close with fluctuations in the economy.

Sales Tax Collections
By Business Type
Calendar Year 2022

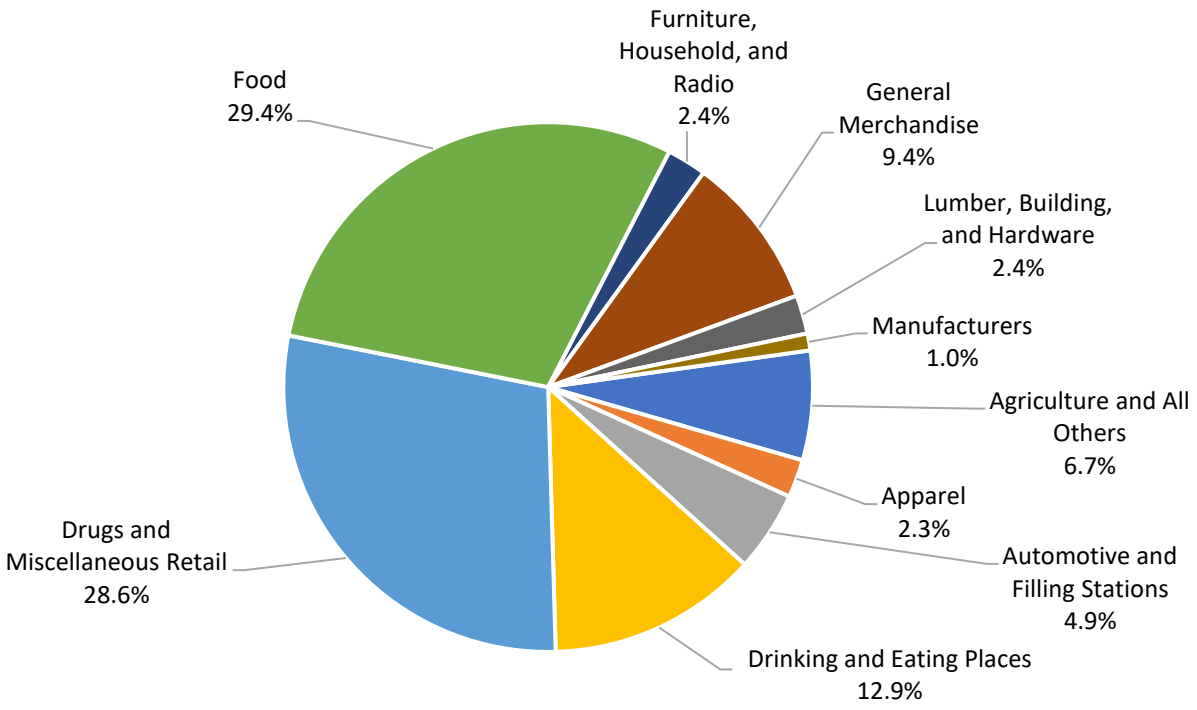
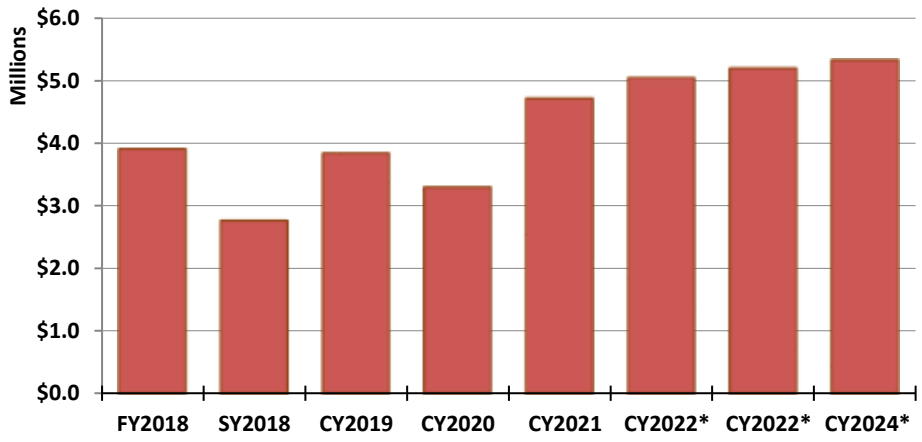


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City of Wheaton
Local Sales Tax Revenue
Calendar Year 2024 Budget

Local Sales Tax Revenue Chart



Reporting Period	Amount	% Change
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	4,716,289	43.0%
CY2022	5,042,354	6.9%
CY2023*	5,200,000	3.1%
CY2024*	5,330,000	2.5%

*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 July 1, 2004. Communities with a population of more than 25,000 are considered home rule by the State of Illinois and can levy such a tax. This tax applies 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. The 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

In 2021, the City collected $4.72 million, which was a 43% increase over 2020. The recovery in sales tax revenues reflected the economic recovery from the pandemic and new sales tax legislation effective on January 1, 2021. Current 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. Projections for 2023 are $5.20 million, which would be a 3.1% increase over 2022. Based on recent trends, the City is projecting $5.33 million in local sales tax revenue in 2024. The projection represents a 2.5% increase from the anticipated 2023 revenue.

The following table is presented to distinguish the categories of local home rule sales tax revenue received by the City, by calendar year.

Local Sales Tax Revenue by Business Type (3-Year History)						
	2020		2021		2022	
Business Type	Amount	% of Total	Amount	% of Total	Amount	% of Total
Agriculture and All Others	$ 249,729	7.6%	$ 352,426	7.5%	$ 411,945	8.2%
Apparel	91,254	2.8%	155,238	3.3%	176,509	3.5%
Automotive and Filling Stations	191,051	5.8%	230,414	4.9%	238,971	4.7%
Drinking and Eating Places	677,278	20.5%	816,762	17.3%	966,352	19.2%
Drugs and Miscellaneous Retail	507,099	15.4%	1,320,952	28.0%	1,384,941	27.5%
Food	684,525	20.8%	778,641	16.5%	792,087	15.7%
Furniture, Household, and Radio	180,759	5.5%	237,879	5.0%	182,203	3.6%
General Merchandise	499,463	15.1%	571,832	12.1%	634,786	12.6%
Lumber, Building, and Hardware	182,485	5.5%	195,136	4.1%	179,535	3.6%
Manufacturers	34,713	1.1%	57,010	1.2%	75,024	1.5%
Total	**$3,298,356**	**100.0%**	**$4,716,289**	**100.0%**	**$5,042,354**	**100.0%**

City of Wheaton
Local Sales Tax Revenue
Calendar Year 2024 Budget

The following chart shows the total amount of local sales taxes collected by business type for 2022. In 2022, Drugs & Miscellaneous Retail is the largest portion of the City's total local sales tax receipts at $1.4 million (or 27.5%), followed by $1.0 million (or 19.2%) for Drinking and Eating Places, $0.8 million (or 15.7%) for Food, and $0.6 million (or 12.6%) for General Merchandise.

Local Sales Tax Collections
By Business Type
Calendar Year 2022

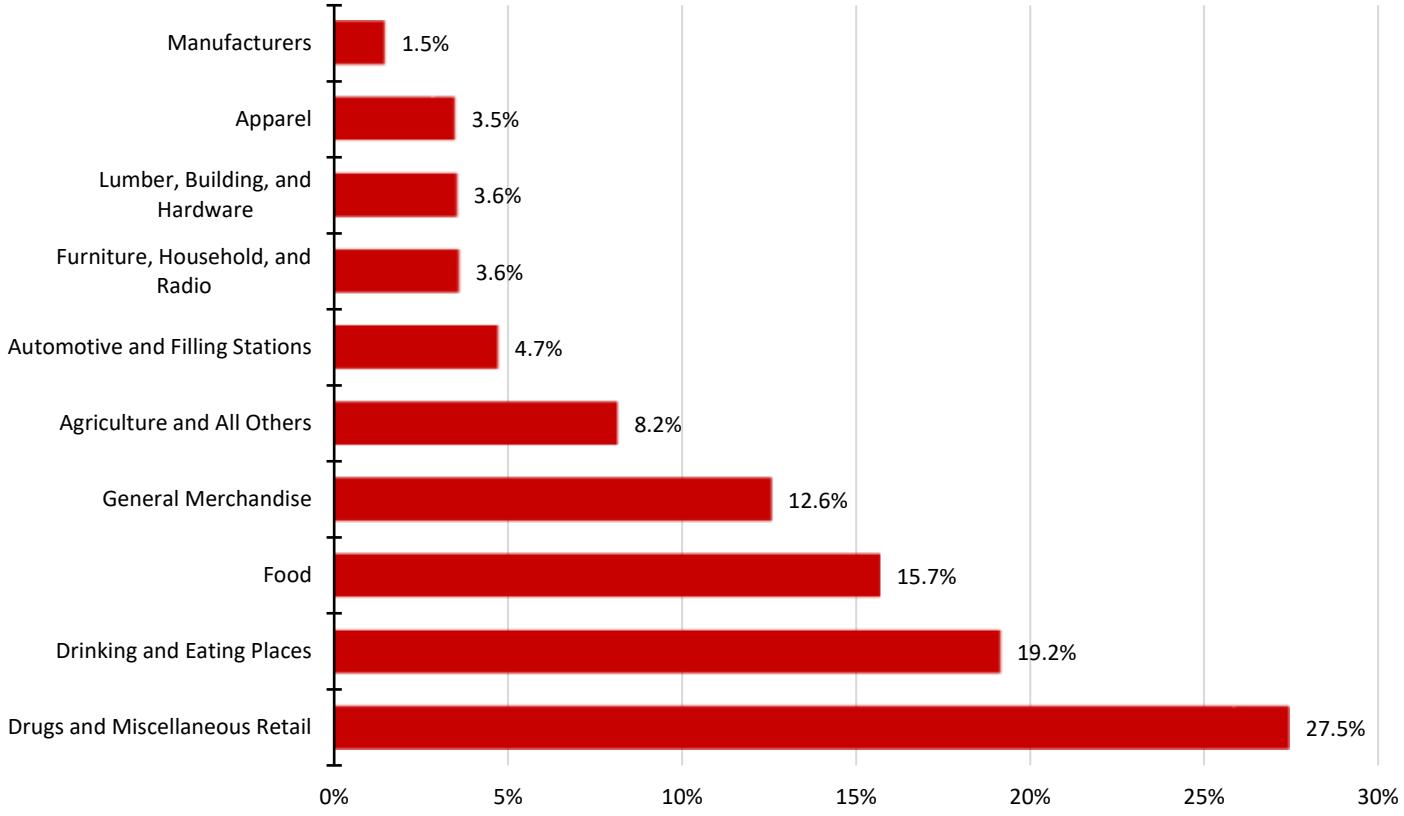
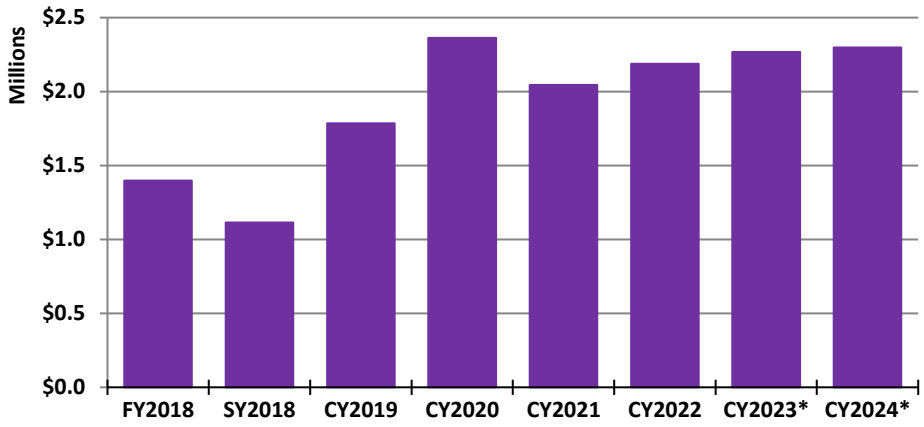


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City of Wheaton
Use Tax Revenue
Calendar Year 2024 Budget

Use Tax Revenue Chart



Reporting Period	Amount	% Change
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	2,043,853	-13.5%
CY2022	2,187,304	7.0%
CY2023*	2,266,700	3.6%
CY2024*	2,299,100	1.4%

*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 state and out-of-state businesses. Illinois, like most states, imposes a use tax on the privilege of using goods within its borders as a complement to sales tax. The tax applies to individuals, businesses, and organizations. Illinois law requires you to pay tax at an Illinois rate 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). The tax revenue is allocated to each municipality and county based on population.

Analysis and Trends

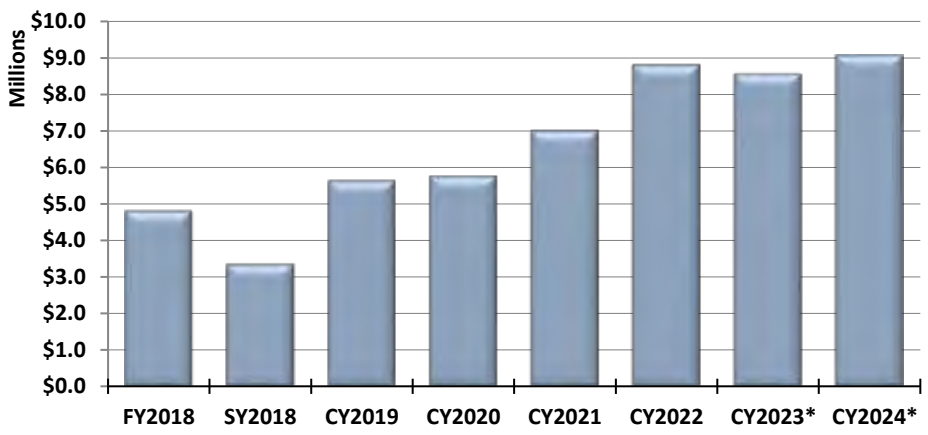
Highlights in Use Tax Revenue Changes due to recent legislation updates:

- **2015** – The State of Illinois enacted a new state law requiring Amazon to collect Use Tax.
- **2018** – *South Dakota vs. Wayfair case*: The U.S. Supreme Court ruled 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. *The Marketplace Fairness Act* later became effective in Illinois requiring remote retailers to register with the Illinois Department of Revenue (IDOR) and collect and remit Use Tax on purchases made for use and consumption in Illinois.
- **2019** – The Leveling the Playing Field for Illinois Act was passed, requiring both Remote Retailers (retailer which does not have a physical presence in Illinois) and Marketplace Facilitators (companies that provide a platform for third-party sellers (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.
- **2020** – The collection of use tax requirements for Remote Retailers and Marketplace Facilitators was extended.
- **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 the latest IML estimates, the 2023 Use Tax Revenue is estimated to increase by 3.6% (or $79,000) to $2.27 million compared to 2022. The 2024 Use Tax is budgeted to increase slightly to $2.3 million (or 1.4%).

City of Wheaton
Income Tax Revenue
Calendar Year 2024 Budget

Income Tax Revenue Chart



Reporting Period	Amount	% Change
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	6,995,024	21.7%
CY2022	8,794,265	25.7%
CY2023*	8,549,380	-2.8%
CY2024*	9,066,960	6.1%

*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. In State Fiscal Year (SFY) 2023 (July 1, 2022 – June 30, 2023), the State increased the local government share to 6.16% of individual income tax collections, while keeping the corporation portion the same (6.845%). The State increased the individual income tax rate again in SFY 2024 to 6.47%, while maintaining the corporate rate.

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 that 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.

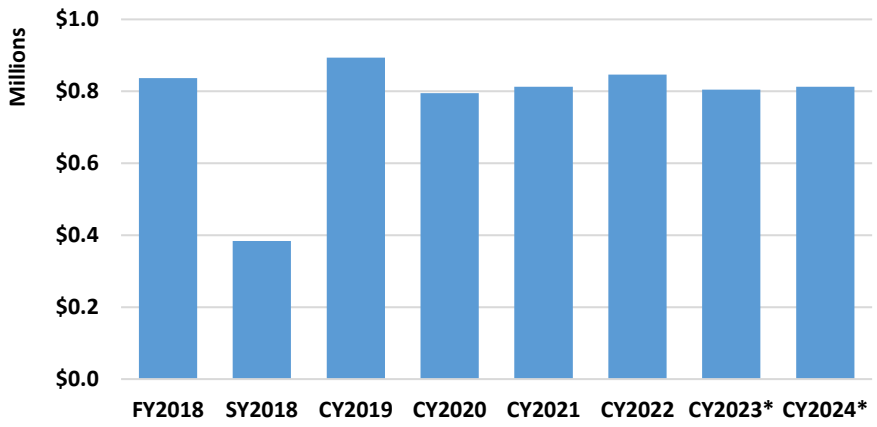
Analysis and Trends

Income tax receipts surged in 2021 following a slight dip during the pandemic in 2020. Revenues from income tax disbursements totaled $7 million in 2021, representing a 21.7% increase over the previous year. The increase continued in 2022 with a total of $8.80 million collected, representing a 25.7% increase compared to 2021. The City projects a slight decrease from the surge experienced in 2021 and 2022 with a total of $8.55 million predicted for 2023, which would result in a 2.8% decrease from 2022. Based on economic trends and employment forecasts, the City programmed a 6.1% increase into the 2024 Budget, which includes an estimate of $9.07 million.

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City of Wheaton
Natural Gas Utility Tax Revenue
Calendar Year 2024 Budget

Natural Gas Utility Tax Revenue Chart



Reporting Period	Amount	% Change
FY2018	$836,598	9.6%
SY2018	383,966	N/A
CY2019	893,804	N/A
CY2020	794,539	-11.1%
CY2021	812,706	2.3%
CY2022*	846,112	4.1%
CY2023*	805,000	-4.9%
CY2024*	813,050	1.0%

*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 the therms purchased within the City limits are subject to 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

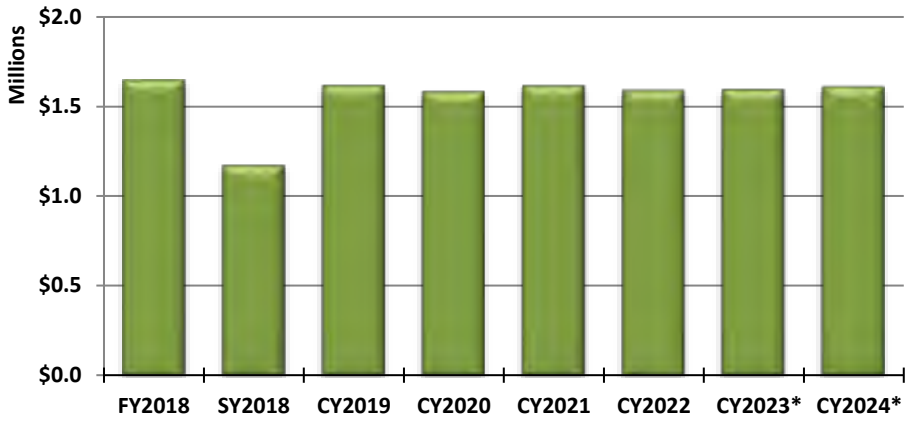
Effective May 1, 2010, the City rate for natural gas was increased from $0.02 per therm to $0.03 per therm. Natural gas usage is very dependent on winter weather as it is the primary heating fuel for most residences and businesses within the City. Other than periodic increases in usage due to colder-than-normal weather, revenue is not expected to grow significantly and could decline due to increased efficiency and conservation.

Natural gas utility tax revenues are projected to generate $805,000 in 2023, which would be a 4.9% decrease from 2022. The projection for 2024 is a modest 1% increase over the 2023 projection, with a total revenue estimated at $813,050.

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City of Wheaton
Electricity Utility Tax Revenue
Calendar Year 2024 Budget

Electricity Utility Tax Revenue Chart



Reporting Period	Amount	% Change
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	1,611,590	1.9%
CY2022	1,587,554	-1.5%
CY2023*	1,590,000	0.2%
CY2024*	1,605,900	1.0%

*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.

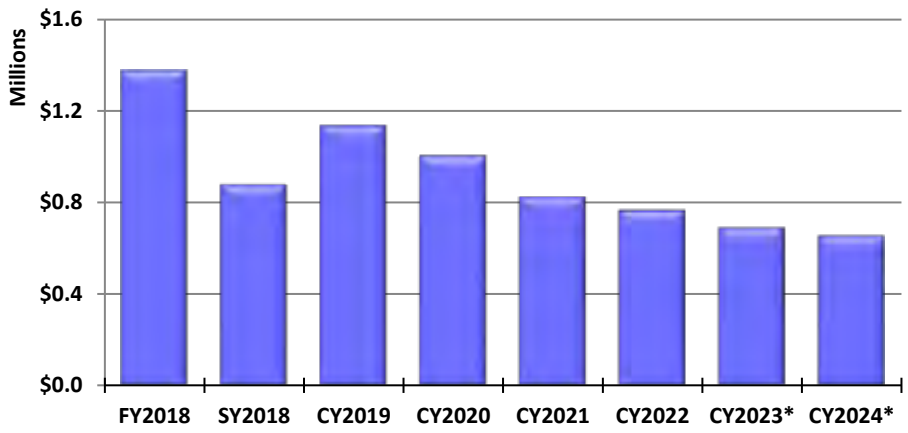
Analysis and Trends

In May 2010, the City increased the tiered tax rates from the equivalent of 3.6% of gross charges to 5% of gross charges, the maximum allowed by State Statute. Since shifting to the calendar year in 2019, the City collected an average of $1.60 million in electricity utility taxes showing a steady trend in use throughout the community. In 2022, the City collected $1.59 million in revenues, which was a 1.5% decrease over the previous year. Revenues have been on a similar track in 2023, with the end-of-year projection estimated at $1.59 million. The 2024 Budget is estimated at $1.61 million, which is a 1.0% increase over the 2023 projection.

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City of Wheaton
Telecommunications Utility Tax Revenue
Calendar Year 2024 Budget

Telecommunications Utility Tax Revenue Chart



Reporting Period	Amount	% Change
FY2018	$1,377,929	-9.6%
SY2018	876,719	N/A
CY2019	1,135,769	N/A
CY2020	1,005,073	-11.5%
CY2021	823,584	-18.1%
CY2022	766,656	-6.9%
CY2023*	690,000	-10.0%
CY2024*	655,000	-5.1%

*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, the maximum rate allowed by the State Statute. Telecommunications companies pay all taxes to the State of Illinois and the State remits the amounts to the City monthly.

Analysis and Trends

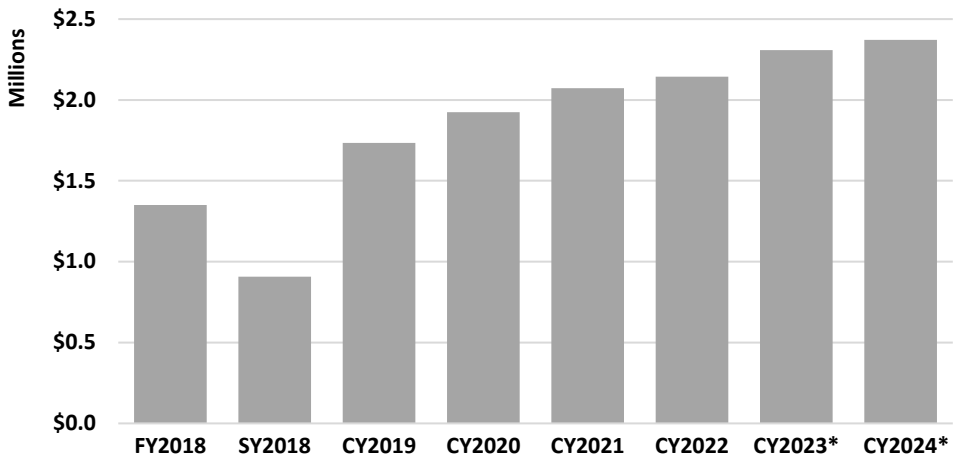
The telecommunications tax is imposed on fees telecommunications providers charge for messages or information transmitted through traditional landlines, cellular mobile networks, paging services, or any other form of mobile communication. Despite the widespread use of mobile devices, the activity occurring across mobile networks is decreasing. Rather than calling or texting over a cellular network, users are communicating over the internet. The transmission of data over the internet and mobile data plans is 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.

Revenues from the telecommunications tax have dropped every year since 2015. Staff projected a total collection of $690,000 in 2023, which would be a 10.0% decrease from 2022. A similar decrease is projected in the 2024 Budget, with a total collection of $655,000, a 5.1% drop from the previous year.

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City of Wheaton
Motor Fuel Tax Revenue
Calendar Year 2024 Budget

Motor Fuel Tax Revenue Chart



Reporting Period	Amount	% Change
FY2018	$1,350,543	0.7%
SY2018	906,673	N/A
CY2019	1,735,235	N/A
CY2020	1,924,882	10.9%
CY2021	2,072,492	7.7%
CY2022	2,144,743	3.5%
CY2023*	2,307,755	7.6%
CY2024*	2,371,385	2.8%

*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. 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. 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. The state suspended a planned increase set to begin on July 1, 2022, due to the impact of inflation on state residents. The suspension expired on December 31, 2022.

State Motor Fuel Tax Rates				
			Annual Change	
Date	Type	Rate	($)	(%)
Jan 1, 1990 - June 30, 2019	Gasoline	$ 0.190	-	-
	Diesel	$ 0.215	-	-
July 1, 2019 - June 30, 2020	Gasoline	$ 0.380	$ 0.190	100.0%
	Diesel	$ 0.455	$ 0.240	111.6%
July 1, 2020 - June 30, 2021	Gasoline	$ 0.387	$ 0.007	1.8%
	Diesel	$ 0.462	$ 0.007	1.5%
July 1, 2021 - June 30, 2022	Gasoline	$ 0.392	$ 0.005	1.3%
	Diesel	$ 0.467	$ 0.005	1.1%
July 1, 2022 - Dec 31, 2022	Gasoline	$ 0.392	-	-
	Diesel	$ 0.467	-	-
Jan 1, 2023 - June 30, 2023	Gasoline	$ 0.423	$ 0.031	7.9%
	Diesel	$ 0.498	$ 0.031	6.6%
July 1, 2023 - June 30, 2024	Gasoline	$ 0.454	$ 0.031	7.3%
	Diesel	$ 0.529	$ 0.031	6.2%

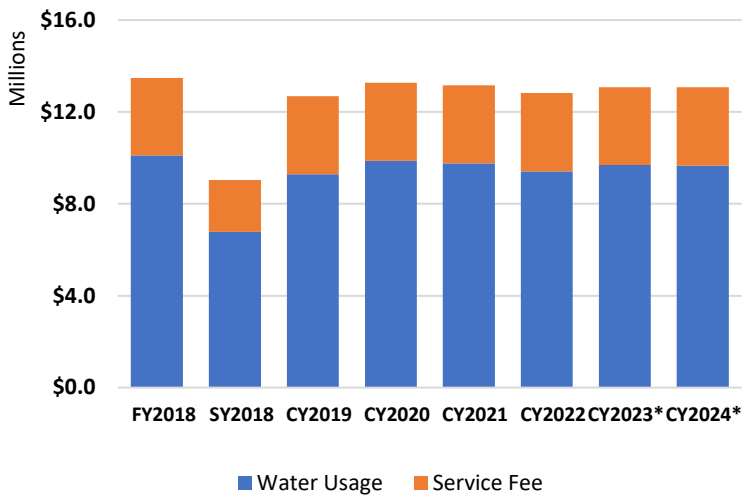
Analysis and Trends

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. The City has seen MFT revenues increase over the past three years and is projecting increases in 2023 and 2024. Staff are projecting $2.31 million in total revenues by the end of 2023 and $2.37 million in 2024.

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City of Wheaton
Water Fund
Calendar Year 2024 Budget

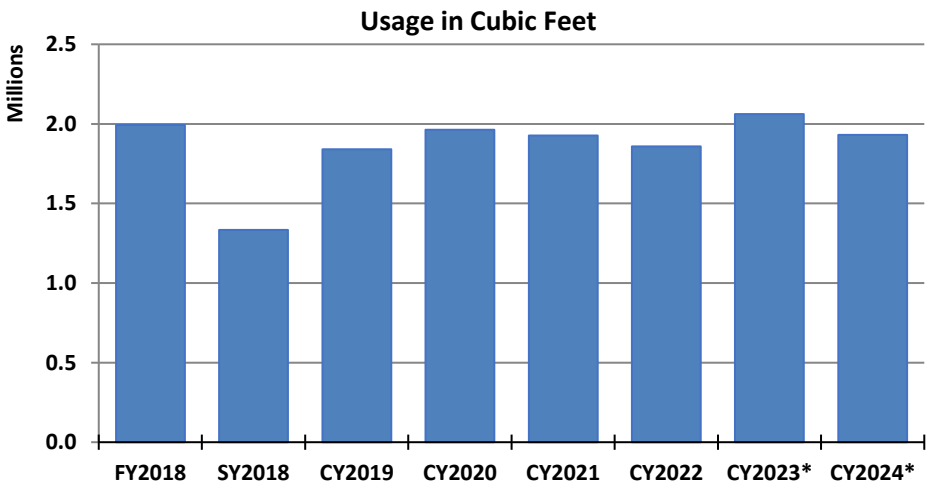
Water Service Charges Chart



Reporting Period	Water Usage Charges	Service Fee Charges	Total Charges	% Change
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	9,761,052	3,406,508	**13,167,560**	-0.8%
CY2022	9,415,062	3,413,215	**12,828,277**	-2.6%
CY2023*	9,697,909	3,377,200	**13,075,109**	1.9%
CY2024*	9,666,930	3,405,300	**13,072,230**	0.0%

*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
FY2018	1,992,265	4.6%
SY2018	1,333,256	N/A
CY2019	1,840,338	N/A
CY2020	1,962,989	6.7%
CY2021	1,927,413	-1.8%
CY2022	1,857,753	-3.6%
CY2023*	2,060,825	10.9%
CY2024*	1,929,864	-6.4%

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

General Description

Water service charges represent 98% of all Water Fund revenues. The City purchases water from the DuPage Water Commission (DWC) via the City of Chicago, which sources the water from Lake Michigan. The DWC has steadily increased rates since May 1, 2015, with an exception during the pandemic, when rates were frozen. On May 1, 2023, the DWC applied a 4.1% rate increase, which brought their total charge to $5.39 per 1,000 gallons. The increase in water purchased from the DWC did not result in any changes to the City's rates for City water customers. Since 2015, the City has maintained the same usage charge of $5.05 per 100 cubic feet of water consumed. The City also charges a fixed service fee based on meter size. All rates are established to cover operating costs and future capital improvements for the City's water distribution system.

City of Wheaton
Water Fund
Calendar Year 2024 Budget

Analysis and Trends

The cost of the water purchased from the DWC represents 69.7% of total annual operating expenses in the City's Water Fund. The 2024 budget estimates a 4% increase in the DWC rate to $5.61 per 1,000 gallons on May 1, 2024.

Projections for 2023 water charges are estimated at $13.1 million, which would be a 1.9% (or $247,000) increase over 2022. The 2024 budget does not include any increase in the City water rates. For 2024, water service charges are budgeted at $13.1 million, based on the past four years' average billed usage.

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

City Water Rates

Meter Size	01/01/16	01/01/17	01/01/18	01/01/19	01/01/20	01/01/21	01/01/22	01/01/23	01/01/24
	Monthly Fixed Service Fee								
5/8" and 3/4"	$ 13.59	$ 13.59	$ 13.59	$ 13.59	$ 13.59	$ 13.59	$ 13.59	$ 13.59	$ 13.59
1"	$ 27.18	$ 27.18	$ 27.18	$ 27.18	$ 27.18	$ 27.18	$ 27.18	$ 27.18	$ 27.18
1 ½"	$ 54.35	$ 54.35	$ 54.35	$ 54.35	$ 54.35	$ 54.35	$ 54.35	$ 54.35	$ 54.35
2"	$ 86.96	$ 86.96	$ 86.96	$ 86.96	$ 86.96	$ 86.96	$ 86.96	$ 86.96	$ 86.96
3"	$ 163.06	$ 163.06	$ 163.06	$ 163.06	$ 163.06	$ 163.06	$ 163.06	$ 163.06	$ 163.06
4"	$ 271.76	$ 271.76	$ 271.76	$ 271.76	$ 271.76	$ 271.76	$ 271.76	$ 271.76	$ 271.76
6"	$ 543.53	$ 543.53	$ 543.53	$ 543.53	$ 543.53	$ 543.53	$ 543.53	$ 543.53	$ 543.53
	Usage Rate per 100 c.f.								
Usage Rate	$ 5.05	$ 5.05	$ 5.05	$ 5.05	$ 5.05	$ 5.05	$ 5.05	$ 5.05	$ 5.05

DuPage Water Commission (DWC) Rates

Fiscal Year	Date	O & M Rate	Fixed Rate	Total Rate*
FY2015	1/1/15	$ 4.68	$ 0.27	**$ 4.95**
FY2016	5/1/15	$ 4.85	-	**$ 4.85**
FY2017	5/1/16	$ 4.80	-	**$ 4.80**
FY2018	5/1/17	$ 4.88	-	**$ 4.88**
SY2018	5/1/18	$ 4.94	-	**$ 4.94**
CY2019	5/1/19	$ 4.97	-	**$ 4.97**
CY2020	5/1/20	$ 4.97	-	**$ 4.97**
CY2021	5/1/21	$ 4.97	-	**$ 4.97**
CY2022	5/1/22	$ 5.18	-	**$ 5.18**
CY2023	5/1/23	$ 5.39	-	**$ 5.39**
CY2024	5/1/24	$ 5.61	-	**$ 5.61**

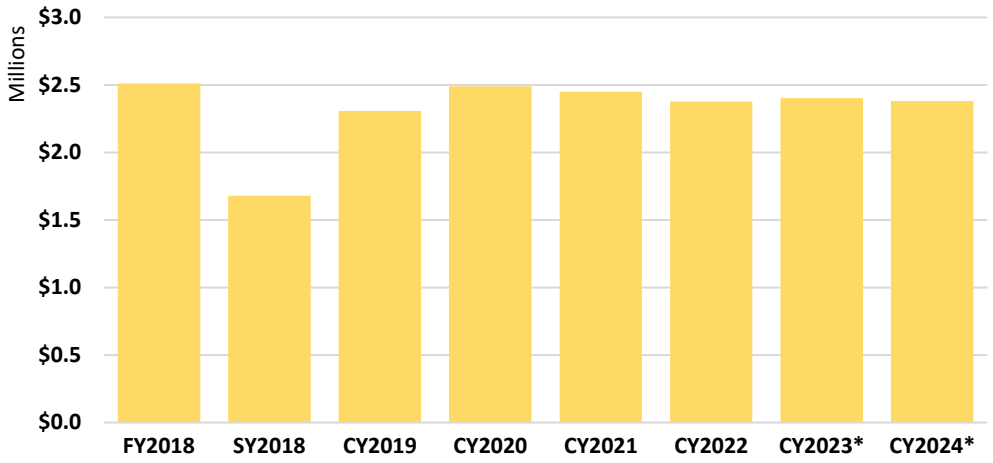
*per 1,000 gallons

(1) 05/01/24. Estimated 4% rate increase.

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City of Wheaton
Sanitary Sewer Fund
Calendar Year 2024 Budget

Sanitary Sewer Service Charges Chart



Reporting Period	Total Charges	% Change
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	2,448,508	-1.7%
CY2022	2,375,165	-3.0%
CY2023*	2,401,722	1.1%
CY2024*	2,381,652	-0.8%

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

General Description

Sanitary Sewer charges account for nearly all Sanitary Sewer Fund revenues. 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. The sanitary sewer fee has remained at the current rate since July 1, 2007.

Reporting Period	Date	Rate*
2016	1/1/2016	$ 1.40
2017	1/1/2017	$ 1.40
2018	1/1/2018	$ 1.40
2019	1/1/2019	$ 1.40
2020	1/1/2020	$ 1.40
2021	1/1/2021	$ 1.40
2022	1/1/2022	$ 1.40
2023	1/1/2023	$ 1.40
2024	1/1/2024	$ 1.40

*per 100 cubic feet

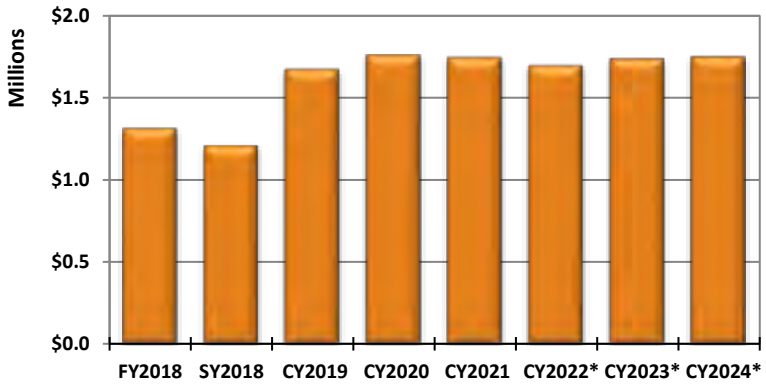
Analysis and Trends

Since sanitary sewer charges are based on water use, the annual revenues will vary depending on several factors including weather conditions, efficiencies, and conservation. In 2022, the city collected $2.38 million in sanitary sewer revenue, which was a 3.0% decline from 2021. Staff are projecting a 1.1% increase in revenues for 2023, with an estimated total of $2.40 million. The 2024 Budget includes $2.38 million in sanitary sewer revenues, which would be a slight decrease from the 2023 projected amount.

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City of Wheaton
Storm Sewer Fund
Calendar Year 2024 Budget

Stormwater Management and Fixed Fees Chart



Reporting Period	Mgmt. Fees	Fixed Fee	Utility Fee	Stormwater Total	% Change
FY2018	$1.31	-	-	**$1,313,832**	5.2%
SY2018	1.01	0.20	-	**1,208,697**	N/A
CY2019	1.37	0.30	-	**1,674,203**	N/A
CY2020	1.46	0.30	-	**1,762,738**	5.3%
CY2021	1.45	0.30	-	**1,746,894**	-0.9%
CY2022	1.40	0.30	-	**1,695,727**	-2.9%
CY2023*	1.44	0.30	-	**1,739,142**	2.6%
CY2024*	-	-	**1.75**	**1,750,000**	0.6%

*Projected

FY: 12 Months (May - April)

SY: 8 Months (May - December)

CY: 12 Months (January - December)

General Description

Storm Sewer charges account for nearly all Storm Sewer Fund revenues. Traditionally, customers were billed a monthly stormwater management fee. Since May 1, 2018, the fee was $0.75 for every 100 cubic feet based on water usage. The management fee was used to cover the cost of storm sewer conveyance. That same year, the city implemented a monthly fixed rate of $1.50 for the use of capital improvements. In 2023, staff conducted an internal review of the stormwater rates and developed a new stormwater utility fee, which will replace the management and fixed rates and cover all anticipated stormwater costs moving forward. The utility fee is charged based on equivalent runoff unity (ERU), which is the amount of impervious area on a property. An impervious area is any area that prevents stormwater from draining into the soil, such as buildings, houses, parking lots walkways, driveways, pools, and patios. One ERU is allocated for every 3,300 square feet of impervious area on a property and a rate of $4.24 will be charged for ERU.

Reporting Period	Date	Stormwater Mgmt. Rate*	Stormwater Fixed Rate	Stormwater Utility Fee**
FY2017	1/1/2017	$0.65	-	
FY2018	1/1/2018	$0.65	-	
SY2018	5/1/2018	$0.75	$1.50	
CY2019	1/1/2019	$0.75	$1.50	
CY2020	1/1/2020	$0.75	$1.50	
CY2021	1/1/2021	$0.75	$1.50	
CY2022	1/1/2022	$0.75	$1.50	
CY2023	1/1/2023	$0.75	$1.50	
CY2024	1/1/2024	-	-	$4.24

*per 100 cubic feet

**per equivalent runoff unit

Analysis and Trends

The Storm Sewer Fund annually generates approximately $1.70 million in service fees. In 2022, total revenue was $1.70 million, a 2.9% decrease from 2021. Projections for 2023 are estimated at $1.74 million, which would be a 2.6% increase compared to 2022. The 2024 budget used the projected changes in rate structure to estimate total stormwater revenues. The projected revenue for 2024 is $1.75 million. The new rate structure is anticipated to stabilize the city's storm sewer fund and provide revenue sources to cover major stormwater projects, such as the Streams Dredging Project.

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City of Wheaton
General Fund
Fund Summary
Calendar Year 2024 Budget

	2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget	24 Budget vs 23 Proj. $	24 Budget vs 23 Proj. %
Beginning Fund Balance	**$ 25,477,732**	**$ 59,211,748**	**$ 22,448,738**	**$ 22,448,738**	**$ 21,326,460**		
Revenues							
Taxes	$ 23,556,090	$ 24,008,537	$ 23,278,910	$ 23,633,978	$ 24,724,585	$ 1,090,607	4.6%
Intergovernmental	17,141,296	19,618,679	18,444,425	19,774,196	19,955,470	181,274	0.9%
Licenses	147,715	166,589	159,750	159,750	159,750	-	0.0%
Permits	792,546	889,646	831,500	906,500	906,500	-	0.0%
Charges for Services	3,848,868	4,705,575	4,736,852	5,304,195	5,272,395	(31,800)	-0.6%
Fines & Forfeits	418,430	488,646	464,560	586,425	494,925	(91,500)	-15.6%
Investment Income	(150,596)	(800,956)	400,000	400,000	410,000	10,000	2.5%
Miscellaneous	134,009	185,590	154,503	545,835	152,325	(393,510)	-72.1%
Interfund Transfers In	2,928,487	1,594,770	1,660,380	3,427,519	1,877,654	(1,549,865)	-45.2%
Total Revenues	**$ 48,816,845**	**$ 50,857,076**	**$ 50,130,880**	**$ 54,738,398**	**$ 53,953,604**	**$ (784,794)**	**-1.4%**
Expenditures							
Personal Services	$ 21,404,400	$ 22,505,807	$ 23,580,609	$ 24,131,561	$ 24,757,530	$ 625,969	2.6%
Employee Benefits	7,518,312	5,528,966	3,536,057	3,522,156	5,049,096	1,526,940	43.4%
Supplies & Materials	1,062,551	1,029,991	1,290,503	1,177,392	1,333,096	155,704	13.2%
Charges & Services	6,630,986	7,417,776	8,195,266	8,283,130	8,615,011	331,881	4.0%
Debt Service	-	2,779	-	2,779	2,779	-	0.0%
Interfund Transfers Out	7,468,772	9,591,634	11,256,758	11,256,758	11,861,051	604,293	5.4%
Total Operating	**44,085,021**	**46,076,953**	**47,859,193**	**48,373,776**	**51,618,563**	**3,244,787**	**6.7%**
Capital Outlays	$ 6,262	$ 16,133	$ 173,550	$ 159,184	$ 18,550	(140,634)	-88.3%
Interfund Transfers-Other	6,000,000	-	-	1,048,584	150,000	(898,584)	-85.7%
Interfund Transfers-Capital	2,854,508	4,673,728	2,098,137	6,279,132	2,166,491	(4,112,641)	-65.5%
Total Capital & Interfund Transfers	**8,860,770**	**4,689,861**	**2,271,687**	**7,486,900**	**2,335,041**	**(5,151,859)**	**-68.8%**
Total Expenditures	**$ 52,945,791**	**$ 50,766,814**	**$ 50,130,880**	**$ 55,860,676**	**$ 53,953,604**	**$ (1,907,072)**	**-3.4%**
Revenues Over/ (Under) Expenditures	**$ (4,128,946)**	**$ 90,262**	**$ -**	**$ (1,122,278)**	**$ -**		
Other Financing Sources (Uses)							
Bond Proceeds - 2021 G.O. Bonds	$ 45,233,617	$ -	$ -	$ -	$ -		
Pension Contribution - UAAL	(7,370,655)	(36,853,272)	-	-	-		
Total Other Financing Sources	**$ 37,862,962**	**$ (36,853,272)**	**$ -**	**$ -**	**$ -**		
Net Change in Fund Balance	**$ 33,734,016**	**$ (36,763,010)**	**$ -**	**$ (1,122,278)**	**$ -**		
Ending Fund Balance	**$ 59,211,748**	**$ 22,448,738**	**$ 22,448,738**	**$ 21,326,460**	**$ 21,326,460**		
General Fund Balance							
Restricted for Police & Fire Pensions	$ 36,853,272	$ -	$ -	$ -	$ -		
Restricted for Pension Budget Stabilization	1,009,690	1,088,745	1,114,450	1,140,000	674,200		
Unrestricted	21,348,786	21,359,993	21,334,288	20,186,460	20,652,260		
Total General Fund Balance	**$ 59,211,748**	**$ 22,448,738**	**$ 22,448,738**	**$ 21,326,460**	**$ 21,326,460**		

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City of Wheaton
General Fund
General Fund Revenues
Calendar Year 2024 Budget

			2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget	24 Budget vs 23 Proj. $	24 Budget vs 23 Proj. %
Revenues									
	Taxes								
10009900	40000	Property Tax-Corporate	7,817,780	8,463,929	9,145,033	9,148,687	9,149,848	$ 1,161	0.0%
10009900	40010	Property Tax-Fire Pension	1,908,482	1,366,172	883,024	883,024	1,056,663	173,639	19.7%
10009900	40015	Property Tax-Police Pension	3,828,765	2,485,880	1,043,231	1,043,231	1,754,250	711,019	68.2%
10009900	40095	Property Tax-Road & Bridge	339,386	341,834	342,400	302,000	302,000	-	0.0%
10009900	40099	Property Tax-Prior Years	54	54	100	1,300	100	(1,200)	-92.3%
10009900	40103	Property Tax-SSA #3	12,121	12,039	12,071	12,100	12,100	-	0.0%
10009900	40220	Property Tax-2021 GO Bonds	-	1,980,346	3,059,026	3,058,611	3,145,649	87,038	2.8%
10009900	40405	Sales Tax-Local	4,716,289	5,042,354	4,850,000	5,200,000	5,330,000	130,000	2.5%
10009900	40421	Utility Tax-Gas	812,706	846,112	805,000	805,000	813,050	8,050	1.0%
10009900	40422	Utility Tax-Electric	1,611,590	1,587,554	1,554,000	1,590,000	1,605,900	15,900	1.0%
10009900	40423	Utility Tax-Telecom	823,584	766,656	685,000	690,000	655,000	(35,000)	-5.1%
10009900	40440	Auto Rental Tax	8	22	25	25	25	-	0.0%
10009900	40450	Real Estate Transfer Tax	1,685,325	1,115,585	900,000	900,000	900,000	-	0.0%
	Total Taxes		**23,556,090**	**24,008,537**	**23,278,910**	**23,633,978**	**24,724,585**	**1,090,607**	**4.6%**
	Intergovernmental								
10009900	40400	Sales Tax	7,377,111	7,668,571	7,385,000	7,800,000	7,955,000	155,000	2.0%
10009900	40410	Use Tax	2,043,853	2,187,304	2,100,000	2,266,700	2,299,100	32,400	1.4%
10009900	40412	Cannabis Use Tax	78,057	86,827	134,925	83,650	88,510	4,860	5.8%
10009900	40415	Income Tax	6,995,024	8,794,265	8,149,500	8,549,380	9,066,960	517,580	6.1%
10009900	40430	Personal Prop Replac Tax	400,530	823,317	510,000	701,250	490,900	(210,350)	-30.0%
10009900	40800	Grant Revenue	246,721	58,395	15,000	40,000	55,000	15,000	37.5%
10009900	40805	Org Retail Crime Grant	-	-	-	333,216	-	(333,216)	-100.0%
10659900	40860	GEMT Program	-	-	150,000	-	-	-	0.0%
	Total Intergovernmental		**17,141,296**	**19,618,679**	**18,444,425**	**19,774,196**	**19,955,470**	**181,274**	**0.9%**
	Licenses								
10009900	41000	Business Licenses	11,672	34,040	26,500	26,500	26,500	-	0.0%
10009900	41100	Liquor Licenses	132,793	129,549	130,000	130,000	130,000	-	0.0%
10009900	41200	Tobacco Licenses	3,250	3,000	3,250	3,250	3,250	-	0.0%
	Total Licenses		**147,715**	**166,589**	**159,750**	**159,750**	**159,750**	**-**	**0.0%**
	Permits								
10509900	42000	Building Permits	408,250	430,030	450,000	455,000	455,000	-	0.0%
10509900	42020	Electrical Permits	81,425	131,498	90,000	120,000	120,000	-	0.0%
10509900	42030	HVAC Permits	63,785	76,610	65,000	80,000	80,000	-	0.0%
10509900	42040	Plumbing Permits	60,499	102,044	75,000	80,000	80,000	-	0.0%
10509900	42050	Alarm/Sprinkler Permits	13,860	22,569	15,000	23,500	23,500	-	0.0%
10509900	42060	Curb & Approach Permits	15,425	10,625	12,500	10,000	10,000	-	0.0%
10509900	42070	Sign Permits	20,180	11,015	10,000	10,000	10,000	-	0.0%
10509900	42099	Miscellaneous Permits	126,022	101,855	110,000	125,000	125,000	-	0.0%
10009900	42100	Special Event Permit	3,100	3,400	4,000	3,000	3,000	-	0.0%
	Total Permits		**792,546**	**889,646**	**831,500**	**906,500**	**906,500**	**-**	**0.0%**
	Charges for Services								
10009900	40510	Reimb-Wheaton Sanitary	24,000	24,000	24,000	24,000	24,000	-	0.0%
10009900	40520	Reimb-DuPage County	5,733	5,714	5,720	5,720	5,720	-	0.0%
10009900	40530	Reimb-Library	8,955	9,242	9,000	9,000	9,000	-	0.0%
10009900	40535	Reimb-Carol Stream Sales IGA	-	26,223	35,000	35,000	35,000	-	0.0%
10009900	40540	Reimb-DWA	-	-	35,000	35,000	35,000	-	0.0%
10009900	43101	Rental Income-Cell Towers	265,087	227,701	242,847	193,290	199,100	5,810	3.0%
10009900	43102	Rental Income-Train Stations	-	-	11,000	-	11,000	11,000	100.0%
10009900	43205	Franchise Fees-Comcast	786,596	793,721	790,000	790,000	790,000	-	0.0%
10009900	43210	Franchise Fees-AT&T	45,337	36,814	34,150	34,150	34,150	-	0.0%
10009900	43215	Franchise Fees-AT&T PEG	9,067	7,363	6,830	6,830	6,830	-	0.0%
10009900	43460	Wireless Alarm Monitoring Fee	660,610	661,747	660,000	660,000	660,000	-	0.0%
10409900	43008	Public Hearing & Rezoning Fees	14,664	24,686	17,000	15,000	15,000	-	0.0%
10459900	43006	Engineering Fees	55,328	66,803	70,000	97,000	70,000	(27,000)	-27.8%
10459900	43007	Land Vacation Fees	-	350	-	-	-	-	0.0%
10509900	43002	Plan Examinations	300	4,246	5,000	50,000	10,000	(40,000)	-80.0%

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City of Wheaton
General Fund
General Fund Revenues
Calendar Year 2024 Budget

			2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget	24 Budget vs 23 Proj. $	%
10509900	43003	Sewer & Drain Inspections	7,725	8,325	8,000	8,000	8,000	-	0.0%
10509900	43005	Elevator Inspections	8,228	7,662	8,000	8,000	8,000	-	0.0%
10609900	40502	Reimb-School Liaison Services	261,449	273,177	276,290	276,290	245,180	(31,110)	-11.3%
10609900	43301	Report Fees-Police	4,830	5,431	4,500	5,000	5,000	-	0.0%
10609900	43305	Fingerprint Fees-Police	2,175	2,950	2,500	2,500	2,500	-	0.0%
10609900	43310	Police Services	54,866	70,770	56,100	70,000	70,000	-	0.0%
10609900	43315	Police Services-Special Events	16,250	63,543	61,200	52,000	52,000	-	0.0%
10659900	43400	Fire Services	13,334	11,395	15,300	12,000	12,500	500	4.2%
10659900	43405	Fire Services-Special Events	-	2,950	3,015	3,015	3,015	-	0.0%
10659900	43450	Ambulance Services	1,560,462	2,282,591	2,300,000	2,850,000	2,900,000	50,000	1.8%
10709900	43500	Public Works Services	31,402	58,309	32,400	32,400	32,400	-	0.0%
10709900	43502	PW Services-Special Events	1,058	18,937	14,000	14,000	14,000	-	0.0%
10709900	43505	Annual Tree Program	11,410	10,925	10,000	16,000	15,000	(1,000)	-6.3%
		Total Charges for Services	**3,848,866**	**4,705,575**	**4,736,852**	**5,304,195**	**5,272,395**	**(31,800)**	**-0.6%**
		Fines and Forfeits							
10609900	45005	Police Fines-Standing Violations	122,619	63,356	42,000	20,000	20,000	-	0.0%
10609900	45030	Court Fines-Moving Violations	188,034	176,922	156,000	180,000	180,000	-	0.0%
10609900	45035	Court Fines-DUI	71,746	54,833	60,000	55,000	60,000	5,000	9.1%
10609900	45040	Court Fines-FTA Warrant	4,250	2,800	3,360	2,800	2,800	-	0.0%
10609900	45045	Court Fines-Def Prosecution	100	75	-	-	-	-	0.0%
10609900	45050	Court Fines-DUI Tech	14,839	14,446	15,000	14,000	13,500	(500)	-3.6%
10609900	45060	Admin Adjudication-PD	-	104,181	163,200	195,000	190,000	(5,000)	-2.6%
10609900	45090	Narcotic Fines-Restitution	1,326	1,000	500	1,125	1,125	-	0.0%
10609900	45100	Police-False Alarm	14,421	25,800	15,000	15,000	15,000	-	0.0%
10609900	45300	Liquor Licenses Fines	-	8,373	5,000	5,000	5,000	-	0.0%
10609900	45400	Tobacco License Fines	-	4,094	3,000	1,500	1,500	-	0.0%
10509900	45500	Property Code Violations	1,095	31,280	1,000	90,000	1,000	(89,000)	-98.9%
10509900	45550	Admin Adjudication-BD	-	1,486	500	7,000	5,000	(2,000)	-28.6%
		Total Fines and Forfeits	**418,430**	**488,646**	**464,560**	**586,425**	**494,925**	**(91,500)**	**-15.6%**
		Investment Income							
10009900	46000	Interest Income-Invest	(150,596)	(800,956)	400,000	400,000	410,000	10,000	2.5%
		Total Investment Income	**(150,596)**	**(800,956)**	**400,000**	**400,000**	**410,000**	**10,000**	**2.5%**
		Miscellaneous							
10009900	47000	Miscellaneous Revenue	78,032	142,829	80,000	80,000	80,000	-	0.0%
10009900	47010	Recycling Income	4,670	2,304	3,500	3,500	3,500	-	0.0%
10609900	47100	Misc Revenues-Police	27,913	16,474	25,000	17,000	17,000	-	0.0%
10659900	47105	Misc Revenues-Fire	-	-	2,500	2,500	2,500	-	0.0%
10009900	47115	Misc-Fine Arts Commission	2,000	-	5,000	5,000	5,000	-	0.0%
10009900	47120	Misc-Environmental Comm	18,369	3,792	15,000	24,485	24,485	-	0.0%
10009900	47125	Misc-Comm Relations Comm	3,000	-	3,000	6,500	6,500	-	0.0%
10009900	47130	Misc-Historic Commission	25	50	25	25	25	-	0.0%
10009900	47300	Sale of City Assets	-	162	500	500	500	-	0.0%
10009900	47500	Opioid Settlement	-	19,978	19,978	49,235	12,815	(36,420)	-74.0%
10009900	47505	TIF 3 Surplus Distribution	-	-	-	357,090	-	(357,090)	-100.0%
		Total Miscellaneous Revenue	**134,009**	**185,589**	**154,503**	**545,835**	**152,325**	**(393,510)**	**-72.1%**
		Interfund Transfers							
10009900	82000	Administrative Services	1,590,976	1,594,770	1,660,380	1,660,380	1,727,654	67,274	4.1%
10009900	87257	Trans In-SSA #8 Fund	-	-	-	48,584	150,000	101,416	208.7%
10009900	87600	Trans In-Fleet Fund	1,337,511	-	-	-	-	-	0.0%
10009900	87620	Trans In-Liability Fund	-	-	-	1,094,750	-	(1,094,750)	-100.0%
10009900	87630	Trans In-Health Fund	-	-	-	623,805	-	(623,805)	-100.0%
		Total Interfund Transfers	**2,928,487**	**1,594,770**	**1,660,380**	**3,427,519**	**1,877,654**	**(1,549,865)**	**-45.2%**
		Other Financing Sources							
10009900	48000	Bond Proceeds-2021 GO Bonds	45,233,617	-	-	-	-	-	0.0%
		Total Other Financing Sources	**45,233,617**	**-**	**-**	**-**	**-**	**-**	**0.0%**
		Total Revenues w/out Other Financing Sources	**48,816,843**	**50,857,075**	**50,130,880**	**54,738,398**	**53,953,604**	**$ (784,794)**	**-1.4%**
		Total Revenues with Other Financing Sources	**94,050,460**	**50,857,075**	**50,130,880**	**54,738,398**	**53,953,604**	**$ (784,794)**	**-1.4%**

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City of Wheaton
General Fund
General Fund Expenditures by Organization
Calendar Year 2024 Budget

		2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget	24 Budget vs 23 Proj. $	24 Budget vs 23 Proj. %
General Government								
11000010	Mayor and City Council	$ 136,011	$ 137,115	$ 144,166	$ 144,841	$ 171,666	$ 26,825	18.5%
11212000	Board and Commissions	84,425	62,942	126,925	122,925	107,965	(14,960)	-12.2%
18050130	Senior Citizen Programs	170,132	145,261	195,740	176,000	295,000	119,000	67.6%
11500010	City Manager's Office	787,775	802,993	783,300	793,940	841,828	47,888	6.0%
11700010	Legal Services	302,855	294,735	382,609	352,750	380,762	28,012	7.9%
12000010	Finance	1,904,690	1,950,351	1,905,663	1,915,069	1,975,760	60,691	3.2%
12500010	Human Resources	336,134	397,567	385,287	388,219	412,800	24,581	6.3%
13000015	Information Technology	1,474,814	1,532,859	1,518,447	1,510,259	1,630,338	120,079	8.0%
13500015	Communications	519,269	505,630	603,682	572,933	629,816	56,883	9.9%
14000010	Planning & Econ Devt	353,410	358,537	363,205	356,358	387,223	30,865	8.7%
14500010	Engineering	941,676	951,553	1,078,325	1,053,355	1,112,286	58,931	5.6%
15000010	Building & Code Enf.	821,933	875,720	1,188,480	1,224,902	1,182,789	(42,113)	-3.4%
15540000	Building & Grounds	397,986	399,175	426,812	434,284	451,024	16,740	3.9%
Total General Government		**8,231,110**	**8,414,438**	**9,102,641**	**9,045,835**	**9,579,257**	**533,422**	**5.9%**
Police								
16010020	Police Administrative	6,529,313	30,176,064	1,053,785	1,429,153	1,138,713	(290,440)	-20.3%
16052020	Police Investigative Services	2,850,628	2,955,382	3,042,519	2,995,758	3,387,300	391,542	13.1%
16053020	Traffic Patrol Services	10,974,777	11,723,892	11,418,509	11,749,764	12,735,611	985,847	8.4%
16053120	Police General Services	318,616	311,014	343,147	343,363	373,180	29,817	8.7%
16050220	Police Support Services	1,647,545	1,679,685	1,800,702	1,705,125	1,894,925	189,800	11.1%
15540020	Police Station Maint.	222,501	287,249	234,652	245,622	240,800	(4,822)	-2.0%
16053200	School Crossing Guards	149,517	158,975	155,555	152,858	155,589	2,731	1.8%
Total Police		**22,692,897**	**47,292,261**	**18,048,869**	**18,621,643**	**19,926,118**	**1,304,475**	**7.0%**
Fire								
16560031	Fire Administrative	2,796,612	8,831,595	1,370,336	1,442,147	1,454,796	12,649	0.9%
16562000	Firefighting/Investigation	7,438,637	7,674,578	7,270,214	7,469,888	8,090,036	620,148	8.3%
16563000	Fire Communications	269,350	276,436	292,400	292,500	306,500	14,000	4.8%
16564000	Homeland Security	25,963	37,417	48,867	30,225	59,907	29,682	98.2%
16565000	Medical/Rescue Services	2,361,157	2,632,998	2,851,580	2,880,954	2,948,217	67,263	2.3%
15540031	Fire Station #38 Maint.	97,805	120,721	111,729	124,610	121,941	(2,669)	-2.1%
15540032	Fire Station #39 Maint.	61,976	54,495	49,830	49,380	54,952	5,572	11.3%
15540033	Fire Station #37 Maint.	45,757	50,534	44,233	66,318	45,494	(20,824)	-31.4%
Total Fire		**13,097,257**	**19,678,774**	**12,039,189**	**12,356,022**	**13,081,843**	**725,821**	**5.9%**
Total Public Safety		**35,790,154**	**66,971,035**	**30,088,058**	**30,977,665**	**33,007,961**	**2,030,296**	**6.6%**
Public Works								
17010040	Public Works Admin	377,764	372,201	421,423	413,882	446,257	32,375	7.8%
15540040	PW Building Maintenance	140,067	166,972	152,128	156,495	146,285	(10,210)	-6.5%
17030701	Special Events	114,805	175,448	292,108	319,665	207,073	(112,592)	-35.2%
17032742	Streams Subdivision Maint.	8,102	11,842	15,158	15,158	15,158	-	0.0%
17031720	Traffic Signs and Lines	594,600	622,900	693,228	696,318	767,892	71,574	10.3%
17031721	Street Lights & Traffic Signals	583,487	617,777	813,040	753,955	867,382	113,427	15.0%
17031722	Snow and Ice Control	1,180,122	1,124,246	1,452,120	1,114,002	1,347,642	233,640	21.0%
17031723	Street & Sidewalk Maint.	2,400,459	2,305,953	2,674,928	2,674,102	2,746,664	72,562	2.7%
17032740	Forestry Operations	1,080,934	1,091,058	1,161,676	1,179,356	1,224,217	44,861	3.8%
17032741	Public Grounds	608,185	658,002	705,613	730,701	808,394	77,693	10.6%
Total Public Works		**7,088,525**	**7,146,399**	**8,381,422**	**8,053,634**	**8,576,964**	**523,330**	**6.5%**
Other Programs								
18050140	Municipal Band	92,143	104,048	117,270	116,463	122,620	6,157	5.3%
18015000	Wireless Alarm Network	259,660	264,966	269,902	270,029	276,626	6,597	2.4%
18020000	Local Admin Adjudication	349	45,473	73,450	69,334	73,685	4,351	6.3%
Total Other Programs		**352,152**	**414,487**	**460,622**	**455,826**	**472,931**	**17,105**	**3.8%**
Interfund Transfers								
18590000	Transfers to Other Funds	8,854,508	4,673,728	2,098,137	7,327,716	2,316,491	(5,011,225)	-68.4%
Total Interfund Transfers		**8,854,508**	**4,673,728**	**2,098,137**	**7,327,716**	**2,316,491**	**(5,011,225)**	**-68.4%**
Total Expenditures		**$ 60,316,449**	**$ 87,620,087**	**$ 50,130,880**	**$ 55,860,676**	**$ 53,953,604**	**$ (1,907,072)**	**-3.4%**

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City of Wheaton
General Fund
General Fund Expenditures by Function
Calendar Year 2024 Budget

	2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget	24 Budget vs 23 Proj. $	24 Budget vs 23 Proj. %
General Government							
Personal Services	$ 4,447,517	$ 4,546,682	$ 5,077,155	$ 5,032,333	$ 5,342,995	$ 310,662	6.2%
Employee Benefits	804,196	726,546	663,932	665,968	725,771	59,803	9.0%
Supplies & Materials	83,137	124,570	106,575	104,468	111,918	7,450	7.1%
Charges & Services	1,810,780	1,890,893	2,041,340	2,026,648	2,188,289	161,641	8.0%
Capital Outlays	4,138	-	-	-	-	-	0.0%
Interfund Transfers Out	1,081,342	1,122,968	1,213,639	1,213,639	1,207,505	(6,134)	-0.5%
Debt Service	-	2,779	-	2,779	2,779	-	0.0%
Total General Government	**8,231,110**	**8,414,438**	**9,102,641**	**9,045,835**	**9,579,257**	**$ 533,422**	**5.9%**
Police							
Personal Services	9,075,410	9,569,756	10,022,083	10,362,941	10,587,134	224,193	2.2%
Employee Benefits	4,181,758	2,819,927	1,389,431	1,407,969	2,384,274	976,305	69.3%
Supplies & Materials	100,399	184,777	132,550	153,000	148,300	(4,700)	-3.1%
Charges & Services	1,223,050	1,386,492	1,579,108	1,772,036	1,703,007	(69,029)	-3.9%
Interfund Transfers Out	2,236,168	3,950,749	4,925,697	4,925,697	5,103,403	177,706	3.6%
Other Financing Uses	5,876,112	29,380,559	-	-	-	-	0.0%
Total Police	**22,692,897**	**47,292,260**	**18,048,869**	**18,621,643**	**19,926,118**	**1,304,475**	**7.0%**
Fire							
Personal Services	5,316,223	5,728,710	5,486,759	5,778,110	5,721,609	(56,501)	-1.0%
Employee Benefits	2,041,437	1,536,797	1,082,810	1,053,124	1,509,586	456,462	43.3%
Supplies & Materials	100,943	100,658	117,218	134,618	150,428	15,810	11.7%
Charges & Services	2,409,528	2,709,530	2,867,717	2,905,485	2,997,384	91,899	3.2%
Capital Outlays	1,630	7,183	8,000	8,000	8,000	-	0.0%
Interfund Transfers Out	1,732,953	2,123,183	2,476,685	2,476,685	2,694,836	218,151	8.8%
Other Financing Uses	1,494,543	7,472,713	-	-	-	-	0.0%
Total Fire	**13,097,257**	**19,678,774**	**12,039,189**	**12,356,022**	**13,081,843**	**725,821**	**5.9%**
Total Public Safety	**35,790,154**	**66,971,034**	**30,088,058**	**30,977,665**	**33,007,961**	**2,030,296**	**6.6%**
Public Works							
Personal Services	2,554,923	2,650,014	2,966,653	2,929,937	3,075,957	146,020	5.0%
Employee Benefits	489,107	443,579	396,418	392,199	426,409	34,210	8.7%
Supplies & Materials	777,907	619,841	933,760	785,100	922,050	136,950	17.4%
Charges & Services	908,699	1,098,726	1,346,178	1,223,653	1,355,980	132,327	10.8%
Capital Outlays	-	-	164,500	148,832	8,000	(140,832)	-94.6%
Interfund Transfers Out	2,357,889	2,334,239	2,573,913	2,573,913	2,788,568	214,655	8.3%
Total Public Works	**7,088,525**	**7,146,399**	**8,381,422**	**8,053,634**	**8,576,964**	**523,330**	**6.5%**
Other Programs							
Municipal Band							
Employee Benefits	-	480	1,200	600	600	-	0.0%
Supplies & Materials	165	143	400	206	400	194	94.2%
Charges & Services	91,484	102,948	114,620	113,305	120,570	7,265	6.4%
Capital Outlays	494	477	1,050	2,352	1,050	(1,302)	-55.4%
Total Municipal Band	**92,143**	**104,048**	**117,270**	**116,463**	**122,620**	**6,157**	**5.3%**
Wireless Alarm Network							
Personal Services	10,328	10,646	11,114	11,226	11,451	225	2.0%
Employee Benefits	1,815	1,638	1,448	1,463	1,554	91	6.2%
Charges & Services	187,097	186,187	195,903	195,903	201,781	5,878	3.0%
Capital Outlay	-	6,003	-	-	-	-	0.0%
Interfund Transfers	60,420	60,492	61,437	61,437	61,840	403	0.7%
Total Wireless Alarm Network	**259,660**	**264,966**	**269,902**	**270,029**	**276,626**	**6,597**	**2.4%**
Local Admin Adjudication							
Charges & Services	349	45,473	73,450	69,334	73,685	4,351	6.3%
Total Local Admin Adjudication	**349**	**45,473**	**73,450**	**69,334**	**73,685**	**10,948**	**15.8%**
Total Other Programs	**352,152**	**414,487**	**460,622**	**455,826**	**472,931**	**17,105**	**3.8%**
Interfund Transfers							
Transfers to Other Funds	8,854,508	4,673,728	2,098,137	7,327,716	2,316,491	(5,011,225)	-68.4%
Total Interfund Transfers	**8,854,508**	**4,673,728**	**2,098,137**	**7,327,716**	**2,316,491**	**(5,011,225)**	**-68.4%**
Total Expenditures	**$ 60,316,449**	**$ 87,620,086**	**$ 50,130,880**	**$ 55,860,676**	**$ 53,953,604**	**$ (1,907,072)**	**-3.4%**

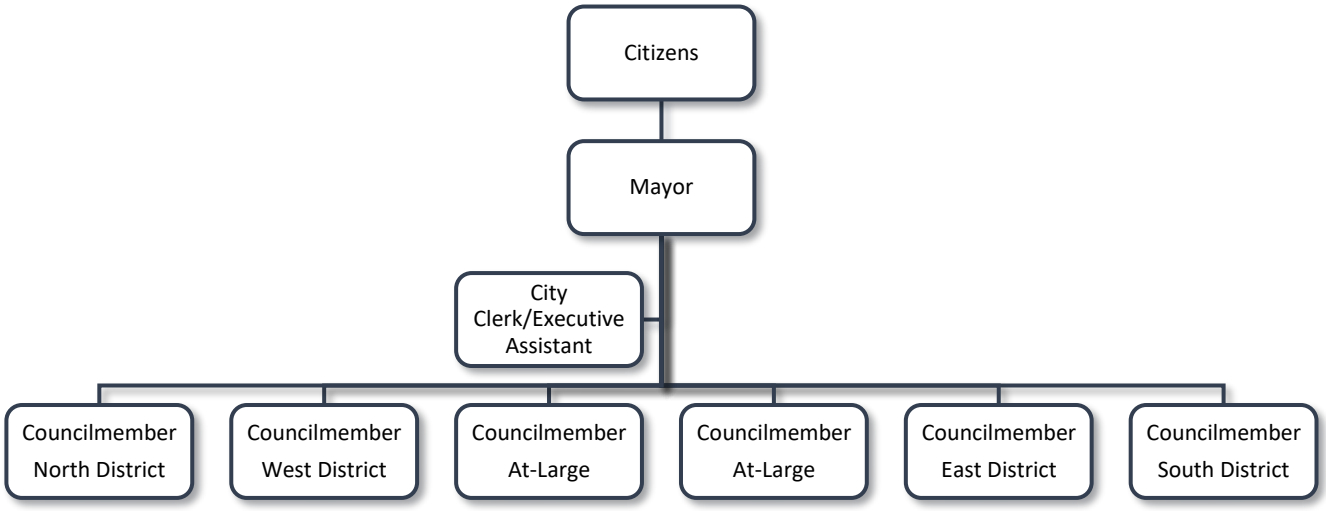
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City of Wheaton
General Fund
General Government Organization Summary
Calendar Year 2024 Budget

		2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget	24 Budget vs 23 Proj. $	24 Budget vs 23 Proj. %
50010	Wages-Full Time	$ 4,270,089	$ 4,322,368	$ 4,866,364	$ 4,801,269	$ 5,115,882	$ 314,613	6.6%
50029	Wages-Full Time (Reg)	945	1,354	1,126	1,171	-	(1,171)	-100.0%
50030	Wages-Part Time	130,775	179,464	161,383	189,973	188,589	(1,384)	-0.7%
50031	Wages-Seasonal	6,758	7,056	8,700	-	-	-	0.0%
50040	Wages-Council	23,000	23,000	23,000	23,000	23,000	-	0.0%
50100	Overtime	289	-	-	338	-	(338)	-100.0%
51060	Sick Leave Buy-Back	15,661	13,440	16,582	16,582	15,524	(1,058)	-6.4%
	Total Personal Services	**4,447,517**	**4,546,682**	**5,077,155**	**5,032,333**	**5,342,995**	**310,662**	**6.2%**
51020	Uniform Allowance	480	476	700	800	750	(50)	-6.3%
51030	Auto Allowance	77	74	80	80	80	-	0.0%
51040	Medical Physicals	12,387	11,734	10,500	13,850	12,000	(1,850)	-13.4%
51100	Employer-FICA	321,176	328,694	363,821	384,973	400,412	15,439	4.0%
51105	Employer-IMRF Pension	461,198	377,266	280,081	259,265	303,779	44,514	17.2%
51200	Employee Relations	8,878	8,302	8,750	7,000	8,750	1,750	25.0%
	Total Employee Benefits	**804,196**	**726,546**	**663,932**	**665,968**	**725,771**	**59,803**	**9.0%**
60025	Postage	19,277	21,815	22,500	22,500	22,500	-	0.0%
60030	Printing	9,275	18,438	18,014	18,018	21,018	3,000	16.7%
60400	Repairs	12,052	16,006	17,000	16,000	17,000	1,000	6.3%
60700	Supplies & Materials	42,533	68,311	49,061	47,950	51,400	3,450	7.2%
	Total Supplies & Materials	**83,137**	**124,570**	**106,575**	**104,468**	**111,918**	**7,450**	**7.1%**
63005	Training	3,674	17,489	29,150	29,000	31,650	2,650	9.1%
63010	Meetings & Conferences	3,171	15,605	35,550	27,825	40,250	12,425	44.7%
63015	Dues & Subscriptions	68,198	68,049	74,712	75,253	78,483	3,230	4.3%
63030	Advertising	2,230	5,758	3,700	2,300	2,420	120	5.2%
64100	Contractual Services	505,201	589,970	651,409	650,164	801,022	150,858	23.2%
64101	Legal Svcs-Attorney Retainer	195,000	195,000	-	32,500	-	(32,500)	-100.0%
64102	Legal Svcs-Labor	15,032	10,557	20,000	15,000	20,000	5,000	33.3%
64103	Legal Svcs-Prosecutor	35,000	35,000	35,000	35,000	37,000	2,000	5.7%
64104	Legal Svcs-DUI Prosecutor	48,000	48,000	48,000	48,000	48,000	-	0.0%
64105	Legal Svcs-Litigation	9,823	6,178	30,000	5,000	15,000	10,000	200.0%
64106	Legal Svcs-Other	-	-	-	6,000	10,000	4,000	66.7%
64125	Snow Removal Svcs	10,680	10,540	14,000	8,000	8,000	-	0.0%
64130	Invest Mgr/Advisor Fees	124,694	122,924	127,800	124,300	125,800	1,500	1.2%
64140	Accounting Services	42,800	41,100	46,105	48,250	53,300	5,050	10.5%
64145	Actuarial Services	26,990	13,800	18,600	20,250	17,000	(3,250)	-16.0%
66600	Maint.-Equipment	12,450	16,838	31,697	29,842	9,840	(20,002)	-67.0%
67700	Communications	55,701	50,706	59,623	49,481	48,018	(1,463)	-3.0%
67705	Utilities-Gas	2,094	6,211	5,350	1,000	1,600	600	60.0%
68001	Software Licenses/Maint.	415,070	438,722	507,679	546,538	537,641	(8,897)	-1.6%
69200	Civic Services	38,305	42,821	45,000	45,000	55,000	10,000	22.2%
69205	Community Assistance	111,945	87,855	130,740	105,020	140,000	34,980	33.3%
69220	Special Programming	217	54	300	-	300	300	0.0%
69500	Redevelopment Prg.	-	4,774	-	-	-	-	0.0%
69900	Contingencies	80	-	-	-	-	-	0.0%
69100	Boards & Commissions	84,425	62,942	126,925	122,925	107,965	(14,960)	-12.2%
	Total Charges & Services	**1,810,780**	**1,890,893**	**2,041,340**	**2,026,648**	**2,188,289**	**161,641**	**8.0%**
70035	Technology Equipment	4,138	-	-	-	-	-	0.0%
	Total Capital Outlays	**4,138**	**-**	**-**	**-**	**-**	**-**	**0.0%**
90630	Health Insurance	699,604	707,702	767,617	767,617	764,957	(2,660)	-0.3%
91620	Liability Insurance	198,128	230,295	248,136	248,136	247,626	(510)	-0.2%
93641	Tech Replacement	43,408	39,747	50,863	50,863	44,675	(6,188)	-12.2%
94640	Capital Equip Repl.	37,874	38,647	35,202	35,202	31,299	(3,903)	-11.1%
95642	Building Renewal	45,436	48,927	52,588	52,588	56,424	3,836	7.3%
96600	Fleet Services	56,892	57,650	59,233	59,233	62,524	3,291	5.6%
	Total Interfund Transfers	**1,081,342**	**1,122,968**	**1,213,639**	**1,213,639**	**1,207,505**	**(6,134)**	**-0.5%**
75005	Lease Principal	-	2,694	-	2,708	2,729	21	0.8%
75006	Lease Interest	-	85	-	71	50	(21)	-29.6%
	Total Debt Service	**-**	**2,779**	**-**	**2,779**	**2,779**	**-**	**0.0%**
	Total General Government	**$ 8,231,110**	**$ 8,414,438**	**$ 9,102,641**	**$ 9,045,835**	**$ 9,579,257**	**$ 533,422**	**5.9%**

City of Wheaton
Mayor and City Council
Calendar Year 2024 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.

2023 GOALS

Strategic Priority 1: Financial Stability

Goal: Review fees and assess operational cost recovery.

- **Action Item:** Continue to monitor financial issues related to the City's ability to maintain core services and adequately fund capital/infrastructure.
  Status: Quarterly financial statements were reviewed, a benchmark study was received, and the CY 2024 budget was developed with initial discussions of the budget framework, CIP, fund analysis, and levy.
- **Action Item:** Review analysis of parking fund – evaluation of revenue to adequately address operating and capital expenses.
  Status: Reviewed revenue and expense data. Initially reviewed the change in parking demand and explored options to ensure a balanced parking fund budget.
- **Action Item:** Review stormwater rate analysis.

Status: Approved a change in method for calculating stormwater rate using impervious approach versus water consumption.

Strategic Priority 2: Enhanced Infrastructure

Goal: Improve programs to reduce sanitary sewer back-ups and overflows.

- **Action Item:** Monitor sanitary sewer overflow reduction/sanitary sewer backup programs.
  Status: Implemented reimbursement programs assisting residents to prevent sewer backups including overhead sewers, sewer line replacement, and foundation footing tile disconnections.

Goal: Use Innovative methods to address flooding.

- **Action Item:** Developed programs providing relief to property owners experiencing flooding on private property.
  Status: Established a reimbursement program for owners experiencing flooding on private property and completed the Dorset Overland Flood Control project.

Strategic Priority 4: **Community Safety**

Goal: Strengthen strategies that lead to practices to support the wide range of needs of all residents.

- **Action Item:** Implement the Roosevelt Road corridor comprehensive plan amendment.
  Status: Reviewed and approved a proposal to a consultant to develop necessary zoning ordinance amendments.
- **Action Item:** Monitor goal attainment.
  Status: Considers and reviews agenda items and weekly reports identifying the status of milestone achievement, including public dashboards.

2024 GOALS

Strategic Priority 1: Financial Stability

Goal: Maintain a long-term financial plan.

- **Action Item:** Continue to monitor financial issues and respond to the City's ability to maintain its core services and adequately fund capital/infrastructure with a specific focus on the following funds: capital projects, storm, parking, building renewal, and water.

Strategic Priority 2: Enhanced Infrastructure

Goal: Improve programs to reduce sanitary sewer back-ups and overflows.

- **Action Item:** Monitor sanitary sewer overflow reduction/sanitary sewer backup programs.

Goal: Use Innovative methods to address flooding.

- **Action Item:** Developed programs providing relief to property owners experiencing flooding on private property.

Strategic Priority 4: **Community Safety**

Goal: Strengthen strategies that lead to practices to support the wide range of needs of all residents.

- **Action Item:** Implement the Roosevelt Road corridor comprehensive plan amendment.
- **Action Item:** Monitor goal attainment.

EXPENDITURES BY CATEGORY

Expenditures	2022 Actual	2023 Projected	2023 Budget	2024 Budget
Personal Services	$ 23,000	$ 23,000	$ 23,000	$ 23,000
Employee Benefits	1,760	1,760	1,760	1,763
Supplies & Materials	7,160	8,243	8,243	8,343
Charges & Services	99,955	106,088	106,763	117,639
Interfund Transfers	5,240	5,075	5,075	20,921
Total Expenditures	**$ 137,115**	**$ 144,166**	**$ 144,841**	**$ 171,666**

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City of Wheaton
General Fund - Mayor and City Council
Expenditures
Calendar Year 2024 Budget

Fund 100 General Fund
Org 11000010 Mayor and City Council

		2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget	24 Budget vs 23 Proj. $	24 Budget vs 23 Proj. %
50040	Wages-Council	$ 23,000	$ 23,000	$ 23,000	$ 23,000	$ 23,000	$ -	0.0%
	Total Personal Services	**23,000**	**23,000**	**23,000**	**23,000**	**23,000**	**-**	0.0%
51100	Employer-FICA	1,760	1,760	1,760	1,760	1,763	3	0.2%
	Total Employee Benefits	**1,760**	**1,760**	**1,760**	**1,760**	**1,763**	**3**	0.2%
60030	Printing	3,209	6,495	6,743	6,743	6,743	-	0.0%
60700	Supplies & Materials	1,069	665	1,500	1,500	1,600	100	6.7%
	Total Supplies & Materials	**4,278**	**7,160**	**8,243**	**8,243**	**8,343**	**100**	**1.2%**
63010	Meetings & Conferences	1,259	9,878	13,000	13,675	14,500	825	6.0%
63015	Dues & Subscriptions	45,080	43,958	46,030	46,030	46,030	-	0.0%
64100	Contractual Services	1,837	2,948	1,718	1,718	1,773	55	3.2%
67700	Communications	351	350	340	340	336	(4)	-1.2%
69200	Civic Services	38,305	42,821	45,000	45,000	55,000	10,000	22.2%
69900	Contingencies	80	-	-	-	-	-	0.0%
	Total Charges & Services	**86,912**	**99,955**	**106,088**	**106,763**	**117,639**	**10,876**	**10.2%**
90630	Health Insurance	15,204	-	-	-	15,460	15,460	100.0%
91620	Liability Insurance	3,830	4,369	4,614	4,614	4,630	16	0.3%
93641	Technology Replacement	1,027	871	461	461	831	370	80.3%
	Total Interfund Transfers	**20,061**	**5,240**	**5,075**	**5,075**	**20,921**	**15,846**	**312.2%**
	Total Mayor and City Council	**$ 136,011**	**$ 137,115**	**$ 144,166**	**$ 144,841**	**$ 171,666**	**$ 26,825**	**18.5%**

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City of Wheaton
General Fund - General Government - Mayor and City Council
Expenditures
Calendar Year 2024 Budget

Fund	**100**	**General Fund**
Org	**11000010**	**Mayor and City Council**

Account	Description	Amount	Description	Budget
50040	Wages-Council			$ 23,000
			Mayor/Council	
51100	Employer-FICA			1,763
60030	Printing			6,743
		6,743	City Code Supplement	
60700	Supplies & Materials			1,600
		700	Memorabilia	
		900	Office Supplies	
63010	Meetings & Conferences			14,500
		1,500	IML Annual Meeting	
		1,000	Mayors/Managers Meetings	
		500	Civic/Business Meetings	
		11,500	Board & Commission Brunch	
63015	Dues & 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			1,773
		1,773	Copier Lease	
67700	Communications			336
		336	Landline Phones	
69200	Civic Services			55,000
		40,000	4th of July Celebration	
		15,000	Special Events	
90630	Health Insurance			15,460
91620	Liability Insurance			4,630
93641	Technology Replacement			831
Total Mayor and City Council				**$ 171,666**

City of Wheaton
Boards & Commissions
Calendar Year 2024 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 regularly and review specialized matters with the intent of developing recommendations for the City Council.

PLANNING & 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 Deputy Chiefs. The board also conducts disciplinary hearings. The five-member board serves three-year terms.

COMMUNITY RELATIONS COMMISSION

Wheaton's Community Relations Commission fosters and promotes understanding, mutual respect, cooperation, and positive relations in a diverse inclusive community. The commission promotes increased participation in all aspects of community life and a sense of shared community among all residents. The Commission is responsible for promoting community involvement and volunteerism.

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's history and appreciation for the City's heritage through preserving historical documents, maintaining City archives, and recommending appropriate historical 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.

BICYCLIST & PEDESTRIAN COMMISSION

The Bicyclist and Pedestrian Commission provides advice and recommends strategies to the City Council to encourage and foster bicycling and pedestrian opportunities and consider access issues in the city. The commission advises 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

COMMISSION ON AGING

The Commission on Aging provides advocacy services to seniors in the community. The commission administers the City-funded Senior Housing Assistance Program, which provides monthly financial assistance for eligible Wheaton residents aged 65 or older.

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.

BOARD OF TRUSTEES – FIRE PENSION FUND

The Fire Pension Fund was 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 was 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	2022 Actual	2023 Budget	2023 Projected	2024 Budget
Charges & Services	$ 62,942	$ 126,925	$ 122,925	$ 107,965
Total Expenditures	**$ 62,942**	**$ 126,925**	**$ 122,925**	**$ 107,965**

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City of Wheaton
General Fund - General Government - Boards and Commissions
Expenditures
Calendar Year 2024 Budget

Fund	100	General Fund							
Org	11212000	Boards and Commissions							
			2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget	24 Budget vs 23 Proj. $	24 Budget vs 23 Proj. %
	69100	Fire & Police Commission	$ 44,395	$ 32,887	$ 54,000	$ 50,000	$ 29,000	$ (21,000)	-42.0%
	69105	Community Relations Comm.	12,913	2,326	16,600	16,600	16,040	(560)	-3.4%
	69110	Environ Improv Commission	20,227	20,692	25,500	25,500	35,750	10,250	40.2%
	69115	Liquor Commission	438	688	575	575	575	-	0.0%
	69120	Historic Commission	1,820	1,170	5,000	5,000	4,950	(50)	-1.0%
	69125	Fine & Cultural Arts Commission	2,200	3,161	10,000	10,000	9,400	(600)	-6.0%
	69130	Sister City Commission	50	-	-	-	-	-	0.0%
	69135	Planning & Zoning Board	-	-	750	750	750	-	0.0%
	69140	Bicyclist & Pedestrian Comm.	2,382	2,018	2,000	2,000	1,500	(500)	-25.0%
	69145	Commission on Aging	-	-	12,500	12,500	10,000	(2,500)	-20.0%
		Total Charges & Services	**84,425**	**62,942**	**126,925**	**122,925**	**107,965**	**(14,960)**	**-12.2%**
		Total Boards and Commissions	**$ 84,425**	**$ 62,942**	**$ 126,925**	**$ 122,925**	**$ 107,965**	**$ (14,960)**	**-12.2%**

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City of Wheaton
General Fund - General Government - Boards and Commissions
Expenditures
Calendar Year 2024 Budget

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

Account	Description	Amount	Description	Budget
69100	Fire & Police Commission			$ 29,000
		12,500	Police Recruitment	
		15,000	Fire Recruitment	
		1,500	Legal Services	
69105	Community Relations Commission			16,040
69110	Environmental Improvement Commission			35,750
		21,000	Native Plant Sale	
		14,750	Miscellaneous	
69115	Liquor Commission			575
69120	Historic Commission			4,950
		2,600	Educational Events/Materials	
		1,250	Preservation Month	
		1,100	Miscellaneous	
69125	Fine & Cultural Arts Commission			9,400
69135	Planning & Zoning Board			750
		750	Training	
69140	Bicyclist & Pedestrian Commission			1,500
69145	Commission on Aging			10,000
Total Boards and Commissions				**$ 107,965**

City of Wheaton
Senior Citizen Programs
Calendar Year 2024 Budget

GENERAL DESCRIPTION AND MAJOR AREAS OF RESPONSIBILITY

The City of Wheaton aids senior citizens in Wheaton through senior assistance and transportation programs. The Senior Assistance Program provides monthly subsidies to eligible seniors who meet the minimum age requirement of 65, residency requirements, and a $32,050 maximum annual income requirement. Effective January 1, 2024, monthly subsidies will be $230 for renters and $250 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.

2023 GOALS

Strategic Priority 4: Community Safety
Goal: Provide meals to senior citizens in need

- **Action Item:** Through participation and support of the DuPage Senior Citizens Council, serve hot home-delivered meals to Wheaton seniors. Check on their well-being while delivering the meals.
  Status: 15,200 hot home-delivered meals were provided to over 320 Wheaton seniors and over 9,000 well-being checks were conducted.

Senior Assistance Applications

Budget Year	Received	Approved	Wait List
CY 2020	59	53	0
CY 2021	52	50	0
CY 2022	40	38	0
CY 2023	40	37	0
CY 2024*	45	45	0

*Projected

Strategic Priority 4: Community Safety
Goal: Sponsor Ride DuPage Program for residents (including those with disabilities) who need transportation support for medical appointments or rides to work. Leverage the JARC grant.

- **Action Item: I**n partnership with Milton Township and the Village of Glen Ellyn, continue to sponsor the Ride DuPage Program, which is operated by the Suburban Bus Division of the Regional Transportation Authority (PACE).
  Status: Supported the Ride DuPage Program, answered questions for eligible riders, acted as liaison between PACE and the users to ensure appropriate charges. Leveraged the JARC grant for 50% of the transportation cost reimbursed through funds provided by the Section 5310 Enhanced Mobility of Seniors and Individuals with Disabilities grant.

2024 GOALS

Strategic Priority 4: Community Safety
Goal: Promote the Senior 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 Assistance Program and guidelines to ensure its effectiveness in assisting seniors within the Wheaton community.

- **Action Item:** Work with the Commission on Aging and the Communications Department to maximize reach into the community for eligible and needy residents.

Strategic Priority 4: Community Safety
Goal: Provide meals to senior citizens in need

- **Action Item:** Through participation and support of the DuPage Senior Citizens Council, serve hot home-delivered meals to Wheaton seniors. Check on their well-being while delivering the meals.

Strategic Priority 4: Community Safety
Goal: Sponsor Ride DuPage Program for residents (including those with disabilities) who need transportation support for medical appointments or rides to work. Leverage the JARC grant.

- **Action Item:** In partnership with Milton Township and the Village of Glen Ellyn, continue to sponsor the Ride DuPage and Ride DuPage to Work Programs, which are operated by PACE.

EXPENDITURES BY CATEGORY

Expenditures	2022 Actual	2023 Budget	2023 Projected	2024 Budget
Charges & Services	$ 145,261	$ 195,740	$ 176,000	$ 295,000
Total Expenditures	**$ 145,261**	**$ 195,740**	**$ 176,000**	**$ 295,000**

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City of Wheaton
General Fund - General Government - Senior Citizen Programs
Expenditures
Calendar Year 2024 Budget

Fund 100 General Fund
Org 18050130 Senior Citizen Programs

		2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget	24 Budget vs 23 Proj. $	24 Budget vs 23 Proj. %
64100	Contractual Services	$ 58,187	$ 57,406	$ 65,000	$ 70,980	$ 155,000	$ 84,020	118.4%
69205	Community Assistance	111,945	87,855	130,740	105,020	140,000	34,980	33.3%
	Total Charges & Services	**170,132**	**145,261**	**195,740**	**176,000**	**295,000**	**119,000**	**67.6%**
Total Senior Citizen Programs		**$ 170,132**	**$ 145,261**	**$ 195,740**	**$ 176,000**	**$ 295,000**	**$ 119,000**	**67.6%**

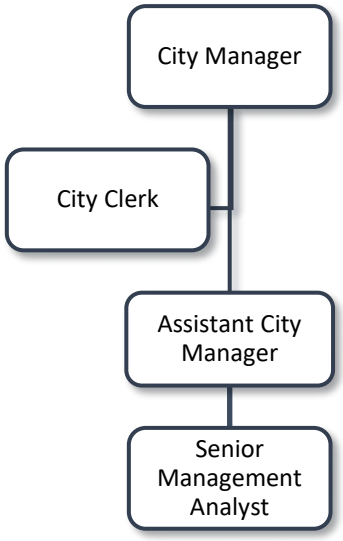
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City of Wheaton
General Fund - General Government - Senior Citizen Programs
Expenditures
Calendar Year 2024 Budget

Fund	**100**	**General Fund**				
Org	**18050130**	**Senior Citizen Programs**				
	Account	**Description**	**Amount**	**Description**		**Budget**
	64100	Contractual Services			$	155,000
			15,000	Ride DuPage		
			100,000	Ride DuPage to Work		
				(JARC Grant 50% reimbursable for Ride DuPage to Work)		
			40,000	Senior Meals Program		
	69205	Community Assistance				140,000
			140,000	Assistance Program		
	Total Senior Citizen Programs				**$**	**295,000**

City of Wheaton
City Manager's Office
Calendar Year 2024 Budget

ORGANIZATIONAL CHART



PERSONNEL SUMMARY

	Full Time Equivalent				
	2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget
Full-Time Employees	3.25	4.00	4.00	4.00	4.00
Total FTEs	**3.25**	**4.00**	**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 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 responsible for preparing information and analysis on policy matters to assist the City Council in decision-making, annually recommending a budget, preparing all Council meeting agendas, regularly reporting to the City Council regarding activities within the City, and fostering intergovernmental relations.

