CITY OF
WHEATON
Illinois

2025
ANNUAL BUDGET







January 1, 2025 - December 31, 2025

City of Wheaton, Illinois
Annual Budget
Calendar Year 2025
January 1, 2025 - December 31, 2025



303 West Wesley Street
Wheaton, Illinois 60187

City of Wheaton, Illinois
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City of Wheaton
Principal Officials
Calendar Year 2025 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

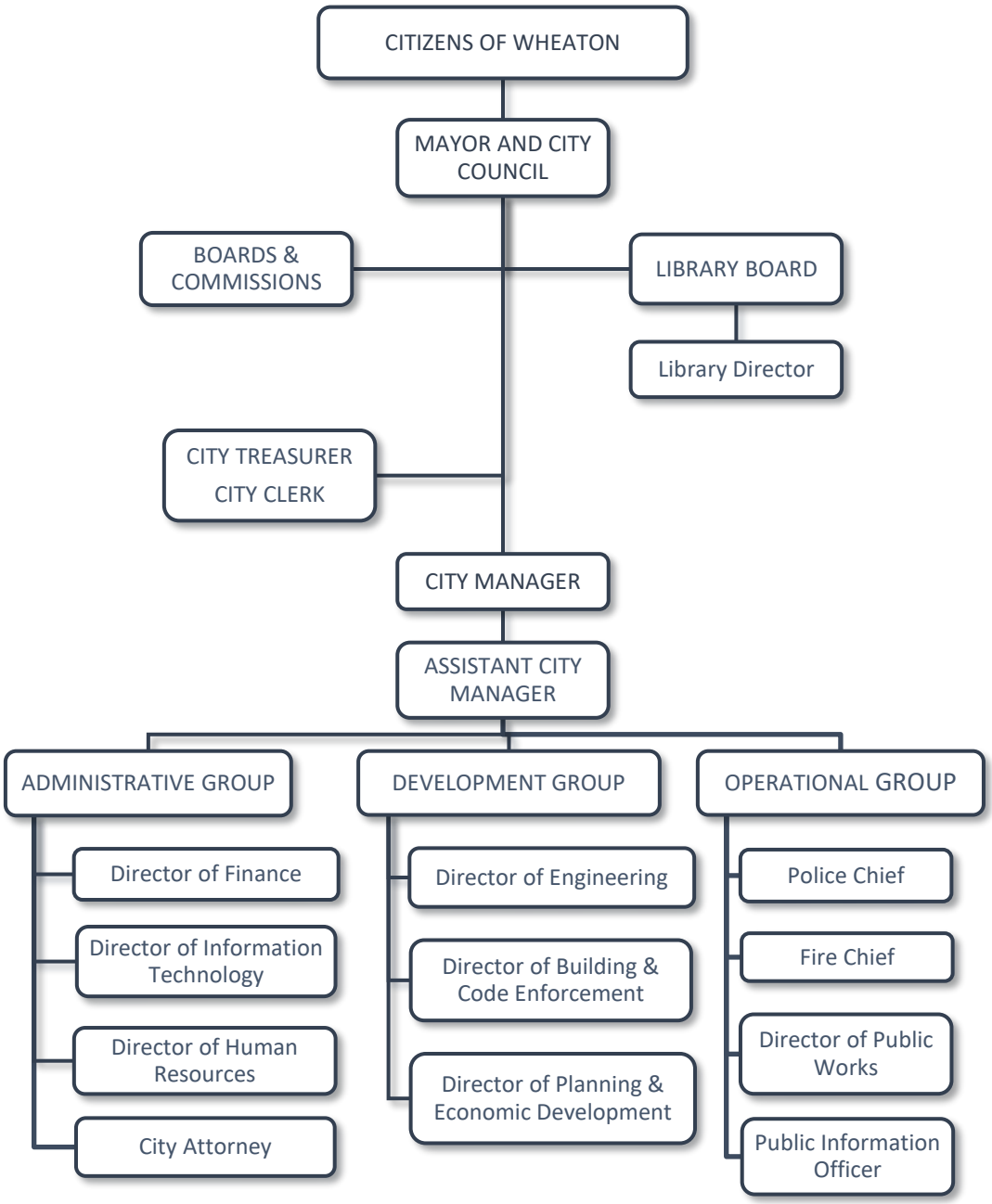
Administration

Michael Dzugan	City Manager
Vacant	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

City of Wheaton
Organizational Chart
Calendar Year 2025 Budget



GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

City of Wheaton
Illinois

For the Fiscal Year Beginning

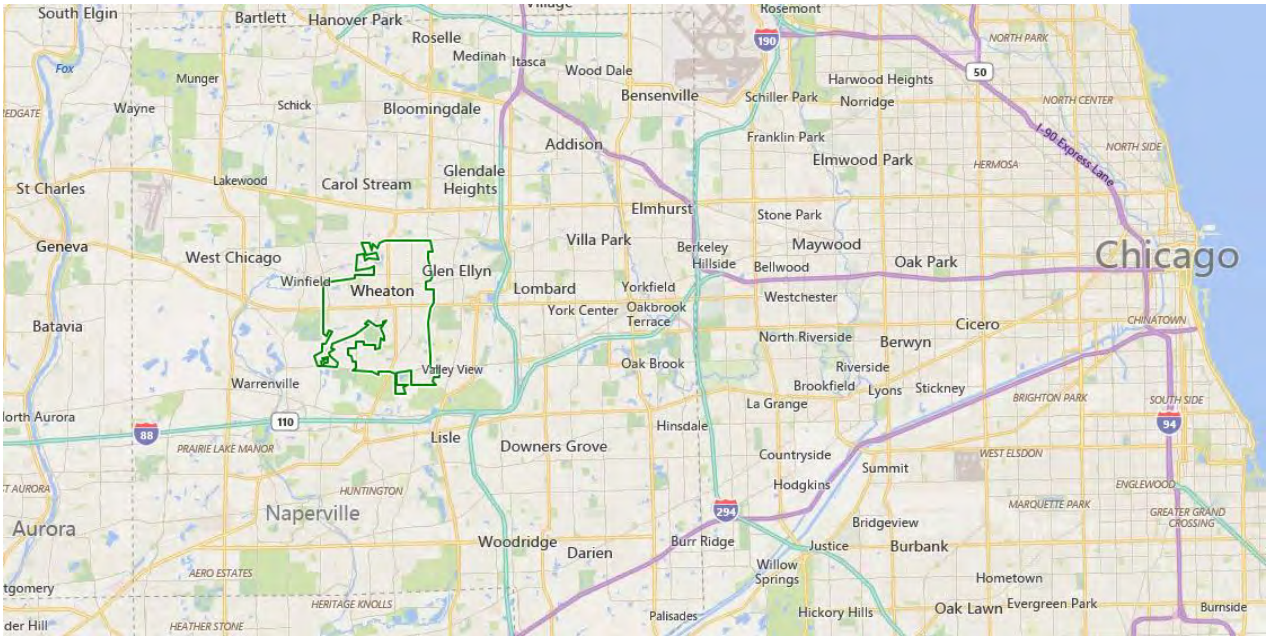
January 01, 2024



Executive Director

City of Wheaton, Illinois
Community Profile
Calendar Year 2025 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 305.40 full-time equivalent employees, including 70 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 2025 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 2025 Budget

Transportation

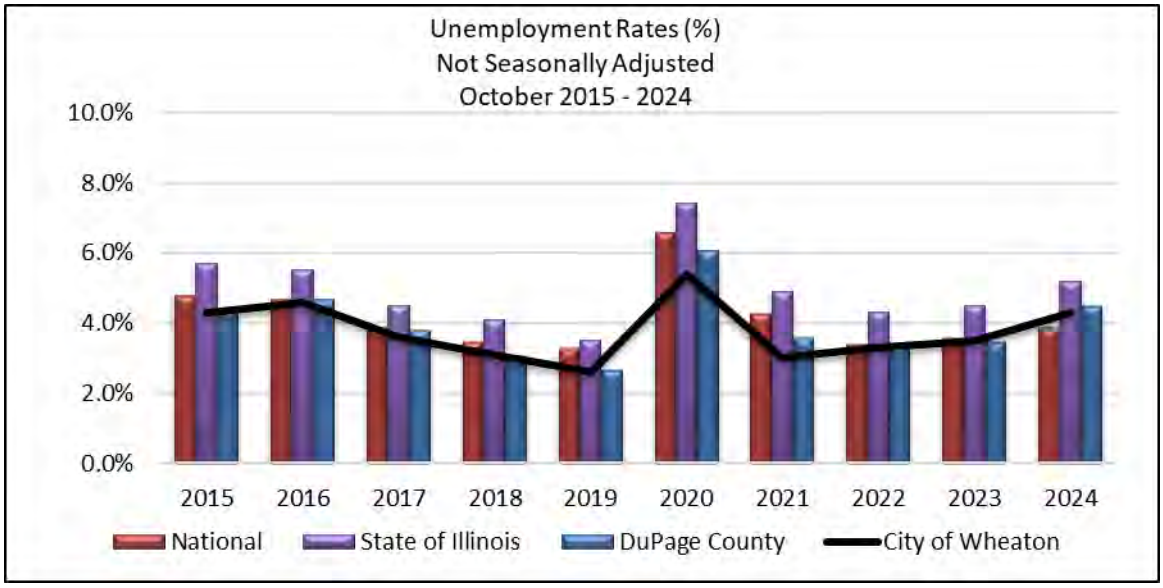
The City has a variety of transportation options for residents, businesses, and visitors. Wheaton is 45 minutes away from Chicago's two major airports, Chicago O'Hare International Airport and Chicago Midway International Airport. The City has two local train stations for commuters traveling to downtown 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

As of October 2024, the City's unemployment rate stands at 4.3%, outperforming both DuPage County (4.5%) and the State of Illinois (5.2%). While the City's rate is slightly higher than the national rate of 3.9%, it has historically remained below both the State and national levels. The chart below highlights the City's unemployment rates for October each year since 2015.