2023 GOALS

Strategic Priority 1: Financial Stability

Goal: Review fees and assess operational cost recovery.

- **Action Item**: Present a detailed review of the parking fund and options to ensure future funding for required operating and capital expenses.
  Status: Reviewed as part of budget framework, CIP presentation, and CY budget 2024 review.

Strategic Priority 3: Responsive and Efficient Services

Goal: Regularly Communicate with Wheaton residents and stakeholders about City services, programs, and initiatives.

- **Action Item**: Support implementation of the Strategic Plan including providing updates to the City Council.

Status: Numerous milestones and action items were achieved. The progression of specific strategic priorities from goals to initiatives to milestones and their status is provided in the public-facing dashboard included on the City's website.

- **Action Item**: Continue "Data for Decisions" projects to gain increased effectiveness and efficiencies.
  Status: In progress or near completion with the following projects: snow removal, firefighter overtime, special events dashboard, crisis intervention status, and beat activity summary.

- **Action Item:** Oversee implementation of the Building & Code Enforcement Department's digital permitting system.
  Status: Expected completion 4th quarter 2023.

- **Action Item:** Create a new weekly reporting document focusing on strategic performance and output measures.
  Status: Elements are being finalized with a template created.

2024 GOALS

Strategic Priority 1: Financial Stability
Goal: Maintain a long-term financial plan.

- **Action Item:** Downtown Streetscape closeout.

Strategic Priority 3: Responsive and Efficient Services
Goal: Regularly Communicate with Wheaton residents and stakeholders about City services, programs, and initiatives.

- **Action Item:** Support implementation of the Strategic Plan including providing updates to the City Council.
- **Action Item:** Continue "Data for Decisions" projects to gain increased effectiveness and efficiencies.
- **Action Item:** Align weekly, and quarterly, budget narratives and a city-wide annual report using consistent output/performance measures and goal attainment.

Strategic Priority 4: Community safety.
Goal: Strengthen strategies that lead to practices to support the wide range of needs of all residents.

- **Action Item:** Finalize East Roosevelt Road zoning ordinance amendments.

PERFORMANCE AND WORKLOAD MEASURES

Performance Measures

Strategic Goal	Measures	2021 Actual	2022 Actual	2023 Target	2023 Projected	2024 Target
Responsive & Efficient Services	**FOIA Responses:**					
	* Precent within 5 business days	99%	99%	99%	99%	99%
	* Number requested time extension	4	2	4	3	4
	City Council Minutes prepared & approved as presented	24/100%	23/100%	24/100%	22/100%	24/100%

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Workload Measures

Strategic Goal	Measures	2021 Actual	2022 Actual	2023 Target	2023 Projected	2024 Target
Responsive & Efficient Services	**Number of Annual Licenses:**					
	* Liquor	61	60	61	61	61
	* Massage	5	7	7	7	7
	* Tobacco	18	20	20	23	23
	* Group Care Home	4	4	2	4	4
	* No. of FOIA requests	910	785	900	875	900
	* No. of Conflict Interest Statement	274	285	270	285	285
	* No. of Proclamations prepared	16	18	15	15	15

EXPENDITURES BY CATEGORY

Expenditures	2022 Acutal	2023 Budget	2023 Projected	2024 Budget
Personal Services	$ 608,524	$ 601,357	$ 604,590	$ 649,238
Employee Benefits	91,991	71,980	78,778	80,652
Supplies & Materials	1,091	850	1,100	1,100
Charges & Services	9,537	12,881	13,240	13,528
Interfund Transfers	91,850	96,232	96,232	97,310
Total Expenditures	**$ 802,993**	**$ 783,300**	**$ 793,940**	**$ 841,828**

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City of Wheaton
General Fund - General Government - City Manager's Office
Expenditures
Calendar Year 2024 Budget

Fund	100	General Fund							
Org	11500010	City Manager's Office							
			2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget	24 Budget vs 23 Proj. $	24 Budget vs 23 Proj. %
	50010	Wages-Full Time	$ 571,669	$ 604,968	$ 598,275	$ 601,508	$ 645,318	$ 43,810	7.3%
	51060	Sick Leave Buy-Back	2,823	3,556	3,082	3,082	3,920	838	27.2%
		Total Personal Services	**574,492**	**608,524**	**601,357**	**604,590**	**649,238**	**44,648**	**7.4%**
	51100	Employer-FICA	38,119	39,560	39,627	46,251	42,217	(4,034)	-8.7%
	51105	Employer-IMRF	68,479	52,431	32,353	32,527	38,435	5,908	18.2%
		Total Employee Benefits	**106,598**	**91,991**	**71,980**	**78,778**	**80,652**	**1,874**	**2.4%**
	60700	Supplies & Materials	1,284	1,091	850	1,100	1,100	-	0.0%
		Total Supplies & Materials	**1,284**	**1,091**	**850**	**1,100**	**1,100**	**-**	**0.0%**
	63010	Meetings & Conferences	653	867	3,800	3,800	3,800	-	0.0%
	63015	Dues & Subscriptions	4,749	5,101	5,551	5,911	5,911	-	0.0%
	64100	Contractual Services	9,978	1,749	1,718	1,718	1,773	55	3.2%
	67700	Communications	1,624	1,820	1,812	1,811	2,044	233	12.9%
		Total Charges & Services	**17,004**	**9,537**	**12,881**	**13,240**	**13,528**	**288**	**2.2%**
	90630	Health Insurance	60,817	61,521	63,316	63,316	61,840	(1,476)	-2.3%
	91620	Liability Insurance	15,320	17,476	18,456	18,456	18,521	65	0.4%
	93641	Tech Replacement	2,812	3,084	5,729	5,729	4,141	(1,588)	-27.7%
	94640	Capital Equip Repl	1,035	1,051	555	555	572	17	3.1%
	96600	Fleet Services	8,413	8,718	8,176	8,176	12,236	4,060	49.7%
		Total Interfund Transfers	**88,397**	**91,850**	**96,232**	**96,232**	**97,310**	**1,078**	**1.1%**
		Total City Manager's Office	**$ 787,775**	**$ 802,993**	**$ 783,300**	**$ 793,940**	**$ 841,828**	**$ 47,888**	**6.0%**

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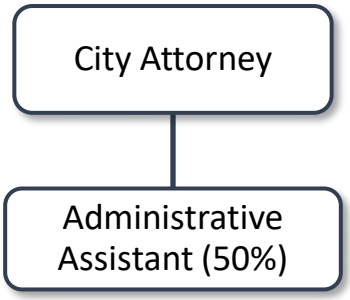
City of Wheaton
General Fund - General Government - City Manager's Office
Expenditures
Calendar Year 2024 Budget

Fund	**100**	**General Fund**
Org	**11500010**	**City Manager's Office**

Account	Description	Amount	Description	Budget
50010	Wages-Full Time			$ 645,318
			City Manager	
			Assistant City Manager	
			City Clerk/Executive Assistant	
			Senior Management Analyst	
51060	Sick Leave Buy-Back			3,920
51100	Employer-FICA			42,217
51105	Employer-IMRF			38,435
60700	Supplies & Materials			1,100
63010	Meetings & Conferences			3,800
		400	Mayors/Managers Meetings	
		300	IML Meetings	
		2,000	IL Managers/ICMA Meetings	
		1,100	Civic/Business Meetings	
63015	Dues & Subscriptions			5,911
		621	Illinois Manager	
		2,700	ICMA	
		600	Miscellaneous Memberships	
		1,990	Miscellaneous Publications	
64100	Contractual Services			1,773
		1,773	Printer/ Copier Lease	
67700	Communications			2,044
		288	Landline Phones	
		1,756	Mobile Phones	
60930	Health Insurance			61,840
91620	Liability Insurance			18,521
93641	Tech Replacement			4,141
94640	Capital Equipment Replacement			572
96600	Fleet Services			12,236
Total City Manager's Office				**$ 841,828**

City of Wheaton
Legal Services
Calendar Year 2024 Budget

ORGANIZATIONAL CHART



PERSONNEL SUMMARY

	Full Time Equivalent				
	2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget
Full-Time Employees	0.00	0.00	1.50	1.50	1.50
Total FTEs	**0.00**	**0.00**	**1.50**	**1.50**	**1.50**

GENERAL DESCRIPTION AND MAJOR AREAS OF RESPONSIBILITY

The City Attorney provides legal counsel and advice to the corporate authorities, the city manager's office, and all city departments. Legal is responsible for in-house counsel and representation concerning a variety of legal matters, including contracts, ordinances, resolutions, prosecutions, litigation, development, land use, FOIA, labor/employment, liquor, liability claims, and general legal research related to municipal matters.

2023 GOALS

Strategic Priority 1: Financial Stability

Goal: Reduction in outside legal services and fees.

- **Action Item:** Compile a list of contracted legal services to assess the necessity for each and possible reduction or consolidation. Manage and monitor legal services that will still be contracted (litigation, prosecutions, TIF, and other miscellaneous outside legal services).
  Status: The City Attorney began prosecuting the Administrative Adjudication Hearings, as well as handling litigated cases (both plaintiff and defense). The City Attorney will handle any new workers' compensation litigated cases.

Goal: Finalize Procurement Policy and related code changes.

- **Action Item:** Review the current draft of the Procurement Policy and related City code provisions, make revisions, and present it to the Council for approval.
  Status: Approved by Council on August 21, 2023.

Goal: Handle/reduce liability claims/litigated cases.

- **Action Item:** Handle liability claims.
  Status: The City Attorney took over from the Finance Department the handling of liability claims in August 2023. This is an ongoing process.
- **Action Item:** Prepare quarterly litigation reports for the City Council.
  Status: Have prepared and submitted 3 updated quarterly litigation reports to the Council.

Strategic Priority 2: Enhanced Infrastructure
Goal: Remove lead public and private water services.

- **Action Item:** Assist in the preparation of the Invitation to Bid packet, draft agreement with property owners, and notices/forms.
  Status: Completed in April 2023, went out to bid in May and contractor began the first round of lead service line replacements in the summer.

Strategic Priority 3: Responsive and Efficient Services
Goal: Up-to-date codes, ordinances, and policies.

- **Action Item:** Review, revise, and update codes, ordinances, and policies.
  Status: The City Attorney has reviewed, revised, and updated numerous sections of the City Code, as well as ordinances and some policies. A significant number of City Code revisions were approved by the Council in August 2023. This is an ongoing process.

Goal: Relationship with the County.

- **Action Item:** Transfer of Illinois Prairie Path to City - finalize draft of Intergovernmental Agreement with the County, prepare deeds and other transfer documents.
  Status: The Council approved the IGA in August 2023.
- **Action Item:** County Campus zoning District – draft IGA and zoning regulations.
  Status: Drafted IGA, in negotiations with the County, Planning has drafted zoning regulations.

Goal: Efficient and compliant recordkeeping.

- **Action Item:** Update Local Records retention schedule.
  Status: The City Attorney and City Clerk have reviewed the current schedule and all categories of records and have updated the listing. The City Clerk is submitting it to the State Records Division for review and approval.

2024 GOALS

Strategic Priority 1: Financial Stability
Goal: Risk program.

- **Action Item:** Update liability claims procedures for staff. Review workers' compensation program and draft policy. Review, and update, if necessary, the City's risk program.

Strategic Priority 2: Enhanced Infrastructure
Goal: Complete Streams Lakes project.

- **Action Item:** Research and determine options relating to narrowing the Lakes into channels; and potential property acquisition.

Strategic Priority 3: Responsive and Efficient Services
Goal: Up-to-date codes, ordinances, and policies.

- **Action Item:** Continue to review the City code, including a comprehensive review of the Zoning Ordinance, and make necessary revisions. Complete a review of, and revise as necessary, City policies.

Goal: Review and revise our Invitation to Bid (ITB) and Request for Proposal (RFP) documents and form agreements.

- **Action Item:** Revise the City's ITB and RFP packets and form agreements to streamline the process and reduce duplication of paperwork for Procurement.

Goal: Complete Roosevelt Road rezoning.

- **Action Item:** In conjunction with Planning, oversee and review the consultant's draft zoning ordinance for the Roosevelt Road Corridor; submit it to the City Council for approval no later than the second quarter of 2024.

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PERFORMANCE AND WORKLOAD MEASURES

Performance Measures

Strategic Goal	Measures	2021 Actual	2022 Actual	2023 Target	2023 Projected	2024 Target
Responsive & Efficient Services	**Lawsuits:**					
	* Complete pleadings by court deadlines	N/A	N/A	N/A	100%	100%
	* File code compliance lawsuits within 60 days after request	N/A	N/A	N/A	25%	100%
	* Prepare quarterly litigation reports	N/A	N/A	N/A	100%	100%
	Review Ordinances/Resolutions:					
	* Review within 2 days of receipt	N/A	N/A	N/A	90%	100%
	Agreements:					
	* Draft - depends on complexity					
	> Simple - 14 days	N/A	N/A	N/A	80%	100%
	> Complex - 30 days	N/A	N/A	N/A	50%	100%
	* Review - depends on complexity					
	> Simple - 5 days	N/A	N/A	N/A	90%	100%
	> Complex - 21 days	N/A	N/A	N/A	75%	100%

N/A = Not Available

Workload Measures

Strategic Goal	Measures	2021 Actual	2022 Actual	2023 Target	2023 Projected	2024 Target
Responsive & Efficient Services	**Lawsuits:**					
	* Total (City as plaintiff or defendant)	N/A	N/A	N/A	11	
	* City Filed	N/A	N/A	N/A	5	
	* Resolved (Jeep Dealership, 102 Farnham)	N/A	N/A	N/A	3	5
	City Code Revisions:					
	* Reviewed/Revised	N/A	N/A	N/A	11 Chapters	5 Chapters + Zoning Ordinances
	Policies:					
	* Reviewed/Revised	N/A	N/A	N/A	3	5
	Liability Claims:					
	* Received	N/A	N/A	N/A	5	
	* Closed	N/A	N/A	N/A	4	
	Agreements:					
	* Drafted	N/A	N/A	N/A	10	
	* Reviewed/Revised	N/A	N/A	N/A	25	

N/A = Not Available

EXPENDITURES BY CATEGORY

Expenditures	2022 Actual	2023 Budget	2023 Projected	2024 Budget
Personal Services	$ -	$ 189,230	$ 155,950	$ 188,639
Employee Benefits	-	24,657	20,320	25,600
Supplies & Materials	-	500	700	500
Charges & Services	294,736	137,557	145,115	135,054
Interfund Transfers	-	30,665	30,665	30,969
Total Expenditures	**$ 294,736**	**$ 382,609**	**$ 352,750**	**$ 380,762**

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City of Wheaton
General Fund - General Government - Legal Services
Expenditures
Calendar Year 2024 Budget

Func 100 General Fund
Org 11700010 Legal Services

		2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget	24 Budget vs 23 Proj. $	24 Budget vs 23 Proj. %
50010	Wages-Full Time	$ -	$ -	$ 189,230	$ 155,950	$ 188,639	$ 32,689	21.0%
	Total Personal Services	**-**	**-**	**189,230**	**155,950**	**188,639**	**32,689**	**21.0%**
51100	Employer-FICA	-	-	14,476	11,930	14,432	2,502	21.0%
51105	Employer-IMRF Pension	-	-	10,181	8,390	11,168	2,778	33.1%
	Total Employee Benefits	**-**	**-**	**24,657**	**20,320**	**25,600**	**5,280**	**26.0%**
60700	Supplies & Materials	-	-	500	700	500	(200)	-28.6%
	Total Supplies & Materials	**-**	**-**	**500**	**700**	**500**	**(200)**	**-28.6%**
63010	Meetings & Conferences	-	-	2,000	500	1,500	1,000	200.0%
63015	Dues & Subscriptions	-	-	2,000	2,558	3,000	442	17.3%
64101	Legal Svcs-Attorney Retainer	195,000	195,000	-	32,500	-	(32,500)	-100.0%
64102	Legal Svcs-Labor	15,032	10,557	20,000	15,000	20,000	5,000	33.3%
64103	Legal Svcs-Prosecutor	35,000	35,000	35,000	35,000	37,000	2,000	5.7%
64104	Legal Svcs-DUI Prosecutor	48,000	48,000	48,000	48,000	48,000	-	0.0%
64105	Legal Svcs-Litigation	9,823	6,178	30,000	5,000	15,000	10,000	200.0%
64106	Legal Services - Other			-	6,000	10,000	4,000	66.7%
67700	Communications	-	-	557	557	554	(3)	-0.5%
	Total Charges & Services	**302,855**	**294,735**	**137,557**	**145,115**	**135,054**	**(10,061)**	**-6.9%**
90630	Health Insurance	-	-	23,744	23,744	23,190	(554)	-2.3%
91620	Liability Insurance	-	-	6,921	6,921	6,945	24	0.3%
93641	Technology Replacement	-	-	-	-	834	834	100.0%
	Total Interfund Transfers	**-**	**-**	**30,665**	**30,665**	**30,969**	**304**	**1.0%**
Total Legal Services		**$ 302,855**	**$ 294,735**	**$ 382,609**	**$ 352,750**	**$ 380,762**	**$ 28,012**	**7.9%**

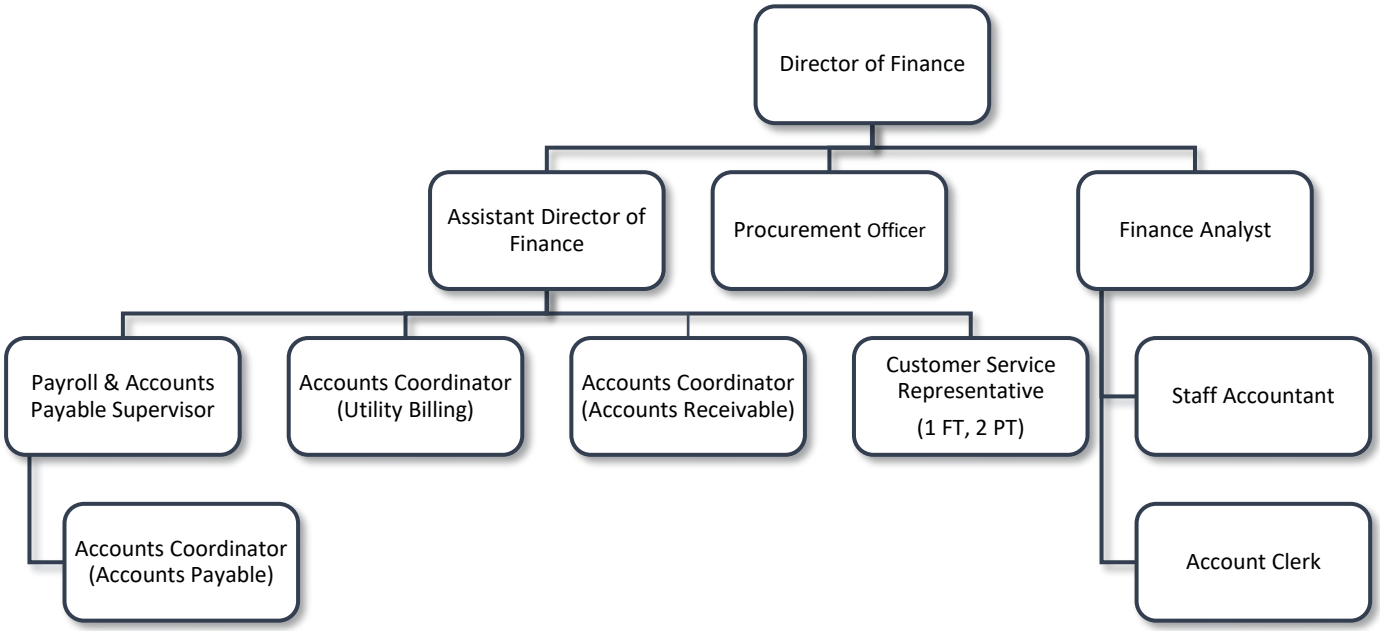
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City of Wheaton
General Fund - General Government - Legal Services
Expenditures
Calendar Year 2024 Budget

Fund	100	General Fund			
Org	11700010	Legal Services			
	Account	Description	Amount	Description	Budget
	50010	Wages-Full Time			$ 188,639
				City Attorney	
				Administrative Assistant (50%)	
	51100	Employer-FICA			14,432
	51105	Employer-IMRF Pension			11,168
	60700	Supplies and Materials			500
	63010	Meetings and Conferences			1,500
			1,500	Professional Development	
	63015	Dues and Subscriptions			3,000
			2,500	Memberships	
			500	Publications	
	64102	Legal Svcs-Labor			20,000
			20,000	Labor Services	
	64103	Legal Svcs-Prosecutor			37,000
			36,000	OV/Traffic Prosecution Services	
			1,000	Admin Adjudication Prosecution Services	
	64104	Legal Svcs-DUI Prosecutor			48,000
			48,000	DUI Prosecution Services	
	64105	Legal Svcs-Litigation			15,000
			15,000	Litigation Services	
	64106	Legal Services-Other			10,000
	67700	Communications			554
			48	Landline Phone	
			506	Mobile Phone	
	60930	Health Insurance			23,190
	91620	Liability Insurance			6,945
	93641	Technology Replacement			834
	Total Legal Services				**$ 380,762**

City of Wheaton
Finance Department
Calendar Year 2024 Budget

ORGANIZATIONAL CHART



PERSONNEL SUMMARY

	Full Time Equivalent				
	2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget
Full-Time Employees	12.00	11.00	11.00	11.00	11.00
Part-Time Employees	1.00	1.00	1.00	1.00	1.00
Total FTEs	**13.00**	**12.00**	**12.00**	**12.00**	**12.00**

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 efficiently and effectively 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 the 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 40 consecutive years recipient of the Certificate of Achievement for Excellence in Financial Reporting.
- For 22 consecutive years recipient of the Distinguished Budget Award.

2023 GOALS

Strategic Priority 1: Financial Stability

Goal: Review fees and assess operational cost recovery.

- **Action Item:** Complete review and analysis of Parking Fund operations to ensure operating revenues are sufficient to fund future operating and capital expenses.
  Status: Staff presented an update of the comprehensive parking study to the City Council, which included a financial analysis and revenue recommendations for the Parking Fund.

Goal: Analyze the unfunded liabilities of police and fire pension plans**.**

- **Action Item:** Develop a Pension Funding Policy.
  Status: A draft of the Pension Funding Policy for the Police and Firefighter's Pension Plans was presented to the City Council for consideration. The City Council expressed the desire to continue to evaluate funding options in 2024 given the recent consolidation of the investments for each of the pension plans.

Goal: Seek and leverage federal and state grant opportunities.

- **Action Item:** Staff proactively research and monitor grant opportunities for the City. Prepare status report of grant funding opportunities.
  Status: The City was able to secure $0.3 million for Automated License Plate Recognition (ALPR) cameras through the Organized Retail Crime Grant.

2024 GOALS

Strategic Priority 1: Financial Stability

Goal: Review fees and assess operational cost recovery.

- **Action Item:** Perform analysis of Water Fund operations to ensure operating revenues are sufficient to fund future operating and capital expenses.
- **Action Item:** Complete comprehensive parking study and finalize analysis of Parking Fund operations to ensure operating revenues are sufficient to fund future operating and capital expenses.

Goal: Analyze the unfunded liabilities of police and fire pension plans**.**

- **Action Item:** Formally adopt a Pension Funding Policy.

Goal: Reevaluate the City's fund balance reserve policy.

- **Action Item:** Perform an evaluation and analysis of the City's fund balance reserve policy.

PERFORMANCE AND WORKLOAD MEASURES

Performance Measures

Strategic Goal	Measures	2021 Actual	2022 Actual	2023 Target	2023 Projected	2024 Target
Financial Stability	**Annual Audit Process & Annual Report** (complete/file within 180 days from Dec. 31)	**100%**	**100%**	**100%**	**100%**	**100%**
	* Annual Comprehensive Financial Report presented to City's Council	06/20/22	06/19/23	06/28/24	06/17/24	06/27/25
	* Annual Comprehensive Financial Report posted on City's website	06/28/22	06/28/23	06/28/24	06/17/24	06/27/25
	* Annual Comprehensive Financial Report filed with Comptroller's office	06/28/22	06/27/23	06/28/24	06/24/24	06/27/25
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	01/20/22	01/23/23	01/31/24	01/19/24	01/31/25
	* Transmit E-version of W-2 to SS Admin by Mar. 31	01/20/22	01/23/23	03/31/24	01/19/24	03/31/25

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Workload Measures

Strategic Goal	Measures	2021 Actual	2022 Actual	2023 Target	2023 Projected	2024 Target
Responsive & Efficient Services	**Number of UB payments received by:**					
	* Cashiers	22,156	21,050	22,500	19,353	20,000
	* Lockbox	29,527	25,690	30,000	23,448	26,000
	* Electronic (ACH & Autopay)	119,330	118,765	123,000	118,251	120,000
	* Online (Credit Card)	31,953	40,425	35,000	43,579	42,000
	Real Estate Transfer Stamps issued:					
	* No. of stamps processed	1,857	1,594	1,500	1,219	1,200
	* Volume of transactions	$ 1,836,546	$ 1,202,785	$ 1,000,000	$ 900,000	$ 900,000
Financial Stability	**Number of Bills Issued:**					
	* Utility Bills (monthly)	200,229	200,450	200,400	200,413	200,400
	* Wireless Alarm Monitoring Bills	2,589	2,595	2,590	2,606	2,600
	* General Bills	1,138	1,121	1,130	1,041	1,050
Responsive & Efficient Services	**Payroll transactions processed:**					
	* No. of direct deposits	8,234	8,321	8,250	8,499	8,500
	* No. of W-2	388	401	390	400	400
	AP transactions processed:					
	* No. of invoices	10,056	12,017	10,000	12,490	12,000
	* No. of checks printed	6,014	5,645	5,500	5,699	5,600
	Purchasing transactions processed:					
	* No. of POs/Contracts	169	199	190	192	190
	* No. of Bids Advertised	25	6	40	45	40
	* No. of RFPs	9	12	12	12	12
	* No. of Cooperatives	13	11	10	15	15

EXPENDITURES BY CATEGORY

Expenditures	2022 Actual	2023 Budget	2023 Projected	2024 Budget
Personal Services	$ 1,051,744	$ 1,028,211	$ 1,031,199	$ 1,076,897
Employee Benefits	161,058	130,901	132,175	142,667
Supplies & Materials	32,526	31,250	31,250	31,250
Charges & Services	450,910	475,500	477,865	488,167
Interfund Transfers	251,334	239,801	239,801	234,000
Debt Service	2,779	-	2,779	2,779
Total Expenditures	**$ 1,950,351**	**$ 1,905,663**	**$ 1,915,069**	**$ 1,975,760**

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City of Wheaton
General Fund - General Government - Finance
Expenditures
Calendar Year 2024 Budget

Fund 100 General Fund
Org 12000010 Finance

		2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget	24 Budget vs 23 Proj. $	24 Budget vs 23 Proj. %
50010	Wages-Full Time	$ 997,814	$ 1,021,297	$ 981,943	$ 985,393	$ 1,028,015	$ 42,622	4.3%
50030	Wages-Part Time	16,315	26,963	42,670	42,208	45,062	2,854	6.8%
51060	Sick Leave Buy-Back	3,368	3,484	3,598	3,598	3,820	222	6.2%
	Total Personal Services	**1,017,497**	**1,051,744**	**1,028,211**	**1,031,199**	**1,076,897**	**45,698**	**4.4%**
51030	Auto Allowance	77	74	80	80	80	-	0.0%
51100	Employer-FICA	73,143	75,992	77,799	78,887	81,502	2,615	3.3%
51105	Employer-IMRF Pension	105,586	84,992	53,022	53,208	61,085	7,877	14.8%
	Total Employee Benefits	**178,806**	**161,058**	**130,901**	**132,175**	**142,667**	**10,492**	**7.9%**
60025	Postage	19,277	21,815	22,500	22,500	22,500	-	0.0%
60030	Printing	4,910	6,918	5,000	5,000	5,000	-	0.0%
60700	Supplies & Materials	3,341	3,793	3,750	3,750	3,750	-	0.0%
	Total Supplies & Materials	**27,528**	**32,526**	**31,250**	**31,250**	**31,250**	**-**	**0.0%**
63005	Training	1,464	705	2,500	1,000	2,500	1,500	150.0%
63015	Dues & Subscriptions	1,587	1,745	1,660	1,630	1,650	20	1.2%
63030	Advertising	1,355	1,902	1,700	1,800	1,920	120	6.7%
64100	Contractual Services	237,061	250,009	254,850	261,000	266,122	5,122	2.0%
64130	Invest Mgr/Advisor Fees	124,694	122,924	127,800	124,300	125,800	1,500	1.2%
64140	Accounting Services	42,800	41,100	46,105	48,250	53,300	5,050	10.5%
64145	Actuarial Services	26,990	13,800	18,600	20,250	17,000	(3,250)	-16.0%
66600	Maint-Equipment	3,100	599	3,200	750	500	(250)	-33.3%
67700	Communications	683	1,150	1,235	1,235	1,225	(10)	-0.8%
68001	Software Licenses/Maint	16,973	16,976	17,850	17,650	18,150	500	2.8%
	Total Charges & Services	**456,707**	**450,910**	**475,500**	**477,865**	**488,167**	**10,302**	**2.2%**
90630	Health Insurance	167,246	184,562	174,120	174,120	170,059	(4,061)	-2.3%
91620	Liability Insurance	45,961	56,799	55,367	55,367	55,563	196	0.4%
93641	Tech Replacement	9,283	8,286	9,423	9,423	7,460	(1,963)	-20.8%
94640	Capital Equip Repl	1,662	1,687	891	891	918	27	3.0%
	Total Interfund Transfers	**224,152**	**251,334**	**239,801**	**239,801**	**234,000**	**(5,801)**	**-2.4%**
75005	Lease Principal	-	2,694	-	2,708	2,729	21	0.8%
75006	Lease Interest	-	85	-	71	50	(21)	-29.6%
	Total Debt Service	**-**	**2,779**	**-**	**2,779**	**2,779**	**-**	**0.0%**
Total Finance		**$ 1,904,690**	**$ 1,950,351**	**$ 1,905,663**	**$ 1,915,069**	**$ 1,975,760**	**$ 60,691**	**3.2%**

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City of Wheaton
General Fund - General Government - Finance
Expenditures
Calendar Year 2024 Budget

Fund	**100**	**General Fund**
Org	**12000010**	**Finance**

Account	Description	Amount	Description	Budget
50010	Wages-Full Time			$ 1,028,015
			Director of Finance	
			Assistant Director of Finance	
			Finance Analyst	
			Procurement Officer	
			Staff Accountant	
			Payroll and A/P Supervisor	
			Accounts Coordinator (3)	
			Customer Service Representative (1)	
			Account Clerk	
50030	Wages-Part Time		Customer Service Representative (2)	45,062
51060	Sick Leave Buy-Back			3,820
51030	Auto Allowance			80
51100	Employer-FICA			81,502
51105	Employer-IMRF Pension			61,085
60025	Postage			22,500
60030	Printing		Envelopes/Invoice Forms/Tax Forms/Check Stock	5,000
60700	Supplies and Materials		Office Supplies/Paper	3,750
63005	Training			2,500
		1,000	Professional Development	
		1,500	IGFOA State Conference	
			Information Security Awareness Training	
63015	Dues and Subscriptions			1,650
		595	Government Finance Officers Association	
		500	Illinois Government Finance Officers Association	
		310	American Payroll Association	
		205	National Institute of Governmental Purchasing	
		40	Midwest Association of Public Procurement	
63030	Advertising			1,920
		1,600	Annual Treasurer's Report Notice	
		320	Truth in Taxation/Budget Notices	
64100	Contractual Services			266,122
		79,950	State of Illinois Admin Fee-Home Rule Sales Tax (1.5%)	
		3,400	State of Illinois Admin Fee-Telecommunications Tax (0.5%)	
		45,000	Banking Services	
		115,000	Credit Card Fees	
		2,000	Passport Service Fees	
		15,000	Collection Services	
		3,572	Printer/Copier Lease	
		1,000	Annual Debt Disclosure Statement	
		1,200	GFOA Budget/ACFR Certificates of Achievement	
64130	Investment Manager/Advisor Fees			125,800
		30,000	Investment Consultant	
		82,000	Investment Manager Fees	
		13,800	Investment Custodial Fees	

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City of Wheaton
General Fund - General Government - Finance
Expenditures
Calendar Year 2024 Budget

Fund	**100**	**General Fund**
Org	**12000010**	**Finance**

Account	Description	Amount	Description	Budget
64140	Accounting Services			53,300
		46,470	Annual City Audit	
		4,200	TIF Compliance Audit	
		2,630	Single Audit	
64145	Actuarial Services			17,000
		15,000	Police and Fire Pension Funds Actuarial Reports	
		2,000	OPEB Actuarial Report	
66600	Maintenance-Equipment			500
		500	Printers/Pressure Sealer	
67700	Communications			1,225
		719	Landline Phones	
		506	Mobile Phones	
68001	Software Licenses/Maintenance			18,150
		6,000	Timepro Software Maintenance	
		12,000	Treasury Desktop Software Maintenance	
		150	Adobe Pro Software	
90630	Health Insurance			170,059
91620	Liability Insurance			55,563
93641	Technology Replacement			7,460
94640	Capital Equipment Replacement			918
75005	Lease Principal		Postage Machine	2,729
75006	Lease Interest		Postage Machine	50
Total Finance				**$ 1,975,760**

City of Wheaton
Human Resources
Calendar Year 2024 Budget

ORGANIZATIONAL CHART



PERSONNEL SUMMARY

	Full Time Equivalent				
	2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget
Full-Time Employees	2.25	2.00	2.50	2.50	2.50
Part-Time Employees	1.00	1.00	0.00	0.00	0.00
Total FTEs	**3.25**	**3.00**	**2.50**	**2.50**	**2.50**

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 the legal and effective 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 most Fire and Police Department sworn personnel.

The Department leads labor relations and contract negotiations for four Collective Bargaining Units and 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.

2023 GOALS

Strategic Priority 3: Responsive and Efficient Services
Goal: Improve Service Delivery through Process Improvements and Data Analysis

- **Action Item:** Complete a position analysis for all non-union positions within the City and amend the compensation plan to incorporate results.
  Status: Analysis was completed in the first half of the year and recommendations were implemented in July 2023.

- **Action Item:** Successfully negotiate successor bargaining agreements with both MAP 699 (Police Patrol) and MAP 450 (Police Sergeants and Lieutenants), which expired on April 30th.
  Status: Agreements were approved on November 6, 2023.

- **Action Item:** Conduct RFP process for 457 consulting to enhance employee benefits while reducing plan fees.
  Status: Mesirow was selected from the RFP process, and they are currently evaluating plans before soliciting bids and implementing a new plan.

Goal: Promote Programmatic Performance Measures and Benchmarks and Report Goals

- **Action Item:** Develop plan to implement Core Values and training plans into performance reviews.
  Status: Identified a performance management system to implement more thorough and fair performance reviews, while incorporating career goals and training plans. The program will be implemented in 2024.

Strategic Priority 1: Financial Stability
Goal: Identify Revenue Enhancements

- **Action Item:** Implement enhancements of the Wellness program and events for employees and spouses; attained IPBC "Package C" rating for the City's Wellness Program.
  Status: Attained 83% participation rate and "C" package, resulting in a reimbursement of $98,800.

2024 GOALS

Strategic Priority 3: Responsive and Efficient Services
Goal: Promote Programmatic Performance Measures and Benchmarks and Report Goals

- **Action Item:** Implement new performance management system and procedures, incorporating core values, training plans and job descriptions to ensure consistency in reviews.

Goal: Improve Service Delivery through Process Improvements and Data Analysis

- **Action Item:** Partner with the Finance Team to streamline payroll processes and schedules.
- **Action Item:** Develop Deferred Compensation Committee and implement recommended changes to the 457 plan.

Strategic Priority 1: Financial Stability
Goal: Identify Revenue Enhancements

- **Action Item:** Continue to enhance the Wellness program for employees and spouses; continue to attain IPBC "Package C" rating for the City's Wellness Program.

Goal: Identify Expenditure Reduction Opportunities

- **Action Item:** Integrate Local 150 employees on to the City's IPBC Health and Dental Insurance Program on July 1st.

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PERFORMANCE AND WORKLOAD MEASURES

Performance Measures

Strategic Goal	Measures	2021 Actual	2022 Actual	2023 Target	2023 Projected	2024 Target
Financial Stability/ Community Safety	**Workers Compensation Risk:**					
	* No. of Claims	20	14	15	11	15
	* Average Cost per Claim	$9,670	$8,230	$7,500	$3,412	$7,500
	* Average Days Open	124	113	120	145	120
Responsive & Efficient Services	**Employee Relations:**					
	* Turnover including Retirements	7.7%	8.2%	8.0%	8.6%	8.0%
	* Turnover excluding Retirements	5.2%	4.1%	5.0%	5.6%	5.0%
	* No. of Grievances	1	2	2	2	2
	* No. of Grievances to Arbitration	0	0	0	0	0
Financial Stability	**Benefits:**					
	* Wellness Participation Rate	85%	83%	85%	83%	85%
	* Wellness Rebate from IPBC	$ 105,200	$ 105,200	$ 100,000	$ 101,200	$ 100,000
	* PPO Renewal	-0.61%	5.30%	5.00%	5.00%	5.00%
	* HMO Renewal	-0.40%	4.15%	4.00%	6.70%	4.00%
Responsive & Efficient Services	**Recruitment:**					
	* Days to Fill	48.73	53.40	55.00	104.00	50.00
	* % Employees employed after 1 year	83.33%	87.50%	90.00%	98.00%	90.00%

Workload Measures

Strategic Goal	Measures	2021 Actual	2022 Actual	2023 Target	2023 Projected	2024 Target
Responsive & Efficient Services	**Leave Mangement:**					
	* No. of Leaves of Absence	28	28	30	26	30
	* No. of COVID Leaves	64	10	0	0	0
	* No. of Intermittent Leaves	0	2	2	5	2
	Recruitment Activity:					
	* Positions Filled	27	36	25	30	25
	* Summer Laborers	24	16	20	23	23
	Labor Relations:					
	* Negotiated CBAs	2	1	2	2	0
	* Employment Law Seminar 3/31	03/06/20	03/05/21	03/03/23	03/03/23	03/02/24

EXPENDITURES BY CATEGORY

Expenditures	2022 Actual	2023 Budget	2023 Projected	2024 Budget
Personal Services	$ 241,228	$ 258,245	$ 252,566	$ 274,814
Employee Benefits	54,218	52,900	53,067	58,044
Supplies & Materials	1,699	1,050	1,050	1,050
Charges & Services	54,686	19,979	28,423	26,522
Interfund Transfers	45,736	53,113	53,113	52,370
Total Expenditures	**$ 397,567**	**$ 385,287**	**$ 388,219**	**$ 412,800**

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City of Wheaton
General Fund - General Government - Human Resources
Expenditures
Calendar Year 2024 Budget

Fund 100 **General Fund**
Org 12500010 **Human Resources**

		2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget	24 Budget vs 23 Proj. $	24 Budget vs 23 Proj. %
50010	Wages-Full Time	$ 203,636	$ 216,084	$ 257,551	$ 239,002	$ 274,527	$ 35,525	14.9%
50030	Wages-Part Time	19,814	24,880	-	12,870	-	(12,870)	-100.0%
50100	Overtime	94	-	-	-	-	-	0.0%
51060	Sick Leave Buy-Back	616	264	694	694	287	(407)	-58.6%
	Total Personal Services	**224,160**	**241,228**	**258,245**	**252,566**	**274,814**	**22,248**	**8.8%**
51040	Medical Physicals	12,387	11,734	10,500	13,850	12,000	(1,850)	-13.4%
51100	Employer-FICA	15,684	17,304	19,756	19,321	21,024	1,703	8.8%
51105	Employer-IMRF Pension	20,484	16,878	13,894	12,896	16,270	3,374	26.2%
51200	Employee Relations	8,878	8,302	8,750	7,000	8,750	1,750	25.0%
	Total Employee Benefits	**57,433**	**54,218**	**52,900**	**53,067**	**58,044**	**4,977**	**9.4%**
60030	Printing	100	149	200	200	200	-	0.0%
60700	Supplies & Materials	960	1,550	850	850	850	-	0.0%
	Total Supplies & Materials	**1,060**	**1,699**	**1,050**	**1,050**	**1,050**	**-**	**0.0%**
63005	Training	738	10,246	12,500	16,000	13,000	(3,000)	-18.8%
63010	Meetings & Conferences	825	2,357	1,500	1,500	1,500	-	0.0%
63015	Dues & Subscriptions	1,058	620	849	849	849	-	0.0%
63030	Advertising	875	3,856	2,000	500	500	-	0.0%
64100	Contractual Services	4,515	36,942	2,468	8,922	10,023	1,101	12.3%
67700	Communications	695	665	662	652	650	(2)	-0.3%
	Total Charges & Services	**8,706**	**54,686**	**19,979**	**28,423**	**26,522**	**(1,901)**	**-6.7%**
90630	Health Insurance	30,408	30,760	39,573	39,573	38,650	(923)	-2.3%
91620	Liability Insurance	11,491	13,107	11,535	11,535	11,575	40	0.3%
93641	Tech Replacement	2,701	1,691	1,911	1,911	2,048	137	7.2%
94640	Capital Equip Repl	175	178	94	94	97	3	3.2%
	Total Interfund Transfers	**44,775**	**45,736**	**53,113**	**53,113**	**52,370**	**(743)**	**-1.4%**
Total Human Resources		**$ 336,134**	**$ 397,567**	**$ 385,287**	**$ 388,219**	**$ 412,800**	**$ 24,581**	**6.3%**

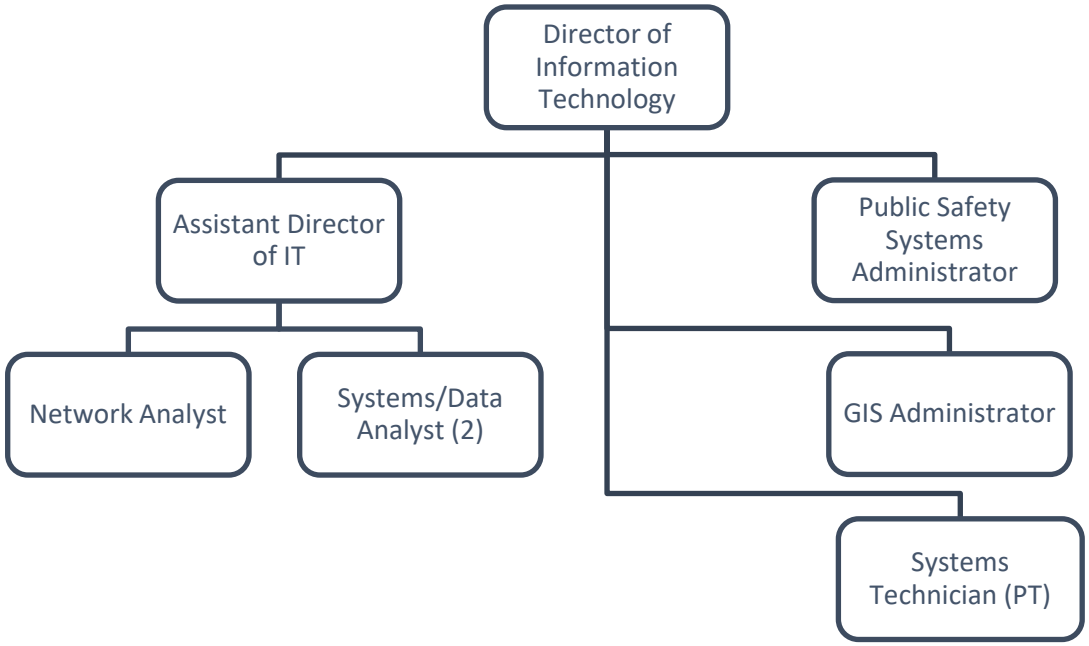
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City of Wheaton
General Fund - General Government - Human Resources
Expenditures
Calendar Year 2024 Budget

Fund	**100**	**General Fund**			
Org	**12500010**	**Human Resources**			
	Account	**Description**	**Amount**	**Description**	**Budget**
	50010	Wages-Full Time			$ 274,527
				Director of Human Resources	
				HR Generalist	
				Administrative Assistant (50%)	
	51060	Sick Leave Buy-Back			287
	51040	Medical Physicals			12,000
			1,500	CDL Drug Screening	
			350	CDL Alcohol Screening	
			10,150	Pre-Employment Physicals/Testing	
	51200	Employee Relations			8,750
	51100	Employer-FICA			21,024
	51105	Employer-IMRF Pension			16,270
	60030	Printing			200
	60700	Supplies & Materials			850
	63005	Training			13,000
			8,000	Educational Reimbursement	
			5,000	Department Head Management Training	
	63010	Meetings & Conferences			1,500
			900	IPELRA Annual Conference	
			600	Professional Development/Updates	
	63015	Dues & Subscriptions			849
			229	Society for HR Management Annual Dues	
			390	Public Salary Membership	
			230	NPELRA/IPELRA Annual Dues	
	63030	Advertising			500
	64100	Contractual Services			10,023
			7,500	Performance Management Update	
			1,773	Printer/Copier Lease	
			750	Employee Background Checks	
	67700	Communications			650
			144	Landline Phones	
			506	Mobile Phones	
	90630	Health Insurance			38,650
	91620	Liability Insurance			11,575
	93641	Tech Replacement			2,048
	94640	Capital Equipment Replacement			97
	Total Human Resources				**$ 412,800**

City of Wheaton
Information Technology
Calendar Year 2024 Budget

ORGANIZATIONAL CHART



PERSONNEL SUMMARY

	Full Time Equivalent				
	2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 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: 298 computer users; 13 physical servers; 35 virtual servers; 212 desktop computers; 59 laptop computers; 26 police vehicle computers, printers, and camera systems; 17 fire vehicle computers; 44 iPads, 147 mobile phones; 197 landline telephone devices; 196 voicemail boxes; 35 printers; 11 copiers; 1 plotter; 176 surveillance cameras; 256 terabytes of shared storage; and 18 major applications.

In the past twelve months:

- The IT department managed over 1,985 support incidents and closed 85% of them within the original due date.
- The IT department responded to 14 security incidents: eight were benign, three were false positives, and three were true positives.

2023 GOALS

Strategic Priority 2: Enhanced Infrastructure
Goal: Improve Planning and Maintenance of Existing Infrastructure

- **Action Item**: Replace server virtualization environment.
  Status: The server virtualization environment was replaced with new hardware and software in 2023 and now includes a cloud-based Disaster Recover service for critical servers.

Goal: Improve Planning and Maintenance of Existing Infrastructure

- **Action Item**: Replace poorly performing and out-of-date equipment.
  Status: Replaced 33 desktop computers, 11 workstation computers, and 15 tablets.

Strategic Priority 3: Strategic Priority Responsive & Efficient Services
Goal: Improve Delivery through Process and Data Analysis

- **Action Item**: Research and survey departments and users on what improvements can be made to the electronic service request system.
  Status: This initiative is included in the City's Strategic Plan and will be implemented as part of the City's new Online Permitting System.

Goal: Improve Delivery through Process and Data Analysis

- **Action Item**: Use data analysis to improve services.
  Status: Created analysis dashboards for Engineering Intersections, Sewer and Water Restoration, Fire Department Shift Staffing, Water Lead Service Line Replacement, and Stormwater Impervious Fee Study.

Goal: Improve Delivery through Process and Data Analysis

- **Action Item**: Upgrade the ERP system and cashiering system.
  Status: Completed the upgrade of cashiering systems with modern card readers, printers, and software.

Strategic Priority 4: Community Safety
Goal: Promote and preserve Wheaton as a safe city

- **Action Item**: Research programs and technologies that allow the City to add more public and private cameras to the municipal network of feeds.
  Status: Added security cameras in pedestrian areas of the Downtown Streetscape Project to help protect the City's investment and to assist with Public Safety efforts. Assisting the Police Department with the implementation of the Fusus system which will centralize access to public and private cameras.

2024 GOALS

Strategic Priority 3: Strategic Priority Responsive & Efficient Services
Goal: Improve Delivery through Process and Data Analysis

- **Action Item**: Support the implementation of a new Online Permitting System
- **Action Item**: Continue to use data analysis to improve services.
- **Action Item**: Create a program for ongoing technology user training.

Strategic Priority 4: Community Safety
Goal: Promote and preserve Wheaton as a safe city

- **Action Item**: Implement a new cybersecurity training program.
- **Action Item**: Implement a security patch management toolset to allow for improved remediation of software vulnerabilities.

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PERFORMANCE AND WORKLOAD MEASURES

Performance Measures

Strategic Goal	Measures	2021 Actual	2022 Actual	2023 Target	2023 Projected	2024 Target
Responsive & Efficient Services	**IT Support Requests:**					
	* % Resolved Before 1st Due Date	79%	89%	90%	90%	90%
	* Requests per IT FTE	147	141	160	160	173
Community Safety	**Cyber Security:**					
	* No. of Known Security Breaches	0	0	0	0	0
	* % of Users Completed Security Training	95%	97%	100%	99%	100%
Enhanced Infrastructure	**Endpoints:**					
	* No. Workstations per IT FTE	39	38	39	39	39
Responsive & Efficient Services	**Users:**					
	* No. of Users per IT FTE	38	38	38	38	38

Workload Measures

Strategic Goal	Measures	2021 Actual	2022 Actual	2023 Target	2023 Projected	2024 Target
Responsive & Efficient Services	**IT Support Requests:**					
	* No. of Requests	1,105	1,055	1,200	1,200	1,300
Community Safety	**Cyber Security:**					
	* No. of Incidents	7	20	30	30	30
Enhanced Infrastructure	**Endpoints:**					
	* No. Workstations Supported	280	280	285	288	292
Responsive & Efficient Services	**Users:**					
	* No. of Users Supported	283	286	308	308	310

EXPENDITURES BY CATEGORY

Expenditures	2022 Actual	2023 Budget	2023 Projected	2024 Budget
Personal Services	$ 759,549	$ 733,357	$ 754,277	$ 788,511
Employee Benefits	132,790	94,287	96,764	105,519
Supplies & Materials	14,095	14,000	14,000	14,000
Charges & Services	478,108	522,770	491,185	570,678
Interfund Transfers	148,317	154,033	154,033	151,630
Total Expenditures	**$ 1,532,859**	**$ 1,518,447**	**$ 1,510,259**	**$ 1,630,338**

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City of Wheaton
General Fund - General Government - Information Technology
Expenditures
Calendar Year 2024 Budget

Fund 100 General Fund
Org 13000015 Information Technology

		2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget	24 Budget vs 23 Proj. $	24 Budget vs 23 Proj. %
50010	Wages-Full Time	$ 713,542	$ 738,010	$ 707,004	$ 723,303	$ 760,964	$ 37,661	5.2%
50030	Wages-Part Time	18,002	19,284	23,598	28,219	25,037	(3,182)	-11.3%
51060	Sick Leave Buy-Back	3,540	2,255	2,755	2,755	2,510	(245)	-8.9%
	Total Personal Services	**735,084**	**759,549**	**733,357**	**754,277**	**788,511**	**34,234**	**4.5%**
51100	Employer-FICA	54,889	56,645	56,102	57,702	60,321	2,619	4.5%
51105	Employer-IMRF Pension	77,054	76,145	38,185	39,062	45,198	6,136	15.7%
	Total Employee Benefits	**131,943**	**132,790**	**94,287**	**96,764**	**105,519**	**8,755**	**9.0%**
60700	Supplies & Materials	14,141	14,095	14,000	14,000	14,000	-	0.0%
	Total Supplies & Materials	**14,141**	**14,095**	**14,000**	**14,000**	**14,000**	**-**	**0.0%**
63005	Training	-	1,444	4,150	3,000	4,150	1,150	38.3%
63010	Meetings & Conferences	295	1,245	4,800	1,500	8,000	6,500	433.3%
63015	Dues & Subscriptions	480	660	480	480	480	-	0.0%
64100	Contractual Services	11,876	19,747	68,959	50,000	67,444	17,444	34.9%
66600	Maint-Equipment	9,350	15,509	28,497	29,092	9,340	(19,752)	-67.9%
67700	Communications	42,712	34,099	43,039	30,905	30,487	(418)	-1.4%
68001	Software Licenses/Maint	380,817	405,404	372,845	376,208	450,777	74,569	19.8%
	Total Charges & Services	**445,530**	**478,108**	**522,770**	**491,185**	**570,678**	**79,493**	**16.2%**
70035	Technology Equipment	4,138	-	-	-	-	-	0.0%
	Total Capital Outlays	**4,138**	**-**	**-**	**-**	**-**	**-**	**0.0%**
90630	Health Insurance	106,429	107,661	110,803	110,803	108,219	(2,584)	-2.3%
91620	Liability Insurance	28,725	32,769	34,604	34,604	34,727	123	0.4%
93641	Tech Replacement	8,366	7,422	8,381	8,381	8,431	50	0.6%
94640	Capital Equip Repl	458	465	245	245	253	8	3.3%
	Total Interfund Transfers	**143,978**	**148,317**	**154,033**	**154,033**	**151,630**	**(2,403)**	**-1.6%**
	Total Information Technology	**$ 1,474,814**	**$ 1,532,859**	**$ 1,518,447**	**$ 1,510,259**	**$ 1,630,338**	**$ 120,079**	**8.0%**

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City of Wheaton
General Fund - General Government - Information Technology
Expenditures
Calendar Year 2024 Budget

Fund 100 General Fund
Org 13000015 Information Technology

Account	Description	Amount	Description	Budget
50010	Wages-Full Time			$ 760,964
			Director of Information Technology	
			Assistant Director of Information Technology	
			Data Analyst	
			Network Analyst	
			Systems Analyst	
			GIS Administrator	
			Public Safety Systems Administrator	
50030	Wages-Part Time		Systems Technician	25,037
51060	Sick Leave Buy-Back			2,510
51100	Employer-FICA			60,321
51105	Employer-IMRF Pension			45,198
60700	Supplies & Materials			14,000
63005	Training			4,150
		150	ESRI Certification	
		4,000	Dept Training	
63010	Meetings & Conferences			8,000
		3,000	GMIS Conference National	
		3,000	ESRI User Conference	
		1,000	Illinois GIS User Conference	
		1,000	GMIS Local Conference (2)	
63015	Dues & Subscriptions			480
		300	GMIS	
		85	ILGISA	
		95	GISP	
64100	Contractual Services			67,444
		3,000	Information Security Awareness Training	
		8,400	Network Consulting	
		2,300	Clifford-Wald Plotter Lease, Maintenance	
		6,744	Information Security Consultant	
		10,000	Information Security Program Update	
		10,000	Security Risk Assessment	
		17,000	Virtual Chief Information Security Officer (vCISO) Services	
		10,000	Windows Infrastructure Consulting	
66600	Maint-Equipment			9,340
		1,000	Anatum GeoMobile Solutions GPS RTK	
		140	AVTech RoomAlert Computer Room Temp Monitoring	
		500	Lenel OnGuard Dell 5820XL Maintenance	
		300	Hanwha Wisenet Dell R740xd Maintenance COWCHSVR	
		300	Hanwha Wisenet Dell R740xd Maintenance COWPDSVR	
		3,200	PD Computer Room UPS PU201 Batteries (Eaton)	
		200	WATCHGUARD REDACTIVE Dell Maintenance WPD0482	
		3,200	PD Computer Room UPS PU202 Batteries (Eaton)	
		500	Extreme X620-10x-Base Switch	
67700	Communications			30,487
		1,100	SRFax - Standard 1500	
		14,497	Comcast Internet	
		11,555	AT&T Internet	
		432	Comcast PRI Lines (3)	
		2,471	AT&T Mobile	
		432	Verizon Mobile	

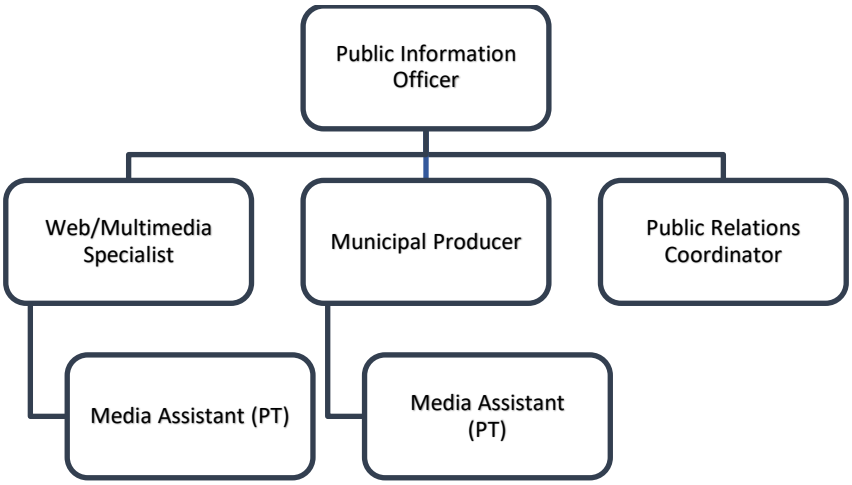
City of Wheaton
General Fund - General Government - Information Technology
Expenditures
Calendar Year 2024 Budget

Fund 100 General Fund
Org 13000015 Information Technology

Account	Description	Amount	Description	Budget
68001	Software Licenses/Maint			450,777
		114,315	Microsoft Office 365 Subscription Services	
		22,809	Microsoft On-Premise Software Assurance	
		25,000	ESRI Software Maintenance	
		1,320	Techsmith Snagit Software Maintenance	
		800	Keeper Password Vault	
		20	Easy DNS Domain Name Hosting	
		48	Kioware	
		1,590	Splunk Log Management	
		450	GoDaddy Wildcard Certificate	
		150	ARIN ASN Assignment	
		1,358	Lucity Software Maintenance	
		1,000	Coviant Secure File Transfer Software	
		1,729	zScaler Police Squad Web Filtering/Security	
		499	SecureTrust PCI Compliance Manager	
		21,780	CIS Crowdstrike MDR PO 2023014 (330)	
		1,300	Paessler PRTG Network Monitor	
		300	Zoom Video Conferencing Service	
		169,384	Tyler Municipal ERP System Software License	
		4,000	Adobe Acrobat (20)	
		3,318	Splashtop Remote Support Premium and SOS	
		3,146	HYCU Enterprise Backup and Recovery	
		660	Logiforms.com	
		22,032	Records Management	
		252	DUO for server MFA	
		42,517	Nutanix DRaaS Disaster Recovery	
		11,000	Patch Management Tool	
90630	Health Insurance			108,219
91620	Liability Insurance			34,727
93641	Technology Replacement			8,431
94640	Capital Equipment Replacement			253
Total Information Technology				**$ 1,630,338**

City of Wheaton
Communications
Calendar Year 2024 Budget

ORGANIZATIONAL CHART



PERSONNEL SUMMARY

	Full Time Equivalent				
	2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 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, email communications and local cable Channels 10 and 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 factual, timely, understandable, and relevant information both internally and externally for our City through strategic communication. 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 Council initiatives and City-sponsored events. 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, assists with social media content, and oversees the City's branding.

The Video Division is responsible for providing information through a variety of types of 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. Videos are featured on the City's social media channels, the City's website (www.wheaton.il.us/video), and Comcast cable channel 10 (CWC10). The Video Division also manages informational content for Channel 17. The Video Division oversees the operation of the City's multimedia equipment, using a variety of video and photo equipment to highlight the City.

The Web/Multimedia Division's primary responsibility is updating, maintaining, and assuring the accuracy, quality, and compliance of the City of Wheaton's website. The City's website is 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. Wherever possible, the Web/Multimedia Division aims to provide a way for the community to conduct City business online or find information on the website, saving community members a phone call or a trip to City Hall to complete a task.

2023 GOALS

Strategic Priority 3: Responsive & Efficient Services
Goal: Regularly communicate with residents & stakeholders about City services, programs & initiatives

- **Action Item:** Implement an annual content calendar in coordination with departments to ensure regular communication about a wide variety of topics, including City services, safety issues, programs, and initiatives.
  Status: Annual content calendar implemented. The Communications Department is using it to plan out and track coverage of various departments and commissions throughout the year.

- **Action Item:** Oversee the installation of the remaining Council Chambers and Annex audio/visual equipment and train staff on it.
  Status: Awaiting arrival of final equipment, which is scheduled to arrive near the end of 2023. Once installation is complete, staff will complete training on new equipment and immediately begin using it.

Goal: Improve service delivery through process improvements and data analysis

- **Action Item:** Assist departments in developing surveys and feedback mechanisms that help evaluate the effectiveness of identified goals.
  Status: Assisted Police Department in creating online forms for residents to request a car seat safety check/installation, schedule a police station tour or schedule a ride-along with the Police Department. Continued surveys for customer satisfaction with Building Department and used QR code-driven survey at Neighborhood Roll Call events to solicit feedback from attendees.

Strategic Priority 4: Community Safety
Goal: Promote and preserve Wheaton as a safe city

- **Action Item:** Explore and implement new ways to engage the community through our communications related to community safety.
  Status: Increased number of short videos on safety topics coordinating with Police safety campaigns, plus increased coverage of Fire Department through inside look at department training exercises. Promoted new online Police services: online police reports, request a car seat safety check, request a police station tour, or schedule a ride-along.

Strategic Priority 5: Environmental Sustainability
Goal: Lead efforts to educate and inform Wheaton residents about environmental sustainability efforts

- **Action Item:** Partner with the Environmental Improvement Commission and LRS to educate and encourage the community to act sustainably.
  Status: Promoted sustainable activities offered by Environmental Improvement Commission and Bicyclist & Pedestrian Commission throughout the year. Worked with the Environmental Improvement Commission to make compost bins available for purchase at Native Plant Sale and assisting the commission with the first-ever Sustainability Awards. Created video packages highlighting many of the environmental events and new features provided for bicyclists through the Downtown Streetscape Plan. Worked with LRS to help re-educate the community on proper recycling practices and their importance.

2024 GOALS

Strategic Priority 4: Community Safety
Goal: Promote and preserve Wheaton as a safe city

- **Action Item:** Promote opportunities for the community to increase their knowledge about safety topics, including through public engagement opportunities with the City's public safety departments.

Strategic Priority 3: Responsive & Efficient Services
Goal: Improve service delivery through process improvements and data analysis

- **Action Item:** Solicit community feedback regarding satisfaction with City services, existing methods of communication and overall perceptions of the City through the citywide resident survey. Identify opportunities for the City to improve based on feedback.

Goal: Regularly communicate with Wheaton residents and stakeholders about City services, programs, and initiatives

- **Action Item:** Build upon the Communications Content Calendar by working to ensure the boards and commissions that have community programs are included within the City's overall content strategy.

Strategic Priority 5: Environmental Sustainability
Goal: Lead efforts to educate and inform Wheaton residents about environmental sustainability efforts

- **Action Item:** Work with Environmental Improvement Commission, Bicyclist & Pedestrian Commission, LRS and local partners to identify opportunities to promote sustainability in the community.

PERFORMANCE AND WORKLOAD MEASURES

Performance Measures

Strategic Goal	Measures	2021 Actual	2022 Actual	2023 Target	2023 Projected	2024 Target
Responsive & Efficient Services	**Social Media :**					
	* Facebook Followers	8,552	10,821	11,500	11,800	12,500
	* Instagram Followers	1,376	1,941	2,500	2,300	2,700
	* Twitter Followers	5,500	5,532	5,800	5,640	5,600
Responsive & Efficient Services	**Website:**					
	* Website Visitors	374,483	342,186	330,000	360,000	360,000
	* Website Page Views	1,043,015	998,261	900,000	992,000	1,000,000

Workload Measures

Strategic Goal	Measures	2021 Actual	2022 Actual	2023 Target	2023 Projected	2024 Target
Responsive & Efficient Services	**Video:**					
	* Provide video coverage of City Meetings	64	60	60	53	50
	* Video packages produced	51	50	60	60	65
Responsive & Efficient Services	**City Updates Sent via Email:**					
	* News Releases/Community Updates	169	148	135	145	150
	* Monthly Newsletter	12	12	12	12	12
	* Wheaton Weekly Email Newsletter	52	52	52	52	52
Responsive & Efficient Services	**Social Media :**					
	* Facebook Posts Created	458	554	475	465	500

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EXPENDITURES BY CATEGORY

Expenditures	2022 Actual	2023 Budget	2023 Projected	2024 Budget
Personal Services	$ 317,716	$ 385,087	$ 376,061	$ 402,561
Employee Benefits	47,798	48,203	47,347	52,337
Supplies & Materials	10,185	16,000	14,000	18,000
Charges & Services	16,774	40,556	21,689	43,740
Interfund Transfers	113,157	113,836	113,836	113,178
Total Expenditures	**$ 505,630**	**$ 603,682**	**$ 572,933**	**$ 629,816**

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City of Wheaton
General Fund - General Government - Communications
Expenditures
Calendar Year 2024 Budget

Func	100	General Fund							
Org	13500015	Communications							
			2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget	24 Budget vs 23 Proj. $	24 Budget vs 23 Proj. %
	50010	Wages-Full Time	$ 311,197	$ 290,895	$ 346,903	$ 343,821	$ 363,020	$ 19,199	5.6%
	50030	Wages-Part Time	25,993	26,021	36,690	30,746	38,649	7,903	25.7%
	51060	Sick Leave Buy-Back	1,308	800	1,494	1,494	892	(602)	-40.3%
		Total Personal Services	**338,498**	**317,716**	**385,087**	**376,061**	**402,561**	**26,500**	**7.0%**
	51100	Employer-FICA	24,751	23,420	29,459	28,769	30,794	2,025	7.0%
	51105	Employer-IMRF Pension	32,745	24,378	18,744	18,578	21,543	2,965	16.0%
		Total Employee Benefits	**57,496**	**47,798**	**48,203**	**47,347**	**52,337**	**4,990**	**10.5%**
	60030	Printing	310	3,048	5,000	5,000	8,000	3,000	60.0%
	60700	Supplies & Materials	2,037	7,137	11,000	9,000	10,000	1,000	11.1%
		Total Supplies & Materials	**2,347**	**10,185**	**16,000**	**14,000**	**18,000**	**4,000**	**28.6%**
	63005	Training	500	1,449	2,000	1,600	2,000	400	25.0%
	63010	Meetings & Conferences	104	1,258	3,500	3,500	4,000	500	14.3%
	63015	Dues & Subscriptions	1,459	1,271	1,483	1,300	1,543	243	18.7%
	64100	Contractual Services	-	-	20,000	-	20,000	20,000	100.0%
	66600	Maintenance-Equipment	-	730	-	-	-	-	0.0%
	67700	Communications	759	975	1,689	1,689	1,683	(6)	-0.4%
	68001	Software Licenses/Maint	12,212	11,037	11,584	13,600	14,214	614	4.5%
	69220	Special Programming	217	54	300	-	300	300	100.0%
		Total Charges & Services	**15,251**	**16,774**	**40,556**	**21,689**	**43,740**	**22,051**	**101.7%**
	90630	Health Insurance	60,817	61,521	63,316	63,316	61,840	(1,476)	-2.3%
	91620	Liability Insurance	19,150	21,847	23,070	23,070	23,151	81	0.4%
	93641	Tech Replacement	4,535	3,812	4,918	4,918	4,119	(799)	-16.2%
	94640	Capital Equip Repl	20,597	21,141	21,670	21,670	22,244	574	2.6%
	96600	Fleet Services	578	4,836	862	862	1,824	962	111.6%
		Total Interfund Transfers	**105,677**	**113,157**	**113,836**	**113,836**	**113,178**	**(658)**	**-0.6%**
Total Communications			**$ 519,269**	**$ 505,630**	**$ 603,682**	**$ 572,933**	**$ 629,816**	**$ 56,883**	**9.9%**

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City of Wheaton
General Fund - General Government - Communications
Expenditures
Calendar Year 2024 Budget

Fund	100	General Fund				
Org	13500015	Communications				
	Account	Description	Amount	Description		Budget
	50010	Wages-Full Time			$	363,020
				Public Information Officer		
				Public Relations Coordinator		
				Web/Multimedia Specialist		
				Municipal Producer		
	50030	Wages-Part Time		Media Assistant (2)		38,649
	51060	Sick Leave Buy-Back				892
	51100	Employer-FICA				30,794
	51105	Employer-IMRF Pension				21,543
	60030	Printing				8,000
			2,000	Promotional Items for Public Events		
			3,000	Signs & Banners		
			3,000	Postcards/mailers		
	60700	Supplies & Materials				10,000
			3,000	Supplies for community events/outreach		
			1,000	Miscellaneous/Accessories		
			2,000	Office/Operating Supplies		
			4,000	Computer and Production Supplies		
	63005	Training				2,000
			2,000	Classes & Seminars		
	63010	Meetings & Conferences				4,000
			3,600	Annual Conferences		
			400	Local Meetings		
	63015	Dues & Subscriptions				1,543
			40	The Legacy Project - ILCMA		
			225	National Association of Government Webmasters		
			845	3CMA		
			333	Chicago Tribune		
			100	Information Security Awareness Training		
	64100	Contractual Services				20,000
			20,000	Community Satisfaction Survey		
	67700	Communications				1,683
			240	Landline Phones		
			1,011	Mobile Phone		
			432	Cellular service for iPad		
	68001	Software Licenses/Maint				14,214
			596	VIMEO (on demand programming)		
			3,000	Adobe Software License Maintenance		
			150	Link Checking Software		
			468	SurveyMonkey Service		
			10,000	Content Management System/Website (CivicPlus)		
	69220	Special Programming		Award Entry, Program Development		300
	90630	Health Insurance				61,840
	91620	Liability Insurance				23,151
	93641	Tech Replacement				4,119
	94640	Capital Equipment Replacement				22,244
	96600	Fleet Services				1,824
Total Communications					**$**	**629,816**

City of Wheaton
Planning and Economic Development
Calendar Year 2024 Budget

ORGANIZATIONAL CHART



PERSONNEL SUMMARY

	Full Time Equivalent				
	2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 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.

2023 GOALS

Strategic Priority 1: Financial Stability

Goal: Maintain Zoning Ordinance to reflect "Best Practices".

- **Action Item:** Update the Zoning Ordinance following the Roosevelt Road Comprehensive Plan Amendment.
  Status: The City Manager has determined that the best path forward would be to solicit a request for proposals for a planning consultant to prepare the Zoning Ordinance Update. It is anticipated that work on this project will begin before the year-end.

Goal: Ensure parking regulations are equitable and operating revenues are sufficient to fund future operating and capital expenses.

- **Action Item:** Complete review and analysis of Parking Fund operations.
  Status: Staff is currently gathering data in preparation for developing appropriate changes for City Council consideration.

Goal: Reduce commercial vacancies.

- **Action Item:** Conduct Broker Walks for the Downtown and other commercial areas throughout Wheaton.

Status: A Downtown Broker Walk was conducted on May 24th. The city will have a booth at the October 10th ICSC show in Chicago to represent the other commercial areas throughout Wheaton.

Goal: Facilitate economic development opportunities throughout Wheaton.

- **Action Item:** Through personal contact, direct outreach, 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 commercial areas throughout Wheaton.
  Status: 2023 redevelopment and rehabilitation opportunities throughout Wheaton included Restorations Dental Group at 1501 E. Roosevelt Road, Dunkin at 2185 W. Roosevelt Road, and Platinum Car Wash at 20 E. Loop Road, DuPage County Animal Control at 120 W. County Farm Road, VASA Fitness at 501 S. County Farm Road, A new daycare tenant at Town Square, Pickled at 288 E. Geneva Road, and Nordstrom Rack at the Danada Square East Shopping Center.

Goal: Facilitate economic development opportunities in Downtown Wheaton.

- **Action Item:** In concert with the Downtown Wheaton Association, and Chamber of Commerce, Business, and Property Owners, continue to identify redevelopment, rehabilitation, and retention opportunities in Downtown Wheaton.
  Status: 2023 redevelopment and rehabilitation opportunities in Downtown Wheaton included Amante Liquor License at 102 N. Hale Street, Q Curry at 390 W. Front Street, Proof No. 5 at 214 W. Front Street, Maypole at 121 W. Front Street and Fuji Sushi and Ramen at 221 W. Front Street.

2024 GOALS

Strategic Priority 1: Financial Stability
Goal: Maintain Zoning Ordinance to reflect “Best Practices”.

- **Action Item:** Work with the selected consultant to update the Zoning Ordinance following the Roosevelt Road Comprehensive Plan Amendment.
- **Action Item:** Research and prepare a zoning amendment updating the Sign Ordinance and regulations of required parking.

Goal: Facilitate economic development opportunities throughout Wheaton.

- **Action Item:** Through personal contact, direct outreach, attendance at ICSC meetings (virtual and in-person), and other creative means continue to work with the brokerage and development community to identify redevelopment and rehabilitation opportunities in the commercial areas throughout Wheaton.

Goal: Facilitate economic development opportunities in Downtown Wheaton.

- **Action Item:** In concert with the Downtown Wheaton Association, and Chamber of Commerce, Business, and Property Owners, continue to identify redevelopment, rehabilitation, and retention opportunities in Downtown Wheaton.

Strategic Priority 3: Responsive and Efficient Services
Goal: Keep residents apprised of development activity.

- **Action Item:** Develop a dashboard/process for resident communications on development activities.

Strategic Priority 4: Community Safety
Goal: Promote and preserve Wheaton as a safe city.

- **Action Item:** Develop a schedule to perform annual PUD and Sidewalk Café compliance inspections.

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PERFORMANCE AND WORKLOAD MEASURES

Performance Measures

Strategic Goal	Measures	2021 Actual	2022 Actual	2023 Target	2023 Projected	2024 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	COD - Frida Kahlo	Cantigny and Morton Arboretum	Cantigny and Morton Arboretum	French Market , COD, Cantigny, Morton
	* 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 and Tobacco Compliance Inspections	Annually	Annually	Annually	Annually	Annually

Workload Measures

Strategic Goal	Measures	2021 Actual	2022 Actual	2023 Target	2023 Projected	2024 Target
Responsive & Efficient Services	**Number of Permits Reviewed:**					
	* Single Family	79	69	100	45	75
	* Deck and Patio	178	255	250	200	200
Responsive & Efficient Services	**Zoning Applications Processed:**					
	* Regular	10	26	25	20	25
	* Administrative	16	23	25	8	10
Financial Stability	**Commercial Permits Issued:**					
	* No. of Grants Approved	13	9	0	0	0
	* Commercial Re-Occupancy Permits	37	29	25	35	30
	* Sign Permits	35	103	50	50	50
Responsive & Efficient Services	**AICP Continuing Education:**					
	* No. of Hours Received	32	32	32	32	32
Community Safety	**Code Enforcement:**					
	* No. of Liquor Violations	0	14	0	3	0
	* No. of Zoning Violations	N/A	N/A	12	30	20

EXPENDITURES BY CATEGORY

Expenditures	2022 Actual	2023 Budget	2023 Projected	2024 Budget
Personal Services	$ 226,309	$ 247,706	$ 249,914	$ 251,588
Employee Benefits	35,905	32,246	32,563	34,140
Supplies & Materials	1,135	657	550	650
Charges & Services	47,378	39,297	30,032	57,171
Interfund Transfers	47,810	43,299	43,299	43,674
Total Expenditures	**$ 358,537**	**$ 363,205**	**$ 356,358**	**$ 387,223**

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City of Wheaton
General Fund - General Government - Planning and Economic Development
Expenditures
Calendar Year 2024 Budget

Fund 100 General Fund
Org 14000010 Planning and Economic Development

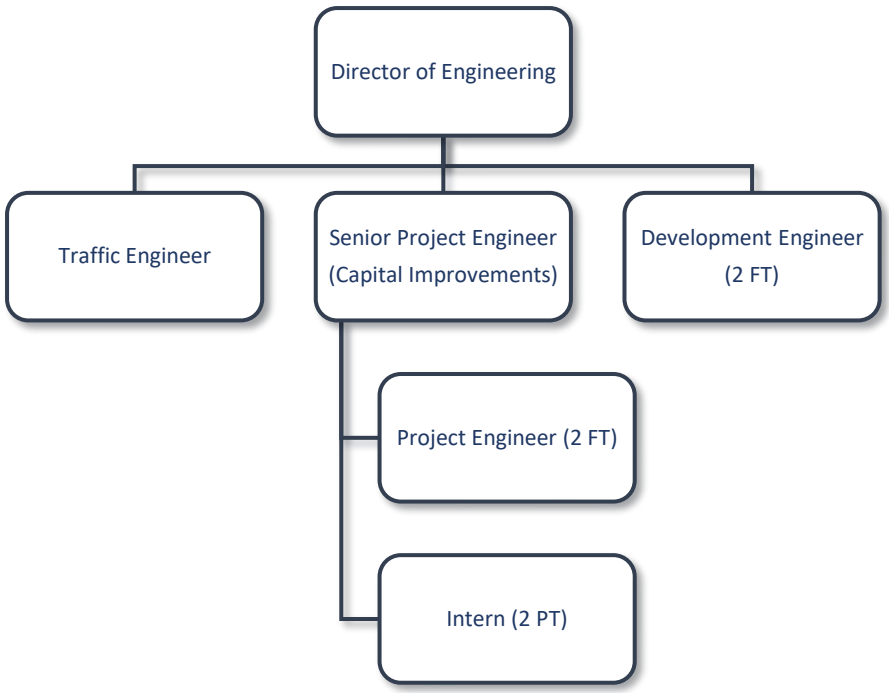
			2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget	24 Budget vs 23 Proj. $	24 Budget vs 23 Proj. %
	50010	Wages-Full Time	$ 219,826	$ 225,491	$ 246,572	$ 248,780	$ 250,705	$ 1,925	0.8%
	51060	Sick Leave Buy-Back	1,056	818	1,134	1,134	883	(251)	-22.1%
		Total Personal Services	**220,882**	**226,309**	**247,706**	**249,914**	**251,588**	**1,674**	**0.7%**
	51100	Employer-FICA	16,494	16,845	18,919	19,118	19,246	128	0.7%
	51105	Employer-IMRF Pension	23,598	19,060	13,327	13,445	14,894	1,449	10.8%
		Total Employee Benefits	**40,092**	**35,905**	**32,246**	**32,563**	**34,140**	**1,577**	**4.8%**
	60030	Printing	146	795	296	300	300	-	0.0%
	60700	Supplies & Materials	275	340	361	250	350	100	40.0%
		Total Supplies & Materials	**421**	**1,135**	**657**	**550**	**650**	**100**	**18.2%**
	63010	Meetings & Conferences	35	-	6,200	3,000	6,200	3,200	106.7%
	63015	Dues & Subscriptions	11,592	11,767	11,430	11,430	11,430	-	0.0%
	64100	Contractual Services	33,931	30,231	21,064	15,000	38,939	23,939	159.6%
	67700	Communications	605	606	603	602	602	-	0.0%
	69500	Redevelopment Prg	-	4,774	-	-	-	-	0.0%
		Total Charges & Services	**46,163**	**47,378**	**39,297**	**30,032**	**57,171**	**27,139**	**90.4%**
	90630	Health Insurance	30,408	30,760	31,658	31,658	30,920	(738)	-2.3%
	91620	Liability Insurance	7,660	8,738	9,227	9,227	9,261	34	0.4%
	93641	Tech Replacement	1,116	845	923	923	653	(270)	-29.3%
	94640	Capital Equip Repl	244	247	131	131	135	4	3.1%
	96600	Fleet Services	6,424	7,220	1,360	1,360	2,705	1,345	98.9%
		Total Interfund Transfers	**45,852**	**47,810**	**43,299**	**43,299**	**43,674**	**375**	**0.9%**
		Total Planning & Economic Dev.	**$ 353,410**	**$ 358,537**	**$ 363,205**	**$ 356,358**	**$ 387,223**	**$ 30,865**	**8.7%**

City of Wheaton
General Fund - General Government - Planning and Economic Development
Expenditures
Calendar Year 2024 Budget

Fund	**100**	**General Fund**			
Org	**14000010**	**Planning and Economic Development**			
	Account	**Description**	**Amount**	**Description**	**Budget**
	50010	Wages-Full Time			$ 250,705
				Director of Planning & Economic Development	
				Staff Planner	
	51060	Sick Leave Buy-Back			883
	51100	Employer-FICA			19,246
	51105	Employer-IMRF Pension			14,894
	60030	Printing			300
	60700	Supplies & Materials	350	Office Supplies	350
	63010	Meetings and Conferences	6,200	ICSC, APA and Broker Walks (2)	6,200
	63015	Dues & 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			38,939
			8,500	Legal Notices/Transcripts/Printing	
			2,439	Printer/Copier Lease	
			28,000	Roosevelt Road Zoning Ordinance Update	
	67700	Communications			602
			96	Landline Phones	
			506	Mobile Phone	
	90630	Health Insurance			30,920
	91620	Liability Insurance			9,261
	93641	Tech Replacement			653
	94640	Capital Equip Repl			135
	96600	Fleet Services			2,705
	Total Planning & Economic Dev.				**$ 387,223**

City of Wheaton
Engineering
Calendar Year 2024 Budget

ORGANIZATIONAL CHART



PERSONNEL SUMMARY

	Full Time Equivalent				
	2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 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 that propose stormwater management and/or infrastructure improvements. Engineering services also include traffic engineering and stormwater drainage reviews.

2023 GOALS

Strategic Priority 2: Enhanced Infrastructure

Goal: Prioritize Road, Sidewalk, and Other Infrastructure Projects and Funding

- **Action Item:** Complete the 2023 Road, Sewer, and Water Rehabilitation Program by October 31, 2023.
  Status: The 2023 RSW Program was completed by October 31, 2023.

- **Action Item:** Oversee consultant design of new sidewalks and construct new sidewalks for the 2023 Sidewalk Program.
  Status: The New Sidewalk Program was constructed for both the 2023 Spring and 2023 Fall Programs.

- **Action Item:** Complete maintenance dredging or begin permitting for an alternate project for the Stream Lakes.
  Status: Final Engineering Plans, permitting, and bid documentation were prepared. However, it was decided that it would be best to bid on the project in early 2024 to attempt to get better pricing.

Goal: Improve Programs to Reduce Sanitary Sewer Back-ups and Overflows

- **Action Item:** Track the deployed long-term sanitary flow reduction plan success and provide a yearly update.
  Status: 50 private sanitary service laterals are expected to be completely replaced reducing I/I into the City's sanitary mains. Additionally, 670 Private Sanitary Service Connections were sealed with chemical grouting.

Goal: Use Innovative Methods to Address Flooding Issues

- **Action Item:** Complete the Comprehensive Flood Protection Program for Council Consideration to increase Stormwater Resiliency throughout the City, inclusive of the Flood Prone, Floodplain, and Site-Specific Areas.
  Status: Flood-prone projects have started to be constructed. Additional resident meetings were held with Flood Prone Property Owners. A Site-Specific Overland Flooding Improvement Program was initiated and is expected to be finalized in 2024.

- **Action Item:** Complete Final Engineering and construction for at least one Flood Prone Area Capital Improvement Project.
  Status: The Dorset Flood Improvement Project was completed.

Goal: Improve Planning and Maintenance of Existing Infrastructure

- **Action Item:** Complete an analysis of the City's roadway system and establish Truck Routes throughout the City of Wheaton.
  Status: Traffic counts were collected; however, truck routes were not established in 2023.

- **Action Item:** Collect traffic data for Arterial and Collector street intersections north of IL-38.
  Status: 90% of the Arterial and Collector street intersections north of IL-38 were investigated.

- **Action Item:** Update the City of Wheaton Bridge inventory and ensure all structures have been inspected as per IDOT standards.
  Status: State of Illinois Bridge Inventory requirements changed near the end of 2023. To properly update the City of Wheaton Bridge Inventory this project had to be pushed for completion into 2024.

2024 GOALS

Strategic Priority 2: Enhanced Infrastructure

Goal: Prioritize Road, Sidewalk, and Other Infrastructure Projects and Funding

- **Action Item:** Complete the 2024 Road, Sewer, and Water Rehabilitation Program by October 31, 2024.
- **Action Item:** Oversee consultant design of new sidewalks and construct new sidewalks for the 2024 Sidewalk Program.
- **Action Item:** Complete maintenance dredging for the Stream Lakes.

Goal: Improve Programs to Reduce Sanitary Sewer Back-ups and Overflows

- **Action Item:** Track the deployed long-term sanitary flow reduction program success via number of replaced sanitary services, provide flow monitoring for Basin 3 & 4, and provide a yearly update.

Goal: Use Innovative Methods to Address Flooding Issues

- **Action Item:** Deploy the Site-Specific Flood Improvement Program to help eliminate flooding in Wheaton.

- **Action Item:** Complete construction of the Cadillac and Wakeman Flood Prone Area Capital Improvement Project.

Goal: Improve Planning and Maintenance of Existing Infrastructure

- **Action Item:** Complete an analysis of the City's roadway system and establish Truck Routes throughout the City of Wheaton.
- **Action Item:** Complete collecting traffic data for all Arterial and Collector street intersections.
- **Action Item:** Update the City of Wheaton Bridge inventory and ensure all structures have been inspected as per IDOT standards.

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

- **Action Item:** Prepare a School Traffic Analysis Report for 4 elementary schools.

PERFORMANCE AND WORKLOAD MEASURES

Performance Measures

Strategic Goal	Measures	2021 Actual	2022 Actual	2023 Target	2023 Projected	2024 Target
Responsive & Efficient Services	**Complete Annual Road, Sewer, and Water Rehabilitation Program**	**100%**	**100%**	**100%**	**100%**	**100%**
	* Date Plans Completed *(with target date of February 28th of each year)*	-	-	02/28/23	02/07/23	02/28/24
	* Date Construction Completed *(with target date of October 31st of each year)*	11/12/21	05/26/23	10/31/23	10/31/23	10/31/24
Enhanced Infrastructure	Linear Miles of Street Rehabilitated in the Annual Road, Sewer, and Water Program	6.8	6.8	3.8	3.72	5.6
Environmental Sustainability	Complete NPDES Report or Permit Renewal	100%	100%	100%	100%	100%

Workload Measures

Strategic Goal	Measures	2021 Actual	2022 Actual	2023 Target	2023 Projected	2024 Target
Responsive & Efficient Services	No. of traffic improvement requests reviewed	N/A	34	35	42	35
	Days between request and response	N/A	N/A	N/A	N/A	14 days
	Engineering Permits issued: * No. of permits reviewed *(excludes multiple reviews on one permit)*	467	447	450	485	450
	* Total Permit Fees assessed	$ 76,764	$ 66,115	$ 67,500	$ 87,305	$ 70,000

N/A = Not Available

EXPENDITURES BY CATEGORY

Expenditures	2022 Actual	2023 Budget	2023 Projected	2024 Budget
Personal Services	$ 654,927	$ 766,245	$ 743,286	$ 788,330
Employee Benefits	102,848	99,082	96,136	106,043
Supplies & Materials	12,845	1,375	1,975	3,675
Charges & Services	18,760	36,607	36,942	40,567
Interfund Transfers	162,173	175,016	175,016	173,671
Total Expenditures	**$ 951,553**	**$ 1,078,325**	**$ 1,053,355**	**$ 1,112,286**

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City of Wheaton
General Fund - General Government - Engineering
Expenditures
Calendar Year 2024 Budget

Fund	100	General Fund							
Org	14500010	Engineering							
			2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget	24 Budget vs 23 Proj. $	24 Budget vs 23 Proj. %
	50010	Wages-Full Time	$ 632,805	$ 641,305	$ 749,832	$ 727,724	$ 771,033	$ 43,309	6.0%
	50030	Wages-Part Time	11,236	12,229	14,127	12,938	15,756	2,818	21.8%
	50100	Overtime	80	-	-	338	-	(338)	-100.0%
	51060	Sick Leave Buy-Back	2,087	1,393	2,286	2,286	1,541	(745)	-32.6%
		Total Personal Services	**646,208**	**654,927**	**766,245**	**743,286**	**788,330**	**45,044**	**6.1%**
	51100	Employer-FICA	47,747	48,602	58,618	56,861	60,307	3,446	6.1%
	51105	Employer-IMRF Pension	67,981	54,246	40,464	39,275	45,736	6,461	16.5%
		Total Employee Benefits	**115,728**	**102,848**	**99,082**	**96,136**	**106,043**	**9,907**	**10.3%**
	60030	Printing	149	213	175	175	175	-	0.0%
	60700	Supplies & Materials	976	12,632	1,200	1,800	3,500	1,700	94.4%
		Total Supplies & Materials	**1,125**	**12,845**	**1,375**	**1,975**	**3,675**	**1,700**	**86.1%**
	63005	Training	261	925	3,000	2,000	3,000	1,000	50.0%
	63010	Meetings & Conferences	-	-	750	350	750	400	114.3%
	63015	Dues & Subscriptions	498	848	1,740	1,865	1,515	(350)	-18.8%
	64100	Contractual Services	8,379	7,722	21,715	23,215	24,291	1,076	4.6%
	67700	Communications	3,899	3,960	4,002	3,932	4,011	79	2.0%
	68001	Software Licenses/Maint	5,068	5,305	5,400	5,580	7,000	1,420	25.4%
		Total Charges & Services	**18,105**	**18,760**	**36,607**	**36,942**	**40,567**	**3,625**	**9.8%**
	90630	Health Insurance	106,429	107,661	110,803	110,803	108,219	(2,584)	-2.3%
	91620	Liability Insurance	28,725	32,769	34,604	34,604	34,727	123	0.4%
	93641	Tech Replacement	4,238	5,802	8,133	8,133	7,200	(933)	-11.5%
	94640	Capital Equip Repl	2,592	2,629	2,010	2,010	2,049	39	1.9%
	96600	Fleet Services	18,526	13,312	19,466	19,466	21,476	2,010	10.3%
		Total Interfund Transfers	**160,510**	**162,173**	**175,016**	**175,016**	**173,671**	**(1,345)**	**-0.8%**
Total Engineering			**$ 941,676**	**$ 951,553**	**$ 1,078,325**	**$ 1,053,355**	**$ 1,112,286**	**$ 58,931**	**5.6%**

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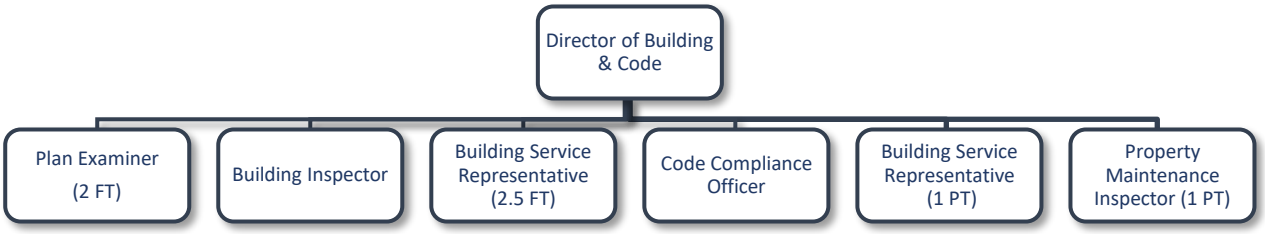
City of Wheaton
General Fund - General Government - Engineering
Expenditures
Calendar Year 2024 Budget

Fund	100	General Fund				
Org	14500010	Engineering				
	Account	Description	Amount	Description		Budget
	50010	Wages-Full Time			$	771,033
				Director of Engineering		
				Senior Project Engineer		
				Development Engineer (2)		
				Project Engineer (3)		
	50030	Wages-Part Time				15,756
				Interns (2)		
	51060	Sick Leave Buy-Back				1,541
	51100	Employer-FICA				60,307
	51105	Employer-IMRF Pension				45,736
	60030	Printing				175
	60700	Supplies and Materials		Engineering Supplies		3,500
	63005	Training				3,000
	63010	Meetings & Conferences				750
	63015	Dues & Subscriptions				1,515
			250	NSPE (1)		
			500	ASCE (2)		
			275	ITE (1)		
			150	IAFSM(3)		
			100	APWA (1)		
			240	Professional Registration (4)		
	64100	Contractual Services				24,291
			4,000	Recording Fees		
			2,791	Printer/Copier Lease		
			500	Information Security Awareness Training		
			17,000	Traffic Counter Data Analysis		
	67700	Communications				4,011
			384	Landline Phones		
			3,194	ATT Mobile Phone		
			433	Verizon Mobile		
	68001	Software Licenses/Maint	7,000	DLT Solutions AutoCAD Maintenance		7,000
	90630	Health Insurance				108,219
	91620	Liability Insurance				34,727
	93641	Tech Replacement				7,200
	94640	Capital Equip Repl				2,049
	96600	Fleet Services				21,476
	Total Engineering				**$**	**1,112,286**

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City of Wheaton
Building and Code Enforcement
Calendar Year 2024 Budget

ORGANIZATIONAL SUMMARY



PERSONNEL SUMMARY

	2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget
Full-Time Employees	6.00	6.00	7.48	7.48	7.48
Part-Time Employees	1.50	1.50	1.00	1.00	1.00
Total FTEs	**7.50**	**7.50**	**8.48**	**8.48**	**8.48**

GENERAL DESCRIPTION AND MAJOR AREAS OF RESPONSIBILITY

The Building and Code Enforcement Department is responsible for ensuring public safety, health, and welfare as it relates to the built environment as well as the effective use of energy. This is accomplished through the adoption, administration, and enforcement of codes. The codes include the Wheaton Municipal Code, Wheaton Zoning Ordinance, and nationally recognized codes for residential buildings, commercial buildings, existing buildings, 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, inspections, occupancy approval, property maintenance, and assistance with fire prevention. Permitting new construction, remodeling, and demolition of structures encompasses plan review, coordination of approvals required by other governmental agencies, and permit issuance. Inspections are conducted during various stages of construction to verify code compliance. Occupancy is granted to a new or newly remodeled space once work has been completed and code compliance has been verified. Enforcement of the property maintenance code is done to help ensure the health, safety, and welfare of all residents. This involves inspection of sites to confirm violations, notifying building owners or tenants with specific information as to how their property is in violation, and conducting follow-up inspections to verify compliance. Assistance with the Fire Prevention Program includes the development of fire code-related forms and informational handouts for various projects, and assistance with fire code-related violations. Additional services that are provided include responding to code questions, scanning construction documents for public access, responding to FOIA requests, and aiding other departments with cases or issues that involve buildings.