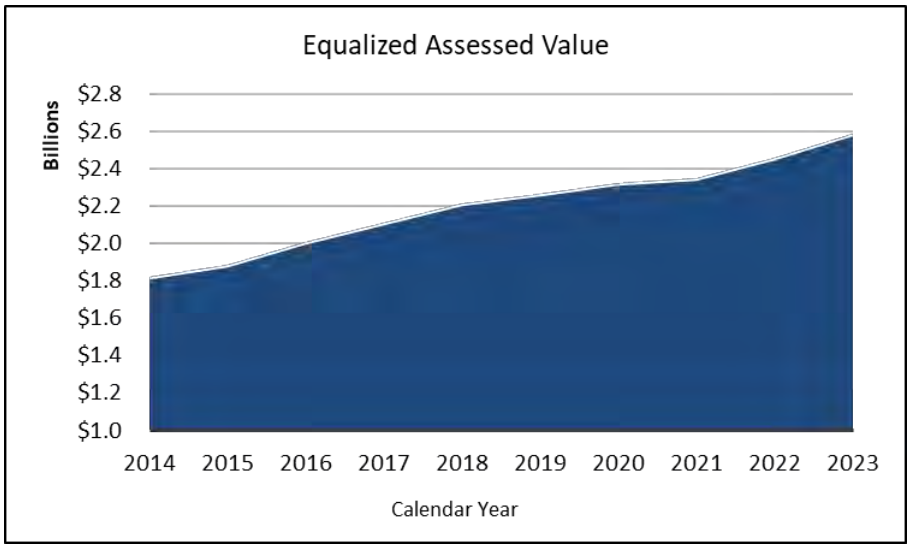
Source: U.S. Department of Labor, Bureau of Labor Statistics.

City of Wheaton, Illinois
Community Profile
Calendar Year 2025 Budget

Equalized Assessed Valuation

The Equalized Assessed Valuation (EAV) of property in Wheaton increased $126.1 million (or 5.1%) to $2.6 billion for 2023. Residential properties account for $2.1 billion (or 82.7%) of the total EAV with Commercial property comprising $433.0 million (or 16.8%), Industrial property at $9.9 million (or 0.4%), and Railroad at $2.5 million (or 0.1%).

Equalized Assessed Valuation



2023 EAV by Property Type		
Type	Amount	% of Total
Residential	$ 2,137,394,211	**82.7%**
Commercial	433,039,690	**16.8%**
Industrial	9,882,980	**0.4%**
Railroad	2,507,171	**0.1%**
Total	**$ 2,582,824,052**	**100.0%**

Principal Property Taxpayers and Employers

Every effort has been made to seek out and report the largest taxpayer and employers. However, many of the taxpayers listed contain multiple parcels, and some parcels and their valuations may have been overlooked. The 2023 EAV is the most current available.

Principal Property Taxpayers
2023

Taxpayer	Taxable Assessed Value	% of Total Assessed Valuation
FPA6 Wheaton Center LLC	$40,448,620	1.55%
Wilson Danada LLC	32,330,100	1.24%
Wheaton 121 Apartments	24,997,500	0.96%
TGM Retreat Danada LLC	21,719,530	0.83%
Wheaton IL Senior Property	18,827,820	0.72%
UCR Asset Services	17,088,700	0.65%
Redwood Capital Group	14,660,400	0.56%
Rice Lake Square LP	13,795,350	0.53%
JVM Realty Corporation	12,750,002	0.49%
Danada East Retail LLC	10,982,160	0.42%

Source: DuPage County Clerk

Principal Employers
2023

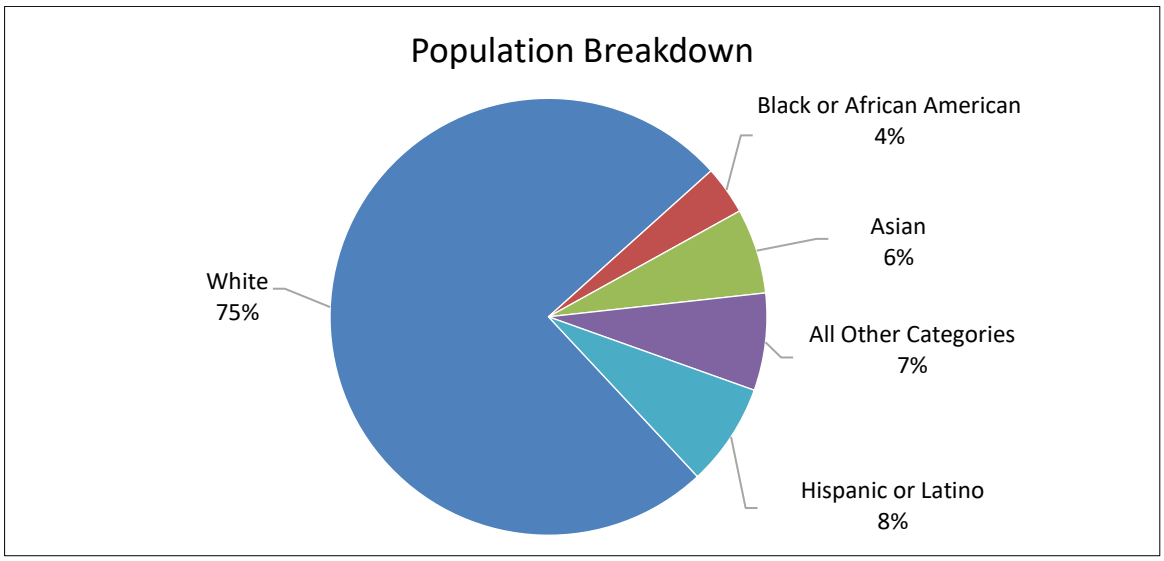
Employer	No. of Employees	% of Total City Employment
DuPage County	2,675	9.5%
Community Unit School Dist. 200	1,764	6.2%
Wheaton College	775	2.7%
Marianjoy Rehab Hospital	680	2.4%
First Trust Partners	595	2.1%
Wheaton Park District	484	1.7%
BrightStar Care Central DuPage	412	1.5%
Forest Preserve Dist. DuPage County	326	1.2%
City of Wheaton	310	1.1%
Wyndemere Senior Living Campus	292	1.0%

Source: City phone canvas of employers, financial reports

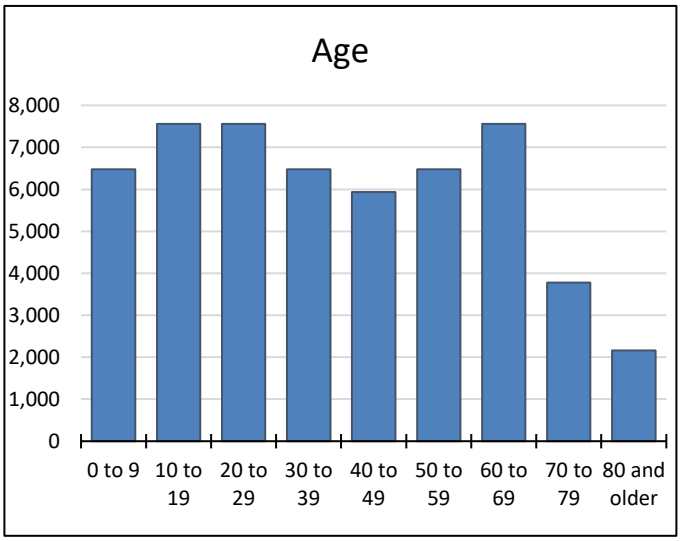
City of Wheaton, Illinois
Community Profile
Calendar Year 2025 Budget

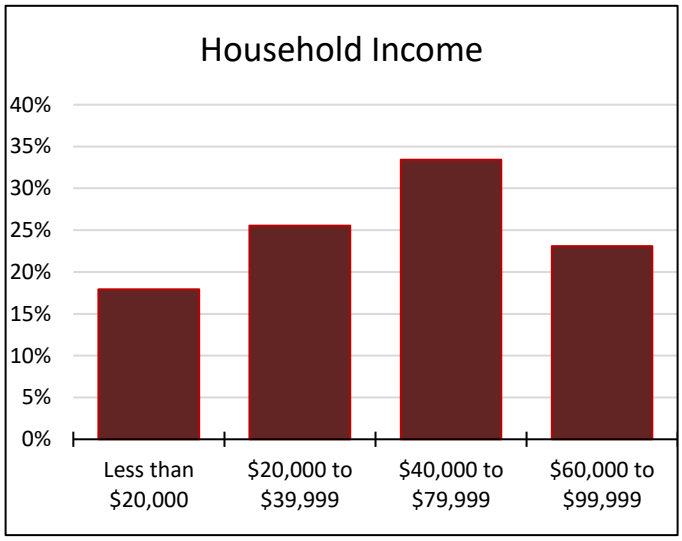
City General Population Characteristics

Population: 53,970	Median Age: 37.4	Bachelor's Degree or Higher: 64.5%	Total Households: 19,915	Median Income: $113,523	Median Home Value: $430,600



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 16, 2024

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

The Calendar Year 2025 (2025) Budget is hereby presented for the fiscal year January 1, 2025 to December 31, 2025. 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's budget is carefully developed through a detailed analysis of our financial position and the needs of the community, ensuring a balanced and sustainable approach. Prudent expenditure management enables the City to maintain current service levels, programs, and invest in infrastructure. Notably, the City is among only 21 municipalities in Illinois and 461 across the U.S. to achieve a 'AAA' rating from Standard and Poor's Global Ratings. 'AAA' is the highest credit rating and reflects the City's very strong economy, very strong financial policies and practices, strong budgetary performance and flexibility, and very strong liquidity.

The City's Strategic Plan provides a long-range framework to guide decision-making for the City Council and staff, shaping both current and future budgets. This plan, detailed later in the budget document, consists of 5 key priorities: Financial Stability, Enhanced Infrastructure, Responsive & Efficient Services, Community Safety, and Environmental Sustainability. The 2025 Budget aligns with these priorities, incorporating specific departmental action items to advance the City's strategic goals.

A major challenge for the City in recent and upcoming budget years is ongoing economic instability. Since the pandemic, fluctuations in revenues and expenses have persisted, causing irregularities across various economic sectors. Factors such as global supply chain disruptions, high inflation, rising energy costs, and increasing interest rates have made it difficult to rely on recent trends for accurate forecasting. This uncertainty is expected to continue until the economy stabilizes, making financial predictions more challenging.

The City's most significant challenge remains addressing its infrastructure needs. The City must continuously balance infrastructure investments with available financial resources to meet the long-term requirements for

the stormwater system, sanitary sewer system, water distribution system, roads, sidewalks, and municipal facilities. Fortunately, since 2021, the City had been able to fund several infrastructure projects, largely thanks to $10.8 million from grants, including $4.9 million from the 2021 American Rescue Plan Act (ARPA). The City proactively seeks grant funding for projects; however, they are becoming increasingly competitive to secure.