2023 GOALS

Strategic Priority 1: Financial Stability

Goal: Identify possible revenue enhancements. Review fees and assess operational cost recovery.

- **Action Item:** Perform a comprehensive review of both the adopted fee schedule and the generated revenues for the past several years. Identify any needed adjustments to ordinance, policy, or operational procedures to ensure revenues meet the 80% cost coverage policy.
  Status: Completed the review of the current building permit fee structure concerning revenue generation over the past several years. The review determined that the basic fee structure is providing (and at times exceeding) revenue recovery at the policy-mandated level of 80%. Internal procedural adjustments were made to streamline the ordinance-mandated collection of required fees.

Strategic Priority 3: Responsive and Efficient Services

Goal: Improve the current process for the demolition of structures.

- **Action Item:** Examine the various requirements of the current demolition ordinance. Determine the effectiveness, necessity, and viability of each of these requirements. Propose changes that will enhance the demolition process to make it a safe, efficient, and effective redevelopment tool.
  Status: The proposed changes to the current demolition ordinance have been prepared and are currently under final review. It is anticipated that these changes will be sent to the City Council in short order for review and adoption.

Goal: Establish a process to allow customers to submit and obtain building permits online.

- **Action Item:** Identify an online permitting operating system that will optimally meet the needs of the city. Secure the required contracts and begin development of the new system.
  Status: The selection process for the optimal software for our needs has been completed and a contract has been secured. Implementation preparations will begin this Fall with an anticipated "go live" date of Spring 2024.

Strategic Priority 4: Community Safety

Goal: Improve existing procedures involving enforcement and maintenance of vacant structures.

- **Action Item:** Research and determine the areas of need within our current enforcement of vacant structures. Develop procedural enhancements to increase enforcement capabilities and effectiveness of vacant structures.
  Status: Code Enforcement has developed criteria for the regular inspection of vacant properties and introduced refined property ownership research techniques. These adjustments have enhanced our enforcement capabilities and enabled us to identify property owners quickly and accurately.

2024 GOALS

Strategic Priority 1: Financial Stability

Goal: Implement a permit submittal fee in conjunction with the implementation of the online permitting process.

- **Action Item:** Implement plan submittal fees. Adjust the fee schedule and any applicable ordinances to allow for a submittal fee that will cover the initial City costs of plan review and permit processing.

Strategic Priority 4: Community Safety

Goal: Update the currently adopted building codes to the latest generation of ICC codes.

- **Action Item:** Adopt and implement the 2024 ICC International Building Codes and the 2023 National Electrical Code. This will keep our required building codes up to date with current technologies and practices. It will also enforce the latest in green building practices within the City of Wheaton.

Strategic Priority 5: Environmental Sustainability

Goal: Implement an online permit submittal process.

- **Action Item:** Establish the process and implement the program to allow customers to submit and obtain building permits online. This will increase convenience for customers and result in a substantial reduction in paper submittals.

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PERFORMANCE AND WORKLOAD MEASURES

Performance Measures

Strategic Goal	Measures	2021 Actual	2022 Actual	2023 Target	2023 Projected	2024 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 - Number of Cases	432	357	395	436	475

Workload Measures

Strategic Goal	Measures	2021 Actual	2022 Actual	2023 Target	2023 Projected	2024 Target
Responsive & Efficient Services	Permits Issued	2,826	2,656	3,200	2,754	2,800
Community Safety	No. of Permit Related Inspections	5,116	5,450	5,500	5,925	5,650

EXPENDITURES BY CATEGORY

Expenditures	2022 Actual	2023 Budget	2023 Projected	2024 Budget
Personal Services	$ 514,995	$ 657,846	$ 643,701	$ 682,746
Employee Benefits	74,496	83,334	81,388	89,844
Supplies & Materials	3,879	3,600	3,600	4,100
Charges & Services	137,413	256,956	309,469	230,187
Interfund Transfers	144,937	186,744	186,744	175,912
Total Expenditures	**$ 875,720**	**$ 1,188,480**	**$ 1,224,902**	**$ 1,182,789**

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City of Wheaton
General Fund - General Government - Building and Code Enforcement
Expenditures
Calendar Year 2024 Budget

Fund 100 General Fund
Org 15000010 Building and Code Enforcement

			2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget	24 Budget vs 23 Proj. $	24 Budget vs 23 Proj. %
	50010	Wages-Full Time	$ 464,987	$ 449,566	$ 612,910	$ 596,844	$ 634,453	$ 37,609	6.3%
	50030	Wages-Part Time	39,415	65,205	44,298	46,219	47,367	1,148	2.5%
	51060	Sick Leave Buy-Back	-	224	638	638	926	288	45.1%
		Total Personal Services	**504,402**	**514,995**	**657,846**	**643,701**	**682,746**	**39,045**	**6.1%**
	51100	Employer-FICA	36,299	37,228	33,009	49,243	52,231	2,988	6.1%
	51105	Employer-IMRF Pension	48,338	37,268	50,325	32,145	37,613	5,468	17.0%
		Total Employee Benefits	**84,637**	**74,496**	**83,334**	**81,388**	**89,844**	**8,456**	**10.4%**
	60030	Printing	451	820	600	600	600	-	0.0%
	60700	Supplies & Materials	4,912	3,059	3,000	3,000	3,500	500	16.7%
		Total Supplies & Materials	**5,363**	**3,879**	**3,600**	**3,600**	**4,100**	**500**	**13.9%**
	63005	Training	711	2,720	5,000	5,400	7,000	1,600	29.6%
	63015	Dues & Subscriptions	1,695	2,079	3,489	3,200	6,075	2,875	89.8%
	64100	Contractual Services	78,944	126,466	144,187	160,611	164,107	3,496	2.2%
	67700	Communications	3,207	6,148	4,280	6,758	5,505	(1,253)	-18.5%
	68001	Software Licenses/Maint	-	-	100,000	133,500	47,500	(86,000)	-64.4%
		Total Charges & Services	**84,557**	**137,413**	**256,956**	**309,469**	**230,187**	**(79,282)**	**-25.6%**
	90630	Health Insurance	91,225	92,281	118,401	118,401	115,640	(2,761)	-2.3%
	91620	Liability Insurance	28,725	32,769	39,126	39,126	39,265	139	0.4%
	93641	Tech Replacement	7,781	6,499	9,526	9,526	7,785	(1,741)	-18.3%
	94640	Capital Equip Repl	2,670	2,725	1,976	1,976	2,035	59	3.0%
	96600	Fleet Services	12,573	10,663	17,715	17,715	11,187	(6,528)	-36.9%
		Total Interfund Transfers	**142,974**	**144,937**	**186,744**	**186,744**	**175,912**	**(10,832)**	**-5.8%**
		Total Building and Code Enforcement	**$ 821,933**	**$ 875,720**	**$ 1,188,480**	**$ 1,224,902**	**$ 1,182,789**	**$ (42,113)**	**-3.4%**

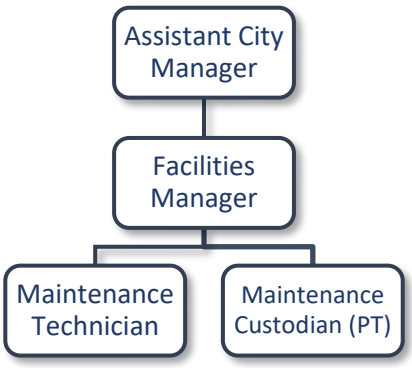
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City of Wheaton
General Fund - General Government - Building and Code Enforcement
Expenditures
Calendar Year 2024 Budget

Fund	**100**	**General Fund**			
Org	**15000010**	**Building and Code Enforcement**			
	Account	**Description**	**Amount**	**Description**	**Budget**
	50010	Wages-Full Time			$ 634,453
				Director of Building & Code Enforcement	
				Building Inspector	
				Plan Examiner (2)	
				Code Compliance Officer	
				Building Service Representative (2.5)	
	50030	Wages-Part Time			47,367
				Building Service Representative	
				Property Maintenance Inspector	
	51060	Sick Leave Buy-Back			926
	51100	Employer-FICA			52,231
	51105	Employer-IMRF Pension			37,613
	60030	Printing		Permit Applications & Inspection Forms	600
	60700	Supplies & Materials		General Office Supplies	3,500
	63005	Training		Continuing Education/Recertification	7,000
	63015	Dues & Subscriptions			6,075
			3,500	Code Books	
			230	ALA Membership	
			240	ICC Membership	
			1,575	NFPA Membership and E-Codes	
			25	AFA Membership	
			25	ICEA Membership	
			75	SBOC Membership	
			275	ACI Membership	
			80	NWBOCA Membership	
			50	Journal of Light Const.	
	64100	Contractual Services			164,107
			2,000	Elevator Inspections (reimbursable)	
			14,500	Property Maintenance Services (Grass, Board-up, Clean-up)-Reimbursable	
			2,000	Microfilm Contract	
			30,000	Plan Review Services	
			21,000	Plumbing Inspection Services	
			88,800	General, Electrical, Mechanical Inspections	
			3,572	Printer/Copier Lease	
			735	Microfiche Reader Maintenance Agreement	
			1,500	Property Search Database Services	
	67700	Communications		Landline & Mobile Phones	5,505
	68001	Software Licenses/Maintenance		Annual License Fee	47,500
	90630	Health Insurance			115,640
	91620	Liability Insurance			39,265
	93641	Technology Replacement			7,785
	94640	Capital Equip Repl			2,035
	96600	Fleet Services			11,187
	Total Building and Code Enforcement				**$ 1,182,789**

City of Wheaton
Building and Grounds
Calendar Year 2024 Budget

ORGANIZATIONAL CHART



PERSONNEL SUMMARY

	Full Time Equivalent				
	2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 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.

2023 GOALS

Strategic Priority 2: Enhanced Infrastructure

Goal: Provide adequate routine maintenance programs for all City buildings

- **Action Item:** Follow routine maintenance guidelines to ensure proper equipment operation and efficiency.
  Status: Conducted preventative maintenance on equipment and systems per the recommended schedule.

Goal: Continue to improve the energy efficiency of all City facilities

- **Action Item:** Review specifications for facility improvements and include energy-efficient appliances, LED lights, etc., as appropriate.
  Status: During project renovations at City Hall and Police Department, replaced old fixtures and lights with energy-efficient LED lighting.

- **Action Item:** Review specifications for facility improvements and include energy-efficient appliances, LED lights, etc., as appropriate.
  Status: During project renovations at City Hall and Police Department, replaced old fixtures and lights with energy-efficient LED lighting.

Goal: Coordinate the process to evaluate and bid on a city-wide facility assessment

- **Action Item:** Through discussions, presented the need for a comprehensive look at all facilities and their condition leading to a prioritization of work.
  Status: During the 2024 Budget workshop meetings, it was decided to budget money in 2024 for a city-wide facility assessment to look at all buildings, interiors, and exterior lots/driveways.

2024 GOALS

Strategic Priority 2: Enhanced Infrastructure

Goal: Provide adequate routine maintenance programs for all City buildings

- **Action Item:** Follow routine maintenance guidelines to ensure proper equipment operation and efficiency.

Goal: Increase departmental effectiveness through the development of assigned personnel

- **Action Item:** Meet with HR and determine where the gap in knowledge/skills and training exists. Schedule seminars and training, as needed.

Goal: Manage the 2024 Facility Assessment

- **Action Item:** Identify prioritized needs of City infrastructure through meetings with staff and inspection of facilities.
- **Action Item:** Coordinate the actions of the consultant to produce the desired outcome.

EXPENDITURES BY CATEGORY

Expenditures	2022 Actual	2023 Budget	2023 Projected	2024 Budget
Personal Services	$ 148,690	$ 186,871	$ 197,789	$ 216,671
Employee Benefits	23,682	24,582	25,670	29,162
Supplies & Materials	39,955	29,050	28,000	29,250
Charges & Services	74,434	70,484	67,000	62,071
Interfund Transfers	112,414	115,825	115,825	113,870
Total Expenditures	**$ 399,175**	**$ 426,812**	**$ 434,284**	**$ 451,024**

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City of Wheaton
General Fund - General Government - Building and Grounds
Expenditures
Calendar Year 2024 Budget

Fund	100	General Fund							
Org	15540000	Building and Grounds							
			2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget	24 Budget vs 23 Proj. $	24 Budget vs 23 Proj. %
	50010	Wages-Full Time	$ 154,613	$ 134,752	$ 176,144	$ 178,944	$ 199,208	$ 20,264	11.3%
	50029	Wages-Full Time (Reg)	945	1,354	1,126	1,171	-	(1,171)	-100.0%
	50030	Wages-Part Time	-	4,882	-	16,773	16,718	(55)	-0.3%
	50031	Wages-Seasonal	6,758	7,056	8,700	-	-	-	0.0%
	50100	Overtime Wages	115	-	-	-	-	-	0.0%
	51060	Sick Leave Buy-Back	863	646	901	901	745	(156)	-17.3%
		Total Personal Services	**163,294**	**148,690**	**186,871**	**197,789**	**216,671**	**18,882**	**9.5%**
	51020	Uniform Allowance	480	476	700	800	750	(50)	-6.3%
	51100	Employer-FICA	12,290	11,338	14,296	15,131	16,575	1,444	9.5%
	51105	Employer-IMRF Pension	16,933	11,868	9,586	9,739	11,837	2,098	21.5%
		Total Employee Benefits	**29,703**	**23,682**	**24,582**	**25,670**	**29,162**	**3,492**	**13.6%**
	60400	Repairs	12,052	16,006	17,000	16,000	17,000	1,000	6.3%
	60700	Supplies & Materials	13,538	23,949	12,050	12,000	12,250	250	2.1%
		Total Supplies & Materials	**25,590**	**39,955**	**29,050**	**28,000**	**29,250**	**1,250**	**4.5%**
	64100	Contractual Services	60,493	56,750	49,730	57,000	51,550	(5,450)	-9.6%
	64125	Snow Removal Services	10,680	10,540	14,000	8,000	8,000	-	0.0%
	67700	Communications	1,166	933	1,404	1,000	921	(79)	-7.9%
	67705	Utilities-Gas	2,094	6,211	5,350	1,000	1,600	600	60.0%
		Total Charges & Services	**74,433**	**74,434**	**70,484**	**67,000**	**62,071**	**(4,929)**	**-7.4%**
	90630	Health Insurance	30,621	30,975	31,883	31,883	30,920	(963)	-3.0%
	91620	Liability Insurance	8,541	9,652	10,612	10,612	9,261	(1,351)	-12.7%
	93641	Tech Replacement	1,549	1,435	1,458	1,458	1,173	(285)	-19.5%
	94640	Capital Equip Repl	8,441	8,524	7,630	7,630	2,996	(4,634)	-60.7%
	95642	Building Renewal	45,436	48,927	52,588	52,588	56,424	3,836	7.3%
	96600	Fleet Services	10,378	12,901	11,654	11,654	13,096	1,442	12.4%
		Total Interfund Transfers	**104,966**	**112,414**	**115,825**	**115,825**	**113,870**	**(1,955)**	**-1.7%**
	Total Building and Grounds		**$ 397,986**	**$ 399,175**	**$ 426,812**	**$ 434,284**	**$ 451,024**	**$ 16,740**	**3.9%**

City of Wheaton
General Fund - General Government - Building and Grounds
Expenditures
Calendar Year 2024 Budget

Fund 100 General Fund
Org 15540000 Building and Grounds

Account	Description	Amount	Description	Budget
50010	Wages-Full Time			$ 199,208
			Facilities Manager	
			Maintenance Technician	
50030	Part Time Wages			16,718
51060	Sick Leave Buy Back			745
51020	Uniform Allowance			750
51070	Employer-FICA			16,575
51080	Employer-IMRF Pension			11,837
60400	Repairs			17,000
		6,000	HVAC Repairs	
		4,000	Elevator Repairs	
		3,000	Plumbing Repairs	
		3,000	Door Hardware	
		1,000	ADA Door Repairs	
60700	Supplies & Materials			12,250
		1,000	Electrical Supplies	
		350	First Aid Supplies-City Hall	
		200	First Aid Supplies-Annex	
		1,000	HVAC Filters-Heating/Air-City hall	
		800	HVAC Filters-Heating/Air-Annex	
		400	Ice Melting Compound	
		7,500	Janitorial Supplies	
		1,000	Plumbing	
64100	Contractual Services			51,550
		700	AED Maintenance	
		1,000	Energy Efficiency Improvements	
		325	Backflow Preventer Testing-Annex	
		425	Backflow Preventer Testing-City Hall	
		20,000	Cleaning Service-City Hall	
		6,000	Cleaning Service-Annex	
		2,600	Elevator Maintenance-Annex	
		2,600	Elevator Maintenance-City Hall	
		1,500	Fire Protection/Maintenance-Annex	
		1,850	Fire Protection/Maintenance-City Hall	
		4,000	HVAC Maintenance-City Hall	
		2,000	HVAC Maintenance-Annex	
		5,000	Landscape Maintenance-City Hall/Annex	
		400	Pest Management-City Hall	
		150	Pest Management-Annex	
		500	Wheaton Sanitary Service	
		500	Security System License (City Hall)	
		2,000	Painting of Offices and Hallways	
64125	Snow Removal Services			8,000

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City of Wheaton
General Fund - General Government - Building and Grounds
Expenditures
Calendar Year 2024 Budget

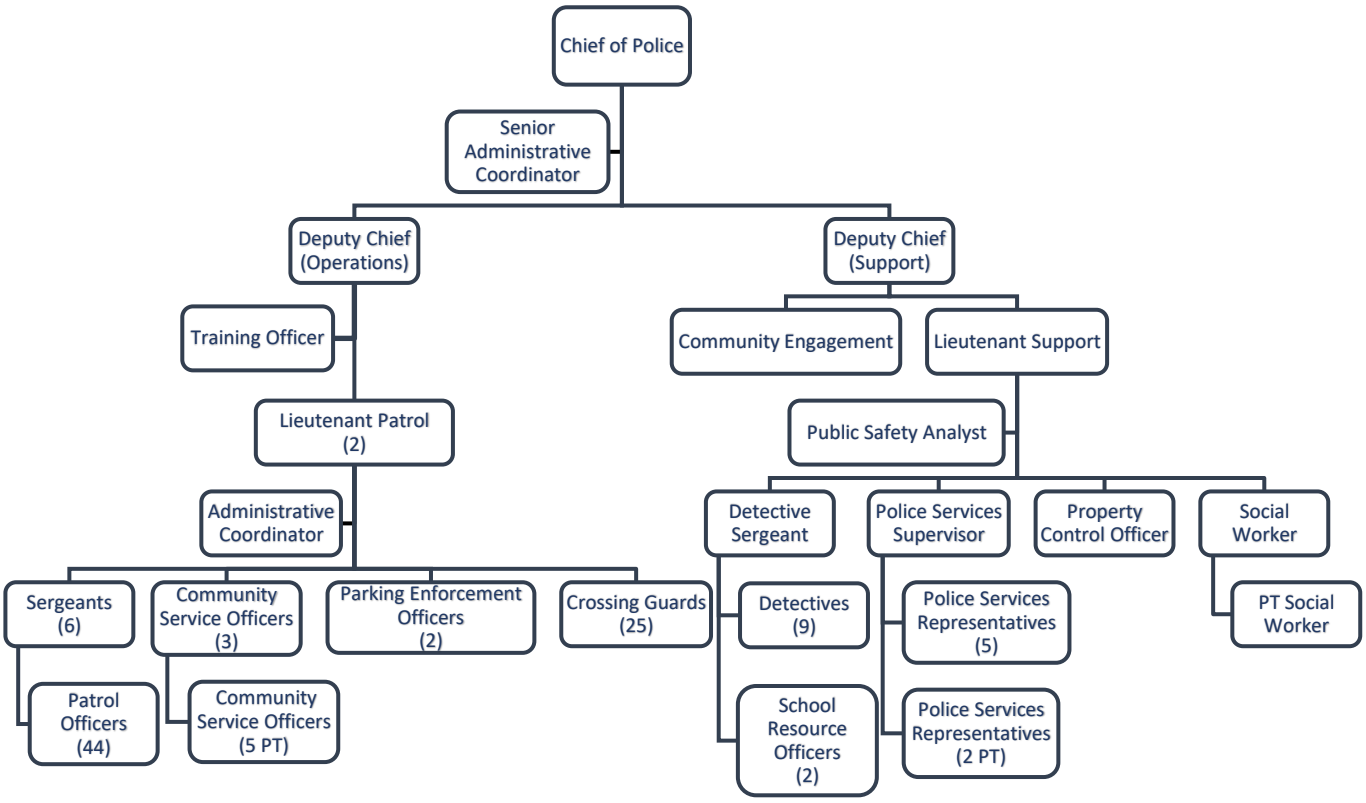
Fund	**100**	**General Fund**
Org	**15540000**	**Building and Grounds**

Account	Description	Amount	Description	Budget
67700	Communications			921
		192	Landline Phones	
		729	Mobile Phones	
67705	Utilities-Gas			1,600
		1,000	City Hall	
		600	Annex	
90630	Health Insurance			30,920
91620	Liability Insurance			9,261
93641	Tech Replacement			1,173
94640	Capital Equip Repl			2,996
95642	Building Renewal			56,424
		41,581	City Hall	
		14,843	City Hall Annex	
96600	Fleet Services			13,096
Total Building and Grounds				**$ 451,024**

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City of Wheaton
Police
Calendar Year 2024 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	2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget
Full-Time Employees	82.00	84.00	84.87	84.87	84.87
Part-Time Employees	4.00	4.30	4.80	4.80	4.80
Total FTEs	**86.00**	**88.30**	**89.67**	**89.67**	**89.67**

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, apprehension, recovery of evidence, and the consistent enforcement of criminal and traffic laws on the federal, state, and local levels.

POLICE DEPARTMENT STRUCTURE

Each division under the police department 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 Coordinator. The division has primary responsibility over the entire department, creates policies, encourages morale, and 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.

2023 GOALS

Strategic Priority 4: Community Safety

Goal: Promote and Preserve Wheaton as a Safe City

- **Action Item**: Established an Automated License Plate Reader (ALPR) Program throughout the city and integrated the technology into the daily operations of the department.
  Status: 5/20 City ALPRs installed and collecting data. Remaining ALPRs pending permitting and installation. Department personnel trained in the use of ALPRs.

Goal: Ensure that City Services Match Community Needs

Action Item: Conducted combined training exercises with the Glen Ellyn Police Department and the Carol Stream Police Department to promote a partnership for high-risk incidents.

- **Status**: Combined training completed with approximately 150 participants including sworn police officers, civilian employees, volunteers, DuComm dispatchers, and Milton Township C.E.R.T. members participating in the two-day training exercise.

Strategic Priority 3: Responsive and Efficient Services

Goal: Improved Service Delivery through Process Improvements and Data Analysis

- **Action Item**: Utilized a public safety analyst to provide analytical reports for police administration to assist with resource management, crime response, and open-source intelligence investigations.
  Status: The public safety analyst conducted open-source and social media tracking surrounding Special Community Events, a 5-year employee injury analysis, a DUI analysis, decoy squad placement analysis, and directed patrol summer trend analysis.
- **Action Item:** Utilized the Communications Department to assist with marketing online police reporting to reduce the number of 911 service calls that require resources to be dispatched to a location.
  Status: Department staff worked with the Communications Department to develop the web portal and promote online reporting through various community communications. More than 275 reports have been received through the portal reducing dispatched resources.

2024 GOALS

Strategic Priority 4: Community Safety

Goal: Promote and Preserve Wheaton as a Safe City

- **Action Item**: Implement 5th grade D.A.R.E. program in Wheaton Elementary Schools.
- **Action Item**: Conduct a series of Neighborhood Roll Call events during the summer months to engage and strengthen community relations.

Goal: Ensure that City Services Match Community Needs

- **Action Item:** Conduct a combined active threat, rescue task force, and student reunification training exercise with the fire department and school district to enhance our partnership for high-risk incidents.
- **Action item:** Conduct a town hall to seek resident and community stakeholder input to ensure the police department's services continue to align community expectations.

Strategic Priority 3: Responsive and Efficient Services

Goal: Improve Service Delivery through Process Improvements and Data Analysis

- **Action Item**: Integrate security cameras throughout the City with Fusus to increase officer safety and provide evidence for post incident investigations.
- **Action Item:** Update department policies to Lexipol standards and train all officers through the Lexipol Knowledge Management System.
- **Action Item**: Assist the Engineering Department in conducting School Safety Studies at Wheaton Elementary Schools to improve traffic flow and student safety.
- **Action Item**: Full deployment of Axon Fleet (squad) camera systems and integration with Body Worn Cameras and ALPR systems.

PERFORMANCE AND WORKLOAD MEASURES

Performance Measures

Strategic Goal	Measures	2021 Actual	2022 Actual	2023 Target	2023 Projected	2024 Target
Community Safety	**Annual Uniform Crime Reporting:**					
	* Homicide	0	0	0	0	0
	* Sexual Assault	10	7	10	16	15
	* Robbery	4	7	5	0	5
	* Aggravated Assault and Battery	15	21	20	27	25
	* Burglary	40	48	40	50	45
	* Motor Vehicle Theft	12	17	10	4	5
Responsive & Efficient Services	**Professional Training:**					
	* Internally Delivered Training Hours	2,500	2,218	4,500	3,300	3,500
	* Externally Delivered Training Hours	6,100	11,438	7,000	4,500	7,000
	* Compliance with State Training Mandates	100%	100%	100%	100%	100%
Community Safety	**Roadway Safety:**					
	* Total Traffic Crashes	821	778	900	897	900
	* Traffic Crashes Involving Injury	148	124	150	132	135
	* Traffic Crashes Involving Bicyclists	5	10	5	8	10
	* Traffic Crashes Involving Pedestrians	8	12	9	12	10
	* Traffic Crash Involving Fatality	4	1	3	2	3
Responsive & Efficient Services	**Emergency Response Time:**					
	* Average Minutes for Arrival	6	4	5	7	6
	* No. of Police Officers	67	67	69	69	69
	* Officers Per 1,000 Residents	1.27	1.26	1.28	1.28	1.29

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Workload Measures

Strategic Goal	Measures	2021 Actual	2022 Actual	2023 Target	2023 Projected	2024 Target
Responsive & Efficient Services	* No. of Incidents	52,470	55,307	64,000	64,661	65,000
	* 911 Calls	14,450	20,400	19,000	12,586	20,000
	* Officer Initiated Action	38,020	34,907	45,000	52,512	45,000
Community Safety	**Impaired Driving:**					
	* Crashes Involving impairment	15	23	24	11	20
	* DUI Arrests	90	100	100	63	100
	Traffic Enforcement Contacts:					
	* Tickets Issued	2,650	3,819	5,500	3,288	4,000
	* Written Warning Issued	4,035	4,642	4,000	6,624	5,500
	* Speeding Contacts	2,646	1,265	2,700	3,652	3,500
Responsive & Efficient Services	**Crisis Intervention:**					
	* Hospitalization/Petition	120	141	120	92	100
	* Crisis Center Referrals	27	40	25	7	10
	* City Social Worker Referrals	410	601	500	650	650
	Special Community Events:					
	* Community Events Coordinated	30	53	50	52	52
	* Police Service Hours Expended	439	1,094	2,000	1,022	1,100

EXPENDITURES BY CATEGORY

Expenditures	2022 Actual	2023 Budget	2023 Projected	2024 Budget
Personal Services	$ 9,569,756	$ 10,022,083	$ 10,362,941	$ 10,587,134
Employee Benefits	32,200,486	1,389,431	1,407,969	2,384,274
Supplies & Materials	184,777	132,550	153,000	148,300
Charges & Services	1,386,492	1,579,108	1,772,036	1,703,007
Interfund Transfers	3,950,749	4,925,697	4,925,697	5,103,403
Total Expenditures	**$ 47,292,260**	**$ 18,048,869**	**$ 18,621,643**	**$ 19,926,118**

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City of Wheaton
General Fund
Police Organization Summary
Calendar Year 2024 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.

		2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget	24 Budget vs 23 Proj. $	%
50010	Wages-Full Time	$ 7,188,249	$ 7,615,980	$ 7,826,035	$ 8,199,259	$ 8,250,760	$ 51,501	0.6%
50028	Wages-Full Time (Supp)	621,197	631,667	761,460	744,911	826,648	81,737	11.0%
50029	Wages-Full Time (Reg)	926	1,149	1,126	1,321	-	(1,321)	-100.0%
50030	Wages-Part Time	224,168	245,908	278,292	280,381	285,062	4,681	1.7%
50100	Overtime	290,718	248,907	230,500	264,200	275,500	11,300	4.3%
50200	Holiday Pay	259,722	272,355	288,241	288,241	305,373	17,132	5.9%
50250	Special Response Pay	42,682	85,647	122,000	81,700	122,000	40,300	49.3%
50300	Court Time Pay	85,922	91,707	120,681	105,651	115,721	10,070	9.5%
50505	Firearms Incentive	3,432	3,384	3,960	3,960	-	(3,960)	-100.0%
50400	Prep Time Pay	339,489	358,122	370,571	374,100	390,670	16,570	4.4%
51060	Sick Leave Buy-Back	18,905	14,930	19,217	19,217	15,400	(3,817)	-19.9%
	Total Personal Services	**9,075,410**	**9,569,756**	**10,022,083**	**10,362,941**	**10,587,134**	**224,193**	**2.2%**
51020	Uniform Allowance	78,367	69,700	69,192	84,552	80,192	(4,360)	-5.2%
51100	Employer-FICA	188,586	196,081	223,842	227,901	236,995	9,094	4.0%
51105	Employer-IMRF Pension	86,040	68,266	53,166	52,285	62,837	10,552	20.2%
51115	Employer-Police Pension	3,828,765	2,485,880	1,043,231	1,043,231	1,754,250	711,019	68.2%
51116	Employer-Police UAAL Pension	5,876,112	29,380,559	-	-	-	-	0.0%
51117	ER-Police Pension Stabilization	-	-	-	-	250,000	250,000	100.0%
	Total Employee Benefits	**10,057,870**	**32,200,486**	**1,389,431**	**1,407,969**	**2,384,274**	**976,305**	**69.3%**
60025	Postage	492	462	500	500	500	-	0.0%
60030	Printing	2,388	2,484	4,000	2,000	4,000	2,000	100.0%
60400	Repairs	3,777	42,870	14,100	30,000	18,600	(11,400)	-38.0%
60700	Supplies & Materials	93,742	138,961	113,950	120,500	125,200	4,700	3.9%
	Total Supplies & Materials	**100,399**	**184,777**	**132,550**	**153,000**	**148,300**	**(4,700)**	**-3.1%**
63005	Training	76,176	79,470	94,617	97,145	97,050	(95)	-0.1%
63010	Meetings & Conferences	9,009	14,369	15,380	20,700	22,194	1,494	7.2%
63015	Dues & Subscriptions	14,585	16,679	37,635	38,220	39,000	780	2.0%
64100	Contractual Services	1,028,986	1,051,709	1,127,162	1,017,971	1,236,944	218,973	21.5%
64125	Snow Removal Services	16,020	15,175	20,000	15,000	15,000	-	0.0%
66600	Maintenance-Equipment	11,925	8,612	12,329	9,945	14,729	4,784	48.1%
66601	Maintenance-Radio	-	109	4,000	-	10,000	10,000	100.0%
67700	Communications	36,870	36,215	45,405	45,405	45,802	397	0.9%
67705	Utilities-Gas	965	5,820	3,500	2,500	3,000	500	20.0%
68001	Software Licenses/Maint	10,910	11,277	16,700	16,700	20,367	3,667	22.0%
69210	Police Community Assistance	696	1,639	3,000	3,000	3,000	-	0.0%
69215	Investigations	16,117	25,363	27,234	27,234	30,197	2,963	10.9%
69230	Cannabis Use Tax Exp	-	113,792	159,646	135,000	153,224	18,224	13.5%
69235	DUI Tech Expenditures	791	6,263	12,500	10,000	12,500	2,500	25.0%
69255	Org Retail Crime Grant Exp	-	-	-	333,216	-	(333,216)	-100.0%
	Total Charges & Services	**1,223,050**	**1,386,492**	**1,579,108**	**1,772,036**	**1,703,007**	**(69,029)**	**-3.9%**
90630	Health Insurance	1,216,549	1,261,391	1,311,979	1,311,979	1,281,162	(30,817)	-2.3%
91620	Liability Insurance	321,766	376,896	402,022	402,022	405,934	3,912	1.0%
93641	Tech Replacement	83,476	89,718	69,210	69,210	81,602	12,392	17.9%
94640	Capital Equip Repl	111,743	72,372	50,102	50,102	118,656	68,554	136.8%
95642	Building Renewal	72,720	77,485	82,470	82,470	87,684	5,214	6.3%
96600	Fleet Services	429,914	494,552	571,870	571,870	621,283	49,413	8.6%
97300	Debt Service (POB)	-	1,578,335	2,438,044	2,438,044	2,507,082	69,038	2.8%
	Total Interfund Transfers	**2,236,168**	**3,950,749**	**4,925,697**	**4,925,697**	**5,103,403**	**177,706**	**3.6%**
	Total Police w/out UAAL Pension Contrib	**$ 16,816,785**	**$ 17,911,701**	**$ 18,048,869**	**$ 18,621,643**	**$ 19,926,118**	**$ 1,304,475**	**7.0%**
	Total Police with UAAL Pension Contrib	**$ 22,692,897**	**$ 47,292,260**	**$ 18,048,869**	**$ 18,621,643**	**$ 19,926,118**	**$ 1,304,475**	**7.0%**

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City of Wheaton
General Fund - Police - Administrative
Expenditures
Calendar Year 2024 Budget

Fund 100 General Fund
Org 16010020 Police Administrative

		2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget	24 Budget vs 23 Proj. $	24 Budget vs 23 Proj. %
50010	Wages-Full Time	$ 277,434	$ 284,471	$ 309,581	$406,988	$ 306,935	$ (100,053)	-24.6%
50028	Wages-Full Time (Supp)	72,933	74,406	161,917	163,891	173,069	9,178	5.6%
50030	Wages-Part Time	-	-	30,000	19,148	30,757	11,609	60.6%
50100	Overtime	5,427	5,109	4,000	4,000	4,000	-	0.0%
50200	Holiday Pay	4,028	4,159	4,171	4,171	4,405	234	5.6%
50250	Special Response Pay	1,666	3,646	2,000	2,500	2,000	(500)	-20.0%
50300	Court Time Pay	1,208	1,248	1,251	1,251	1,321	70	5.6%
50400	Prep Time Pay	1,372	3,918	4,535	4,500	4,790	290	6.4%
50505	Firearms Incentive	48	120	60	60	-	(60)	-100.0%
51060	Sick Leave Buy-Back	1,513	1,385	1,620	1,620	700	(920)	-56.8%
	Total Personal Services	**365,629**	**378,462**	**519,135**	**608,129**	**527,977**	**(80,152)**	**-13.2%**
51020	Uniform Allowance	893	671	1,425	1,425	1,425	-	0.0%
51100	Employer-FICA	9,530	9,829	19,426	20,166	20,292	126	0.6%
51105	Employer-IMRF Pension	7,734	6,247	8,711	8,817	10,245	1,428	16.2%
51115	Employer-Police Pension	114,480	74,328	31,193	31,193	50,873	19,680	63.1%
51116	Employer-Police UAAL Pension	5,876,112	29,380,559	-	-	-	-	0.0%
	Total Employee Benefits	**6,008,749**	**29,471,634**	**60,755**	**61,601**	**82,835**	**21,234**	**34.5%**
60025	Postage	492	462	500	500	500	-	0.0%
60700	Supplies & Materials	23,828	33,091	37,000	37,000	37,000	-	0.0%
	Total Supplies & Materials	**24,320**	**33,553**	**37,500**	**37,500**	**37,500**	**-**	**0.0%**
63005	Training	6,251	5,019	8,000	3,000	8,100	5,100	170.0%
63010	Meetings & Conferences	360	1,146	1,000	700	798	98	14.0%
63015	Dues & Subscriptions	5,409	7,504	27,210	27,210	27,170	(40)	-0.1%
64100	Contractual Services	3,245	3,375	23,742	8,500	76,396	67,896	798.8%
69210	Police Community Assist	589	1,639	2,000	2,000	2,000	-	0.0%
69230	Cannabis Use Tax Exp	-	113,792	159,646	135,000	153,224	18,224	13.5%
69235	DUI Tech Expenditures	791	6,263	12,500	10,000	12,500	2,500	25.0%
69255	Org Retail Crime Grant Exp	-	-	-	333,216	-	(333,216)	-100.0%
	Total Charges & Services	**16,645**	**138,738**	**234,098**	**519,626**	**280,188**	**(239,438)**	**-46.1%**
90630	Health Insurance	45,613	46,141	63,316	63,316	61,840	(1,476)	-2.3%
91620	Liability Insurance	11,491	13,107	18,456	18,456	20,836	2,380	12.9%
93641	Tech Replacement	8,657	10,237	12,375	12,375	10,152	(2,223)	-18.0%
94640	Capital Equip Repl	20,560	19,190	16,234	16,234	12,229	(4,005)	-24.7%
96600	Fleet Services	27,649	17,810	19,020	19,020	32,451	13,431	70.6%
97300	Debt Service (POB)	-	47,192	72,896	72,896	72,705	(191)	-0.3%
	Total Interfund Transfers	**113,970**	**153,677**	**202,297**	**202,297**	**210,213**	**7,916**	**3.9%**
	Total Police w/out UAAL Pension Contrib	**$ 6,529,313**	**$ 30,176,064**	**$ 1,053,785**	**$ 1,429,153**	**$ 1,138,713**	**$ (290,440)**	**-20.3%**
	Total Police with UAAL Pension Contrib	**$ 6,529,313**	**$ 30,176,064**	**$ 1,053,785**	**$ 1,429,153**	**$ 1,138,713**	**$ (290,440)**	**-20.3%**

City of Wheaton
General Fund - Police - Administrative
Expenditures
Calendar Year 2024 Budget

Fund	**100**	**General Fund**			
Org	**16010020**	**Police Administrative**			
	Account	**Description**	**Amount**	**Description**	**Budget**
	50010	Wages-Full Time			$ 306,935
				Chief of Police	
				Police Training Officer	
	50028	Wages-Full Time (Supp)			173,069
				Senior Administrative Coordinator	
				Social Worker	
	50030	Wages-Part Time		PT Social Worker	30,757
	50100	Overtime			4,000
	50200	Holiday Pay			4,405
	50250	Special Response Pay			2,000
	50300	Court Time Pay			1,321
	50400	Prep Time Pay			4,790
	51060	Sick Leave Buy-Back			700
	51020	Uniform Allowance			1,425
			750	Command	
			675	Sworn Personnel	
	51100	Employer-FICA			20,292
	51105	Employer-IMRF Pension			10,245
	51115	Employer-Police Pension			50,873
	60025	Postage			500
	60700	Supplies & Materials			37,000
			30,000	Duty & Practice Ammunition	
			5,000	Supplies and Materials	
			1,000	Targets	
			1,000	Cleaning Supplies	
	63005	Training			8,100
			5,000	Basic Police Recruit Training	
			3,000	Annual Leadership Development	
			100	Social Worker Bar Assoc. Training	
	63010	Meetings & Conferences			798
			329	Illinois Chiefs Annual Conference	
			369	IL LEAP Conference	
			100	DuPage Chiefs / IL LEAP Annual Luncheon	

City of Wheaton
General Fund - Police - Administrative
Expenditures
Calendar Year 2024 Budget

Fund	**100**	**General Fund**			
Org	**16010020**	**Police Administrative**			
	Account	**Description**	**Amount**	**Description**	**Budget**
	63015	Dues & Subscriptions			27,170
			265	IL Association Chiefs of Police	
			190	International Association Chiefs of Police	
			275	DuPage Chiefs Association	
			150	IL LEAP	
			275	Police Chief/Law & Order/FBI Bulletin	
			240	IL Law Enforcement Alarm System	
			125	DuPage County Senior Police Mgmt. Association	
			6,500	MERIT Membership	
			19,000	Lexipol	
			150	Association of Police Social Services	
	64100	Contractual Services			76,396
			630	Uniform Cleaning	
			2,066	Printer/Copier Lease	
			1,000	Miscellaneous Services	
			3,200	Professional Standards Tracker	
			17,000	Officer Wellness	
			52,500	ALPR Cameras (20) Lease	
	69210	Police Community Assist			2,000
	69230	Cannabis Use Tax Expenditures			153,224
			110,000	Body Cameras Lease	
			43,224	Axon Fleet Squad Cameras (19) Lease	
	69235	DUI Tech Expenditures			12,500
			12,500	Misc. DUI Supplies	
	90630	Health Insurance			61,840
	91620	Liability Insurance			20,836
	93641	Tech Replacement			10,152
	94640	Capital Equip Replacement			12,229
	96600	Fleet Services			32,451
	97300	Debt Service (POB)			72,705
			72,705	2021 G.O. Bonds (Pension Obligation Bonds)	
	Total Police Administrative				**$ 1,138,713**

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City of Wheaton
General Fund - Police - Investigative Services
Expenditures
Calendar Year 2024 Budget

Fund 100 General Fund
Org 16052020 Investigative Services

		2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget	24 Budget vs 23 Proj. $	24 Budget vs 23 Proj. %
50010	Wages-Full Time	$ 1,434,186	$ 1,494,453	$ 1,625,541	$1,622,387	$ 1,685,566	$ 63,179	3.9%
50028	Wages-Full Time (Supp)	66,968	59,058	71,616	61,662	88,071	26,409	42.8%
50100	Overtime	56,101	43,681	40,000	40,000	45,000	5,000	12.5%
50200	Holiday Pay	38,544	40,618	47,732	47,732	49,982	2,250	4.7%
50250	Special Response Pay	15,263	26,242	45,000	16,000	45,000	29,000	181.3%
50300	Court Time Pay	12,205	11,850	14,400	14,400	14,400	-	0.0%
50400	Prep Time Pay	66,268	64,488	73,048	70,200	75,743	5,543	7.9%
50505	Firearms Incentive	540	504	780	780	-	(780)	-100.0%
51060	Sick Leave Buy-Back	7,641	5,158	6,715	6,715	5,874	(841)	-12.5%
	Total Personal Services	**1,697,716**	**1,746,052**	**1,924,832**	**1,879,876**	**2,009,636**	**129,760**	**6.9%**
51020	Uniform Allowance	8,788	10,481	13,047	13,047	13,047	-	0.0%
51100	Employer-FICA	28,139	26,996	32,350	31,081	34,602	3,521	11.3%
51105	Employer-IMRF Pension	7,067	4,858	3,853	3,317	5,214	1,897	57.2%
51115	Employer-Police Pension	742,780	482,261	202,387	202,387	355,937	153,550	75.9%
	Total Employee Benefits	**786,774**	**524,596**	**251,637**	**249,832**	**408,800**	**158,968**	**63.6%**
60700	Supplies & Materials	5,902	4,220	5,250	5,250	5,250	-	0.0%
	Total Supplies & Materials	**5,902**	**4,220**	**5,250**	**5,250**	**5,250**	**-**	**0.0%**
63005	Training	13,128	12,707	19,000	19,000	19,000	-	0.0%
63010	Meetings & Conferences	4,215	3,846	4,550	4,550	5,154	604	13.3%
63015	Dues & Subscriptions	521	550	1,030	1,030	1,220	190	18.4%
64100	Contractual Services	13,506	11,661	11,221	11,221	24,314	13,093	116.7%
67700	Communications	1,973	2,489	2,448	2,448	2,447	(1)	0.0%
69215	Investigations	16,117	25,363	27,234	27,234	30,197	2,963	10.9%
	Total Charges & Services	**49,460**	**56,616**	**65,483**	**65,483**	**82,332**	**16,849**	**25.7%**
90630	Health Insurance	212,859	215,323	221,607	221,607	231,898	10,291	4.6%
91620	Liability Insurance	53,621	61,169	64,595	64,595	69,453	4,858	7.5%
93641	Tech Replacement	8,894	9,807	10,371	10,371	8,213	(2,158)	-20.8%
94640	Capital Equip Repl	8,989	2,605	-	-	13,632	13,632	0.0%
96600	Fleet Services	26,413	28,797	25,763	25,763	49,399	23,636	91.7%
97300	Debt Service (POB)	-	306,197	472,981	472,981	508,687	35,706	7.5%
	Total Interfund Transfers	**310,776**	**623,898**	**795,317**	**795,317**	**881,282**	**85,965**	**10.8%**
	Total Investigative Services	**$ 2,850,628**	**$ 2,955,382**	**$ 3,042,519**	**$ 2,995,758**	**$ 3,387,300**	**$ 391,542**	**13.1%**

City of Wheaton
General Fund - Police - Investigative Services
Expenditures
Calendar Year 2024 Budget

Fund	100	General Fund			
Org	16052020	Investigative Services			
	Account	Description	Amount	Description	Budget
	50010	Wages-Full Time			$ 1,685,566
				Deputy Chief	
				Lieutenant	
				Sergeant	
				Detective (9)	
				School Liaison Officer (2)	
	50028	Wages-Full Time (Supp)		Public Safety Analyst	88,071
	50100	Overtime			45,000
	50200	Holiday Pay			49,982
	50250	Special Response Pay			45,000
	50300	Court Time Pay			14,400
	50400	Prep Time Pay			75,743
	51060	Sick Leave Buy-Back			5,874
	51020	Uniform Allowance			13,047
			11,037	Sworn Personnel	
			1,260	Lieutenants/Sergeants	
			750	Deputy Chief	
	51100	Employer-FICA			34,602
	51105	Employer-IMRF Pension			5,214
	51115	Employer-Police Pension			355,937
	60700	Supplies & Materials			5,250
			5,000	Supplies and Materials	
			250	Prisoner Meals	
	63005	Training			19,000
	63010	Meetings & Conferences			5,154
			2,250	Illinois Homicide Investigators Conference	
			1,000	Illinois School Resource Officer Association	
			900	DJOA Conference	
			50	DuPage Chiefs/IL LEAP Annual Luncheon	
			329	IL Chiefs Annual Conference	
			625	Women in Criminal Justice Conference	
	63015	Dues & Subscriptions			1,220
			240	DuPage Juvenile Officer Association	
			250	DuPage County Senior Police Mgmt. Assoc.	
			275	DuPage County Police Chiefs Association	
			265	IL Association Chiefs of Police	
			190	International Association Chiefs of Police	

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City of Wheaton
General Fund - Police - Investigative Services
Expenditures
Calendar Year 2024 Budget

Fund	**100**	**General Fund**			
Org	**16052020**	**Investigative Services**			
	Account	**Description**	**Amount**	**Description**	**Budget**
	64100	Contractual Services			24,314
			2,419	Printer/Copier Lease	
			1,000	Computer Repairs	
			4,000	DuPage County Children's Center Annual Contribution	
			4,095	Uniform Cleaning	
			12,800	Flock Safety City Cameras	
	67700	Communications			2,447
			864	Verizon Mobile	
			1,583	Internet	
	69215	Investigations			30,197
			4,500	Routine Investigations	
			6,450	Cellbrite	
			600	Covert GPS Tracking	
			600	eLineup	
			925	Critical Reach Database	
			6,702	LEADS Online Database	
			3,600	Transunion (TLO) subscription	
			1,920	IL Public Safety Agency Network (IPSAN)	
			2,400	ZetX's Trax Software	
			2,250	Vigilant Software	
			250	MOCIC	
	90630	Health Insurance			231,898
	91620	Liability Insurance			69,453
	93641	Tech Replacement			8,213
	94640	Capital Equip Replacement			13,632
	96600	Fleet Services			49,399
	97300	Debt Service (POB)			508,687
			508,687	2021 G.O. Bonds (Pension Obligation Bonds)	
	Total Investigative Services				**$ 3,387,300**

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City of Wheaton
General Fund - Police -Traffic Patrol Services
Expenditures
Calendar Year 2024 Budget

Fund	100	General Fund
Org	16053020	Traffic Patrol Services

		2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget	24 Budget vs 23 Proj. $	24 Budget vs 23 Proj. %
50010	Wages-Full Time	$ 5,296,653	$ 5,658,564	$ 5,695,242	$ 5,972,513	$ 6,055,439	$ 82,926	1.4%
50028	Wages-Full Time (Supp)	66,968	68,332	69,794	70,262	71,879	1,617	2.3%
50030	Wages-Part Time	65,171	75,335	78,159	94,253	82,283	(11,970)	-12.7%
50100	Overtime	223,983	196,000	180,000	215,400	220,000	4,600	2.1%
50200	Holiday Pay	195,485	208,839	213,369	213,369	226,531	13,162	6.2%
50250	Special Response Pay	25,753	55,759	75,000	63,200	75,000	11,800	18.7%
50300	Court Time Pay	72,509	78,609	105,030	90,000	100,000	10,000	11.1%
50400	Prep Time Pay	271,849	289,716	292,988	299,400	310,137	10,737	3.6%
50505	Firearms Incentive	2,844	2,760	3,120	3,120	-	(3,120)	-100.0%
51060	Sick Leave Buy-Back	9,751	7,892	10,396	10,396	7,809	(2,587)	-24.9%
	Total Personal Services	**6,230,966**	**6,641,806**	**6,723,098**	**7,031,913**	**7,149,078**	**117,165**	**1.7%**
51020	Uniform Allowance	65,047	53,876	50,790	65,000	60,790	(4,210)	-6.5%
51100	Employer-FICA	94,753	100,930	106,658	112,163	113,216	1,053	0.9%
51105	Employer-IMRF Pension	6,989	5,616	3,755	3,780	4,255	475	12.6%
51115	Employer-Police Pension	2,971,505	1,929,291	809,651	809,651	1,347,440	537,789	66.4%
51117	ER-Police Pension Stabilization	-	-	-	-	250,000	250,000	100.0%
	Total Employee Benefits	**3,138,294**	**2,089,713**	**970,854**	**990,594**	**1,775,701**	**785,107**	**79.3%**
60700	Supplies & Materials	27,709	60,355	34,550	40,000	42,250	2,250	5.6%
	Total Supplies & Materials	**27,709**	**60,355**	**34,550**	**40,000**	**42,250**	**2,250**	**5.6%**
63005	Training	54,186	60,386	65,617	72,900	67,950	(4,950)	-6.8%
63010	Meetings & Conferences	4,434	8,927	9,080	14,700	15,378	678	4.6%
63015	Dues & Subscriptions	8,570	8,460	9,245	9,830	10,460	630	6.4%
64100	Contractual Services	22,517	15,962	25,415	12,000	26,135	14,135	117.8%
66600	Maintenance-Equipment	2,696	3,270	6,100	3,277	8,500	5,223	159.4%
67700	Communications	12,046	12,101	12,101	12,101	12,532	431	3.6%
68001	Software Licenses/Maint	10,910	11,277	16,700	16,700	20,367	3,667	22.0%
	Total Charges & Services	**115,359**	**120,383**	**144,258**	**141,508**	**161,322**	**19,814**	**14.0%**
90630	Health Insurance	805,822	845,910	869,174	869,174	833,443	(35,731)	-4.1%
91620	Liability Insurance	207,782	246,861	260,273	260,273	256,793	(3,480)	-1.3%
93641	Tech Replacement	59,528	62,015	37,869	37,869	56,160	18,291	48.3%
94640	Capital Equip Repl	48,546	19,002	2,007	2,007	62,938	60,931	3035.9%
96600	Fleet Services	340,771	412,901	484,259	484,259	472,236	(12,023)	-2.5%
97300	Debt Service (POB)	-	1,224,946	1,892,167	1,892,167	1,925,690	33,523	1.8%
	Total Interfund Transfers	**1,462,449**	**2,811,635**	**3,545,749**	**3,545,749**	**3,607,260**	**61,511**	**1.7%**
	Total Traffic Patrol Services	**$ 10,974,777**	**$ 11,723,892**	**$ 11,418,509**	**$ 11,749,764**	**$ 12,735,611**	**$ 985,847**	**8.4%**

City of Wheaton
General Fund - Police -Traffic Patrol Services
Expenditures
Calendar Year 2024 Budget

Fund	100	General Fund				
Org	16053020	Traffic Patrol Services				
	Account	Description	Amount	Description		Budget
	50010	Wages-Full Time			$	6,055,439
				Deputy Chief		
				Lieutenant (2)		
				Sergeant (6)		
				Police Officer (44)		
	50028	Wages-Full Time (Supp)		Administrative Coordinator		71,879
	50030	Wages-Part Time		Community Service Officers (5)		82,283
	50100	Overtime				220,000
	50200	Holiday Pay				226,531
	50250	Special Response Pay				75,000
	50300	Court Time Pay				100,000
	50400	Prep Time Pay				310,137
	51060	Sick Leave Buy-Back				7,809
	51020	Uniform Allowance				60,790
			750	Deputy Chief		
			5,040	Lieutenants/Sergeants		
			54,000	Sworn Personnel		
			1,000	Part Time CSO		
	51100	Employer-FICA				113,216
	51105	Employer-IMRF Pension				4,255
	51115	Employer-Police Pension				1,347,440
	51117	ER-Police Pension Stabilization				250,000
	60700	Supplies & Materials				42,250
			8,800	Miscellaneous Supplies and Materials		
			2,000	Traffic Unit Speed Sign Batteries		
			2,000	MERIT Equipment		
			4,200	Evidence Technician Equipment		
			5,000	AED Supplies		
			500	Miscellaneous Bicycle Equipment		
			6,000	Taser Cartridges and Batteries		
			250	Prisoner Meals		
			12,000	Community Engagement		
			1,500	ET Filters		
	63005	Training				67,950
			2,500	Advanced Evidence Tech & Photography Courses		
			9,000	School of Police Staff and Command		
			2,000	Breath Analysis Operator		
			4,000	Physical Training		
			2,500	Firearms Training		
			1,500	Taser Training		
			3,000	Reconstruction Training		
			3,450	Court Smart Online Training		
			40,000	Miscellaneous and Mandated Training Courses		

City of Wheaton
General Fund - Police -Traffic Patrol Services
Expenditures
Calendar Year 2024 Budget

Fund	**100**	**General Fund**			
Org	**16053020**	**Traffic Patrol Services**			
	Account	**Description**	**Amount**	**Description**	**Budget**
	63010	Meetings & Conferences			15,378
			3,650	IL Tactical Officers Association Training Conference	
			2,000	Illinois Association of Technical Accident Investigators (IATAI) Conference	
			4,200	DRE Conference	
			630	DuPage Juvenile Officers Association Training Conference	
			369	IL LEAP Conference	
			329	Illinois Chiefs Annual Conference	
			100	DuPage Chiefs / IL LEAP Annual Luncheon	
			600	IDIAI	
			2,000	Midwest Impaired Driving Conference	
			1,500	AXON	
	63015	Dues & Subscriptions			10,460
			135	IL Assoc. of Technical Accident Invest.	
			400	DuPage Juvenile Officer Association	
			275	DuPage Chiefs Association	
			240	International Association for Identification	
			450	IL Tactical Officers Association	
			7,980	North East Multi-Regional Training (NEMRT) Membership	
			375	DuPage County Senior Police Mgmt. Association	
			150	IL LEAP	
			265	Il Association of Chiefs of Police	
			190	International Association Chiefs of Police	
	64100	Contractual Services			26,135
			2,315	Printer/Copier Lease	
			10,000	Prisoner Hospital Bills	
			12,600	Uniform Cleaning	
			630	Uniform Cleaning Part Time CSO	
			590	DJI Drone Warranty	
	66600	Maintenance-Equipment			8,500
			5,000	Squad Retro Fit	
			3,500	In-Ground Truck Scale	
	67700	Communications			12,532
			12,532	Verizon Mobile	
	68001	Software Licenses/Maint			20,367
			2,625	Traffic Reconstruction Software	
			14,325	Speed sign Software	
			3,417	COP FTO - 911 Tech Training Software	
	90630	Health Insurance			833,443
	91620	Liability Insurance			256,793
	93641	Tech Replacement			56,160
	94640	Capital Equip Replacement			62,938
	96600	Fleet Services			472,236
	97300	Debt Service (POB)			1,925,690
			1,925,690	2021 G.O. Bonds (Pension Obligation Bonds)	
	Total Traffic Patrol Services				**$ 12,735,611**

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City of Wheaton
General Fund - Police - General Services
Expenditures
Calendar Year 2024 Budget

Fund 100 General Fund
Org 16053120 General Services

		2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget	24 Budget vs 23 Proj. $	24 Budget vs 23 Proj. %
50010	Wages-Full Time	$ 179,976	$ 178,492	$ 195,671	$ 197,371	$ 202,820	$ 5,449	2.8%
50100	Overtime	113	311	3,500	1,300	3,500	2,200	169.2%
50200	Holiday Pay	7,442	5,923	7,827	7,827	8,061	234	3.0%
	Total Personal Services	**187,531**	**184,726**	**206,998**	**206,498**	**214,381**	**7,883**	**3.8%**
51020	Uniform Allowance	1,651	1,918	1,050	1,830	1,050	(780)	-42.6%
51100	Employer-FICA	12,726	12,497	15,835	15,797	16,400	603	3.8%
51105	Employer-IMRF Pension	18,417	14,229	11,136	11,110	12,691	1,581	14.2%
	Total Employee Benefits	**32,794**	**28,644**	**28,021**	**28,737**	**30,141**	**1,404**	**4.9%**
60700	Supplies & Materials	2,583	1,404	3,000	3,000	3,000	-	0.0%
	Total Supplies & Materials	**2,583**	**1,404**	**3,000**	**3,000**	**3,000**	**-**	**0.0%**
63005	Training	1,138	570	1,000	1,000	1,000	-	0.0%
64100	Contractual Services	4,324	3,377	4,500	4,500	4,575	75	1.7%
	Total Charges & Services	**5,462**	**3,947**	**5,500**	**5,500**	**5,575**	**75**	**1.4%**
90630	Health Insurance	45,613	46,141	47,487	47,487	46,380	(1,107)	-2.3%
91620	Liability Insurance	11,491	13,107	13,842	13,842	13,891	49	0.4%
94640	Capital Equip Repl	4,119	1,804	1,839	1,839	7,637	5,798	315.3%
96600	Fleet Services	29,023	31,241	36,460	36,460	52,175	15,715	43.1%
	Total Interfund Transfers	**90,246**	**92,293**	**99,628**	**99,628**	**120,083**	**20,455**	**20.5%**
Total General Services		**$ 318,616**	**$ 311,014**	**$ 343,147**	**$ 343,363**	**$ 373,180**	**$ 29,817**	**8.7%**

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City of Wheaton
General Fund - Police - General Services
Expenditures
Calendar Year 2024 Budget

Fund	**100**	**General Fund**			
Org	**16053120**	**General Services**			
	Account	**Description**	**Amount**	**Description**	**Budget**
	50010	Wages-Full Time			$ 202,820
				Community Service Officers (3)	
	50100	Overtime			3,500
	50200	Holiday Pay			8,061
	51020	Uniform Allowance			1,050
	51100	Employer-FICA			16,400
	51105	Employer-IMRF Pension			12,691
	60700	Supplies & Materials			3,000
	63005	Training			1,000
			1,000	CSO training	
	64100	Contractual Services			4,575
			3,000	DuPage County Animal Control-Service Fee	
			1,575	Uniform Cleaning	
	90630	Health Insurance			46,380
	91620	Liability Insurance			13,891
	94640	Capital Equip Replacement			7,637
	96600	Fleet Services			52,175
	Total General Services				**$ 373,180**

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City of Wheaton
General Fund - Police - Support Services
Expenditures
Calendar Year 2024 Budget

Fund 100 General Fund
Org 16050220 Support Services

		2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget	24 Budget vs 23 Proj. $	24 Budget vs 23 Proj. %
50028	Wages-Full Time (Support)	$ 414,328	$ 429,871	$ 458,133	$ 449,096	$ 493,629	$ 44,533	9.9%
50030	Wages-Part Time	27,221	31,522	35,133	34,485	37,022	2,537	7.4%
50100	Overtime	5,094	3,806	3,000	3,500	3,000	(500)	-14.3%
50200	Holiday Pay	14,223	12,816	15,142	15,142	16,394	1,252	8.3%
51060	Sick Leave Buy-Back	-	495	486	486	1,017	531	109.3%
	Total Personal Services	**460,866**	**478,510**	**511,894**	**502,709**	**551,062**	**48,353**	**9.6%**
51020	Uniform Allowance	1,988	2,754	2,880	3,250	3,880	630	19.4%
51100	Employer-FICA	33,286	35,104	39,159	38,457	42,157	3,700	9.6%
51105	Employer-IMRF Pension	45,732	37,222	25,650	25,190	30,432	5,242	20.8%
	Total Employee Benefits	**81,006**	**75,080**	**67,689**	**66,897**	**76,469**	**9,572**	**14.3%**
60030	Printing	2,388	2,484	4,000	2,000	4,000	2,000	100.0%
60700	Supplies & Materials	13,476	17,954	18,000	18,000	20,000	2,000	11.1%
	Total Supplies & Materials	**15,864**	**20,438**	**22,000**	**20,000**	**24,000**	**4,000**	**20.0%**
63005	Training	1,473	788	1,000	1,245	1,000	(245)	-19.7%
63010	Meetings & Conferences	-	450	750	750	864	114	15.2%
63015	Dues & Subscriptions	85	165	150	150	150	-	0.0%
64100	Contractual Services	913,074	927,501	1,000,284	920,000	1,042,424	122,424	13.3%
66600	Maintenance-Equipment	9,229	5,342	6,229	6,668	6,229	(439)	-6.6%
66601	Maintenance-Radio	-	109	4,000	-	10,000	10,000	100.0%
67700	Communications	22,851	21,625	30,856	30,856	30,823	(33)	-0.1%
69210	Police Community Assist	107	-	1,000	1,000	1,000	-	0.0%
	Total Charges & Services	**946,819**	**955,980**	**1,044,269**	**960,669**	**1,092,490**	**131,821**	**13.7%**
90630	Health Insurance	106,429	107,661	110,170	110,170	107,601	(2,569)	-2.3%
91620	Liability Insurance	29,683	33,861	35,574	35,574	35,700	126	0.4%
93641	Tech Replacement	6,397	7,659	8,595	8,595	7,077	(1,518)	-17.7%
94640	Capital Equip Repl	481	496	511	511	526	15	2.9%
	Total Interfund Transfers	**142,990**	**149,677**	**154,850**	**154,850**	**150,904**	**(3,946)**	**-2.5%**
	Total Support Services	**$ 1,647,545**	**$ 1,679,685**	**$ 1,800,702**	**$ 1,705,125**	**$ 1,894,925**	**$ 189,800**	**11.1%**

City of Wheaton
General Fund - Police - Support Services
Expenditures
Calendar Year 2024 Budget

Fund	100	General Fund			
Org	16050220	Support Services			
	Account	Description	Amount	Description	Budget
	50028	Wages-Full Time (Support)			$ 493,629
				Police Services Supervisor	
				Property Control Officer	
				Police Services Representative (5)	
	50030	Wages-Part Time		Police Services Representative (2)	37,022
	50100	Overtime			3,000
	50200	Holiday Pay			16,394
	51060	Sick Leave Buy-Back			1,017
	51020	Uniform Allowance			3,880
			500	Supervisor	
			380	Property Control Officer	
			3,000	Police Services Representative	
	51100	Employer-FICA			42,157
	51105	Employer-IMRF Pension			30,432
	60030	Printing			4,000
	60700	Supplies & Materials			20,000
			4,000	Copy Machine Paper	
			5,100	Supplies and Materials	
			7,000	Office Supplies	
			400	Batteries	
			3,500	Evidence/Property Control Storage	
	63005	Training			1,000
	63010	Meetings and Conferences			864
			495	IAPEM Annual Conference (PCO)	
			369	IL LEAP Conference (PSS)	
	63015	Dues & Subscriptions			150
			65	Illinois Assoc. for Property & Evidence	
			85	Police Records Supervisor Assoc.	

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City of Wheaton
General Fund - Police - Support Services
Expenditures
Calendar Year 2024 Budget

Fund	100	General Fund			
Org	16050220	Support Services			
	Account	Description	Amount	Description	Budget
	64100	Contractual Services			1,042,424
			907,991	Du-Comm Participation-Operations	
			38,700	Du-Comm Participation-New Facility	
			1,102	Uniform Cleaning	
			3,320	Printer/Copier Lease	
			2,134	Document Shredding Services	
			3,500	DUI Drug Testing	
			3,000	Bio-Hazard Remediation	
			78,797	DUJIS Operational Costs	
			3,880	Itouch Biometrics (Fingerprint Software)	
	66600	Maintenance-Equipment			6,229
			1,500	Weapons/Range	
			1,429	Annual Porter Lee Service Agreement (BEAST)	
			3,300	MDT and Mobile Video Maintenance (Watchguard)	
	66601	Maintenance-Radio			10,000
			10,000	Other Radio Maintenance	
	67700	Communications			30,823
			4,906	VOIP Phones	
			25,917	Mobile Phones	
	69210	Police Community Assist			1,000
	90630	Health Insurance			107,601
	91620	Liability Insurance			35,700
	93641	Tech Replacement			7,077
	94640	Capital Equip Replacement			526
	Total Support Services				**$ 1,894,925**

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City of Wheaton
General Fund - Police Station Maintenance
Expenditures
Calendar Year 2024 Budget

Fund 100 General Fund
Org 15540020 Police Station Maintenance

			2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget	24 Budget vs 23 Proj. $	24 Budget vs 23 Proj. %
	50029	Wages-Full Time (Reg)	$ 926	$ 1,149	$ 1,126	$ 1,321	$ -	$ (1,321)	-100.0%
		Total Personal Services	**926**	**1,149**	**1,126**	**1,321**	**-**	**(1,321)**	**-100.0%**
	51100	Employer-FICA	71	88	86	101	-	(101)	-100.0%
	51105	Employer-IMRF Pension	101	94	61	71	-	(71)	-100.0%
		Total Employee Benefits	**172**	**182**	**147**	**172**	**-**	**(172)**	**-100.0%**
	60400	Repairs	3,777	42,870	14,100	30,000	18,600	(11,400)	-38.0%
	60700	Supplies & Materials	20,244	21,388	15,150	16,250	16,700	450	2.8%
		Total Supplies & Materials	**24,021**	**64,258**	**29,250**	**46,250**	**35,300**	**(10,950)**	**-23.7%**
	64100	Contractual Services	72,320	89,833	62,000	61,750	63,100	1,350	2.2%
	64125	Snow Removal Services	16,020	15,175	20,000	15,000	15,000	-	0.0%
	67705	Utilities-Gas	965	5,820	3,500	2,500	3,000	500	20.0%
		Total Charges & Services	**89,305**	**110,828**	**85,500**	**79,250**	**81,100**	**1,850**	**2.3%**
	90630	Health Insurance	213	215	225	225	-	(225)	-100.0%
	91620	Liability Insurance	38	53	55	55	-	(55)	-100.0%
	94640	Capital Equip Repl	29,048	29,275	29,511	29,511	21,694	(7,817)	-26.5%
	95642	Building Renewal	72,720	77,485	82,470	82,470	87,684	5,214	6.3%
	96600	Fleet Services	6,058	3,803	6,368	6,368	15,022	8,654	135.9%
		Total Interfund Transfers	**108,077**	**110,831**	**118,629**	**118,629**	**124,400**	**5,771**	**4.9%**
		Total Police Station Maintenance	**$ 222,501**	**$ 287,249**	**$ 234,652**	**$ 245,622**	**$ 240,800**	**$ (4,822)**	**-2.0%**

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City of Wheaton
General Fund - Police - Station Maintenance
Expenditures
Calendar Year 2024 Budget

Fund 100 General Fund
Org 15540020 Police Station Maintenance

Account	Description	Amount	Description	Budget
60400	Repairs			$ 18,600
		600	Electrical	
		12,000	HVAC	
		2,000	Overhead Doors	
		4,000	Plumbing	
60700	Supplies & Materials			16,700
		600	Electrical Parts/Supplies	
		2,500	Filters for Gun Range	
		1,000	Filters-Heating/Air	
		600	First Aid Supplies	
		400	Ice Melt Compound	
		11,000	Janitorial Supplies	
		600	Miscellaneous Supplies	
64100	Contractual Services			63,100
		1,200	AED Maintenance	
		400	Backflow Preventer Testing	
		24,000	Cleaning Service	
		1,000	Door & Gates	
		2,200	Elevator Maintenance	
		1,500	Fire Protection/Maintenance	
		5,500	HVAC Maintenance	
		5,000	Landscape Maintenance	
		400	Pest Management	
		16,000	Range Decontamination/Removal	
		2,700	Wheaton Sanitary Service	
		2,000	Security System License	
		1,200	Painting of Offices & Hallways	
64125	Snow Removal Services			15,000
67705	Utilities-Gas			3,000
94640	Capital Equip Replacement			21,694
95642	Building Renewal			87,684
96600	Fleet Services			15,022
Total Police Station Maintenance				**$ 240,800**

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City of Wheaton
General Fund - Police Crossing Guards
Expenditures
Calendar Year 2024 Budget

Fund 100 General Fund
Org 16053200 Crossing Guards

			2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget	24 Budget vs 23 Proj. $	24 Budget vs 23 Proj. %
	50030	Wages-Part Time	$ 131,776	$ 139,051	$ 135,000	$ 132,495	$ 135,000	$ 2,505	1.9%
		Total Personal Services	**131,776**	**139,051**	**135,000**	**132,495**	**135,000**	**2,505**	**1.9%**
	51100	Employer-FICA	10,081	10,637	10,328	10,136	10,328	192	1.9%
		Total Employee Benefits	**10,081**	**10,637**	**10,328**	**10,136**	**10,328**	**192**	**1.9%**
	60700	Supplies & Materials	-	549	1,000	1,000	1,000	-	0.0%
		Total Supplies & Materials	**-**	**549**	**1,000**	**1,000**	**1,000**	**-**	**0.0%**
	91620	Liability Insurance	7,660	8,738	9,227	9,227	9,261	34	0.4%
		Total Interfund Transfers	**7,660**	**8,738**	**9,227**	**9,227**	**9,261**	**34**	**0.4%**
	Total Crossing Guards		**$ 149,517**	**$ 158,975**	**$ 155,555**	**$ 152,858**	**$ 155,589**	**$ 2,731**	**1.8%**

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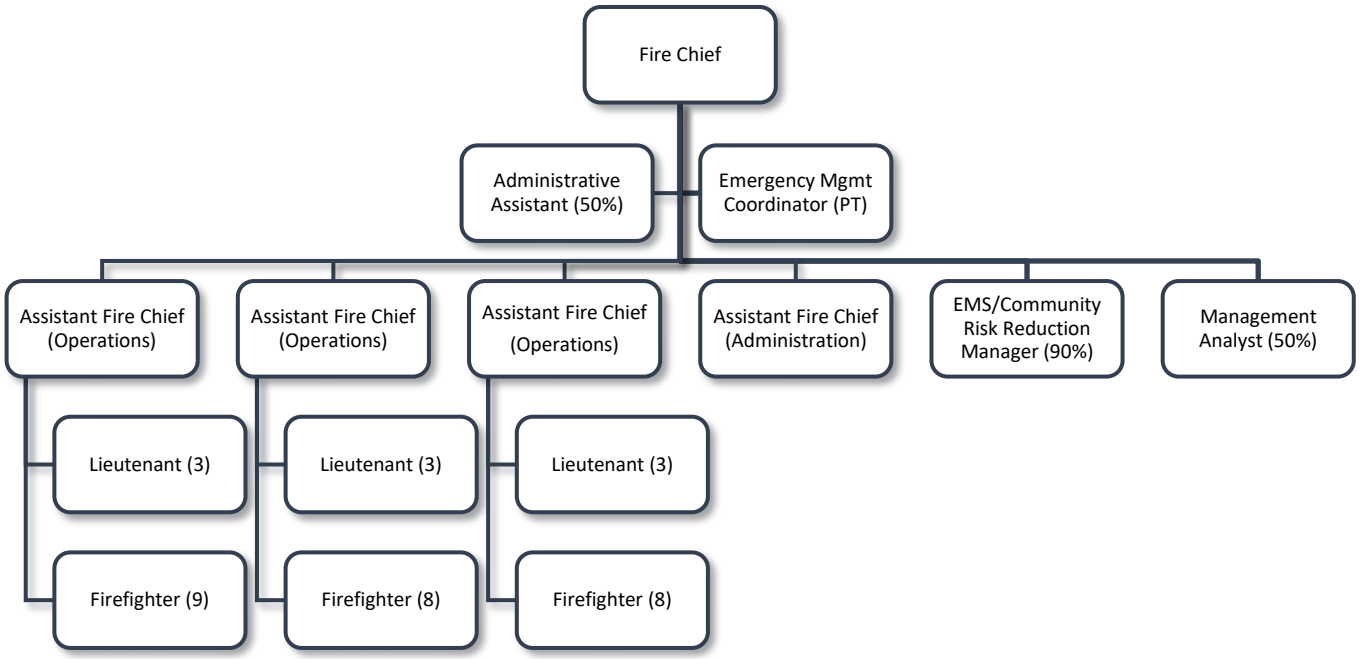
City of Wheaton
General Fund - Police Crossing Guards
Expenditures
Calendar Year 2024 Budget

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

Account	Description	Budget
50030	Wages-Part Time	$ 135,000
51100	Employer-FICA	10,328
60700	Supplies & Materials	1,000
91620	Liability Insurance	9,261
Total Crossing Guards		**$ 155,589**

City of Wheaton
Fire
Calendar Year 2024 Budget

ORGANIZATIONAL CHART



PERSONNEL SUMMARY

	Full Time Equivalent				
	2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget
Full-Time Employees	37.90	38.90	38.90	38.90	40.90
Part-Time Employees	0.90	0.40	0.40	0.40	0.40
Total FTEs	**38.80**	**39.30**	**39.30**	**39.30**	**41.30**

The 2024 Budget includes the addition of two (2) full-time firefighters. 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 39 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 24-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 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.

2023 GOALS

Strategic Priority 1: Financial Stability
Goal: Identify Expenditure Reduction Opportunities

- **Action Item:** Create a firefighter replacement control system by analyzing overtime data and identifying floater assignments to offset overtime.
  Status: Created financial and operational dashboards to analyze firefighter replacement expenses. Also, created a data sandbox to assist in the cost analysis of increasing personnel versus maintaining staffing through overtime.
- **Action Item:** Complete an analysis of the EMS billing as it relates to the City Council policy of 90% cost recovery.
  Status: Completed an analysis of current and projected EMS billing revenue. Recommendations to modify the current fee structure have been developed based on changing Medicare/Medicaid legislation, increased personnel and equipment expenses, and additional EMS program costs.

Strategic Priority 4: Community Safety
Goal: Ensure that City Services Match Community Needs

- **Action Item:** Establish an ongoing succession plan by promoting officer development, providing education, and continuing the mentorship program (i.e., FF to Lt. and Lt. to A/C).
  Status: Completed modifications and enhancements to the current mentorship program and the existing training policy. Appointed a new Assistant Fire Chief to fill a vacated position. Five- and ten-year training delivery models have been created to assure consistency in skills and overall professional development.

Goal: Promote and Preserve Wheaton as a Safe City

- **Action Item:** Complete 3-4 fire safety inspections per month of multi-family occupancies, to ensure safety within these residential properties.
  Status: Continued conducting life safety inspections of all known multi-family and commercial occupancies to inspect all occupancies in a 3-year cycle. 40% completed.

Strategic Priority 3: Responsive and Efficient Services
Goal: Improve Service Delivery through Process Improvements and Data Analysis

- **Action Item:** Refine department preplan activity by expanding the use of Flow/MSP pre-incident planning software and establishing a committee to review preplan inspections and data.
  Status: Continued entering pre-incident planning data into Flow/MSP, prioritizing high-risk occupancies and infrastructure within the city. 25% completed.

2024 GOALS

Strategic Priority 1: Financial Stability
Goal: Identify Expenditure Reduction Opportunities

- **Action Item:** Develop and present a revised EMS billing structure, compliant with the Centers for Medicare and Medicaid (CMS) and the current Ground Emergency Transport (GEMT) program, that recovers current and future EMS expenses.
- **Action Item:** Analyze the existing Emergency Medical Services (EMS) delivery model to determine the most effective and efficient way to provide current and future EMS to the community.

Strategic Priority 4: Community Safety
Goal: Ensure that City Services Match Community Needs

- **Action Item:** Expand the fire department's Community Risk Reduction program by increasing public education opportunities. This includes enhancements to the Citizen Fire Academy and targeted campaigns

at higher-risk occupancies including residential healthcare facilities, educational institutions, and multi-family housing.

Goal: Promote and Preserve Wheaton as a Safe City

- **Action Item:** Collaborate with the Planning and Building Departments to develop a comprehensive register of businesses, multi-family residential properties, and high-risk occupancies. Integrate inspection and permitting data to provide for a more efficient workflow when addressing code violations and hazardous conditions.
- **Action Item:** Implement an improved, life safety inspection program that dictates the frequency of fire department contact based on occupancy type, risk level, and special hazards.

Strategic Priority 3: Responsive and Efficient Services
Goal: Improve Service Delivery through Process Improvements and Data Analysis

- **Action Item:** Continue to develop the fire department pre-incident plans for all multi-family and commercial occupancies within the fire department response area.
- **Action Item:** Transition the fire department records management system to a modern, comprehensive, cloud-based software suite capable of providing greater quality control and reporting capabilities and the ability to accurately analyze response metrics.

PERFORMANCE AND WORKLOAD MEASURES

Performance Measures

Strategic Goal	Measures	2021 Actual	2022 Actual	2023 Target	2023 Projected	2024 Target
Responsive & Efficient Services	**Average Response Time:**					
	*Emergency Medical incidents *(Dispatch to 1st Unit Arrival)*	5 min 19 sec	5 min 19 sec	<5 min	5 min 10 sec	<5 min
	*Fire, Rescue, and Service incidents *(Dispatch to 1st Unit Arrival)*	5 min 17 sec	5 min 28 sec	<5 min	5 min 17 sec	<5 min
	Annual Responses by Station					
	*Station 37 - 1700 N. Main	1,405	1,571	1,452	1,540	1,500
	*Station 38 - 1 Fapp Circle	2,713	2,654	2,466	2,598	2,500
	*Station 39 - 1590 S. President	2,011	2,120	2,082	2,248	2,300
Community Safety	**Insurance Services Office:** * Public Protection Classification *(Lowest: Class 10 - Highest Class 1)*	Class 2	Class 2	Class 2	Class 2	Class 2

Workload Measures

Strategic Goal	Measures	2021 Actual	2022 Actual	2023 Target	2023 Projected	2024 Target
Community Safety	**Annual Count of Incidents:**					
	* Emergency Medical Services	4,264	4,444	4,500	4,558	4,500
	* Fire, Rescue, and Service incidents	1,167	1,240	1,500	1,228	1,500
	* Mutual Aid Given	704	665	650	714	650
	Total:	**6,135**	**6,349**	**6,000**	**6,500**	**6,650**
	Service Demand Breakdown:					
	* % Emergency Medical Services	74%	74%	75%	75%	75%
	* % Fire, Rescue, and Service incidents	26%	26%	25%	25%	25%
	Annual Count of Fire Safety Inspections	540	180	540	350	400

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EXPENDITURES BY CATEGORY

Expenditures	2022 Actual	2023 Budget	2023 Projected	2024 Budget
Personal Services	$ 5,728,710	$ 5,486,759	$ 5,778,110	$ 5,721,609
Employee Benefits	9,009,510	1,082,810	1,053,124	1,509,586
Supplies & Materials	100,658	117,218	134,618	150,428
Charges & Services	2,709,530	2,867,717	2,905,485	2,997,384
Capital Outlays	7,183	8,000	8,000	8,000
Interfund Transfers	2,123,183	2,476,685	2,476,685	2,694,836
Total Expenditures	**$ 19,678,774**	**$ 12,039,189**	**$ 12,356,022**	**$ 13,081,843**

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City of Wheaton
General Fund
Fire Organization Summary
Calendar Year 2024 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.