The City annually updates its five-year Capital Improvement Plan (CIP), providing a strategic framework for the City Council, City Manager, and residents to discuss long-term capital priorities and identify funding sources. Infrastructure studies guide the development of projects, and from recent CIP discussions and studies, staff have identified the need for a comprehensive analysis and development of long-term funding solutions for our stormwater system, sanitary sewer system, and facilities, which will be a key focus in 2025.

2025 Budget Overview

The 2025 revenues budget for all funds maintains a flat property tax levy, introduces no new taxes, and incorporates increases in water rates and ambulance service fees based on studies and analyses conducted in 2024. Both sales and income taxes continue to show strong growth, while investment income has also posted notable gains over the past two years.

On the expenditure side, personnel costs are budgeted to include contractually obligated increases, rising employer pension costs, and inflation-based adjustments in certain operating accounts. The budget allocates $31.0 million for capital improvements, representing 23.4% of total expenditures, reflecting the City's ongoing commitment to maintaining high-quality infrastructure. Some of the City's enterprise, capital projects, internal service, and replacement funds are projected to reflect planned deficit spending, primarily due to the timing of capital project expenditures and the use of fund balance reserves. Over the years, the City has built up reserves to support critical infrastructure and capital projects, minimizing the need to issue new debt.

2025 Goals

For 2025, 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.
- Develop a long-term financial plan for funding the stormwater system, facilities, and sanitary sewer system.

Strategic Priority 2: Enhanced Infrastructure.

- Complete the 2025 Road, Sewer, and Water Rehabilitation Program. A total of $3.8 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 ($2.1 million) through the Federal Aide Urban Street Program (FAU).
- Complete the 2025 New Sidewalk Program ($1.8 million) and Sidewalk Replacement Program ($0.3 million).
- Complete the Library West Plaza Renovation Project ($1.1 million), which will be partially funded with a $0.75 million grant.
- Complete the Water Main Replacement Program ($1.7 million) and Lead Service Line Replacement Program ($0.7 million) in the Water Fund.
- Complete the Basin 3 &4 Discharge Improvements Project ($3.75 million), Blacksmith Lift Station Wetwell Rehabilitation Project ($0.3 million), Sanitary Sewer Lateral Rehabilitation Program ($0.3 million, Albright Lift Station Rehabilitation ($0.2 million), and Sanitary Sewer Replacements Program ($0.3 million) in the Sanitary Sewer Fund.

Strategic Priority 3: Responsive and Efficient Services.

- Review community-wide survey and evaluate any changes to City services.
- The Building and Code Enforcement Department will implement new building permit software to allow customers to submit and obtain building permits online.

Strategic Priority 4: Community Safety.

- Finalize East Roosevelt Road zoning ordinance amendments.
- The Engineering Department will prepare a School Traffic Analysis Report for four (4) elementary schools.
- The Police Department will complete implementation of the Peer Jury Program to enhance restorative justice options and divert juveniles from courts.
- The Police Department will conduct a town hall meeting to seek resident and community stakeholder feedback to ensure police services continue to align with community expectations.

Strategic Priority 5: Environmental Sustainability.

- The 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%.
- The Public Works Water Division will also continue to recycle used cast iron, steel, and brass materials.
- The Public Works Sewer Division will actively address inflow and infiltration (I&I) by making immediate repairs when problems are identified.
- The Public Works Fleet Division will continue to evaluate purchases of vehicles and equipment with emphasis on fuel efficiency and environmental impact without compromising service levels.
- The Public Works Street Division will replace 65 High Pressure Sodium streetlight fixtures with energy-efficient LED fixtures as part of a multi-year replacement project.

2025 Budget-All Funds

The 2025 budget for all the City's Funds is projected to have expenditures exceeding revenues by $3.9 million, mainly due to $31.0 million in capital expenditures.

All Funds
Revenues and Expenditures

Revenues	2024 Budget	2024 Projected	2025 Budget	25 Budget vs 24 Proj. $	25 Budget vs 24 Proj. %
Operating	$ 87,271,364	$ 87,971,727	$ 89,770,040	$ 1,798,313	2.0%
Investment Income	11,072,567	17,621,468	17,283,125	(338,343)	-1.9%
Interfund Transfers	21,952,672	21,952,903	21,508,001	(444,902)	-2.0%
Total Revenues	**$ 120,296,603**	**$ 127,546,098**	**$ 128,561,166**	**$ 1,015,068**	**0.8%**
Expenditures					
Operating	$ 80,671,537	$ 80,135,986	$ 83,793,045	$ 3,657,059	4.6%
Interfund Transfers	18,641,758	18,641,758	17,733,027	(908,731)	-4.9%
Capital	30,347,721	20,086,858	30,987,524	10,900,666	54.3%
Total Expenditures	**$ 129,661,016**	**$ 118,864,602**	**$ 132,513,596**	**$ 13,648,994**	**11.5%**
Revenues Over/(Under) Expenditures	**$ (9,364,413)**	**$ 8,681,496**	**$ (3,952,430)**		

Compared to 2024 Projected, total 2025 revenues increase by $1.0 million (or 0.8%) to $128.6 million. Operating revenues increase by $1.8 million (or 2.0%) to $89.8 million. Investment income is budgeted at $17.3 million, with the Police & Fire Pension Plans accounting for $14.9 million (or 85.9%) of total investment income. Interfund Transfers revenues decrease by $0.4 million (or -2.0%) from $21.9 million to $21.5 million.

2025 total expenditures increase $13.6 million (or 11.5%), primarily due to capital expenditures. Operating expenditures increase by $3.7 million (or 4.6%) to $83.8 million and Interfund Transfers expenditures decrease

by $0.9 million (or -4.9%) from $18.6 million to $17.7 million. Capital expenditures increase by $10.9 million (or 54.3%) from $20.1 million to $31.0 million.

2025 Revenues-All Funds

Total revenues for 2025 in all funds are estimated at $128.6 million, an increase of $1.0 million (or 0.8%) compared to 2024 Projected.

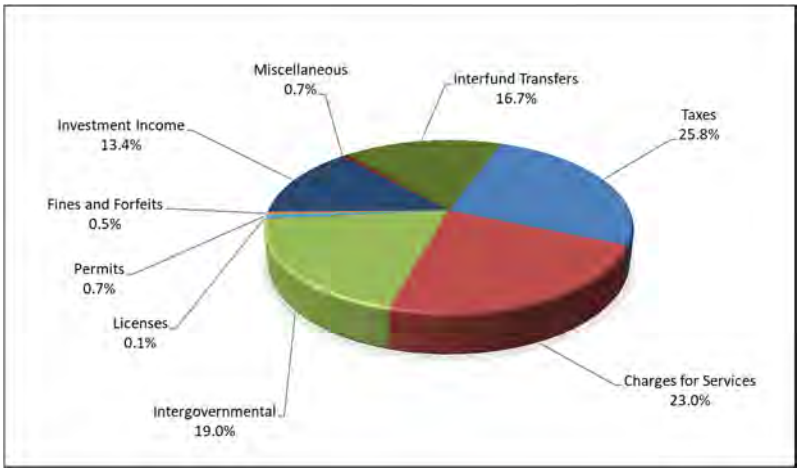
All Funds
Revenues

Revenues	2024 Budget	2024 Projected	2025 Budget	25 Budget vs 24 Proj $	25 Budget vs 24 Proj %
Taxes	$ 32,977,831	$ 32,981,163	$ 33,207,825	$ 226,662	0.7%
Charges for Services	25,757,077	25,881,769	29,579,327	3,697,558	14.3%
Intergovernmental	26,138,256	25,721,560	24,390,634	(1,330,926)	-5.2%
Licenses	159,750	171,965	171,965	-	0.0%
Permits	906,500	1,222,725	899,879	(322,846)	-26.4%
Fines and Forfeits	627,225	596,700	594,600	(2,100)	-0.4%
Investment Income	11,072,567	17,621,468	17,283,125	(338,343)	-1.9%
Miscellaneous	704,725	1,395,845	925,810	(470,035)	-33.7%
Interfund Transfers	21,952,672	21,952,903	21,508,001	(444,902)	-2.0%
Total Revenues	**$ 120,296,603**	**$ 127,546,098**	**$ 128,561,166**	**$ 1,015,068**	**0.8%**

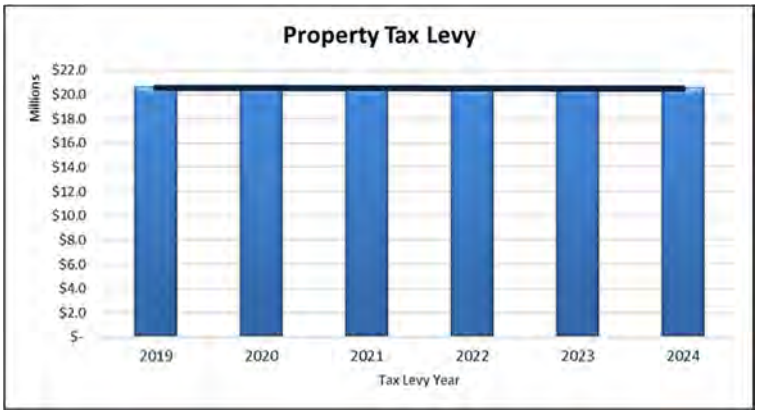
- **Taxes** of $33.2 million are the City's largest revenue source accounting for 25.8% of total revenues. Tax revenues consist of property taxes ($23.6 million), local sales taxes ($5.7 million), utility taxes ($3.0 million), and real estate transfer taxes ($0.9 million). Taxes are estimated to increase by $0.2 million (or 0.7%) compared to 2024 Projected, mainly due to Local sales taxes increasing by $0.2 million (or 4.2%).
- **Charges for Services** represent the second largest revenue source, totaling $29.6 million (or 23.0%) of overall revenues. This category is primarily driven by user fees, with water, sanitary sewer, and stormwater charges making up $19.6 million (or 66.4%) of the total. Charges for Services have risen by $3.7 million (or 14.3%), primarily due to a $1.0 million increase in ambulance service revenues and a $2.7 million rise in water service charges following fee and rate adjustments approved in 2024.
- **Intergovernmental** revenues are the third largest revenue source accounting for $24.4 million (or 19.0%) of total revenues and consists of income tax ($9.5 million), sales tax ($8.9 million), motor fuel tax ($2.4 million), grants ($1.5 million), use tax ($1.4 million), and other taxes ($0.7 million). Intergovernmental revenues are estimated to decrease by $1.3 million (or -5.2%) compared to 2024 Projected, primarily driven by a $1.5 million decrease in grant revenue from the American Rescue Plan Act (ARPA).
- **Interfund Transfers** of $21.5 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 $0.4 million (or -2.0%) compared to 2024 Projected. The decrease is mainly attributable to a $0.8 million decrease in the General Fund Transfer to the Capital Projects Fund.
- **Other Revenues**: Investment Income accounts for $17.3 million (or 13.4%), Permits are $0.9 million (or 0.7%), Miscellaneous is $0.9 million (or 0.7%), Fines & Forfeits are $0.6 million (or 0.5%), and Licenses are $0.2 million (or 0.1%) of total revenues.