		2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget	24 Budget vs 23 Proj. $	24 Budget vs 23 Proj. %
50010	Wages-Full Time	$ 4,296,361	$ 4,371,755	$ 4,407,565	$ 4,538,591	$ 4,588,797	$ 50,206	1.1%
50029	Wages-Full Time (Reg)	2,101	1,965	2,252	2,328	-	(2,328)	-100.0%
50030	Wages-Part Time	15,416	23,315	18,151	1,000	18,133	17,133	1713.3%
50100	Overtime	106,135	173,938	128,000	164,600	130,000	(34,600)	-21.0%
50150	Firefighter Replacement	733,727	1,000,650	760,000	900,800	810,000	(90,800)	-10.1%
50200	Holiday Pay	146,980	144,383	157,289	157,289	163,361	6,072	3.9%
51060	Sick Leave Buy-Back	15,503	12,704	13,502	13,502	11,318	(2,184)	-16.2%
	Total Personal Services	**5,316,223**	**5,728,710**	**5,486,759**	**5,778,110**	**5,721,609**	**(56,501)**	**-1.0%**
51020	Uniform Allowance	38,953	66,332	57,380	58,380	71,290	12,910	22.1%
51040	Medical Physicals	6,369	6,646	40,185	6,000	24,355	18,355	305.9%
51200	Employee Relations	265	1,701	2,200	2,200	2,200	-	0.0%
51100	Employer-FICA	77,498	85,660	91,036	94,471	94,826	355	0.4%
51105	Employer-IMRF Pension	9,870	10,286	8,985	9,049	10,252	1,203	13.3%
51120	Employer-Fire Pension	1,908,482	1,366,172	883,024	883,024	1,056,663	173,639	19.7%
51121	Employer-Fire UAAL Pension	1,494,543	7,472,713	-	-	-	-	0.0%
51122	ER-Fire Pension Stabilization	-	-	-	-	250,000	250,000	100.0%
	Total Employee Benefits	**3,535,980**	**9,009,510**	**1,082,810**	**1,053,124**	**1,509,586**	**456,462**	**43.3%**
60025	Postage	93	-	-	-	-	-	0.0%
60030	Printing	273	21	2,000	2,000	2,000	-	0.0%
60400	Repairs	41,710	26,503	41,200	53,900	48,400	(5,500)	-10.2%
60700	Supplies & Materials	58,867	74,134	74,018	78,718	100,028	21,310	27.1%
	Total Supplies & Materials	**100,943**	**100,658**	**117,218**	**134,618**	**150,428**	**15,810**	**11.7%**
63005	Training	9,011	20,514	22,000	20,915	35,400	14,485	69.3%
63010	Meetings & Conferences	25	710	1,825	1,825	1,825	-	0.0%
63015	Dues & Subscriptions	4,552	4,207	4,811	4,311	8,511	4,200	97.4%
64100	Contractual Services	2,329,447	2,617,175	2,769,042	2,811,555	2,880,374	68,819	2.4%
67700	Communications	52,247	51,831	54,589	51,779	54,624	2,845	5.5%
67705	Utilities-Gas	2,014	5,257	4,600	4,100	4,100	-	0.0%
68001	Software Licenses/Maint	9,174	7,239	7,800	4,000	9,500	5,500	137.5%
69020	Disability Ins Premium	3,058	2,597	3,050	7,000	3,050	(3,950)	-56.4%
	Total Charges & Services	**2,409,528**	**2,709,530**	**2,867,717**	**2,905,485**	**2,997,384**	**91,899**	**3.2%**
70040	Communications Equipment	1,630	7,183	8,000	8,000	8,000	-	0.0%
	Total Capital Outlays	**1,630**	**7,183**	**8,000**	**8,000**	**8,000**	**-**	**0.0%**
90630	Health Insurance	576,665	583,339	616,200	616,200	632,310	16,110	2.6%
91620	Liability Insurance	148,684	169,632	181,438	181,438	191,229	9,791	5.4%
93641	Tech Replacement	26,195	28,881	26,376	26,376	22,351	(4,025)	-15.3%
94640	Capital Equip Repl	89,519	63,978	53,009	53,009	118,759	65,750	124.0%
95642	Building Renewal	67,660	71,995	76,531	76,531	81,273	4,742	6.2%
96600	Fleet Services	824,230	803,347	902,149	902,149	1,010,347	108,198	12.0%
97300	Debt Service (POB)	-	402,011	620,982	620,982	638,567	17,585	2.8%
	Total Interfund Transfers	**1,732,953**	**2,123,183**	**2,476,685**	**2,476,685**	**2,694,836**	**218,151**	**8.8%**
Total Fire w/out UAAL Pension Contib		**$ 11,602,714**	**$ 12,206,061**	**$ 12,039,189**	**$ 12,356,022**	**$ 13,081,843**	**$ 725,821**	**5.9%**
Total Fire with UAAL Pension Contib		**$ 13,097,257**	**$ 19,678,774**	**$ 12,039,189**	**$ 12,356,022**	**$ 13,081,843**	**$ 725,821**	**5.9%**

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City of Wheaton
General Fund - Fire - Administrative
Expenditures
Calendar Year 2024 Budget

Fund 100 General Fund
Org 16560031 Fire Administrative

		2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget	24 Budget vs 23 Proj. $	24 Budget vs 23 Proj. %
50010	Wages-Full Time	$ 734,023	$ 806,838	$ 815,792	$ 883,583	$ 846,342	$ (37,241)	-4.2%
50030	Wages-Part Time	12,550	13,381	-	-	-	-	0.0%
50100	Overtime	18,845	28,425	28,000	40,800	30,000	(10,800)	-26.5%
50150	Firefighter Replacement	6,556	9,905	10,000	10,800	10,000	(800)	-7.4%
50200	Holiday Pay	16,645	19,070	17,589	17,589	17,799	210	1.2%
51060	Sick Leave Buy-Back	4,108	3,553	3,001	3,001	3,693	692	23.1%
	Total Personal Services	**792,727**	**881,172**	**874,382**	**955,773**	**907,834**	**(47,939)**	**-5.0%**
51020	Uniform Allowance	1,838	3,060	3,000	4,000	4,400	400	10.0%
51040	Medical Physicals	892	971	6,105	1,000	7,275	6,275	627.5%
51100	Employer-FICA	11,936	14,447	16,690	18,138	17,452	(686)	-3.8%
51105	Employer-IMRF Pension	-	2,236	3,481	3,542	4,093	551	15.6%
51120	Employer-Fire Pension	257,836	184,570	119,297	119,297	142,755	23,458	19.7%
51121	Employer-Fire UAAL Pension	1,494,543	7,472,713	-	-	-	-	0.0%
51200	Employee Relations	265	1,701	2,200	2,200	2,200	-	0.0%
	Total Employee Benefits	**1,767,310**	**7,679,698**	**150,773**	**148,177**	**178,175**	**29,998**	**20.2%**
60025	Postage	93	-	-	-	-	-	0.0%
60030	Printing	273	21	2,000	2,000	2,000	-	0.0%
60400	Repairs	-	-	600	600	600	-	0.0%
60700	Supplies & Materials	3,370	3,134	10,228	10,228	13,228	3,000	29.3%
	Total Supplies & Materials	**3,736**	**3,155**	**12,828**	**12,828**	**15,828**	**3,000**	**23.4%**
63005	Training	357	2,823	2,000	2,000	2,000	-	0.0%
63010	Meetings & Conferences	25	710	1,825	1,825	1,825	-	0.0%
63015	Dues & Subscriptions	4,552	4,207	4,811	4,311	8,511	4,200	97.4%
64100	Contractual Services	1,892	1,965	2,048	1,957	3,259	1,302	66.5%
67700	Communications	37,652	37,333	39,173	36,580	39,206	2,626	7.2%
68001	Software Licenses/Maint	9,174	7,239	7,800	4,000	9,500	5,500	137.5%
	Total Charges & Services	**53,652**	**54,277**	**57,657**	**50,673**	**64,301**	**13,628**	**26.9%**
90630	Health Insurance	76,021	76,901	94,974	94,974	92,759	(2,215)	-2.3%
91620	Liability Insurance	22,598	25,779	29,529	29,529	29,633	104	0.4%
93641	Tech Replacement	26,195	28,881	26,376	26,376	22,351	(4,025)	-15.3%
94640	Capital Equip Repl	7,768	4,938	2,544	2,544	9,537	6,993	274.9%
96600	Fleet Services	46,605	22,482	37,379	37,379	48,108	10,729	28.7%
97300	Debt Service (POB)	-	54,312	83,894	83,894	86,270	2,376	2.8%
	Total Interfund Transfers	**179,187**	**213,293**	**274,696**	**274,696**	**288,658**	**13,962**	**5.1%**
Total Fire w/out UAAL Pension Contib		**$ 1,302,069**	**$ 1,358,882**	**$ 1,370,336**	**$ 1,442,147**	**$ 1,454,796**	**$ 12,649**	**0.9%**
Total Fire with UAAL Pension Contib		**$ 2,796,612**	**$ 8,831,595**	**$ 1,370,336**	**$ 1,442,147**	**$ 1,454,796**	**$ 12,649**	**0.9%**

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City of Wheaton
General Fund - Fire - Administrative
Expenditures
Calendar Year 2024 Budget

Fund	100	General Fund				
Org	16560031	Fire Administrative				
	Account	Description	Amount	Description		Budget
	50010	Wages-Full Time			$	846,342
				Fire Chief		
				Assistant Chief (4)		
				Management Analyst (50%)		
				Administrative Assistant (50%)		
	50100	Overtime				30,000
	50200	Holiday Pay				17,799
	50150	Firefighter Replacement				10,000
	51060	Sick Leave Buy Back				3,693
	51020	Uniform Allowance				4,400
	51040	Medical Physicals				7,275
			4,400	Medical Exams - Annual		
			2,550	Medical Exams - Stress		
			325	Pulmonary Function Test-Annual		
	51200	Employee Relations				2,200
	51100	Employer-FICA				17,452
	51105	Employer-IMRF				4,093
	51120	Employer-Fire Pension				142,755
	60030	Printing				2,000
	60400	Repairs	600	AV Equipment Repairs		600
	60700	Supplies & Materials				13,228
			1,988	Copier Supplies		
			1,140	Computer Supplies		
			6,500	Public Education		
			2,400	Training Supplies and Materials		
			800	AV Aids/I-Net Supplies		
			400	Training Room Equipment		
	63005	Training				2,000

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City of Wheaton
General Fund - Fire - Administrative
Expenditures
Calendar Year 2024 Budget

Fund	100	General Fund			
Org	16560031	Fire Administrative			
	Account	Description	Amount	Description	Budget
	63010	Meetings & Conferences			1,825
			1,500	IL/International Fire Chiefs Conference	
			50	DuPage Fire Chiefs	
			275	Miscellaneous Meetings/Conferences	
	63015	Dues & Subscriptions			8,511
			250	International Association Fire Chiefs	
			320	IL Fire Chiefs Association	
			50	DuPage Fire Chiefs	
			3,700	MABAS Division 12 Annual	
			66	Fire Engineering	
			75	Fire House	
			50	Miscellaneous	
			4,000	Flow MSP Service	
	64100	Contractual Services			3,259
			2,059	Printer/Copier Lease	
			1,200	Uniform Cleaning	
	67700	Communications			39,206
			2,139	Landline Phones	
			24,480	Comcast/Internet	
			7,833	ATT Mobile	
			4,754	Verizon Mobile	
	68001	Software Licenses/Maint			9,500
			9,000	ImageTrend RMS Software	
			500	ESO Emergency Reporting Data Access	
	90630	Health Insurance			92,759
	91620	Liability Insurance			29,633
	93641	Tech Replacement			22,351
	94640	Capital Equip Replacement			9,537
	96600	Fleet Services			48,108
	97300	Debt Service (POB)			86,270
			86,270	2021 G.O. Bonds (Pension Obligation Bonds)	
	Total Fire Administrative				**$ 1,454,796**

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City of Wheaton
General Fund - Firefighting/Investigation
Expenditures
Calendar Year 2024 Budget

Fund 100 General Fund
Org 16562000 Firefighting/Investigation

			2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget	24 Budget vs 23 Proj. $	24 Budget vs 23 Proj. %
	50010	Wages-Full Time	$ 3,470,037	$ 3,469,416	$ 3,492,509	$ 3,555,746	$ 3,639,220	$ 83,474	2.3%
	50100	Overtime	87,290	145,513	100,000	123,800	100,000	(23,800)	-19.2%
	50150	Firefighter Replacement	727,171	990,745	750,000	890,000	800,000	(90,000)	-10.1%
	50200	Holiday Pay	130,335	125,313	139,700	139,700	145,562	5,862	4.2%
	51060	Sick Leave Buy-Back	10,687	8,414	9,735	9,735	6,828	(2,907)	-29.9%
		Total Personal Services	**4,425,520**	**4,739,401**	**4,491,944**	**4,718,981**	**4,691,610**	**(27,371)**	**-0.6%**
	51020	Uniform Allowance	37,115	63,272	54,380	54,380	66,890	12,510	23.0%
	51040	Medical Physicals	5,477	5,675	34,080	5,000	17,080	12,080	241.6%
	51100	Employer-FICA	58,527	63,381	65,133	68,425	68,029	(396)	-0.6%
	51120	Employer-Fire Pension	1,650,646	1,181,602	763,727	763,727	913,908	150,181	19.7%
	51122	ER-Fire Pension Stabilization	-	-	-	-	250,000	250,000	100.0%
		Total Employee Benefits	**1,751,765**	**1,313,930**	**917,320**	**891,532**	**1,315,907**	**424,375**	**47.6%**
	60400	Repairs	3,022	1,955	5,600	3,500	5,600	2,100	60.0%
	60700	Supplies & Materials	15,143	19,376	17,865	16,440	24,800	8,360	50.9%
		Total Supplies & Materials	**18,165**	**21,331**	**23,465**	**19,940**	**30,400**	**10,460**	**52.5%**
	63005	Training	4,880	8,167	10,000	8,000	20,600	12,600	157.5%
	64100	Contractual Services	4,764	6,461	6,100	6,100	8,700	2,600	42.6%
	69020	Disability Ins Premium	3,058	2,597	3,050	7,000	3,050	(3,950)	-56.4%
		Total Charges & Services	**12,702**	**17,225**	**19,150**	**21,100**	**32,350**	**11,250**	**53.3%**
	90630	Health Insurance	486,534	492,166	506,530	506,530	525,637	19,107	3.8%
	91620	Liability Insurance	122,563	139,815	147,646	147,646	157,429	9,783	6.6%
	94640	Capital Equip Repl.	33,505	9,708	-	-	57,638	57,638	100.0%
	96600	Fleet Services	587,883	593,303	627,071	627,071	726,768	99,697	15.9%
	97300	Debt Service (POB)	-	347,699	537,088	537,088	552,297	15,209	2.8%
		Total Interfund Transfers	**1,230,485**	**1,582,691**	**1,818,335**	**1,818,335**	**2,019,769**	**201,434**	**11.1%**
		Total Firefighting/Investigation	**$ 7,438,637**	**$ 7,674,578**	**$ 7,270,214**	**$ 7,469,888**	**$ 8,090,036**	**$ 620,148**	**8.3%**

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City of Wheaton
General Fund - Firefighting/Investigation
Expenditures
Calendar Year 2024 Budget

Fund	100	General Fund			
Org	16562000	Firefighting/Investigation			
	Account	Description	Amount	Description	Budget
	50010	Wages-Full Time			$ 3,639,220
				Fire Lieutenant (9) / Firefighter (25)	
	50100	Overtime			100,000
	50150	Firefighter Replacement			800,000
	50200	Holiday Pay			145,562
	51060	Sick Leave Buy-Back			6,828
	51020	Uniform Allowance			66,890
			16,000	Uniform Allowance	
			1,200	Truck Belts	
			19,000	Fire Coats	
			17,300	Bunker Pants	
			6,000	Bunker Boots	
			1,800	Helmets	
			1,680	Gloves	
			850	Hand lights	
			640	Uniform Cleaning Allowance	
			1,000	Batteries	
			420	Protective Hoods	
			1,000	Miscellaneous	
	51040	Medical Physicals			17,080
			15,000	Annual Medical Exams	
			2,080	Infection Control Shots/Pulmonary Function Test	
	51100	Employer-FICA			68,029
	51120	Employer-Fire Pension			913,908
	51122	ER-Fire Pension Stabilization			250,000
	60400	Repairs			5,600
			1,600	Air Mask Maintenance	
			1,800	Hose, Nozzle, Equipment	
			1,000	Small Motor Maintenance	
			1,200	Firefighting Equipment Repairs	
	60700	Supplies & Materials			24,800
			3,000	Hardware Supplies/Investigation	
			6,800	Air Cylinder Replacement	
			1,640	Air Mask Face Piece (4 @ $410)	
			3,360	Foam (12 - 5 gal. @ $280)	
			5,000	Miscellaneous Firefighting Tools and Equipment	
			3,000	Foam Disposal	
			2,000	Fire Hose	

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City of Wheaton
General Fund - Firefighting/Investigation
Expenditures
Calendar Year 2024 Budget

Fund	100	General Fund			
Org	16562000	Firefighting/Investigation			
	Account	Description	Amount	Description	Budget
	63005	Training			20,600
			1,500	Fire Officer Certification Courses	
			1,500	Investigation Training	
			5,000	Live Fire Training	
			1,000	State Fire Inspector Training	
			2,000	Supervisory Training	
			2,600	Fire Apparatus Engineer Training (3 personnel)	
			2,000	Advanced Technician FF Course for 3 Candidate FFs	
			5,000	Special Rescue Training (HM, TRT, SW) for 5 personnel	
	64100	Contractual Services			8,700
			1,700	Breathing Air Maintenance	
			300	Air Cylinder Hydrotest	
			2,700	Hydraulic Tool Maintenance	
			600	Extinguisher Recharge	
			300	Investigative Photo Processing	
			1,300	Ground Ladder Testing	
			1,800	SCBA Maint. Training (3 @ $600ea.)	
	69020	Disability Insurance Premium			3,050
	90630	Health Insurance			525,637
	91620	Liability Insurance			157,429
	94640	Capital Equip Replacement			57,638
	96600	Fleet Services			726,768
			539,208	Capital Charge	
			187,560	Operating Charge	
	97300	Debt Service (POB)			552,297
			552,297	2021 G.O. Bonds (Pension Obligation Bonds)	
	Total Firefighting/Investigation				**$ 8,090,036**

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City of Wheaton
General Fund - Fire - Communications
Expenditures
Calendar Year 2024 Budget

Fund	100	General Fund							
Org	16563000	Fire Communications							
			2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget	24 Budget vs 23 Proj. $	24 Budget vs 23 Proj. %
	60400	Repairs	$ 2,212	$ 819	$ 4,400	$ 4,400	$ 4,400	$ -	0.0%
	60700	Supplies & Materials	-	2,779	3,000	3,000	3,000	-	0.0%
		Total Supplies & Materials	**2,212**	**3,598**	**7,400**	**7,400**	**7,400**	**-**	**0.0%**
	64100	Contractual Services	265,508	265,655	277,000	277,100	291,100	14,000	5.1%
		Total Charges & Services	**265,508**	**265,655**	**277,000**	**277,100**	**291,100**	**14,000**	**5.1%**
	70040	Communications Equipment	1,630	7,183	8,000	8,000	8,000	-	0.0%
		Total Capital Outlays	**1,630**	**7,183**	**8,000**	**8,000**	**8,000**	**-**	**0.0%**
Total Fire Communications			**$ 269,350**	**$ 276,436**	**$ 292,400**	**$ 292,500**	**$ 306,500**	**14,000**	**4.8%**

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City of Wheaton
General Fund - Fire - Communications
Expenditures
Calendar Year 2024 Budget

Fund 100 General Fund
Org 16563000 Fire Communications

Account	Description	Amount	Description	Budget
60400	Repairs			$ 4,400
60700	Supplies & Materials			3,000
64100	Contractual Services			291,100
		277,900	Du-Comm Participation-Operations	
		12,100	Du-Comm Participation-New Facility	
		1,100	Active 911/I-nert Viewer	
70040	Communications Equipment			8,000
		1,500	Mobile	
		4,000	Radio Pagers	
		2,500	Intercom Headsets	
Total Fire Communications				**$ 306,500**

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City of Wheaton
General Fund - Fire - Homeland Security
Expenditures
Calendar Year 2024 Budget

Fund	100	General Fund								
Org	16564000	Homeland Security								
			2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget	24 Budget vs 23 Proj. $	24 Budget vs 23 Proj. %
	50030	Wages-Part Time	$ 2,866	$ 9,934	$ 18,151	$ 1,000	$ 18,133	$ 17,133	1713.3%
		Total Personal Services	**2,866**	**9,934**	**18,151**	**1,000**	**18,133**	**17,133**	**1713.3%**
	51100	Employer-FICA	175	760	1,389	77	1,387	1,310	1701.3%
		Total Employee Benefits	**175**	**760**	**1,389**	**77**	**1,387**	**1,310**	**1701.3%**
	60700	Supplies & Materials	2,406	6,613	7,750	7,750	15,250	7,500	96.8%
		Total Supplies & Materials	**2,406**	**6,613**	**7,750**	**7,750**	**15,250**	**7,500**	**96.8%**
	63005	Training	1,050	613	1,000	1,000	3,800	2,800	280.0%
	64100	Contractual Services	405	413	412	450	1,000	550	122.2%
	67700	Communications	13,769	13,634	14,552	14,335	14,554	219	1.5%
		Total Charges & Services	**15,224**	**14,660**	**15,964**	**15,785**	**19,354**	**3,569**	**22.6%**
	94640	Capital Equip Repl	5,292	5,450	5,613	5,613	5,783	170	3.0%
		Total Interfund Transfers	**5,292**	**5,450**	**5,613**	**5,613**	**5,783**	**170**	**3.0%**
	Total Homeland Security		**$ 25,963**	**$ 37,417**	**$ 48,867**	**$ 30,225**	**$ 59,907**	**$ 29,682**	**98.2%**

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City of Wheaton
General Fund - Fire - Homeland Security
Expenditures
Calendar Year 2024 Budget

Fund	**100**	**General Fund**				
Org	**16564000**	**Homeland Security**				
	Account	**Description**	**Amount**	**Description**		**Budget**
	50030	Wages-Part Time			$	18,133
				Part-Time Emergency Management Coordinator		
	51100	Employer-FICA				1,387
	60700	Supplies & Materials				15,250
			250	Homeland Security Supplies and Materials		
			4,000	Haz-Mat Materials - Misc. Supplies		
			1,500	Spill Control Materials		
			4,000	Tech Rescue/ Haz-Mat Protective Equipment		
			4,500	Technical Rescue Equipment		
			1,000	Security enhancements for FD38		
	63005	Training				3,800
			3,800	Hazardous Material/NIMS Emergency Management Training		
	64100	Contractual Services				1,000
			1,000	Warning System Monitoring Service		
	67700	Communications				14,554
			2,835	Landline Phones		
			580	ATT Mobile Phones		
			10,942	Verizon Mobile Data		
			197	Mass Notification Software Service		
	94640	Capital Equipment Replacement				5,783
	Total Homeland Security				**$**	**59,907**

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City of Wheaton
General Fund - Fire - Medical/Rescue
Expenditures
Calendar Year 2024 Budget

Fund 100 General Fund
Org 16565000 Medical/Rescue

		2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget	24 Budget vs 23 Proj. $	24 Budget vs 23 Proj. %
50010	Wages-Full Time	$ 92,301	$ 95,501	$ 99,264	$ 99,262	$ 103,235	3,973	4.0%
51060	Sick Leave Buy-Back	708	737	766	766	797	31	4.0%
	Total Personal Services	**93,009**	**96,238**	**100,030**	**100,028**	**104,032**	**4,004**	**4.0%**
51100	Employer-FICA	6,699	6,922	7,652	7,652	7,958	306	4.0%
51105	Employer-IMRF Pension	9,641	7,881	5,382	5,382	6,159	777	14.4%
	Total Employee Benefits	**16,340**	**14,803**	**13,034**	**13,034**	**14,117**	**1,083**	**8.3%**
60400	Repairs	7,652	877	5,500	5,200	7,500	2,300	44.2%
60700	Supplies & Materials	12,518	14,761	11,000	16,000	13,000	(3,000)	-18.8%
	Total Supplies & Materials	**20,170**	**15,638**	**16,500**	**21,200**	**20,500**	**(700)**	**-3.3%**
63005	Training	2,724	8,911	9,000	9,915	9,000	(915)	-9.2%
64100	Contractual Services	2,024,223	2,295,330	2,459,687	2,483,448	2,549,415	65,967	2.7%
67700	Communications	826	864	864	864	864	-	0.0%
	Total Charges & Services	**2,027,773**	**2,305,105**	**2,469,551**	**2,494,227**	**2,559,279**	**65,052**	**2.6%**
90630	Health Insurance	13,684	13,842	14,246	14,246	13,914	(332)	-2.3%
91620	Liability Insurance	3,447	3,932	4,153	4,153	4,167	14	0.3%
96600	Fleet Services	186,734	183,440	234,066	234,066	232,208	(1,858)	-0.8%
	Total Interfund Transfers	**203,865**	**201,214**	**252,465**	**252,465**	**250,289**	**(2,176)**	**-0.9%**
Total Medical/Rescue		**$ 2,361,157**	**$ 2,632,998**	**$ 2,851,580**	**$ 2,880,954**	**$ 2,948,217**	**$ 67,263**	**2.3%**

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City of Wheaton
General Fund - Fire - Medical/Rescue
Expenditures
Calendar Year 2024 Budget

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

Account	Description	Amount	Description	Budget
50010	Wages-Full Time			$ 103,235
			EMS/Community Risk Reduction Manager (90%)	
51060	Sick Leave Buy-Back			797
51100	Employer-FICA			7,958
51105	Employer-IMRF Pension			6,159
60400	Repairs			7,500
		1,200	Equipment Maintenance	
		300	CPR Mannequin Repairs	
		6,000	Stretcher Repairs	
60700	Supplies & Materials			13,000
		7,000	Medical Rescue Supplies	
		3,000	Medical Equipment Batteries	
		500	EMS Public Education Supplies	
		500	Training Materials	
		1,500	TB/BPP Supplies	
		500	CPR Class Supplies	
63005	Training			9,000
64100	Contractual Services			2,549,415
		2,428,240	Paramedic Staffing	
		110,000	EMS Billing Services	
		7,300	Cardiac Monitor/Defibrillator/AED	
		375	Hydro Test Oxygen Cylinder	
		3,500	Oxygen Cascade Refill	
67700	Communications			864
90630	Health Insurance			13,914
91620	Liability Insurance			4,167
96600	Fleet Services			232,208
		170,934	Capital Charge	
		61,274	Operating Charge	
Total Medical/Rescue				**$ 2,948,217**

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City of Wheaton
General Fund - Fire - Station #38 Maintenance
Expenditures
Calendar Year 2024 Budget

Fund 100 General Fund
Org 15540031 Fire Station #38 Maintenance

			2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget	24 Budget vs 23 Proj. $	24 Budget vs 23 Proj. %
	50029	Wages-Full Time (Reg)	$ 1,137	$ 1,021	$ 1,126	$ 1,171	$ -	$ (1,171)	-100.0%
		Total Personal Services	**1,137**	**1,021**	**1,126**	**1,171**	**-**	**(1,171)**	**-100.0%**
	51100	Employer-FICA	87	78	86	90	-	(90)	-100.0%
	51105	Employer-IMRF Pension	124	88	61	63	-	(63)	-100.0%
		Total Employee Benefits	**211**	**166**	**147**	**153**	**-**	**(153)**	**-100.0%**
	60400	Repairs	10,578	10,497	12,500	12,000	15,000	3,000	25.0%
	60700	Supplies & Materials	9,158	14,728	11,400	9,500	17,700	8,200	86.3%
		Total Supplies & Materials	**19,736**	**25,225**	**23,900**	**21,500**	**32,700**	**11,200**	**52.1%**
	64100	Contractual Services	10,823	24,260	11,270	27,500	12,350	(15,150)	-55.1%
	67705	Utilities-Gas	1,212	2,381	3,500	2,500	2,500	-	0.0%
		Total Charges & Services	**12,035**	**26,641**	**14,770**	**30,000**	**14,850**	**(15,150)**	**-50.5%**
	90630	Health Insurance	213	215	225	225	-	(225)	-100.0%
	91620	Liability Insurance	38	53	55	55	-	(55)	-100.0%
	94640	Capital Equip Repl	27,727	28,233	28,763	28,763	29,278	515	1.8%
	95642	Building Renewal	35,576	38,000	40,538	40,538	43,194	2,656	6.6%
	96600	Fleet Services	1,132	1,167	2,205	2,205	1,919	(286)	-13.0%
		Total Interfund Transfers	**64,686**	**67,668**	**71,786**	**71,786**	**74,391**	**2,605**	**3.6%**
		Total Fire Station #38 Maintenance	**$ 97,805**	**$ 120,721**	**$ 111,729**	**$ 124,610**	**$ 121,941**	**$ (2,669)**	**-2.1%**

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City of Wheaton
General Fund - Fire - Station #38 Maintenance
Expenditures
Calendar Year 2024 Budget

Fund 100 General Fund
Org 15540031 Fire Station #38 Maintenance

Account	Description	Amount	Description	Budget
60400	Repairs			$ 15,000
		3,000	Washer/Stove Repair	
		4,000	HVAC	
		2,500	Overhead Door	
		5,500	Plumbing	
60700	Supplies & Materials			17,700
		400	First Aid Supplies	
		800	Electrical Supplies	
		500	Extractor Supplies	
		500	Ice Compound	
		6,500	Janitorial Supplies	
		9,000	Main Lobby Improvements	
64100	Contractual Services			12,350
		350	Backflow Preventer Testing	
		1,850	Carpet / Window Cleaning	
		350	Exhaust Detection	
		1,500	Fire Protection/Maintenance	
		2,500	HVAC Maintenance	
		4,000	Landscape Maintenance	
		650	Overhead Door Maintenance	
		400	Pest Management	
		750	Wheaton Sanitary Service	
67705	Utilities-Gas			2,500
94640	Capital Equip Replacement			29,278
95642	Building Renewal			43,194
96600	Fleet Services			1,919
Total Fire Station #38 Maintenance				**$ 121,941**

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City of Wheaton
General Fund - Fire - Station #39 Maintenance
Expenditures
Calendar Year 2024 Budget

Fund	**100**	**General Fund**
Org	**15540032**	**Fire Station #39 Maintenance**

			2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget	24 Budget vs 23 Proj. $	24 Budget vs 23 Proj. %
	60400	Repairs	$ 11,399	$ 6,081	$ 5,300	$ 5,200	$ 8,300	3,100	59.6%
	60700	Supplies & Materials	7,340	5,845	6,525	5,800	6,550	750	12.9%
		Total Supplies & Materials	**18,739**	**11,926**	**11,825**	**11,000**	**14,850**	**3,850**	**35.0%**
	64100	Contractual Services	13,480	10,592	6,125	6,500	6,850	350	5.4%
	67705	Utilities-Gas	-	856	600	600	600	-	0.0%
		Total Charges & Services	**13,480**	**11,448**	**6,725**	**7,100**	**7,450**	**350**	**4.9%**
	94640	Capital Equip Repl	8,133	8,360	8,596	8,596	8,829	233	2.7%
	95642	Building Renewal	20,543	21,591	22,684	22,684	23,823	1,139	5.0%
	96600	Fleet Services	1,081	1,170	-	-	-	-	0.0%
		Total Interfund Transfers	**29,757**	**31,121**	**31,280**	**31,280**	**32,652**	**1,372**	**4.4%**
		Total Fire Station #39 Maintenance	**$ 61,976**	**$ 54,495**	**$ 49,830**	**$ 49,380**	**$ 54,952**	**$ 5,572**	**11.3%**

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City of Wheaton
General Fund - Fire - Station #39 Maintenance
Expenditures
Calendar Year 2024 Budget

Fund	**100**	**General Fund**				
Org	**15540032**	**Fire Station #39 Maintenance**				
	Account	**Description**	**Amount**	**Description**		**Budget**
	60400	Repairs			$	8,300
			800	Electrical		
			2,500	HVAC		
			1,000	Overhead Door		
			1,000	Plumbing		
			3,000	Washer/Stove Repair/Extractor		
	60700	Supplies & Materials				6,550
			250	First Aid Supplies		
			200	Washer/Stove Repair		
			600	Electrical Supplies		
			300	Extractor supplies		
			200	Ice Compound		
			3,000	Janitorial Supplies		
			2,000	Miscellaneous Supplies		
	64100	Contractual Services				6,850
			250	Backflow Preventer Testing		
			1,250	Carpet / Window Cleaning		
			400	Exhaust Detection		
			400	Fire Protection/Maintenance		
			1,500	HVAC Maintenance		
			2,000	Landscape Maintenance		
			350	Overhead Door Maintenance		
			400	Pest Management		
			300	Wheaton Sanitary Service		
	67705	Utilities-Gas				600
	94640	Capital Equip Replacement				8,829
	95642	Building Renewal				23,823
	Total Fire Station #39 Maintenance				**$**	**54,952**

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City of Wheaton
General Fund - Fire - Station #37 Maintenance
Expenditures
Calendar Year 2024 Budget

Fund 100 General Fund
Org 15540033 Fire Station #37 Maintenance

		2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget	24 Budget vs 23 Proj. $	24 Budget vs 23 Proj. %
50029	Wages-Full Time (Reg)	$ 964	$ 944	$ 1,126	$ 1,157	$ -	$ (1,157)	-100.0%
	Total Personal Services	**964**	**944**	**1,126**	**1,157**	**-**	**(1,157)**	**-100.0%**
51100	Employer-FICA	74	72	86	89	-	(89)	-100.0%
51105	Employer-IMRF Pension	105	81	61	62	-	(62)	-100.0%
	Total Employee Benefits	**179**	**153**	**147**	**151**	**-**	**(151)**	**-100.0%**
60400	Repairs	6,847	6,274	7,300	23,000	7,000	(16,000)	-69.6%
60700	Supplies & Materials	8,932	6,898	6,250	10,000	6,500	(3,500)	-35.0%
	Total Supplies & Materials	**15,779**	**13,172**	**13,550**	**33,000**	**13,500**	**(19,500)**	**-59.1%**
64100	Contractual Services	8,352	12,499	6,400	8,500	7,700	(800)	-9.4%
67705	Utilities-Gas	802	2,020	500	1,000	1,000	-	0.0%
	Total Charges & Services	**9,154**	**14,519**	**6,900**	**9,500**	**8,700**	**(800)**	**-8.4%**
90630	Health Insurance	213	215	225	225	-	(225)	-100.0%
91620	Liability Insurance	38	53	55	55	-	(55)	-100.0%
94640	Capital Equip Repl	7,094	7,289	7,493	7,493	7,694	201	2.7%
95642	Building Renewal	11,541	12,404	13,309	13,309	14,256	947	7.1%
96600	Fleet Services	795	1,785	1,428	1,428	1,344	(84)	-5.9%
	Total Interfund Transfers	**19,681**	**21,746**	**22,510**	**22,510**	**23,294**	**784**	**3.5%**
	Total Fire Station #37 Maintenance	**$ 45,757**	**$ 50,534**	**$ 44,233**	**$ 66,318**	**$ 45,494**	**$ (20,824)**	**-31.4%**

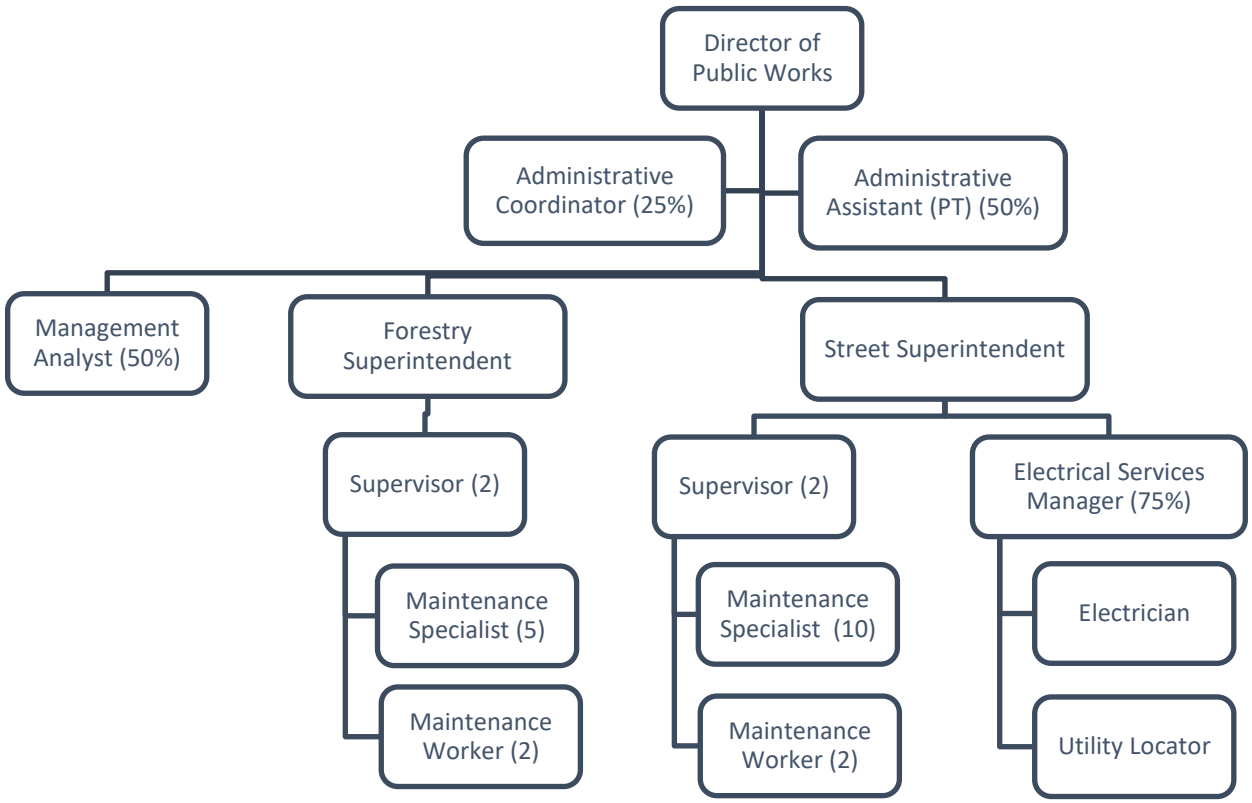
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City of Wheaton
General Fund - Fire - Station #37 Maintenance
Expenditures
Calendar Year 2024 Budget

Fund	**100**	**General Fund**				
Org	**15540033**	**Fire Station #37 Maintenance**				
	Account	**Description**	**Amount**	**Description**		**Budget**
	60400	Repairs			$	7,000
			500	Electrical		
			3,000	HVAC		
			1,500	Overhead Door		
			2,000	Plumbing		
	60700	Supplies & Materials				6,500
			250	First Aid Supplies		
			350	Electrical Supplies		
			350	Extractor supplies		
			400	Washer/Stove Repair		
			400	Ice Compound		
			3,250	Janitorial Supplies		
			1,500	Miscellaneous Supplies		
	64100	Contractual Services				7,700
			200	Backflow Preventer Testing		
			450	Carpet / Window Cleaning		
			400	Exhaust Detection		
			650	Fire Protection/Maintenance		
			1,200	HVAC Maintenance		
			400	Overhead Door Maintenance		
			650	Pest Management		
			1,250	Wheaton Sanitary Service		
			500	Painting of Offices & Hallways		
			2,000	Landscape Maintenance		
	67705	Utilities-Gas				1,000
	94640	Capital Equip Replacement				7,694
	95642	Building Renewal				14,256
	96600	Fleet Services				1,344
	Total Fire Station #37 Maintenance				**$**	**45,494**

City of Wheaton
Public Works
Calendar Year 2024 Budget

ORGANIZATIONAL CHART



PERSONNEL SUMMARY

	Full Time Equivalent				
	2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget
Full-Time Employees	30.00	30.25	30.25	29.25	29.25
Part-Time Employees	0.25	0.25	0.25	0.25	0.25
Total FTEs	**30.25**	**30.50**	**30.50**	**29.50**	**29.50**

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 & Public Grounds 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 provide resources, heavy equipment, snowplows, barricades, pumps, generators, and manpower to help mitigate public safety in response to emergencies.

The Public Works objectives are accounted for in several organizations:

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

ADMINISTRATIVE DIVISION

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

2023 GOALS

Strategic Priority 1: Financial Stability
Goal: Complete a Stormwater Rate Study

- **Action Item:** Develop a request for proposal (RFP) document and solicit professional services to perform a storm sewer rate study.
  Status: The City's Management Analysts are performing the storm sewer rate study in-house.

Strategic Priority 3: Responsive and Efficient Services
Goal: Continually work on improving operations.

- **Action Item:** Identify opportunities to enhance performance and reduce costs.
  Status: Supervisor staff was trained and certified to teach and perform in-house training for Class A CDL driver testing.

Goal: Enhance Department effectiveness through the development of personnel.

- **Action Item:** Monitor Tier II employee development and cross-training requirements toward promotion. Ensure employees are current with licenses and certifications in their areas of expertise.
  Status: Three Maintenance Workers were promoted to Maintenance Specialists.

2024 GOALS

Strategic Priority 3: Responsive and Efficient Services
Goal: Continually work on improving operations.

- **Action Item:** Identify opportunities to enhance performance and reduce costs.
- **Action Item:** Review existing processes for using the Lucity software to identify more efficient use.

Goal: Enhance Department effectiveness through the development of personnel.

- **Action Item:** Monitor Tier II employee development and cross-training requirements toward promotion. Ensure employees are current with licenses and certifications in their areas of expertise.

STREET DIVISION

The Street Division is responsible for many maintenance activities related to the City's streets, rights-of-way, and public facilities.

2023 GOALS

Strategic Priority 2: Enhanced Infrastructure
Goal: Improve Planning and Maintenance of Existing Infrastructure

- **Action Item:** For the annual sign replacement rotation program, replace 700 signs that are in poor condition.

Status: Sign Replacement Program replaced 800 faded, deteriorated, or damaged street and traffic signs. Exceeded goal of 700 replaced signs by 100.

Goal: Prioritize Road, Sidewalk and Other Infrastructure Projects and Funding

- **Action Item:** Monitor and prioritize preventive maintenance activities such as asphalt patching, curb and gutter replacement, pothole filling, 8 centerline miles of crack filling, and 5 miles of asphalt surface treatment.
  Status: About 0.9 miles of asphalt streets were patched, 1,230 feet of deteriorated curb and gutter were replaced, about 2,400 potholes were filled with approximately 27 tons of cold mix asphalt patch, 7 miles of streets were crack filled, and 2.6 miles of streets were treated with an asphalt rejuvenator.
- **Action Item:** Road Maintenance in coordination with City Road Improvement Program. Pave 4 miles of asphalt.
  Status: Approximately 3.1 miles of road received asphalt overlay by the City's Street crew, and 0.9 miles were patched with asphalt. Total of asphalt paved in 2023 was 4.0 miles.
- **Action Item:** Replace 1,400 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.
  Status: Over 900 squares of failed sidewalk were replaced with the 2023 Sidewalk Replacement Program. Curb ramps were also upgraded to meet ADA standards with 81 detectable warning panels.

Strategic Priority 5: Environmental Sustainability

Goal: Reduce the City's Carbon Footprint

- **Action Item:** Replace 72 HPS streetlight fixtures with LED fixtures.
  Status: Replaced 70 HPS streetlight fixtures with LED fixtures.

2024 GOALS

Strategic Priority 2: Enhanced Infrastructure

Goal: Improve Planning and Maintenance of Existing Infrastructure

- **Action Item:** For the annual sign replacement rotation program, replace 700 signs that are in poor condition.

Goal: Prioritize Road, Sidewalk, and Other Infrastructure Projects and Funding

- **Action Item:** Monitor and prioritize preventive maintenance activities such as asphalt patching, curb and gutter replacement, pothole filling, 8 centerline miles of crack filling, and 5 miles of asphalt surface treatment.
- **Action Item:** Road Maintenance in coordination with City Road Improvement Program. Asphalt overlay of 4 centerline miles.
- **Action Item:** Replace 1,000 squares of failed sidewalk through the Sidewalk Replacement Program. Address high-priority tripping hazards in designated areas. Identify and address locations outside the project area per established standards. This program helps achieve 2 of the City's goals in the Strategic Priorities of Enhanced Infrastructure and Community Safety.

Strategic Priority 5: Environmental Sustainability

Goal: Reduce the City's Carbon Footprint

- **Action Item:** Replace 70 HPS streetlight fixtures with LED fixtures.

PERFORMANCE AND WORKLOAD MEASURES

Performance Measures

Strategic Goal	Measures	2021 Actual	2022 Actual	2023 Target	2023 Projected	2024 Target
Responsive & Efficient Services	Number of sidewalk tripping complaints received each year	82	115	80	105	80
Financial Stability	Review all 15 contracted services contracts for savings and efficiencies each year	20%	100%	100%	80%	100%
	Review permit fees with comparison to operational costs and comparable communities *(permits for special events, block parties, driveway aprons & sidewalks)*	N/A	100%	100%	100%	100%

N/A = Not Available

Workload Measures

Strategic Goal	Measures	2021 Actual	2022 Actual	2023 Target	2023 Projected	2024 Target
Responsive & Efficient Services	**Total number of work requests received from public annually:**					
	* Sidewalk	82	115	N/A	105	N/A
	* Pothole	59	65	N/A	60	N/A
	* Streetlight	93	47	N/A	50	N/A
	Number of signs replaced or repaired	1,303	1,023	700	800	700
	Miles of Road Paved In-house	4.4	2.9	4.5	4.0	4.5
	Number of driveway inspections	202	162	N/A	180	N/A
	Annual LED Streetlight upgrade:					
	* HPS fixtures replaced with LED	70	72	72	70	70

N/A = Not Available

FORESTRY & PUBLIC GROUNDS DIVISION

The Forestry Division is responsible for the maintenance of more than 20,000 city-owned trees through such activities as planting, pruning, and scheduled removals. The Public Grounds division maintains more than 27 acres of parks, rights-of-way, and open spaces through routine mowing, weed control, and fertilizing. They also maintain the seasonal color and over 1,600 street furniture assets in the newly enhanced (CBD) central business district.

2023 GOALS

Strategic Priority 4: Community Safety

Goal A: Promote and Preserve Wheaton as a Safe City

- **Action Item:** A tree cycle pruning program established on a seven-year cycle for mature trees with an annual goal of 1,500 trees pruned.
  Status: Pruned 2,676 trees through October 2023, which includes: 2,433 cycle pruned, and 243 external & internal demand pruned.
- **Action Item:** Young cycle pruning established on a three-year cycle. 2017 & 2020 total 1,387 trees.
  Status: Pruned 1,387 trees through October 2023.
- **Action Item:** Tree removal program to address dead, diseased, or hazardous trees from City right-of-ways. Estimated 250 trees are to be removed.
  Status: Removed 426 trees through October 2023.

- **Action Item:** Follow the central business district (CBD) maintenance/safety plan.
  Status: Continued to learn and adjust to the changing dynamics of the daily, weekly, monthly, & yearly maintenance/safety needs.

Strategic Priority 5: Environmental Sustainability
Goal: Reduce the City's Carbon Footprint

- **Action Item:** Invest in greener & more efficient technologies & tools.
  Status: Purchased departments first battery operated chainsaw with more equipment planned.

2024 GOALS

Strategic Priority 3: Community Safety
Goal A: Promote and Preserve Wheaton as a Safe City

- **Action Item:** A tree cycle pruning program established on a seven-year cycle for mature trees with an annual goal of 1,700 trees pruned.
- **Action Item:** Young tree cycle pruning established on a three-year cycle. 2018 & 2021 Estimate of 1,100 trees.
- **Action Item:** Tree removal program to address dead, diseased, or hazardous trees from City right-of-ways. Estimated 200 trees are to be removed.
- **Action Item:** Follow the central business district (CBD) maintenance/safety plan.

Strategic Priority 5: Environmental Sustainability
Goal: Reduce the City's Carbon Footprint

- **Action Item:** Invest in greener & more efficient technologies & tools.

PERFORMANCE AND WORKLOAD MEASURES

Performance Measures

Strategic Goal	Measures	2021 Actual	2022 Actual	2023 Target	2023 Projected	2024 Target
Financial Stability	**Analyze expenditure reduction opportunities:**					
	* Review maintenance contracts for areas and opportunities of cost savings	5/5	5/5	4/4	4/4	4/4
	* 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	2021 Actual	2022 Actual	2023 Target	2023 Projected	2024 Target
Responsive & Efficient Services	**No. of trees to prune:**					
	* Cycle prune	1,310	1,250	1,500	2,800	1,700
	* Young Cycle prune	1,266	1,250	1,300	1,387	1,100
	* External demand prune	294	200	200	150	150
	* Internal demand prune	235	250	50	100	50
	No. of trees removed	454	503	250	430	250
	No. of trees planted *(CBD, Shared Cost & Resident)*	342	150	200	238	225
	Street Furniture Asset Maintenance:					
	* Street Furniture inspections	746	850	1,300	1,628	1,628
	* Planters / Beds maintenance	150	150	200	176	176
	* Pots maintenance	72	72	120	99	99

EXPENDITURES BY CATEGORY

Expenditures	2022 Actual	2023 Budget	2023 Projected	2024 Budget
Personal Services	$ 2,650,014	$ 2,966,653	$ 2,929,937	$ 3,075,957
Employee Benefits	443,579	396,418	392,199	426,409
Supplies & Materials	619,841	933,760	785,100	922,050
Charges & Services	1,098,726	1,346,178	1,223,653	1,355,980
Capital Outlay	-	164,500	148,832	8,000
Interfund Transfers	2,334,239	2,573,913	2,573,913	2,788,568
Total Expenditures	**$ 7,146,399**	**$ 8,381,422**	**$ 8,053,634**	**$ 8,576,964**

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City of Wheaton
General Fund
Public Works Organization Summary
Calendar Year 2024 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, Forestry Operations, and Public Grounds.

		2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget	24 Budget vs 23 Proj. $	24 Budget vs 23 Proj. %
50010	Wages-Full Time	$ 465,238	$ 409,008	$ 447,902	$ 448,653	$ 471,184	$ 22,531	5.0%
50029	Wages-Full Time (Reg)	1,840,254	1,969,211	2,209,292	2,166,404	2,307,547	141,143	6.5%
50030	Wages-Part Time	5,880	8,956	9,844	8,955	10,652	1,697	19.0%
50031	Wages-Seasonal	61,925	60,645	91,060	85,323	87,000	1,677	2.0%
50100	Overtime	177,434	198,520	203,709	215,756	195,427	(20,329)	-9.4%
51060	Sick Leave Buy-Back	4,192	3,674	4,846	4,846	4,147	(699)	-14.4%
	Total Personal Services	**2,554,923**	**2,650,014**	**2,966,653**	**2,929,937**	**3,075,957**	**146,020**	**5.0%**
51020	Uniform Allowance	9,492	22,299	15,700	15,500	15,100	(400)	-2.6%
51100	Employer-FICA	192,609	201,489	226,341	224,140	234,995	10,855	4.8%
51105	Employer-IMRF Pension	287,006	219,791	154,377	152,559	176,314	23,755	15.6%
	Total Employee Benefits	**489,107**	**443,579**	**396,418**	**392,199**	**426,409**	**34,210**	**8.7%**
60030	Printing	297	99	200	150	200	50	33.3%
60100	Tools	13,506	10,854	12,950	12,100	13,550	1,450	12.0%
60300	Street Light Materials	10,398	38,056	64,000	63,000	64,000	1,000	1.6%
60400	Repairs	19,680	35,952	23,300	23,300	23,800	500	2.1%
60500	Road Materials	563,749	362,920	646,530	501,000	627,970	126,970	25.3%
60600	Tree Purchases	961	1,355	2,500	3,000	5,000	2,000	66.7%
60700	Supplies & Materials	169,316	170,605	184,280	182,550	187,530	4,980	2.7%
	Total Supplies & Materials	**777,907**	**619,841**	**933,760**	**785,100**	**922,050**	**136,950**	**17.4%**
63005	Training	9,670	3,047	13,050	11,700	14,050	2,350	20.1%
63010	Meetings & Conferences	1,261	1,454	5,750	5,500	5,800	300	5.5%
63015	Dues & Subscriptions	2,575	3,525	3,325	3,300	4,325	1,025	31.1%
64100	Contractual Services	608,421	791,576	832,871	842,971	897,369	54,398	6.5%
64125	Snow Removal Services	86,036	97,771	118,000	42,000	118,000	76,000	181.0%
65400	Dump Fees	31,252	28,042	36,000	36,000	36,000	-	0.0%
66600	Maintenance-Equipment	3,200	3,903	3,400	3,400	3,400	-	0.0%
67700	Communications	10,616	10,117	10,406	10,406	9,988	(418)	-4.0%
67705	Utilities-Gas	-	3,403	2,500	2,500	2,500	-	0.0%
67706	Utilities-Electric	135,301	135,012	300,000	245,000	245,000	-	0.0%
68001	Software Licenses/Maint	20,367	20,876	20,876	20,876	19,548	(1,328)	-6.4%
	Total Charges & Services	**908,699**	**1,098,726**	**1,346,178**	**1,223,653**	**1,355,980**	**132,327**	**10.8%**
70030	Operating Equipment	-	-	156,500	147,232	-	(147,232)	-100.0%
70040	Communications Equipment	-	-	8,000	1,600	8,000	6,400	400.0%
	Total Capital Outlays	**-**	**-**	**164,500**	**148,832**	**8,000**	**(140,832)**	**-94.6%**
90630	Health Insurance	629,924	634,581	662,902	662,902	693,081	30,179	4.6%
91620	Liability Insurance	131,105	148,799	156,597	156,597	149,482	(7,115)	-4.5%
93641	Tech Replacement	14,111	12,279	12,618	12,618	9,739	(2,879)	-22.8%
94640	Capital Equip Repl	17,687	16,633	14,212	14,212	12,768	(1,444)	-10.2%
95642	Building Renewal	62,205	67,122	72,278	72,278	77,683	5,405	7.5%
96600	Fleet Services	1,502,857	1,454,825	1,655,306	1,655,306	1,845,815	190,509	11.5%
	Total Interfund Transfers	**2,357,889**	**2,334,239**	**2,573,913**	**2,573,913**	**2,788,568**	**214,655**	**8.3%**
	Total Public Works	**$ 7,088,525**	**$ 7,146,399**	**$ 8,381,422**	**$ 8,053,634**	**$ 8,576,964**	**$ 523,330**	**6.5%**

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City of Wheaton
General Fund - Public Works - Administrative
Expenditures
Calendar Year 2024 Budget

Fund 100 General Fund
Org 17010040 Public Works Administrative

		2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget	24 Budget vs 23 Proj. $	24 Budget vs 23 Proj. %
50010	Wages-Full Time	$ 217,681	$ 217,754	$ 250,877	$ 250,834	$ 262,160	$ 11,326	4.5%
50030	Wages-Part Time	5,880	8,956	9,844	8,955	10,652	$ 1,697	19.0%
50100	Overtime	1,647	289	-	1,500	1,620	120	8.0%
51060	Sick Leave Buy-Back	745	768	787	787	817	30	3.8%
	Total Personal Services	**225,953**	**227,767**	**261,508**	**262,076**	**275,249**	**13,173**	**5.0%**
51020	Uniform Allowance	6,002	18,232	2,900	3,100	3,100	-	0.0%
51100	Employer-FICA	15,924	17,165	19,112	20,049	20,742	693	3.5%
51105	Employer-IMRF Pension	29,468	18,090	13,539	13,618	15,664	2,046	15.0%
	Total Employee Benefits	**51,394**	**53,487**	**35,551**	**36,767**	**39,506**	**2,739**	**7.4%**
60030	Printing	297	99	200	150	200	50	33.3%
60700	Supplies & Materials	4,199	1,553	4,800	3,550	4,850	1,300	36.6%
	Total Supplies & Materials	**4,496**	**1,652**	**5,000**	**3,700**	**5,050**	**1,350**	**36.5%**
63005	Training	7,115	472	9,850	8,500	9,850	1,350	15.9%
63010	Meetings & Conferences	1,261	1,454	5,750	5,500	5,800	300	5.5%
63015	Dues & Subscriptions	1,535	2,167	2,325	2,300	2,325	25	1.1%
64100	Contractual Services	2,471	2,446	2,703	2,703	12,790	10,087	373.2%
67700	Communications	10,616	10,117	10,406	10,406	9,988	(418)	-4.0%
68001	Software Licenses/Maint	20,367	20,876	20,876	20,876	19,548	(1,328)	-6.4%
	Total Charges & Services	**43,365**	**37,532**	**51,910**	**50,285**	**60,301**	**10,016**	**19.9%**
70040	Communications Equipment	-	-	8,000	1,600	8,000	6,400	400.0%
	Total Capital Outlays	**-**	**-**	**8,000**	**1,600**	**8,000**	**6,400**	**400.0%**
90630	Health Insurance	30,408	30,760	35,615	35,615	34,785	(830)	-2.3%
91620	Liability Insurance	9,575	9,831	11,535	11,535	11,575	40	0.3%
93641	Tech Replacement	2,583	2,816	2,897	2,897	2,194	(703)	-24.3%
94640	Capital Equip Repl	6,725	6,831	4,791	4,791	4,903	112	2.3%
96600	Fleet Services	3,265	1,525	4,616	4,616	4,694	78	1.7%
	Total Interfund Transfers	**52,556**	**51,763**	**59,454**	**59,454**	**58,151**	**(1,303)**	**-2.2%**
	Total Public Works Administrative	**$ 377,764**	**$ 372,201**	**$ 421,423**	**$ 413,882**	**$ 446,257**	**$ 32,375**	**7.8%**

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City of Wheaton
General Fund - Public Works - Administrative
Expenditures
Calendar Year 2024 Budget

Fund	100	General Fund			
Org	17010040	Public Works Administrative			
	Account	Description	Amount	Description	Budget
	50010	Wages-Full Time			$ 262,160
				Director of Public Works (50%)	
				Streets Superintendent	
				Management Analyst (50%)	
				Administrative Coordinator (25%)	
	50030	Wages-Part Time		PT Administrative Assistant (50%)	10,652
	50100	Overtime			1,620
	51060	Sick Leave Buy-Back			817
	51020	Uniform Allowance			3,100
			2,500	Safety Items and Rain Gear	
			600	Seasonal Safety Vests	
	51100	Employer-FICA			20,742
	51105	Employer-IMRF Pension			15,664
	60030	Printing			200
	60700	Supplies & Materials			4,850
			2,000	Office and Computer Supplies	
			1,000	Coffee and Coffee Supplies	
			1,850	Miscellaneous Supplies	
	63005	Training			9,850
			4,000	Seminars/Workshops	
			2,850	Leadership Training	
			3,000	Education Reimbursement	
	63015	Dues & Subscriptions			2,325
			1,350	APWA Annual Memberships	
			250	ASCE Annual Membership	
			325	NSPE License Renewal	
			250	Public Works Mutual Aid	
			150	Miscellaneous Dues and Subscriptions	
	63010	Meetings & Conferences			5,800
			200	Miscellaneous Meetings	
			1,400	Employee Relations Meeting	
			4,200	Lucity/Central Square	
	64100	Contractual Services			12,790
			1,990	Printer/Copier Lease	
			800	CDL Reimbursement	
			10,000	Lucity Process Optimization	
	67700	Communications			9,988
			768	Landline Phones	
			3,920	Verizon Mobile	
			5,300	ATT Mobile Phone	
	68001	Software Licenses/Maint		Lucity Software Maintenance	19,548
	70040	Communications Equipment		Two-Way Radio Repeater	8,000
	90630	Health Insurance			34,785
	91620	Liability Insurance			11,575
	93641	Tech Replacement			2,194
	94640	Capital Equip Replacement			4,903
	96600	Fleet Services			4,694
	Total Public Works Administrative				**$ 446,257**

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City of Wheaton
General Fund - Public Works - Building Maintenance
Expenditures
Calendar Year 2024 Budget

Fund 100 General Fund
Org 15540040 PW Building Maintenance

		2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget	24 Budget vs 23 Proj. $	24 Budget vs 23 Proj. %
50029	Wages-Full Time (Reg)	$ 2,674	$ 1,854	$ 1,126	$ 2,673	$ -	$ (2,673)	-100.0%
50031	Wages-Seasonal			-	157	-	(157)	-100.0%
	Total Personal Services	**2,674**	**1,854**	**1,126**	**2,830**	**-**	**(2,830)**	**-100.0%**
51100	Employer-FICA	205	142	86	216	-	(216)	-100.0%
51105	Employer-IMRF Pension	294	160	61	144	-	(144)	-100.0%
	Total Employee Benefits	**499**	**302**	**147**	**360**	**-**	**(360)**	**-100.0%**
60400	Repairs	18,071	32,977	17,800	17,800	18,300	500	2.8%
60700	Supplies & Materials	8,895	14,126	9,550	12,000	9,550	(2,450)	-20.4%
	Total Supplies & Materials	**26,966**	**47,103**	**27,350**	**29,800**	**27,850**	**(1,950)**	**-6.5%**
64100	Contractual Services	40,251	39,012	34,050	34,050	34,050	-	0.0%
67705	Utilities-Gas	-	3,403	2,500	2,500	2,500	-	0.0%
	Total Charges & Services	**40,251**	**42,415**	**36,550**	**36,550**	**36,550**	**-**	**0.0%**
90630	Health Insurance	640	645	225	225	-	(225)	-100.0%
91620	Liability Insurance	115	114	55	55	-	(55)	-100.0%
94640	Capital Equip Repl	2,949	2,614	2,641	2,641	958	(1,683)	-63.7%
95642	Building Renewal	62,205	67,122	72,278	72,278	77,683	5,405	7.5%
96600	Fleet Services	3,768	4,803	11,756	11,756	3,244	(8,512)	-72.4%
	Total Interfund Transfers	**69,677**	**75,298**	**86,955**	**86,955**	**81,885**	**(5,070)**	**-5.8%**
	Total PW Building Maintenance	**$ 140,067**	**$ 166,972**	**$ 152,128**	**$ 156,495**	**$ 146,285**	**(10,210)**	**-6.5%**

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City of Wheaton
General Fund - Public Works - Building Maintenance
Expenditures
Calendar Year 2024 Budget

Fund	**100**	**General Fund**
Org	**15540040**	**PW Building Maintenance**

Account	Description	Amount	Description	Budget
60400	Repairs			$ 18,300
		800	Electrical	
		8,500	HVAC	
		4,000	Plumbing	
		5,000	Overhead Door	
60700	Supplies & Materials			9,550
		1,000	Electrical Parts/Supplies	
		800	Filters-Heating/Air	
		6,000	Janitorial Supplies	
		1,750	Miscellaneous Supplies	
64100	Contractual Services			34,050
		750	Backflow Preventer Testing	
		16,000	Cleaning Service	
		2,200	Elevator Maintenance	
		2,000	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
94640	Capital Equip Replacement			958
95642	Building Renewal			77,683
96600	Fleet Services			3,244
Total PW Building Maintenance				**$ 146,285**

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City of Wheaton
General Fund - Public Works - Special Events
Expenditures
Calendar Year 2024 Budget

Fund **100** **General Fund**
Org **17030701** **Special Events**

			2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget	24 Budget vs 23 Proj. $	24 Budget vs 23 Proj. %
	50029	Wages-Full Time (Reg)	$ 41,428	$ 64,196	$ 47,086	$ 64,073	$ 70,573	$ 6,500	10.1%
	50031	Wages-Seasonal	1,694	2,445	3,625	2,060	3,625	1,565	76.0%
	50100	Overtime	19,611	20,035	19,429	29,434	18,249	(11,185)	-38.0%
		Total Personal Services	**62,733**	**86,676**	**70,140**	**95,567**	**92,447**	**(3,120)**	**-3.3%**
	51100	Employer-FICA	4,796	6,628	5,366	7,311	7,072	(239)	-3.3%
	51105	Employer-IMRF Pension	6,696	7,316	3,578	5,031	5,258	227	4.5%
		Total Employee Benefits	**11,492**	**13,944**	**8,944**	**12,342**	**12,330**	**(12)**	**-0.1%**
	60700	Supplies & Materials	23,007	22,677	21,500	21,000	21,700	700	3.3%
		Total Supplies & Materials	**23,007**	**22,677**	**21,500**	**21,000**	**21,700**	**700**	**3.3%**
	64100	Contractual Services	2,530	37,664	54,500	54,500	56,141	1,641	3.0%
		Total Charges & Services	**2,530**	**37,664**	**54,500**	**54,500**	**56,141**	**1,641**	**3.0%**
	70030	Operating Equipment	-	-	122,000	121,232	-	(121,232)	-100.0%
		Total Capital Outlays	**-**	**-**	**122,000**	**121,232**	**-**	**(121,232)**	**-100.0%**
	90630	Health Insurance	11,100	11,177	11,047	11,047	18,897	7,850	71.1%
	91620	Liability Insurance	3,064	2,805	2,796	2,796	4,028	1,232	44.1%
	96600	Fleet Services	879	505	1,181	1,181	1,530	349	29.6%
		Total Interfund Transfers	**15,043**	**14,487**	**15,024**	**15,024**	**24,455**	**9,431**	**62.8%**
	Total Special Events		**$ 114,805**	**$ 175,448**	**$ 292,108**	**$ 319,665**	**$ 207,073**	**(112,592)**	**-35.2%**

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City of Wheaton
General Fund - Public Works - Special Events
Expenditures
Calendar Year 2024 Budget

Fund	**100**	**General Fund**
Org	**17030701**	**Special Events**

Account	Description	Amount	Description	Budget
50029	Wages-Full Time (Reg)		Public Works Labor	$ 70,573
50031	Wages-Seasonal		Seasonal Labor	3,625
50100	Overtime			18,249
51100	Employer-FICA			7,072
51105	Employer-IMRF Pension			5,258
60700	Supplies & Materials			21,700
		15,000	Holiday Decoration Items	
		1,400	Various Rental Items (4th of July Parade)	
		2,500	Barricade Materials	
		500	Miscellaneous Items	
		2,300	Block Party Horses	
64100	Contractual Services			56,141
		35,500	Adams Park Holiday Lights	
		20,641	Hale Street Seasonal Tent Program-Install	
90630	Health Insurance			18,897
91620	Liability Insurance			4,028
96600	Fleet Services			1,530
Total Special Events				**$ 207,073**

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City of Wheaton
General Fund - Public Works - Streams Subdivision Maintenance
Expenditures
Calendar Year 2024 Budget

Fund 100 General Fund
Org 17032742 Streams Subdivision Maintenance

			2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget	24 Budget vs 23 Proj. $	24 Budget vs 23 Proj. %
	64100	Contractual Services	$ 8,102	$ 11,842	$ 15,158	$ 15,158	$ 15,158	$ -	0.0%
		Total Charges & Services	**8,102**	**11,842**	**15,158**	**15,158**	**15,158**	**-**	**0.0%**
	Total Streams Subdivision Maintenance		**$ 8,102**	**$ 11,842**	**$ 15,158**	**$ 15,158**	**$ 15,158**	**-**	**0.0%**

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City of Wheaton
General Fund - Public Works - Streams Subdivision Maintenance
Expenditures
Calendar Year 2024 Budget

Fund	**100**	**General Fund**
Org	**17032742**	**Streams Subdivision Maintenance**

Account	Description	Amount	Description	Budget
64100	Contractual Services		SSA #3 Property Tax	$ 15,158
		8,200	Turf Maintenance	
		3,800	Retention Area Maintenance	
		2,000	Shore Line Spraying	
		1,158	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 2024 Budget

Fund 100 General Fund
Org 17031720 Traffic Signs and Lines

			2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget	24 Budget vs 23 Proj. $	24 Budget vs 23 Proj. %
	50029	Wages-Full Time (Reg)	$ 266,018	$ 283,317	$ 302,336	$ 305,775	$ 324,368	$ 18,593	6.1%
	50031	Wages-Seasonal	12,110	8,444	13,775	13,907	14,500	593	4.3%
	50100	Overtime	3,563	4,583	3,889	5,579	4,360	(1,219)	-21.8%
	51060	Sick Leave Buy-Back	584	826	684	684	957	273	39.9%
		Total Personal Services	**282,275**	**297,170**	**320,684**	**325,945**	**344,185**	**18,240**	**5.6%**
	51020	Uniform Allowance	-	-	1,600	1,600	1,600	-	0.0%
	51100	Employer-FICA	21,594	22,715	24,532	24,935	26,330	1,395	5.6%
	51105	Employer-IMRF Pension	29,591	24,648	16,512	16,788	19,517	2,729	16.3%
		Total Employee Benefits	**51,185**	**47,363**	**42,644**	**43,323**	**47,447**	**4,124**	**9.5%**
	60100	Tools	1,885	1,963	2,000	1,500	2,000	500	33.3%
	60500	Road Materials	19,025	20,135	21,400	21,000	21,900	900	4.3%
	60700	Supplies & Materials	73,342	70,741	79,950	78,000	80,600	2,600	3.3%
		Total Supplies & Materials	**94,252**	**92,839**	**103,350**	**100,500**	**104,500**	**4,000**	**4.0%**
	64100	Contractual Services	55,674	70,909	100,000	100,000	100,000	-	0.0%
		Total Charges & Services	**55,674**	**70,909**	**100,000**	**100,000**	**100,000**	**-**	**0.0%**
	90630	Health Insurance	69,164	69,644	75,299	75,299	83,146	7,847	10.4%
	91620	Liability Insurance	13,865	16,677	17,524	17,524	17,507	(17)	-0.1%
	93641	Tech Replacement	1,351	1,291	1,148	1,148	967	(181)	-15.8%
	94640	Capital Equip Repl	2,569	2,590	2,520	2,520	2,542	22	0.9%
	96600	Fleet Services	24,265	24,417	30,059	30,059	67,598	37,539	124.9%
		Total Interfund Transfers	**111,214**	**114,619**	**126,550**	**126,550**	**171,760**	**45,210**	**35.7%**
		Total Traffic Signs and Lines	**$ 594,600**	**$ 622,900**	**$ 693,228**	**$ 696,318**	**$ 767,892**	**71,574**	**10.3%**

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City of Wheaton
General Fund - Public Works - Traffic Signs and Lines
Expenditures
Calendar Year 2024 Budget

Fund	**100**	**General Fund**				
Org	**17031720**	**Traffic Signs and Lines**				
	Account	**Description**	**Amount**	**Description**		**Budget**
	50029	Wages-Full Time (Reg)		Public Works Labor	$	324,368
	50031	Wages-Seasonal		Seasonal Labor		14,500
	50100	Overtime				4,360
	51060	Sick Leave Buy-Back				957
	51020	Uniform Allowance				1,600
	51100	Employer-FICA				26,330
	51105	Employer-IMRF Pension				19,517
	60100	Tools				2,000
	60500	Road Materials				21,900
			5,500	Thermoplastic Material		
			5,100	Yellow Traffic Paint		
			7,500	White Traffic Paint		
			1,300	Traffic Beads		
			1,500	Paint Machine Parts		
			450	LP Gas		
			550	18" Traffic Cones with Collar		
	60700	Supplies & Materials				80,600
			20,000	Sign Posts		
			22,800	Sign Blanks and Faces		
			22,800	Sheeting Rolls		
			4,300	Nuts, Bolts, Rivets		
			6,600	Sign Brackets		
			2,300	Transfer Tape/Film		
			1,200	Paint and Miscellaneous Supplies		
			600	iPad		
	64100	Contractual Services				100,000
			100,000	Contractual Pavement Marking & Line Striping		
	90630	Health Insurance				83,146
	91620	Liability Insurance				17,507
	93641	Tech Replacement				967
	94640	Capital Equip Replacement				2,542
	96600	Fleet Services				67,598
Total Traffic Signs and Lines					**$**	**767,892**

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City of Wheaton
General Fund - Public Works - Street Lights and Traffic Signals
Expenditures
Calendar Year 2024 Budget

Fund 100 General Fund
Org 17031721 Street Lights and Traffic Signals

			2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget	24 Budget vs 23 Proj. $	24 Budget vs 23 Proj. %
	50010	Wages-Full Time	$ 78,166	$ 79,744	$ 81,454	$ 82,248	$ 88,735	$ 6,487	7.9%
	50029	Wages-Full Time (Reg)	76,724	90,903	95,257	100,576	128,877	28,301	28.1%
	50031	Wages-Seasonal	-		-	56	-	(56)	-100.0%
	50100	Overtime	13,577	17,937	23,957	17,273	11,430	(5,843)	-33.8%
		Total Personal Services	**168,467**	**188,584**	**200,668**	**200,153**	**229,042**	**28,889**	**14.4%**
	51020	Uniform Allowance	-	-	800	800	800	-	0.0%
	51100	Employer-FICA	12,609	14,181	15,351	15,312	17,522	2,210	14.4%
	51105	Employer-IMRF Pension	18,074	15,978	10,796	10,765	13,559	2,794	26.0%
		Total Employee Benefits	**30,683**	**30,159**	**26,947**	**26,877**	**31,881**	**5,004**	**18.6%**
	60100	Tools	2,730	687	900	900	1,200	300	33.3%
	60300	Street Lighting Materials	10,398	38,056	64,000	63,000	64,000	1,000	1.6%
	60700	Supplies & Materials	12,752	8,365	10,500	10,000	11,550	1,550	15.5%
		Total Supplies & Materials	**25,880**	**47,108**	**75,400**	**73,900**	**76,750**	**2,850**	**3.9%**
	64100	Contractual Services	118,725	116,042	132,000	130,000	163,130	33,130	25.5%
	67706	Utilities-Electric	135,301	135,012	300,000	245,000	245,000	-	0.0%
		Total Charges & Services	**254,026**	**251,054**	**432,000**	**375,000**	**408,130**	**33,130**	**8.8%**
	90630	Health Insurance	34,671	34,965	37,573	37,573	44,350	6,777	18.0%
	91620	Liability Insurance	7,048	8,014	8,739	8,739	9,492	753	8.6%
	93641	Tech Replacement	1,737	1,289	1,405	1,405	1,142	(263)	-18.7%
	94640	Capital Equip Repl	530	543	446	446	458	12	2.7%
	96600	Fleet Services	60,445	56,061	29,862	29,862	66,137	36,275	121.5%
		Total Interfund Transfers	**104,431**	**100,872**	**78,025**	**78,025**	**121,579**	**43,554**	**55.8%**
		Total Street Lights and Traffic Signals	**$ 583,487**	**$ 617,777**	**$ 813,040**	**$ 753,955**	**$ 867,382**	**113,427**	**15.0%**

City of Wheaton
General Fund - Public Works - Street Lights and Traffic Signals
Expenditures
Calendar Year 2024 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%)	$ 88,735
50029	Wages-Full Time (Reg)		Public Works Labor	128,877
50100	Overtime			11,430
51020	Uniform Allowance			800
51100	Employer-FICA			17,522
51105	Employer-IMRF Pension			13,559
60100	Tools			1,200
60700	Supplies & Materials			11,550
		3,900	Electrical Materials	
		900	Concrete/Hand Holes	
		2,900	Conduit, Wire, Cable	
		1,400	Traffic Signal Parts	
		450	Miscellaneous Supplies	
		1,400	Stock Replacement LED Traffic Signal Bulbs	
		600	iPad	
60300	Street Lighting Materials			64,000
		950	Photo Electric Cells	
		9,500	Street Light Fixtures	
		15,000	Street Light Poles	
		17,000	Street Light Poles & Fixtures CBD	
		500	Street Light Lens	
		3,500	Street Light Ballast	
		3,000	HPS Lamps	
		550	Street Light Covers	
		14,000	LED Street Light Fixtures	
64100	Contractual Services			163,130
		3,300	J.U.L.I.E. Participation	
		850	Ticket Tracking Software	
		1,800	Light Bulb Recycling	
		42,380	IDOT & DuPage Co. Maintenance Cost	
		4,800	Special Services	
		30,000	Electrical Contractor	
		65,000	Traffic Signal Maintenance-Routine	
		15,000	Traffic Signal Maintenance-Repairs	
67706	Utilities-Electric			245,000
90630	Health Insurance			44,350
91620	Liability Insurance			9,492
93641	Tech Replacement			1,142
94640	Capital Equip Replacement			458
96600	Fleet Services			66,137
Total Street Lights and Traffic Signals				**$ 867,382**

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City of Wheaton
General Fund - Public Works - Snow and Ice Control
Expenditures
Calendar Year 2024 Budget

Fund 100 General Fund
Org 17031722 Snow and Ice Control

		2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget	24 Budget vs 23 Proj. $	24 Budget vs 23 Proj. %
50029	Wages-Full Time (Reg)	$ 250,993	$ 240,863	$ 289,112	$ 200,000	$ 310,853	$ 110,853	55.4%
50100	Overtime	105,501	103,782	120,052	100,000	109,674	9,674	9.7%
	Total Personal Services	**356,494**	**344,645**	**409,164**	**300,000**	**420,527**	**120,527**	**40.2%**
51100	Employer-FICA	27,244	26,339	31,301	22,950	32,170	9,220	40.2%
51105	Employer-IMRF Pension	38,160	29,531	22,013	16,140	24,895	8,755	54.2%
	Total Employee Benefits	**65,404**	**55,870**	**53,314**	**39,090**	**57,065**	**17,975**	**46.0%**
60500	Road Materials	281,198	165,664	292,130	150,000	272,070	122,070	81.4%
60700	Supplies & Materials	1,693	3,045	3,200	3,000	3,400	400	13.3%
	Total Supplies & Materials	**282,891**	**168,709**	**295,330**	**153,000**	**275,470**	**122,470**	**80.0%**
64100	Contractual Services	21,612	58,817	28,400	40,500	30,600	(9,900)	-24.4%
64125	Snow Removal Services	86,036	97,771	118,000	42,000	118,000	76,000	181.0%
	Total Charges & Services	**107,648**	**156,588**	**146,400**	**82,500**	**148,600**	**66,100**	**80.1%**
70030	Operating Equipment	-	-	34,500	26,000	-	(26,000)	-100.0%
	Total Capital Outlays	**-**	**-**	**34,500**	**26,000**	**-**	**(26,000)**	**-100.0%**
90630	Health Insurance	79,197	79,747	81,612	81,612	86,926	5,314	6.5%
91620	Liability Insurance	14,210	16,205	16,702	16,702	15,974	(728)	-4.4%
93641	Tech Replacement	600	443	481	481	347	(134)	-27.9%
94640	Capital Equip Repl	1,630	705	705	705	726	21	3.0%
96600	Fleet Services	272,048	301,334	413,912	413,912	342,007	(71,905)	-17.4%
	Total Interfund Transfers	**367,685**	**398,434**	**513,412**	**513,412**	**445,980**	**(67,432)**	**-13.1%**
	Total Snow and Ice Control	**$ 1,180,122**	**$ 1,124,246**	**$ 1,452,120**	**$ 1,114,002**	**$ 1,347,642**	**233,640**	**21.0%**

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City of Wheaton
General Fund - Public Works - Snow and Ice Control
Expenditures
Calendar Year 2024 Budget

Fund	**100**	**General Fund**				
Org	**17031722**	**Snow and Ice Control**				
	Account	**Description**	**Amount**	**Description**		**Budget**
	50029	Wages-Full Time (Reg)		Public Works Labor	$	310,853
	50100	Overtime				109,674
	51100	Employer-FICA				32,170
	51105	Employer-IMRF Pension				24,895
	60500	Road Materials				272,070
			247,670	Bulk Salt		
			2,400	Liquid Calcium Chloride		
			22,000	Beet Heet		
	60700	Supplies & Materials				3,400
			900	Annual Snow Meeting		
			2,500	Miscellaneous Tools		
	64100	Contractual Services				30,600
			2,500	Surface Repair (Fairgrounds)		
			1,000	Chloride Tank Repairs		
			3,600	GPS Tracking		
			4,500	Winter Storm Warning Service		
			19,000	Wheel Loader Rental		
	64125	Snow Removal Services				118,000
			90,000	Snow Removal - Sidewalks		
			28,000	Semis for Snow Hauling		
	90630	Health Insurance				86,926
	91620	Liability Insurance				15,974
	93641	Tech Replacement				347
	94640	Capital Equip Replacement				726
	96600	Fleet Services				342,007
Total Snow and Ice Control					**$**	**1,347,642**

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City of Wheaton
General Fund - Public Works - Street & Sidewalk Maintenance
Expenditures
Calendar Year 2024 Budget

Fund 100 General Fund
Org 17031723 Street & Sidewalk Maintenance

		2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget	24 Budget vs 23 Proj. $	24 Budget vs 23 Proj. %
50029	Wages-Full Time (Reg)	$ 628,381	$ 653,550	$ 778,102	$ 774,417	$ 708,650	$ (65,767)	-8.5%
50031	Wages-Seasonal	11,383	18,631	21,460	18,503	21,750	3,247	17.5%
50100	Overtime	12,729	21,770	11,790	20,419	22,360	1,941	9.5%
51060	Sick Leave Buy-Back	1,543	1,023	1,882	1,882	1,175	(707)	-37.6%
	Total Personal Services	**654,036**	**694,974**	**813,234**	**815,221**	**753,935**	**(61,286)**	**-7.5%**
51020	Uniform Allowance	-	-	4,000	4,400	4,000	(400)	-9.1%
51100	Employer-FICA	49,472	53,078	62,213	62,364	57,676	(4,688)	-7.5%
51105	Employer-IMRF Pension	70,390	58,141	42,597	42,863	43,345	482	1.1%
	Total Employee Benefits	**119,862**	**111,219**	**108,810**	**109,627**	**105,021**	**(4,606)**	**-4.2%**
60100	Tools	3,032	3,219	3,350	3,000	3,350	350	11.7%
60500	Road Materials	263,526	177,121	333,000	330,000	334,000	4,000	1.2%
60700	Supplies & Materials	6,877	4,876	4,780	4,500	5,380	880	19.6%
	Total Supplies & Materials	**273,435**	**185,216**	**341,130**	**337,500**	**342,730**	**5,230**	**1.5%**
64100	Contractual Services	214,043	257,132	240,500	240,500	241,500	1,000	0.4%
65400	Dump Fees	30,336	27,205	34,000	34,000	34,000	-	0.0%
66600	Maintenance-Equipment	3,200	3,903	3,400	3,400	3,400	-	0.0%
	Total Charges & Services	**247,579**	**288,240**	**277,900**	**277,900**	**278,900**	**1,000**	**0.4%**
90630	Health Insurance	209,627	211,083	219,585	219,585	201,566	(18,019)	-8.2%
91620	Liability Insurance	40,063	45,707	48,202	48,202	40,381	(7,821)	-16.2%
93641	Tech Replacement	4,614	3,724	4,002	4,002	3,023	(979)	-24.5%
94640	Capital Equip Repl	833	854	750	750	772	22	2.9%
96600	Fleet Services	850,410	764,936	861,315	861,315	1,020,336	159,021	18.5%
	Total Interfund Transfers	**1,105,547**	**1,026,304**	**1,133,854**	**1,133,854**	**1,266,078**	**132,224**	**11.7%**
	Total Street & Sidewalk Maintenance	**$ 2,400,459**	**$ 2,305,953**	**$ 2,674,928**	**$ 2,674,102**	**$ 2,746,664**	**72,562**	**2.7%**

For Calendar Year 2024, Street Cleaning (17031725) was combined with Street & Sidewalk Maintenance (17031723) organization.

City of Wheaton
General Fund - Public Works - Street & Sidewalk Maintenance
Expenditures
Calendar Year 2024 Budget

Fund 100 General Fund
Org 17031723 Street & Sidewalk Maintenance

Account	Description	Amount	Description	Budget
50029	Wages-Full Time (Reg)		Public Works Labor	$ 708,650
50031	Wages-Seasonal		Seasonal Labor	21,750
50100	Overtime			22,360
51060	Sick Leave Buy-Back			1,175
51020	Uniform Allowance			4,000
51100	Employer-FICA			57,676
51105	Employer-IMRF Pension			43,345
60100	Tools			3,350
		1,500	Saw Blades	
		1,100	Brooms. Rakes, Shovels	
		500	Construction Tools	
		250	Miscellaneous Tools	
60500	Road Materials			334,000
		300,000	Bituminous Hot Mix-Road Maintenance Program	
		10,000	SS-1 Liquid Asphalt	
		6,500	Milling Machine Cutters	
		16,000	UPM Cold Patch	
		1,500	Limestone Screenings	
60700	Supplies & Materials			5,380
		280	Spray Marking Paint	
		1,800	Construction Items	
		800	LP Gas and Supplies	
		1,900	24" Barricades with Lights	
		600	iPad	
64100	Contractual Services			241,500
		60,000	Road Milling	
		70,000	Crack Fill Services	
		8,000	Pavement Material Testing	
		35,000	Concrete Repair Services	
		37,000	Equipment Rental-Asphalt Paving Roller	
		7,500	CBD Maintenance	
		24,000	Contractual Leaf Hauling	
65400	Dump Fees			34,000
66600	Maintenance-Equipment			3,400
		3,400	Portable Toilet Rental	
90630	Health Insurance			201,566
91620	Liability Insurance			40,381
93641	Tech Replacement			3,023
94640	Capital Equip Replacement			772
96600	Fleet Services			1,020,336
Total Street & Sidewalk Maintenance				**$ 2,746,664**

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City of Wheaton
General Fund - Public Works - Forestry Operations
Expenditures
Calendar Year 2024 Budget

Fund 100 General Fund
Org 17032740 Forestry Operations

			2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget	24 Budget vs 23 Proj. $	24 Budget vs 23 Proj. %
	50010	Wages-Full Time	$ 169,391	$ 111,510	$ 115,571	$ 115,571	$ 120,289	$ 4,718	4.1%
	50029	Wages-Full Time (Reg)	341,270	370,424	405,748	409,213	420,948	11,735	2.9%
	50031	Wages-Seasonal	22,886	13,636	29,000	25,860	21,750	(4,110)	-15.9%
	50100	Overtime	17,671	22,575	19,580	35,000	20,512	(14,488)	-41.4%
	51060	Sick Leave Buy-Back	1,320	1,057	1,493	1,493	1,198	(295)	-19.8%
		Total Personal Services	**552,538**	**519,202**	**571,392**	**587,137**	**584,697**	**(2,440)**	**-0.4%**
	51020	Uniform Allowance	3,490	4,067	4,800	4,000	4,000	-	0.0%
	51100	Employer-FICA	41,744	39,140	43,997	44,916	44,729	(187)	-0.4%
	51105	Employer-IMRF Pension	68,519	42,738	29,381	30,197	33,326	3,129	10.4%
		Total Employee Benefits	**113,753**	**85,945**	**78,178**	**79,113**	**82,055**	**2,942**	**3.7%**
	60100	Tools	3,270	3,715	3,700	3,700	4,000	300	8.1%
	60400	Repairs	1,474	1,983	3,500	3,500	3,500	-	0.0%
	60600	Tree Replacements	961	1,355	2,500	3,000	5,000	2,000	66.7%
	60700	Supplies & Materials	3,963	7,481	4,000	4,500	4,500	-	0.0%
		Total Supplies & Materials	**9,668**	**14,534**	**13,700**	**14,700**	**17,000**	**2,300**	**15.6%**
	63005	Training	2,555	2,575	3,200	3,200	3,200	-	0.0%
	63015	Dues and Subscriptions	1,040	1,358	1,000	1,000	1,000	-	0.0%
	64100	Contractual Services	59,388	108,775	116,000	116,000	122,000	6,000	5.2%
	65400	Dump Fees	916	837	2,000	2,000	2,000	-	0.0%
		Total Charges & Services	**63,899**	**113,545**	**122,200**	**122,200**	**128,200**	**6,000**	**4.9%**
	90630	Health Insurance	116,987	117,888	125,971	125,971	132,706	6,735	5.3%
	91620	Liability Insurance	26,312	30,112	31,947	31,947	29,962	(1,985)	-6.2%
	93641	Tech Replacement	2,648	2,293	2,224	2,224	1,598	(626)	-28.1%
	94640	Capital Equip Repl	547	561	508	508	523	15	3.0%
	96600	Fleet Services	194,582	206,978	215,556	215,556	247,476	31,920	14.8%
		Total Interfund Transfers	**341,076**	**357,832**	**376,206**	**376,206**	**412,265**	**36,059**	**9.6%**
		Total Forestry Operations	**$ 1,080,934**	**$ 1,091,058**	**$ 1,161,676**	**$ 1,179,356**	**$ 1,224,217**	**44,861**	**3.8%**

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City of Wheaton
General Fund - Public Works - Forestry Operations
Expenditures
Calendar Year 2024 Budget

Fund	100	General Fund			
Org	17032740	Forestry Operations			
	Account	Description	Amount	Description	Budget
	50010	Wages-Full Time			$ 120,289
				Forestry Superintendent	
				Dispatcher/Assistant (25%)	
	50029	Wages-Full Time (Reg)		Public Works Labor	420,948
	50031	Wages-Seasonal		Seasonal Labor	21,750
	50100	Overtime			20,512
	51060	Sick Leave Buy-Back			1,198
	51020	Uniform Allowance			4,000
			2,000	Uniform Purchase	
			2,000	Safety Items and Rain Gear	
	51100	Employer-FICA			44,729
	51105	Employer-IMRF Pension			33,326
	60100	Tools			4,000
			1,600	Safety/Climbing Equipment	
			1,500	Pruning Tools/Equipment	
			900	Rakes, Shovels, Brooms	
	60400	Repairs			3,500
			800	Chipper Blades	
			800	Stump Router Teeth	
			1,900	Chain Saw Parts/Repairs	
	60600	Tree Replacements			5,000
	60700	Supplies & Materials			4,500
			2,000	Various Forestry Supplies	
			2,500	Miscellaneous Items	
	63005	Training			3,200
			2,200	Tree Care Seminars	
			1,000	Safety Seminars	
	63015	Dues and Subscriptions		ISA, IL Dept of Agg	1,000
	64100	Contractual Services			122,000
			2,000	Stump Grinding	
			60,000	Tree Planting (Shared Cost Program)	
			60,000	Tree Pruning Services	
	65400	Dump Fees			2,000
	90630	Health Insurance			132,706
	91620	Liability Insurance			29,962
	93641	Tech Replacement			1,598
	94640	Capital Equip Replacement			523
	96600	Fleet Services			247,476
	Total Forestry Operations				**$ 1,224,217**

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General Fund - Public Works - Public Grounds
Expenditures
Calendar Year 2024 Budget

Fund 100 General Fund
Org 17032741 Public Grounds

		2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget	24 Budget vs 23 Proj. $	24 Budget vs 23 Proj. %
50029	Wages-Full Time (Reg)	$ 232,766	$ 264,104	$ 290,525	$ 309,677	$ 343,278	$ 33,601	10.9%
50031	Wages-Seasonal	13,852	17,489	23,200	24,780	25,375	595	2.4%
50100	Overtime	3,135	7,549	5,012	6,551	7,222	671	10.2%
	Total Personal Services	**249,753**	**289,142**	**318,737**	**341,008**	**375,875**	**34,867**	**10.2%**
51020	Uniform Allowance	-	-	1,600	1,600	1,600	-	0.0%
51100	Employer-FICA	19,021	22,101	24,383	26,087	28,754	2,667	10.2%
51105	Employer-IMRF Pension	25,814	23,189	15,900	17,013	20,750	3,737	22.0%
	Total Employee Benefits	**44,835**	**45,290**	**41,883**	**44,700**	**51,104**	**6,404**	**14.3%**
60100	Tools	2,589	1,270	3,000	3,000	3,000	-	0.0%
60400	Repairs	135	992	2,000	2,000	2,000	-	0.0%
60700	Supplies & Materials	34,588	37,741	46,000	46,000	46,000	-	0.0%
	Total Supplies & Materials	**37,312**	**40,003**	**51,000**	**51,000**	**51,000**	**-**	**0.0%**
63005	Training	-	-	-	-	1,000	1,000	100.0%
63015	Dues and Subscriptions	-	-	-	-	1,000	1,000	100.0%
64100	Contractual Services	85,625	88,937	109,560	109,560	122,000	12,440	11.4%
	Total Charges & Services	**85,625**	**88,937**	**109,560**	**109,560**	**124,000**	**14,440**	**13.2%**
90630	Health Insurance	78,130	78,672	75,975	75,975	90,705	14,730	19.4%
91620	Liability Insurance	16,853	19,334	19,097	19,097	20,563	1,466	7.7%
93641	Tech Replacement	578	423	461	461	468	7	1.5%
94640	Capital Equip Repl	1,904	1,935	1,851	1,851	1,886	35	1.9%
96600	Fleet Services	93,195	94,266	87,049	87,049	92,793	5,744	6.6%
	Total Interfund Transfers	**190,660**	**194,630**	**184,433**	**184,433**	**206,415**	**21,982**	**11.9%**
Total Public Grounds		**$ 608,185**	**$ 658,002**	**$ 705,613**	**$ 730,701**	**$ 808,394**	**77,693**	**10.6%**

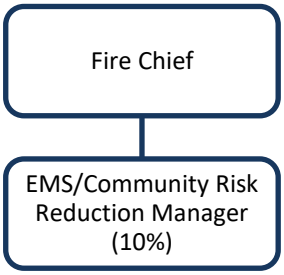
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City of Wheaton
General Fund - Public Works - Public Grounds
Expenditures
Calendar Year 2024 Budget

Fund	100	General Fund			
Org	17032741	Public Grounds			
	Account	Description	Amount	Description	Budget
	50029	Wages-Full Time (Reg)		Public Works Labor	$ 343,278
	50031	Wages-Seasonal		Seasonal Labor	25,375
	50100	Overtime			7,222
	51020	Uniform Allowance			1,600
	51100	Employer-FICA			28,754
	51105	Employer-IMRF Pension			20,750
	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 & Materials			46,000
			8,500	Plant Materials	
			1,500	Topsoil	
			1,500	Grass Seed, Sod, Blanket	
			2,500	Fertilizers, Herbicides	
			4,000	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	
			17,500	CBD Maintenance (Bike Racks, Benches, Garbage Cans, Water Feature, Etc.)	
	63005	Training		Landscape Classes/Seminars	1,000
	63015	Dues and Subscriptions		IL Dept Agg.	1,000
	64100	Contractual Services			122,000
			1,500	Aquatics Spraying	
			95,000	Landscape Maintenance & Seasonal Color	
			25,000	Turf Maintenance - Briarcliff Entrance, Butterfield Rd, Naperville Rd	
			500	Plant Material Replacement	
	90630	Health Insurance			90,705
	91620	Liability Insurance			20,563
	93641	Tech Replacement			468
	94640	Capital Equip Replacement			1,886
	96600	Fleet Services			92,793
	Total Public Grounds				**$ 808,394**

City of Wheaton
General Fund - Wireless Alarm Network
Calendar Year 2024 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				
	2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget
Full-Time Employees	0.10	0.10	0.10	0.10	0.10
Total FTEs	**0.10**	**0.10**	**0.10**	**0.10**	**0.10**

GENERAL DESCRIPTION AND MAJOR AREAS OF RESPONSIBILITY

Under the 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 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 over three years 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. The distribution of fees generated by Winfield's wireless alarms is distributed quarterly to the Village of Winfield.

2024 BUDGET SUMMARY

Total budget expenditures increased from $270,029 to $276,626, an increase of $6,597 (or 2.4%) compared to the prior year projected amount, mainly due to monthly radio equipment fee.

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EXPENDITURES BY CATEGORY

Expenditures	2022 Actual	2023 Budget	2023 Projected	2024 Budget
Personal Services	$ 10,646	$ 11,114	$ 11,226	$ 11,451
Employee Benefits	1,638	1,448	1,463	1,554
Charges & Services	186,187	195,903	195,903	201,781
Capital Outlay	6,003	-	-	-
Interfund Transfers	60,492	61,437	61,437	61,840
Total Expenditures	**$ 264,966**	**$ 269,902**	**$ 270,029**	**$ 276,626**

WIRELESS ALARM TOTAL REVENUES AND EXPENDITURES

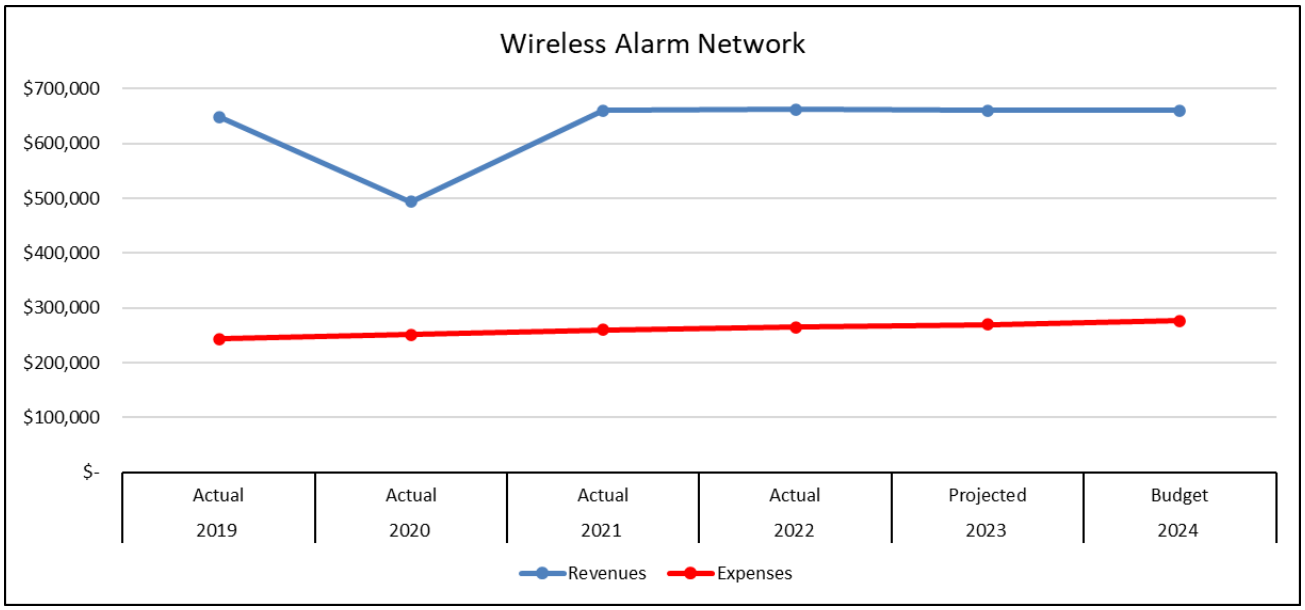


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City of Wheaton
General Fund - Wireless Alarm Network
Expenditures
Calendar Year 2024 Budget

Fund 100 General Fund
Org 18015000 Wireless Alarm Network

		2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget	24 Budget vs 23 Proj. $	24 Budget vs 23 Proj. %
50010	Wages-Full Time	$ 10,249	$ 10,564	$ 11,029	$ 11,140	$ 11,363	$ 223	2.0%
51060	Sick Leave Buy-Back	79	82	85	86	88	2	2.3%
	Total Personal Services	**10,328**	**10,646**	**11,114**	**11,226**	**11,451**	**225**	**2.0%**
51100	Employer-FICA	744	766	850	859	876	17	2.0%
51105	Employer-IMRF Pension	1,071	872	598	604	678	74	12.3%
	Total Employee Benefits	**1,815**	**1,638**	**1,448**	**1,463**	**1,554**	**91**	**6.2%**
64100	Contractual Services	187,097	186,187	195,903	195,903	201,781	5,878	3.0%
	Total Charges & Services	**187,097**	**186,187**	**195,903**	**195,903**	**201,781**	**5,878**	**3.0%**
70030	Operating Equipment	-	6,003	-	-	-	-	0.0%
	Total Capital Outlay	**-**	**6,003**	**-**	**-**	**-**	**-**	**0.0%**
90630	Health Insurance	1,520	1,538	1,583	1,583	1,546	(37)	-2.3%
91620	Liability Insurance	383	437	461	461	463	2	0.4%
94640	Capital Equip Repl	58,517	58,517	59,393	59,393	59,831	438	0.7%
	Total Interfund Transfers	**60,420**	**60,492**	**61,437**	**61,437**	**61,840**	**403**	**0.7%**
	Total Wireless Alarm Network	**$ 259,660**	**$ 264,966**	**$ 269,902**	**$ 270,029**	**$ 276,626**	**$ 6,597**	**2.4%**

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City of Wheaton
General Fund - Wireless Alarm Network
Expenditures
Calendar Year 2024 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%)	$ 11,363
51060	Sick Leave Buy-Back			88
51100	Employer-FICA			876
51105	Employer-IMRF Pension			678
64100	Contractual Services			201,781
		116,460	DU-COMM Fees	
		21,504	Village of Winfield	
		52,884	Equipment Maintenance	
		5,878	Monthly Radio Equipment Fee	
		2,555	Annual License and Software Support	
		2,500	Radio Repairs	
90630	Health Insurance			1,546
91620	Liability Insurance			463
94640	Capital Equip Replacement			59,831
			Wireless Alarm Network Replacement	
Total Wireless Alarm Network				**$ 276,626**

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City of Wheaton
General Fund – Local Administrative Adjudication
Calendar Year 2024 Budget

GENERAL DESCRIPTION AND MAJOR AREAS OF RESPONSIBILITY

Per 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.

2023 GOALS

- Host 12 separate administrative adjudication hearings during the calendar year
- Reassess the operational efficiency of software (DACRA) and Administrative Hearing Officer
- A 12-month evaluation of the administrative adjudication system (cost, revenue, community service,
- compliance).

2024 GOALS

- Host 12 separate administrative adjudication hearings during the calendar year.
- Integrate new legal counsel into adjudication proceedings.