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All Funds
Revenues by Type
2025 Budget



Property Tax revenue is the City's largest revenue source representing 18.4% of total revenues. For the sixth consecutive year, the City Council has recommended no increase in the 2024 General Purpose and Debt Service property tax levy for the 2025 budget. The 2024 extended property tax levy is $20.6 million.



The 2024 Property Tax Levy reflects a $0.2 million (or 4.5%) increase for the Library and the Debt Service Levy increases $0.6 million (or 13.6%). The following table are the components of the 2024 Property Tax Levy:

2024 Property Tax Levy
General Purpose and Debt Service

	2023 Levy 2024 Budget	2024 Levy 2025 Budget	2024 vs 2023 Levy $	2024 vs 2023 Levy %
General Purpose Levy				
General Corporate	$ 9,183,311	$ 7,454,224	$ (1,729,087)	-18.8%
Police Pension	2,004,250	2,417,914	413,664	20.6%
Fire Pension	1,306,663	1,357,061	50,398	3.9%
Pension Budget Stabilization Fund	(500,000)	-	500,000	-100.0%
Total City General Purpose Levy	**$ 11,994,224**	**$ 11,229,199**	**$ (765,025)**	**-6.4%**
Library General Purpose Levy				
Library	4,489,359	4,691,380	$ 202,021	4.5%
Total Library General Purpose Levy	**$ 4,489,359**	**$ 4,691,380**	**$ 202,021**	**4.5%**
Total General Purpose Levy	**$ 16,483,583**	**$ 15,920,579**	**$ (563,004)**	**-3.4%**
Debt Service Levy				
Debt Service	4,135,101	4,698,105	$ 563,004	13.6%
Total Debt Service Levy	**$ 4,135,101**	**$ 4,698,105**	**$ 563,004**	**13.6%**
Total General Purpose & Debt Levy	**$ 20,618,684**	**$ 20,618,684**	**$ -**	**0.0%**

General Purpose Levy. The total 2024 General Purpose levy decreases from $16.5 million to $15.9 million, a decrease of $0.6 million (or -3.4%).

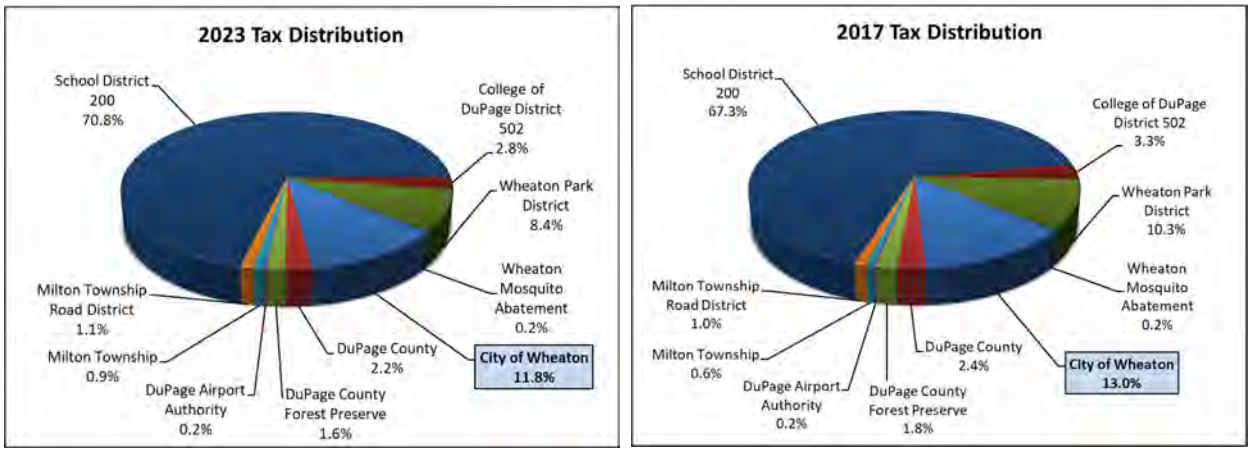
- The General Corporate portion decreases $1.7 million, from $9.2 million to $7.5 million.
- The Police Pension increases $0.4 million (or 20.6%), and the Fire Pension increases $50,398 (or 3.9%).
- Pension Budget Stabilization Funds of $0.5 million were used for the 2023 Property Tax Levy to mitigate significant increases in the Police and Fire Pension contributions for the 2024 budget.
- The Library portion increases by $0.2 million (or 4.5%) to $4.7 million to support library operations and address annual operating deficits.

Debt Service Levy. The 2024 Debt Service Levy increases from $4.1 million to $4.7 million, an increase of $0.6 million (or 13.6%).