EXPENDITURES BY CATEGORY

Expenditures	2022 Actual	2023 Budget	2023 Projected	2024 Budget
Personal Services	$ -	$ 16,845	$ 17,014	$ 18,384
Employee Benefits	-	818	833	902
Charges & Services	$ 43,003	$ 50,400	$ 46,100	$ 48,000
Capital Outlay	2,470	-	-	1,500
Interfund Transfer	$ -	$ 5,387	$ 5,387	4,899
Total Expenditures	**$ 45,473**	**$ 73,450**	**$ 69,334**	**$ 73,685**

LOCAL ADMINISTRATIVE ADJUDICATION TOTAL REVENUE AND EXPENDITURES

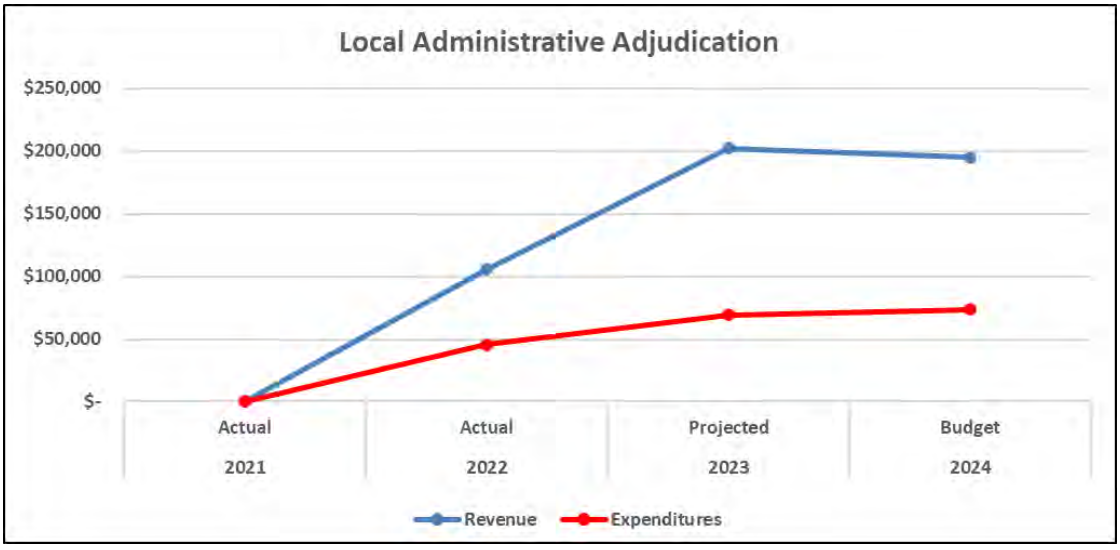


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City of Wheaton
General Fund - Local Administrative Adjudication
Expenditures
Calendar Year 2024 Budget

Fund 100 General Fund
Org 18020000 Local Administrative Adjudication

			2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget	24 Budget vs 23 Proj. $	24 Budget vs 23 Proj. %
	50010	Wages-Full Time	$ -	$ -	$ 13,565	$ 13,701	$ 14,928	$ 1,227	9.0%
	50028	Wages-Full Time (Supp)	-	-	3,280	3,313	3,456	143	4.3%
		Total Personal Services	**-**	**-**	**16,845**	**17,014**	**18,384**	**1,370**	**8.1%**
	51100	Employer-FICA	-	-	551	551	591	40	7.3%
	51105	Employer-IMRF Pension	-	-	267	282	311	29	10.3%
		Total Employee Benefits	**-**	**-**	**818**	**833**	**902**	**69**	**8.3%**
	64100	Contractual Services	349	8,347	18,000	18,000	18,000	-	0.0%
	64107	Legal Svcs-Adjudication	-	18,183	10,800	6,500	6,500	-	0.0%
	68001	Software License/Maint	-	16,473	21,600	21,600	23,500	1,900	8.8%
		Total Charges & Services	**349**	**43,003**	**50,400**	**46,100**	**48,000**	**1,900**	**4.1%**
	70030	Operating Equipment	-	2,470	-	-	1,500	1,500	100.0%
		Total Capital Outlays	**-**	**2,470**	**-**	**-**	**1,500**	**1,500**	**100.0%**
	90630	Health Insurance	-	-	2,374	2,374	2,319	(55)	-2.3%
	91620	Liability Insurance	-	-	692	692	694	2	0.3%
	93641	Technology Replacement	-	-	2,321	2,321	1,886	(435)	-18.7%
		Total Interfund Transfers	**-**	**-**	**5,387**	**5,387**	**4,899**	**(488)**	**-9.1%**
			-						
		Total Local Administrative Adjudication	**$ 349**	**$ 45,473**	**$ 73,450**	**$ 69,334**	**$ 73,685**	**$ 4,351**	**6.3%**

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City of Wheaton
General Fund - Local Administrative Adjudication
Expenditures
Calendar Year 2024 Budget

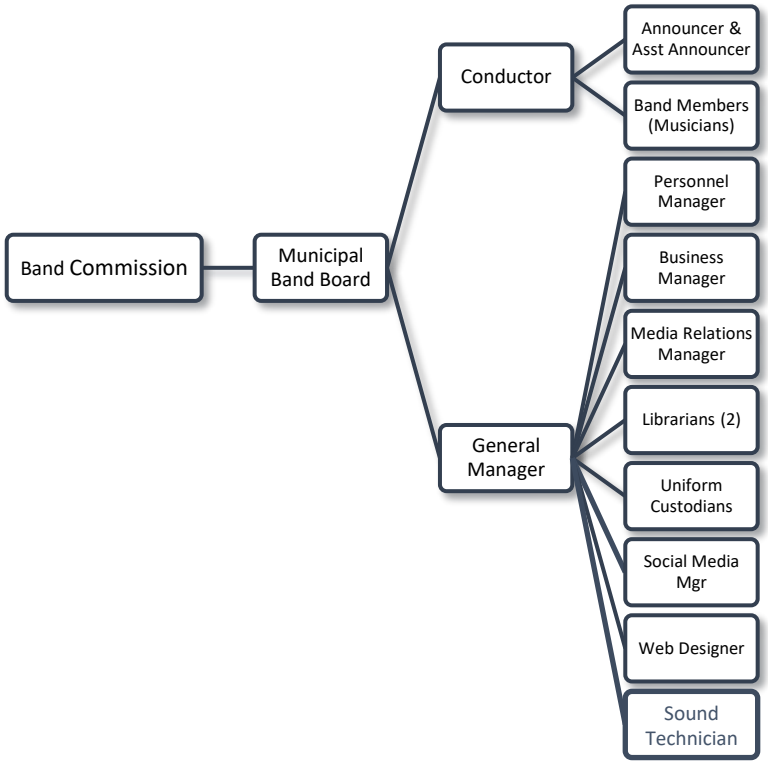
Fund	**100**	**General Fund**				
Org	**18020000**	**Local Administrative Adjudication**				
	Account	**Description**	**Amount**	**Description**		**Budget**
	50010	Wages - Full Time		Police Lieutenant (9%) Code Compliance Officer (2%)	$	14,928
	50028	Wages-Full Time (Support)		Police Service Supervisor (2%) Police Services Representative (2%)		3,456
	51100	Employer-FICA				591
	51105	Employer-IMRF Pension				311
	64100	Contractual Services		Mailing/Collection Services		18,000
	64107	Legal Services-Adjudication		Hearing Officer		6,500
	68001	Software Licenses/Maintenance		DACRA Software Licensing Fee		23,500
	70030	Operating Equipment		Laptop		1,500
	90630	Health Insurance				2,319
	91620	Liability Insurance				694
	93641	Technology Replacement				1,886
	Total Local Administrative Adjudication				**$**	**73,685**

City of Wheaton
General Fund - Municipal Band
Calendar Year 2024 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 for 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), Media Relations Manager, Web Designer, Social Media Manager, Sound Technician, Announcer, and 87 Musicians. Additionally, the WMB hires audition judges (excluding existing members of the WMB). An Assistant General Manager will be responsible for the logistics of special programs and guest soloists and conductors.

2023 GOALS

The weather cooperated in 2023 and the band saw Memorial Park filled with a more than 1,000 member audience each week with the annual patriotic concert filling the park to near capacity. The band represented the city in the annual Fourth of July parade and returned to Edman Chapel to provide a free indoor concert as well. The band was also selected to perform at the Midwest clinic for an unprecedented third time in December 2023. The band was also featured on Hidden Gems on Channel 2 news in July, including interviews with Dr. Moss, long-tenured members, and a local middle school student.

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. They also assisted patrons with the new electronic programs. They are underwriting all of the Midwest Clinic expenses and the special performance at the regional convention of the American School Band Directors Association, held in Champaign, thanks to a large donation from the Leslie and Mary Wiberg Foundation.

Other Accomplishments:

- Continued the highest quality performances of band music in Wheaton.
- Continued our Community Outreach program and hosted 20 Wheaton Junior High School students to perform with the band.
- To reduce paper, began placing our programs on the Website and posted QR codes in the park. We still offer printed programs and hope to get more patrons used to the electronic programs.
- Live-streamed all of their concerts for those who could not make it to the park. We have audiences on five different continents.
- Provided an exceptional learning experience for the band by performing under the leadership of Col. Michael Colburn, retired director of the President's own Marine band, and Dr. Mary Schneider Director of Bands at Eastern Michigan University.
- Participated and won the Best Musical Group in the Fourth of July parade.
- Performed with the Chicago Symphony Brass Quintet in July.
- Continued 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.
- Acknowledging those who have served our country in the armed forces at our annual Patriotic Concert and other concerts as appropriate.
- Significantly expanded our viewership through social media.

2024 GOALS

- Continue the highest quality performances of band music in Wheaton while practicing prudent expense controls.
- Continue to provide programs at no cost to the patrons of our concerts, while reducing our paper footprint.
- 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.
- 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 middle school, high school, and community musicians to perform with the band. This provides high-quality education for 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.
- Continue live-streaming our concerts so that they can be enjoyed by those who cannot make the concerts in person. We will work with the activity directors of several of the local retirement communities to ensure they can see the concerts in their activities space.

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EXPENDITURES BY CATEGORY

Expenditures	2022 Actual	2023 Budget	2023 Projected	2024 Budget
Employee Benefits	$ 480	$ 1,200	$ 600	$ 600
Supplies & Materials	143	400	206	400
Charges & Services	102,948	114,620	113,305	120,570
Capital Outlays	477	1,050	2,352	1,050
Total Expenditures	**$ 104,048**	**$ 117,270**	**$ 116,463**	**$ 122,620**

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City of Wheaton
General Fund - Municipal Band
Expenditures
Calendar Year 2024 Budget

Fund 100 General Fund
Org 18050140 Municipal Band

		2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget	24 Budget vs 23 Proj. $	24 Budget vs 23 Proj. %
51020	Uniform Allowance	$ -	$ 480	$ 1,200	$ 600	$ 600	$ -	0.0%
	Total Employee Benefits	**-**	**480**	**1,200**	**600**	**600**	**-**	**0.0%**
60025	Postage	46	-	50	95	100	5	5.3%
60030	Printing	-	-	100	-	50	50	100.0%
60700	Supplies & Materials	119	143	250	111	250	139	125.2%
	Total Supplies & Materials	**165**	**143**	**400**	**206**	**400**	**194**	**94.2%**
63030	Advertising	-	-	200	200	300	100	50.0%
64100	Contractual Services	600	1,220	1,250	1,125	650	(475)	-42.2%
65500	Contractual Labor	90,377	101,728	112,670	111,980	119,120	7,140	6.4%
69900	Contingencies	507	-	500	-	500	500	100.0%
	Total Charges & Services	**91,484**	**102,948**	**114,620**	**113,305**	**120,570**	**7,265**	**6.4%**
70030	Operating Equipment	494	477	1,050	2,352	1,050	(1,302)	-55.4%
	Total Capital Outlays	**494**	**477**	**1,050**	**2,352**	**1,050**	**(1,302)**	**-55.4%**
Total Municipal Band		**$ 92,143**	**$ 104,048**	**$ 117,270**	**$ 116,463**	**$ 122,620**	**$ 6,157**	**5.3%**

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City of Wheaton
General Fund - Municipal Band
Expenditures
Calendar Year 2024 Budget

Fund	**100**	**General Fund**				
Org	**18050140**	**Municipal Band**				
	Account	**Description**	**Amount**	**Description**		**Budget**
	51020	Uniform Allowance			$	600
	60025	Postage				100
	60030	Printing				50
	60700	Supplies and Materials				250
	63030	Advertising				300
	64100	Contractual Services				650
			150	Truck Rental for Edman Chapel		
			500	Photography/Video		
	65500	Contractual Labor				119,120
			27,250	Director		
			2,500	General Manager		
			2,500	Personel Manager		
			1,600	Business Manager		
			2,600	Librarian		
			1,400	Uniform Custodians		
			900	P.A. Supervisor		
			2,080	Stage Crew		
			62,995	Band Personnel		
			3,000	Solos/Ensembles		
			280	Percussion Section Leader		
			3,800	Announcer		
			4,415	Audition Judges/Helpers		
			900	Media Relations Manager		
			1,000	Multi Media Manager		
			500	Program Designer		
			700	Web Designer		
			200	Assistant Manager - Logistics		
			500	Assistant Announcer		
	69900	Contingencies				500
	70030	Operating Equipment				1,050
	Total Municipal Band					**$ 122,620**

City of Wheaton
General Fund – Interfund Transfers
Calendar Year 2024 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 that 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.

In 2021, the General Fund transferred $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). In 2022, $4.7 million was transferred to the Capital Projects Fund. For 2023, the General Fund is estimated to transfer $6.3 million to the Capital Projects Fund, $1.0 million to the Storm Sewer Fund, and $48,584 to the Parking Fund.

For the 2024 budget, the General Fund is budgeted to transfer $2.17 million to the Capital Projects Fund and $0.15 million to the Parking Fund.

EXPENDITURES BY CATEGORY

Expenditures	2022 Actual	2023 Budget	2023 Projected	2024 Budget
Interfund Transfers	$ 4,673,728	$ 2,098,137	$ 7,327,716	$ 2,316,491
Total Expenditures	**$ 4,673,728**	**$ 2,098,137**	**$ 7,327,716**	**$ 2,316,491**

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City of Wheaton
General Fund - Interfund Transfers
Expenditures
Calendar Year 2024 Budget

Fund 100 General Fund
Org 18590000 Interfund Transfers

		2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget	24 Budget vs 23 Proj. $	24 Budget vs 23 Proj. %
97300	Trans Out-Debt Srv Fund	$ 2,500,000	$ -	$ -	$ -	$ -	$ -	0.0%
97400	Trans Out-Capital Proj Fund	2,854,508	4,673,728	2,098,137	6,279,132	2,166,491	(4,112,641)	-65.5%
97515	Trans Out-Storm Sewer Fund	1,500,000	-	-	1,000,000	-	(1,000,000)	-100.0%
97520	Trans Out-Parking Fund	-	-	-	48,584	150,000	101,416	208.7%
97642	Trans Out-Bldg Renewal Fund	2,000,000	-	-	-	-	-	0.0%
	Total Interfund Transfers	**8,854,508**	**4,673,728**	**2,098,137**	**7,327,716**	**2,316,491**	**(5,011,225)**	**-68.4%**
Total Interfund Transfers		**$ 8,854,508**	**$ 4,673,728**	**$ 2,098,137**	**$ 7,327,716**	**$ 2,316,491**	**$ (5,011,225)**	**-68.4%**

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City of Wheaton
General Fund - Interfund Transfers
Expenditures
Calendar Year 2024 Budget

Fund	**100**	**General Fund**
Org	**18590000**	**Interfund Transfers**

Account	Description	Amount	Description	Budget
97400	Operating Trans Out-Capital Projects Fund			$ 2,166,491
		2,166,491	Transfer to Capital Projects Fund	
97520	Operating Trans Out-Parking Fund			$ 150,000
		150,000	Transfer to Parking Fund	
Total Interfund Transfers				**$ 2,316,491**

City of Wheaton
Motor Fuel Tax Fund
Calendar Year 2024 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 the 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 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.

State Motor Fuel Tax Rates

Date	Type	Rate	Annual Change ($)	Annual Change (%)
Jan 1, 1990 - June 30, 2019	Gasoline	$ 0.190	-	-
	Diesel	$ 0.215	-	-
July 1, 2019 - June 30, 2020	Gasoline	$ 0.380	$ 0.190	100.0%
	Diesel	$ 0.455	$ 0.240	111.6%
July 1, 2020 - June 30, 2021	Gasoline	$ 0.387	$ 0.007	1.8%
	Diesel	$ 0.462	$ 0.007	1.5%
July 1, 2021 - June 30, 2022	Gasoline	$ 0.392	$ 0.005	1.3%
	Diesel	$ 0.467	$ 0.005	1.1%
July 1, 2022 - Dec 31, 2022	Gasoline	$ 0.392	-	-
	Diesel	$ 0.467	-	-
Jan 1, 2023 - June 30, 2023	Gasoline	$ 0.423	$ 0.031	7.9%
	Diesel	$ 0.498	$ 0.031	6.6%
July 1, 2023 - June 30, 2024	Gasoline	$ 0.454	$ 0.031	7.3%
	Diesel	$ 0.529	$ 0.031	6.2%

In 2019, the State approved a $45 billion Rebuild Illinois capital plan providing funding for infrastructure improvements over six years for local governments. Beginning in 2020, the State disbursed a total of $3.5 million to the City over three (3) years. In 2022, the City received the last disbursement from the Rebuild Illinois program. These funds are restricted to being used only for bondable capital improvements. In general, bondable capital improvement projects have a useful life of 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). The last of the Rebuild Illinois funding will be used in 2024.

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	2022 Actual	2023 Budget	2023 Projected	2024 Budget
Capital Outlays	$ 3,393,875	$ 2,815,987	$ 2,847,809	$ 2,680,987
Total Expenditures	**$ 3,393,875**	**$ 2,815,987**	**$ 2,847,809**	**$ 2,680,987**

2024 GOALS

Complete all the scheduled road improvements the City has selected for the 2024 Annual Road Program.

2024 Annual Road Program	
Street Name	**Construction Limits**
Street Reconstruction	
Wesley Street	Front Street to Ellis Street
Concrete Pavement Resurfacing	
Kay Road	Glencoe Street to Cul-De-Sac
Maple Lane	Glencoe Street to Cul-De-Sac
Prospect Street	Elm Street to Dawes Avenue
Shady Lane	Stoddard Avenue to Cul-De-Sac
Stoddard Avenue	Forest Avenue to E. Prairie Avenue
Rehabilitation/Resurfacing	
Elm Street	Lorraine Road to President Street
Gables Boulevard	Route 38 to Childs Street
Prairie Avenue	Glencoe Street to Summit Street
Seminary Street	Hale Street to Washington Street
Warrenville Avenue	Route 38 to City Limits
Wesley Street	Ellis Avenue to West Street
Heritage Lakes Subdivision Rehabilitation/Resurfacing	
Ashburn Court	Heritage Lakes Drive to Dead End
Bunker Hill Court	Heritage Lakes Drive to Dead End
Farragut Court	Heritage Lakes Drive to Dead End
Heritage Lakes Drive	22nd Street to Blanchard Road
Monticello Court	Heritage Lakes Drive to Dead End
Mount Vernon Court	Heritage Lakes Drive to Dead End
Trowbridge Court	Heritage Lakes Drive to Dead End
Valley Forge Court	Heritage Lakes Drive to Dead End
Williamsburg Court	Heritage Lakes Drive to Dead End
Orchard Cove Subdivision Rehabilitation/Resurfacing	
Eagle Court	Golden Pond Lane to Cul-De-Sac
Golden Pond Lane	Brighton Drive to End
Hidden Court	Golden Pond Lane to Cul-De-Sac

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City of Wheaton
Motor Fuel Tax Fund
Fund Summary
Calendar Year 2024 Budget

	2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget	24 Budget vs 23 Proj. $	24 Budget vs 23 Proj. %
Beginning Fund Balance	**$ 2,327,306**	**$ 1,929,562**	**$ 1,884,479**	**$ 1,884,479**	**$ 1,358,416**		
Revenues							
Intergovernmental	$ 3,234,466	$ 3,306,717	$ 2,331,504	$ 2,307,755	$ 2,371,385	$ 63,630	2.8%
Investment Income	1,230	42,075	1,000	13,991	6,657	(7,334)	-52.4%
Total Revenues	**$ 3,235,696**	**$ 3,348,792**	**$ 2,332,504**	**$ 2,321,746**	**$ 2,378,042**	**$ 56,296**	**2.4%**
Expenditures							
Capital Outlays	$ 3,633,440	$ 3,393,875	$ 2,815,987	$ 2,847,809	$ 2,680,987	$ (166,822)	-5.9%
Total Expenditures	**$ 3,633,440**	**$ 3,393,875**	**$ 2,815,987**	**$ 2,847,809**	**$ 2,680,987**	**$ (166,822)**	**-5.9%**
Revenues Over/ (Under) Expenditures	**$ (397,744)**	**$ (45,083)**	**$ (483,483)**	**$ (526,063)**	**$ (302,945)**		
Ending Fund Balance	**$ 1,929,562**	**$ 1,884,479**	**$ 1,400,996**	**$ 1,358,416**	**$ 1,055,471**		

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City of Wheaton
Motor Fuel Tax Fund
Revenues
Calendar Year 2024 Budget

Fund 200 Motor Fuel Tax Fund
Org 20008500 Motor Fuel Tax Revenues

			2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget	24 Budget vs 23 Proj. $	24 Budget vs 23 Proj. %
	40435	Motor Fuel Tax	$ 2,072,492	$ 2,144,743	$ 2,331,504	$ 2,307,755	$ 2,371,385	$ 63,630	2.8%
	40800	Grant Revenue	1,161,974	1,161,974	-	-	-	-	0.0%
		Total Intergovernmental	**$ 3,234,466**	**$ 3,306,717**	**$ 2,331,504**	**$ 2,307,755**	**$ 2,371,385**	**63,630**	**2.8%**
	46000	Interest Income-Invest	1,230	42,075	1,000	13,991	6,657	(7,334)	-52.4%
		Total Investment Income	**1,230**	**42,075**	**1,000**	**13,991**	**6,657**	**(7,334)**	**-52.4%**
		Total Motor Fuel Tax Revenues	**$ 3,235,698**	**$ 3,348,796**	**$ 2,332,504**	**$ 2,321,746**	**$ 2,378,042**	**$ 56,296**	**2.4%**

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City of Wheaton
Motor Fuel Tax Fund
Expenditures
Calendar Year 2024 Budget

Fund 200 Motor Fuel Tax Fund
Org 20085010 Motor Fuel Tax Expenditures

		2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget	24 Budget vs 23 Proj. $	24 Budget vs 23 Proj. %
70200	Roadway Improvements	$ 3,633,440	$ 3,393,875	$ 2,815,987	$ 2,847,809	$ 2,680,987	$ (166,822)	-5.9%
	Total Capital Outlays	**3,633,440**	**3,393,875**	**2,815,987**	**2,847,809**	**2,680,987**	**(166,822)**	**-5.9%**
Total Motor Fuel Tax Expenditures		**$ 3,633,440**	**$ 3,393,875**	**$ 2,815,987**	**$ 2,847,809**	**$ 2,680,987**	**(166,822)**	**-5.9%**

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City of Wheaton
Motor Fuel Tax Fund
Expenditures
Calendar Year 2024 Budget

Fund	**200**	**Motor Fuel Tax Fund**			
Org	**20085010**	**Motor Fuel Tax Expenditures**			
	Account	**Description**	**Amount**	**Description**	**Budget**
	70200	Roadway Improvements			$ 2,680,987
			2,100,000	Road, Sewer & Water Rehabilitation Program-Roads	
			314,000	Street Reconstruction (Rebuild IL Grant)	
			266,987	Roosevelt Road Sidewalks (Rebuild IL Grant)	
	Total Motor Fuel Tax Expenditures				**$ 2,680,987**

City of Wheaton
Federal Forfeiture Fund
Calendar Year 2024 Budget

GENERAL DESCRIPTION AND MAJOR AREAS OF RESPONSIBILITY

The Federal Forfeiture Fund was established per the 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 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.

2023 GOALS

- Ensure all expenditures are permissible law enforcement uses of the Federal Forfeiture Funds.
- Complete the 2022 annual Equitable Sharing Agreement and Certification (ESAC)

2024 GOALS

- Ensure all expenditures are permissible law enforcement uses of the Federal Forfeiture Funds.
- Complete the 2023 annual Equitable Sharing Agreement and Certification (ESAC).

EXPENDITURES BY CATEGORY

Expenditures	2022 Actual	2023 Budget	2023 Projected	2024 Budget
Supplies & Materials	$ 32,897	$ -	$ 3,000	$ -
Charges & Services	510	720	720	720
Total Expenditures	**$ 33,407**	**$ 720**	**$ 3,720**	**$ 720**

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City of Wheaton
Federal Forfeiture Fund
Fund Summary
Calendar Year 2024 Budget

	2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget	24 Budget vs 23 Proj. $	24 Budget vs 23 Proj. %
Beginning Fund Balance	**$ 104,380**	**$ 73,363**	**$ 41,333**	**$ 41,333**	**$ 39,613**		
Revenues							
Fines & Forfeits	$ -	$ 598	$ -	$ -	$ -	$ -	0.0%
Investment Income	43	779	600	2,000	700	(1,300)	-65.0%
Total Revenues	**$ 43**	**$ 1,377**	**$ 600**	**$ 2,000**	**$ 700**	**$ (1,300)**	**-65.0%**
Expenditures							
Supplies & Materials	$ 31,060	$ 32,897	$ -	$ 3,000	$ -	$ (3,000)	-100.0%
Charges & Services	-	510	720	720	720	-	0.0%
Total Operating	**31,060**	**33,407**	**720**	**3,720**	**720**	**(3,000)**	**-80.6%**
Total Expenditures	**$ 31,060**	**$ 33,408**	**$ 720**	**$ 3,720**	**$ 720**	**$ (3,000)**	**-80.6%**
Revenues Over/ (Under) Expenditures	**$ (31,017)**	**$ (32,031)**	**$ (120)**	**$ (1,720)**	**$ (20)**		
Ending Fund Balance	**$ 73,363**	**$ 41,333**	**$ 41,213**	**$ 39,613**	**$ 39,593**		

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City of Wheaton
Federal Forfeiture Fund
Revenues
Calendar Year 2024 Budget

Fund 231 Federal Forfeiture Fund

		2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget	24 Budget vs 23 Proj. $	24 Budget vs 23 Proj. %
45600	Dept of Treasury Forfeiture Rev	$ -	$ -	$ -	$ -	$ -	$ -	0.0%
45610	Dept of Justice Forfeiture Rev	-	598	-	-	-	-	0.0%
	Total Fines & Forfeits	**-**	**598**	**-**	**-**	**-**	**-**	**0.0%**
46000	Interest Income - Dept of Treasury	3	89	100	200	200	-	0.0%
46000	Interest Income - Dept of Justice	40	690	500	1,800	500	(1,300)	-72.2%
	Total Investment Income	**43**	**779**	**600**	**2,000**	**700**	**(1,300)**	**-65.0%**
	Total Federal Forfeiture Fund Revenues	**$ 43**	**$ 1,377**	**$ 600**	**$ 2,000**	**$ 700**	**$ (1,300)**	**-65.0%**

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City of Wheaton
Federal Forfeiture Fund
Expenditure Summary
Calendar Year 2024 Budget

The following is a combined summary of the Federal Forfeiture Organizations:
Department of Treasury and Department of Justice

		2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget	24 Budget vs 23 Proj. $	24 Budget vs 23 Proj. %
60700	Supplies & Materials	$ 31,060	$ 32,897	$ -	$ 3,000	$ -	$ (3,000)	-100.0%
	Total Supplies & Materials	**31,060**	**32,897**	**-**	**3,000**	**-**	**(3,000)**	**-100.0%**
64100	Contractual Services	-	510	720	720	720	-	0.0%
	Total Charges & Services	**-**	**510**	**720**	**720**	**720**	**-**	**0.0%**
Total Federal Forfeiture Fund Expenditures		**$ 31,060**	**$ 33,407**	**$ 720**	**$ 3,720**	**$ 720**	**$ (3,000)**	**-80.6%**

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City of Wheaton
Federal Forfeiture Fund
Department of Treasury Expenditures
Calendar Year 2024 Budget

Fund 231 Federal Forfeiture Fund
Org 23160010 Federal Forfeiture - Dept of Treasury

		2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget	24 Budget vs 23 Proj. $	24 Budget vs 23 Proj. %
60700	Supplies and Materials	$ 1,611	$ -	$ -	$ 3,000	$ -	$ (3,000)	-100.0%
	Total Supplies & Materials	**1,611**	**-**	**-**	**3,000**	**-**	**(3,000)**	**-100.0%**
64100	Contractual Services	-	300	360	360	360	-	0.0%
	Total Charges & Services	**-**	**300**	**360**	**360**	**360**	**-**	**0.0%**
Total Federal Forfeiture - Dept of Treasury		**$ 1,611**	**$ 300**	**$ 360**	**$ 3,360**	**$ 360**	**$ (3,000)**	**-89.3%**

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City of Wheaton
Federal Forfeiture Fund Fund
Department of Treasury Expenditures
Calendar Year 2024 Budget

Fund 231 Federal Forfeiture Fund
Org 23160010 Federal Forfeiture - Dept of Treasury

Account	Description	Amount	Description	Budget
64100	Contractual Services		Bank Fees	$ 360
Total Federal Forfeiture - Dept of Treasury				**$ 360**

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City of Wheaton
Federal Forfeiture Fund
Department of Justice Expenditures
Calendar Year 2024 Budget

Fund 231 Federal Forfeiture Fund
Org 23170010 Federal Forfeiture - Dept of Justice

			2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget	24 Budget vs 23 Proj. $	24 Budget vs 23 Proj. %
	60700	Supplies & Materials	$ 29,449	$ 32,897	$ -	$ -	$ -	$ -	0.0%
		Total Supplies & Materials	**29,449**	**32,897**	**-**	**-**	**-**	**-**	**0.0%**
	64100	Contractual Services	-	210	360	360	360	-	0.0%
		Total Charges & Services	**-**	**210**	**360**	**360**	**360**	**-**	**0.0%**
	Total Federal Forfeiture - Dept of Justice		**29,449**	**33,107**	**$ 360**	**$ 360**	**$ 360**	**$ -**	**0.0%**

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City of Wheaton
Federal Forfeiture Fund Fund
Department of Justice Expenditures
Calendar Year 2024 Budget

Fund 231 Federal Forfeiture Fund
Org 23170010 Federal Forfeiture - Dept of Justice

Account	Description	Amount	Description	Budget
64100	Contractual Services		Bank fees	$ 360
Total Federal Forfeiture - Dept of Justice				**$ 360**

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City of Wheaton
State Forfeiture Fund
Calendar Year 2024 Budget

GENERAL DESCRIPTION AND MAJOR AREAS OF RESPONSIBILITY

The State Forfeiture Fund was established per 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 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 that 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; for public education in the community or schools in the prevention or detection of the abuse of drugs or alcohol; or 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.

2023 GOALS

- Ensure all expenditures are permissible law enforcement uses of the State Forfeiture Funds
- Complete the 2022 Illinois Seizure and Awarded Assets Annual Report

2024 GOALS

- Ensure all expenditures are permissible law enforcement uses of the State Forfeiture Funds
- Complete the 2023 Illinois Seizure and Awarded Assets Annual Report

EXPENDITURES BY CATEGORY

Expenditures	2022 Actual	2023 Budget	2023 Projected	2024 Budget
Supplies & Materials	$ 2,468	$ -	$ 26,601	$ -
Charges & Services	10,328	3,640	7,900	4,500
Capital Outlays	-	63,500	63,100	-
Total Expenditures	**$ 12,796**	**$ 67,140**	**$ 97,601**	**$ 4,500**

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City of Wheaton
State Forfeiture Fund
Fund Summary
Calendar Year 2024 Budget

	2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget	24 Budget vs 23 Proj. $	24 Budget vs 23 Proj. %
Beginning Fund Balance	**$ 189,497**	**$ 268,431**	**$ 281,487**	**$ 281,487**	**$ 211,516**		
Revenues							
Fines & Forfeits	$ 86,341	$ 22,394	$ -	$ 23,850	$ -	$ (23,850)	-100.0%
Investment Income	-	1,063	1,440	1,380	1,410	30	2.2%
Miscellaneous	1,682	2,395	1,600	2,400	2,400	800	33.3%
Total Revenues	**$ 88,023**	**$ 25,852**	**$ 3,040**	**$ 27,630**	**$ 3,810**	**$ (23,020)**	**-83.3%**
Expenditures							
Supplies & Materials	$ 1,356	$ 2,468	$ -	$ 26,601	$ -	$ (26,601)	-100.0%
Charges & Services	3,705	10,328	3,640	7,900	4,500	(3,400)	-43.0%
Total Operating	**5,061**	**12,796**	**3,640**	**34,501**	**4,500**	**(30,001)**	**-87.0%**
Capital Outlays	4,028	-	63,500	63,100	-	(63,100)	-100.0%
Total Capital Outlays	**4,028**	**-**	**63,500**	**63,100**	**-**	**(63,100)**	**-100.0%**
Total Expenditures	**$ 9,089**	**$ 12,796**	**$ 67,140**	**$ 97,601**	**$ 4,500**	**$ (93,101)**	**-95.4%**
Revenues Over/ (Under) Expenditures	**$ 78,934**	**$ 13,056**	**$ (64,100)**	**$ (69,971)**	**$ (690)**		
Ending Fund Balance	**$ 268,431**	**$ 281,487**	**$ 217,387**	**$ 211,516**	**$ 210,826**		

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City of Wheaton
State Forfeiture Fund
Revenues
Calendar Year 2024 Budget

Fund 232 State Forfeiture Fund

		2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget	24 Budget vs 23 Proj. $	24 Budget vs 23 Proj. %
45650	State Drug Forfeiture Rev	$ 8,807	$ 8,811	$ -	$ 1,500	$ -	$ (1,500)	-100.0%
45660	State Money Laundering Rev	67,531	896	-	2,350	-	(2,350)	-100.0%
45670	State Article 36 Seizure Rev	10,003	12,687	-	20,000	-	(20,000)	-100.0%
	Total Fines & Forfeits	**86,341**	**22,394**	**-**	**23,850**	**-**	**(23,850)**	**-100.0%**
46000	Interest Income - State Drug	-	418	540	540	540	-	0.0%
46000	Interest Income - Money Laundering	-	359	480	420	450	30	7.1%
46000	Interest Income - Article 36	-	286	420	420	420	-	0.0%
	Total Investment Income	**-**	**1,063**	**1,440**	**1,380**	**1,410**	**30**	**2.2%**
47000	Misc Revenue - Article 36	1,682	2,395	1,600	2,400	2,400	-	0.0%
	Total Miscellaneous Revenue	**1,682**	**2,395**	**1,600**	**2,400**	**2,400**	**-**	**0.0%**
	Total State Forfeiture Fund Revenues	**$ 88,023**	**$ 25,852**	**$ 3,040**	**$ 27,630**	**$ 3,810**	**$ (23,820)**	**-86.2%**

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City of Wheaton
State Forfeiture Fund
Expenditure Summary
Calendar Year 2024 Budget

The following is a combined summary of the State Forfeiture Organizations:
State Drug Forfeiture, State Money Laundering and Article 36

		2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget	24 Budget vs 23 Proj. $	24 Budget vs 23 Proj. %
60700	Supplies & Materials	$ 1,356	$ 2,468	$ -	$ 26,601	$ -	$ (26,601)	-100.0%
	Total Supplies & Materials	**1,356**	**2,468**	**-**	**26,601**	**-**	**(26,601)**	**-100.0%**
64100	Contractual Services	3,705	10,328	3,640	7,900	4,500	(3,400)	-43.0%
	Total Charges & Services	**3,705**	**10,328**	**3,640**	**7,900**	**4,500**	**(3,400)**	**-43.0%**
70030	Operating Equipment	4,028	-	63,500	63,100	-	(63,100)	-100.0%
	Total Capital Outlays	**4,028**	**-**	**63,500**	**63,100**	**-**	**(63,100)**	**-100.0%**
Total State Forfeiture Fund Expenditures		**$ 9,089**	**$ 12,796**	**$ 67,140**	**$ 97,601**	**$ 4,500**	**$ (93,101)**	**-95.4%**

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City of Wheaton
State Forfeiture Fund
Drug Forfeiture Expenditures
Calendar Year 2024 Budget

Fund 232 State Forfeiture Fund
Org 23260010 State Drug Forfeiture

		2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget	24 Budget vs 23 Proj. $	24 Budget vs 23 Proj. %
60700	Supplies and Materials	$ -	$ -	$ -	$ 12,126	$ -	$ (12,126)	-100.0%
	Total Supplies & Materials			**-**	**12,126**	**-**	**(12,126)**	**-100.0%**
64100	Contractual Services	-	622	600	1,300	600	(700)	-53.8%
	Total Charges & Services	**-**	**622**	**600**	**1,300**	**600**	**(700)**	**-53.8%**
70030	Operating Equipment	-	-	63,500	63,100	-	(63,100)	-100.0%
	Total Capital Outlays	**-**	**-**	**63,500**	**63,100**	**-**	**(63,100)**	**-100.0%**
Total State Drug Forfeiture		**$ -**	**$ 622**	**$ 64,100**	**$ 76,526**	**$ 600**	**$ (75,926)**	**-99.2%**

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City of Wheaton
State Forfeiture Fund
Drug Forfeiture Expenditures
Calendar Year 2024 Budget

Fund	**232**	**State Forfeiture Fund**
Org	**23260010**	**State Drug Forfeiture**

Account	Description	Amount	Description	Budget
64100	Contractual Services		Bank Fees	$ 600
Total State Drug Forfeiture				**$ 600**

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City of Wheaton
State Forfeiture Fund
Money Laundering Expenditures
Calendar Year 2024 Budget

Fund 232 State Forfeiture Fund
Org 23270010 State Money Laundering

			2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget	24 Budget vs 23 Proj. $	24 Budget vs 23 Proj. %
	60700	Supplies and Materials	$ -	$ -	$ -	$ 5,000	$ -	$ (5,000)	-100.0%
		Total Supplies & Materials	**-**	**-**	**-**	**5,000**	**-**	**(5,000)**	**-100.0%**
	64100	Contractual Services	-	440	600	600	600	-	0.0%
		Total Charges & Services	**-**	**440**	**600**	**600**	**600**	**-**	**0.0%**
Total State Money Laundering			**$ -**	**$ 440**	**$ 600**	**$ 5,600**	**$ 600**	**$ (5,000)**	**-89.3%**

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City of Wheaton
State Forfeiture Fund
Money Laundering Expenditures
Calendar Year 2024 Budget

Fund	**232**	**State Forfeiture Fund**
Org	**23270010**	**State Money Laundering**

Account	Description	Amount	Description	Budget
64100	Contractual Services		Bank Fees	$ 600
Total State Money Laundering				**$ 600**

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City of Wheaton
State Forfeiture Fund
Article 36 Expenditures
Calendar Year 2024 Budget

Fund 232 State Forfeiture Fund
Org 23280010 State Article 36

		2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget	24 Budget vs 23 Proj. $	24 Budget vs 23 Proj. %
60700	Supplies & Materials	$ 1,356	$ 2,468	$ -	$ 9,475	$ -	$ (9,475)	-100.0%
	Total Supplies & Materials	**1,356**	**2,468**	**-**	**9,475**	**-**	**(9,475)**	**-100.0%**
64100	Contractual Services	3,705	9,266	2,440	6,000	3,300	(2,700)	-45.0%
	Total Charges & Services	**3,705**	**9,266**	**2,440**	**6,000**	**3,300**	**(2,700)**	**-45.0%**
70030	Operating Equipment	4,028	-	-		-	-	0.0%
	Total Capital Outlays	**4,028**	**-**	**-**	**-**	**-**	**-**	**0.0%**
Total State Article 36		**$ 9,089**	**$ 11,734**	**$ 2,440**	**$ 15,475**	**$ 3,300**	**$ (12,175)**	**-78.7%**

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City of Wheaton
State Forfeiture Fund
Article 36 Expenditures
Calendar Year 2024 Budget

Fund 232 State Forfeiture Fund
Org 23280010 State Article 36

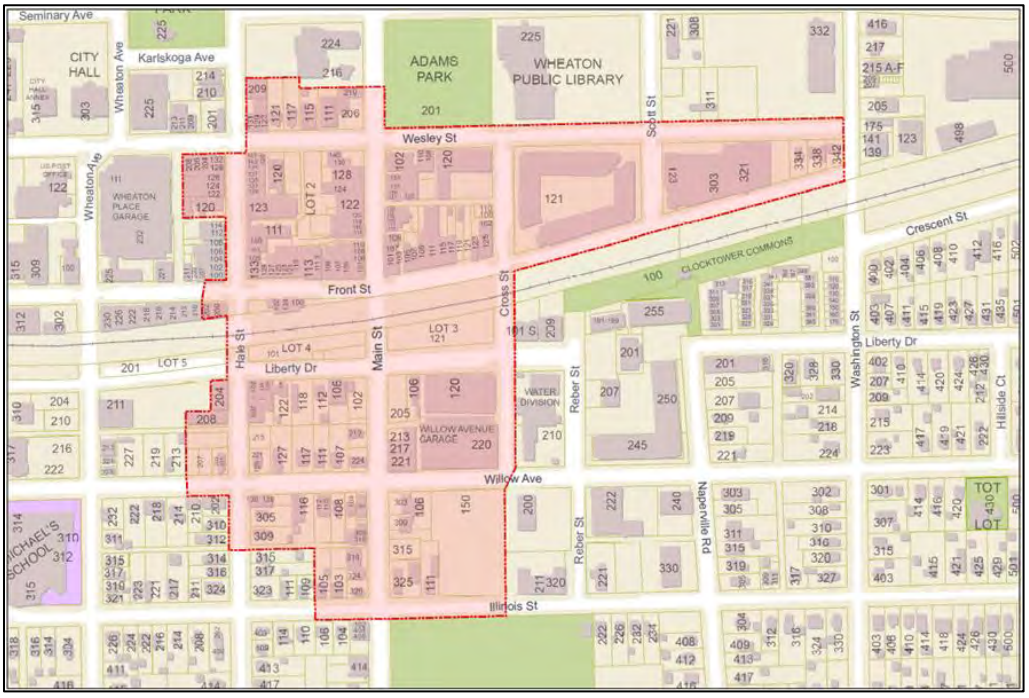
Account	Description	Amount	Description	Budget
64100	Contractual Services			$ 3,300
		2,400	Towing Charges	
		900	Bank Fees	
Total State Article 36				**$ 3,300**

City of Wheaton
TIF District Two Main Street Redevelopment Fund
Calendar Year 2024 Budget

GENERAL DESCRIPTION

The City of Wheaton established Tax Increment Financing (TIF) District Two on December 6, 1999. TIF District Two was one of three contiguous tax increment financing (TIF) districts created by the City. The TIF was established to revitalize the Main Street Corridor into a vibrant mixed-use center to contribute to the health and vitality of the Wheaton Central Business Area and to the entire community. TIF District Two expired on December 31, 2022.

TIF District Two Main Street Redevelopment Map



TIF DISTRICT TWO MAIN STREET REDEVELOPMENT FUND ACTIVITY

The TIF produced several successful redevelopment projects and infrastructure improvements. Notable projects included the construction of a large class A mixed-use building, expansion of a furniture retailer, building of a public parking deck, construction of Wheaton 121 (a 306-unit luxury residential apartment development), and the Downtown Streetscape Project. In addition, the TIF provided funding for over 200 rehabilitation/grants to business owners.



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 is a $36.0 million multi-year (beginning in 2017) 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 2022 with some minor costs remaining to complete the project in 2024.

2024 BUDGET SUMMARY

The 2024 budget includes $263,000 for contractually committed expenditures remaining to complete the Downtown Streetscape Project.

EXPENDITURES BY CATEGORY

Expenditures	2022 Actual	2023 Budget	2023 Projected	2024 Budget
Charges & Services	$ 199,870	$ -	$ -	$ -
Capital Outlays	2,127,620	500,000	264,279	263,000
Interfund Transfers	1,014,878	-	-	-
Total Expenditures	**$ 3,342,368**	**$ 500,000**	**$ 264,279**	**$ 263,000**

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City of Wheaton
TIF District Two Main St Redevelopment Fund
Fund Summary
Calendar Year 2024 Budget

	2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget	24 Budget vs 23 Proj. $	24 Budget vs 23 Proj. %
Beginning Fund Balance	**$ 916,120**	**$ 133,391**	**$ 515,212**	**$ 515,212**	**$ 262,000**		
Revenues							
Taxes	$ 3,166,558	$ 2,588,656	$ -	$ -	$ -	$ -	0.0%
Investment Income	(1,993)	1,614	-	5,000	1,000	(4,000)	-80.0%
Miscellaneous	-	27,662	-	6,067	-	(6,067)	-100.0%
Interfund Transfers In	1,350,000	1,106,257	-	-	-	-	0.0%
Total Revenues	**$ 4,514,565**	**$ 3,724,189**	**$ -**	**$ 11,067**	**$ 1,000**	**$ (10,067)**	**-91.0%**
Expenditures							
Charges & Services	$ 177,804	$ 199,870	$ -	$ -	$ -	$ -	0.0%
Total Operating	**177,804**	**199,870**	**-**	**-**	**-**	**-**	**0.0%**
Capital Outlays	5,119,490	2,127,620	500,000	264,279	263,000	(1,279)	-0.5%
Interfund Transfers-Other	-	1,014,878	-	-	-	-	0.0%
Total Capital & Interfund Transf	**5,119,490**	**3,142,498**	**500,000**	**264,279**	**263,000**	**(1,279)**	**-0.5%**
Total Expenditures	**$ 5,297,294**	**$ 3,342,368**	**$ 500,000**	**$ 264,279**	**$ 263,000**	**$ (1,279)**	**-0.5%**
Revenues Over/ (Under) Expenditures	**$ (782,729)**	**$ 381,821**	**$ (500,000)**	**$ (253,212)**	**$ (262,000)**		
Ending Fund Balance	**$ 133,391**	**$ 515,212**	**$ 15,212**	**$ 262,000**	**$ -**		

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City of Wheaton
TIF District Two Main St Redevelopment Fund
Revenues
Calendar Year 2024 Budget

Fund 272 TIF District Two Fund
Org 27204000 TIF District Two Main St Redev Revenues

			2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget	24 Budget vs 23 Proj. $	24 Budget vs 23 Proj. %
	40302	Property Tax - TIF 2	$ 3,166,558	$ 2,588,656	$ -	$ -	$ -	$ -	0.0%
		Total Taxes	**3,166,558**	**2,588,656**	**-**	**-**	**-**	**-**	**0.0%**
	46000	Interest Income-Invest	(1,993)	1,614	-	5,000	1,000	(4,000)	-80.0%
		Total Investment Income	**(1,993)**	**1,614**	**-**	**5,000**	**1,000**	**(4,000)**	**-80.0%**
	47000	Miscellaneous Revenues	-	27,662	-	6,067	-	(6,067)	-100.0%
		Total Miscellaneous	**-**	**27,662**	**-**	**6,067**	**-**	**(6,067)**	**-100.0%**
	87273	Trans In-TIF 3 Fund	1,350,000	1,106,257	-	-	-	-	0.0%
		Total Interfund Transfers	**1,350,000**	**1,106,257**	**-**	**-**	**-**	**-**	**0.0%**
Total TIF Dist Two Main St Redev Revenues			**$ 4,514,565**	**$ 3,724,189**	**$ -**	**$ 11,067**	**$ 1,000**	**$ (10,067)**	**-91.0%**

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City of Wheaton
TIF District Two Main St Redevelopment Fund
Expenditures
Calendar Year 2024 Budget

Fund 272 TIF District Two Fund
Org 27240010 TIF District Two Main St Redev Expenditures

			2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget	24 Budget vs 23 Proj. $	24 Budget vs 23 Proj. %
	64100	Contractual Services	$ 119,031	$ 117,863	$ -	$ -	$ -	$ -	0.0%
	64106	Legal Services	16,024	20,621	-	-	-	-	0.0%
	69500	Redevelopment Programs	42,749	61,386	-	-	-	-	0.0%
		Total Charges & Services	**177,804**	**199,870**	**-**	**-**	**-**	**-**	**0.0%**
	64110	Engineering Services	363,710	56,043	35,000	37,626	38,000	374	1.0%
	70950	Capital Improvements-Other	4,755,780	2,071,577	465,000	226,653	225,000	(1,653)	-0.7%
		Total Capital Outlays	**5,119,490**	**2,127,620**	**500,000**	**264,279**	**263,000**	**(1,279)**	**-0.5%**
	97500	Trans Out-Water Fund	-	738,149	-	-	-	-	0.0%
	97510	Trans Out-Sanitary Fund	-	276,729	-	-	-	-	0.0%
		Total Interfund Transfers	**-**	**1,014,878**	**-**	**-**	**-**	**-**	**0.0%**
Total TIF District Two Main St Redev Expenditures			**$ 5,297,294**	**$ 3,342,368**	**$ 500,000**	**$ 264,279**	**$ 263,000**	**$ (1,279)**	**-0.5%**

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City of Wheaton
TIF District Two Main St Redevelopment Fund
Expenditures
Calendar Year 2024 Budget

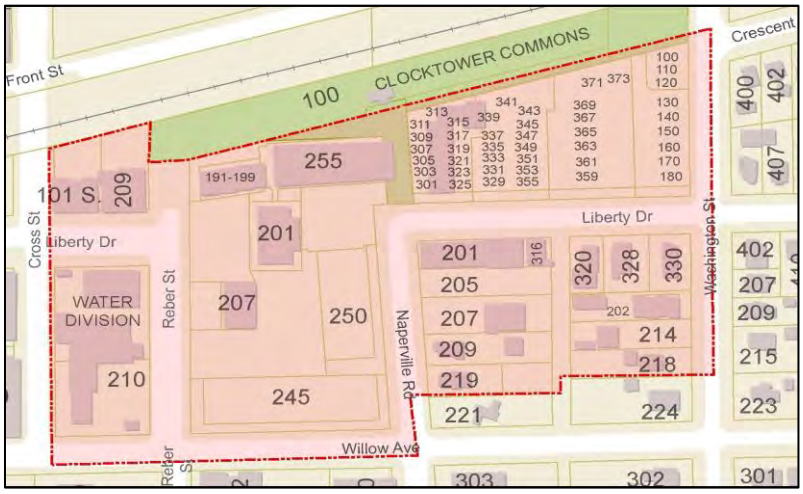
Fund	**272**	**TIF District Two Fund**				
Org	**27240010**	**TIF District Two Main St Redev Expenditures**				
	Account	**Description**	**Amount**	**Description**		**Budget**
	64110	Engineering Services			$	38,000
			38,000	Downtown Strategic and Streetscape Plan		
	70950	Capital Improvements-Other				225,000
			225,000	Downtown Strategic and Streetscape Plan		
Total TIF District Two Main St Redevelopment Expenditures					**$**	**263,000**

City of Wheaton
TIF District Three Courthouse Redevelopment Fund
Calendar Year 2024 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 the 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 buildings that were located on the campus. The new structures were constructed to a scale that is compatible with and respectful of these existing structures. The historic exterior of the DuPage County Courthouse Building was restored, and the interior was adapted to accommodate 6 condominium units. The former State's 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.

2024 BUDGET SUMMARY

The 2024 budget includes $1.52 million for the Water Building Exterior Renovation.

EXPENDITURES BY CATEGORY

Expenditures	2022 Actual	2023 Budget	2023 Projected	2024 Budget
Charges & Services	$ 1,407	$ 26,000	$ 3,018,000	$ 35,000
Capital Outlays	244,657	700,000	-	1,570,000
Interfund Transfers	1,106,257	-	-	-
Total Expenditures	**$ 1,352,321**	**$ 726,000**	**$ 3,018,000**	**$ 1,605,000**

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City of Wheaton
TIF District Three Courthouse Redevelopment Fund
Fund Summary
Calendar Year 2024 Budget

	2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget	24 Budget vs 23 Proj. $	24 Budget vs 23 Proj. %
Beginning Fund Balance	**$ 3,091,036**	**$ 4,067,852**	**$ 5,071,711**	**$ 5,071,711**	**$ 4,413,711**		
Revenues							
Taxes	$ 2,341,685	$ 2,337,265	$ 2,346,000	$ 2,335,000	$ 2,350,000	$ 15,000	0.6%
Investment Income	(8,252)	18,915	10,000	25,000	25,000	-	0.0%
Total Revenues	**$ 2,333,433**	**$ 2,356,180**	**$ 2,356,000**	**$ 2,360,000**	**$ 2,375,000**	**15,000**	**0.6%**
Expenditures							
Charges & Services	$ 273	$ 1,407	$ 26,000	$ 3,018,000	$ 35,000	$ (2,983,000)	-98.8%
Total Operating	**273**	**1,407**	**26,000**	**3,018,000**	**35,000**	**(2,983,000)**	**-98.8%**
Capital Outlays	6,344	244,657	700,000	-	1,570,000	1,570,000	100.0%
Interfund Transfers-TIF #2 Fund	1,350,000	1,106,257	-	-	-	-	0.0%
Total Capital & Interfund Transfers	**1,356,344**	**1,350,914**	**700,000**	**-**	**1,570,000**	**1,570,000**	**100.0%**
Total Expenditures	**$ 1,356,617**	**$ 1,352,321**	**$ 726,000**	**$ 3,018,000**	**$ 1,605,000**	**$ (1,413,000)**	**-46.8%**
Revenues Over/ (Under) Expenditures	**$ 976,816**	**$ 1,003,859**	**$ 1,630,000**	**$ (658,000)**	**$ 770,000**		
Ending Fund Balance	**$ 4,067,852**	**$ 5,071,711**	**$ 6,701,711**	**$ 4,413,711**	**$ 5,183,711**		

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City of Wheaton
TIF District Three Courthouse Redevelopment Fund
Revenues
Calendar Year 2024 Budget

Fund 273 TIF District Three Fund
Org 27304000 TIF District Three Courthouse Redev Revenues

			2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget	24 Budget vs 23 Proj. $	24 Budget vs 23 Proj. %
	40303	Property Tax - TIF 3	$ 2,341,685	$ 2,337,265	$ 2,346,000	$ 2,335,000	$ 2,350,000	$ 15,000	0.6%
		Total Taxes	**2,341,685**	**2,337,265**	**2,346,000**	**2,335,000**	**2,350,000**	**15,000**	**0.6%**
	46000	Interest Income-Invest	(8,252)	18,915	10,000	25,000	25,000	-	0.0%
		Total Investment Income	**(8,252)**	**18,915**	**10,000**	**25,000**	**25,000**	**-**	**0.0%**
Total TIF Dist Three Courthouse Redev Revenues			**$ 2,333,433**	**$ 2,356,180**	**$ 2,356,000**	**$ 2,360,000**	**$ 2,375,000**	**$ 15,000**	**0.6%**

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City of Wheaton
TIF District Three Courthouse Redevelopment Fund
Expenditures
Calendar Year 2024 Budget

Fund 273 TIF District Three Fund
Org 27340010 TIF District Three Courthouse Redev Expenditures

			2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget	24 Budget vs 23 Proj. $	24 Budget vs 23 Proj. %
	64100	Contractual Services	$ -	$ 900	$ 25,000	$ 10,000	$ 25,000	$ 15,000	150.0%
	64106	Legal Services	273	507	1,000	8,000	10,000	2,000	25.0%
	69400	TIF 3 Surplus Distribution	-	-	-	3,000,000	-	(3,000,000)	-100.0%
		Total Charges & Services	**273**	**1,407**	**26,000**	**3,018,000**	**35,000**	**(2,983,000)**	**-98.8%**
	64110	Engineering Services	6,344	70	-	-	70,000	70,000	100.0%
	70950	Capital Improvements-Other	-	244,587	700,000	-	1,500,000	1,500,000	100.0%
		Total Capital Outlays	**6,344**	**244,657**	**700,000**	**-**	**1,570,000**	**1,570,000**	**100.0%**
	97272	Trans Out-TIF #2 Fund	1,350,000	1,106,257	-	-	-	-	0.0%
		Total Interfund Transfers	**1,350,000**	**1,106,257**	**-**	**-**	**-**	**-**	**0.0%**
Total TIF District Three Courthouse Redev Exp			**$ 1,356,617**	**$ 1,352,321**	**$ 726,000**	**$ 3,018,000**	**$ 1,605,000**	**$ (1,413,000)**	**-46.8%**

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City of Wheaton
TIF District Three Courthouse Redevelopment Fund
Expenditures
Calendar Year 2024 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			10,000
		10,000	Legal Services	
64110	Engineering Services			70,000
		20,000	Water Building Exterior Renovation	
		50,000	Block 320 - Redevelopment Projects	
70950	Capital Improvements-Other			1,500,000
		1,500,000	Water Building Exterior Renovation	
Total TIF District Three Courthouse Redev Expenditures				**$ 1,605,000**

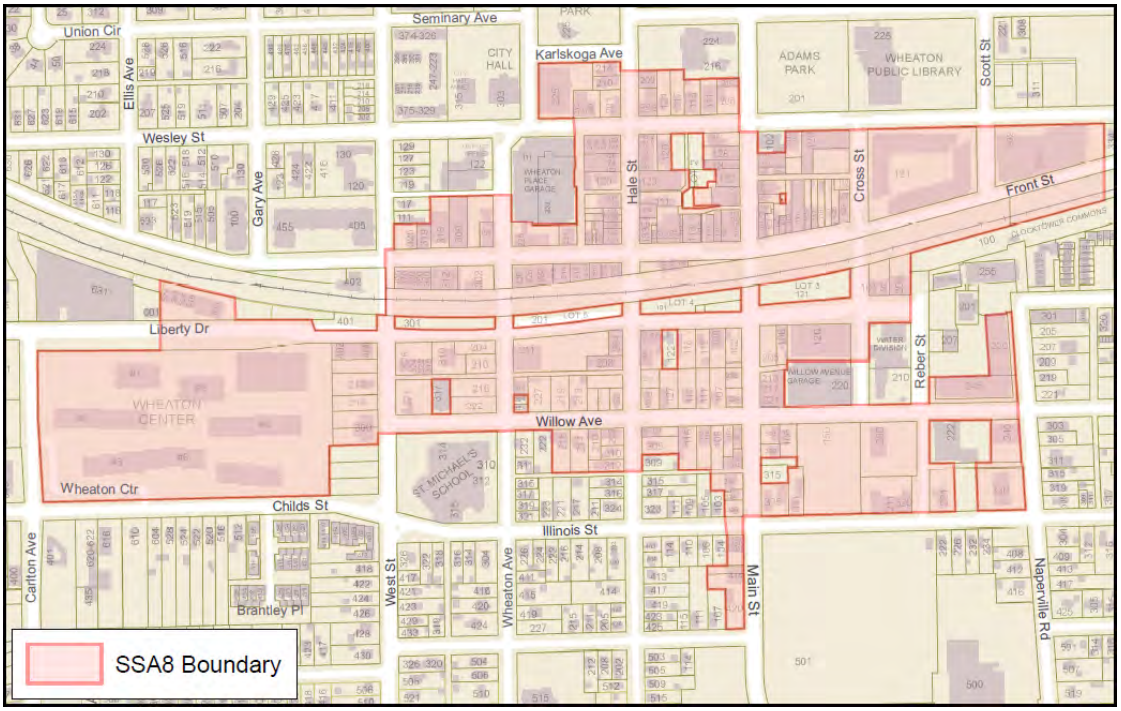
City of Wheaton
Special Service Area 8 Fund
Calendar Year 2024 Budget

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. The 2024 Tax Levy, collected in 2025, will be the last levy year for the SSA.

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.

Special Service Area 8 Map



2024 BUDGET

- For the 2024 Budget, $275,500 is budgeted for marketing and education promoting benefits and activities in the area through the Downtown Wheaton Association, and $150,000 is budgeted for a transfer to the General Fund to reimburse expenses for downtown landscape, streetscape maintenance, holiday lights/decorations, and special events.

EXPENDITURES BY CATEGORY

Expenditures	2022 Actual	2023 Budget	2023 Projected	2024 Budget
Charges & Services	$ 157,137	$ 275,000	$ 275,000	$ 275,500
Interfund Transfers	$ -	$ -	$ 48,584	$ 150,000
Total Expenditures	**$ 157,137**	**$ 275,000**	**$ 323,584**	**$ 425,500**

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City of Wheaton
Special Service Area #8 Fund
Fund Summary
Calendar Year 2024 Budget

	2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget	24 Budget vs 23 Proj. $	24 Budget vs 23 Proj. %
Beginning Fund Balance	$ -	$ -	$ -	$ -	$ -		
Revenues							
Taxes	$ 158,940	$ 157,123	$ 275,000	$ 275,000	$ 425,500	$ 150,500	54.7%
Investment Income	-	14	-	-	-	-	0.0%
Miscellaneous	-	-	-	48,584	-	(48,584)	-100.0%
Total Revenues	**$ 158,940**	**$ 157,137**	**$ 275,000**	**$ 323,584**	**$ 425,500**	**$ 101,916**	**31.5%**
Expenditures							
Charges & Services	$ 158,940	$ 157,137	$ 275,000	$ 275,000	$ 275,500	$ 500	0.2%
Total Operating	**158,940**	**157,137**	**275,000**	**275,000**	**275,500**	**500**	0.2%
Interfund Transfers-General Fund	-	-	-	48,584	150,000	101,416	208.7%
Total Interfund Transfers	**-**	**-**	**-**	**48,584**	**150,000**	**101,416**	208.7%
Total Expenditures	**$ 158,940**	**$ 157,137**	**$ 275,000**	**$ 323,584**	**$ 425,500**	**$ 101,916**	**31.5%**
Revenues Over/ (Under) Expenses	$ -	$ -	$ -	$ -	$ -		
Ending Fund Balance	$ -	$ -	$ -	$ -	$ -		

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City of Wheaton
Special Service Area #8 Fund
Revenues
Calendar Year 2024 Budget

Fund 257 Special Service Area #8 Fund
Org 25704000 Special Service Area #8 Fund Revenues

			2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget	24 Budget vs 23 Proj. $	24 Budget vs 23 Proj. %
	40108	Property Tax-SSA #8	$ 158,940	$ 157,123	$ 275,000	$ 275,000	$ 425,500	$ 150,500	54.7%
		Total Taxes	**158,940**	**157,123**	**275,000**	**275,000**	**425,500**	**150,500**	**54.7%**
	46000	Interest Income-Invest	-	14	-	-	-	-	0.0%
		Total Investment Income	**-**	**14**	**-**	**-**	**-**	**-**	**0.0%**
	47505	TIF 3 Surplus Distribution	-	-	-	48,584	-	(48,584)	-100.0%
		Total Miscellaneous	**-**	**-**	**-**	**48,584**	**-**	**(48,584)**	**-100.0%**
Total Special Service Area #8 Revenues			**$ 158,940**	**$ 157,137**	**$ 275,000**	**$ 323,584**	**$ 425,500**	**$ 101,916**	**31.5%**

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City of Wheaton
Special Service Area #8 Fund
Expenses
Calendar Year 2024 Budget

Fund 257 Special Service Area #8 Fund
Org 25740010 Special Service Area #8 Expenditures

			2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget	24 Budget vs 23 Proj. $	24 Budget vs 23 Proj. %
	64100	Contractual Services	$ 158,940	$ 157,137	$ 275,000	$ 275,000	$ 275,500	$ 500	0.2%
		Total Charges & Services	**158,940**	**157,137**	**275,000**	**275,000**	**275,500**	**500**	**0.2%**
	97100	Trans Out-General Fund	-	-	-	48,584	150,000	101,416	208.7%
		Total Interfund Transfers	**-**	**-**	**-**	**48,584**	**150,000**	**101,416**	**208.7%**
Total Special Service Area #8 Expenditures			**$ 158,940**	**$ 157,137**	**$ 275,000**	**$ 323,584**	**$ 425,500**	**$ 101,916**	**31.5%**

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City of Wheaton
Special Service Area #8 Fund
Expenses
Calendar Year 2024 Budget

Fund	**257**	**Special Service Area #8 Fund**			
Org	**25740010**	**Special Service Area #8 Expenditures**			
	Account	**Description**	**Amount**	**Description**	**Budget**
	64100	Contractual Services			$ 275,500
			275,500	Downtown Wheaton Association Agreement	
	97100	Transfer Out-General Fund			$ 150,000
			150,000	Downtown Landscape, Streetscape Maintenance, Holiday Lights/Decorations, Special Events	
Total Special Service Area #8 Expenditures					**$ 425,500**

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City of Wheaton
Debt Service Fund
Calendar Year 2024 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
2024 Budget

Debt Issuance	Principal Outstanding 01/01/2024	Principal	Interest	Total Principal and Interest	Principal Outstanding 12/31/2024
2018A G.O. Bonds	**9,675,000**	675,000	303,601	**978,601**	**9,000,000**
2021 G.O. Bonds	**42,745,000**	2,175,000	939,504	**3,114,504**	**40,570,000**
Total	**$ 52,420,000**	**$ 2,850,000**	**$ 1,243,105**	**$ 4,093,105**	**$ 49,570,000**

2024 BUDGET SUMMARY

2024 total expenditures decreased from $5.3 million to $4.1 million, a decrease of $1.2 million (or -23.0%) compared to the prior year, mainly due to the retirement of the 2012A G.O. Bond Issue in 2023.

EXPENDITURES BY CATEGORY

Expenditures	2022 Actual	2023 Budget	2023 Projected	2024 Budget
Debt Service	$ 4,387,078	$ 5,318,794	$ 5,318,794	$ 4,093,755
Total Expenditures	**$ 4,387,078**	**$ 5,318,794**	**$ 5,318,794**	**$ 4,093,755**

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City of Wheaton
Debt Service Fund
Fund Summary
Calendar Year 2024 Budget

	2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget	24 Budget vs 23 Proj. $	24 Budget vs 23 Proj. %
Beginning Fund Balance	**$ 1,281,329**	**$ 1,100,009**	**$ 984,086**	**$ 984,086**	**$ 935,812**		
Revenues							
Taxes	$ 3,002,650	$ 2,132,861	$ 2,160,441	$ 2,161,909	$ 988,387	$ (1,173,522)	-54.3%
Investment Income	(24,793)	42,573	7,500	50,000	50,000	-	0.0%
Other Financing Sources	506,383	-	-	-	-	-	0.0%
Interfund Transfers In	2,813,800	2,095,721	3,059,026	3,058,611	3,145,649	87,038	2.8%
Total Revenues	**$ 6,298,040**	**$ 4,271,155**	**$ 5,226,967**	**$ 5,270,520**	**$ 4,184,036**	**$ (1,086,484)**	**-20.6%**
Expenditures							
Debt Service	$ 6,479,360	$ 4,387,078	$ 5,318,794	$ 5,318,794	$ 4,093,755	$ (1,225,039)	-23.0%
Total Expenditures	**$ 6,479,360**	**$ 4,387,078**	**$ 5,318,794**	**$ 5,318,794**	**$ 4,093,755**	**$ (1,225,039)**	**-23.0%**
Revenues Over/ (Under) Expenditures	**$ (181,320)**	**$ (115,923)**	**$ (91,827)**	**$ (48,274)**	**$ 90,281**		
Ending Fund Balance	**$ 1,100,009**	**$ 984,086**	**$ 892,259**	**$ 935,812**	**$ 1,026,093**		

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City of Wheaton
Debt Service Fund
Revenues
Calendar Year 2024 Budget

Fund 300 Debt Service Fund
Org 30000000 Debt Service Revenues

			2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget	24 Budget vs 23 Proj. $	24 Budget vs 23 Proj. %
	40210	Property Tax-2010 GO Bonds	$ 665,452	$ -	$ -	$ -	$ -	$ -	0.0%
	40212	Property Tax-2012A GO Bonds	2,337,198	1,933,419	1,515,253	1,515,793	-	(1,515,793)	-100.0%
	40215	Property Tax-2018A GO Bonds	-	199,442	645,188	646,116	988,387	342,271	53.0%
		Total Taxes	**3,002,650**	**2,132,861**	**2,160,441**	**2,161,909**	**988,387**	**(1,173,522)**	**-54.3%**
	46000	Interest Income-Investments	(24,793)	42,573	7,500	50,000	50,000	-	0.0%
		Total Investment Income	**(24,793)**	**42,573**	**7,500**	**50,000**	**50,000**	**-**	**0.0%**
	48000	Bond Proceeds-2021 GO Bonds	506,383	-	-	-	-	-	0.0%
		Total Other Financing Sources	**506,383**	**-**	**-**	**-**	**-**	**-**	**0.0%**
	87100	Trans In-General Fund	2,500,000	1,980,346	3,059,026	3,058,611	3,145,649	87,038	2.8%
	87410	Trans In-2018 Bond Fund	313,800	115,375	-	-		-	0.0%
		Total Interfund Transfers	**2,813,800**	**2,095,721**	**3,059,026**	**3,058,611**	**3,145,649**	**87,038**	**2.8%**
		Total Debt Service Revenues	**$ 6,298,040**	**$ 4,271,155**	**$ 5,226,967**	**$ 5,270,520**	**$ 4,184,036**	**$ (1,086,484)**	**-20.6%**

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City of Wheaton
Debt Service Fund
Expenditures
Calendar Year 2024 Budget

Fund 300 Debt Service Fund
Org 30000010 Debt Service Expenditures

		2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget	24 Budget vs 23 Proj. $	24 Budget vs 23 Proj. %
75000	Principal	$ 5,385,000	$ 2,940,000	$ 4,015,000	$ 4,015,000	$ 2,850,000	$ (1,165,000)	-29.0%
75001	Interest	586,627	1,446,073	1,302,789	1,302,789	1,243,105	(59,684)	-4.6%
75002	Paying Agent Fees	1,350	1,005	1,005	1,005	650	(355)	-35.3%
75040	Bond Issuance Costs	506,383	-	-	-	-	-	0.0%
	Total Debt Service	**6,479,360**	**4,387,078**	**5,318,794**	**5,318,794**	**4,093,755**	**(1,225,039)**	**-23.0%**
	Total Debt Service Expenditures	**$ 6,479,360**	**$ 4,387,078**	**$ 5,318,794**	**$ 5,318,794**	**$ 4,093,755**	**$ (1,225,039)**	**-23.0%**

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City of Wheaton
Debt Service Fund
Expenditures
Calendar Year 2024 Budget

Fund	**300**	**Debt Service Fund**				
Org	**30000010**	**Debt Service Expenditures**				
	Account	**Description**	**Amount**	**Description**		**Budget**
	75000	Principal			$	2,850,000
			675,000	2018A G.O. Bonds		
			2,175,000	2021 G.O. Bonds		
	75001	Interest				1,243,105
			303,601	2018A G.O. Bonds		
			939,504	2021 G.O. Bonds		
	75002	Paying Agent Fees				650
			650	2018A G.O. Bonds		
	Total Debt Service Expenditures				**$**	**4,093,755**

City of Wheaton
Capital Projects Fund
Calendar Year 2024 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 is the main funding source, annually transferring the difference between operating revenues and operating expenses to the Capital Projects Fund. Other funding sources include grants and American Rescue Plan Act (ARPA) funds.

In 2022, $4.7 million was transferred from the General Fund and for 2023, the General Fund is estimated to transfer $6.3 million to the Capital Projects Fund. For the 2024 revenue budget, a total of $2.2 million is budgeted to be transferred from the General Fund, $1.7 million in ARPA funds, and $1.3 million in other grant revenues.

2024 BUDGET SUMMARY

The 2024 budget includes $9.8 million in capital improvements:

- $3.8 million for Storm Sewer Improvements (ARPA Grant-$1.7M & DuPage ARPA Grant-$0.5M).
- $2.3 million for Sidewalk Improvements (DCEO Grant-$0.5M).
- $2.0 million for Roadway Improvements.
- $0.9 million for Other Capital Improvements (Grant-$175K).

EXPENDITURES BY CATEGORY

Expenditures	2022 Actual	2023 Budget	2023 Projected	2024 Budget
Capital Outlays	$ 1,767,644	$ 8,565,063	$ 7,313,865	$ 9,836,500
Total Expenditures	**$ 1,767,644**	**$ 8,565,063**	**$ 7,313,865**	**$ 9,836,500**

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City of Wheaton
Capital Projects Fund
Fund Summary
Calendar Year 2024 Budget

	2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget	24 Budget vs 23 Proj. $	24 Budget vs 23 Proj. %
Beginning Fund Balance	**$ 7,079,285**	**$ 8,674,478**	**$ 12,237,392**	**$ 12,237,392**	**$ 14,136,099**		
Revenues							
Intergovernmental	$ -	$ 666,424	$ 4,462,950	$ 2,788,440	$ 2,981,795	$ 193,355	6.9%
Investment Income	(17,517)	(26,805)	120,000	125,000	100,000	(25,000)	-20.0%
Miscellaneous	20,254	17,211	20,000	20,000	35,000	15,000	75.0%
Interfund Transfers In	2,854,508	4,673,728	2,098,137	6,279,132	2,166,491	(4,112,641)	-65.5%
Total Revenues	**$ 2,857,245**	**$ 5,330,558**	**$ 6,701,087**	**$ 9,212,572**	**$ 5,283,286**	**$ (3,929,286)**	**-42.7%**
Expenditures							
Capital Outlays	$ 1,262,052	$ 1,767,644	$ 8,565,063	$ 7,313,865	$ 9,836,500	$ 2,522,635	34.5%
Total Capital Outlays	**1,262,052**	**1,767,644**	**8,565,063**	**7,313,865**	**9,836,500**	**2,522,635**	**34.5%**
Total Expenditures	**$ 1,262,052**	**$ 1,767,644**	**$ 8,565,063**	**$ 7,313,865**	**$ 9,836,500**	**$ 2,522,635**	**34.5%**
Revenues Over/ (Under) Expenditures	**1,595,193**	**3,562,914**	**(1,863,976)**	**1,898,707**	**(4,553,214)**		
Ending Fund Balance	**$ 8,674,478**	**$ 12,237,392**	**$ 10,373,416**	**$ 14,136,099**	**$ 9,582,885**		

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City of Wheaton
Capital Project Fund
Revenues
Calendar Year 2024 Budget

Fund 400 Capital Projects Fund
Org 40008500 Capital Project Fund Revenues

			2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget	24 Budget vs 23 Proj. $	24 Budget vs 23 Proj. %
	40800	Grant Revenue	$ -	$ 36,714	$ 500,000	$ 240,129	$ 1,250,000	$ 1,009,871	420.6%
	40855	American Rescue Plan Act	-	629,710	3,962,950	2,548,311	1,731,795	(816,516)	-32.0%
		Total Intergovernmental	**-**	**666,424**	**4,462,950**	**2,788,440**	**2,981,795**	**193,355**	**6.9%**
	46000	Interest Income-Invest	(17,517)	(26,805)	120,000	125,000	100,000	(25,000)	-20.0%
		Total Investment Income	**(17,517)**	**(26,805)**	**120,000**	**125,000**	**100,000**	**(25,000)**	**-20.0%**
	47000	Miscellaneous Revenues	20,254	17,211	20,000	20,000	35,000	15,000	75.0%
		Total Miscellaneous	**20,254**	**17,211**	**20,000**	**20,000**	**35,000**	**15,000**	**75.0%**
	87100	Trans In-General Fund	2,854,508	4,673,728	2,098,137	6,279,132	2,166,491	(4,112,641)	-65.5%
		Total Interfund Transfers	**2,854,508**	**4,673,728**	**2,098,137**	**6,279,132**	**2,166,491**	**(4,112,641)**	**-65.5%**
		Total Capital Project Fund Revenues	**$ 2,857,245**	**$ 5,330,558**	**$ 6,701,087**	**$ 9,212,572**	**$ 5,283,286**	**$ (3,929,286)**	**-42.7%**

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City of Wheaton
Capital Project Fund
Expenditures
Calendar Year 2024 Budget

Fund 400 Capital Projects Fund
Org 40085010 Capital Projects Expenditures

			2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget	24 Budget vs 23 Proj. $	24 Budget vs 23 Proj. %
	64110	Engineering Services	$ 324,620	$ 469,170	$ 402,000	$ 279,187	$ 856,500	$ 577,313	206.8%
	70200	Roadway Improvements	373,680	219,823	1,288,288	1,706,818	2,020,000	313,182	18.3%
	70300	Sidewalk Improvements	163,729	826,335	2,849,875	2,673,099	2,250,000	(423,099)	-15.8%
	70600	Storm Sewer Improvements	98,586	101,982	2,300,000	521,643	3,800,000	3,278,357	628.5%
	70950	Capital Improvements-Other	301,437	150,334	1,724,900	2,133,118	910,000	(1,223,118)	-57.3%
		Total Capital Outlays	**1,262,052**	**1,767,644**	**8,565,063**	**7,313,865**	**9,836,500**	**2,522,635**	**34.5%**
		Total Capital Projects Expenditures	**$ 1,262,052**	**$ 1,767,644**	**$ 8,565,063**	**$ 7,313,865**	**$ 9,836,500**	**$ 2,522,635**	**34.5%**

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City of Wheaton
Capital Projects Fund
Expenditures
Calendar Year 2024 Budget

Fund 400 Capital Projects Fund
Org 40085010 Capital Projects Expenditures

Account	Description	Amount	Description	Budget
64110	Engineering Services			$ 856,500
		36,500	Bridge Inspection Services	
		50,000	Cole Avenue Headwall Project	
		80,000	Collector Street Resurfacing Project (LAFO/FAUS)	
		250,000	Gary Avenue Reconstruction - FAU Routes - Roads	
		220,000	New Sidewalk Program	
		45,000	Pavement Condition Rating Analysis	
		40,000	Road, Sewer, Water Rehab Program - Roads	
		60,000	Street Reconstruction	
		75,000	Roosevelt Rd/Winfield Creek Pedestrian Bridge (Grant-$75K)	
70200	Roadway Improvements			2,020,000
		160,000	Collector Street Resurfacing Project (LAFO/FAUS)	
		150,000	Concrete Streets Panel Replacement	
		1,510,000	Gary Avenue Reconstruction - FAU Routes - Roads	
		100,000	PW - Road Maintenance Program	
		100,000	Surface Treatment Program	
70300	Sidewalk Improvements			2,250,000
		1,500,000	New Sidewalk Program	
		500,000	Roosevelt Rd. Infrastructure Impr. (DCEO Grant-$0.5M)	
		250,000	Sidewalk Replacement Program	
70600	Storm Sewer Improvements			3,800,000
		3,800,000	Flood Prone Project-Cadillac/Wakeman (ARPA Grant-$1.7M & DuPage ARPA Grant-$0.5M)	
70950	Capital Improvements-Other			910,000
		400,000	Manchester Road/Wesley St. Bridge Rehab & Painting	
		175,000	Roosevelt Rd/Winfield Creek Pedestrian Bridge (Grant-$175K)	
		160,000	Main Street Pedestrian Improvements	
		100,000	Cole Avenue Headwall Project	
		75,000	LED Street Light Replacements	
Total Capital Projects Expenditures				**$ 9,836,500**

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City of Wheaton
2018 G.O. Bond Fund
Calendar Year 2024 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 is a $36.0 million multi-year (beginning in 2017) 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 2022 with some minor costs remaining to complete the project in 2024.





2024 BUDGET SUMMARY

The 2024 budget includes $234,676 for contractually committed expenditures remaining to complete the Downtown Streetscape Project.

EXPENDITURES BY CATEGORY

Expenditures	2022 Actual	2023 Budget	2023 Projected	2024 Budget
Capital Outlays	$ 1,159,687	$ 189,694	$ 113,683	$ 234,676
Interfund Transfers	115,375	-	-	-
Total Expenditures	**$ 1,275,062**	**$ 189,694**	**$ 113,683**	**$ 234,676**

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City of Wheaton
2018 G.O. Bond Fund
Fund Summary
Calendar Year 2024 Budget

	2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget	24 Budget vs 23 Proj. $	24 Budget vs 23 Proj. %
Beginning Fund Balance	**$ 4,396,497**	**$ 1,563,841**	**$ 319,841**	**$ 319,841**	**$ 229,676**		
Revenues							
Intergovernmental	$ 163,861	$ 11,139	$ -	$ -	$ -	$ -	0.0%
Investment Income	899	15,041	-	20,000	5,000	(15,000)	-75.0%
Miscellaneous	-	4,882	-	3,518	-	(3,518)	-100.0%
Total Revenues	**$ 164,760**	**$ 31,062**	**$ -**	**$ 23,518**	**$ 5,000**	**$ (18,518)**	**-78.7%**
Expenditures							
Capital Outlays	2,683,616	1,159,687	189,694	113,683	234,676	120,993	106.4%
Interfund Transfers-Debt Service	313,800	115,375	-	-	-	-	0.0%
Total Capital & Interfund Transfers	**2,997,416**	**1,275,062**	**189,694**	**113,683**	**234,676**	**120,993**	**106.4%**
Total Expenditures	**$ 2,997,416**	**$ 1,275,062**	**$ 189,694**	**$ 113,683**	**$ 234,676**	**$ 120,993**	**106.4%**
Revenues Over/ (Under) Expenditures	**$ (2,832,656)**	**$ (1,244,000)**	**$ (189,694)**	**$ (90,165)**	**$ (229,676)**		
Ending Fund Balance	**$ 1,563,841**	**$ 319,841**	**$ 130,147**	**$ 229,676**	**$ -**		

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City of Wheaton
2018 G.O. Bond Fund
Revenues
Calendar Year 2024 Budget

Fund 410 2018 G.O. Bond Fund
Org 41008500 2018 G.O. Bond Fund Revenues

		2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget	24 Budget vs 23 Proj. $	24 Budget vs 23 Proj. %
40800	Grant Revenue	$ 163,861	$ 11,139	$ -	$ -	$ -	$ -	0.0%
	Total Intergovernmental	**163,861**	**11,139**	**-**	**-**	**-**	**-**	**0.0%**
46000	Interest Income-Invest	899	15,041	-	20,000	5,000	(15,000)	-75.0%
	Total Investment Income	**899**	**15,041**	**-**	**20,000**	**5,000**	**(15,000)**	**-75.0%**
47000	Miscellaneous Revenues	-	4,882	-	3,518	-	(3,518)	-100.0%
	Total Miscellaneous	**-**	**4,882**	**-**	**3,518**	**-**	**(3,518)**	**-100.0%**
	Total 2018 G.O. Bond Fund Revenues	**$ 164,760**	**$ 31,062**	**$ -**	**$ 23,518**	**$ 5,000**	**$ (18,518)**	**-78.7%**

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City of Wheaton
2018 G.O. Bond Fund
Expenditures
Calendar Year 2024 Budget

Fund 410 2018 G.O. Bond Fund
Org 41085010 2018 G.O. Bond Fund Expenditures

			2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget	24 Budget vs 23 Proj. $	24 Budget vs 23 Proj. %
	64110	Engineering Services	$ 65,103	$ 21,691	$ 3,810	$ 14,014	$ 14,000	$ (14)	-0.1%
	70950	Capital Improvements-Other	2,618,513	1,137,996	185,884	99,669	220,676	121,007	121.4%
		Total Capital Outlays	**2,683,616**	**1,159,687**	**189,694**	**113,683**	**234,676**	**120,993**	**106.4%**
	97300	Transfer Out-Debt Fund	313,800	115,375	-	-	-	-	0.0%
		Total Interfund Transfers	**313,800**	**115,375**	**-**	**-**	**-**	**-**	**0.0%**
		Total 2018 G.O. Bond Expenditures	**$ 2,997,416**	**$ 1,275,062**	**$ 189,694**	**$ 113,683**	**$ 234,676**	**$ 120,993**	**106.4%**

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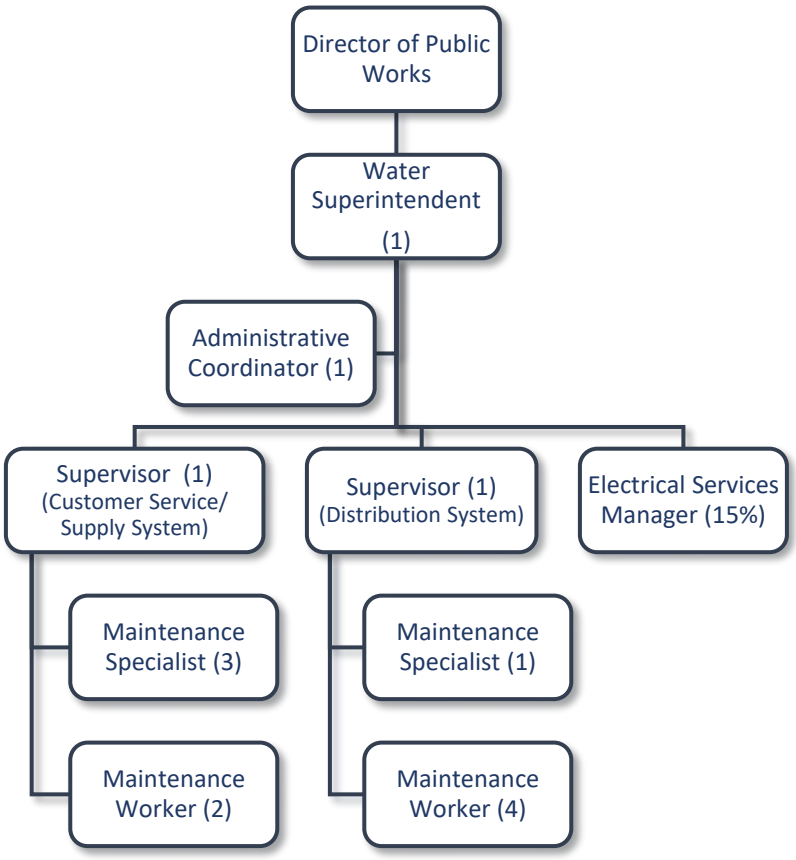
City of Wheaton
2018 G.O. Bond Fund
Expenditures
Calendar Year 2024 Budget

Fund 410 2018 G.O. Bond Fund
Org 41085010 2018 G.O. Bond Fund Expenditures

Account	Description	Amount	Description	Budget
64110	Engineering Services			$ 14,000
		14,000	Downtown Strategic and Streetscape Plan	
70950	Capital Improvements-Other			220,676
		220,676	Downtown Strategic and Streetscape Plan	
Total 2018 G.O. Bond Expenditures				**$ 234,676**

City of Wheaton
Public Works - Water Division
Calendar Year 2024 Budget

ORGANIZATIONAL CHART



PERSONNEL SUMMARY

	Full Time Equivalent				
	2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget
Full-Time Employees	14.65	14.40	14.40	14.40	14.40
Total FTEs	**14.65**	**14.40**	**14.40**	**14.40**	**14.40**

GENERAL DESCRIPTION AND MAJOR AREAS OF RESPONSIBILITY

The Water Division is responsible for providing a reliable supply of high-quality drinking water, at sufficient pressure, 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 all material required by the Safe Drinking Water Act. The division maintains six wells and three generators as an emergency backup supply. The infrastructure consists of two elevated tanks totaling three million gallons, five ground storage reservoirs totaling 4.27 million gallons, 233 miles of water mains, more than 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, Building Maintenance, Distribution, Supply, and Capital Projects.

2023 GOALS

Strategic Priority 1: Financial Stability

Goal: Ensure fairness, accuracy, and consistency of billing for water use

- **Action Item:** 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 60 large meters. 97% of meters on an annual schedule were tested. 41% of meters on a 2-year schedule were tested. Meters that did not meet standards were repaired or replaced.

Strategic Priority 2: Enhanced Infrastructure

- **Action Item:** Replace water mains per the recommended replacement schedule of the 2013 Water Distribution System Hydraulic Analysis.
  Status: Replaced 4,250 feet of deteriorating water main with ductile iron.
- **Action Item:** Replace the Reber St. standby generator to maintain emergency pumping operations.
  Status: This project will be deferred to 2024.
- **Action Item:** Continue ongoing program of fire hydrant inspection, pressure-testing, and replacement to ensure adequate availability of water for firefighting purposes.
  Status: Inspected and pressure-tested 1,250 fire hydrants, repaired 60 hydrants and replaced 2 hydrants.

Goal: Remove lead public and private water services

- **Action Item:** Increase the number of public and private lead service lines replaced.
  Status: Replaced 28 customer-side, 33 complete, and 60 City-side lead service lines.

Strategic Priority 3: Responsive and Efficient Services

- **Action Item:** Continue to collect GPS information and develop GIS maps to improve the efficiency of water distribution system maintenance activities.
  Status: Collected 300 GPS points on existing B-boxes and new water main, valves, fire hydrants, and services.

Goal: Use employee training to improve job performance and customer service

- **Action Item:** Continue staff education at training courses, conferences, and seminars.
  Status: 2 employees attended the ISAWWA Annual Conference, 4 attended the ISAWWA Water Distribution Conference, and 1 attended the Illinois Public Service Institute. 3 employees attained a Class A Commercial Driver's License, 2 attained an IEPA Class C Public Water Supply Operator license, 5 renewed their forklift certification, and 1 renewed their flagger certification. Additional OSHA-related training was completed through online training.

Strategic Priority 4: Community Safety

Goal: Continue to prioritize the health, safety, and welfare of the community

- **Action Item:** 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 an in-house leak detection survey of 300 valves and 1,000 fire hydrants, 2 non-surfacing leaks were found and repaired. Non-revenue water loss for 2022 was 9.7%.
- **Action Item:** To protect water consumers through the Cross-Connection Control Program, effectively check for cross-connections.
  Status: Maintained records for over 1,400 backflow prevention device tests completed in 2023

2024 GOALS

Strategic Priority 1: Financial Stability

Goal: Ensure fairness, accuracy, and consistency of billing for water use.

- **Action Item:** Field test and calibrate 2-inch and larger non-disc meters according to testing schedules.
- **Action Item:** Read customers' water meters on a consistent monthly cycle.

Strategic Priority 2: Enhanced Infrastructure

- **Action Item:** Replace water mains per the recommended replacement schedule of the 2013 Water Distribution System Hydraulic Analysis.
- **Action Item:** Replace the Reber St. standby generator to maintain emergency pumping operations.
- **Action Item:** Continue the ongoing program of fire hydrant inspection, pressure testing, and replacement to ensure adequate availability of water for firefighting purposes.

Goal: Remove Lead Public and Private Water Services

- **Action Item:** Increase the number of public and private lead service lines replaced.

Strategic Priority 3: Responsive and Efficient Services

- **Action Item:** Continue to collect GPS information and develop GIS maps to improve the efficiency of water distribution system maintenance activities.
- **Action Item:** Continue staff education at training courses, conferences, and seminars.

Strategic Priority 4: Community Safety

Goal: Continue to prioritize the health, safety, and welfare of the community

- **Action Item:** Evaluate successful programs, methods, and technologies to reduce Non-Revenue water to comply with the Illinois Department of Natural Resources' Lake Michigan water allocation requirement of maintaining non-revenue water below 10%.
- **Action Item:** Compile information and publish the Water Quality Report by July 1st, per Illinois Environmental Protection Agency requirements.
- **Action Item:** To protect water consumers through the Cross-Connection Control Program, effectively check for cross-connections.
- **Action Item:** Maintain 100% of distribution water samples reported bacteriologically safe to comply with Illinois Environmental Protection Agency Coliform Rule requirements.

Strategic Priority 5: Environmental Sustainability.

- **Action Item:** Investigate green initiatives/alternatives and implement them if feasible.
- **Action Item:** Continue recycling of used cast iron, steel, and brass materials.

PERFORMANCE AND WORKLOAD MEASURES

Performance Measures

Strategic Goal	Measures	2021 Actual	2022 Actual	2023 Target	2023 Projected	2024 Target
Enhanced Infrastructure	Main breaks per 100 miles of water main	30	38	30	20	30
Financial Stability	Maintain IDNR standard for Non-Revenue Water Loss of 10% or less	10%	9.7%	10%	10%	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%	1.0%

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Workload Measures

Strategic Goal	Measures	2021 Actual	2022 Actual	2023 Target	2023 Projected	2024 Target
Enhanced Infrastructure	No. of water main breaks repaired	69	89	60	50	67
Enhanced Infrastructure	Linear feet of water main replaced	4,200	2,900	3,000	4,250	3,100
	No. of Lead Service Lines replaced	18	41	72	120	100
Financial Stability	No. of water meters replaced	1,790	150	2,011	85	1,530
	No. of large water meters field tested	60	60	60	60	60
Enhanced Infrastructure	**Fire Hydrant Maintenance:**					
	* No. of fire hydrants inspected	1,135	883	2,410	1,250	2,410
	* No. of fire hydrants repaired	85	27	32	60	37
	* No. of fire hydrants flushed	2,636	2,654	2,580	2,585	2,580

EXPENDITURES BY CATEGORY

Expenditures	2022 Actual	2023 Budget	2023 Projected	2024 Budget
Personal Services	$ 1,265,707	$ 1,321,735	$ 1,295,174	$ 1,446,632
Employee Benefits	297,882	181,436	177,456	205,622
Supplies & Materials	371,337	385,226	376,685	416,086
Charges & Services	8,213,086	8,415,080	9,031,775	9,127,816
Capital Outlays	738,422	3,886,637	2,346,380	3,849,160
Interfund Transfers	1,173,314	1,219,374	1,219,374	1,306,080
Total Expenditures	**$ 12,059,748**	**$ 15,409,488**	**$ 14,446,844**	**$ 16,351,396**

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City of Wheaton
Water Fund
Fund Summary
Calendar Year 2024 Budget

	2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget	24 Budget vs 23 Proj. $	24 Budget vs 23 Proj. %
Beginning Fund Balance	**$ 3,940,738**	**$ 5,138,338**	**$ 6,684,021**	**$ 6,684,021**	**$ 5,726,559**		
Revenues							
Charges for Services	$ 13,272,071	$ 12,933,577	$ 13,144,279	$ 13,153,227	$ 13,171,730	$ 18,503	0.1%
Investment Income	(42,113)	(157,048)	50,000	100,000	100,000	-	0.0%
Miscellaneous	159,201	90,752	111,800	100,000	100,000	-	0.0%
Interfund Transfers In	89,428	738,149	-	136,155	-	(136,155)	-100.0%
Total Revenues	**$ 13,478,587**	**$ 13,605,430**	**$ 13,306,079**	**$ 13,489,382**	**$ 13,371,730**	**$ (117,652)**	**-0.9%**
Expenses							
Personal Services	$ 1,186,144	$ 1,265,708	$ 1,321,735	$ 1,295,174	$ 1,446,632	$ 151,458	11.7%
Employee Benefits	(124,825)	297,881	181,436	177,456	205,622	28,166	15.9%
Supplies & Materials	298,055	371,337	385,226	376,685	416,086	39,401	10.5%
Charges & Services	8,172,816	8,213,085	8,415,080	9,031,775	9,127,816	96,041	1.1%
Interfund Transfers Out	1,155,680	1,173,314	1,219,374	1,219,374	1,306,080	86,706	7.1%
Total Operating	**10,687,870**	**11,321,325**	**11,522,851**	**12,100,464**	**12,502,236**	**401,772**	**3.3%**
Capital Outlays	**1,593,117**	**738,422**	**3,886,637**	**2,346,380**	**3,849,160**	**1,502,780**	**64.0%**
Total Expenses	**$ 12,280,987**	**$ 12,059,747**	**$ 15,409,488**	**$ 14,446,844**	**$ 16,351,396**	**$ 1,904,552**	**13.2%**
Revenues Over/ (Under) Expenses	**$ 1,197,600**	**$ 1,545,683**	**$ (2,103,409)**	**$ (957,462)**	**$ (2,979,666)**		
Ending Fund Balance	**$ 5,138,338**	**$ 6,684,021**	**$ 4,580,612**	**$ 5,726,559**	**$ 2,746,893**		

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City of Wheaton
Water Fund
Revenues
Calendar Year 2024 Budget

		2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget	24 Budget vs 23 Proj. $	24 Budget vs 23 Proj. %
Charges for Services								
43600	Water Service-Usage Charges	$ 9,761,052	$ 9,415,062	$ 9,606,379	$ 9,697,909	$ 9,666,930	$ (30,979)	-0.3%
43620	Water Service-Fixed Charges	3,406,508	3,413,215	3,412,500	3,377,200	3,405,300	28,100	0.8%
43630	Water Service-Construction Use	1,770	1,380	2,000	1,000	1,500	500	50.0%
43631	Water Service-Hydrant Meter	7,531	16,192	8,000	5,000	8,000	3,000	60.0%
43650	Water-Connection Fees	6,460	2,730	8,000	3,000	5,000	2,000	66.7%
43651	Water-Tap Connection Fees	58,450	40,725	60,000	40,568	50,000	9,432	23.2%
43652	Water-Inspection Fees	5,215	3,270	5,000	4,550	5,000	450	9.9%
43660	Water-New Meter Fees	18,315	21,962	22,000	6,000	10,000	4,000	66.7%
43670	Water-Reinstatement Fees	6,770	19,041	20,400	18,000	20,000	2,000	11.1%
	Total Charges for Services	**13,272,071**	**12,933,577**	**13,144,279**	**13,153,227**	**13,171,730**	**18,503**	**0.1%**
Investment Income								
46000	Interest Income-Investments	(42,113)	(157,048)	50,000	100,000	100,000	-	0.0%
	Total Investment Income	**(42,113)**	**(157,048)**	**50,000**	**100,000**	**100,000**	**-**	**0.0%**
Miscellaneous								
47000	Miscellaneous Revenues	159,201	92,017	111,800	100,000	100,000	-	0.0%
47300	Sale of City Assets	-	(1,265)	-	-	-	-	0.0%
	Total Miscellaneous	**159,201**	**90,752**	**111,800**	**100,000**	**100,000**	**-**	**0.0%**
Interfund Transfers								
87600	Trans In-Fleet Srvc Fund	89,428	-	-	-	-	-	0.0%
87272	Trans In-TIF #2 Fund	-	738,149	-	-	-	-	0.0%
87620	Trans In-Liability Ins Fund	-	-	-	77,354	-	(77,354)	-100.0%
87630	Trans In-Health Ins Fund	-	-	-	58,801	-	(58,801)	-100.0%
	Total Interfund Transfers	**89,428**	**738,149**	**-**	**136,155**	**-**	**(136,155)**	**-100.0%**
Total Revenues		**$ 13,478,587**	**$ 13,605,430**	**$ 13,306,079**	**$ 13,489,382**	**$ 13,371,730**	**$ (117,652)**	**-0.9%**

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City of Wheaton
Water Fund
Water Fund Organization Summary
Calendar Year 2024 Budget

The following is a combined summary of the Water Divisions: Administrative, Building Maintenance, Supply, Distribution, and Capital Projects.

		2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget	24 Budget vs 23 Proj. $	24 Budget vs 23 Proj. %
50010	Wages-Full Time	$ 260,962	$ 273,688	$ 244,292	$ 244,064	$ 256,159	$ 12,095	5.0%
50029	Wages-Full Time (Reg)	827,330	878,021	966,859	955,067	1,069,739	114,672	12.0%
50031	Wages-Seasonal	8,673	11,354	15,660	24,265	21,750	(2,515)	-10.4%
50100	Overtime	86,032	99,425	91,295	68,149	95,260	27,111	39.8%
51060	Sick Leave Buy-Back	3,147	3,220	3,629	3,629	3,724	95	2.6%
	Total Personal Services	**1,186,144**	**1,265,708**	**1,321,735**	**1,295,174**	**1,446,632**	**151,458**	**11.7%**
51020	Uniform Allowance	8,812	12,073	10,350	10,000	10,600	600	6.0%
51100	Employer-FICA	89,229	95,878	100,819	99,082	110,668	11,586	11.7%
51105	Employer-IMRF Pension	127,277	106,328	70,267	68,374	84,354	15,980	23.4%
75092	IMRF Pension - GASB 68	(423,786)	75,692	-	-	-	-	0.0%
75102	Compensated Absences	22,935	(13,385)	-	-	-	-	0.0%
75112	Employer-OPEB	50,708	21,295	-	-	-	-	0.0%
	Total Employee Benefits	**(124,825)**	**297,881**	**181,436**	**177,456**	**205,622**	**28,166**	**15.9%**
60025	Postage	39,359	42,973	45,625	46,120	47,600	1,480	3.2%
60030	Printing	22,759	21,283	22,200	22,165	22,786	621	2.8%
60100	Tools	4,889	13,707	15,015	15,000	15,700	700	4.7%
60400	Repairs	28,819	41,110	37,920	51,000	44,700	(6,300)	-12.4%
60500	Road Materials	51,642	69,104	51,231	50,000	53,700	3,700	7.4%
60700	Supplies & Materials	142,100	176,033	205,335	185,000	223,100	38,100	20.6%
60805	Chemicals	1,073	1,760	1,400	1,400	2,000	600	42.9%
61000	Fuel, Lubricants, Antifreeze	7,414	5,367	6,500	6,000	6,500	500	8.3%
	Total Supplies & Materials	**298,055**	**371,337**	**385,226**	**376,685**	**416,086**	**39,401**	**10.5%**
63005	Training	1,922	2,174	9,000	9,000	9,000	-	0.0%
63010	Meetings & Conferences	395	4,351	8,000	6,300	8,000	1,700	27.0%
63015	Dues & Subscriptions	732	870	1,095	800	1,110	310	38.8%
64100	Contractual Services	94,587	82,138	152,934	141,000	152,680	11,680	8.3%
64500	Water Purchases-DWC	7,865,080	7,900,302	7,991,838	8,638,140	8,714,891	76,751	0.9%
65400	Dump Fees	6,803	7,024	10,000	10,000	10,000	-	0.0%
66600	Maintenance-Equipment	29,858	30,650	35,730	30,000	36,800	6,800	22.7%
67700	Communications	13,531	11,265	13,053	10,000	12,965	2,965	29.7%
67705	Utilities-Gas	6,771	16,741	11,500	10,000	11,500	1,500	15.0%
67706	Utilities-Electric	128,047	137,160	158,000	155,000	145,000	(10,000)	-6.5%
68001	Software Licenses\Maint.	25,090	20,410	23,930	21,535	25,870	4,335	20.1%
	Total Charges & Services	**8,172,816**	**8,213,085**	**8,415,080**	**9,031,775**	**9,127,816**	**96,041**	**1.1%**
60200	Water Meters	36,344	62,707	59,160	30,000	59,160	29,160	97.2%
64110	Engineering Services	22,531	112,940	153,003	128,807	175,000	46,193	35.9%
70001	Building Improvements	132,749	37,161	15,000	9,686	-	(9,686)	-100.0%
70030	Operating Equipment	11,080	59,018	22,500	18,883	95,000	76,117	403.1%
70500	Water Improvements	1,390,413	466,596	3,636,974	2,159,004	3,520,000	1,360,996	63.0%
	Total Capital Outlays	**1,593,117**	**738,422**	**3,886,637**	**2,346,380**	**3,849,160**	**1,502,780**	**64.0%**
90630	Health Insurance	311,399	313,747	315,064	315,064	347,768	32,704	10.4%
91620	Liability Insurance	61,471	69,377	70,142	70,142	71,537	1,395	2.0%
92100	Administrative Services	589,814	587,031	613,206	613,206	629,351	16,145	2.6%
93641	Technology Replacement	4,845	5,837	6,370	6,370	5,500	(870)	-13.7%
96600	Fleet Services	188,151	197,322	214,592	214,592	251,924	37,332	17.4%
	Total Interfund Transfers	**1,155,680**	**1,173,314**	**1,219,374**	**1,219,374**	**1,306,080**	**86,706**	**7.1%**
	Total Water Fund	**$ 12,280,987**	**$ 12,059,747**	**$ 15,409,488**	**$ 14,446,844**	**$ 16,351,396**	**$ 1,904,552**	**13.2%**

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City of Wheaton
Water Fund - Administrative
Expenses
Calendar Year 2024 Budget

Fund 500 Water Fund
Org 50070010 Water Administrative

		2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget	24 Budget vs 23 Proj. $	24 Budget vs 23 Proj. %
50010	Wages-Full Time	$ 260,962	$ 273,688	$ 244,292	$ 244,064	$ 256,159	$ 12,095	5.0%
50029	Wages-Full Time (Reg)	27,417	63,083	24,549	58,249	83,728	25,479	43.7%
50031	Wages-Seasonal	229	102	435	200	435	235	117.5%
50100	Overtime	6,784	16,718	5,937	5,552	8,852	3,300	59.4%
51060	Sick Leave Buy-Back	3,147	3,220	3,629	3,629	3,724	95	2.6%
	Total Personal Services	**298,539**	**356,811**	**278,842**	**311,694**	**352,898**	**41,204**	**13.2%**
51020	Uniform Allowance	8,812	12,073	10,350	10,000	10,600	600	6.0%
51100	Employer-FICA	21,708	26,649	21,037	23,845	26,997	3,152	13.2%
51105	Employer-IMRF Pension	31,545	29,752	14,978	16,758	20,866	4,108	24.5%
75092	IMRF Pension - GASB 68	(423,786)	75,692	-	-	-	-	0.0%
75102	Compensated Absences	22,935	(13,385)	-	-	-	-	0.0%
75112	Employer-OPEB	50,708	21,295	-	-	-	-	0.0%
	Total Employee Benefits	**(288,078)**	**152,076**	**46,365**	**50,603**	**58,463**	**7,860**	**15.5%**
60025	Postage	38,796	41,946	44,500	45,240	46,450	1,210	2.7%
60030	Printing	20,324	20,293	20,700	21,665	21,286	(379)	-1.7%
60700	Supplies and Materials	4,032	3,306	5,500	5,000	5,500	500	10.0%
	Total Supplies & Materials	**63,152**	**65,545**	**70,700**	**71,905**	**73,236**	**1,331**	**1.9%**
63005	Training	1,922	2,174	9,000	9,000	9,000	-	0.0%
63010	Meetings & Conferences	395	4,351	8,000	6,300	8,000	1,700	27.0%
63015	Dues & Subscriptions	732	870	1,095	800	1,110	310	38.8%
64100	Contractual Services	5,386	6,015	6,606	7,000	8,150	1,150	16.4%
67700	Communications	13,531	11,265	13,053	10,000	12,965	2,965	29.7%
68001	Software Licenses\Maint	8,054	8,379	8,430	8,300	9,320	1,020	12.3%
	Total Charges & Services	**30,020**	**33,054**	**46,184**	**41,400**	**48,545**	**7,145**	**17.3%**
90630	Health Insurance	48,403	48,926	44,528	44,528	60,536	16,008	36.0%
91620	Liability Insurance	11,681	13,322	12,467	12,467	15,483	3,016	24.2%
92100	Administrative Services	589,814	587,031	613,206	613,206	629,351	16,145	2.6%
93641	Technology Replacement	4,845	5,837	6,370	6,370	5,500	(870)	-13.7%
96600	Fleet Services	5,644	5,919	6,438	6,438	7,557	1,119	17.4%
	Total Interfund Transfers	**660,387**	**661,035**	**683,009**	**683,009**	**718,427**	**35,418**	**5.2%**
Total Water Administrative		**$ 764,020**	**$ 1,268,521**	**$ 1,125,100**	**$ 1,158,611**	**$ 1,251,569**	**$ 92,958**	**8.0%**

City of Wheaton
Water Fund - Administrative
Expenses
Calendar Year 2024 Budget

Fund	**500**	**Water Fund**
Org	**50070010**	**Water Administrative**

Account	Description	Amount	Description	Budget
50010	Wages-Full Time			$ 256,159
			Director of Public Works (25%)	
			Water Superintendent	
			Superintendent of Administration (25%)	
			Electrical Services Manager (15%)	
			Administrative Coordinator	
50029	Wages-Full Time (Reg)		Public Works Labor	83,728
50031	Wages Seasonal		Seasonal Labor	435
50100	Overtime			8,852
51060	Sick Leave Buy-Back			3,724
51020	Uniform Allowance			10,600
		4,800	Uniforms	
		5,800	Safety Items and Rain Gear	
51100	Employer-FICA			26,997
51105	Employer-IMRF Pension			20,866
60025	Postage			46,450
		46,350	Water Bill Postage	
		100	Miscellaneous Shipping	
60030	Printing			21,286
		20,686	Water Bill Printing	
		600	Miscellaneous	
60700	Supplies and Materials			5,500
		4,500	Office Supplies	
		600	Break room Supplies	
		400	Water Atlas Reprints	
63005	Training			9,000
		8,000	Seminars/Training Material	
		1,000	Education Reimbursement	
63010	Meetings & Conferences			8,000
		2,500	National Conference	
		3,000	State Conferences	
		500	Meetings	
		2,000	Public Service Institute	
63015	Dues & Subscriptions			1,110
		750	AWWA Annual Membership	
		150	MCWWA Annual Membership	
		100	Subscriptions	
		110	APWA Annual Membership	

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City of Wheaton
Water Fund - Administrative
Expenses
Calendar Year 2024 Budget

Fund	**500**	**Water Fund**
Org	**50070010**	**Water Administrative**

Account	Description	Amount	Description	Budget
64100	Contractual Services			8,150
		1,650	Copier & Printer Lease	
		5,500	J.U.L.I.E. Participation	
		1,000	Radio/Equipment Maintenance	
67700	Communications			12,965
		290	Landline Phones	
		6,620	Verizon Mobile	
		3,915	ATT Mobile	
		2,140	Internet-WAN	
68001	Software Licenses\Maint			9,320
		875	SCADA Software Maintenance	
		8,445	Lucity Software Maintenance	
90630	Health Insurance			60,536
91620	Liability Insurance			15,483
92100	Administrative Services			629,351
93641	Technology Replacement			5,500
96600	Fleet Services			7,557
Total Water Administrative				**$ 1,251,569**

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City of Wheaton
Water Fund - Building Maintenance
Expenses
Calendar Year 2024 Budget

Fund 500 Water Fund
Org 50055045 Water Building Maintenance

		2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget	24 Budget vs 23 Proj. $	24 Budget vs 23 Proj. %
50029	Wages-Full Time (Reg)	$ 24,950	$ 30,337	$ 29,805	$ 20,772	$ 48,481	$ 27,709	133.4%
50031	Wages-Seasonal	1,627	701	2,465	1,600	2,755	1,155	72.2%
50100	Overtime	378	333	786	500	3,949	3,449	689.8%
	Total Personal Services	**26,955**	**31,371**	**33,056**	**22,872**	**55,185**	**32,313**	**141.3%**
51100	Employer-FICA	2,055	2,390	2,529	1,750	4,222	2,472	141.3%
51105	Employer-IMRF Pension	2,761	2,640	1,646	1,144	3,104	1,960	171.3%
	Total Employee Benefits	**4,816**	**5,030**	**4,175**	**2,894**	**7,326**	**4,432**	**153.1%**
60400	Repairs	6,391	14,431	6,750	20,000	12,000	(8,000)	-40.0%
60700	Supplies & Materials	5,940	8,100	6,075	5,000	6,200	1,200	24.0%
	Total Supplies & Materials	**12,331**	**22,531**	**12,825**	**25,000**	**18,200**	**(6,800)**	**-27.2%**
64100	Contractual Services	40,683	33,382	36,100	30,000	37,750	7,750	25.8%
67705	Utilities-Gas	6,771	16,741	11,500	10,000	11,500	1,500	15.0%
	Total Charges & Services	**47,454**	**50,123**	**47,600**	**40,000**	**49,250**	**9,250**	**23.1%**
90630	Health Insurance	6,191	6,234	9,469	9,469	15,117	5,648	59.6%
91620	Liability Insurance	1,532	1,669	2,307	2,307	3,199	892	38.7%
96600	Fleet Services	10,349	10,853	11,802	11,802	13,856	2,054	17.4%
	Total Interfund Transfers	**18,072**	**18,756**	**23,578**	**23,578**	**32,172**	**8,594**	**36.4%**
	Total Water Building Maintenance	**$ 109,628**	**$ 127,811**	**$ 121,234**	**$ 114,344**	**$ 162,133**	**$ 47,789**	**41.8%**

City of Wheaton
Water Fund - Building Maintenance
Expenses
Calendar Year 2024 Budget

Fund	**500**	**Water Fund**				
Org	**50055045**	**Water Building Maintenance**				
	Account	**Description**	**Amount**	**Description**		**Budget**
	50029	Wages-Full Time (Reg)		Public Works Labor	$	48,481
	50031	Wages-Seasonal		Seasonal Labor		2,755
	50100	Overtime				3,949
	51100	Employer-FICA				4,222
	51105	Employer-IMRF Pension				3,104
	60400	Repairs				12,000
			10,000	HVAC Repairs		
			1,000	Fire Extinguisher Repair/Replacement		
			1,000	Electrical and Plumbing		
	60700	Supplies & Materials				6,200
			350	Ice Melt		
			1,100	Miscellaneous Supplies		
			2,400	Janitorial Supplies		
			550	Filters-HVAC		
			350	First Aid Supplies		
			950	Building Supplies		
			500	Paint/Paint Supplies		
	64100	Contractual Services				37,750
			1,100	Security Alarm Maintenance & Monitoring		
			3,000	Fire Alarm		
			4,500	HVAC Maintenance		
			6,000	Sanitary Sewer Bills		
			500	Backflow Preventer Testing		
			3,000	Overhead Door Maintenance		
			150	AED Maintenance		
			15,000	Cleaning Service		
			4,500	Landscape Maintenance		
	67705	Utilities-Gas				11,500
	90630	Health Insurance				15,117
	91620	Liability Insurance				3,199
	96600	Fleet Services				13,856
	Total Water Building Maintenance				**$**	**162,133**

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City of Wheaton
Water Fund - Distribution
Expenses
Calendar Year 2024 Budget

Fund 500 Water Fund
Org 50070220 Water Distribution

		2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget	24 Budget vs 23 Proj. $	24 Budget vs 23 Proj. %
50029	Wages-Full Time (Reg)	$ 649,078	$ 646,687	$ 731,990	$ 695,363	$ 711,755	$ 16,392	2.4%
50031	Wages-Seasonal	6,190	9,922	11,745	22,165	17,400	(4,765)	-21.5%
50100	Overtime	61,302	64,619	68,119	45,176	62,529	17,353	38.4%
	Total Personal Services	**716,570**	**721,228**	**811,854**	**762,704**	**791,684**	**28,980**	**3.8%**
51100	Employer-FICA	54,466	54,909	62,107	58,347	60,564	2,217	3.8%
51105	Employer-IMRF Pension	77,279	60,558	43,046	39,841	45,838	5,997	15.1%
	Total Employee Benefits	**131,745**	**115,467**	**105,153**	**98,188**	**106,402**	**8,214**	**8.4%**
60025	Postage	24	383	450	200	450	250	125.0%
60030	Printing	2,435	990	1,500	500	1,500	1,000	200.0%
60100	Tools	4,889	13,707	15,015	15,000	15,700	700	4.7%
60400	Repairs	17,000	14,123	17,970	18,000	18,500	500	2.8%
60500	Road Materials	51,642	69,104	51,231	50,000	53,700	3,700	7.4%
60700	Supplies & Materials	118,117	153,435	178,190	160,000	195,100	35,100	21.9%
	Total Supplies & Materials	**194,107**	**251,742**	**264,356**	**243,700**	**284,950**	**41,250**	**16.9%**
64100	Contractual Services	45,178	31,771	95,228	92,000	91,780	(220)	-0.2%
65400	Dump Fees	6,803	7,024	10,000	10,000	10,000	-	0.0%
68001	Software Licenses\Maint.	17,036	12,031	15,500	13,235	16,550	3,315	25.0%
	Total Charges & Services	**69,017**	**50,826**	**120,728**	**115,235**	**118,330**	**3,095**	**2.7%**
60200	Water Meters	36,344	62,707	59,160	30,000	59,160	29,160	97.2%
	Total Capital Outlays	**36,344**	**62,707**	**59,160**	**30,000**	**59,160**	**29,160**	**97.2%**
90630	Health Insurance	224,998	226,559	213,723	213,723	211,645	(2,078)	-1.0%
91620	Liability Insurance	42,551	47,727	45,517	45,517	41,566	(3,951)	-8.7%
96600	Fleet Services	148,639	155,884	169,528	169,528	199,020	29,492	17.4%
	Total Interfund Transfers	**416,188**	**430,170**	**428,768**	**428,768**	**452,231**	**23,463**	**5.5%**
Total Water Distribution		**$ 1,563,971**	**$ 1,632,140**	**$ 1,790,019**	**$ 1,678,595**	**$ 1,812,757**	**$ 134,162**	**8.0%**

For Calendar Year 2023, Water Fund organizations: New Meters (50070320), Meter Services (50070330), Distribution & Services (50070360), Valves (50070370), and Hydrants (50070380) were combined into one organization - **Distribution** (50070220).

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City of Wheaton
Water Fund - Distribution
Expenses
Calendar Year 2024 Budget

Fund	**500**	**Water Fund**				
Org	**50070220**	**Water Distribution**				
	Account	**Description**	**Amount**	**Description**		**Budget**
	50029	Wages-Full Time (Reg)		Public Works Labor	$	711,755
	50031	Wages-Seasonal		Seasonal Labor		17,400
	50100	Overtime				62,529
	51100	Employer-FICA				60,564
	51105	Employer-IMRF Pension				45,838
	60025	Postage				450
	60030	Printing				1,500
	60100	Tools				15,700
			8,800	Construction Tools		
			2,850	Miscellaneous Hand Tools		
			2,850	Power Tools		
			1,200	Shovels, Spades, Sledges		
	60400	Repairs				18,500
	60500	Road Materials				53,700
			20,200	Bituminous Hot Mix		
			550	CA-5 SA Stone and Gravel		
			13,350	CA-6 Aggregate		
			4,000	CA-7 Aggregate		
			5,250	Cold Mix/Seal Coat		
			10,350	Redi-Mix Concrete		
	60700	Supplies & Materials				195,100
			43,650	Fire Hydrants		
			42,150	Valves/Valve Boxes		
			26,000	Brass Couplings		
			22,000	Copper Tubing		
			7,100	Curb Boxes		
			7,900	Landscape Supplies		
			2,200	Magnetic Locator/Saw Blades		
			3,000	Meter Materials		
			10,000	Miscellaneous Materials		
			22,000	Pipe Repair		
			5,000	Traffic Control		
			4,100	Tap Supplies		

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City of Wheaton
Water Fund - Distribution
Expenses
Calendar Year 2024 Budget

Fund	**500**	**Water Fund**
Org	**50070220**	**Water Distribution**

Account	Description	Amount	Description	Budget
60200	Water Meters			59,160
		6,255	1 1/2" Meters	
		14,870	1" Meters	
		10,500	2" Meters	
		11,535	3/4" Meters	
		6,550	5/8" x 3/4" Meters	
		9,450	Misc. Size and Type Meters	
64100	Contractual Services			91,780
		5,000	Contractor Equipment Rental	
		40,000	Hauling Services	
		5,350	Repair Miscellaneous Equipment	
		25,430	Sandblasting Hydrants	
		16,000	Test and Repair Meters	
65400	Dump Fees			10,000
68001	Software Licenses\Maint.			16,550
		14,550	Itron Hardware/Software Maint.	
		2,000	Hydraulic Model Software	
90630	Health Insurance			211,645
91620	Liability Insurance			41,566
96600	Fleet Services			199,020
Total Water Distribution				**$ 1,812,757**

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City of Wheaton
Water Fund - Supply
Expenses
Calendar Year 2024 Budget

Fund 500 Water Fund
Org 50070230 Water Supply

		2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget	24 Budget vs 23 Proj. $	24 Budget vs 23 Proj. %
50029	Wages-Full Time (Reg)	$ 125,885	$ 137,914	$ 180,515	$ 180,683	$ 225,775	$ 45,092	25.0%
50031	Wages-Seasonal	627	629	1,015	300	1,160	860	286.7%
50100	Overtime	17,568	17,755	16,453	16,921	19,930	3,009	17.8%
	Total Personal Services	**144,080**	**156,298**	**197,983**	**197,904**	**246,865**	**48,961**	**24.7%**
51100	Employer-FICA	11,000	11,930	15,146	15,140	18,885	3,745	24.7%
51105	Employer-IMRF Pension	15,692	13,378	10,597	10,631	14,546	3,915	36.8%
	Total Employee Benefits	**26,692**	**25,308**	**25,743**	**25,771**	**33,431**	**7,660**	**29.7%**
60025	Postage	539	644	675	680	700	20	2.9%
60400	Repairs	5,428	12,556	13,200	13,000	14,200	1,200	9.2%
60700	Supplies & Materials	14,011	11,192	15,570	15,000	16,300	1,300	8.7%
60805	Chemicals	1,073	1,760	1,400	1,400	2,000	600	42.9%
61000	Fuel, Lubricants, Antifreeze	7,414	5,367	6,500	6,000	6,500	500	8.3%
	Total Supplies & Materials	**28,465**	**31,519**	**37,345**	**36,080**	**39,700**	**3,620**	**10.0%**
64100	Contractual Services	3,340	10,970	15,000	12,000	15,000	3,000	25.0%
64500	Water Purchases-DWC	7,865,080	7,900,302	7,991,838	8,638,140	8,714,891	76,751	0.9%
66600	Maintenance-Equipment	29,858	30,650	35,730	30,000	36,800	6,800	22.7%
67706	Utilities-Electric	128,047	137,160	158,000	155,000	145,000	(10,000)	-6.5%
	Total Charges & Services	**8,026,325**	**8,079,082**	**8,200,568**	**8,835,140**	**8,911,691**	**76,551**	**0.9%**
90630	Health Insurance	31,807	32,028	47,344	47,344	60,470	13,126	27.7%
91620	Liability Insurance	5,707	6,659	9,851	9,851	11,289	1,438	14.6%
96600	Fleet Services	23,519	24,666	26,824	26,824	31,491	4,667	17.4%
	Total Interfund Transfers	**61,033**	**63,353**	**84,019**	**84,019**	**103,250**	**19,231**	**22.9%**
Total Water Supply		**$ 8,286,595**	**$ 8,355,560**	**$ 8,545,658**	**$ 9,178,914**	**$ 9,334,937**	**$ 156,023**	**1.7%**

For Calendar Year 2023, Water Fund organizations: Supply & Pumping (50070350) and Storage (50070390) were combined into one organization - **Supply** (50070230).

City of Wheaton
Water Fund - Supply
Expenses
Calendar Year 2024 Budget

Fund	**500**	**Water Fund**			
Org	**50070230**	**Water Supply**			
	Account	**Description**	**Amount**	**Description**	**Budget**
	50029	Wages-Full Time (Reg)		Public Works Labor	$ 225,775
	50031	Wages-Seasonal		Seasonal Labor	1,160
	50100	Overtime			19,930
	51100	Employer-FICA			18,885
	51105	Employer-IMRF Pension			14,546
	60025	Postage		CCR Printing/Mailing	700
	60400	Repairs			14,200
			2,050	Chlorine Check Valve Kits	
			4,500	Chlorine Feed Equipment	
			3,500	Miscellaneous Repair Parts	
			3,150	Repair Parts/Chlorinators	
			1,000	Repair Parts/Instrumentation	
	60700	Supplies & Materials			16,300
			900	Electrical Materials	
			5,900	Lab/Reagent Materials	
			900	Landscape Supplies	
			4,400	Miscellaneous Materials	
			900	Plumbing Supplies	
			2,300	Sampling Stations	
			1,000	Sump Pump	
	60805	Chemicals		Chlorine	2,000
	61000	Fuel, Lubricants, Antifreeze			6,500
			6,000	Fuel Oil/Standby Generator	
			500	Miscellaneous Lube/Batteries	
	64100	Contractual Services			15,000
			2,800	Maintenance Cathodic Protection	
			2,200	Miscellaneous Repairs	
			10,000	Storage Tank Inspection	
	64500	Water Purchases-DWC			8,714,891
				Operations & Maintenance Cost-Water Purchased	
	66600	Maintenance-Equipment			36,800
			2,000	Fuel Tank Testing	
			8,000	Labor - Instrumentation	
			2,300	Miscellaneous Equipment Maintenance	
			5,500	Motor/Pump Maintenance	
			1,000	Stand by Generator Repairs	
			18,000	Water Samples Testing	
	67706	Utilities-Electric			145,000
	90630	Health Insurance			60,470
	91620	Liability Insurance			11,289
	96600	Fleet Services			31,491
	Total Water Supply				**$ 9,334,937**

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City of Wheaton
Water Fund - Capital Projects
Expenses
Calendar Year 2024 Budget

Fund 500 Water Fund
Org 50085000 Water Capital Projects

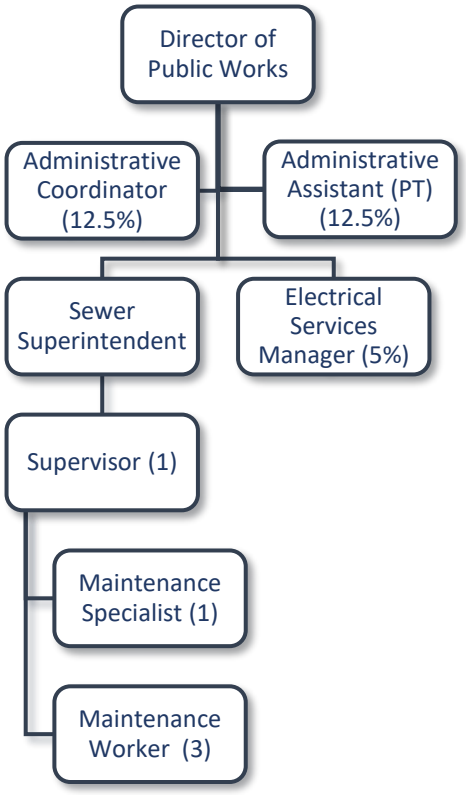
			2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget	24 Budget vs 23 Proj. $	24 Budget vs 23 Proj. %
	64110	Engineering Services	$ 22,531	$ 112,940	$ 153,003	$ 128,807	$ 175,000	$ 46,193	35.9%
	70001	Building Improvements	132,749	37,161	15,000	9,686	-	(9,686)	-100.0%
	70030	Operating Equipment	11,080	59,018	22,500	18,883	95,000	76,117	403.1%
	70500	Water Improvements	1,390,413	466,596	3,636,974	2,159,004	3,520,000	1,360,996	63.0%
		Total Capital Outlays	**1,556,773**	**675,715**	**3,827,477**	**2,316,380**	**3,790,000**	**1,473,620**	**63.6%**
Total Water Capital Projects			**$ 1,556,773**	**$ 675,715**	**$ 3,827,477**	**$ 2,316,380**	**$ 3,790,000**	**$ 1,473,620**	**63.6%**

City of Wheaton
Water Fund - Capital Projects
Expenses
Calendar Year 2024 Budget

Fund	**500**	**Water Fund**			
Org	**50085000**	**Water Capital Projects**			
	Account	**Description**	**Amount**	**Description**	**Budget**
	64110	Engineering Services			$ 175,000
			15,000	Flow Control Valves	
			10,000	Manchester Tower Foundation Repair	
			50,000	President Street Pump Station	
			30,000	Standby Generator Replacement-Reber Pump Station	
			20,000	Water Building Interior Renovation	
			50,000	Water Main Replacement Program	
	70030	Operating Equipment			95,000
			30,000	Chemical Scales/Pumps	
			20,000	Trailers Replacements	
			45,000	Water Meter Test Bench	
	70500	Water Improvements			3,520,000
			217,000	College Avenue Utility Replacement	
			668,000	Lead Service Line Replacements	
			75,000	Manchester Tower Foundation Repair	
			1,260,000	Road, Sewer & Water Rehab Program-Water Mains	
			600,000	Standby Generator Replacement - Reber Pump Station	
			700,000	Variable Frequency Drives - 3 Pump Stations	
	Total Water Capital Projects				**$ 3,790,000**

City of Wheaton
Public Works - Sanitary Sewer Fund
Calendar Year 2024 Budget

ORGANIZATIONAL CHART



PERSONNEL SUMMARY

	Full Time Equivalent				
	2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget
Full-Time Employees	5.68	5.05	5.05	5.80	5.80
Part-Time Employees	0.06	0.06	0.06	0.06	0.06
Total FTEs	**5.74**	**5.11**	**5.11**	**5.86**	**5.86**

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 through investigation, inspection, evaluation, and analysis of the systems' long and short-term needs. The Sanitary Sewer Division maintains 168 miles of sanitary sewer and six sanitary lift stations. The Sanitary Sewer Division also assists the Street Division in snow removal operations. The expenses incurred in achieving the department's goals and objectives are accounted for in the following organizations: Sanitary Sewer Administrative, Sanitary Sewer Maintenance, and Sanitary Sewer Capital Projects.

2023 GOALS

Strategic Priority 2: Enhanced Infrastructure

- **Action Item:** Maintain sanitary sewer infrastructure to meet the expected and appropriate level of service and comply with State and Federal EPA regulations.
  Status: The Sewer Division is expected to achieve all of its operations and maintenance goals of sewer cleaning and visual inspection. Over 25% of the sanitary sewers will be cleaned and over 5% will be visually inspected via CCTV in 2023.
- **Action Item:** 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 to assess program effectiveness and provide supporting data for potential capital improvement projects.
  Status: The Sewer Division has inspected and approved over 40 lateral replacements for residents participating in the program. Furthermore, the Sewer Division has restored the street, curb, parkway, and sidewalks for the aforementioned residents. Additionally, the basement backup prevention program approved 4 residents who installed overhead sewers in their homes. Finally, one resident was approved for the foundation footing tile disconnection program.
- **Action Item:** Track existing infrastructure maintenance operations to ensure alignment with industry best practices and standards.
  Status: In conjunction with the operations and maintenance programs, the Sewer Division has performed over 1,600 sanitary structure inspections and has made repairs to over 29 structures. Structures found to have catastrophic damage were replaced, totaling 5. Another area of inspections completed bi-monthly has been the sanitary lift stations. Check valve cleaning and valve exercising are completed twice a month to ensure maximum function during peak run periods.

Strategic Priority 3: Responsive and Efficient Services

- **Action Item:** 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.
  Status: Several employees attended leadership training courses at the College of DuPage's Public Service Institute. Also, two division employees received their OSHA 500 & 510 training credentials and are now authorized OSHA instructors with the ability to teach City of Wheaton employees OSHA 10 & 30. Additionally, 2 employees were certified in NASSCO's Pipeline Assessment Certification Program.

Strategic Priority 5: Environmental Sustainability

- **Action Item:** Investigate environmentally neutral technologies for sewer system maintenance "Good Practices", and Best Management Practices.
  Status: When purchasing our CCTV large-diameter inspection equipment, we updated the generator to produce a lower carbon footprint. Furthermore, our power source operates on the vehicle's engine, which eliminates the need for additional generators to power the inspection equipment.

2024 GOALS

Strategic Priority 2: Enhanced Infrastructure

Goal: Clean 25% of the sanitary sewer system and CCTV inspect 5% to identify any defects.

- **Action Item:** Maintain sanitary sewer infrastructure to meet the expected and appropriate level of service and comply with State and Federal EPA regulations.

Goal: Repair or replace any defects discovered through inspections.

- **Action Item:** Track existing infrastructure maintenance operations to ensure alignment with industry best practices and standards.

Goal: Complete restoration for shared cost participants within 60 days of a sanitary sewer replacement.

- **Action Item:** 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 to assess program effectiveness and provide supporting data for potential capital improvement projects. Maintain sanitary sewer system capacity and reduce infiltration and inflow.

Strategic Priority 3: Responsive and Efficient Services

- **Action Item:** 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.

Goal: Conduct OSHA 10 & 30 training for Public Works using authorized in-house training.

- **Action Item:** Certify the Wheaton Sewer Division in OSHA 30 Construction.

Strategic Priority 5: Environmental Sustainability

Goal: Replace our old generators with hybrid generators, reducing our carbon footprint.

- **Action Item:** Investigate environmentally neutral technologies for sewer system maintenance "Good Practices", and Best Management Practices.

PERFORMANCE AND WORKLOAD MEASURES

Performance Measures

Strategic Goal	Measures	2021 Actual	2022 Actual	2023 Target	2023 Projected	2024 Target
Enhanced Infrastructure	**Comply with IEPA recommended cleaning & inspecting standards:**					
	* Sanitary Sewer Cleaning *(Standard: clean 25% of the sanitary system)*	31%	34%	25%	27%	25%
	* Large Diameter Inspections *(Standard: 5% of the 25% of lg diameter sanitary lines)*	1%	0%	1%	1%	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%	40%	10%
Enhanced Infrastructure	**Structure Repair / Replacement:**					
	* Sanitary Sewer Structure Repairs	8%	17%	25%	180%	25%
	* Sanitary Sewer Structure Replacement	0%	80%	100%	50%	100%

Workload Measures

Strategic Goal	Measures	2021 Actual	2022 Actual	2023 Target	2023 Projected	2024 Target
Enhanced Infrastructure	**Complete IEPA recommended cleaning & inspecting standards:**					
	* Sanitary Sewer Cleaning *(linear feet)*	277,866'	305,866'	236,503'	240,000	236,503'
	* Large Diameter Sanitary Inspections *(linear feet)*	1,100'	0	1,100'	2,545'	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	60	65
Enhanced Infrastructure	**Structures Inspected:**					
	* Completed Inspections	191	1,072	848	1,610	848
Enhanced Infrastructure	**Structure Repair / Replacement:**					
	* Sanitary Sewer Structure Repairs	8	17	10	28	10
	* Sanitary Sewer Structure Replacement	0	8	10	5	10

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EXPENDITURES BY CATEGORY

Expenditures	2022 Actual	2023 Budget	2023 Projected	2024 Budget
Personal Services	$ 458,803	$ 469,381	$ 520,295	$ 589,853
Employee Benefits	114,868	65,316	69,192	83,550
Supplies & Materials	106,766	164,942	133,861	145,232
Charges & Services	209,648	456,627	686,519	734,370
Capital Outlays	1,115,658	1,397,891	1,079,434	2,160,000
Interfund Transfers	654,888	718,657	718,657	764,971
Total Expenditures	**$ 2,660,631**	**$ 3,272,814**	**$ 3,207,958**	**$ 4,477,976**

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City of Wheaton
Sanitary Sewer Fund
Fund Summary
Calendar Year 2024 Budget

	2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget	24 Budget vs 23 Proj. $	24 Budget vs 23 Proj. %
Beginning Fund Balance	**$ 4,908,247**	**$ 5,747,367**	**$ 5,650,167**	**$ 5,650,167**	**$ 4,994,839**		
Revenues							
Charges for Services	$ 2,448,508	$ 2,375,165	$ 2,377,214	$ 2,401,722	$ 2,381,652	$ (20,070)	-0.8%
Investment Income	(32,755)	(89,103)	60,000	100,000	100,000	-	0.0%
Miscellaneous	2	640	-	300	-	(300)	-100.0%
Interfund Transfers In	93,177	276,729	-	50,608	-	(50,608)	-100.0%
Total Revenues	**$ 2,508,932**	**$ 2,563,431**	**$ 2,437,214**	**$ 2,552,630**	**$ 2,481,652**	**$ (70,978)**	**-2.8%**
Expenses							
Personal Services	$ 391,194	$ 458,803	$ 469,381	$ 520,295	$ 589,853	$ 69,558	13.4%
Employee Benefits	(59,781)	114,868	65,316	69,192	83,550	14,358	20.8%
Supplies & Materials	102,369	106,766	164,942	133,861	145,232	11,371	8.5%
Charges & Services	74,392	209,648	456,627	686,519	734,370	47,851	7.0%
Interfund Transfers Out	648,056	654,888	718,657	718,657	764,971	46,314	6.4%
Total Operating	**1,156,230**	**1,544,973**	**1,874,923**	**2,128,524**	**2,317,976**	**189,452**	**8.9%**
Capital Outlays	**513,582**	**1,115,658**	**1,397,981**	**1,079,434**	**2,160,000**	**1,080,566**	**100.1%**
Total Expenses	**$ 1,669,812**	**$ 2,660,631**	**$ 3,272,904**	**$ 3,207,958**	**$ 4,477,976**	**$ 1,270,018**	**39.6%**
Revenues Over/ (Under) Expenses	**$ 839,120**	**$ (97,200)**	**$ (835,690)**	**$ (655,328)**	**$ (1,996,324)**		
Ending Fund Balance	**$ 5,747,367**	**$ 5,650,167**	**$ 4,814,477**	**$ 4,994,839**	**$ 2,998,515**		

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City of Wheaton
Sanitary Sewer Fund
Revenues
Calendar Year 2024 Budget

Fund 510 Sanitary Sewer Fund
Org 51007000 Sanitary Sewer Fund Revenues

		2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget	24 Budget vs 23 Proj. $	24 Budget vs 23 Proj. %
Charges for Services								
43701	Sanitary Sewer Service-Usage	$ 2,448,508	$ 2,375,165	$ 2,377,214	$ 2,401,722	$ 2,381,652	$ (20,070)	-0.8%
	Total Charges for Services	**2,448,508**	**2,375,165**	**2,377,214**	**2,401,722**	**2,381,652**	**(20,070)**	**-0.8%**
Investment Income								
46000	Interest Income-Invest	(32,755)	(89,103)	60,000	100,000	100,000	-	0.0%
	Total Investment Income	**(32,755)**	**(89,103)**	**60,000**	**100,000**	**100,000**	**-**	**0.0%**
Miscellaneous								
47000	Miscellaneous Revenues	2	640	-	300	-	(300)	-100.0%
	Total Miscellaneous	**2**	**640**	**-**	**300**	**-**	**(300)**	**-100.0%**
Interfund Transfers								
87600	Trans In-Fleet Srvc Fund	93,177	-	-	-	-	-	0.0%
87272	Trans In-TIF #2 Fund	-	276,729	-	-	-	-	0.0%
87620	Trans In-Liability Ins Fund	-	-	-	30,155	-	(30,155)	-100.0%
87630	Trans In-Health Ins Fund	-	-	-	20,453	-	(20,453)	-100.0%
	Total Interfund Transfers	**93,177**	**276,729**	**-**	**50,608**	**-**	**(50,608)**	**-100.0%**
Total Revenues		**$ 2,508,932**	**$ 2,563,431**	**$ 2,437,214**	**$ 2,552,630**	**$ 2,481,652**	**$ (70,978)**	**-2.8%**

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City of Wheaton
Sanitary Sewer Fund Organization Summary
Annual Operating Budget
Calendar Year 2024 Budget

The following is a combined summary of the Sanitary Sewer Divisions: Sanitary Sewer Administrative, Sanitary Sewer Maintenance, and Sanitary Sewer Capital Projects.

		2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget	24 Budget vs 23 Proj. $	24 Budget vs 23 Proj. %
50010	Wages-Full Time	$ 92,600	$ 90,933	$ 94,361	$ 94,581	$ 98,801	$ 4,220	4.5%
50029	Wages-Full Time (Reg)	275,647	334,243	345,758	391,136	440,964	49,828	12.7%
50030	Wages-Part Time	1,453	2,239	2,451	2,200	2,663	463	21.0%
50031	Wages-Seasonal	2,226	4,328	5,800	9,000	14,500	5,500	61.1%
50100	Overtime	16,978	25,926	19,466	21,833	31,278	9,445	43.3%
51060	Sick Leave Buy-Back	2,290	1,134	1,545	1,545	1,647	102	6.6%
	Total Personal Services	**391,194**	**458,803**	**469,381**	**520,295**	**589,853**	**69,558**	**13.4%**
51020	Uniform Allowance	1,778	3,501	4,600	2,000	4,600	2,600	130.0%
51100	Employer-FICA	29,439	34,782	35,907	39,803	45,047	5,244	13.2%
51105	Employer-IMRF Pension	41,799	38,207	24,809	27,389	33,903	6,514	23.8%
75092	IMRF Pension - GASB 68	(145,776)	24,858	-	-	-	-	0.0%
75102	Compensated Absences	(4,366)	5,721	-	-	-	-	0.0%
75112	Employer-OPEB	17,345	7,799	-	-	-	-	0.0%
	Total Employee Benefits	**(59,781)**	**114,868**	**65,316**	**69,192**	**83,550**	**14,358**	**20.8%**
60025	Postage	19,398	20,935	22,146	22,550	23,337	787	3.5%
60030	Printing	10,390	10,104	10,292	10,204	10,282	78	0.8%
60100	Tools	12,242	12,352	50,750	31,750	22,000	(9,750)	-30.7%
60400	Repairs	8,372	18,374	21,610	8,852	22,713	13,861	156.6%
60500	Road Materials	13,003	9,911	18,750	18,750	21,500	2,750	14.7%
60700	Supplies & Materials	38,964	35,090	41,394	41,755	45,400	3,645	8.7%
	Total Supplies & Materials	**102,369**	**106,766**	**164,942**	**133,861**	**145,232**	**11,371**	**8.5%**
63005	Training	4,244	4,228	5,500	5,500	5,800	300	5.5%
63015	Dues and Subscriptions	360	278	250	250	300	50	20.0%
64100	Contractual Services	3,826	8,923	14,750	20,478	21,150	672	3.3%
65400	Dump Fees	7,179	4,380	7,000	7,000	8,500	1,500	21.4%
66600	Maintenance-Equipment	8,288	10,060	11,100	12,514	25,000	12,486	99.8%
67700	Communications	2,627	2,634	2,825	2,825	2,620	(205)	-7.3%
67705	Utilities-Gas	4,333	4,694	6,000	5,000	6,000	1,000	20.0%
67706	Utilities-Electric	15,331	17,231	17,900	17,650	16,500	(1,150)	-6.5%
68001	Software Licenses\Maint	3,066	7,653	15,302	15,302	13,500	(1,802)	-11.8%
69510	Sewer Improvements Prg	25,138	149,567	376,000	600,000	635,000	35,000	5.8%
	Total Charges & Services	**74,392**	**209,648**	**456,627**	**686,519**	**734,370**	**47,851**	**7.0%**
64110	Engineering Services	43,946	14,140	150,504	23,129	325,000	301,871	1305.2%
70030	Operating Equipment	-	324,737	-	-	250,000	250,000	100.0%
70700	Sanitary Sewer Improv	469,636	776,781	1,247,477	1,056,305	1,585,000	528,695	50.1%
	Total Capital Outlays	**513,582**	**1,115,658**	**1,397,981**	**1,079,434**	**2,160,000**	**1,080,566**	**100.1%**
90630	Health Insurance	114,181	115,039	110,958	110,958	136,079	25,121	22.6%
91620	Liability Insurance	23,248	25,651	27,295	27,295	28,957	1,662	6.1%
92100	Administrative Services	311,751	316,955	324,577	324,577	334,907	10,330	3.2%
93641	Technology Replacement	2,846	2,413	2,557	2,557	1,976	(581)	-22.7%
96600	Fleet Services	196,030	194,830	253,270	253,270	263,052	9,782	3.9%
	Total Interfund Transfers	**648,056**	**654,888**	**718,657**	**718,657**	**764,971**	**46,314**	**6.4%**
	Total Sanitary Sewer Fund	**$ 1,669,812**	**$ 2,660,631**	**$ 3,272,904**	**$ 3,207,958**	**$ 4,477,976**	**$ 1,270,018**	**39.6%**

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City of Wheaton
Sanitary Sewer Fund - Administrative
Expenses
Calendar Year 2024 Budget

Fund 510 Sanitary Sewer Fund
Org 51070010 Sanitary Sewer Administrative

		2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget	24 Budget vs 23 Proj. $	24 Budget vs 23 Proj. %
50010	Wages-Full Time	$ 92,600	$ 90,933	$ 94,361	$ 94,581	$ 98,801	$ 4,220	4.5%
50029	Wages-Full Time (Reg)	9,886	15,721	-	1,000	-	(1,000)	-100.0%
50030	Wages-Part Time	1,453	2,239	2,451	2,200	2,663	463	21.0%
50100	Overtime	1,079	2,926	-	800	810	10	1.3%
51060	Sick Leave Buy-Back	2,290	1,134	1,545	1,545	239	(1,306)	-84.5%
	Total Personal Services	**107,308**	**112,953**	**98,357**	**100,126**	**102,513**	**2,387**	**2.4%**
51020	Uniform Allowance	1,778	3,501	4,600	2,000	4,600	2,600	130.0%
51100	Employer-FICA	7,791	8,387	7,524	7,660	7,765	105	1.4%
51105	Employer-IMRF Pension	11,196	9,143	5,160	5,268	5,911	643	12.2%
75092	IMRF Pension - GASB 68	(145,776)	24,858	-	-	-	-	0.0%
75102	Compensated Absences	(4,366)	5,721	-	-	-	-	0.0%
75112	Employer-OPEB	17,345	7,799	-	-	-	-	0.0%
	Total Employee Benefits	**(112,032)**	**59,409**	**17,284**	**14,928**	**18,276**	**3,348**	**22.4%**
60025	Postage	19,398	20,935	22,146	22,550	23,337	787	3.5%
60030	Printing	10,390	10,104	10,292	10,204	10,282	78	0.8%
60700	Supplies & Materials	1,543	744	1,300	1,661	1,700	39	2.3%
	Total Supplies & Materials	**31,331**	**31,783**	**33,738**	**34,415**	**35,319**	**904**	**2.6%**
63005	Training	4,244	4,228	5,500	5,500	5,800	300	5.5%
63015	Dues and Subscriptions	360	278	250	250	300	50	20.0%
64100	Contractual Services	3,826	4,513	4,750	4,750	5,150	400	8.4%
67700	Communications	2,627	2,634	2,825	2,825	2,620	(205)	-7.3%
	Total Charges & Services	**11,057**	**11,653**	**13,325**	**13,325**	**13,870**	**545**	**4.1%**
90630	Health Insurance	14,064	14,227	12,663	12,663	12,368	(295)	-2.3%
91620	Liability Insurance	4,098	4,316	3,981	3,981	3,995	14	0.4%
92100	Administrative Services	311,751	316,955	324,577	324,577	334,907	10,330	3.2%
93641	Technology Replacement	2,846	2,413	2,557	2,557	1,976	(581)	-22.7%
96600	Fleet Services	22,161	22,720	28,630	28,630	29,736	1,106	3.9%
	Total Interfund Transfers	**354,920**	**360,631**	**372,408**	**372,408**	**382,982**	**10,574**	**2.8%**
	Total Sanitary Sewer Administrative	**$ 392,584**	**$ 576,429**	**$ 535,112**	**$ 535,202**	**$ 552,960**	**$ 17,758**	**3.3%**

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City of Wheaton
Sanitary Sewer Fund - Administrative
Expenses
Calendar Year 2024 Budget

Fund	510	Sanitary Sewer Fund			
Org	51070010	Sanitary Sewer Administrative			
	Account	Description	Amount	Description	Budget
	50010	Wages-Full Time			$ 98,801
				Director of Public Works (12.5%)	
				Sewers Superintendent (50%)	
				Electrical Services Manager (5%)	
				Administrative Coordinator (12.5%)	
	50030	Wages-Part Time		PT Administrative Assistant (12.5%)	2,663
	50100	Overtime			810
	51060	Sick Leave Buy-Back			239
	51020	Uniform Allowance			4,600
			2,400	Uniform Purchase	
			2,200	Safety Items and Rain Gear	
	51100	Employer-FICA			7,765
	51105	Employer-IMRF Pension			5,911
	60025	Postage			23,337
			23,237	Sewer Bill Postage	
			100	Miscellaneous Shipping	
	60030	Printing		Bill Printing	10,282
	60700	Supplies & Materials			1,700
			500	First Aid Supplies	
			700	Miscellaneous Supplies	
			500	Office Supplies	
	63005	Training			5,800
			3,800	Miscellaneous Training	
			2,000	Lucity - PACP Training	
	63015	Dues and Subscriptions			300
	64100	Contractual Services			5,150
			4,000	J.U.L.I.E. Participation	
			1,150	Ticket Tracking Software	
	67700	Communications			2,620
			96	Landline Phone	
			1,512	Mobile Data	
			1,012	Mobile Phones	
	90630	Health Insurance			12,368
	91620	Liability Insurance			3,995
	92100	Administrative Services			334,907
	93641	Technology Replacement			1,976
	96600	Fleet Services			29,736
	Total Sanitary Sewer Administrative				**$ 552,960**

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City of Wheaton
Sanitary Sewer Fund - Maintenance
Expenses
Calendar Year 2024 Budget

Fund 510 Sanitary Sewer Fund
Org 51070420 Sanitary Sewer Maintenance

		2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget	24 Budget vs 23 Proj. $	24 Budget vs 23 Proj. %
50029	Wages-Full Time (Reg)	$ 265,761	$ 318,522	$ 345,758	$ 390,136	$ 440,964	$ 50,828	13.0%
50031	Wages-Seasonal	2,226	4,328	5,800	9,000	14,500	5,500	61.1%
50100	Overtime	15,899	23,000	19,466	21,033	30,468	9,435	44.9%
51060	Sick Leave Buy-Back	-	-	-	-	1,408	1,408	100.0%
	Total Personal Services	**283,886**	**345,850**	**371,024**	**420,169**	**487,340**	**67,171**	**16.0%**
						-		
51100	Employer-FICA	21,648	26,395	28,383	32,143	37,282	5,139	16.0%
51105	Employer-IMRF Pension	30,603	29,064	19,649	22,121	27,992	5,871	26.5%
	Total Employee Benefits	**52,251**	**55,459**	**48,032**	**54,264**	**65,274**	**11,010**	**20.3%**
60100	Tools	12,242	12,352	50,750	31,750	22,000	(9,750)	-30.7%
60400	Repairs	8,372	18,374	21,610	8,852	22,713	13,861	156.6%
60500	Road Materials	13,003	9,911	18,750	18,750	21,500	2,750	14.7%
60700	Supplies & Materials	37,421	34,346	40,094	40,094	43,700	3,606	9.0%
	Total Supplies & Materials	**71,038**	**74,983**	**131,204**	**99,446**	**109,913**	**10,467**	**10.5%**
64100	Contractual Services	-	4,410	10,000	15,728	16,000	272	1.7%
65400	Dump Fees	7,179	4,380	7,000	7,000	8,500	1,500	21.4%
66600	Maintenance-Equipment	8,288	10,060	11,100	12,514	25,000	12,486	99.8%
67705	Utilities-Gas	4,333	4,694	6,000	5,000	6,000	1,000	20.0%
67706	Utilities-Electric	15,331	17,231	17,900	17,650	16,500	(1,150)	-6.5%
68001	Software Licenses/Maint.	3,066	7,653	15,302	15,302	13,500	(1,802)	-11.8%
69510	Sewer Improvements Prg	25,138	149,567	376,000	600,000	635,000	35,000	5.8%
	Total Charges & Services	**63,335**	**197,995**	**443,302**	**673,194**	**720,500**	**47,306**	**7.0%**
90630	Health Insurance	100,117	100,812	98,295	98,295	123,711	25,416	25.9%
91620	Liability Insurance	19,150	21,335	23,314	23,314	24,962	1,648	7.1%
96600	Fleet Services	173,869	172,110	224,640	224,640	233,316	8,676	3.9%
	Total Interfund Transfers	**293,136**	**294,257**	**346,249**	**346,249**	**381,989**	**35,740**	**10.3%**
	Total Sanitary Sewer Maintenance	**$ 763,646**	**$ 968,544**	**$ 1,339,811**	**$ 1,593,322**	**$ 1,765,016**	**$ 171,694**	**10.8%**

City of Wheaton
Sanitary Sewer Fund - Maintenance
Expenses
Calendar Year 2024 Budget

Fund	**510**	**Sanitary Sewer Fund**
Org	**51070420**	**Sanitary Sewer Maintenance**

Account	Description	Amount	Description	Budget
50029	Wages-Full Time (Reg)		Public Works Labor	$ 440,964
50031	Wages-Seasonal		Seasonal Labor	14,500
50100	Overtime			30,468
51060	Sick Leave Buy-Back			1,408
51100	Employer-FICA			37,282
51105	Employer-IMRF Pension			27,992
60100	Tools			22,000
		7,000	Construction Tools	
		15,000	Compactors & Generators	
60400	Repairs			22,713
		18,144	TV Parts & Repair Materials	
		600	Misc. Parts/Repairs	
		2,268	Flusher Cleaner Hose & Parts	
		1,701	Van Nozzle & Hose	
60500	Road Materials			21,500
		5,500	Bituminous Hot Mix	
		8,000	CA-6 Aggregate	
		4,000	CA-7 Aggregate	
		4,000	Ready Mixed Concrete	
60700	Supplies & Materials			43,700
		22,500	Basins, Frames, Lids, Rings, etc.	
		7,000	Pipe-Clay, PVC	
		5,500	Sealant/Chemicals/Degreaser	
		2,500	Landscape Restoration Materials	
		3,700	Miscellaneous Items	
		2,500	Gloves & Safety Equipment	
64100	Contractual Services		Hauling Services	16,000
65400	Dump Fees		Dump Fees	8,500
66600	Maintenance-Equipment		Lift Stations Maintenance	25,000
67705	Utilities-Gas			6,000
67706	Utilities-Electric		Lift Stations	16,500
68001	Software Licenses/Maint.			13,500
		3,800	Lucity Software Maintenance	
		3,600	Mission Communications	
		6,100	Large Diameter Inspections Software	
69510	Sewer Improvements Prg			635,000
		15,000	Decorative Drive Reimbursements	
		120,000	Residential Sewer Backup Prevention Program	
		500,000	Residential Service Line Reimbursement Program	
90630	Health Insurance			123,711
91620	Liability Insurance			24,962
96600	Fleet Services			233,316
Total Sanitary Sewer Maintenance				**$ 1,765,016**

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City of Wheaton
Sanitary Sewer Fund - Capital Projects
Expenses
Calendar Year 2024 Budget

Fund 510 Sanitary Sewer Fund
Org 51085000 Sanitary Sewer Capital Projects

			2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget	24 Budget vs 23 Proj. $	24 Budget vs 23 Proj. %
	64110	Engineering Services	$ 43,946	$ 14,140	$ 150,504	$ 23,129	$ 325,000	$ 301,871	1305.2%
	70030	Operating Equipment	-	324,737	-	-	250,000	250,000	100.0%
	70700	Sanitary Sewer Improv	469,636	776,781	1,247,477	1,056,305	1,585,000	528,695	50.1%
		Total Capital Outlays	**513,582**	**1,115,658**	**1,397,981**	**1,079,434**	**2,160,000**	**1,080,566**	**100.1%**
	Total Sanitary Sewer Capital Projects		**$ 513,582**	**$ 1,115,658**	**$ 1,397,981**	**$ 1,079,434**	**$ 2,160,000**	**$ 1,080,566**	**100.1%**

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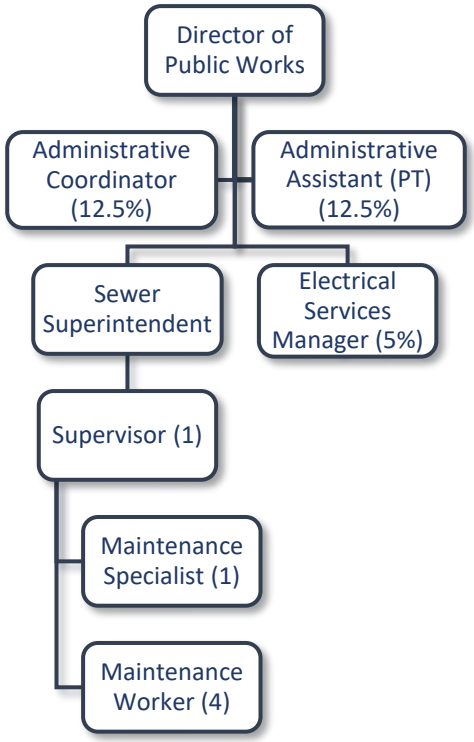
City of Wheaton
Sanitary Sewer Fund - Capital Projects
Expenses
Calendar Year 2024 Budget

Fund	**510**	**Sanitary Sewer Fund**
Org	**51085000**	**Sanitary Sewer Capital Projects**

Account	Description	Amount	Description	Budget
64110	Engineering Services			$ 325,000
		75,000	College Avenue Utility Replacement	
		50,000	Sanitary Sewer Cap. Assurance - Flow Metering	
		200,000	SSCAP - Basin 3 & 4 Discharge Improvements	
70030	Operating Equipment			250,000
		50,000	Sandbag Loading Machine	
		200,000	6" Bypass Pump	
70700	Sanitary Sewer Improvements			1,585,000
		300,000	Blacksmith Wetwell Rehabilitation	
		300,000	College Avenue Utility Replacement	
		10,000	Road, Sewer, Water Rehab Program - Sanitary	
		75,000	Sanitary Manhole Rehabilitation	
		200,000	Sanitary Sewer Rehabilitation Program	
		200,000	Sanitary Sewer Replacement (HDPE)	
		500,000	Service Lateral Rehab - Chemical Grouting	
Total Sanitary Sewer Capital Projects				**$ 2,160,000**

City of Wheaton
Public Works - Storm Sewer Fund
Calendar Year 2024 Budget

ORGANIZATIONAL CHART



PERSONNEL SUMMARY

	Full Time Equivalent				
	2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget
Full-Time Employees	8.18	7.55	7.55	6.80	6.80
Part-Time Employees	0.00	0.06	0.06	0.06	0.06
Total FTEs	**8.18**	**7.61**	**7.61**	**6.86**	**6.86**

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 proactive 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, more than 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's goals and objectives are accounted for in the following organizations:

- Storm Sewer Administrative
- Storm Sewer Maintenance
- Storm Sewer Capital Projects

2023 GOALS

Strategic Priority 2: Enhanced Infrastructure

- **Action Item:** Maintain public infrastructure including cleaning, repair, and inspection of storm sewers.

Status: The Sewer Division conducted over 2,300 inspections of storm structures and catch basins. Of those inspections, 12 catch basins were replaced and 110 have been repaired. The Sewer Division also completed over 145,00 feet of storm sewer cleaning, 65,000 feet of storm sewer televised inspections and hydro vacuumed over 1,800 catch basins.

Goal: Identify storm sewer assets with significant defects and tag them for lining and/or replacement.

- **Action Item:** In 2021-2022, the Sewer Division was able to identify nearly 2,000 feet of unserviceable storm sewer and tagged it for replacement.
  Status: In 2023, the Sewer Division was able to successfully replace over 1,600 feet of storm sewer with SDR 26 PVC pipe as part of the 2023 CIP. In addition to the storm sewer replacement, the Sewer Division also replaced 25 storm sewer structures as part of the 2023 CIP program.

Strategic Priority 3: Responsive and Efficient Services

- **Action Item:** Maintain and report storm cleaning quantities, debris removed, and system repairs, maintaining and updating the database and the GIS system atlases.
  Status: The Sewer Division removed over 175 cubic yards of debris from catch basins, totaling over 237 tons of debris removed from our storm sewer system.
- **Action Item:** Continue to update inventory records to accurately establish supply and material quantities.
  Status: Inventory has been completed monthly and has reduced redundancy purchases of parts and materials.
- **Action Item:** Follow the cleaning plan to eliminate cleaning redundancy.
  Status: Storm sewer cleaning is tracked in GIS daily. Therefore, cleaning crews can view their GIS maps and locate areas where cleaning has not been completed to eliminate cleaning redundancy within the cleaning cycle.
- **Action Item:** Respond to residential calls for service within 24 hours.
  Status: The Sewer Division responded to over 100 residential calls for service regarding storm sewers by residents in 2023. All calls for service were responded to within the 24-hour window with 91% answered within one hour of receiving the call.

Strategic Priority 5: Environmental Sustainability

- **Action Item:** Investigate environmentally neutral technologies for sewer system maintenance “Good Practices”, and Best Management Practices.
  Status: In preparation for a new Vactor purchase, our new piece of equipment will operate on one direct drive engine, instead of our previous piece of equipment which required two. Moving to a direct-drive engine will reduce our division's carbon footprint, equaling approximately one less vehicle on the street annually.

2024 GOALS

Strategic Priority 2: Enhanced Infrastructure

Goal: Maintain public infrastructure including cleaning, repair, and inspection of storm sewers.

- **Action Item:** Televise 64,712 feet of storm sewer annually. Also, televises 10,000 linear feet of large-diameter pipe.
- **Action Item:** Clean 145,000 feet of storm sewers and 1,800 catch basins.

Goal: Identify structural issues within the system and tag them for repair, replacement, lining, and/or other capital improvement projects.

- **Action Item:** Replace 40 storm structures in 2024 that have failed MACP inspection in 2023.
- **Action Item:** Identify obstructions and pipe defects and make necessary repairs/replacements to avoid flooding and/or sinkholes.

Strategic Priority 3: Responsive and Efficient Services

Goal: Immediate response to emergency calls from the public regarding storm water.

- **Action Item:** Respond to residential calls for service within 24 hours.

Goal: Eliminate redundancy in our cleaning areas and daily progress tracking.

- **Action Item:** Maintain and report storm cleaning quantities, debris removed, and system repairs, maintaining and updating the database and the GIS system atlases.
- **Action Item:** Follow the cleaning plan to eliminate cleaning redundancy.

Goal: Eliminate purchasing redundancy through monthly parts & materials inventory.

- **Action Item:** Continue to update inventory records to accurately establish supply and material quantities.

Strategic Priority 5: Environmental Sustainability

Goal: Reduce the division's carbon footprint.

- **Action Item:** Investigate environmentally neutral technologies for sewer system maintenance "Good Practices", and Best Management Practices.

PERFORMANCE AND WORKLOAD MEASURES

Performance Measures

Strategic Goal	Measures	2021 Actual	2022 Actual	2023 Target	2023 Projected	2024 Target
Enhanced Infrastructure	**Comply with IEPA recommended cleaning & inspecting standards:**					
	* Storm Sewer Cleaning *(Standard: clean 15% of the storm sewer system)*	19%	21%	15%	16%	15%
	* Large Diameter Inspections *(Standard: 2.5% of the large diameter storm lines)*	0%	0%	0%	1%	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%	40%	25%
Enhanced Infrastructure	**Structure Inspections:** * Storm Structures Inspected *(Goal: 10% of Storm Structures)*	5%	14%	10%	2%	10%
Enhanced Infrastructure	**Structure Repair / Replacement:** * Storm Sewer Structure Repairs	172%	125%	100%	69%	100%
	* Storm Sewer Structure Replacement	43%	70%	100%	22%	100%

Workload Measures

Strategic Goal	Measures	2021 Actual	2022 Actual	2023 Target	2023 Projected	2024 Target
Enhanced Infrastructure	**Complete IEPA recommended cleaning & inspecting standards:** * Storm Sewer Cleaning *(linear feet)*	180,408'	195,505'	142,747'	143,000'	142,747'
	* Large Diameter Storm Inspections *(linear feet)*	0	0	0	7,884'	10,000'
	* Storm Sewer CCTV Inspections *(linear feet)*	77,852'	73,495'	64,712'	65,000'	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	147	782
Enhanced Infrastructure	**Structure Repair / Replacement:** * Storm Sewer Structure Repairs	176	128	102	70	102
	* Storm Sewer Structure Replacement	22	36	51	11	51

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EXPENDITURES BY CATEGORY

Expenditures	2022 Actual	2023 Budget	2023 Projected	2024 Budget
Personal Services	$ 565,374	$ 584,682	$ 583,686	$ 619,560
Employee Benefits	141,494	80,028	77,327	87,181
Supplies & Materials	109,664	128,098	128,414	160,769
Charges & Services	31,869	208,210	108,323	210,570
Capital Outlays	537,053	1,671,300	611,978	1,442,000
Interfund Transfers	663,756	715,451	715,451	751,411
Total Expenditures	**$ 2,049,210**	**$ 3,387,769**	**$ 2,225,179**	**$ 3,271,491**

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City of Wheaton
Storm Sewer Fund
Fund Summary
Calendar Year 2024 Budget

	2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget	24 Budget vs 23 Proj. $	24 Budget vs 23 Proj. %
Beginning Fund Balance	**$ 437,064**	**$ 2,266,498**	**$ 1,947,081**	**$ 1,947,081**	**$ 2,614,262**		
Revenues							
Charges for Services	$ 1,746,894	$ 1,695,727	$ 1,700,554	$ 1,739,142	$ 1,750,000	$ 10,858	0.6%
Investment Income	168	30,004	5,000	85,000	20,000	(65,000)	-76.5%
Miscellaneous	-	4,062	-	1,616	-	(1,616)	-100.0%
Interfund Transfers In	1,568,870	-	-	1,066,602	-	(1,066,602)	-100.0%
Total Revenues	**$ 3,315,932**	**$ 1,729,793**	**$ 1,705,554**	**$ 2,892,360**	**$ 1,770,000**	**$ (1,122,360)**	**-38.8%**
Expenses							
Personal Services	$ 507,491	$ 565,374	$ 584,682	$ 583,686	$ 619,560	$ 35,874	6.1%
Employee Benefits	(81,418)	141,494	80,028	77,327	87,181	9,854	12.7%
Supplies & Materials	104,803	109,664	128,098	128,414	160,769	32,355	25.2%
Charges & Services	55,988	31,869	208,210	108,323	210,570	102,247	94.4%
Interfund Transfers Out	651,730	663,756	715,451	715,451	751,411	35,960	5.0%
Total Operating	**1,238,594**	**1,512,157**	**1,716,469**	**1,613,201**	**1,829,491**	**216,290**	**13.4%**
Capital Outlays	**247,904**	**537,053**	**1,671,300**	**611,978**	**1,442,000**	**830,022**	**135.6%**
Total Expenses	**$ 1,486,498**	**$ 2,049,210**	**$ 3,387,769**	**$ 2,225,179**	**$ 3,271,491**	**$ 1,046,312**	**47.0%**
Revenues Over/ (Under) Expenses	**$ 1,829,434**	**$ (319,417)**	**$ (1,682,215)**	**$ 667,181**	**$ (1,501,491)**		
Ending Fund Balance	**$ 2,266,498**	**$ 1,947,081**	**$ 264,866**	**$ 2,614,262**	**$ 1,112,771**		

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City of Wheaton
Storm Sewer Fund
Revenues
Calendar Year 2024 Budget

Fund 515 Storm Sewer Fund
Org 51507000 Storm Sewer Fund Revenues

			2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget	24 Budget vs 23 Proj. $	24 Budget vs 23 Proj. %
Charges for Services									
	43750	Stormwater Mgmt Svc-Usage	$ 1,447,224	$ 1,395,696	$ 1,400,368	$ 1,439,112	$ -	$ (1,439,112)	-100.0%
	43755	Stormwater Fixed Fee	299,670	300,031	300,186	300,030	-	(300,030)	-100.0%
	43756	Stormwater Utility Fee	-	-	-	-	1,750,000	1,750,000	100.0%
		Total Charges for Services	**1,746,894**	**1,695,727**	**1,700,554**	**1,739,142**	**1,750,000**	**10,858**	**0.6%**
Investment Income									
	46000	Interest Income-Investments	168	30,004	5,000	85,000	20,000	(65,000)	-76.5%
		Total Investment Income	**168**	**30,004**	**5,000**	**85,000**	**20,000**	**(65,000)**	**-76.5%**
Miscellaneous									
	47000	Miscellaneous Revenues	-	4,062	-	1,616	-	(1,616)	-100.0%
		Total Miscellaneous	**-**	**4,062**	**-**	**1,616**	**-**	**(1,616)**	**-100.0%**
Interfund Transfers									
	87100	Trans In-General Fund	1,500,000	-	-	1,000,000	-	(1,000,000)	-100.0%
	87600	Trans In-Fleet Srvc Fund	68,870	-	-	-	-	-	0.0%
	87620	Trans In-Liability Ins Fund	-	-	-	39,332	-	(39,332)	-100.0%
	87630	Trans In-Health Ins Fund	-	-	-	27,270	-	(27,270)	-100.0%
		Total Interfund Transfers	**1,568,870**	**-**	**-**	**1,066,602**	**-**	**(1,066,602)**	**-100.0%**
		Total Revenues	**$ 3,315,932**	**$ 1,729,793**	**$ 1,705,554**	**$ 2,892,360**	**$ 1,770,000**	**$ (1,122,360)**	**-38.8%**

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City of Wheaton
Storm Sewer Fund Organization Summary
Annual Operating Budget
Calendar Year 2024 Budget

The following is a combined summary of the Storm Sewer Divisions: Storm Sewer Administrative, Storm Sewer Maintenance and Storm Sewer Capital Projects.

		2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget	24 Budget vs 23 Proj. $	24 Budget vs 23 Proj. %
50010	Wages-Full Time	$ 92,253	$ 90,933	$ 94,361	$ 94,581	$ 98,801	$ 4,220	4.5%
50029	Wages-Full Time (Reg)	393,741	440,680	455,765	454,430	482,324	27,894	6.1%
50030	Wages-Part Time	1,453	2,239	2,451	2,200	2,663	463	21.0%
50031	Wages-Seasonal	4,539	10,752	11,600	11,312	14,500	3,188	28.2%
50100	Overtime	15,266	19,636	18,960	19,618	20,162	544	2.8%
51060	Sick Leave Buy-Back	239	1,134	1,545	1,545	1,110	(435)	-28.2%
	Total Personal Services	**507,491**	**565,374**	**584,682**	**583,686**	**619,560**	**35,874**	**6.1%**
51020	Uniform Allowance	1,539	3,306	4,600	2,000	4,200	2,200	110.0%
51100	Employer-FICA	38,306	42,918	44,728	44,652	47,319	2,667	6.0%
51105	Employer-IMRF Pension	54,409	47,135	30,700	30,675	35,662	4,987	16.3%
75092	IMRF Pension - GASB 68	(192,267)	32,371	-	-	-	-	0.0%
75102	Compensated Absences	(6,283)	6,185	-	-	-	-	0.0%
75112	Employer-OPEB	22,878	9,579	-	-	-	-	0.0%
	Total Employee Benefits	**(81,418)**	**141,494**	**80,028**	**77,327**	**87,181**	**9,854**	**12.7%**
60025	Postage	19,398	20,935	22,146	22,550	23,337	787	3.5%
60030	Printing	10,146	10,104	10,292	10,204	10,282	78	0.8%
60100	Tools	10,458	9,175	12,860	12,860	28,550	15,690	122.0%
60400	Repairs	1,204	2,438	3,000	3,000	3,500	500	16.7%
60500	Road Materials	25,122	20,823	24,000	24,000	28,500	4,500	18.8%
60700	Supplies & Materials	38,475	46,189	55,800	55,800	66,600	10,800	19.4%
	Total Supplies & Materials	**104,803**	**109,664**	**128,098**	**128,414**	**160,769**	**32,355**	**25.2%**
63005	Training	2,517	1,403	3,500	3,500	3,800	300	8.6%
63015	Dues & Subscriptions	5,998	6,116	6,300	6,413	6,600	187	2.9%
64100	Contractual Services	33,601	9,963	22,986	22,986	24,650	1,664	7.2%
65400	Dump Fees	7,179	4,100	7,000	7,000	8,500	1,500	21.4%
67700	Communications	2,627	2,634	3,122	3,122	2,620	(502)	-16.1%
68001	Software Licenses\Maint	4,066	7,653	15,302	15,302	14,400	(902)	-5.9%
69510	Sewer Improvements Prg	-	-	150,000	50,000	150,000	100,000	200.0%
	Total Charges & Services	**55,988**	**31,869**	**208,210**	**108,323**	**210,570**	**102,247**	**94.4%**
64110	Engineering Services	-	-	310,000	100,000	77,000	(23,000)	-23.0%
70600	Storm Sewer Improvements	247,904	537,053	1,361,300	511,978	1,315,000	803,022	156.8%
	Total Capital Outlays	**247,904**	**537,053**	**1,671,300**	**611,978**	**1,442,000**	**830,022**	**135.6%**
90630	Health Insurance	140,224	141,264	145,902	145,902	160,015	14,113	9.7%
91620	Liability Insurance	28,955	31,287	35,338	35,338	33,356	(1,982)	-5.6%
92100	Administrative Services	334,814	339,405	344,457	344,457	361,635	17,178	5.0%
93641	Technology Replacement	2,846	2,413	2,556	2,556	1,976	(580)	-22.7%
96600	Fleet Services	144,891	149,387	187,198	187,198	194,429	7,231	3.9%
	Total Interfund Transfers	**651,730**	**663,756**	**715,451**	**715,451**	**751,411**	**35,960**	**5.0%**
	Total Storm Sewer Fund	**$ 1,486,498**	**$ 2,049,210**	**$ 3,387,769**	**$ 2,225,179**	**$ 3,271,491**	**$ 1,046,312**	**47.0%**

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City of Wheaton
Storm Sewer Fund - Administrative
Expenses
Calendar Year 2024 Budget

Fund 515 Storm Sewer Fund
Org 51570010 Storm Sewer Administrative

		2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget	24 Budget vs 23 Proj. $	24 Budget vs 23 Proj. %
50010	Wages-Full Time	$ 92,253	$ 90,933	$ 94,361	$ 94,581	$ 98,801	$ 4,220	4.5%
50029	Wages-Full Time (Reg)	4,167	15,721	-	1,000	-	$ (1,000)	-100.0%
50030	Wages-Part Time	1,453	2,239	2,451	2,200	2,663	$ 463	21.0%
50100	Overtime	1,079	2,927	-	800	810	10	1.3%
51060	Sick Leave Buy-Back	239	1,134	1,545	1,545	239	(1,306)	-84.5%
	Total Personal Services	**99,191**	**112,954**	**98,357**	**100,126**	**102,513**	**2,387**	**2.4%**
51020	Uniform Allowance	1,539	3,306	4,600	2,000	4,200	2,200	110.0%
51100	Employer-FICA	7,164	8,380	7,524	7,660	7,765	105	1.4%
51105	Employer-IMRF Pension	10,305	9,143	5,160	5,268	5,911	643	12.2%
75092	IMRF Pension - GASB 68	(192,267)	32,371	-	-	-	-	0.0%
75102	Compensated Absences	(6,283)	6,185	-	-	-	-	0.0%
75112	Employer-OPEB	22,878	9,579	-	-	-	-	0.0%
	Total Employee Benefits	**(156,664)**	**68,964**	**17,284**	**14,928**	**17,876**	**2,948**	**19.7%**
60025	Postage	19,398	20,935	22,146	22,550	23,337	787	3.5%
60030	Printing	10,146	10,104	10,292	10,204	10,282	78	0.8%
60700	Supplies & Materials	686	977	1,300	1,300	1,600	300	23.1%
	Total Supplies & Materials	**30,230**	**32,016**	**33,738**	**34,054**	**35,219**	**1,165**	**3.4%**
63005	Training	2,517	1,403	3,500	3,500	3,800	300	8.6%
63015	Dues & Subscriptions	60	-	400	400	400	-	0.0%
64100	Contractual Services	3,826	4,513	4,550	4,550	5,150	600	13.2%
67700	Communications	2,627	2,634	3,122	3,122	2,620	(502)	-16.1%
	Total Charges & Services	**9,030**	**8,550**	**11,572**	**11,572**	**11,970**	**398**	**3.4%**
90630	Health Insurance	14,064	14,227	12,663	12,663	12,368	(295)	-2.3%
91620	Liability Insurance	4,098	4,316	3,981	3,981	3,995	14	0.4%
92100	Administrative Services	334,814	339,405	344,457	344,457	361,635	17,178	5.0%
93641	Technology Replacement	2,846	2,413	2,556	2,556	1,976	(580)	-22.7%
96600	Fleet Services	22,160	22,720	28,630	28,630	29,736	1,106	3.9%
	Total Interfund Transfers	**377,982**	**383,081**	**392,287**	**392,287**	**409,710**	**17,423**	**4.4%**
	Total Storm Sewer Administrative	**$ 359,769**	**$ 605,565**	**$ 553,238**	**$ 552,967**	**$ 577,288**	**$ 24,321**	**4.4%**

City of Wheaton
Storm Sewer Fund - Administrative
Expenses
Calendar Year 2024 Budget

Fund	**515**	**Storm Sewer Fund**				
Org	**51570010**	**Storm Sewer Administrative**				
	Account	**Description**	**Amount**	**Description**		**Budget**
	50010	Wages-Full Time			$	98,801
				Director of Public Works (12.5%)		
				Sewers Superintendent (50%)		
				Electrical Services Manager (5%)		
				Administrative Coordinator (12.5%)		
	50030	Wages-Part Time		PT Administrative Assistant (12.5%)		2,663
	50100	Overtime				810
	51060	Sick Leave Buy-Back				239
	51020	Uniform Allowance				4,200
			2,000	Uniform Purchase		
			2,200	Safety Items and Rain Gear		
	51100	Employer-FICA				7,765
	51105	Employer-IMRF Pension				5,911
	60025	Postage				23,337
			23,237	Sewer Bill Postage		
			100	Miscellaneous Shipping		
	60030	Printing		Sewer Bill Printing		10,282
	60700	Supplies & Materials				1,600
			500	First Aid Supplies		
			700	Miscellaneous Supplies		
			400	Office Supplies		
	63005	Training				3,800
	63015	Dues & Subscriptions				400
	64100	Contractual Services				5,150
			4,000	J.U.L.I.E. Participation		
			1,150	Irth Solutions		
	67700	Communications				2,620
			96	Landline Phone		
			1,512	Mobile Data		
			1,012	Mobile Phones		
	90630	Health Insurance				12,368
	91620	Liability Insurance				3,995
	92100	Administrative Services				361,635
	93641	Technology Replacement				1,976
	96600	Fleet Services				29,736
	Total Storm Sewer Administrative				**$**	**577,288**

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City of Wheaton
Storm Sewer Fund - Maintenance
Expenses
Calendar Year 2024 Budget

Fund 515 Storm Sewer Fund
Org 51570440 Storm Sewer Maintenance

		2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget	24 Budget vs 23 Proj. $	%
50029	Wages-Full Time (Reg)	$ 389,574	$ 424,959	$ 455,765	$ 453,430	$ 482,324	$ 28,894	6.4%
50031	Wages-Seasonal	4,539	10,752	11,600	11,312	14,500	3,188	28.2%
50100	Overtime	14,187	16,709	18,960	18,818	19,352	534	2.8%
51060	Sick Leave Buy-Back	-	-	-	-	871	871	100.0%
	Total Personal Services	**408,300**	**452,420**	**486,325**	**483,560**	**517,047**	**33,487**	**6.9%**
51100	Employer-FICA	31,142	34,538	37,204	36,992	39,554	2,562	6.9%
51105	Employer-IMRF Pension	44,104	37,992	25,540	25,407	29,751	4,344	17.1%
	Total Employee Benefits	**75,246**	**72,530**	**62,744**	**62,399**	**69,305**	**6,906**	**11.1%**
60100	Tools	10,458	9,175	12,860	12,860	28,550	15,690	122.0%
60400	Repairs	1,204	2,438	3,000	3,000	3,500	500	16.7%
60500	Road Materials	25,122	20,823	24,000	24,000	28,500	4,500	18.8%
60700	Supplies & Materials	37,789	45,212	54,500	54,500	65,000	10,500	19.3%
	Total Supplies & Materials	**74,573**	**77,648**	**94,360**	**94,360**	**125,550**	**31,190**	**33.1%**
63015	Dues & Subscriptions	5,938	6,116	5,900	6,013	6,200	187	3.1%
64100	Contractual Services	29,775	5,450	18,436	18,436	19,500	1,064	5.8%
65400	Dump Fees	7,179	4,100	7,000	7,000	8,500	1,500	21.4%
68001	Software Licenses/Maint	4,066	7,653	15,302	15,302	14,400	(902)	-5.9%
69510	Sewer Improvements Prg	-	-	150,000	50,000	150,000	100,000	200.0%
	Total Charges & Services	**46,958**	**23,319**	**196,638**	**96,751**	**198,600**	**101,849**	**105.3%**
90630	Health Insurance	126,160	127,037	133,239	133,239	147,647	14,408	10.8%
91620	Liability Insurance	24,857	26,971	31,357	31,357	29,361	(1,996)	-6.4%
96600	Fleet Services	122,731	126,667	158,568	158,568	164,693	6,125	3.9%
	Total Interfund Transfers	**273,748**	**280,675**	**323,164**	**323,164**	**341,701**	**18,537**	**5.7%**
	Total Storm Sewer Maintenance	**$ 878,825**	**$ 906,592**	**$ 1,163,231**	**$ 1,060,234**	**$ 1,252,203**	**$ 191,969**	**18.1%**

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City of Wheaton
Storm Sewer Fund - Maintenance
Expenses
Calendar Year 2024 Budget

Fund	**515**	**Storm Sewer Fund**
Org	**51570440**	**Storm Sewer Maintenance**

Account	Description	Amount	Description	Budget
50029	Wages-Full Time (Reg)		Public Works Labor	$ 482,324
50031	Wages-Seasonal		Seasonal Labor	14,500
50100	Overtime			19,352
51060	Sick Leave Buy-Back			871
51100	Employer-FICA			39,554
51105	Employer-IMRF Pension			29,751
60100	Tools			28,550
		8,500	Saw Blades & Core Bits	
		2,500	Construction Tools	
		1,700	Shovels, Picks, Sledges	
		850	Miscellaneous Tools	
		15,000	Generator & Compactor	
60400	Repairs			3,500
60500	Road Materials			28,500
		7,000	Bituminous Hot Mix	
		6,000	Ready Mixed Concrete	
		6,500	CA-6 Aggregate	
		9,000	CA-7 Aggregate	
60700	Supplies & Materials			65,000
		30,000	Basins, Frames, Lids, Rings	
		20,000	Pipe-Clay, Concrete, PVC	
		8,000	Cement & Sealing Materials	
		5,000	Landscape/Restoration Materials	
		2,000	Miscellaneous Construction Items	
63015	Dues and Subscriptions		DuPage River Salt Creek Work Group	6,200
64100	Contractual Services			19,500
		6,500	Alarm Dialer Maintenance	
		13,000	Spoil Hauling Services	
65400	Dump Fees			8,500
68001	Software License/Maintenance			14,400
		4,700	Lucity Software Maintenance	
		3,600	Mission Communications	
		6,100	Large Diameter Inspections Software	
69510	Sewer Improvements Prg			150,000
		100,000	Overland Flooding Cost-Share Program	
		50,000	Yard Flooding Improvement Reimb. Program	
90630	Health Insurance			147,647
91620	Liability Insurance			29,361
96600	Fleet Services			164,693
Total Storm Sewer Maintenance				**$ 1,252,203**

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City of Wheaton
Storm Sewer Fund - Capital Projects
Expenses
Calendar Year 2024 Budget

Fund 515 Storm Sewer Fund
Org 51585000 Storm Sewer Capital Projects

			2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget	24 Budget vs 23 Proj. $	24 Budget vs 23 Proj. %
	64110	Engineering Services	$ -	$ -	$ 310,000	$ 100,000	$ 77,000	$ (23,000)	-23.0%
	70030	Operating Equipment	-	-	-	-	50,000	50,000	100.0%
	70600	Storm Sewer Improv	247,904	537,053	1,361,300	511,978	1,315,000	803,022	156.8%
		Total Capital Outlays	**247,904**	**537,053**	**1,671,300**	**611,978**	**1,442,000**	**830,022**	**135.6%**
	Total Storm Sewer Capital Projects		**$ 247,904**	**$ 537,053**	**$ 1,671,300**	**$ 611,978**	**$ 1,442,000**	**$ 830,022**	**135.6%**

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City of Wheaton
Storm Sewer Fund - Capital Projects
Expenses
Calendar Year 2024 Budget

Fund	**515**	**Storm Sewer Fund**				
Org	**51585000**	**Storm Sewer Capital Projects**				
	Account	**Description**	**Amount**	**Description**		**Budget**
	64110	Engineering Services			$	77,000
			27,000	Flood Prone Project-Glendale		
			50,000	North Main Street Dredging Project		
	70030	Operating Equipment				50,000
			50,000	Sandbag Loading Machine		
	70600	Storm Sewer Improvements				1,315,000
			200,000	Road, Sewer & Water Rehab Program-Storm Sewers		
			165,000	Storm Sewer Replacement Program		
			100,000	Storm Sewer Rehabilitation Program		
			850,000	The Streams Dredging Project		
	Total Storm Sewer Capital Projects				**$**	**1,442,000**

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City of Wheaton
Parking Fund
Calendar Year 2024 Budget

GENERAL DESCRIPTION OF MAJOR AREAS OF RESPONSIBILITY

The Parking Fund accounts for the maintenance and enforcement of City-owned parking lots and garages for commuters, shoppers, and employees. Parking Enforcement, Maintenance and Capital Projects for Parking Fund are coordinated between Police, Public Works, Facilities and Engineering departments.

The Parking Fund consists of three separate organizations:

- **Commuter Parking** – accounts for expenditures related to commuter parking lots (lots: 6,7,8,9,10), as well as College Avenue and Downtown Metra Stations, such as enforcement, maintenance, and snow removal.
- **Downtown Parking** – accounts for expenditures related to commuter parking lots (lots: 2,3,4,5), as well as Willow Avenue and Wheaton Place garages, such as enforcement, maintenance, and snow removal.
- **Capital Projects** – accounts for capital improvement expenses, such as engineering, consulting and construction costs related to the municipal parking lots and garages.

2023 GOALS

Strategic Priority 1: Financial Stability

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: Staff is in the process of completing the comprehensive parking study along with the financial analysis and funding recommendations.

2024 GOALS

Strategic Priority 1: Financial Stability

Goal: Complete the comprehensive parking study and implement approved changes to the parking policies and rates.

PERFORMANCE AND WORKLOAD MEASURES

Performance Measures

Strategic Goal	Measures	2021 Actual	2022 Actual	2023 Target	2023 Projected	2024 Target
Responsive & Efficient Services	**No. of daily parkers using Passport App:**					
	* College Ave Metra Lot 10	6,771	18,373	16,000	27,600	28,000
	* Downtown Wheaton Metra Lot 9	1,683	2,671	2,500	4,700	4,700
	* Downtown West Front	54	2,052	2,000	3,150	3,000
	No. of daily parkers using Kiosk for payment:					
	* College Ave Metra Lot 10 - credit card	7,423	13,827	13,000	15,650	15,700
	* Downtown Wheaton Metra Lot 9 - credit card	856	1,319	1,300	1,770	1,800
	* Downtown West Front - credit card	22	553	600	770	800
	* College Ave Metra Lot 10 - cash	2,408	3,324	3,500	3,160	3,100
	* Downtown Wheaton Metra Lot 9 - cash	147	333	400	257	250
	* Downtown West Front - cash	-	131	200	69	60

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Workload Measures

Strategic Goal	Measures	2021 Actual	2022 Actual	2023 Target	2023 Projected	2024 Target
Responsive & Efficient Services	**Parking Citations:**					
	* No. of Citations issued	10,967	5,000	8,000	6,400	6,400
	* No. of Citations voided	347	335	300	329	300
	* No. of Citations paid	7,889	2,331	7,500	3,728	4,000
	* No. of Warnings issued	2,634	3,871	2,000	6,000	3,000
Responsive & Efficient Services	**No. of Leased Parking permits issued per quarter:**					
	* College Ave	264	212	220	193	200
	* LOT 1: Wheaton Place Garage	238	251	250	246	250
	* LOT 3: *North side of Liberty between Cross & Main*	98	102	100	55	55
	* LOT 4: *North side of Liberty between Main & Hale*	37	22	22	22	22
	* LOT 5: *North Side of Liberty between Hale & Wheator*	16	23	28	26	26
	* LOT 9: *Carlton Ave & Liberty Dr. (West side)*	228	215	220	191	200
	* Willow Garage	391	391	391	391	391

EXPENDITURES BY CATEGORY

Expenditures	2022 Actual	2023 Budget	2023 Projected	2024 Budget
Personal Services	$ 50,130	$ 125,530	$ 114,846	$ 116,460
Employee Benefits	25,935	16,920	15,546	16,383
Supplies & Materials	8,950	41,900	70,000	42,950
Charges & Services	2,500	254,133	206,004	246,097
Capital Outlays		140,000	25,006	290,000
Interfund Transfers	112,643	305,284	305,284	333,419
Total Expenditures	**$ 200,158**	**$ 883,767**	**$ 736,686**	**$ 1,045,309**

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City of Wheaton
Parking Fund
Fund Summary
Calendar Year 2024 Budget

	2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget	24 Budget vs 23 Proj $	24 Budget vs 23 Proj %
Beginning Fund Balance	**$ 2,154,472**	**$ 1,812,675**	**$ 998,078**	**$ 998,078**	**$ 914,145**		
Revenues							
Charges for Services	$ 392,669	$ 418,327	$ 420,600	$ 415,715	$ 420,700	$ 4,985	1.2%
Fines & Forfeits	71,858	102,323	108,000	112,000	114,000	2,000	1.8%
Investment Income	(33,508)	(126,891)	20,000	20,000	20,000	-	0.0%
Miscellaneous	179	(5,238)	-	40,000	-	(40,000)	-100.0%
Interfund Transfers In	4,725	-	-	65,038	150,000	84,962	130.6%
Total Revenues	**$ 435,923**	**$ 388,521**	**$ 548,600**	**$ 652,753**	**$ 704,700**	**$ 51,947**	**8.0%**
Expenses							
Personal Services	$ 126,922	$ 119,508	$ 125,530	$ 114,846	$ 116,460	$ 1,614	1.4%
Employee Benefits	(30,679)	27,498	16,920	15,546	16,383	837	5.4%
Supplies & Materials	46,114	76,417	41,900	70,000	42,950	(27,050)	-38.6%
Charges & Services	234,954	222,865	254,133	206,004	246,097	40,093	19.5%
Interfund Transfers Out	289,117	285,598	305,284	305,284	333,419	28,135	9.2%
Total Operating	**666,428**	**731,886**	**743,767**	**711,680**	**755,309**	**43,629**	**6.1%**
Capital Outlays	**111,292**	**471,232**	**140,000**	**25,006**	**290,000**	**264,994**	**1059.7%**
Total Expenses	**$ 777,720**	**$ 1,203,118**	**$ 883,767**	**$ 736,686**	**$ 1,045,309**	**$ 308,623**	**41.9%**
Revenues Over/ (Under) Expenses	**$ (341,797)**	**$ (814,597)**	**$ (335,167)**	**$ (83,933)**	**$ (340,609)**		
Ending Fund Balance	**$ 1,812,675**	**$ 998,078**	**$ 662,911**	**$ 914,145**	**$ 573,536**		

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City of Wheaton
Parking Fund
Revenues
Calendar Year 2024 Budget

Fund 520 Parking Fund
Org 52000000 Parking Fund Revenues

			2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget	24 Budget vs 23 Proj $	24 Budget vs 23 Proj %
	43131	Permits-Wheaton Place Garage	$ 77,361	$ 82,893	$ 84,000	$ 79,355	$ 80,800	$ 1,445	1.8%
	43133	Permits-Lot 3	22,958	21,914	24,400	13,240	13,200	(40)	-0.3%
	43134	Permits-Lot 4	6,065	4,182	4,200	4,500	4,500	-	0.0%
	43135	Permits-Lot 5	4,315	6,102	6,400	6,030	6,200	170	2.8%
	43139	Permits-Lot 9	54,092	51,589	54,000	45,340	46,000	660	1.5%
	43150	Permits-Willow Garage	118,388	116,461	118,000	117,500	118,000	500	0.4%
	43151	Permits-College Ave	63,082	52,050	54,000	49,100	50,000	900	1.8%
	43160	Daily Fees-Lot 9	4,038	6,485	5,400	9,100	9,600	500	5.5%
	43161	Daily Fees-Lot 10	24,758	53,395	45,600	64,000	66,000	2,000	3.1%
	43162	Daily Fees-Wheaton Place Garage	5,687	7,507	6,600	7,800	7,800	-	0.0%
	43163	Daily Fees-West Front	83	4,505	6,000	6,550	6,600	50	0.8%
	43180	Meter Fees	11,842	11,244	12,000	13,200	12,000	(1,200)	-9.1%
		Total Charges for Services	**392,669**	**418,327**	**420,600**	**415,715**	**420,700**	**4,985**	**1.2%**
	45200	Parking Fines	71,858	102,323	108,000	112,000	114,000	2,000	1.8%
		Total Fines and Forfeits	**71,858**	**102,323**	**108,000**	**112,000**	**114,000**	**2,000**	**1.8%**
	46000	Interest Income-Investments	(33,508)	(126,891)	20,000	20,000	20,000	-	0.0%
		Total Investment Income	**(33,508)**	**(126,891)**	**20,000**	**20,000**	**20,000**	**-**	**0.0%**
	47000	Miscellaneous Revenues	179	(5,238)	-	40,000	-	(40,000)	-100.0%
		Total Miscellaneous	**179**	**(5,238)**	**-**	**40,000**	**-**	**(40,000)**	**-100.0%**
	87100	Trans In-General Fund	-	-	-	48,584	150,000	101,416	208.7%
	87600	Trans In-Fleet Srvc Fund	4,725	-	-	-	-	-	0.0%
	87620	Trans In-Liability Ins Fund	-	-	-	10,489	-	(10,489)	-100.0%
	87630	Trans In-Health Ins Fund	-	-	-	5,965	-	(5,965)	-100.0%
		Total Interfund Transfers	**4,725**	**-**	**-**	**65,038**	**150,000**	**84,962**	**130.6%**
		Total Parking Fund Revenues	**$ 435,923**	**$ 388,521**	**$ 548,600**	**$ 652,753**	**$ 704,700**	**$ 51,947**	**8.0%**

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City of Wheaton
Parking Fund
Expenses
Calendar Year 2024 Budget

The following data is a combined summary of the Parking Fund Divisions: Commuter Parking, Downtown Parking, and Capital Projects.

		2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget	24 Budget vs 23 Proj $	24 Budget vs 23 Proj %
50028	Wages-Full Time (Supp)	$ 124,103	$ 116,549	$ 120,756	$ 111,412	$ 115,460	$ 4,048	3.6%
50029	Wages-Full Time (Reg)	2,727	1,890	3,484	2,434	-	(2,434)	-100.0%
50031	Wages-Seasonal	92	-	290	-	-	-	0.0%
50100	Overtime Wages	-	1,069	1,000	1,000	1,000	-	0.0%
	Total Personal Services	**126,922**	**119,508**	**125,530**	**114,846**	**116,460**	**1,614**	**1.4%**
51020	Uniform Allowance	941	472	580	580	580	-	0.0%
51100	Employer-FICA	8,825	7,941	9,602	8,786	8,909	123	1.4%
51105	Employer-IMRF Pension	12,753	9,024	6,738	6,180	6,894	714	11.6%
75092	IMRF Pension - GASB 68	(42,113)	7,593	-	-	-	-	0.0%
75102	Compensated Absences	(15,129)	295	-	-	-	-	0.0%
75112	Employer-OPEB	4,044	2,173	-	-	-	-	0.0%
	Total Employee Benefits	**(30,679)**	**27,498**	**16,920**	**15,546**	**16,383**	**837**	**5.4%**
60030	Printing	4,890	4,904	5,000	5,000	5,000	-	0.0%
60400	Repairs	34,549	59,466	24,400	51,000	24,650	(26,350)	-51.7%
60700	Supplies & Materials	6,675	12,047	12,500	14,000	13,300	(700)	-5.0%
	Total Supplies & Materials	**46,114**	**76,417**	**41,900**	**70,000**	**42,950**	**(27,050)**	**-38.6%**
		80,113	84,036					
64100	Contractual Services			87,758	81,000	83,270	2,270	2.8%
64125	Snow Removal Services	115,140	99,675	120,000	83,000	120,000	37,000	44.6%
67700	Communications	3,598	1,740	1,655	1,654	1,707	53	3.2%
67705	Utilities-Gas	1,650	2,499	3,000	2,850	3,000	150	5.3%
67706	Utilities-Electric	16,793	14,915	21,500	17,000	15,900	(1,100)	-6.5%
68001	Software Licenses\Maint	17,660	20,000	20,220	20,500	22,220	1,720	8.4%
	Total Charges & Services	**234,954**	**222,865**	**254,133**	**206,004**	**246,097**	**40,093**	**19.5%**
70400	Parking Improvements	111,292	471,232	140,000	25,006	290,000	264,994	1059.7%
	Total Capital Outlays	**111,292**	**471,232**	**140,000**	**25,006**	**290,000**	**264,994**	**1059.7%**
90630	Health Insurance	31,688	32,050	32,558	32,558	30,920	(1,638)	-5.0%
91620	Liability Insurance	7,965	9,075	9,448	9,448	9,260	(188)	-2.0%
92100	Administrative Services	236,628	235,576	251,422	251,422	266,542	15,120	6.0%
93641	Tech Replacement	892	500	540	540	525	(15)	-2.8%
94640	Capital Equip Repl	2,004	847	596	596	1,698	1,102	184.9%
96600	Fleet Services	9,940	7,550	10,720	10,720	24,474	13,754	128.3%
	Total Interfund Transfers	**289,117**	**285,598**	**305,284**	**305,284**	**333,419**	**28,135**	**9.2%**
	Total Parking Fund	**$ 777,720**	**$ 1,203,118**	**$ 883,767**	**$ 736,686**	**$ 1,045,309**	**$ 308,623**	**41.9%**

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City of Wheaton
Parking Fund - Commuter Parking
Expenses
Calendar Year 2024 Budget

Fund 520 Parking Fund
Org 52030000 Commuter Parking

		2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget	24 Budget vs 23 Proj $	24 Budget vs 23 Proj %
50028	Wages-Full Time (Supp)	$ 68,866	$ 60,264	$ 60,955	$ 51,194	$ 54,020	$ 2,826	5.5%
50029	Wages-Full Time (Reg)	1,213	987	1,742	1,171	-	(1,171)	-100.0%
50031	Wages-Seasonal	26	-	145	-	-	-	0.0%
50100	Overtime	-	1,069	1,000	1,000	1,000	-	0.0%
	Total Personal Services	**70,105**	**62,320**	**63,842**	**53,365**	**55,020**	**1,655**	**3.1%**
51020	Uniform Allowance	-	-	230	230	230	-	0.0%
51100	Employer-FICA	5,092	4,213	4,883	4,082	4,209	127	3.1%
51105	Employer-IMRF Pension	7,370	4,781	3,427	2,872	3,257	385	13.4%
75092	IMRF Pension - GASB 68	(42,113)	7,593	-	-	-	-	0.0%
75102	Compensated Absences	(15,129)	295	-	-	-	-	0.0%
75112	Employer-OPEB	4,044	2,173	-	-	-	-	0.0%
	Total Employee Benefits	**(40,736)**	**19,055**	**8,540**	**7,184**	**7,696**	**512**	**7.1%**
60030	Printing	4,890	4,904	5,000	5,000	5,000	-	0.0%
60400	Repairs	983	33,153	9,400	26,000	9,650	(16,350)	-62.9%
60700	Supplies & Materials	1,116	2,211	6,500	4,500	6,800	2,300	51.1%
	Total Supplies & Materials	**6,989**	**40,268**	**20,900**	**35,500**	**21,450**	**(14,050)**	**-39.6%**
64100	Contractual Services	59,415	59,476	63,258	61,100	62,450	1,350	2.2%
64125	Snow Removal Services	57,980	47,905	55,000	40,000	55,000	15,000	37.5%
67700	Communications	1,002	918	1,002	1,002	1,002	-	0.0%
67705	Utilities-Gas	1,650	2,499	3,000	2,850	3,000	150	5.3%
68001	Software Licenses\Maint.	17,660	20,000	20,220	20,500	22,220	1,720	8.4%
	Total Charges & Services	**137,707**	**130,798**	**142,480**	**125,452**	**143,672**	**18,220**	**14.5%**
90630	Health Insurance	16,058	16,240	16,279	16,279	15,460	(819)	-5.0%
91620	Liability Insurance	3,983	4,544	4,724	4,724	4,630	(94)	-2.0%
92100	Administrative Services	118,314	117,788	125,711	125,711	133,271	7,560	6.0%
94640	Capital Equip Repl.	1,187	610	352	352	849	497	141.2%
96600	Fleet Services	8,013	6,606	8,924	8,924	19,360	10,436	116.9%
	Total Interfund Transfers	**147,555**	**145,788**	**155,990**	**155,990**	**173,570**	**17,580**	**11.3%**
	Total Commuter Parking	**$ 321,620**	**$ 398,229**	**$ 391,752**	**$ 377,491**	**$ 401,408**	**$ 23,917**	**6.3%**

For Calendar Year 2024, Parking Fund organizations: Parking Support & Enforcement (52060210), Parking Maintenance Out of CBD (52070158), and Metra Train Stations (52055062) were combined into one new organization - **Commuter Parking** (52030000)

City of Wheaton
Parking Fund - Commuter Parking
Expenses
Calendar Year 2024 Budget

Fund	520	Parking Fund				
Org	52030000	Commuter Parking				
	Account	Description	Amount	Description		Budget
	50028	Wages-Full Time (Supp)		Parking Enforcement Officer	$	54,020
	50100	Overtime				1,000
	51020	Uniform Allowance				230
	51100	Employer-FICA				4,209
	51105	Employer-IMRF Pension				3,257
	60030	Printing		Parking Permits		5,000
	60400	Repairs				9,650
			650	Fire Alarm		
			1,000	Electrical		
			1,000	Plumbing		
			4,000	HVAC-Downtown		
			3,000	HVAC-College Ave		
	60700	Supplies & Materials				6,800
			450	Electrical Parts/Supplies		
			350	Filters-Heating/Air		
			2,000	Janitorial Supplies-College Ave. Station		
			2,000	Janitorial Supplies-Downtown Station		
			2,000	Misc. Supplies		
	64100	Contractual Services				62,450
			7,500	Union Pacific Railroad Agreement-Land Lease		
			5,000	Commonwealth Edison Lot 4 Land Lease		
			33,600	Passport Service Fees		
			150	Backflow Preventor Test-College Ave. Station		
			50	Backflow Preventor Test-Downtown Station		
			4,800	Cleaning Service-College Ave. Station		
			5,000	Cleaning Service-Downtown Station		
			1,000	Fire Alarm Test-College Ave. Station		
			1,000	Fire Alarm Test-Downtown Station		
			750	HVAC Maintenance		
			2,400	Landscape Maintenance-College Ave. Station		
			1,200	Landscape Maintenance-Downtown Station		
	64125	Snow Removal Services				55,000
			20,000	Lots: 6,7,8,9		
			25,000	Snow Removal Service-College Ave. Station		
			10,000	Snow Removal Service-Downtown Station		
	67700	Communications		Mobile Phones		1,002
	67705	Utilities-Gas				3,000
	68001	Software Licenses\Maint.				22,220
			10,500	Passport Maintenance Fees		
			5,000	Passport Licensing Fees		
			5,760	Maintenance Contract for (6) Cale Terminals		
			960	Passport Annual Software Support		
	90630	Health Insurance				15,460
	91620	Liability Insurance				4,630
	92100	Administrative Services				133,271
	94640	Capital Equip Replacement				849
	96600	Fleet Services				19,360
Total Commuter Parking					**$**	**401,408**

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City of Wheaton
Parking Fund - Downtown Parking
Expenses
Calendar Year 2024 Budget

Fund 520 **Parking Fund**
Org 52040000 **Downtown Parking**

		2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget	24 Budget vs 23 Proj $	24 Budget vs 23 Proj %
50028	Wages-Full Time (Supp)	$ 55,237	$ 56,285	$ 59,801	$ 60,218	$ 61,440	$ 1,222	2.0%
50029	Wages-Full Time (Reg)	1,514	903	1,742	1,263	-	(1,263)	-100.0%
50031	Wages-Seasonal	66	-	145	-	-	-	0.0%
	Total Personal Services	**56,817**	**57,188**	**61,688**	**61,481**	**61,440**	**(41)**	**-0.1%**
51020	Uniform Allowance	941	472	350	350	350	-	0.0%
51100	Employer-FICA	3,733	3,728	4,719	4,704	4,700	(4)	-0.1%
51105	Employer-IMRF Pension	5,383	4,243	3,311	3,308	3,637	329	9.9%
	Total Employee Benefits	**10,057**	**8,443**	**8,380**	**8,362**	**8,687**	**325**	**3.9%**
60400	Repairs	33,566	26,313	15,000	25,000	15,000	(10,000)	-40.0%
60700	Supplies and Materials	5,559	9,836	6,000	9,500	6,500	(3,000)	-31.6%
	Total Supplies & Materials	**39,125**	**36,149**	**21,000**	**34,500**	**21,500**	**(13,000)**	**(0)**
64100	Contractual Services	20,698	24,560	24,500	19,900	20,820	920	4.6%
64125	Snow Removal Services	57,160	51,770	65,000	43,000	65,000	22,000	51.2%
67700	Communications	2,596	822	653	652	705	53	8.1%
67706	Utilities-Electric	16,793	14,915	21,500	17,000	15,900	(1,100)	-6.5%
	Total Charges & Services	**97,247**	**92,067**	**111,653**	**80,552**	**102,425**	**21,873**	**27.2%**
90630	Health Insurance	15,630	15,810	16,279	16,279	15,460	(819)	-5.0%
91620	Liability Insurance	3,982	4,531	4,724	4,724	4,630	(94)	-2.0%
92100	Administrative Services	118,314	117,788	125,711	125,711	133,271	7,560	6.0%
93641	Tech Replacement	892	500	540	540	525	(15)	-2.8%
94640	Capital Equip Repl.	817	237	244	244	849	605	248.0%
96600	Fleet Services	1,927	944	1,796	1,796	5,114	3,318	184.7%
	Total Interfund Transfers	**141,562**	**139,810**	**149,294**	**149,294**	**159,849**	**10,555**	**7.1%**
Total Downtown Parking		**$ 344,808**	**$ 333,657**	**$ 352,015**	**$ 334,189**	**$ 353,901**	**$ 19,712**	**5.9%**

For Calendar Year 2024, Parking Fund organizations: Parking CBD Enforcement (52060220), Parking Maintenance CBD (52070159), and Parking Garages (52055064) were combined into one new organization - **Downtown Parking** (52040000)

City of Wheaton
Parking Fund - Downtown Parking
Expenses
Calendar Year 2024 Budget

Fund	**520**	**Parking Fund**
Org	**52040000**	**Downtown Parking**

Account	Description	Amount	Description	Budget
50028	Wages-Full Time (Supp)		Parking Enforcement Officer	$ 61,440
51020	Uniform Allowance			350
51100	Employer-FICA			4,700
51105	Employer-IMRF Pension			3,637
60400	Repairs		Garages Maintenance	15,000
60700	Supplies and Materials			6,500
64100	Contractual Services			20,820
		420	Uniform Cleaning	
		3,000	Elevator Maint. & Inspection-Wheaton Place Garage	
		4,500	Elevator Maint. & Inspection-Willow Ave. Garage	
		1,000	Fire Protection/Maint.-Willow Ave Garage	
		1,000	Fire Protection/Maint.-Wheaton Place Garage	
		400	Irrigation System Maintenance-Wheaton Place Garage	
		5,000	Cleaning Service-Willow Ave. Garage	
		5,000	Cleaning Service-Wheaton Place Garage	
		500	Pest Control	
64125	Snow Removal Services			65,000
		15,000	Lots: 2,3,4,5	
		25,000	Snow Removal-Willow Ave Garage	
		25,000	Snow Removal-Wheaton Place Garage	
67700	Communications			705
		505	Mobile Phones	
		200	Landline Phones	
67706	Utilities-Electric			15,900
		15,900	Willow Ave. & Wheaton Place Parking Garages	
90630	Health Insurance			15,460
91620	Liability Insurance			4,630
92100	Administrative Services			133,271
93641	Tech Replacement			525
94640	Capital Equip Replacement			849
96600	Fleet Services			5,114
Total Downtown Parking				**$ 353,901**

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City of Wheaton
Parking Fund - Capital Projects
Expenses
Calendar Year 2024 Budget

Fund 520 Parking Fund
Org 52085000 Capital Projects

		2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget	24 Budget vs 23 Proj $	24 Budget vs 23 Proj %
70400	Parking Improvements	$ 111,292	$ 471,232	$ 140,000	$ 25,006	$ 290,000	264,994	1059.7%
	Total Capital Outlays	**111,292**	**471,232**	**140,000**	**25,006**	**290,000**	**264,994**	**1059.7%**
Total Parking Capital Projects		**$ 111,292**	**$ 471,232**	**$ 140,000**	**$ 25,006**	**$ 290,000**	**$ 264,994**	**1059.7%**

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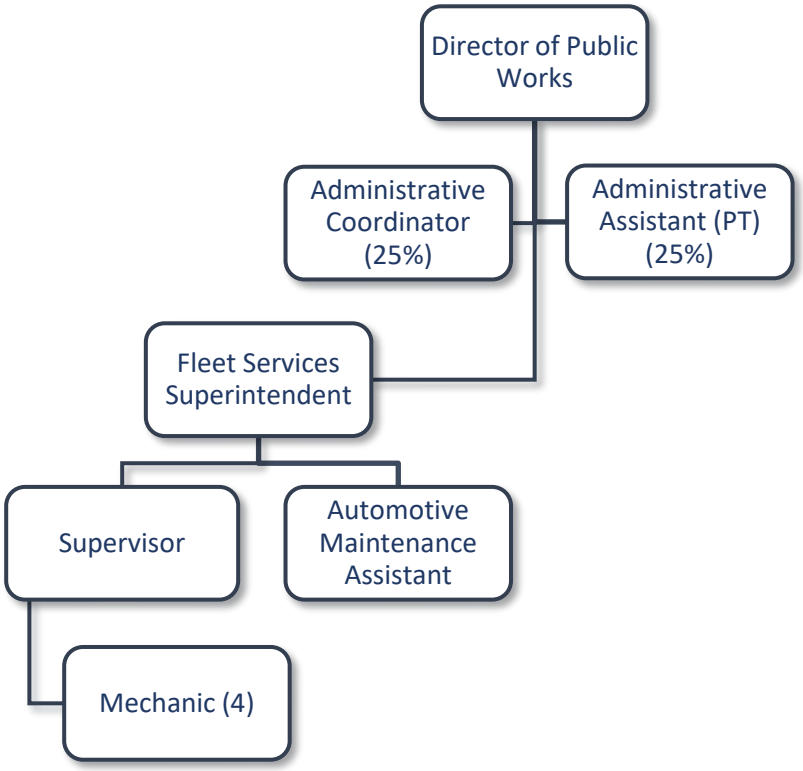
City of Wheaton
Parking Fund - Capital Projects
Expenses
Calendar Year 2024 Budget

Fund	**520**	**Parking Fund**
Org	**52085000**	**Capital Projects**

Account	Description	Amount	Description	Budget
70400	Parking Improvements			$ 290,000
		25,000	Garage Sealant Replacement	
		115,000	Garage Stairwell Coating	
		150,000	CBD Train Station Concrete Replacement	
Total Parking Capital Projects				**$ 290,000**

City of Wheaton
Public Works – Fleet Services Fund
Calendar Year 2024 Budget

ORGANIZATIONAL CHART



PERSONNEL SUMMARY

	Full Time Equivalent				
	2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget
Full-Time Employees	7.50	7.25	7.25	7.25	7.25
Part-Time Employees	0.13	0.13	0.13	0.13	0.13
Total FTEs	**7.63**	**7.38**	**7.38**	**7.38**	**7.38**

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.

2023 GOALS

Strategic Priority 1: Financial Stability

Goal: Reduce costs where possible by extending the service life of vehicles and equipment.

Status: All vehicles that were requested for replacement during 2022 had surpassed age and/or usage requirements.

Goal: Complete State of Illinois-provided staff training and perform Department of Transportation safety inspections in-house to save staff time and reduce inspection costs.

Status: Training and certification have been attained by four Fleet staff members. The in-house Safety lane was approved by the State of Illinois and has been operational since 2022.

Strategic Priority 2: Enhanced Infrastructure

Goal: Manage the replacement of Public Works Generator 7

Status: The Public Works Generator 7 replacement project has been awarded and equipment has been ordered.

Goal: Manage the installation of two heavy vehicle lifts in the Fleet facility.

Status: The lift replacement project has been awarded and equipment has been ordered.

Goal: Manage the construction of a new fueling facility at Public Works.

Status: Engineering services have been awarded for the fueling facility project.

Goal: Develop specifications and manage the construction of electric vehicle charging stations at three locations.

Status: Specifications were developed for electric vehicle charging stations and a federal grant has been applied for.

Goal: Develop specifications and manage the installation of a two-way radio repeater for the Public Works radio frequency.

Status: A needs assessment is under review.

Strategic Priority 3: Responsive and Efficient Services

Goal: Provide safe, reliable, and efficient transportation and equipment for City personnel and operations.

Status: Through thorough preventative maintenance procedures, safety inspections, and the development of new vehicle specifications, providing safe, reliable, and efficient transportation and equipment for City personnel and operations.

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.

Status: Complied with all applicable regulations.

Strategic Priority 5: Environmental Sustainability

Goal: Purchase vehicles and equipment with increased emphasis on fuel savings and environmental impact.

Status: 2022/2023 orders for hybrid vehicles were canceled by the manufacturer and new hybrid vehicles have been unavailable for ordering.

Goal: Comply with Illinois 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.

2024 GOALS

Strategic Priority 1: Financial Stability

Goal: Reduce costs where possible by extending the service life of vehicles and equipment.

Goal: Maintain Illinois Department of Transportation certification and continue to perform vehicle safety inspections in-house to save staff time and reduce inspection costs.

Strategic Priority 2: Enhanced Infrastructure
Goal: Manage the replacement of generator 7 at Public Works.
Goal: Manage the installation of two heavy vehicle lifts in the Fleet facility.
Goal: Manage the construction of a new fueling facility at Public Works.
Goal: Develop specifications and manage the construction of electric vehicle charging stations at three locations.
Goal: Verify needs, develop specifications, and manage the installation of a two-way radio repeater for the Public Works radio frequency.
Goal: Develop specifications and manage the replacement of Generator 2 at the Police Department.

Strategic Priority 3: Responsive and Efficient Services
Goal: Provide safe, reliable, and efficient transportation and equipment for City personnel and operations.
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.

Strategic Priority 5: Environmental Sustainability
Goal: Purchase vehicles and equipment with increased emphasis on fuel savings and environmental impact.
Goal: Comply with Illinois EPA emissions inspections and State Fire Marshal fuel dispensing and storage requirements and regulations for two locations. Properly dispose of shop waste.

PERFORMANCE AND WORKLOAD MEASURES

Performance Measures

Strategic Goal	Measures	2021 Actual	2022 Actual	2023 Target	2023 Projected	2024 Target
Financial Stability and Environmental Sustainability	**Reduce Fuel Consumption:**					
	* Gallons of Gasoline Used (Data corrected)	75,621	75,444	75,000	67,469	67,000
	* Gallons of Diesel Used	56,750	48,592	48,000	39,249	39,000
	* Fleet Miles Per Gallon Gasoline / Hours Per Gallon Diesel	9.45 / .49	10.33 / .51	10.33 / .51	10.14 / .55	10.33 / .55
Responsive & Efficient Services	**Provide Safe and Reliable Vehicles and Equipment for City Operations:**					
	* Evaluate and Rank Repair Requests as Received	100%	100%	100%	100%	100%
	* Replace Vehicles According to Replacement Schedule	53%	53%	100%	40%	100%
	Provide Efficient Repair and Maintenance Operations:					
	* No. of Repair Requests Completed within Two Days	44%	43%	60%	40%	60%

Workload Measures

Strategic Goal	Measures	2021 Actual	2022 Actual	2023 Target	2023 Projected	2024 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)	6 (18)	0 (18)	2 (23)	0 (18)	7 (25)
	* No. of Vehicles Reduced in Size/ Weight Resulting in Fuel Cost Savings and Reduced Exhaust Emissions	2	1	2	2	2
Responsive & Efficient Services	**Repair, Maintain and Replace City Vehicles:**					
	* No. of Repair Requests Received	1,786	1,005	1,100	1,100	1,100
	* No. of Repair Orders Completed	2,462	1,885	1,500	1,824	1,800
	* No. of Preventative Maintenance Repair Orders Completed	772	668	650	737	700
	* No. of Vehicles Purchased	11	10	37	21	21
	Repair Operations Productivity Rate:					
	* Maintain Equal or Better than 85% Industry Standard	86%	85%	85%	85%	85%

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EXPENDITURES BY CATEGORY

Expenditures	2022 Actual	2023 Budget	2023 Projected	2024 Budget
Personal Services	$ 575,101	$ 647,262	$ 631,553	$ 685,724
Employee Benefits	138,895	87,830	86,657	97,718
Supplies & Materials	865,802	813,688	798,150	821,738
Charges & Services	154,197	151,259	150,759	150,756
Capital Outlays	1,134,608	3,682,349	1,098,040	4,736,302
Interfund Transfers	303,732	320,311	320,311	344,890
Total Expenditures	**$ 3,172,335**	**$ 5,702,699**	**$ 3,085,470**	**$ 6,837,128**

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City of Wheaton
Fleet Services Fund
Fund Summary
Calendar Year 2024 Budget

	2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget	24 Budget vs 23 Proj. $	24 Budget vs 23 Proj. %
Beginning Fund Balance	**$ 7,840,541**	**$ 7,699,211**	**$ 7,730,614**	**$ 7,730,614**	**$ 8,779,562**		
Revenues							
Fines & Forfeits	$ 863	$ 422	$ 500	$ 300	$ 300	$ -	0.0%
Investment Income	(39,699)	(330,041)	50,000	50,000	50,000	-	0.0%
Miscellaneous	100,495	169,704	183,000	160,980	190,000	29,020	18.0%
Interfund Transfers In	3,357,090	3,363,653	3,858,306	3,923,138	4,282,446	359,308	9.2%
Total Revenues	**$ 3,418,749**	**$ 3,203,738**	**$ 4,091,806**	**$ 4,134,418**	**$ 4,522,746**	**$ 388,328**	**9.4%**
Expenses							
Personal Services	$ 598,734	$ 575,101	$ 647,262	$ 631,553	$ 685,724	$ 54,171	8.6%
Employee Benefits	(105,457)	138,895	87,830	86,657	97,718	11,061	12.8%
Supplies & Materials	669,745	865,802	813,688	798,150	821,738	23,588	3.0%
Charges & Services	113,384	154,197	151,259	150,759	150,756	(3)	0.0%
Interfund Transfers Out	1,897,681	303,732	320,311	320,311	344,890	24,579	7.7%
Total Operating	**3,174,087**	**2,037,727**	**2,020,350**	**1,987,430**	**2,100,826**	**113,396**	**5.7%**
Capital Outlays	**385,992**	**1,134,608**	**3,682,349**	**1,098,040**	**4,736,302**	**3,638,262**	**331.3%**
Total Expenses	**$ 3,560,079**	**$ 3,172,335**	**$ 5,702,699**	**$ 3,085,470**	**$ 6,837,128**	**$ 3,751,658**	**121.6%**
Revenues Over/ (Under) Expenses	**$ (141,330)**	**$ 31,403**	**$ (1,610,893)**	**$ 1,048,948**	**$ (2,314,382)**		
Ending Fund Balance	**$ 7,699,211**	**$ 7,730,614**	**$ 6,119,721**	**$ 8,779,562**	**$ 6,465,180**		

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City of Wheaton
Fleet Services Fund
Revenues
Calendar Year 2024 Budget

Fund 600 Fleet Services Fund
Org 60007000 Fleet Services Revenues

			2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget	24 Budget vs 23 Proj. $	24 Budget vs 23 Proj. %
	45095	Police-Court Supervision Fines	$ 863	$ 422	$ 500	$ 300	$ 300	$ -	0.0%
		Total Fines & Forfeits	**863**	**422**	**500**	**300**	**300**	**-**	**0.0%**
	46000	Interest Income-Investments	(39,699)	(330,041)	50,000	50,000	50,000	-	0.0%
		Total Investment Income	**(39,699)**	**(330,041)**	**50,000**	**50,000**	**50,000**	**-**	**0.0%**
	47000	Miscellaneous Revenues	53,766	85,313	83,000	80,980	90,000	9,020	11.1%
	47300	Sale of City Assets	46,729	84,391	100,000	80,000	100,000	20,000	25.0%
		Total Miscellaneous	**100,495**	**169,704**	**183,000**	**160,980**	**190,000**	**29,020**	**18.0%**
	86000	Contributions from Other Funds	3,357,090	3,363,653	3,858,306	3,858,306	4,282,446	424,140	11.0%
	87620	Trans In-Liability Ins Fund	-	-	-	36,710	-	(36,710)	-100.0%
	87630	Trans In-Health Ins Fund	-	-	-	28,122	-	(28,122)	-100.0%
		Total Interfund Transfers	**3,357,090**	**3,363,653**	**3,858,306**	**3,923,138**	**4,282,446**	**359,308**	**9.2%**
		Total Fleet Services Revenues	**$ 3,418,749**	**$ 3,203,738**	**$ 4,091,806**	**$ 4,134,418**	**$ 4,522,746**	**$ 388,328**	**9.4%**

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City of Wheaton
Fleet Services Fund
Expenses
Calendar Year 2024 Budget

Fund 600 Fleet Services Fund
Org 60070647 Fleet Services Expenses

		2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget	24 Budget vs 23 Proj. $	24 Budget vs 23 Proj. %
50010	Wages-Full Time	$ 132,585	$ 127,438	$ 133,817	$132,317	$ 138,775	$ 6,458	4.9%
50029	Wages-Full Time (Reg)	442,528	428,595	488,619	485,104	531,272	46,168	9.5%
50030	Wages-Part Time	2,905	4,478	4,922	4,359	5,326	967	22.2%
50031	Wages-Seasonal	-	224	290	-	-	-	0.0%
50100	Overtime	18,668	12,795	18,071	8,230	8,615	385	4.7%
51060	Sick Leave Buy-Back	2,048	1,571	1,543	1,543	1,736	193	12.5%
	Total Personal Services	**598,734**	**575,101**	**647,262**	**631,553**	**685,724**	**54,171**	**8.6%**
51020	Uniform Allowance	3,743	3,986	4,000	4,600	4,980	380	8.3%
51100	Employer-FICA	45,219	43,495	49,287	48,314	52,458	4,144	8.6%
51105	Employer-IMRF Pension	64,665	48,294	34,543	33,743	40,280	6,537	19.4%
75092	IMRF Pension - GASB 68	(217,225)	38,446	-	-	-	-	0.0%
75102	Compensated Absences	(1,859)	4,674	-	-	-	-	0.0%
	Total Employee Benefits	**(105,457)**	**138,895**	**87,830**	**86,657**	**97,718**	**11,061**	**12.8%**
60025	Postage	196	112	150	150	150	-	0.0%
60100	Tools	2,668	6,267	13,400	13,000	6,000	(7,000)	-53.8%
60700	Supplies & Materials	27,329	28,379	30,000	30,000	30,000	-	0.0%
61000	Fuel, Lubricants, Antifreeze	396,393	540,985	500,138	480,000	510,588	30,588	6.4%
61005	Tires-Repairs & Replacements	41,984	52,353	45,000	45,000	45,000	-	0.0%
61010	R&M Parts-Vehicles & Equip.	201,175	237,706	225,000	230,000	230,000	-	0.0%
	Total Supplies & Materials	**669,745**	**865,802**	**813,688**	**798,150**	**821,738**	**23,588**	**3.0%**
63005	Training	2,224	900	4,500	4,500	4,500	-	0.0%
64100	Contractual Services	17,270	9,784	13,000	13,000	13,000	-	0.0%
64150	Vehicle Repair & Maint Svcs	76,291	122,634	115,000	115,000	115,000	-	0.0%
66600	Maintenance-Equipment	4,708	8,295	6,100	5,600	5,600	-	0.0%
66605	Maintenance-Shop Equip.	1,897	1,251	1,000	1,000	1,000	-	0.0%
67700	Communications	1,179	1,118	1,159	1,159	1,156	(3)	-0.3%
68001	Software Licenses\Maint	9,815	10,215	10,500	10,500	10,500	-	0.0%
	Total Charges & Services	**113,384**	**154,197**	**151,259**	**150,759**	**150,756**	**(3)**	**0.0%**
64110	Engineering Services	-	5,431	-	50,069	-	(50,069)	-100.0%
70030	Operating Equipment	-	-	216,000	17,073	1,369,195	1,352,122	7919.7%
70050	Vehicles	385,992	1,129,177	3,466,349	1,030,898	3,367,107	2,336,209	226.6%
	Total Capital Outlays	**385,992**	**1,134,608**	**3,682,349**	**1,098,040**	**4,736,302**	**3,638,262**	**331.3%**
90630	Health Insurance	149,182	150,323	153,710	153,710	170,498	16,788	10.9%
91620	Liability Insurance	29,418	32,762	33,502	33,502	34,151	649	1.9%
92100	Administrative Services	117,969	115,803	126,718	126,718	135,219	8,501	6.7%
93641	Technology Replacement	5,412	4,844	6,381	6,381	5,022	(1,359)	-21.3%
97100	Trans Out-General Fund	1,337,511	-	-	-	-	-	0.0%
97500	Trans Out-Water Fund	89,428	-	-	-	-	-	0.0%
97510	Trans Out-Sanitary Sewer Fund	93,177	-	-	-	-	-	0.0%
97515	Trans Out-Storm Sewer Fund	68,870	-	-	-	-	-	0.0%
97520	Trans Out-Parking Fund	4,725	-	-	-	-	-	0.0%
97900	Trans Out-Library Fund	1,989	-	-	-	-	-	0.0%
	Total Interfund Transfers	**1,897,681**	**303,732**	**320,311**	**320,311**	**344,890**	**24,579**	**7.7%**
	Total Fleet Services Expenses	**$ 3,560,079**	**$ 3,172,335**	**$ 5,702,699**	**$ 3,085,470**	**$ 6,837,128**	**$ 3,751,658**	**121.6%**

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City of Wheaton
Fleet Services Fund
Expenses
Calendar Year 2024 Budget

Fund	600	Fleet Services Fund			
Org	60070647	Fleet Services Expenses			
	Account	Description	Amount	Description	Budget
	50010	Wages-Full Time			$ 138,775
				Fleet Maintenance Superintendent	
				Administrative Coordinator (25%)	
	50029	Wages-Full Time (Reg)		Public Works Labor	531,272
	50030	Wages-Part Time		PT Administrative Assistant (25%)	5,326
	50100	Overtime			8,615
	51060	Sick Leave Buy-Back			1,736
	51020	Uniform Allowance			4,980
			4,680	Uniform Rental	
			300	Safety Items and Rain Gear	
	51100	Employer-FICA			52,458
	51105	Employer-IMRF Pension			40,280
	60025	Postage			150
	60100	Tools			6,000
	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	334,650	Gasoline	510,588
			149,500	Diesel	
			23,160	Oil, Grease, etc.	
			3,278	Antifreeze	
	61005	Tires-Repairs & Replacements			45,000
	61010	R&M Parts-Vehicles & Equipment			230,000
	63005	Training		Seminars/Workshops/Schools	4,500
	64100	Contractual Services			13,000
			3,000	Car Wash Contract	
			3,500	Aerial Lift Inspections	
			400	Vehicle DOT Inspections	
			4,500	Fuel Island Repairs / Inspections	
			550	Towel Service	
			1,050	Waste Oil Disposal	
	64150	Vehicle Repair & Maintenance Service			115,000
			25,000	Sublet Body Shop Repairs	
			80,000	Sublet Repair and Maintenance	
			10,000	Periodic Load Bank Testing for Generators	

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City of Wheaton
Fleet Services Fund
Expenses
Calendar Year 2024 Budget

Fund	600	Fleet Services Fund				
Org	60070647	Fleet Services Expenses				
	Account	Description	Amount	Description		Budget
	66600	Maintenance-Equipment				5,600
			1,500	Vehicle Hoist Repair and Maintenance		
			3,100	PW Facility Pressure Washer Repair and Maint.		
			1,000	Paint Booth Repair and Maintenance		
	66605	Maintenance-Shop Equipment				1,000
	67700	Communications				1,156
			144	Landline Phones		
			1,012	ATT Mobile Phones		
	68001	Software Licenses\Maintenance		CFA Software Maintenance		10,500
	70030	Operating Equipment				1,369,195
			480,550	Fleet Vehicle Hoist Replacement		
			888,645	Fueling Facility Renovation		
	70050	Vehicles				
		For Replacement in 2024		Unit #		1,447,139
		** Denotes Priority, ** Denotes PO Issued*	59,740	362*	Squad Car Marked	
			59,740	358*	Squad Car SUV Hybrid	
			640,660	4	Sewer Jetter Combo	
			83,823	5	Stake Body	
			244,110	15	Sweeper-Street	
			9,962	109	Mower Riding	
			22,243	117	Skid Loader Small	
			22,243	118	Skid Loader Small	
			286,582	135	Loader	
			12,731	804	Trailer-Small	
			5,305	839	Trailer Traffic Adv	
		Carryover from 2023		Unit #		1,403,067
		** Denotes Priority, ** Denotes PO Issued*	22,194	522**	Plow 10' HD Front	
			22,860	524**	Plow 10' HD Front	
			26,391	722**	Salt Spreader Hopper	
			27,183	724**	Salt Spreader Hopper	
			16,382	622**	Plow Underbody	
			16,874	624**	Plow Underbody	
			188,566	22**	Dump 3 Ton	
			194,223	24**	Dump 3 Ton	
			28,422	347*	Van Mini	
			36,740	346*	Pickup 4WD < 8,600	
			30,745	62	Car Mid Size Hybrid	
			30,745	56	Car Mid Size Hybrid	
			26,149	341	Car Mid Size	
			133,901	25	Aerial Truck- 1 Ton	
			22,860	526	Plow 10' HD Front	
			22,194	532	Plow 10' HD Front	
			27,183	726	Salt Spreader Hopper	
			26,391	732	Salt Spreader Hopper	
			16,874	626	Plow Underbody	
			16,382	632	Plow Underbody	
			194,223	26	Dump 3 Ton	
			188,566	32	Dump 3 Ton	
			62,830	140	Skid Loader Large FR	
			24,189	98	Pickup 2WD < 8,600	

City of Wheaton
Fleet Services Fund
Expenses
Calendar Year 2024 Budget

Fund	600	Fleet Services Fund				
Org	60070647	Fleet Services Expenses				
	Account	Description	Amount	Description		Budget
	70050	Vehicles (continued)				
		Carryover from 2022		Unit #		361,030
		** Denotes Priority, ** Denotes PO Issued*	63,224	8**	Stake Body	
			34,904	19**	Pickup 4WD >8600	
			43,775	36**	Pickup 4WD >8600	
			20,462	68*	Sports Util-2WD	
			48,701	364*	Command	
			50,817	365*	Squad Car SUV	
			6,339	508*	Plow 7.5 & 8' Pickup	
			22,765	708*	Salt Spreader Hopper	
			6,365	102	Mower Riding	
			6,339	519	Plow 7.5 & 8' Pickup	
			6,339	536	Plow 7.5 & 8' Pickup	
			51,000	756	Tar Distributor	
		Carryover from 2021		Unit #		155,871
		** Denotes Priority, ** Denotes PO Issued*	31,518	11*	Pickup 4WD >8600	
			22,542	66*	Sports Util-2WD-Hybrid	
			21,419	70*	Pickup Mini	
			22,542	74*	Sports Util-2WD-Hybrid	
			28,751	78*	Van Standard	
			29,099	333*	Sports Util-4WD	
	90630	Health Insurance				170,498
	91620	Liability Insurance				34,151
	92100	Administrative Services				135,219
	93641	Technology Replacement				5,022
	Total Fleet Services Expenses					**$ 6,837,128**

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City of Wheaton
Vehicle and Equipment Replacement Schedule
Calendar Year 2024 Budget

Department	Vehicle/Equipment	Vehicle #	2024	2025	2026	2027	2028	5-Yr Total
City Managers Office	CAR MID SIZE	**50**					$ 27,295	$ **27,295**
City Managers Office	CAR MID SIZE HYBRID	**100**		34,340				$ **34,340**
Engineering	SPORTS UTIL-2WD	**71**			38,460			$ **38,460**
Engineering	SPORTS UTIL-2WD	**77**				45,632		$ **45,632**
Building & Code Enf	CAR MID SIZE	**65**			27,295			$ **27,295**
Buildings & Grounds	PICKUP 2WD < 8,600	**110**				46,896		$ **46,896**
Police Administrative	CAR MID SIZE	**341**				31,415		$ **31,415**
Police Administrative	CAR MID SIZE	**334**		31,415				$ **31,415**
Police Administrative	CAR MID SIZE HYBRID	**360**			31,415			$ **31,415**
Police Investigative Srvs	SPORTS UTIL-4WD	**337**					47,133	$ **47,133**
Police Investigative Srvs	SPORTS UTIL-2WD	**367**			47,818			$ **47,818**
Traffic Patrol Services	SQUAD CAR MARKED	**352-2**		76,976				$ **76,976**
Traffic Patrol Services	SQUAD CAR SUV	**336**					59,740	$ **59,740**
Traffic Patrol Services	SQUAD CAR SUV	**344**				59,740		$ **59,740**
Traffic Patrol Services	SQUAD CAR SUV	**351**		59,740				$ **59,740**
Traffic Patrol Services	SQUAD CAR SUV	**357**		59,740				$ **59,740**
Traffic Patrol Services	SQUAD CAR SUV	**359**		59,740				$ **59,740**
Traffic Patrol Services	SQUAD CAR SUV	**362**	59,740					$ **59,740**
Traffic Patrol Services	SQUAD CAR SUV	**363**			59,740			$ **59,740**
Traffic Patrol Services	SQUAD CAR SUV	**365-2**					65,280	$ **65,280**
Traffic Patrol Services	SQUAD CAR SUV HYBRID	**335**		59,740				$ **59,740**
Traffic Patrol Services	SQUAD CAR SUV HYBRID	**348**					61,532	$ **61,532**
Traffic Patrol Services	SQUAD CAR SUV HYBRID	**350**		59,740				$ **59,740**
Traffic Patrol Services	SQUAD CAR SUV HYBRID	**353**			61,532			$ **61,532**
Traffic Patrol Services	SQUAD CAR SUV HYBRID	**354**			61,532			$ **61,532**
Traffic Patrol Services	SQUAD CAR SUV HYBRID	**355**					59,740	$ **59,740**
Traffic Patrol Services	SQUAD CAR SUV HYBRID	**356**				59,740		$ **59,740**
Traffic Patrol Services	SQUAD CAR SUV HYBRID	**358**	59,740					$ **59,740**
Traffic Patrol Services	SQUAD CAR SUV HYBRID	**361**			59,740			$ **59,740**
Traffic Patrol Services	SQUAD CAR SUV HYBRID	**335-2**					65,280	$ **65,280**
Traffic Patrol Services	SQUAD CAR SUV HYBRID	**350-2**					65,280	$ **65,280**
Traffic Patrol Services	SQUAD CAR SUV HYBRID	**358-2**				63,378		$ **63,378**
Police General Services	VAN MINI	**338**			50,645			$ **50,645**
Police General Services	SQUAD SUV	**339**		59,740				$ **59,740**
Fire Administrative	PICKUP 4WD >8600	**904**		53,047				$ **53,047**
Fire Administrative	SQUAD CAR SUV	**900**					65,280	$ **65,280**
Fire Administrative	SQUAD CAR SUV	**901**					65,280	$ **65,280**
Firefighting/Investigation	UTILITY VEHICLE	**962**				24,931		$ **24,931**
Firefighting/Investigation	TRAILER-LARGE	**951**					7,426	$ **7,426**
Firefighting/Investigation	COMMAND	**902**		64,890				$ **64,890**
Firefighting/Investigation	FIRE- PUMPER	**922**					776,448	$ **776,448**
Firefighting/Investigation	FIRE- PUMPER	**920**		731,877				$ **731,877**
Firefighting/Investigation	FIRE- LADDER	**930**				1,992,041		$ **1,992,041**
Medical/Rescue Services	FIRE- AMBUL	**944**		277,070				$ **277,070**
Medical/Rescue Services	FIRE- AMBUL	**945**		277,070				$ **277,070**
Traffic Signs and Lines	PICKUP 4WD >8600	**41**		53,047				$ **53,047**
Street Lights & Traffic Signal	UTILITY TRUCK >1 TON	**33**			68,959			$ **68,959**
Snow & Ice Control	PLOW 10' HD FRONT	**531**				22,860		$ **22,860**
Snow & Ice Control	PLOW 10' HD FRONT	**551**			22,194			$ **22,194**
Snow & Ice Control	PLOW 10' HD FRONT	**552**			22,194			$ **22,194**
Snow & Ice Control	PLOW 10' HD FRONT	**553**			22,194			$ **22,194**
Snow & Ice Control	PLOW 10' HD FRONT	**554**				22,860		$ **22,860**
Snow & Ice Control	PLOW 7.5 & 8' PICKUP	**510**			6,986			$ **6,986**
Snow & Ice Control	PLOW 7.5 & 8' PICKUP	**513**		6,783				$ **6,783**
Snow & Ice Control	PLOW 7.5 & 8' PICKUP	**514**			6,986			$ **6,986**
Snow & Ice Control	PLOW 7.5 & 8' PICKUP	**541**		6,783				$ **6,783**
Snow & Ice Control	PLOW 7.5 & 8' PICKUP	**544**			6,986			$ **6,986**
Snow & Ice Control	PLOW 7.5 & 8' PICKUP	**572**			6,986			$ **6,986**
Snow & Ice Control	PLOW 7.5 & 8' PICKUP	**591**					7,634	$ **7,634**
Snow & Ice Control	PLOW 7.5 & 8' PICKUP	**597**			6,986			$ **6,986**
Snow & Ice Control	PLOW 7.5 & 8' PICKUP	**537**		6,783				$ **6,783**
Snow & Ice Control	PLOW 7.5 & 8' PICKUP	**573**			6,986			$ **6,986**
Snow & Ice Control	PLOW 7.5 & 8' PICKUP	**545**			6,986			$ **6,986**
Snow & Ice Control	PLOW 7.5 & 8' PICKUP	**501**			6,986			$ **6,986**
Snow & Ice Control	SALT SPREADER HOPPER	**751**			42,436			$ **42,436**

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City of Wheaton
Vehicle and Equipment Replacement Schedule
Calendar Year 2024 Budget

Department	Vehicle/Equipment	Vehicle #	2024	2025	2026	2027	2028	5-Yr Total
Snow & Ice Control	SALT SPREADER HOPPER	**753**			42,436			**$ 42,436**
Snow & Ice Control	SALT SPREADER TGATE	**731**				11,451		**$ 11,451**
Snow & Ice Control	SALT SPREADER TGATE	**754**				11,451		**$ 11,451**
Streets	LOADER	**135**	286,582					**$ 286,582**
Streets	PICKUP 4WD >8600	**10**			54,638			**$ 54,638**
Streets	PICKUP 4WD >8600	**73**			54,638			**$ 54,638**
Streets	PICKUP 4WD >8600	**14**			54,638			**$ 54,638**
Streets	PICKUP 4WD >8600	**45**			54,638			**$ 54,638**
Streets	DUMP TANDEM	**31**				297,222		**$ 297,222**
Streets	DUMP TANDEM	**51**			288,565			**$ 288,565**
Streets	DUMP TANDEM	**52**			288,565			**$ 288,565**
Streets	DUMP TANDEM	**53**			288,565			**$ 288,565**
Streets	DUMP TANDEM	**54**				297,222		**$ 297,222**
Streets	TRAILER-LARGE	**814**					12,731	**$ 12,731**
Streets	TRAILER-LARGE	**847**				12,731		**$ 12,731**
Streets	AIR COMPRESSOR	**143**					13,261	**$ 13,261**
Street Cleaning	SWEEPER - STREET	**15**	244,110					**$ 244,110**
Forestry Operations	AERIAL TRUCK - 3 TON	**82**			239,763			**$ 239,763**
Forestry Operations	PICKUP 2WD >8600	**60**			41,082			**$ 41,082**
Forestry Operations	DUMP 2 TON	**83**		115,669				**$ 115,669**
Forestry Operations	DUMP 2 TON	**85**		115,669				**$ 115,669**
Forestry Operations	WOOD CHIPPERS	**183**		69,913				**$ 69,913**
Forestry Operations	TREE SPRAYER	**187**		11,617				**$ 11,617**
Forestry Operations	STUMP GRINDER	**188**				48,442		**$ 48,442**
Public Grounds	DUMP 1 1/2 TON	**46**		78,340				**$ 78,340**
Public Grounds	PICKUP 4WD >8600	**13**		53,047				**$ 53,047**
Public Grounds	PICKUP 4WD >8600	**44**			54,638			**$ 54,638**
Public Grounds	DUMP 1 TON	**37**		71,070				**$ 71,070**
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	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	PICKUP 4WD >8600	**91**					59,705	**$ 59,705**
Water Administrative	DUMP TANDEM	**96**			288,565			**$ 288,565**
Water Administrative	PICKUP 2WD> 8,600	**86**		49,028				**$ 49,028**
Water Administrative	PICKUP 2WD> 8,600	**88**			50,499			**$ 50,499**
Water Administrative	SPORTS UTIL - SWD	**89**			38,460			**$ 38,460**
Water Administrative	UTILITY TRK=1 TON	**92**		71,070				**$ 71,070**
Parking Support & Enf	SPORTS UTIL-2WD-HYBR	**300**					44,840	**$ 44,840**
Fleet Services	UTILITY TRK-CRANE	**12**					85,512	**$ 85,512**
Fleet Services	FORKLIFT	**191**					25,497	**$ 25,497**
Fleet Services	SWEEPER - SMALL	**192**			67,980			**$ 67,980**
Fleet Services	MISCELLANEOUS	**3001**				15,246		**$ 15,246**
Sewer Maintenance	VAN STANDARD	**47**			51,029			**$ 51,029**
Sewer Maintenance	VAN SEWER-TV	**2**			375,559			**$ 375,559**
Sewer Maintenance	SEWE JETTER COMBO	**4**	640,660					**$ 640,660**
Sewer Maintenance	STAKE BODY	**5**	83,823					**$ 83,823**
Sewer Maintenance	DUMP 1 1/2 TON	**6**				83,111		**$ 83,111**
Sewer Maintenance	PLOW 7.5 & 8' PICKUP	**543**			6,986			**$ 6,986**
Sewer Maintenance	PICKUP 4WD >8600	**43**			54,638			**$ 54,638**
Sewer Maintenance	PICKUP 2WD <8600	**59**		42,314				**$ 42,314**
Sewer Maintenance	WATER PUMP	**137**				22,871		**$ 22,871**
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**
Library	VAN MINI	**105**			41,524			**$ 41,524**
Totals			**$ 1,447,139**	**$ 2,724,473**	**$ 3,109,448**	**$ 3,169,240**	**$ 1,641,194**	**$ 12,091,494**

Vehicle Replacement Carryover from 2021-2023	**$ 1,919,968**
Grand Total	**$ 3,367,107**

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City of Wheaton
Capital Equipment Replacement Fund
Calendar Year 2024 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 except for facility components (Building Renewal Fund), information technology assets (Technology Replacement Fund), and vehicles (Fleet Services 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 are determined during the annual budget process.

2024 BUDGET SUMMARY

The 2024 budget includes $362,100 for equipment replacements.

EXPENDITURES BY CATEGORY

Expenditures	2022 Actual	2023 Budget	2023 Projected	2024 Budget
Capital Outlays	$ 436,250	$ 139,600	$ 327,600	$ 362,100
Total Expenditures	**$ 436,250**	**$ 139,600**	**$ 327,600**	**$ 362,100**

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City of Wheaton
Capital Equipment Replacement Fund
Fund Summary
Calendar Year 2024 Budget

	2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget	24 Budget vs 23 Proj. $	24 Budget vs 23 Proj. %
Beginning Fund Balance	**$ 4,261,902**	**$ 4,425,504**	**$ 4,096,863**	**$ 4,096,863**	**$ 4,011,777**		
Revenues							
Investment Income	$ (76,250)	$ (143,385)	$ 30,000	$ 30,000	$ 30,000	$ -	0.0%
Interfund Transfers In	317,344	250,994	212,514	212,514	343,011	130,497	61.4%
Total Revenues	**$ 241,094**	**$ 107,609**	**$ 242,514**	**$ 242,514**	**$ 373,011**	**$ 130,497**	**53.8%**
Expenses							
Capital Outlays	$ 77,492	$ 436,250	$ 139,600	$ 327,600	$ 362,100	$ 34,500	10.5%
Total Expenses	**$ 77,492**	**$ 436,250**	**$ 139,600**	**$ 327,600**	**$ 362,100**	**$ 34,500**	**10.5%**
Revenues Over/ (Under) Expenses	**$ 163,602**	**$ (328,641)**	**$ 102,914**	**$ (85,086)**	**$ 10,911**		
Ending Fund Balance	**$ 4,425,504**	**$ 4,096,863**	**$ 4,199,777**	**$ 4,011,777**	**$ 4,022,688**		

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City of Wheaton
Capital Equipment Replacement Fund
Revenues
Calendar Year 2024 Budget

Fund 640 Capital Equipment Replacement Fund
Org 64000000 Capital Equipment Replacement Revenues

		2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget	24 Budget vs 23 Proj. $	24 Budget vs 23 Proj. %
46000	Interest Income-Investments	$ (76,250)	$ (143,385)	$ 30,000	$ 30,000	$ 30,000	$ -	0.0%
	Total Investment Income	**(76,250)**	**(143,385)**	**30,000**	**30,000**	**30,000**	**-**	**0.0%**
80000	Contribution From Other Funds	317,344	250,994	212,514	212,514	343,011	130,497	61.4%
	Total Interfund Transfers	**317,344**	**250,994**	**212,514**	**212,514**	**343,011**	**130,497**	**61.4%**
Total Capital Equip Repl Revenues		**$ 241,094**	**$ 107,609**	**$ 242,514**	**$ 242,514**	**$ 373,011**	**$ 130,497**	**53.8%**

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City of Wheaton
Capital Equipment Replacement Fund
Expenses
Calendar Year 2024 Budget

Fund 640 Capital Equipment Replacement Fund
Org 64000010 Capital Equipment Replacement Expenses

		2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget	24 Budget vs 23 Proj. $	24 Budget vs 23 Proj. %
70030	Operating Equipment	$ 77,492	$ 436,250	$ 139,600	$ 327,600	$ 362,100	34,500	10.5%
	Total Capital Outlays	**77,492**	**436,250**	**139,600**	**327,600**	**362,100**	**34,500**	**10.5%**
Total Capital Equip Replacement Expenses		**$ 77,492**	**$ 436,250**	**$ 139,600**	**$ 327,600**	**$ 362,100**	**$ 34,500**	**10.5%**

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City of Wheaton
Capital Equipment Replacement Fund
Expenses
Calendar Year 2024 Budget

Fund 640 Capital Equipment Replacement Fund
Org 64000010 Capital Equipment Replacement Expenses

Account	Description	Amount	Description	Department	Budget
70030	Operating Equipment				$ 362,100
		30,000	Extractors (3) Replacements	Fire	
		30,000	Pneumatic Rescue System	Fire	
		14,000	Fire Hose Replacements	Fire	
		30,000	Evidence Lockers Replacements	Police	
		35,500	Gate Operator Replacement	Police	
		100,000	Red Dot Sight Firearms (75)	Police	
		15,600	DJI M30T Drone	Police	
		31,000	Surveying Equipment	Engineering	
		14,000	Skid Steer Hydraulic Breaker	PW	
		34,000	Skid Steer Cold Planter Head	PW	
		28,000	Wheel Loader Attachments	PW	
Total Capital Equipment Replacement Expenses					**$ 362,100**

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City of Wheaton
Technology Replacement Fund
Calendar Year 2024 Budget

GENERAL DESCRIPTION AND MAJOR AREAS OF RESPONSIBILITY

The City 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 are determined during the annual budget process.

2024 BUDGET SUMMARY

The 2024 budget of $338,281 includes the following items:

- $18,540 Surveillance Camera Replacements
- $24,514 Desktop Computer Replacements (34)
- $10,300 GPS Data Collector (1)
- $26,574 Police and Fire Mobile Data Terminal Replacements (6)
- $9,064 Police and Fire Tablet Replacements (4)
- $5,570 Nano Computers (10)
- $185,658 Network Switch Replacements (1)
- $22,240 Notebook Computer Replacements (20)
- $7,725 Hardened Notebook Computer Replacements (3)
- $555 Printer Replacements (1)
- $1,030 Scanner Replacements (2)
- $15,450 Server Replacements (1)
- $6,270 Tablet Replacements (13)
- $2,010 Desktop UPS Replacements (3)
- $2,781 Small UPS Replacements (3)

EXPENDITURES BY CATEGORY

Expenditures	2022 Actual	2023 Budget	2023 Projected	2024 Budget
Capital Outlays	$ 116,972	$ 301,359	$ 260,000	$ 338,281
Total Expenditures	**$ 116,972**	**$ 301,359**	**$ 260,000**	**$ 338,281**

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City of Wheaton
Technology Replacement Fund
Fund Summary
Calendar Year 2024 Budget

	2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget	24 Budget vs 23 Proj. $	24 Budget vs 23 Proj. %
Beginning Fund Balance	**$ 680,515**	**$ 737,555**	**$ 818,763**	**$ 818,763**	**$ 773,455**		
Revenues							
Investment Income	$ 761	$ 11,547	$ 500	$ 34,900	$ 15,000	(19,900)	-57.0%
Interfund Transfers In	184,031	186,632	179,792	179,792	175,253	$ (4,539)	-2.5%
Total Revenues	**$ 184,792**	**$ 198,180**	**$ 180,292**	**$ 214,692**	**$ 190,253**	**$ (24,439)**	**-11.4%**
Expenses							
Capital Outlays	$ 127,752	$ 116,972	$ 301,359	$ 260,000	$ 338,281	$ 78,281	30.1%
Total Expenses	**$ 127,752**	**$ 116,972**	**$ 301,359**	**$ 260,000**	**$ 338,281**	**$ 78,281**	**30.1%**
Revenues Over/ (Under) Expenses	**$ 57,040**	**$ 81,208**	**$ (121,067)**	**$ (45,308)**	**$ (148,028)**		
Ending Fund Balance	**$ 737,555**	**$ 818,763**	**$ 697,696**	**$ 773,455**	**$ 625,427**		

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City of Wheaton
Technology Replacement Fund
Revenues
Calendar Year 2024 Budget

Fund 641 Technology Replacement Fund
Org 64103000 Technology Replacement Revenues

		2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget	24 Budget vs 23 Proj. $	24 Budget vs 23 Proj. %
46000	Interest Income-Investments	761	11,547	500	34,900	15,000	(19,900)	-57.0%
	Total Investment Income	**761**	**11,547**	**500**	**34,900**	**15,000**	**(19,900)**	**-57.0%**
80000	Contribution From Other Funds	184,031	186,632	179,792	179,792	175,253	$ (4,539)	-2.5%
	Total Interfund Transfers	**184,031**	**186,632**	**179,792**	**179,792**	**175,253**	**(4,539)**	**-2.5%**
	Total Technology Replacement Revenues	**$ 184,792**	**$ 198,180**	**$ 180,292**	**$ 214,692**	**$ 190,253**	**$ (24,439)**	**-11.4%**

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City of Wheaton
Technology Replacement Fund
Expenses
Calendar Year 2024 Budget

Fund 641 Technology Replacement Fund
Org 64130010 Technology Replacement Expenses

			2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget	24 Budget vs 23 Proj. $	24 Budget vs 23 Proj. %
	70035	Technology Equipment	$ 127,752	$ 116,972	$ 301,359	$ 260,000	$ 338,281	$ 78,281	30.1%
		Total Capital Outlays	**127,752**	**116,972**	**301,359**	**260,000**	**338,281**	**78,281**	**30.1%**
	Total Technology Replacement Expenses		**$ 127,752**	**$ 116,972**	**$ 301,359**	**$ 260,000**	**$ 338,281**	**$ 78,281**	**30.1%**

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City of Wheaton
Technology Replacement Fund
Expenses
Calendar Year 2024 Budget

Fund 641 Technology Replacement Fund
Org 64130010 Technology Replacement Expenses

Account	Description	Amount	Description	Budget
70035	Technology Equipment			$ 338,281
		18,540	Surveillance Camera Replacements	
		24,514	Desktop Computer Replacements (34)	
		10,300	GPS Data Collector (1)	
		26,574	Police and Fire Mobile Data Terminal Replacements (6)	
		9,064	Police and Fire Tablet Replacements (4)	
		5,570	Nano Computers (10)	
		185,658	Network Switch Replacements (1)	
		22,240	Notebook Computer Replacements (20)	
		7,725	Hardened Notebook Computer Replacements (3)	
		555	Printer Replacements (1)	
		1,030	Scanner Replacements (2)	
		15,450	Server Replacements (1)	
		6,270	Tablet Replacements (13)	
		2,010	Desktop UPS Replacements (3)	
		2,781	Small UPS Replacements (3)	
Total Technology Replacement Expenses				**$ 338,281**

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City of Wheaton
Building Renewal Fund
Calendar Year 2024 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.

2024 BUDGET SUMMARY

Some of the major projects in the 2024 budget include:

- $258,500 Police – Generator Replacement
- $136,000 Public Works – Trench Drains Replacements
- $131,960 Public Works - Generator #2 (City #7) Replacement
- $100,000 Facilities Assessment Study

EXPENDITURES BY CATEGORY

Expenditures	2022 Actual	2023 Budget	2023 Projected	2024 Budget
Capital Outlays	$ 615,921	$ 725,750	$ 1,200,092	$ 847,960
Total Expenditures	**$ 615,921**	**$ 725,750**	**$ 1,200,092**	**$ 847,960**

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City of Wheaton
Building Renewal Fund
Fund Summary
Calendar Year 2024 Budget

	2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget	24 Budget vs 23 Proj. $	24 Budget vs 23 Proj. %
Beginning Fund Balance	**$ 1,028,478**	**$ 2,864,689**	**$ 2,513,130**	**$ 2,513,130**	**$ 1,616,905**		
Revenues							
Investment Income	$ 1,209	$ (1,167)	$ 10,000	$ 20,000	$ 10,000	$ (10,000)	-50.0%
Miscellaneous Revenue	105,855	-	-	-	-	-	0.0%
Interfund Transfers In	2,248,021	265,529	283,867	283,867	303,064	19,197	6.8%
Total Revenues	**$ 2,355,085**	**$ 264,362**	**$ 293,867**	**$ 303,867**	**$ 313,064**	**$ 9,197**	**3.0%**
Expenses							
Capital Outlays	$ 518,874	$ 615,921	$ 725,750	$ 1,200,092	$ 847,960	$ (352,132)	-29.3%
Total Expenses	**$ 518,874**	**$ 615,921**	**$ 725,750**	**$ 1,200,092**	**$ 847,960**	**$ (352,132)**	**-29.3%**
Revenues Over/ (Under) Expenses	**$ 1,836,211**	**$ (351,559)**	**$ (431,883)**	**$ (896,225)**	**$ (534,896)**		
Ending Fund Balance	**$ 2,864,689**	**$ 2,513,130**	**$ 2,081,247**	**$ 1,616,905**	**$ 1,082,009**		

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City of Wheaton
Building Renewal Fund
Revenues
Calendar Year 2024 Budget

Fund 642 Building Renewal Fund
Org 64205500 Building Renewal Revenues

		2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget	24 Budget vs 23 Proj. $	24 Budget vs 23 Proj. %
46000	Interest Income-Investments	$ 1,209	$ (1,167)	$ 10,000	$ 20,000	$ 10,000	$ (10,000)	-50.0%
	Total Investment Income	**1,209**	**(1,167)**	**10,000**	**20,000**	**10,000**	**(10,000)**	**-50.0%**
47000	Miscellaneous Revenue	105,855	-	-	-	-	-	0.0%
	Total Miscellaneous Revenue	**105,855**	**-**	**-**	**-**	**-**	**-**	**0.0%**
85100	Contribution From Other Funds	248,021	265,529	283,867	283,867	303,064	19,197	6.8%
87100	Trans In-General Fund	2,000,000	-	-	-	-	-	0.0%
	Total Interfund Transfers	**2,248,021**	**265,529**	**283,867**	**283,867**	**303,064**	**19,197**	**6.8%**
	Total Building Renewal Revenues	**$ 2,355,085**	**$ 264,362**	**$ 293,867**	**$ 303,867**	**$ 313,064**	**$ 9,197**	**3.0%**

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City of Wheaton
Building Renewal Fund
Expenses
Calendar Year 2024 Budget

Fund 642 Building Renewal Fund
Org 64255010 Building Renewal Expenses

			2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget	24 Budget vs 23 Proj. $	24 Budget vs 23 Proj. %
	64110	Engineering Services	$ -	$ 22,289	$ 6,000	$ 27,000	$ 132,500	$ 105,500	390.7%
	70001	Building Improvements	518,874	593,632	719,750	1,173,092	715,460	(457,632)	-39.0%
		Total Capital Outlays	**518,874**	**615,921**	**725,750**	**1,200,092**	**847,960**	**(352,132)**	**-29.3%**
		Total Building Renewal Expenses	**$ 518,874**	**$ 615,921**	**$ 725,750**	**$ 1,200,092**	**$ 847,960**	**$ (352,132)**	**-29.3%**

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City of Wheaton
Building Renewal Fund
Expenses
Calendar Year 2024 Budget

Fund	**642**	**Building Renewal Fund**			
Org	**64255010**	**Building Renewal Expenses**			
	Account	**Description**	**Amount**	**Description**	**Budget**
	64110	Engineering Services			$ 132,500
			100,000	Facilities Assessment Study	
			16,500	Fire Station #38 - Generator Replacement	
			5,000	Fire Station #39 - Drive Approach Replacement	
			8,000	PD - Generator Replacement	
			3,000	PW - Generator #2 (City #7) Replacement	
	70001	Building Improvements			715,460
			45,000	City Hall - Entry Concrete Replacement	
			30,000	Fire Station #38 - Floor Tile Replacement	
			50,000	Fire Station #37 - Apparatus Floor Repairs	
			75,000	PD - Entry Concrete Replacement	
			250,500	PD - Generator Replacement	
			128,960	PW - Generator #2 (City #7) Replacement	
			136,000	PW - Trench Drains Replacements	
	Total Building Renewal Expenses				**$ 847,960**

City of Wheaton
Liability Insurance Fund
Calendar Year 2024 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.

2024 BUDGET SUMMARY

In 2024, Charges & Services expenses decrease from $1.33 million to $1.27 million, a decrease of $58,815 (or -4.4%) compared to the 2023 projected, mainly due to decreases in property and casualty insurance premiums and claims. The 2024 budget includes $35,000 for a property insurance appraisal, recommended by our insurance broker, to ensure we have adequate insurance coverage for our facilities due to inflation and supply chain issues driving up construction costs. The 2023 projected of $1.3 million for Interfund Transfers represents a one-time transfer of excess fund balance reserves from the Liability Insurance Fund to contributing operating funds (General Fund, Water Fund, Sanitary Sewer Fund, Storm Sewer Fund, Parking Fund, Fleet Services Fund, and Library Fund) to bring the Fund within the target policy reserve of $1.0 million at year-end.

EXPENDITURES BY CATEGORY

Expenditures	2022 Actual	2023 Budget	2023 Projected	2024 Budget
Charges & Services	$ 1,266,400	$ 1,265,225	$ 1,331,765	$ 1,272,950
Interfund Transfers	-	-	1,311,078	-
Total Expenditures	**$ 1,266,400**	**$ 1,265,225**	**$ 2,642,843**	**$ 1,272,950**

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City of Wheaton
Liability Insurance Fund
Fund Summary
Calendar Year 2024 Budget

	2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget	24 Budget vs 23 Proj. $	24 Budget vs 23 Proj. %
Beginning Fund Balance	**$ 1,707,448**	**$ 1,850,130**	**$ 1,659,281**	**$ 1,659,281**	**$ 1,000,000**		
Revenues							
Investment Income	$ 123	$ (93,906)	$ 30,000	$ 40,000	$ 30,000	$ (10,000)	-25.0%
Miscellaneous	462,826	56,907	50,000	758,337	50,000	(708,337)	-93.4%
Interfund Transfers In	967,070	1,112,550	1,185,225	1,185,225	1,192,950	7,725	0.7%
Total Revenues	**$ 1,430,019**	**$ 1,075,551**	**$ 1,265,225**	**$ 1,983,562**	**$ 1,272,950**	**(710,612)**	**-35.8%**
Expenses							
Charges & Services	$ 1,287,337	$ 1,266,400	$ 1,265,225	$ 1,331,765	$ 1,272,950	$ (58,815)	-4.4%
Interfund Transfers Out	-	-	-	1,311,078	-	(1,311,078)	-100.0%
Total Expenses	**$ 1,287,337**	**$ 1,266,400**	**$ 1,265,225**	**$ 2,642,843**	**$ 1,272,950**	**$ (1,369,893)**	**-51.8%**
Revenues Over/ (Under) Expenses	**$ 142,682**	**$ (190,849)**	**$ -**	**$ (659,281)**	**$ -**		
Ending Fund Balance	**$ 1,850,130**	**$ 1,659,281**	**$ 1,659,281**	**$ 1,000,000**	**$ 1,000,000**		

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City of Wheaton
Liability Insurance Fund
Revenues
Calendar Year 2024 Budget

Fund 620 Liability Insurance Fund
Org 62000000 Liability Insurance Revenues

		2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget	24 Budget vs 23 Proj. $	24 Budget vs 23 Proj. %
46000	Interest Income-Investments	$ 123	$ (93,906)	$ 30,000	$ 40,000	$ 30,000	$ (10,000)	-25.0%
	Total Investment Income	**123**	**(93,906)**	**30,000**	**40,000**	**30,000**	**(10,000)**	**-25.0%**
47000	Miscellaneous Revenues	-	1,367	-	718,337	-	(718,337)	-100.0%
47200	Insurance-Liability Recovery	66,158	-	10,000	-	10,000	10,000	100.0%
47205	Insurance-WC Recovery	396,668	55,540	40,000	40,000	40,000	-	0.0%
	Total Miscellaneous	**462,826**	**56,907**	**50,000**	**758,337**	**50,000**	**(708,337)**	**-93.4%**
80000	Contribution From Other Funds	967,070	1,112,550	1,185,225	1,185,225	1,192,950	7,725	0.7%
	Total Interfund Transfers	**967,070**	**1,112,550**	**1,185,225**	**1,185,225**	**1,192,950**	**7,725**	**0.7%**
Total Liability Insurance Revenues		**$ 1,430,019**	**$ 1,075,551**	**$ 1,265,225**	**$ 1,983,562**	**$ 1,272,950**	**$ (710,612)**	**-35.8%**

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City of Wheaton
Liability Insurance Fund
Expenses
Calendar Year 2024 Budget

Fund 620 Liability Insurance Fund
Org 62020010 Liability Insurance Expenses

		2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget	24 Budget vs 23 Proj. $	24 Budget vs 23 Proj. %
63005	Training	$ 21,558	$ 21,065	$ 25,000	$ 20,515	$ 23,500	$ 2,985	14.6%
64100	Contractual Services	57,024	57,035	59,875	58,750	93,500	34,750	59.1%
69025	Liability Insurance Premiums	439,242	586,823	645,250	629,400	589,150	(40,250)	-6.4%
69030	Liability Claims	361,454	150,485	100,000	175,000	125,000	(50,000)	-28.6%
69035	Workers Comp Ins Premiums	118,036	134,686	134,600	134,600	141,300	6,700	5.0%
69040	Workers Comp Claims	298,005	310,586	300,000	300,000	300,000	-	0.0%
69045	Unemployment Claims	(9,142)	5,523	-	13,000	-	(13,000)	-100.0%
69065	Notary Bonds	1,160	197	500	500	500	-	0.0%
	Total Charges & Services	**1,287,337**	**1,266,400**	**1,265,225**	**1,331,765**	**1,272,950**	**(58,815)**	**-4.4%**
97100	Trans Out-General Fund	-	-	-	1,094,750	-	(1,094,750)	-100.0%
97500	Trans Out-Water Fund	-	-	-	77,354	-	(77,354)	-100.0%
97510	Trans Out-Sanitary Sewer Fund	-	-	-	30,155	-	(30,155)	-100.0%
97515	Trans Out-Storm Sewer Fund	-	-	-	39,332	-	(39,332)	-100.0%
97520	Trans Out-Parking Fund	-	-	-	10,489	-	(10,489)	-100.0%
97600	Trans Out-Fleet Srvc Fund	-	-	-	36,710	-	(36,710)	-100.0%
97900	Trans Out-Library Fund	-	-	-	22,288	-	(22,288)	-100.0%
	Total Interfund Transfers	**-**	**-**	**-**	**1,311,078**	**-**	**(1,311,078)**	**-100.0%**
	Total Liability Insurance Expenses	**$ 1,287,337**	**$ 1,266,400**	**$ 1,265,225**	**$ 2,642,843**	**$ 1,272,950**	**$ (1,369,893)**	**-51.8%**

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City of Wheaton
Liability Insurance Fund
Expenses
Calendar Year 2024 Budget

Fund 620 Liability Insurance Fund
Org 62020010 Liability Insurance Expenses

Account	Description	Amount	Description	Budget
63005	Training			$ 23,500
		5,000	Safety/Loss Control Training	
		18,500	Safety/Loss Control Training Software	
64100	Contractual Services			93,500
		25,000	Broker Fee	
		23,500	TPA Claims Administration	
		8,000	Insurance Consultant	
		2,000	IWCC	
		35,000	Property Insurance Appraisal	
69025	Liability Insurance Premiums			589,150
		587,100	Property & Casualty Insurance	
		2,050	Treasurer & City Clerk Bonds	
69030	Liability Claims			125,000
69035	Workers Comp Insurance Premiums			141,300
69040	Workers Comp Claims			300,000
69065	Notary Bonds			500
Total Liability Insurance Expenses				**$ 1,272,950**

City of Wheaton
Health Insurance Fund
Calendar Year 2024 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, and dental and life insurance. Currently, 153 members participate in the IPBC. The City's health insurance plan year is July 1st through June 30th. As shown in the following table, the PPO and HMO rates increased by 0.17% and 7.08% respectively in 2023.

Health Insurance History of Rate Changes
City Plans

City Plans		
Date	PPO	HMO
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%
07/01/22	5.00%	6.70%
07/01/23	0.17%	7.08%
Average	**3.32%**	**1.24%**

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 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 by 10.13% in 2023. As of July 1, 2024, Public Works union employees are transferring from the Local 150 union health insurance plan to the City's IPBC plan.

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	4.82%
05/01/22	4.90%
05/01/23	10.13%
Average	**5.81%**

2024 BUDGET SUMMARY

2024 Charges & Services expenses increase from $5.8 million to $6.1 million, an increase of $0.3 million (or 4.7%) compared to the 2023 projected, mainly due to an estimated 5% increase in insurance premiums. The 2023 projected of $0.8 million for Interfund Transfers represents a one-time transfer of excess fund balance reserves from the Health Insurance Fund to contributing operating funds (General Fund, Water Fund, Sanitary Sewer Fund, Storm Sewer Fund, Parking Fund, Fleet Services Fund, and Library Fund) to bring the Fund within the target policy reserve of $1.5 million at year-end.

EXPENDITURES BY CATEGORY

Expenditures	2022 Actual	2023 Budget	2023 Projected	2024 Budget
Charges & Services	$ 5,654,376	$ 5,896,119	$ 5,827,576	$ 6,101,392
Interfund Transfers	-	-	852,193	-
Total Expenditures	**$ 5,654,376**	**$ 5,896,119**	**$ 6,679,769**	**$ 6,101,392**

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City of Wheaton
Health Insurance Fund
Fund Summary
Calendar Year 2024 Budget

	2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget	24 Budget vs 23 Proj. $	24 Budget vs 23 Proj. %
Beginning Fund Balance	**$ 2,526,270**	**$ 2,559,901**	**$ 2,357,315**	**$ 2,357,315**	**$ 1,500,000**		
Revenues							
Charges for Services	$ 941,721	$ 1,039,864	$ 1,165,300	$ 1,077,000	$ 1,254,100	$ 177,100	16.4%
Investment Income	(1,902)	(20,963)	20,000	20,000	20,000	-	0.0%
Miscellaneous	82,998	30,509	115,100	129,735	81,000	(48,735)	-37.6%
Interfund Transfers In	4,266,245	4,402,380	4,595,719	4,595,719	4,746,292	150,573	3.3%
Total Revenues	**$ 5,289,062**	**$ 5,451,790**	**$ 5,896,119**	**$ 5,822,454**	**$ 6,101,392**	**$ 278,938**	**4.8%**
Expenses							
Charges & Services	$ 5,255,431	$ 5,654,376	$ 5,896,119	$ 5,827,576	$ 6,101,392	$ 273,816	4.7%
Interfund Transfers Out	-	-	-	852,193	-	(852,193)	-100.0%
Total Expenses	**$ 5,255,431**	**$ 5,654,376**	**$ 5,896,119**	**$ 6,679,769**	**$ 6,101,392**	**$ (578,377)**	**-8.7%**
Revenues Over/ (Under) Expenses	**$ 33,631**	**$ (202,586)**	**$ -**	**$ (857,315)**	**$ -**		
Ending Fund Balance	**$ 2,559,901**	**$ 2,357,315**	**$ 2,357,315**	**$ 1,500,000**	**$ 1,500,000**		

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City of Wheaton
Health Insurance Fund
Revenues
Calendar Year 2024 Budget

Fund 630 Health Insurance Fund
Org 63000000 Health Insurance Revenues

			2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget	24 Budget vs 23 Proj. $	24 Budget vs 23 Proj. %
	43800	Ins.-Employee Contribution	$ 610,971	$ 680,581	$ 710,900	$ 722,900	$ 886,000	$ 163,100	22.6%
	43820	Ins.-Retiree Contribution	330,750	359,283	454,400	354,100	368,100	14,000	4.0%
		Total Charges for Services	**941,721**	**1,039,864**	**1,165,300**	**1,077,000**	**1,254,100**	**177,100**	**16.4%**
	46000	Interest Income-Investments	(1,902)	(20,963)	20,000	20,000	20,000	-	0.0%
		Total Investment Income	**(1,902)**	**(20,963)**	**20,000**	**20,000**	**20,000**	**-**	**0.0%**
	47000	Miscellaneous Revenues	82,998	30,509	115,100	129,735	81,000	(48,735)	-37.6%
		Total Miscellaneous	**82,998**	**30,509**	**115,100**	**129,735**	**81,000**	**(48,735)**	**-37.6%**
	80000	Contribution From Other Funds	4,266,245	4,402,380	4,595,719	4,595,719	4,746,292	150,573	3.3%
		Total Interfund Transfers	**4,266,245**	**4,402,380**	**4,595,719**	**4,595,719**	**4,746,292**	**150,573**	**3.3%**
Total Health Insurance Revenues			**$ 5,289,062**	**$ 5,451,790**	**$ 5,896,119**	**$ 5,822,454**	**$ 6,101,392**	**$ 278,938**	**4.8%**

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City of Wheaton
Health Insurance Fund
Expenses
Calendar Year 2024 Budget

Fund 630 Health Insurance Fund
Org 63020010 Health Insurance Expenses

		2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget	24 Budget vs 23 Proj. $	24 Budget vs 23 Proj. %
64100	Contractual Services	$ 45,053	$ 40,256	$ 50,700	$ 47,700	$ 50,700	$ 3,000	6.3%
69000	Health Ins. Premiums	3,913,700	4,288,159	4,432,061	4,271,081	5,099,912	828,831	19.4%
69010	Dental Ins. Premiums	151,874	143,043	145,677	147,749	194,170	46,421	31.4%
69015	Life Ins. Premiums	24,459	25,526	26,225	26,116	25,184	(932)	-3.6%
69020	Disability Ins. Premiums	1,252	1,259	1,500	600	1,500	900	150.0%
69075	Insurance-Local 150	1,119,093	1,156,133	1,239,956	1,334,330	729,926	(604,404)	-45.3%
	Total Charges & Services	**5,255,431**	**5,654,376**	**5,896,119**	**5,827,576**	**6,101,392**	**273,816**	**4.7%**
97100	Transfer Out-General Fund	-	-	-	623,805	-	(623,805)	-100.0%
97500	Transfer Out-Water Fund	-	-	-	58,801	-	(58,801)	-100.0%
97510	Transfer Out-Sanitary Sewer Fund	-	-	-	20,453	-	(20,453)	-100.0%
97515	Transfer Out-Storm Sewer Fund	-	-	-	27,270	-	(27,270)	-100.0%
97520	Transfer Out-Parking Fund	-	-	-	5,965	-	(5,965)	-100.0%
97600	Transfer Out-Fleet Srvc Fund	-	-	-	28,122	-	(28,122)	-100.0%
97900	Transfer Out-Public Library Fund	-	-	-	87,777	-	(87,777)	-100.0%
	Total Interfund Transfers	**-**	**-**	**-**	**852,193**	**-**	**(852,193)**	**-100.0%**
	Total Health Insurance Expenses	**$ 5,255,431**	**$ 5,654,376**	**$ 5,896,119**	**$ 6,679,769**	**$ 6,101,392**	**$ (578,377)**	**-8.7%**

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City of Wheaton
Health Insurance Fund
Expenses
Calendar Year 2024 Budget

Fund 630 Health Insurance Fund
Org 63020010 Health Insurance Expenses

Account	Description	Amount	Description	Budget
64100	Contractual Services			$ 50,700
		5,100	Flex Benefit Plan Administration	
		5,700	Influenza Vaccines	
		39,900	Wellness Program (reimbursable)	
69000	Health Insurance Premiums			5,099,912
			IPBC HMO & PPO Health Insurance	
69010	Dental Insurance Premiums			194,170
			Dental Insurance Premiums	
			(Employees Pay 95% of Premium)	
69015	Life Insurance Premiums			25,184
			IPBC Life Insurance Premiums	
69020	Disability Insurance Premiums			1,500
69075	Insurance-Local 150			729,926
			Local 150 Health & Dental Insurance	
			(PW transfering to IPBC as of 07/2024)	
Total Health Insurance Expenses				**$ 6,101,392**

City of Wheaton
Fire Pension Fund
Calendar Year 2024 Budget

GENERAL DESCRIPTION AND MAJOR AREAS OF RESPONSIBILITY

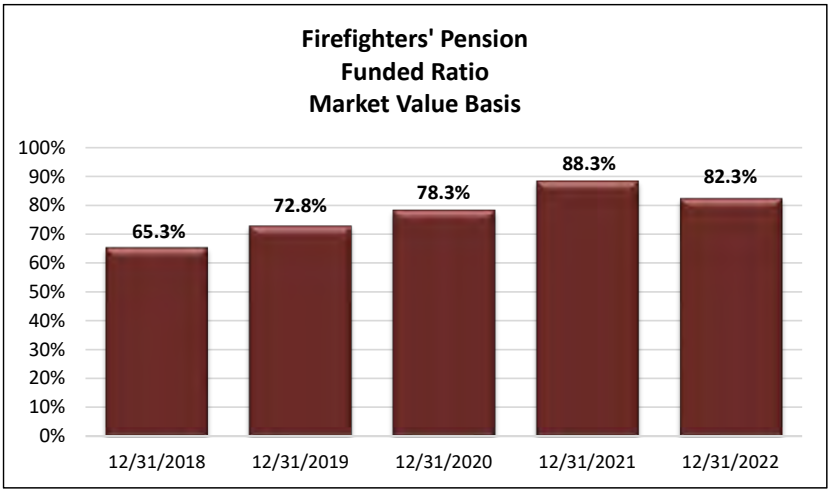
The City's sworn firefighters participate in the Firefighters' Pension Employees Retirement System (FPERS), a single employer defined benefit pension plan, and is accounted for in the Fire Pension Fund. The defined benefits and employee and minimum employer contribution levels are governed by Illinois 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 in General Obligation Bonds ("2021 G.O. Bonds") to fund the unfunded liabilities of the City's Police and Fire Pension Plans ("Pension Plans"). To mitigate investment risks associated with market timing, bond proceeds were contributed to the Pension Plans in twelve equal installments by the City. The 2021 G.O. Bonds proceeds were held as a restricted asset in the City's General Fund in 2021 until they were contributed to the Pension Plans. In 2021, $1.5 million was contributed to the Fire Pension Plan, and $7.5 million was contributed in 2022.

For the 2024 budget, the City's Contribution increases by $0.4 million (or 48.0%) to $1.3 million.

PENSION PLAN INFORMATION



City Contributions			
Fiscal Year	Amount	Incr/(Decr)	% Change
12/31/2024	$ 1,306,663	$ 423,639	48.0%
12/31/2023	883,024	(7,955,861)	-90.0%
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%

Fire Pension Plan Membership					
	12/31/2018	12/31/2019	12/31/2020	12/31/2021	12/31/2022
Retirees and Beneficiaries	22	23	23	25	28
Inactive, Non-Retired Members	3	3	3	3	4
Active Members	37	37	37	35	36
Total	**62**	**63**	**63**	**63**	**68**

2024 BUDGET SUMMARY

In 2024, total expenses increased from $2.6 million to $2.8 million, an increase of $0.2 million (or 7.6%) compared to the 2023 projected, mainly due to pension benefits increasing by $0.2 million (or 7.2%).

EXPENDITURES BY CATEGORY

Expenditures	2022 Actual	2023 Budget	2023 Projected	2024 Budget
Supplies & Materials	$ 215	$ -	$ 50	$ -
Charges & Services	124,893	159,245	122,495	141,895
Pension Benefits	2,119,385	2,205,225	2,492,225	2,671,560
Total Expenditures	**$ 2,244,493**	**$ 2,364,470**	**$ 2,614,770**	**$ 2,813,455**

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City of Wheaton
Fire Pension Fund
Fund Summary
Calendar Year 2024 Budget

	2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget	24 Budget vs 23 Proj. $	24 Budget vs 23 Proj. %
Beginning Fund Balance	**$ 41,505,496**	**$ 48,764,800**	**$ 49,243,868**	**$ 49,243,868**	**$ 53,746,222**		
Revenues							
Charges for Services	$ 401,965	$ 405,989	$ 417,000	$ 414,000	$ 428,500	$ 14,500	3.5%
Investment Income	5,410,608	(6,518,706)	1,800,000	5,820,000	3,820,000	(2,000,000)	-34.4%
Miscellaneous	1,903	(2,607)	200	100	-	(100)	-100.0%
Interfund Transfers In	3,403,025	8,838,885	883,024	883,024	1,306,663	423,639	48.0%
Total Revenues	**$ 9,217,501**	**$ 2,723,561**	**$ 3,100,224**	**$ 7,117,124**	**$ 5,555,163**	**$ (1,561,961)**	**-21.9%**
Expenses							
Supplies & Materials	$ -	$ 215	$ -	$ 50	$ -	$ (50)	-100.0%
Charges & Services	167,631	124,893	159,245	122,495	141,895	19,400	15.8%
Pension Benefits	1,790,566	2,119,385	2,205,225	2,492,225	2,671,560	179,335	7.2%
Total Expenses	**$ 1,958,197**	**$ 2,244,493**	**$ 2,364,470**	**$ 2,614,770**	**$ 2,813,455**	**$ 198,685**	**7.6%**
Revenues Over/ (Under) Expenses	**$ 7,259,304**	**$ 479,068**	**$ 735,754**	**$ 4,502,354**	**$ 2,741,708**		
Ending Fund Balance	**$ 48,764,800**	**$ 49,243,868**	**$ 49,979,622**	**$ 53,746,222**	**$ 56,487,930**		

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City of Wheaton
Fire Pension Fund
Revenues
Calendar Year 2024 Budget

Fund 800 Fire Pension Fund
Org 80000000 Fire Pension Revenues

			2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget	24 Budget vs 23 Proj. $	24 Budget vs 23 Proj. %
	43980	Fire Pension-Employee Contr	$ 401,965	$ 405,989	$ 417,000	$ 414,000	$ 428,500	$ 14,500	3.5%
		Total Charges for Services	**401,965**	**405,989**	**417,000**	**414,000**	**428,500**	**14,500**	**3.5%**
	46000	Interest Income-Investments	1,136,359	445,458	800,000	820,000	820,000	-	0.0%
	46030	Invest Inc-Market Value Gain/Loss	4,274,249	(6,964,164)	1,000,000	5,000,000	3,000,000	(2,000,000)	-40.0%
		Total Investment Income	**5,410,608**	**(6,518,706)**	**1,800,000**	**5,820,000**	**3,820,000**	**(2,000,000)**	**-34.4%**
	47000	Miscellaneous Revenues	1,903	(2,607)	200	100	-	(100)	-100.0%
		Total Miscellaneous	**1,903**	**(2,607)**	**200**	**100**	**-**	**(100)**	**-100.0%**
	88105	Fire Pension-Employer Contr	1,908,482	1,366,172	883,024	883,024	1,306,663	423,639	48.0%
	88106	Fire Pension-Employer Contr (POB)	1,494,543	7,472,713	-	-	-	-	0.0%
		Total Interfund Transfers	**3,403,025**	**8,838,885**	**883,024**	**883,024**	**1,306,663**	**423,639**	**48.0%**
		Total Fire Pension Revenues	**$ 9,217,501**	**$ 2,723,561**	**$ 3,100,224**	**$ 7,117,124**	**$ 5,555,163**	**$ (1,561,961)**	**-21.9%**

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City of Wheaton
Fire Pension Fund
Expenses
Calendar Year 2024 Budget

Fund 800 Fire Pension Fund
Org 80000010 Fire Pension Expenses

			2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget	24 Budget vs 23 Proj. $	24 Budget vs 23 Proj. %
	60005	Office Supplies	$ -	$ 215	$ -	$ 50	$ -	$ (50)	-100.0%
		Total Supplies & Materials	**-**	**215**	**-**	**50**	**-**	**(50)**	**-100.0%**
	63010	Meetings and Conferences	3,581	5,834	6,500	6,500	6,500	-	0.0%
	63015	Dues and Subscriptions	795	795	795	795	795	-	0.0%
	64100	Contractual Services	24,693	20,185	37,150	25,000	36,600	11,600	46.4%
	64106	Legal Services	3,577	5,111	5,000	5,000	5,000	-	0.0%
	64130	Investment Mgr/Advisor Fees	127,039	85,009	100,000	77,200	84,000	6,800	8.8%
	69070	Fiduciary Insurance	7,946	7,959	9,800	8,000	9,000	1,000	12.5%
		Total Charges & Services	**167,631**	**124,893**	**159,245**	**122,495**	**141,895**	**19,400**	**15.8%**
	79001	Service Pension	1,619,895	1,878,618	1,935,000	2,220,900	2,400,000	179,100	8.1%
	79002	Disability Pension	86,653	124,689	124,700	125,800	126,000	200	0.2%
	79010	Surviving Spouse Pension	84,018	116,078	145,525	145,525	145,560	35	0.0%
		Total Pension Benefits	**1,790,566**	**2,119,385**	**2,205,225**	**2,492,225**	**2,671,560**	**179,335**	**7.2%**
		Total Fire Pension Expenses	**$ 1,958,197**	**$ 2,244,493**	**$ 2,364,470**	**$ 2,614,770**	**$ 2,813,455**	**$ 198,685**	**7.6%**

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City of Wheaton
Fire Pension Fund
Expenses
Calendar Year 2024 Budget

Fund 800 Fire Pension Fund
Org 80000010 Fire Pension Expenses

Account	Description	Amount	Description	Budget
63010	Meetings and Conferences			$ 6,500
			Conferences/Seminars	
63015	Dues and Subscriptions			795
			IPPFA Dues	
64100	Contractual Services			36,600
		26,600	Accounting, PSA Services	
		2,000	Medical Services	
		8,000	IDOI Compliance Fee (.02%)	
64106	Legal Services			5,000
64130	Investment Manager/Advisor Fees			84,000
69070	Fiduciary Insurance			9,000
79001	Service Pension			2,400,000
79002	Disability Pension			126,000
79010	Surviving Spouse Pension			145,560
Total Fire Pension Expenses				**$ 2,813,455**

City of Wheaton
Police Pension Fund
Calendar Year 2024 Budget

GENERAL DESCRIPTION AND MAJOR AREAS OF RESPONSIBILITY

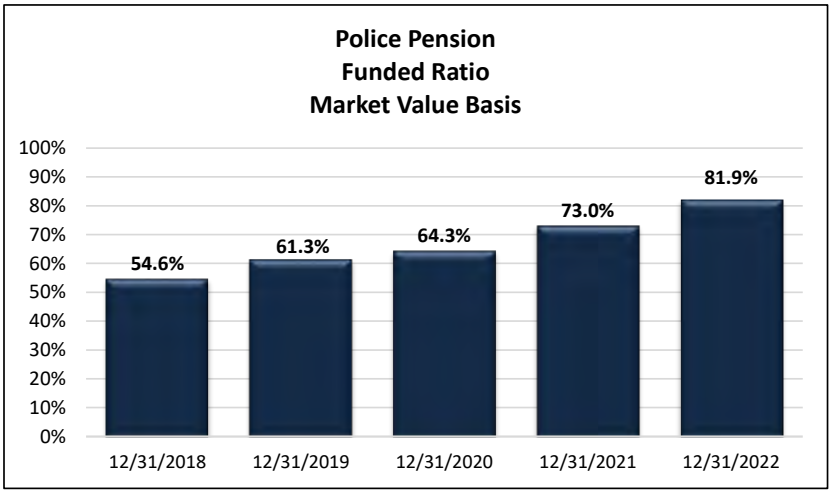
The City's sworn police employees participate in the Police Pension Employees Retirement System (PPERS), a single employer-defined benefit pension plan, and is accounted for in the Police Pension Fund. The defined benefits and employee and minimum employer contribution levels are governed by Illinois 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 in General Obligation Bonds ("2021 G.O. Bonds") to fund the unfunded liabilities of the City's Police and Fire Pension Plans ("Pension Plans"). To mitigate investment risks associated with market timing, bond proceeds were contributed to the Pension Plans in twelve equal installments by the City. The 2021 G.O. Bonds proceeds were held as a restricted asset in the City's General Fund in 2021 until they were contributed to the Pension Plans. In 2021, $5.9 million was contributed to the Police Pension Plan, and $29.4 million was contributed in 2022.

For the 2024 budget, the City's Contribution increases by $1 million (or 92.1%) to $2.0 million.

PENSION PLAN INFORMATION



City Contributions			
Fiscal Year	Amount	Incr/(Decr)	% Change
12/31/2024	$ 2,004,250	$ 961,019	92.1%
12/31/2023	1,043,231	(30,823,208)	-96.7%
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%

Police Pension Plan Membership					
	12/31/2018	12/31/2019	12/31/2020	12/31/2021	12/31/2022
Retirees and Beneficiaries	68	67	71	74	74
Inactive, Non-Retired Members	9	11	13	13	14
Active Members	64	67	66	67	67
Total	**141**	**145**	**150**	**154**	**155**

2024 BUDGET SUMMARY

In 2024, total expenses of $6.1 million are flat compared to the 2023 projected, with charges & services decreasing $41,550 (or -18.3%) and pension benefits increasing $80,954 (or 1.4%).

EXPENDITURES BY CATEGORY

Expenditures	2022 Actual	2023 Budget	2023 Projected	2024 Budget
Supplies & Materials	$ 380	$ 400	$ 400	$ 400
Charges & Services	219,523	241,720	227,395	185,845
Pension Benefits	5,672,505	5,840,450	5,829,446	5,910,400
Total Expenditures	**$ 5,892,408**	**$ 6,082,570**	**$ 6,057,241**	**$ 6,096,645**

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City of Wheaton
Police Pension Fund
Fund Summary
Calendar Year 2024 Budget

	2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget	24 Budget vs 23 Proj. $	24 Budget vs 23 Proj. %
Beginning Fund Balance	**$ 69,129,113**	**$ 82,715,442**	**$ 97,466,833**	**$ 97,466,833**	**$ 101,637,098**		
Revenues							
Charges for Services	$ 1,625,632	$ 1,220,538	$ 817,000	$ 1,084,275	$ 903,000	$ (181,275)	-16.7%
Investment Income	7,710,195	(12,443,203)	3,100,000	8,100,000	6,100,000	(2,000,000)	-24.7%
Miscellaneous	1,828	25	300	-	-	-	0.0%
Interfund Transfers In	9,704,877	31,866,439	1,043,231	1,043,231	2,004,250	961,019	92.1%
Total Revenues	**$ 19,042,532**	**$ 20,643,799**	**$ 4,960,531**	**$ 10,227,506**	**$ 9,007,250**	**$ (1,220,256)**	**-11.9%**
Expenses							
Supplies & Materials	$ -	$ 380	$ 400	$ 400	$ 400	$ -	0.0%
Charges & Services	261,564	219,523	241,720	227,395	185,845	(41,550)	-18.3%
Pension Benefits	5,194,639	5,672,505	5,840,450	5,829,446	5,910,400	80,954	1.4%
Total Expenses	**$ 5,456,203**	**$ 5,892,408**	**$ 6,082,570**	**$ 6,057,241**	**$ 6,096,645**	**$ 39,404**	**0.7%**
Revenues Over/ (Under) Expenses	**$ 13,586,329**	**$ 14,751,391**	**$ (1,122,039)**	**$ 4,170,265**	**$ 2,910,605**		
Ending Fund Balance	**$ 82,715,442**	**$ 97,466,833**	**$ 96,344,794**	**$ 101,637,098**	**$ 104,547,703**		

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City of Wheaton
Police Pension Fund
Revenues
Calendar Year 2024 Budget

Fund 810 Police Pension Fund
Org 81000000 Police Pension Revenues

			2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget	24 Budget vs 23 Proj. $	24 Budget vs 23 Proj. %
	43985	Police Pension-Employee Contr	$ 1,625,632	$ 1,220,538	$ 817,000	$ 1,084,275	$ 903,000	$ (181,275)	-16.7%
		Total Charges for Services	**1,625,632**	**1,220,538**	**817,000**	**1,084,275**	**903,000**	**(181,275)**	**-16.7%**
	46000	Interest Income-Investments	2,796,252	977,743	1,100,000	1,100,000	1,100,000	-	0.0%
	46030	Invest Inc-Market Value Gain/Loss	4,913,943	(13,420,946)	2,000,000	7,000,000	5,000,000	(2,000,000)	-28.6%
		Total Investment Income	**7,710,195**	**(12,443,203)**	**3,100,000**	**8,100,000**	**6,100,000**	**(2,000,000)**	**-24.7%**
	47000	Miscellaneous Revenues	1,828	25	300	-	-	-	0.0%
		Total Miscellaneous	**1,828**	**25**	**300**	**-**	**-**	**-**	**0.0%**
	88100	Police Pension-Employer Contr	3,828,765	2,485,880	1,043,231	1,043,231	2,004,250	$ 961,019	92.1%
	88101	Police Pension-Employer Contr (POB)	5,876,112	29,380,559	-	-	-	-	0.0%
		Total Interfund Transfers	**9,704,877**	**31,866,439**	**1,043,231**	**1,043,231**	**2,004,250**	**961,019**	**92.1%**
		Total Police Pension Revenues	**$19,042,532**	**$20,643,799**	**$ 4,960,531**	**$10,227,506**	**$ 9,007,250**	**$ (1,220,256)**	**-11.9%**

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City of Wheaton
Police Pension Fund
Expenses
Calendar Year 2024 Budget

Fund 810 Police Pension Fund
Org 81000010 Police Pension Expenses

			2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget	24 Budget vs 23 Proj. $	24 Budget vs 23 Proj. %
	60005	Office Supplies	$ -	$ 380	$ 400	$ 400	$ 400	$ -	0.0%
		Total Supplies & Materials	**-**	**380**	**400**	**400**	**400**	**-**	**0.0%**
	63010	Meetings & Conferences	1,035	2,393	3,500	3,000	3,500	500	16.7%
	63015	Dues & Subscriptions	795	795	795	795	795	-	0.0%
	64100	Contractual Services	46,850	47,190	50,675	48,200	49,800	1,600	3.3%
	64106	Legal Services	3,125	7,478	5,000	2,000	5,000	3,000	150.0%
	64130	Investment Mgr/Advisor Fees	203,514	155,323	175,000	167,000	120,000	(47,000)	-28.1%
	69070	Fiduciary Insurance	6,245	6,344	6,750	6,400	6,750	350	5.5%
		Total Charges & Services	**261,564**	**219,523**	**241,720**	**227,395**	**185,845**	**(41,550)**	**-18.3%**
	79001	Service Pension	4,399,626	4,625,420	4,967,000	4,927,400	5,064,000	136,600	2.8%
	79002	Disability Pension	228,690	225,359	222,800	223,996	224,400	404	0.2%
	79010	Surviving Spouse Pension	566,323	666,910	640,650	589,850	612,000	22,150	3.8%
	79015	Pension Contribution Refund	-	154,816	10,000	88,200	10,000	(78,200)	-88.7%
		Total Pension Benefits	**5,194,639**	**5,672,505**	**5,840,450**	**5,829,446**	**5,910,400**	**80,954**	**1.4%**
		Total Police Pension Expenses	**$ 5,456,203**	**$ 5,892,408**	**$ 6,082,570**	**$ 6,057,241**	**$ 6,096,645**	**$ 39,404**	**0.7%**

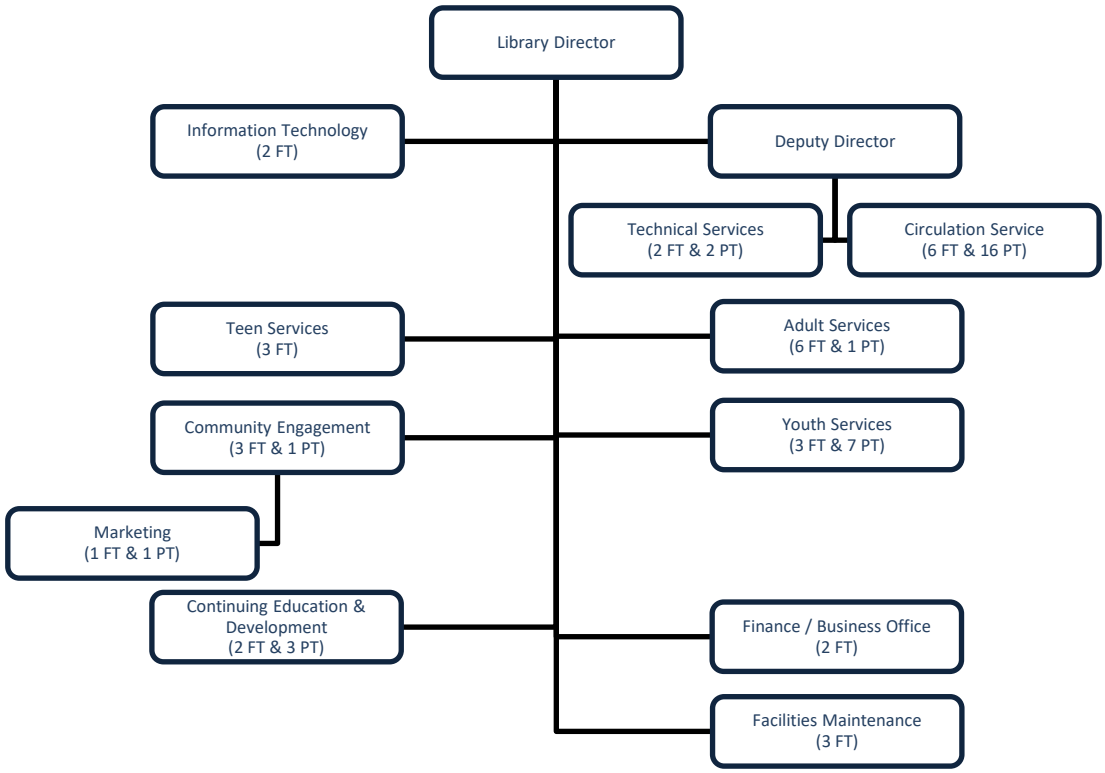
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City of Wheaton
Police Pension Fund
Expenses
Calendar Year 2024 Budget

Fund	**810**	**Police Pension Fund**			
Org	**81000010**	**Police Pension Expenses**			
	Account	**Description**	**Amount**	**Description**	**Budget**
	60005	Office Supplies			$ 400
	63010	Meetings and Conferences			3,500
				Conferences/Seminars	
	63015	Dues and Subscriptions			795
				IPPFA Dues	
	64100	Contractual Services			49,800
			38,800	Accounting, PSA Services	
			3,000	Medical Services	
			8,000	IDOI Compliance Fee (.02%)	
	64106	Legal Services			5,000
	64130	Investment Manager/Advisor Fees			120,000
	69070	Fiduciary Insurance			6,750
	79001	Service Pension			5,064,000
	79002	Disability Pension			224,400
	79010	Surviving Spouse Pension			612,000
	79015	Pension Contribution Refund			10,000
	Total Police Pension Expenses				**$ 6,096,645**

City of Wheaton
Wheaton Public Library
Calendar Year 2024 Budget

ORGANIZATIONAL CHART



PERSONNEL SUMMARY

	Full Time Equivalent				
	2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget
Full-Time Employees	30.00	30.00	30.00	30.00	34.00
Part-Time Employees	22.00	22.00	22.40	22.40	17.80
Total FTEs	**52.00**	**52.00**	**52.40**	**52.40**	**51.80**

GENERAL DESCRIPTION AND MAJOR AREAS OF RESPONSIBILITIES

The mission of the Wheaton Public Library (WPL) is that it is a welcoming destination that connects community literacy, information, ideas, and experience. 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 initiatives 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, and 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: the Adams Memorial Fund, the Wheaton Public Library Agency Endowment Fund, and the Garbe Book Endowment Fund.

2023 GOALS

For the 2023 Budget Goals and Objectives, Wheaton Public Library used the 2021-2023 Strategic Plan.

Strategic Priority 1: Enhance Library User Experience

- Increased discoverability of collections with enhanced marketing and merchandising.
- Successfully implemented hybrid, virtual, and in-house programming for all ages.
- Expanded technology classes, equipment, and collections in the Tech Center.
- Increased teen attendance with volunteer opportunities, passive programming, and program offerings such as After-Hours Laser Tag, Escape Room events, and a 3D Printing Club.
- Hosted a variety of all-ages events such as a Local Author Fest, Maker Day, Geek Fest, Student Craft Fair, and Ice Cream Social.
- Successfully completed Winter and Summer Reading Challenges for all ages.

Strategic Priority 2: Increase Public Awareness of Library Services

- Partnered with the Downtown Wheaton Association to host Dinos Downtown Wheaton on the Library Plaza and offered dinosaur-themed programs and exhibits for all ages.
- Hosted the Norm T-rex Replica Skull Exhibit, on loan from the Harris Learning Collection of the Chicago Field Museum.
- Partnered with the College of DuPage and several other community organizations to host Andy Warhol exhibits, programs, and events at the Library.
- Partnered with Literacy DuPage and DuPage libraries to offer Neighbors Together series of programs, including hosting the Gilder Lehrman Institute of American History exhibit, Immigration: An American Story.
- Participated in Marian Park's Back to School Picnic.
- Hosted the People's Resource Center Career Fair.
- Partnered with the City of Wheaton Social Worker to offer court ordered community service opportunities for teens.
- Partnered with the Wheaton Park District to offer a Job Fair in a Bag program for the teens.
- Partnered with the Downtown Wheaton Association for a Library Card Sign-Up Month Scavenger Hunt.
- Hosted the WPL Friends of the Library annual 3-day Book & Media Sale and Holiday Book and Art Sale.

Strategic Priority 3: Increase Effectiveness of the Library as an Organization

- Celebrated 100 Years of tax-supported library service to the City of Wheaton with programs, exhibits, and an after-hours event.
- Developed a 2024-2026 Strategic Plan.
- Launched a safety program for both the public and staff.
- Partnered with the Wheaton Park District to host a Mad fore Plaid mini golf fundraiser.
- Installed a new donor wall, The Butterfly, on the youth floor.
- Received grant funds from the Wheaton Lions Club and Rotary Club to add materials to the large print and adult collections.
- Library management staff presented WPL programs at multiple professional conferences.
- Partnered with the Illinois State Secretary's Office with a mobile DMV for various services, including REAL ID registration.

Strategic Priority 4: Improve Planning and Maintenance of Existing Infrastructure

- With the City of Wheaton, planted 11 new parkway trees.
- Developed a building department to clean, maintain, and increase security for the Library.
- Completed a chiller bid process and selected a vendor to replace the chiller.
- Stone washed all limestone on the building exterior.

2024 GOALS

For the 2024 Budget Goals and Objectives, Wheaton Public Library used the 2024-2026 Strategic Plan.

Strategic Priority 1: Enrich Library User Experience

- Expand collections, both physical and digital, to meet the needs of all library patrons.
- Give patrons ease and confidence in discovering and using materials and resources.
- Provide opportunities for patrons to learn technology skills that will guide them in life, work, and recreation.
- Create opportunities to sustain reading and literacy through each stage of childhood.
- Ensure that library services are relevant and welcoming to all.

Strategic Priority 2: Cultivate Library Sustainability

- Adopt a program that will grow and sustain employee wellness and life-balance.
- Enhance staff learning opportunities to use library resources and tools with confidence and skill.
- Create a Marketing Plan for all services and collections.
- Explore ways to grow library giving.
- Provide opportunities for community businesses, organizations, and partners to find success using library services and spaces.

Strategic Priority 3: Enhance Library Building, Interior, Exterior Spaces and Grounds

- Develop and create spaces on the main floor that will encourage users to discover, learn and grow with trending collections, technology, and collaborative areas.
- Develop and create spaces on the lower level to improve accessibility and enjoyment.
- Create a long-term plan for furniture maintenance, landscaping and building capital assets.

EXPENDITURES BY CATEGORY

Expenditures	2022 Actual	2023 Budget	2023 Projected	2024 Budget
Personal Services	$ 2,303,438	$ 2,499,199	$ 2,367,712	$ 2,652,819
Employee Benefits	354,268	319,119	295,222	351,606
Supplies & Materials	439,607	465,610	464,829	492,880
Charges & Services	637,622	734,524	712,076	711,436
Capital Outlays	880	900	900	900
Interfund Transfers	639,852	1,246,244	1,246,244	813,445
Total Expenditures	**$ 4,375,667**	**$ 5,265,596**	**$ 5,086,983**	**$ 5,023,086**

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Wheaton Public Library
Fund Summary
Calendar Year 2024 Budget

	2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget	24 Budget vs 23 Proj. $	24 Budget vs 23 Proj. %
Beginning Fund Balance	**$ 2,596,479**	**$ 2,686,130**	**$ 2,764,835**	**$ 2,764,835**	**$ 2,445,332**		
Revenues							
Taxes	$ 4,031,883	$ 4,112,521	$ 4,289,359	$ 4,289,359	4,489,359	$ 200,000	4.7%
Intergovernmental	78,019	79,606	79,606	80,156	79,606	(550)	-0.7%
Charges for Services	171,264	192,759	214,000	172,900	175,000	2,100	1.2%
Fines & Forfeits	14,810	13,554	20,000	17,000	18,000	1,000	5.9%
Investment Income	278	16,508	4,000	40,000	45,000	5,000	12.5%
Miscellaneous	38,819	39,424	58,000	58,000	59,000	1,000	1.7%
Interfund Transfers In	1,989	-	-	110,065	-	(110,065)	-100.0%
Total Revenues	**$ 4,337,062**	**$ 4,454,372**	**$ 4,664,965**	**$ 4,767,480**	**$ 4,865,965**	**$ 98,485**	**2.1%**
Expenditures							
Personal Services	$ 2,193,200	$ 2,303,438	$ 2,499,199	$ 2,367,712	$ 2,652,819	$ 285,107	12.0%
Employee Benefits	378,127	$ 354,268	319,119	295,222	351,606	56,384	19.1%
Supplies & Materials	429,088	$ 439,607	465,610	464,829	492,880	28,051	6.0%
Charges & Services	619,810	$ 637,622	734,524	712,076	711,436	(640)	-0.1%
Interfund Transfers Out	626,306	$ 639,852	746,244	746,244	813,445	67,201	9.0%
Total Operating	**4,246,531**	**$ 4,374,787**	**4,764,696**	**4,586,083**	**5,022,186**	**436,103**	**9.5%**
Capital Outlays	880	880	900	900	900	-	0.0%
Interfund Transfers-Capital	-	-	500,000	500,000	-	(500,000)	-100.0%
Total Capital & Interfund Transfers	**880**	**880**	**500,900**	**500,900**	**900**	**(500,000)**	**-99.8%**
Total Expenditures	**$ 4,247,411**	**$ 4,375,667**	**$ 5,265,596**	**$ 5,086,983**	**$ 5,023,086**	**$ (63,897)**	**-1.3%**
Revenues Over/ (Under) Expenditures	**$ 89,651**	**$ 78,705**	**$ (600,631)**	**$ (319,503)**	**$ (157,121)**		
Ending Fund Balance	**$ 2,686,130**	**$ 2,764,835**	**$ 2,164,204**	**$ 2,445,332**	**$ 2,288,211**		

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Wheaton Public Library
Revenues
Calendar Year 2024 Budget

Fund 900 Wheaton Public Library Fund
Org 90009000 Library Fund Revenues

		2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget	24 Budget vs 23 Proj. $	24 Budget vs 23 Proj. %
40025	Property Tax-Library	$ 4,031,883	$ 4,112,521	$ 4,289,359	$ 4,289,359	$ 4,489,359	$ 200,000	4.7%
	Total Taxes	**4,031,883**	**4,112,521**	**4,289,359**	**4,289,359**	**4,489,359**	**200,000**	**4.7%**
Intergovernmental								
40800	Grant Revenue	-	-	-	550	-	(550)	-100.0%
40899	Library Per Capita Grant	78,019	79,606	79,606	79,606	79,606	-	0.0%
	Total Intergovernmental	**78,019**	**79,606**	**79,606**	**80,156**	**79,606**	**(550)**	**-0.7%**
Charges for Services								
43050	Copy Fees	10,729	14,209	17,000	17,000	14,000	(3,000)	-17.6%
43800	Ins.-Employee Contribution	78,790	73,908	78,000	66,200	73,000	6,800	10.3%
43820	Ins.-Retiree Contribution	37,444	48,191	53,000	38,700	32,000	(6,700)	-17.3%
45910	Library Fees	42,801	50,451	60,000	45,000	50,000	5,000	11.1%
45950	Library - Concession Fees	1,500	6,000	6,000	6,000	6,000	-	0.0%
	Total Charges for Services	**171,264**	**192,759**	**214,000**	**172,900**	**175,000**	**2,100**	**1.2%**
Fines and Forfeits								
45920	Library Fines	1,784	-	-	-	-	-	0.0%
45925	Replacement Charge	13,026	13,554	20,000	17,000	18,000	1,000	5.9%
	Total Fines & Forfeits	**14,810**	**13,554**	**20,000**	**17,000**	**18,000**	**1,000**	**5.9%**
Investment Income								
46000	Interest Income-Invest	278	16,508	4,000	40,000	45,000	5,000	12.5%
	Total Investment Income	**278**	**16,508**	**4,000**	**40,000**	**45,000**	**5,000**	**12.5%**
Miscellaneous								
47000	Miscellaneous Revenues	4,325	5,041	4,000	4,000	5,000	1,000	25.0%
47005	Donations-Gift & Memorial	34,494	34,383	54,000	54,000	54,000	-	0.0%
	Total Misc Revenue	**38,819**	**39,424**	**58,000**	**58,000**	**59,000**	**1,000**	**1.7%**
Interfund Transfers								
87600	Trans In-Fleet Srvc Fund	1,989	-	-	-	-	-	0.0%
87620	Trans In-Liability Ins Fund	-	-	-	22,288	-	(22,288)	-100.0%
87630	Trans In-Health Ins Fund	-	-	-	87,777	-	(87,777)	-100.0%
	Total Interfund Transfers	**1,989**	**-**	**-**	**110,065**	**-**	**(110,065)**	**-100.0%**
Total Library Fund Revenues		**$ 4,337,062**	**$ 4,454,372**	**$ 4,664,965**	**$ 4,767,480**	**$ 4,865,965**	**$ 98,485**	**2.1%**

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Wheaton Public Library
Operating Fund
Library Organization Summary
Calendar Year 2024 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, Continuing Education & Development, Information Technology, and General Building Operations.

		2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget	24 Budget vs 23 Proj. $	24 Budget vs 23 Proj. %
50010	Wages-Full Time	$ 1,532,741	$ 1,709,561	$ 1,780,513	$ 1,825,342	$ 1,993,382	$ 168,040	9.2%
50030	Wages-Part Time	586,847	$ 593,877	718,686	542,370	659,437	117,067	21.6%
50029	Wages-Full Time (Reg)	73,612	$ -	-	-	-	-	0.0%
	Total Personal Services	**2,193,200**	**$ 2,303,438**	**2,499,199**	**2,367,712**	**2,652,819**	**285,107**	**12.0%**
51100	Employer-FICA	161,223	169,816	191,796	175,242	200,740	25,498	14.6%
51105	Employer-IMRF Pension	212,131	176,855	123,323	114,980	145,866	30,886	26.9%
51200	Employee Relations	4,773	7,597	4,000	5,000	5,000	-	0.0%
	Total Employee Benefits	**378,127**	**354,268**	**319,119**	**295,222**	**351,606**	**56,384**	**19.1%**
60025	Postage	4,824	8,446	6,550	6,119	7,600	1,481	24.2%
60700	Supplies & Materials	82,717	81,672	77,760	83,260	85,660	2,400	2.9%
60980	Purchase of Books	183,518	186,013	205,500	205,500	198,100	(7,400)	-3.6%
60983	Purchase of Digital Media	86,754	93,983	94,950	94,750	135,750	41,000	43.3%
60985	Purchase of Periodicals	19,940	20,735	21,950	17,000	15,500	(1,500)	-8.8%
60987	Purchase of A/V Materials	51,335	48,758	58,900	58,200	50,270	(7,930)	-13.6%
	Total Supplies & Materials	**429,088**	**439,607**	**465,610**	**464,829**	**492,880**	**28,051**	**6.0%**
63005	Training	-	167	3,000	3,000	2,000	(1,000)	-33.3%
63010	Meetings & Conferences	8,687	8,542	11,900	11,247	12,500	1,253	11.1%
63015	Dues & Subscriptions	5,502	7,634	9,140	9,060	8,315	(745)	-8.2%
63030	Advertising	27,340	33,864	48,400	48,412	48,500	88	0.2%
64100	Contractual Services	261,838	256,381	287,918	272,371	264,205	(8,166)	-3.0%
64125	Snow Removal	12,290	11,100	15,000	13,000	15,000	2,000	15.4%
65510	Equipment Rental	19,232	25,028	23,400	25,000	23,400	(1,600)	-6.4%
69900	Contingencies	14,296	3,527	39,620	39,500	43,075	3,575	9.1%
67700	Communications	19,289	20,672	21,550	15,000	12,450	(2,550)	-17.0%
67705	Utilities-Gas	5,531	27,808	10,000	15,000	25,000	10,000	66.7%
68001	Software Licenses/Maint	185,944	165,213	180,196	176,911	163,691	(13,220)	-7.5%
69060	Building & Contents Ins.	26,825	32,329	38,000	37,175	43,000	5,825	15.7%
69990	Programming	33,036	45,357	46,400	46,400	50,300	3,900	8.4%
	Total Charges & Services	**619,810**	**637,622**	**734,524**	**712,076**	**711,436**	**(640)**	**-0.1%**
70030	Operating Equipment	880	880	900	900	900	-	0.0%
	Total Capital Outlays	**880**	**880**	**900**	**900**	**900**	**-**	**0.0%**
90630	Health Insurance	395,309	461,406	474,872	474,872	525,637	50,765	10.7%
91620	Liability Insurance	15,947	18,339	20,154	20,154	20,261	107	0.5%
97945	Library Capital Projects	70,274	8,800	-	-	-	-	0.0%
98940	Library Capital Equip Repl	36,925	37,664	38,417	38,417	39,186	769	2.0%
98941	Library Tech Replacement	27,814	26,929	35,822	35,822	31,297	(4,525)	-12.6%
98942	Library Building Renewal	75,852	82,527	673,011	673,011	188,466	(484,545)	-72.0%
96600	Fleet Services	4,185	4,187	3,968	3,968	8,598	4,630	116.7%
	Total Interfund Transfers	**626,306**	**639,852**	**1,246,244**	**1,246,244**	**813,445**	**(432,799)**	**-34.7%**
	Total Library Fund Expenditures	**$ 4,247,411**	**$ 4,375,667**	**$ 5,265,596**	**$ 5,086,983**	**$ 5,023,086**	**$ (63,897)**	**-1.3%**

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Wheaton Public Library
Administrative Services
Expenditures
Calendar Year 2024 Budget

Fund 900 Wheaton Public Library Fund
Org 90090001 Administrative Services Expenditures

		2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget	24 Budget vs 23 Proj. $	24 Budget vs 23 Proj. %
50010	Wages-Full Time	$ 396,026	$ 497,630	$ 369,550	$ 394,430	$ 416,600	$ 22,170	5.6%
50029	Wages-Full Time (Reg)	73,612	-	-	-	-	-	0.0%
50030	Wages-Part Time	40,356	17,967	34,320	-	-	-	0.0%
	Total Personal Services	**509,994**	**515,597**	**403,870**	**394,430**	**416,600**	**22,170**	**5.6%**
51100	Employer-FICA	36,843	37,503	30,896	29,468	31,870	2,402	8.2%
51105	Employer-IMRF Pension	51,786	42,496	20,931	20,724	24,663	3,939	19.0%
51200	Employee Relations	4,773	7,597	4,000	5,000	5,000	-	0.0%
	Total Employee Benefits	**93,402**	**87,596**	**55,827**	**55,192**	**61,533**	**6,341**	**11.5%**
60700	Supplies & Materials	19,728	21,070	1,200	1,200	1,200	-	0.0%
	Total Supplies & Materials	**19,728**	**21,070**	**1,200**	**1,200**	**1,200**	**-**	**0.0%**
63010	Meetings & Conferences	1,727	3,360	2,500	1,800	2,000	200	11.1%
63015	Dues & Subscriptions	3,330	5,140	5,000	5,000	5,000	-	0.0%
63030	Advertising	26,164	30,596	-	-	-	-	0.0%
64100	Contractual Services	11,177	14,796	27,376	25,440	15,000	(10,440)	-41.0%
68001	Software License/Maint	20,375	17,530	-	-	-	-	0.0%
69900	Contingencies	14,296	3,527	30,000	30,000	30,000	-	0.0%
	Total Charges & Services	**77,069**	**74,949**	**64,876**	**62,240**	**52,000**	**(10,240)**	**-16.5%**
90630	Health Insurance	71,864	124,225	64,756	64,756	97,341	32,585	50.3%
91620	Liability Insurance	6,152	7,075	7,775	7,775	7,816	41	0.5%
97945	Library Capital Projects	70,274	8,800	-	-	-	-	0.0%
98940	Library Capital Equip Repl	36,925	37,664	38,417	38,417	39,186	769	2.0%
98941	Library Tech Replacement	27,814	26,929	35,822	35,822	31,297	(4,525)	-12.6%
98942	Library Building Renewal	75,852	82,527	673,011	673,011	188,466	(484,545)	-72.0%
	Total Interfund Transfers	**288,881**	**287,220**	**819,781**	**819,781**	**364,106**	**(455,675)**	**-55.6%**
	Total Administrative Services	**$ 989,074**	**$ 986,432**	**$ 1,345,554**	**$ 1,332,843**	**$ 895,439**	**$ (437,404)**	**-32.8%**

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Wheaton Public Library
Administrative Services
Expenditures
Calendar Year 2024 Budget

Fund 900 Wheaton Public Library Fund
Org 90090001 Administrative Services Expenditures

Account	Description	Amount	Description	Budget
50010	Wages-Full Time			$ 416,600
			Library Director	
			Finance\Business Office Manager	
			Business Office Associate	
			Building Maintenance Supervisor	
			Building Maintenance/Security	
			Custodian	
51100	Employer-FICA			31,870
51105	Employer-IMRF Pension			24,663
51200	Employee Relations			5,000
60700	Supplies & Materials			1,200
63010	Meetings & Conferences			2,000
63015	Dues & Subscriptions			5,000
64100	Contractual Services			15,000
		6,600	City Payroll Services	
		2,600	City Bookkeeping and Audit	
		1,700	Credit Card Processing	
		200	Collections	
		3,700	Credit Card Terminals	
		200	Web Pay Gateway	
69900	Contingencies			30,000
90630	Health Insurance			97,341
91620	Liability Insurance			7,816
98940	Library Capital Equipment Replacement			39,186
98941	Library Technology Replacement			31,297
98942	Library Building Renewal			188,466
Total Library Administrative Services Expenditures				**$ 895,439**

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Wheaton Public Library
Youth Services
Expenditures
Calendar Year 2024 Budget

Fund 900 Wheaton Public Library Fund
Org 90090002 Youth Services Expenditures

		2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget	24 Budget vs 23 Proj. $	24 Budget vs 23 Proj. %
50010	Wages-Full Time	$ 163,139	$ 166,879	$ 171,337	$ 172,527	$ 187,030	$ 14,503	8.4%
50030	Wages-Part Time	116,279	137,501	152,971	149,239	174,836	25,597	17.2%
	Total Personal Services	**279,418**	**304,380**	**324,308**	**321,766**	**361,866**	**40,100**	**12.5%**
51100	Employer-FICA	20,506	22,426	24,809	23,731	27,683	3,952	16.7%
51105	Employer-IMRF Pension	29,201	25,174	17,448	16,689	21,422	4,733	28.4%
	Total Employee Benefits	**49,707**	**47,600**	**42,257**	**40,420**	**49,105**	**8,685**	**21.5%**
60700	Supplies & Materials	14,959	3,167	4,000	4,500	3,500	(1,000)	-22.2%
60980	Purchase of Books	33,608	32,473	39,400	39,400	39,400	-	0.0%
60983	Purchase of Digital Media	5,776	4,309	4,500	4,500	5,350	850	18.9%
60987	Purchase of A/V Materials	10,847	10,523	13,570	13,000	13,320	320	2.5%
	Total Supplies & Materials	**65,190**	**50,472**	**61,470**	**61,400**	**61,570**	**170**	**0.3%**
63010	Meetings & Conferences	2,778	1,728	2,500	2,500	2,500	-	0.0%
63015	Dues & Subscriptions	500	528	650	650	650	-	0.0%
69990	Programming	12,397	19,588	21,600	21,600	21,500	(100)	-0.5%
	Total Charges & Services	**15,675**	**21,844**	**24,750**	**24,750**	**24,650**	**(100)**	**-0.4%**
90630	Health Insurance	53,908	53,239	64,755	64,755	58,404	(6,351)	-9.8%
	Total Interfund Transfers	**53,908**	**53,239**	**64,755**	**64,755**	**58,404**	**(6,351)**	**-9.8%**
	Total Youth Services	**$ 463,898**	**$ 477,535**	**$ 517,540**	**$ 513,091**	**$ 555,595**	**$ 42,504**	**8.3%**

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Wheaton Public Library
Youth Services
Expenditures
Calendar Year 2024 Budget

Fund	900	Wheaton Public Library Fund			
Org	90090002	Youth Services Expenditures			
	Account	Description	Amount	Description	Budget
	50010	Wages-Full Time			$ 187,030
				Youth Services Department Head	
				Youth Services Librarian	
				Early Childhood Services Associate II	
	50030	Wages-Part Time			174,836
	51100	Employer-FICA			27,683
	51105	Employer-IMRF Pension			21,422
	60700	Supplies & Materials			3,500
	60980	Purchase of Books			39,400
	60983	Digital Media			5,350
	60987	Purchase of A/V Materials			13,320
	63010	Meetings & Conferences			2,500
	63015	Dues & Subscriptions			650
	69990	Programming			21,500
	90630	Health Insurance			58,404
	Total Youth Services Expenditures				**$ 555,595**

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Wheaton Public Library
Circulation
Expenditures
Calendar Year 2024 Budget

Fund 900 Wheaton Public Library Fund
Org 90090003 Circulation Expenditures

		2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget	24 Budget vs 23 Proj. $	24 Budget vs 23 Proj. %
50010	Wages-Full Time	$ 188,343	$ 183,394	$ 187,926	$ 207,457	$ 234,210	$ 26,753	12.9%
50030	Wages-Part Time	255,591	270,190	319,653	260,962	321,931	60,969	23.4%
	Total Personal Services	**443,934**	**453,584**	**507,579**	**468,419**	**556,141**	**87,722**	**18.7%**
51100	Employer-FICA	32,943	33,791	39,439	35,118	40,344	5,226	14.9%
51105	Employer-IMRF Pension	32,240	26,817	19,167	17,611	24,090	6,479	36.8%
	Total Employee Benefits	**65,183**	**60,608**	**58,606**	**52,729**	**64,434**	**11,705**	**22.2%**
60025	Postage	-	-	6,400	5,967	7,500	1,533	25.7%
60700	Supplies & Materials	6,492	9,390	7,000	9,000	8,500	(500)	-5.6%
	Total Supplies & Materials	**6,492**	**9,390**	**13,400**	**14,967**	**16,000**	**1,033**	**6.9%**
63010	Meetings & Conferences	279	202	100	335	500	165	49.3%
64100	Contractual Services	3,447	10,703	7,350	6,700	15,300	8,600	128.4%
	Total Charges & Services	**3,726**	**10,905**	**7,450**	**7,035**	**15,800**	**8,765**	**124.6%**
90630	Health Insurance	71,877	53,239	64,755	64,755	77,872	13,117	20.3%
	Total Interfund Transfers	**71,877**	**53,239**	**64,755**	**64,755**	**77,872**	**13,117**	**20.3%**
	Total Circulation	**$ 591,212**	**$ 587,726**	**$ 651,790**	**$ 607,905**	**$ 730,247**	**$ 122,342**	**20.1%**

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Wheaton Public Library
Circulation Services
Expenditures
Calendar Year 2024 Budget

Fund 900 Wheaton Public Library Fund
Org 90090003 Circulation Expenditures

Account	Description	Amount	Description	Budget
50010	Wages-Full Time			$ 234,210
			Circulation Services Supervisor I	
			Circulation Associate II (2)	
			Circulation Associate I (2)	
			Resource Sharing Supervisor	
50030	Wages-Part Time			321,931
51100	Employer-FICA			40,344
51105	Employer-IMRF Pension			24,090
60025	Postage			7,500
60700	Supplies & Materials			8,500
63010	Meetings & Conferences			500
64100	Contractual Services			15,300
90630	Health Insurance			77,872
Total Circulation Expenditures				**$ 730,247**

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Wheaton Public Library
Community Engagement
Expenditures
Calendar Year 2024 Budget

Fund 900 Wheaton Public Library Fund
Org 90090004 Community Engagement Expenditures

		2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget	24 Budget vs 23 Proj. $	24 Budget vs 23 Proj. %
50010	Wages-Full Time	$ 127,605	$ 179,264	$ 215,384	$ 216,581	$ 237,478	$ 20,897	9.6%
50030	Wages-Part Time	18,790	15,865	41,900	26,808	39,648	12,840	47.9%
	Total Personal Services	**146,395**	**195,129**	**257,284**	**243,389**	**277,126**	**33,737**	**13.9%**
51100	Employer-FICA	10,933	14,786	19,682	18,470	21,200	2,730	14.8%
51105	Employer-IMRF Pension	14,806	15,185	12,898	11,550	14,059	2,509	21.7%
	Total Employee Benefits	**25,739**	**29,971**	**32,580**	**30,020**	**35,259**	**5,239**	**17.5%**
60700	Supplies & Materials	500	557	5,560	5,560	5,560	-	0.0%
	Total Supplies & Materials	**500**	**557**	**5,560**	**5,560**	**5,560**	**-**	**0.0%**
63010	Meetings & Conferences	1,019	1,118	1,500	1,100	1,500	400	36.4%
63015	Dues & Subscriptions	243	213	340	340	340	-	0.0%
63030	Advertising	-	-	45,000	45,000	45,000	-	0.0%
69990	Programming	15,486	19,402	18,000	18,000	22,000	4,000	22.2%
	Total Charges & Services	**16,748**	**20,733**	**64,840**	**64,440**	**68,840**	**4,400**	**6.8%**
90630	Health Insurance	35,938	53,239	21,585	21,585	38,936	17,351	80.4%
	Total Interfund Transfers	**35,938**	**53,239**	**21,585**	**21,585**	**38,936**	**17,351**	**80.4%**
	Total Community Engagement	**$ 225,320**	**$ 299,630**	**$ 381,849**	**$ 364,994**	**$ 425,721**	**$ 60,727**	**16.6%**

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Wheaton Public Library
Community Engagement
Expenditures
Calendar Year 2024 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 Graphics/Marketing Coordinator	$ 237,478
	50030	Wages-Part Time			39,648
	51100	Employer-FICA			21,200
	51105	Employer-IMRF Pension			14,059
	60700	Supplies & Materials			5,560
	63010	Meetings and Conferences			1,500
	63015	Dues & Subscriptions			340
	63030	Advertising			45,000
	69990	Programming			22,000
	90630	Health Insurance			38,936
	Total Community Engagement Expenditures				**$ 425,721**

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Wheaton Public Library
Adult Services
Expenditures
Calendar Year 2024 Budget

Fund 900 Wheaton Public Library Fund
Org 90090007 Adult Services Expenditures

		2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget	24 Budget vs 23 Proj. $	24 Budget vs 23 Proj. %
50010	Wages-Full Time	$ 269,482	$ 283,171	$ 291,201	$ 261,764	$ 303,169	$ 41,405	15.8%
50030	Wages-Part Time	43,328	24,616	25,210	16,677	27,566	10,889	65.3%
	Total Personal Services	**312,810**	**307,787**	**316,411**	**278,441**	**330,735**	**52,294**	**18.8%**
51100	Employer-FICA	23,297	22,610	24,205	19,914	25,301	5,387	27.1%
51105	Employer-IMRF Pension	33,005	25,370	17,023	14,305	19,580	5,275	36.9%
	Total Employee Benefits	**56,302**	**47,980**	**41,228**	**34,219**	**44,881**	**10,662**	**31.2%**
60700	Supplies & Materials	951	971	1,500	1,500	1,500	-	0.0%
60980	Purchase of Books	140,601	144,520	157,400	157,400	150,000	(7,400)	-4.7%
60983	Purchase of Digital Media	79,982	88,666	89,200	89,000	128,400	39,400	44.3%
60985	Purchase of Periodicals	19,940	20,735	21,950	17,000	15,500	(1,500)	-8.8%
60987	Purchase of AV	37,310	35,338	42,580	42,500	34,200	(8,300)	-19.5%
	Total Supplies & Materials	**278,784**	**290,230**	**312,630**	**307,400**	**329,600**	**22,200**	**7.2%**
63010	Meetings & Conferences	1,460	1,058	4,000	4,000	4,000	-	0.0%
63015	Dues & Subscriptions	380	408	600	600	600	-	0.0%
63030	Advertising	1,176	3,268	3,400	3,412	3,500	88	2.6%
68001	Software Licenses/Maint	159,205	140,880	147,486	144,351	130,531	(13,820)	-9.6%
69990	Programming	587	1,270	1,400	1,400	1,400	-	0.0%
	Total Charges & Services	**162,808**	**146,884**	**156,886**	**153,763**	**140,031**	**(13,732)**	**-8.9%**
70030	Operating Equipment	880	880	900	900	900	-	0.0%
	Total Capital Outlays	**880**	**880**	**900**	**900**	**900**	**-**	**0.0%**
90630	Health Insurance	71,877	88,732	107,926	107,926	97,340	(10,586)	-9.8%
	Total Interfund Transfers	**71,877**	**88,732**	**107,926**	**107,926**	**97,340**	**(10,586)**	**-9.8%**
	Total Adult Services	**$ 883,461**	**$ 882,493**	**$ 935,981**	**$ 882,649**	**$ 943,487**	**$ 60,838**	**6.9%**

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Wheaton Public Library
Adult Services
Expenditures
Calendar Year 2024 Budget

Fund	**900**	**Wheaton Public Library Fund**			
Org	**90090007**	**Adult Services Expenditures**			
	Account	**Description**	**Amount**	**Description**	**Budget**
	50010	Wages-Full Time			$ 303,169
				Adult Services Department Head	
				Adult Services Associate II (2)	
				Adult Services Librarians (2)	
				Readers Service Coordinator	
	50030	Wages-Part Time			27,566
	51100	Employer-FICA			25,301
	51105	Employer-IMRF Pension			19,580
	60700	Supplies & Materials			1,500
	60980	Purchase of Books			150,000
	60983	Purchase of Digital Media			128,400
	60985	Purchase of Periodicals			15,500
	60987	Purchase of AV			34,200
				Movies	
	63010	Meetings and Conferences			4,000
	63015	Dues and Subscriptions			600
	63030	Advertising			3,500
	68001	Software Licenses/Maintenance			130,531
	69990	Programming			1,400
	70030	Operating Equipment			900
	90630	Health Insurance			97,340
Total Adult Services					**$ 943,487**

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Wheaton Public Library
Technical Services
Expenditures
Calendar Year 2024 Budget

Fund 900 Wheaton Public Library Fund
Org 90090008 Technical Services Expenditures

		2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget	24 Budget vs 23 Proj. $	24 Budget vs 23 Proj. %
50010	Wages-Full Time	$ 187,486	$ 173,389	$ 178,579	$ 180,026	$ 185,090	$ 5,064	2.8%
50030	Wages-Part Time	43,134	37,875	39,765	38,067	45,285	7,218	19.0%
	Total Personal Services	**230,620**	**211,264**	**218,344**	**218,093**	**230,375**	**12,282**	**5.6%**
51100	Employer-FICA	16,446	14,990	16,703	15,472	17,624	2,152	13.9%
51105	Employer-IMRF Pension	23,504	16,822	11,747	10,880	13,638	2,758	25.3%
	Total Employee Benefits	**39,950**	**31,812**	**28,450**	**26,352**	**31,262**	**4,910**	**18.6%**
60700	Supplies & Materials	10,115	7,950	7,500	5,500	7,500	2,000	36.4%
	Total Supplies & Materials	**10,115**	**7,950**	**7,500**	**5,500**	**7,500**	**2,000**	**36.4%**
63010	Meetings & Conferences	85	75	100	100	100	-	0.0%
63015	Dues & Subscriptions	650	649	670	670	695	25	3.7%
64100	Contractual Services	134,066	136,594	135,650	140,231	139,380	(851)	-0.6%
68001	Software Licenses/Maint	6,364	6,803	6,700	9,543	7,600	(1,943)	-20.4%
	Total Charges & Services	**141,165**	**144,121**	**143,120**	**150,544**	**147,775**	**(2,769)**	**-1.8%**
90630	Health Insurance	35,938	35,493	43,170	43,170	38,936	(4,234)	-9.8%
	Total Interfund Transfers	**35,938**	**35,493**	**43,170**	**43,170**	**38,936**	**(4,234)**	**-9.8%**
	Total Technical Services	**$ 457,788**	**$ 430,640**	**$ 440,584**	**$ 443,659**	**$ 455,848**	**$ 12,189**	**2.7%**

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Wheaton Public Library
Technical Services
Expenditures
Calendar Year 2024 Budget

Fund	**900**	**Wheaton Public Library Fund**			
Org	**90090008**	**Technical Services Expenditures**			
	Account	**Description**	**Amount**	**Description**	**Budget**
	50010	Wages-Full Time			$ 185,090
				Deputy Director	
				Cataloger	
	50030	Wages-Part Time			45,285
	51100	Employer-FICA			17,624
	51105	Employer-IMRF Pension			13,638
	60700	Supplies & Materials			7,500
	63010	Meetings and Conferences			100
	63015	Dues and Subscriptions			695
	64100	Contractual Services			139,380
	68001	Software Licenses/Maintenance			7,600
	90630	Health Insurance			38,936
Total Technical Services Expenditures					**$ 455,848**

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Wheaton Public Library
Teen Services
Expenditures
Calendar Year 2024 Budget

Fund 900 Wheaton Public Library Fund
Org 90090009 Teen Services Expenditures

			2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget	24 Budget vs 23 Proj. $	24 Budget vs 23 Proj. %
	50010	Wages-Full Time	$ 104,036	$ 108,688	$ 113,096	$ 139,806	$ 156,520	$ 16,714	12.0%
	50030	Wages-Part Time	15,996	15,786	21,772	-	-	-	0.0%
		Total Personal Services	**120,032**	**124,474**	**134,868**	**139,806**	**156,520**	**16,714**	**12.0%**
	51100	Employer-FICA	8,932	9,264	10,317	10,328	11,974	1,646	15.9%
	51105	Employer-IMRF Pension	12,748	10,411	7,256	7,264	9,266	2,002	27.6%
		Total Employee Benefits	**21,680**	**19,675**	**17,573**	**17,592**	**21,240**	**3,648**	**20.7%**
	60700	Supplies & Materials	445	508	500	500	500	-	0.0%
	60980	Purchase of Books	9,309	9,020	8,700	8,700	8,700	-	0.0%
	60983	Purchase of Digital Media	996	1,008	1,250	1,250	2,000	750	60.0%
	60987	Purchase of A/V Materials	3,178	2,897	2,750	2,700	2,750	50	1.9%
		Total Supplies & Materials	**13,928**	**13,433**	**13,200**	**13,150**	**13,950**	**800**	**6.1%**
	63010	Meetings & Conferences	961	986	1,000	1,000	1,500	500	50.0%
	63015	Dues & Subscriptions	399	312	680	600	680	80	13.3%
	69990	Programming	4,436	5,097	5,000	5,000	5,000	-	0.0%
		Total Charges & Services	**5,796**	**6,395**	**6,680**	**6,600**	**7,180**	**580**	**8.8%**
	90630	Health Insurance	35,938	35,493	43,170	43,170	58,404	15,234	35.3%
		Total Interfund Transfers	**35,938**	**35,493**	**43,170**	**43,170**	**58,404**	**15,234**	**35.3%**
		Total Teen Services	**$ 197,374**	**$ 199,470**	**$ 215,491**	**$ 220,318**	**$ 257,294**	**$ 36,976**	**16.8%**

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Wheaton Public Library
Teen Services
Expenditures
Calendar Year 2024 Budget

Fund	**900**	**Wheaton Public Library Fund**			
Org	**90090009**	**Teen Services Expenditures**			
	Account	**Description**	**Amount**	**Description**	**Budget**
	50010	Wages-Full Time			$ 156,520
				Teen Services Department Head	
				Teen Services Coordinator	
				Teen Services Associate II	
	51100	Employer-FICA			11,974
	51105	Employer-IMRF Pension			9,266
	60700	Supplies & Materials			500
	60980	Purchase of Books			8,700
	60983	Purchase of Digital Media			2,000
	60987	Purchase of A/V Materials			2,750
	63010	Meetings and Conferences			1,500
	63015	Dues and Subscriptions			680
	69990	Programming			5,000
	90630	Health Insurance			58,404
	Total Teen Services				**$ 257,294**

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Wheaton Public Library
Continuing Education & Development
Expenditures
Calendar Year 2024 Budget

Fund 900 Wheaton Public Library Fund
Org 90090011 Continuing Education & Development Expenditures

		2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget	24 Budget vs 23 Proj. $	24 Budget vs 23 Proj. %
50010	Wages-Full Time	$ 96,624	$ 117,146	$ 120,675	$ 121,475	$ 133,384	$ 11,909	9.8%
50030	Wages-Part Time	53,373	74,077	83,095	50,617	50,171	(446)	-0.9%
	Total Personal Services	**149,997**	**191,223**	**203,770**	**172,092**	**183,555**	**11,463**	**6.7%**
51100	Employer-FICA	11,323	14,446	15,588	12,979	14,042	1,063	8.2%
51105	Employer-IMRF Pension	14,841	14,580	9,710	9,092	10,866	1,774	19.5%
	Total Employee Benefits	**26,164**	**29,026**	**25,298**	**22,071**	**24,908**	**2,837**	**12.9%**
60700	Supplies & Materials	369	633	500	500	500	-	0.0%
	Total Supplies & Materials	**369**	**633**	**500**	**500**	**500**	**-**	**0.0%**
63005	Training	-	167	3,000	3,000	2,000	(1,000)	-33.3%
63010	Meetings & Conferences	378	15	200	412	400	(12)	-2.9%
63015	Dues & Subscriptions	-	384	1,200	1,200	350	(850)	-70.8%
69990	Programming	130	-	400	400	400	-	0.0%
	Total Charges & Services	**508**	**566**	**4,800**	**5,012**	**3,150**	**(1,862)**	**-37.2%**
90630	Health Insurance	17,969	17,746	21,585	21,585	19,468	(2,117)	-9.8%
	Total Interfund Transfers	**17,969**	**17,746**	**21,585**	**21,585**	**19,468**	**(2,117)**	**-9.8%**
Total Continuing Education & Develpmt		**$ 195,007**	**$ 239,194**	**$ 255,953**	**$ 221,260**	**$ 231,581**	**$ 10,321**	**4.7%**

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Wheaton Public Library
Continuing Education & Development
Expenditures
Calendar Year 2024 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	$ 133,384
50030	Wages-Part Time			50,171
51100	Employer-FICA			14,042
51105	Employer-IMRF			10,866
60700	Supplies & Materials			500
63005	Training			2,000
63010	Meetings & Conferences			400
63015	Dues & Subscriptions			350
69990	Programming			400
90630	Health Insurance			19,468
Total Continuing Education & Development				**$ 231,581**

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Wheaton Public Library
Information Technology
Expenditures
Calendar Year 2024 Budget

Fund 900 Wheaton Public Library Fund
Org 90090012 Information Technology Expenditures

		2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget	24 Budget vs 23 Proj. $	24 Budget vs 23 Proj. %
50010	Wages-Full Time	$ -	$ -	$ 132,765	$ 131,276	$ 139,901	$ 8,625	6.6%
	Total Personal Services	**-**	**-**	**132,765**	**131,276**	**139,901**	**8,625**	**6.6%**
51100	Employer-FICA	-	-	10,157	9,762	10,702	940	9.6%
51105	Employer-IMRF Pension	-	-	7,143	6,865	8,282	1,417	20.6%
	Total Employee Benefits	**-**	**-**	**17,300**	**16,627**	**18,984**	**2,357**	**14.2%**
60700	Supplies & Materials	-	-	20,000	20,000	20,000	-	0.0%
	Total Supplies & Materials	**-**	**-**	**20,000**	**20,000**	**20,000**	**-**	**0.0%**
64100	Contractual Services	-	-	-	-	500	500	100.0%
68001	Software License/Maint	-	-	26,010	23,017	25,560	2,543	11.0%
69900	Contingencies	-	-	9,620	9,500	13,075	3,575	37.6%
	Total Charges & Services	**-**	**-**	**35,630**	**32,517**	**39,135**	**6,118**	**18.8%**
90630	Health Insurance	-	-	43,170	43,170	38,936	(4,234)	-9.8%
	Total Interfund Transfers	**-**	**-**	**43,170**	**43,170**	**38,936**	**(4,234)**	**-9.8%**
	Total Information Technology	**$ -**	**$ -**	**$ 248,865**	**$ 243,590**	**$ 256,956**	**$ 12,866**	**5.3%**

Wheaton Public Library
Information Technology
Expenditures
Calendar Year 2024 Budget

Fund 900 Wheaton Public Library Fund
Org 90090012 Information Technology Expenditures

Account	Description	Amount	Description	Budget
50010	Wages-Full Time		IT/Facilities Manager IT Associate	$ 139,901
51100	Employer-FICA			10,702
51105	Employer-IMRF Pension			8,282
60700	Supplies & Materials			20,000
64100	Contractual Services			500
68001	Software License/Maintenance			25,560
69900	Contingencies			13,075
90630	Health Insurance			38,936
Total Library Information Technology Expenditures				**$ 256,956**

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Wheaton Public Library
General Building Operations
Expenditures
Calendar Year 2024 Budget

Fund 900 Wheaton Public Library Fund
Org 90090020 General Building Operations Expenditures

			2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget	24 Budget vs 23 Proj. $	24 Budget vs 23 Proj. %
	60025	Postage	$ 4,824	$ 8,446	$ 150	$ 152	$ 100	$ (52)	-34.2%
	60700	Supplies & Materials	29,158	37,426	30,000	35,000	36,900	1,900	5.4%
		Total Supplies & Materials	**33,982**	**45,872**	**30,150**	**35,152**	**37,000**	**1,848**	**5.3%**
	64100	Contractual Services	113,148	94,288	117,542	100,000	94,025	(5,975)	-6.0%
	64125	Snow Removal	12,290	11,100	15,000	13,000	15,000	2,000	15.4%
	65510	Equipment Rental	19,232	25,028	23,400	25,000	23,400	(1,600)	-6.4%
	67700	Communications	19,289	20,672	21,550	15,000	12,450	(2,550)	-17.0%
	67705	Utilities-Gas	5,531	27,808	10,000	15,000	25,000	10,000	66.7%
	69060	Building & Contents Ins	26,825	32,329	38,000	37,175	43,000	5,825	15.7%
		Total Charges & Services	**196,315**	**211,225**	**225,492**	**205,175**	**212,875**	**7,700**	**3.8%**
	91620	Liability Insurance	9,795	11,264	12,379	12,379	12,445	66	0.5%
	96600	Fleet Services	4,185	4,187	3,968	3,968	8,598	4,630	116.7%
		Total Interfund Transfers	**13,980**	**15,451**	**16,347**	**16,347**	**21,043**	**4,696**	**28.7%**
		Total General Building Operations	**$ 244,277**	**$ 272,549**	**$ 271,989**	**$ 256,674**	**$ 270,918**	**$ 14,244**	**5.5%**

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Wheaton Public Library
General Building Operations
Expenditures
Calendar Year 2024 Budget

Fund 900 Wheaton Public Library Fund
Org 90090020 General Building Operation Expenditures

Account	Description	Amount	Description	Budget
60025	Postage			$ 100
60700	Supplies and Materials			36,900
		16,000	Cleaning Supplies	
		500	First Aid Kit	
		3,400	Water Dispensers	
		17,000	Miscellaneous Supplies	
64100	Contractual Services			94,025
		385	Backflow Testing	
		300	Defibrillator service	
		1,100	Document Shredding	
		4,600	Elevator Service/Repair/Inspection	
		4,210	Fire/Safety Tests/Repairs	
		15,000	Carpet cleaning	
		15,000	General Service Calls	
		31,100	HVAC Service/Repair	
		11,410	Landscaping	
		420	Pest Control	
		5,000	Roof Maintenance	
		5,500	Wheaton Sanitary	
64125	Snow Removal			15,000
65510	Equipment Rental			23,400
		20,500	Copier Rental	
		1,500	Copies	
		1,400	Postage Machine	
67700	Communications			12,450
		2,100	ClearlyIP	
		4,700	ICN	
		5,500	Comcast Cable	
		150	Today's Business Solutions	
67705	Utilities-Gas			25,000
69060	Building & Contents Insurance			43,000
91620	Liability Insurance			12,445
96600	Fleet Services			8,598
Total General Building Operations Expenditures				**$ 270,918**

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Wheaton Public Library
Library Capital Equipment Replacement Fund
Fund Summary
Calendar Year 2024 Budget

	2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget	24 Budget vs 23 Proj. $	24 Budget vs 23 Proj. %
Beginning Fund Balance	**$ 386,536**	**$ 282,565**	**$ 324,358**	**$ 324,358**	**$ 376,775**		
Revenues							
Investment Income	$ 247	$ 4,129	$ 700	$ 14,000	$ 9,000	$ (5,000)	-35.7%
Interfund Transfers In	36,925	37,664	38,417	38,417	39,186	769	2.0%
Total Revenues	**$ 37,172**	**$ 41,793**	**$ 39,117**	**$ 52,417**	**$ 48,186**	**$ (4,231)**	**-8.1%**
Expenditures							
Capital Outlays	$ 141,143	$ -	$ -	$ -	$ -	$ -	0.0%
Total Expenditures	**$ 141,143**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0.0%**
Revenues Over/ (Under) Expenditures	**$ (103,971)**	**$ 41,793**	**$ 39,117**	**$ 52,417**	**$ 48,186**		
Ending Fund Balance	**$ 282,565**	**$ 324,358**	**$ 363,475**	**$ 376,775**	**$ 424,961**		

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Wheaton Public Library
Library Capital Equipment Replacement Fund
Revenues
Calendar Year 2024 Budget

Fund 940 Library Cap Equip Replace Fund
Org 94009000 Library Cap Equip Replace Revenues

			2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget	24 Budget vs 23 Proj. $	24 Budget vs 23 Proj. %
	46000	Interest Income-Invest	$ 247	$ 4,129	$ 700	$ 14,000	$ 9,000	$ (5,000)	-35.7%
		Total Investment Income	**247**	**4,129**	**700**	**14,000**	**9,000**	**(5,000)**	**-35.7%**
	84900	Cap Equip Repl Fund-Library	36,925	37,664	38,417	38,417	39,186	769	2.0%
		Total Interfund Transfers	**36,925**	**37,664**	**38,417**	**38,417**	**39,186**	**769**	**2.0%**
Total Library Cap Equip Replace Revenues			**$ 37,172**	**$ 41,793**	**$ 39,117**	**$ 52,417**	**$ 48,186**	**$ (4,231)**	**-8.1%**

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Wheaton Public Library
Library Capital Equipment Replacement Fund
Expenditures
Calendar Year 2024 Budget

Fund 940 Library Cap Equip Replace Fund
Org 94090010 Library Cap Equip Replace Expenditures

			2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget	24 Budget vs 23 Proj. $	24 Budget vs 23 Proj. %
	70020	Office Furniture	$ 141,143	$ -	$ -	$ -	$ -	$ -	0.0%
	70030	Operating Equipment	-	-	-	-	-	-	0.0%
		Total Capital Outlays	**141,143**	**-**	**-**	**-**	**-**	**-**	**0.0%**
Total Library Cap Equip Replacement Fund			**$ 141,143**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0.0%**

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Wheaton Public Library
Library Technology Replacement Fund
Fund Summary
Calendar Year 2024 Budget

	2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget	24 Budget vs 23 Proj. $	24 Budget vs 23 Proj. %
Beginning Fund Balance	**$ 374,213**	**$ 361,288**	**$ 310,158**	**$ 310,158**	**$ 321,472**		
Revenues							
Intergovernmental	$ 25,000	$ -	$ -	$ -	$ -	$ -	0.0%
Investment Income	84	4,576	1,000	14,000	9,000	(5,000)	-35.7%
Miscellaneous	-	1,370	-	-	-	-	0.0%
Interfund Transfers In	27,814	26,929	35,822	35,822	31,297	(4,525)	-12.6%
Total Revenues	**$ 52,898**	**$ 32,875**	**$ 36,822**	**$ 49,822**	**$ 40,297**	**$ (9,525)**	**-19.1%**
Expenditures							
Capital Outlays	$ 65,823	$ 84,005	$ 45,000	$ 38,508	$ 17,000	$ (21,508)	-55.9%
Total Expenditures	**$ 65,823**	**$ 84,005**	**$ 45,000**	**$ 38,508**	**$ 17,000**	**$ (21,508)**	**-55.9%**
Revenues Over/ (Under) Expenditures	**$ (12,925)**	**$ (51,130)**	**$ (8,178)**	**$ 11,314**	**$ 23,297**		
Ending Fund Balance	**$ 361,288**	**$ 310,158**	**$ 301,980**	**$ 321,472**	**$ 344,769**		

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Wheaton Public Library
Library Technology Replacement Fund
Revenues
Calendar Year 2024 Budget

Fund 941 Library Technology Replace Fund
Org 94109000 Library Tech Replace Fund Revenues

		2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget	24 Budget vs 23 Proj. $	24 Budget vs 23 Proj. %
40800	Grant Revenue	$ 25,000	$ -	$ -	$ -	$ -	$ -	0.0%
	Total Intergovernmental	**25,000**	**-**	**-**	**-**	**-**	**-**	**0.0%**
46000	Interest Income-Invest	84	4,576	1,000	14,000	9,000	(5,000)	-35.7%
	Total Investment Income	**84**	**4,576**	**1,000**	**14,000**	**9,000**	**(5,000)**	**-35.7%**
47000	Miscellaneous Revenues	-	1,370	-	-	-	-	0.0%
	Total Miscellaneous	**-**	**1,370**	**-**	**-**	**-**	**-**	**0.0%**
83900	Technology Repl Fund-Library	27,814	26,929	35,822	35,822	31,297	(4,525)	-12.6%
	Total Interfund Transfers	**27,814**	**26,929**	**35,822**	**35,822**	**31,297**	**(4,525)**	**-12.6%**
Total Library Tech Replace Fund Revenues		**$ 52,898**	**$ 32,875**	**$ 36,822**	**$ 49,822**	**$ 40,297**	**$ (9,525)**	**-19.1%**

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Wheaton Public Library
Library Technology Replacement Fund
Expenditures
Calendar Year 2024 Budget

Fund 941 Library Technology Replace Fund
Org 94190010 Library Tech Replace Fund Expenditures

		2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget	24 Budget vs 23 Proj. $	24 Budget vs 23 Proj. %
70030	Operating Equipment	$ -	$ 25,026	$ 11,000	$ 12,708	$ 5,000	$ (7,708)	-60.7%
70035	Technology Equipment	65,823	58,979	34,000	25,800	12,000	(13,800)	-53.5%
	Total Capital Outlays	**65,823**	**84,005**	**45,000**	**38,508**	**17,000**	**(21,508)**	**-55.9%**
	Total Library Tech Replacement Fund	**$ 65,823**	**$ 84,005**	**$ 45,000**	**$ 38,508**	**$ 17,000**	**$ (21,508)**	**-55.9%**

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Wheaton Public Library
Library Technology Replacement Fund
Expenditures
Calendar Year 2024 Budget

Fund 941 Library Technology Replace Fund
Org 94190010 Library Tech Replace Fund Expenditures

Account	Description	Amount	Description	Budget
70030	Operating Equipment			$ 5,000
		5,000	Security camera recorder upgrade	
70035	Technology Equipment			12,000
		12,000	Staff computer replacement	
Total Library Tech Replacement Fund Expenditures				**$ 17,000**

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Wheaton Public Library
Library Building Renewal Fund
Fund Summary
Calendar Year 2024 Budget

	2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget	24 Budget vs 23 Proj. $	24 Budget vs 23 Proj. %
Beginning Fund Balance	**$ 517,582**	**$ 518,426**	**$ 529,897**	**$ 529,897**	**$ 1,225,806**		
Revenues							
Intergovernmental	$ -	$ -	$ 750,000	$ -	$ 750,000	$ 750,000	100.0%
Investment Income	108	7,449	2,500	36,000	30,000	(6,000)	-16.7%
Interfund Transfers In	75,852	82,527	673,011	673,011	188,466	(484,545)	-72.0%
Total Revenues	**$ 75,960**	**$ 89,976**	**$ 1,425,511**	**$ 709,011**	**$ 968,466**	**$ (490,545)**	**-69.2%**
Expenditures							
Capital Outlays	$ 75,116	$ 78,505	$ 1,870,000	$ 13,102	$ 1,700,305	$ 1,687,203	12877.4%
Total Expenditures	**$ 75,116**	**$ 78,505**	**$ 1,870,000**	**$ 13,102**	**$ 1,700,305**	**$ 1,687,203**	**12877.4%**
Revenues Over/ (Under) Expenditures	**$ 844**	**$ 11,471**	**$ (444,489)**	**$ 695,909**	**$ (731,839)**		
Ending Fund Balance	**$ 518,426**	**$ 529,897**	**$ 85,408**	**$ 1,225,806**	**$ 493,967**		

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Wheaton Public Library
Library Building Renewal Fund
Revenues
Calendar Year 2024 Budget

Fund	**942**	**Library Building Renewal Fund**
Org	**94209000**	**Library Building Renewal Fund Revenues**

			2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget	24 Budget vs 23 Proj. $	24 Budget vs 23 Proj. %
	40800	Grant Revenue	$ -	$ -	$ 750,000	$ -	$ 750,000	$ 750,000	100.0%
		Total Intergovernmental	**-**	**-**	**750,000**	**-**	**750,000**	**750,000**	**100.0%**
	46000	Interest Income-Invest	108	7,449	2,500	36,000	30,000	(6,000)	-16.7%
		Total Investment Income	**108**	**7,449**	**2,500**	**36,000**	**30,000**	**(6,000)**	**-16.7%**
	85900	Building Renewal Fund-Library	75,852	82,527	673,011	673,011	188,466	(484,545)	-72.0%
		Total Interfund Transfers	**75,852**	**82,527**	**673,011**	**673,011**	**188,466**	**(484,545)**	**-72.0%**
		Total Library Renewal Fund Revenues	**$ 75,960**	**$ 89,976**	**$ 1,425,511**	**$ 709,011**	**$ 968,466**	**$ 259,455**	**36.6%**

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Wheaton Public Library
Library Building Renewal Fund
Expenditures
Calendar Year 2024 Budget

Fund 942 Library Building Renewal Fund
Org 94290010 Library Building Renewal Fund Expenditures

		2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget	24 Budget vs 23 Proj. $	24 Budget vs 23 Proj. %
70001	Building Improvements	$ 75,116	$ 78,505	$ 1,870,000	$ 13,102	$ 1,700,305	$ 1,687,203	12877.4%
	Total Capital Outlays	**75,116**	**78,505**	**1,870,000**	**13,102**	**1,700,305**	**1,687,203**	**12877.4%**
Total Library Building Renewal Fund		**$ 75,116**	**$ 78,505**	**$ 1,870,000**	**$ 13,102**	**$ 1,700,305**	**$ 1,687,203**	**12877.4%**

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Wheaton Public Library
Library Building Renewal Fund
Expenditures
Calendar Year 2024 Budget

Fund	**942**	**Library Building Renewal Fund**			
Org	**94290010**	**Library Building Renewal Fund Expenditures**			
	Account	**Description**	**Amount**	**Description**	**Budget**
	70001	Building Improvements			$ 1,700,305
			65,000	Door lock replacements	
			85,000	Roof replacement in chiller area	
			299,900	Chiller replacement	
			843,782	West Side Plaza Repair/Replacement	
			67,503	West Side Plaza Repair/Replacement-Arch/Eng Servs	
			144,000	West Side Plaza Shade Structure	
			170,000	West Side Plaza Entry Feature/Banners	
			25,120	West Side Plaza Shade/Entry/Banners-Arch/Eng Servs	
	Total Library Building Renewal Fund Expenditures				**$ 1,700,305**

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Wheaton Public Library
Library Capital Projects Fund
Fund Summary
Calendar Year 2024 Budget

	2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget	24 Budget vs 23 Proj. $	24 Budget vs 23 Proj. %
Beginning Fund Balance	**$ 20,259**	**$ 21,313**	**$ 21,313**	**$ 21,313**	**$ 21,313**		
Revenues							
Interfund Transfers In	$ 70,274	$ 8,800	$ -	$ -	$ -	$ -	0.0%
Total Revenues	**$ 70,274**	**$ 8,800**	**$ -**	**$ -**	**$ -**	**$ -**	**0.0%**
Expenditures							
Capital Outlays	$ 69,220	$ 8,800	$ -	$ -	$ -	-	0.0%
Total Expenditures	**$ 69,220**	**$ 8,800**	**$ -**	**$ -**	**$ -**	**$ -**	**0.0%**
Revenues Over/ (Under) Expenditures	**1,054**	**-**	**-**	**-**	**-**		
Ending Fund Balance	**$ 21,313**	**$ 21,313**	**$ 21,313**	**$ 21,313**	**$ 21,313**		

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Wheaton Public Library
Library Capital Projects Fund
Revenues
Calendar Year 2024 Budget

Fund 945 Library Capital Projects Fund
Org 94509000 Library Capital Projects Fund Revenues

		2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget	24 Budget vs 23 Proj. $	24 Budget vs 23 Proj. %
87900	Transfer In-Lib General Fund	$ 70,274	$ 8,800	$ -	$ -	$ -	-	0.0%
	Total Interfund Transfers	**70,274**	**8,800**	**-**	**-**	**-**	**-**	**0.0%**
	Total Library Capital Projects Fund Revenues	**$ 70,274**	**$ 8,800**	**$ -**	**$ -**	**$ -**	**$ -**	**0.0%**

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Wheaton Public Library
Library Capital Projects Fund
Expenditures
Calendar Year 2024 Budget

Fund 945 Library Capital Projects Fund
Org 94590010 Library Capital Projects Expenditures

			2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget	24 Budget vs 23 Proj. $	24 Budget vs 23 Proj. %
	70001	Building Improvements	$ 49,500	$ -	$ -	$ -	$ -	$ -	0.0%
	70950	Capital Improvements-Other	19,720	8,800	-	-	-	-	0.0%
		Total Capital Outlays	**69,220**	**8,800**	**-**	**-**	**-**	**-**	**0.0%**
		Total Library Capital Projects	**$ 69,220**	**$ 8,800**	**$ -**	**$ -**	**$ -**	**$ -**	**0.0%**

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Wheaton Public Library
Adams Memorial Fund
Fund Summary
Calendar Year 2024 Budget

	2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget	24 Budget vs 23 Proj. $	24 Budget vs 23 Proj. %
Beginning Fund Balance	**$ 353,094**	**$ 410,512**	**$ 332,421**	**$ 332,421**	**$ 379,321**		
Revenues							
Investment Income	$ 61,516	$ (68,950)	$ 10,000	$ 50,500	$ 31,000	$ (19,500)	-38.6%
Total Revenues	**$ 61,516**	**$ (68,950)**	**$ 10,000**	**$ 50,500**	**$ 31,000**	**$ (19,500)**	**-38.6%**
Expenditures							
Charges & Services	$ 4,098	$ 9,141	$ 3,600	$ 3,600	$ 3,600	$ -	0.0%
Total Expenditures	**$ 4,098**	**$ 9,141**	**$ 3,600**	**$ 3,600**	**$ 3,600**	**$ -**	**0.0%**
Revenues Over/ (Under) Expenditures	**$ 57,418**	**$ (78,091)**	**$ 6,400**	**$ 46,900**	**$ 27,400**		
Ending Fund Balance	**$ 410,512**	**$ 332,421**	**$ 338,821**	**$ 379,321**	**$ 406,721**		

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Wheaton Public Library
Adams Memorial Fund
Revenues
Calendar Year 2024 Budget

Fund 981 Adams Memorial Fund
Org 98109000 Adams Memorial Fund Revenues

		2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget	24 Budget vs 23 Proj. $	24 Budget vs 23 Proj. %
46000	Interest Income-Investments	$ 4,404	$ 5,866	$ 5,000	$ 6,500	$ 5,000	$ (1,500)	-23.1%
46020	Invest Inc-Realized Gain/Loss	75,820	(2,183)	15,000	(6,000)	(4,000)	2,000	-33.3%
46030	Invest Inc-Unrealized Gain/Loss	(18,708)	(72,633)	(10,000)	50,000	30,000	(20,000)	-40.0%
	Total Investment Income	**61,516**	**(68,950)**	**10,000**	**50,500**	**31,000**	**(19,500)**	**-38.6%**
	Total Adams Memorial Fund Revenues	**$ 61,516**	**$ (68,949)**	**$ 10,000**	**$ 50,500**	**$ 31,000**	**$ (19,500)**	**-38.6%**

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Wheaton Public Library
Adams Memorial Fund
Expenditures
Calendar Year 2024 Budget

Fund 981 Adams Memorial Fund
Org 98190010 Adams Memorial Fund Expenditures

			2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget	24 Budget vs 23 Proj. $	24 Budget vs 23 Proj. %
	64100	Contractual Services	$ -	$ -	$ -	$ -	$ -	$ -	0.0%
	64130	Investment Manager Fees	$ 4,098	$ 3,694	$ 3,600	$ 3,600	$ 3,600	$ -	0.0%
	69900	Contingencies	-	5,447	-	-	-	-	0.0%
		Total Charges & Services	**4,098**	**9,141**	**3,600**	**3,600**	**3,600**	**-**	**0.0%**
	97000	Operating Transfer Out	-	-	-	-	-	-	0.0%
		Total Interfund Transfer	**-**	**-**	**-**	**-**	**-**	**-**	**0.0%**
		Total Adams Memorial Fund	**$ 4,098**	**$ 9,141**	**$ 3,600**	**$ 3,600**	**$ 3,600**	**$ -**	**0.0%**

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Wheaton Public Library
Adams Memorial Fund
Expenditures
Calendar Year 2024 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 2024 Budget

	2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget	24 Budget vs 23 Proj. $	24 Budget vs 23 Proj. %
Beginning Fund Balance	**$ 44,567**	**$ 51,834**	**$ 42,789**	**$ 42,789**	**$ 49,189**		
Revenues							
Investment Income	$ 7,765	$ (8,653)	$ 1,100	$ 6,800	$ 2,800	$ (4,000)	-58.8%
Total Revenues	**$ 7,765**	**$ (8,653)**	**$ 1,100**	**$ 6,800**	**$ 2,800**	**$ (4,000)**	**-58.8%**
Expenditures							
Charges & Services	$ 498	$ 392	$ 400	$ 400	$ 400	$ -	0.0%
Total Expenditures	**$ 498**	**$ 392**	**$ 400**	**$ 400**	**$ 400**	**$ -**	**0.0%**
Revenues Over/ (Under) Expenditures	**$ 7,267**	**$ (9,045)**	**$ 700**	**$ 6,400**	**$ 2,400**		
Ending Fund Balance	**$ 51,834**	**$ 42,789**	**$ 43,489**	**$ 49,189**	**$ 51,589**		

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Wheaton Public Library
Garbe Book Endowment Fund
Revenues
Calendar Year 2024 Budget

Fund 982 Garbe Book Endowment Fund
Org 98209000 Garbe Book Endowment Fund Revenues

		2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget	24 Budget vs 23 Proj. $	24 Budget vs 23 Proj. %
46000	Interest Income-Investments	$ 556	$ 749	$ 600	$ 800	$ 800	$ -	0.0%
46020	Invest Inc-Realized Gain/Loss	9,570	(278)	2,500	(1,000)	(1,000)	-	0.0%
46030	Invest Inc-Unrealized Gain/Loss	(2,361)	(9,124)	(2,000)	7,000	3,000	(4,000)	-57.1%
	Total Investment Income	**7,765**	**(8,653)**	**1,100**	**6,800**	**2,800**	**(4,000)**	**-58.8%**
Total Garbe Book Endowment Fund Revenues		**$ 7,765**	**$ (8,653)**	**$ 1,100**	**$ 6,800**	**$ 2,800**	**$ (4,000)**	**-58.8%**

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Wheaton Public Library
Garbe Book Endowment Fund
Expenditures
Calendar Year 2024 Budget

Fund 982 Garbe Book Endowment Fund
Org 98290010 Garbe Book Endowment Fund Expenditures

			2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget	24 Budget vs 23 Proj. $	24 Budget vs 23 Proj. %
	64130	Investment Manager Fees	$ 498	$ 392	$ 400	$ 400	$ 400	$ -	0.0%
		Total Charges & Services	**498**	**392**	**400**	**400**	**400**	**-**	**0.0%**

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Wheaton Public Library
Garbe Book Endowment Fund
Expenditures
Calendar Year 2024 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 2024 Budget

	2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget	24 Budget vs 23 Proj. $	24 Budget vs 23 Proj. %
Beginning Fund Balance	**$ 77,991**	**$ 107,033**	**$ 96,358**	**$ 96,358**	**$ 210,758**		
Revenues							
Investment Income	$ 15,167	$ (17,933)	$ (1,800)	$ 15,400	$ 21,000	$ 5,600	36.4%
Miscellaneous	$ 14,926	$ 8,164	$ 5,000	$ 100,000	$ 35,000	(65,000)	-65.0%
Total Revenues	**$ 30,093**	**$ (9,769)**	**$ 3,200**	**$ 115,400**	**$ 56,000**	**$ (59,400)**	**-51.5%**
Expenditures							
Charges & Services	$ 1,051	$ 906	$ 1,000	$ 1,000	$ 1,500	$ 500	50.0%
Total Expenditures	**$ 1,051**	**$ 906**	**$ 1,000**	**$ 1,000**	**$ 1,500**	**$ 500**	**50.0%**
Revenues Over/ (Under) Expenditures	**$ 29,042**	**$ (10,675)**	**$ 2,200**	**$ 114,400**	**$ 54,500**		
Ending Fund Balance	**$ 107,033**	**$ 96,358**	**$ 98,558**	**$ 210,758**	**$ 265,258**		

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Wheaton Public Library
Library Agency Endowment Fund
Revenues
Calendar Year 2024 Budget

Fund 983 Library Agency Endowment Fund
Org 98309000 Library Agency Endowment Fund Revenue

			2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget	24 Budget vs 23 Proj. $	24 Budget vs 23 Proj. %
	46000	Interest Income-Investments	$ 1,109	$ 1,580	$ 1,200	$ 2,400	$ 3,000	$ 600	25.0%
	46020	Invest Inc-Realized Gain/Loss	16,362	(581)	2,000	(2,000)	(2,000)	-	0.0%
	46030	Invest Inc-Unrealized Gain/Loss	(2,304)	(18,932)	(5,000)	15,000	20,000	5,000	33.3%
		Total Investment Income	**15,167**	**(17,933)**	**(1,800)**	**15,400**	**21,000**	**5,600**	**36.4%**
	47007	Donations-DuPage Foundation	14,926	8,164	5,000	100,000	35,000	(65,000)	-65.0%
		Total Miscellaneous Revenue	**14,926**	**8,164**	**5,000**	**100,000**	**35,000**	**(65,000)**	**-65.0%**
Total Library Agency Endowment Fund Revenue			**$ 30,093**	**$ (9,769)**	**$ 3,200**	**$ 115,400**	**$ 56,000**	**$ (59,400)**	**-51.5%**

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Wheaton Public Library
Library Agency Endowment Fund
Expenditures
Calendar Year 2024 Budget

Fund 983 Library Agency Endowment Fund
Org 98390010 Library Agency Endowment Fund Expenditures

			2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget	24 Budget vs 23 Proj. $	24 Budget vs 23 Proj. %
	64130	Investment Manager Fees	$ 1,051	$ 906	$ 1,000	$ 1,000	$ 1,500	$ 500	50.0%
		Total Charges & Services	**1,051**	**906**	**1,000**	**1,000**	**1,500**	**500**	**50.0%**
Total Library Agency Endowment Fund			**$ 1,051**	**$ 906**	**$ 1,000**	**$ 1,000**	**$ 1,500**	**$ 500**	**50.0%**

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Wheaton Public Library
Library Agency Endowment Fund
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Fund 983 Library Agency Endowment Fund
Org 98390010 Library Agency Endowment Fund Expenditures

Account	Description	Amount Description	Budget
64130	Investment Manager Fees	DuPage Foundation	$ 1,500
Total Library Agency Endowment Fund Expenditures			**$ 1,500**

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Wheaton Public Library
Library Theodore Utchen Agency Fund
Fund Summary
Calendar Year 2024 Budget

	2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget	24 Budget vs 23 Proj. $	24 Budget vs 23 Proj. %
Beginning Fund Balance	**$ -**	**$ 99,947**	**$ 86,180**	**$ 86,180**	**$ 101,080**		
Revenues							
Investment Income	$ -	$ (12,981)	$ 4,000	$ 15,500	$ 10,000	$ (5,500)	-35.5%
Miscellaneous	100,000	-	-	-	-	-	0.0%
Total Revenues	**$ 100,000**	**$ (12,981)**	**$ 4,000**	**$ 15,500**	**$ 10,000**	**$ (5,500)**	**-35.5%**
Expenditures							
Charges & Services	$ 53	$ 786	$ 800	$ 600	$ 800	$ 200	33.3%
Total Expenditures	**$ 53**	**$ 786**	**$ 800**	**$ 600**	**$ 800**	**$ 200**	**33.3%**
Revenues Over/ (Under) Expenditures	**$ 99,947**	**$ (13,767)**	**$ 3,200**	**$ 14,900**	**$ 9,200**		
Ending Fund Balance	**$ 99,947**	**$ 86,180**	**$ 89,380**	**$ 101,080**	**$ 110,280**		

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Wheaton Public Library
Library Theodore Utchen Agency Fund
Revenues
Calendar Year 2024 Budget

Fund	**984**	**Library Theodore Utchen Agency Fund**
Org	**98409000**	**Library Theodore Utchen Agency Fund Revenue**

			2021 Actual	2022 Actual	2022 Budget	2022 Projected	2023 Budget	23 Budget vs 22 Proj. $	23 Budget vs 22 Proj. %
	46000	Interest Income-Investments	$ -	$ 1,508	$ 1,000	$ 1,500	$ 1,000	$ (500)	-33.3%
	46020	Invest Inc-Realized Gain/Loss	-	(559)	1,000	(2,000)	(1,000)	1,000	-50.0%
	46030	Invest Inc-Unrealized Gain/Loss	-	(13,930)	2,000	16,000	10,000	(6,000)	-37.5%
		Total Investment Income	**-**	**(12,981)**	**4,000**	**15,500**	**10,000**	**(5,500)**	**-35.5%**
	47007	Donations-DuPage Foundation	100,000	-	5,000			-	0.0%
		Total Miscellaneous Revenue	**100,000**	**-**	**5,000**	**-**	**-**	**-**	**0.0%**
Total Library Theodore Uthcen Agency Fund Revenue			**$ 100,000**	**$ (12,981)**	**$ 9,000**	**$ 15,500**	**$ 10,000**	**$ (5,500)**	**-35.5%**

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Library Theodore Utchen Agency Fund
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Calendar Year 2024 Budget

Fund 984 Library Theodore Utchen Agency Fund
Org 98490010 Library Theodore Utchen Agency Fund Expenditures

			2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget	24 Budget vs 23 Proj. $	24 Budget vs 23 Proj. %
	64130	Investment Manager Fees	$ 53	$ 786	$ 800	$ 600	$ 800	$ 200	33.3%
		Total Charges & Services	**53**	**786**	**800**	**600**	**800**	**200**	**33.3%**
Total Library Theodore Utchen Agency Fund			**$ 53**	**$ 786**	**$ 800**	**$ 600**	**$ 800**	**$ 200**	**33.3%**

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Wheaton Public Library
Library Theodore Utchen Agency Fund
Expenditures
Calendar Year 2024 Budget

Fund 984 Library Theodore Utchen Agency Fund
Org 98490010 Library Theodore Utchen Agency Fund Expenditures

Account	Description	Amount Description	Budget
64130	Investment Manager Fees	DuPage Foundation	$ 800
Total Library Theodore Utchen Agency Fund Expenditures			**$ 800**

City of Wheaton
Glossary
Calendar Year 2024 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.

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Bond Refinancing: The payoff and re-issuance of bonds, to obtain better interest rates and or bond conditions.

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 (CBA): 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.

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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.

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.

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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.

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 2.

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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.

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.

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.

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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.

Sanitary Sewer Overflow (SSO): Unintentional discharges of raw sewage from municipal sanitary sewers into the water systems, which happen in almost every system. 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.

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.

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.

City of Wheaton
Glossary of Acronyms
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ACFR - Annual Comprehensive Financial Report
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
CPI – Consumer Price Index
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
DU-COMM – DuPage Public Safety Communications
DUI – Driving Under the Influence
DuJIS – DuPage Integrated Justice Information System
DWA – Downtown Wheaton Association
DWC – DuPage Water Commission
EAV - Equalized Assessed Value
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
FTE - Full-Time Equivalent

City of Wheaton
Glossary of Acronyms
Calendar Year 2024 Budget

FYE – Fiscal Year End
GAAP - Generally Accepted Accounting Principles
GAAS – Generally Accepted Auditing Standards
GASB - Governmental Accounting Standards Board
GIS - Geographic Information System
GO Bonds – General Obligation Bonds
GPS – Geographic Positioning System
HMO - Health Maintenance Organization
HR – Human Resources
HVAC – Heating, Ventilating and Air Conditioning
IAFF – International Association of Fire Fighters
ICC – International Code Council
ICMA - International City/County Management Association
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
IMRF - Illinois Municipal Retirement Fund
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
ISO - Insurance Services Organization (Rating)
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
MFT - Motor Fuel Tax

City of Wheaton
Glossary of Acronyms
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MS4 – Municipal Separate Storm Sewer System
NEMERT – North East Multi-Regional Training
NFPA – National Fire Protection Association
NO2 – Nitrogen Dioxide
NPDES - National Pollution Discharge Elimination System
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
POBS - Pension Obligation Bonds
PD – Police Department
PPERS – Police Pension Employees Retirement System
PPO – Preferred Provider Organization
PR – Public Relations
PSR – Police Service Representative
PT – Part Time
RFP - Request for Proposal
ROT – Retailer's Occupation Tax
SBOC – Suburban Building Officials Conference
SCADA – Supervisory Control & Data Acquisition System
SFY – State Fiscal Year (July 1 to June 30)
SSA – Special Service Area
(SSO) - Sanitary Sewer Overflow
STP – Surface Transportation Program
SUV – Sport Utility Vehicle
TIF – Tax Increment Financing
VoIP – Voice over Internet Protocol
WMB – Wheaton Municipal Band