Property Tax Bill: 2023 vs 2017 Property Tax Distribution

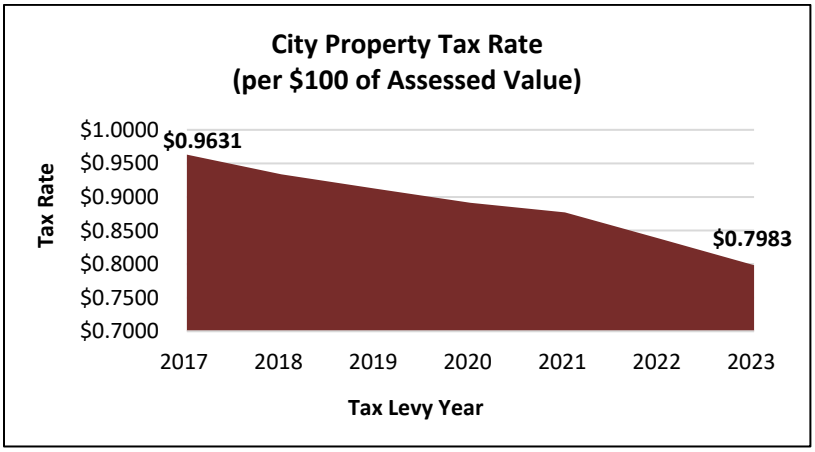
The City's portion of a typical resident's 2023 property tax bill was 11.8%, down from 13.0% in 2017.

Property Tax Bill
2023 vs 2017 Property Tax Distribution



Property Tax Rates: 2017 - 2023 Tax Levy Years

The chart below illustrates the City of Wheaton's property tax rates (per $100 of assessed value) for levy years 2017 through 2023. From 2017 to 2023, the property tax rate has decreased by 17.1%, dropping from $0.9631 in 2017 to $0.7983 in 2023—a reduction of $0.1648.



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2025 Expenditures-All Funds

Total expenditures for 2025 in all funds are estimated at $132.5 million, an increase of $13.6 million (or 11.5%) compared to 2024 Projected.

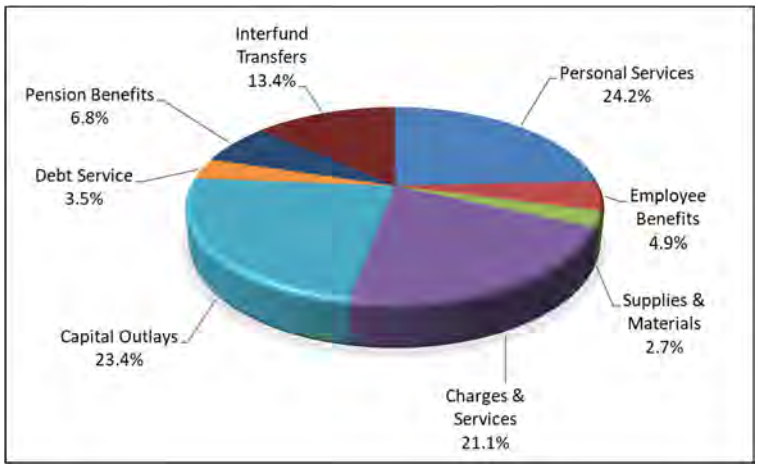
All Funds
Expenditures

Expenditures	2024 Budget	2024 Projected	2025 Budget	25 Budget vs 24 Proj $	%
Personal Services	$ 30,868,578	$ 30,883,535	$ 32,048,480	$ 1,164,945	3.8%
Employee Benefits	5,891,156	5,864,518	6,500,725	636,207	10.8%
Supplies & Materials	3,413,151	3,186,412	3,552,045	365,633	11.5%
Charges & Services	27,820,158	27,378,423	28,009,538	631,115	2.3%
Capital Outlays	30,347,721	20,086,858	30,987,524	10,900,666	54.3%
Debt Service	4,096,534	4,096,489	4,653,257	556,768	13.6%
Pension Benefits	8,581,960	8,726,609	9,029,000	302,391	3.5%
Interfund Transfers	18,641,758	18,641,758	17,733,027	(908,731)	-4.9%
Total Expenditures	**$ 129,661,016**	**$ 118,864,602**	**$ 132,513,596**	**$ 13,648,994**	**11.5%**

- **Personal Services**, consisting of salaries and overtime, accounts for $32.0 million (or 24.2%) of total expenditures. Personal Services are estimated to increase by $1.2 million (or 3.8%) compared to 2024 Projected.
- **Employee Benefits** for FICA, IMRF pension, police pension, and fire pension is $6.5 million (or 4.9%) of total expenditures. Employee Benefits are estimated to increase by $0.6 million (or 10.8%). The City's IMRF pension costs are estimated to increase by $0.1 million (or 12.4%) due to an increase in the City's contribution rate in 2025. In addition, the City's contributions to the police and fire pension plans increase by $0.5 million (or 14.0%).
- **Charges & Services** include expenditures for DuPage Water Commission (DWC) water purchases, utilities, paramedic services, and other contractual services which account for $28.0 million (or 21.1%) of total expenditures. DWC water purchased accounts for $9.1 million (or 32.3%) of total Charges & Services. Charges & Services are estimated to increase by $0.6 million (or 2.3%) compared to 2024 Projected, mainly due to increases in DWC water purchases ($0.4 million) and contractual services ($0.3 million).
- **Capital Outlays** are $31.0 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 $10.9 million (or 54.3%) compared to 2024 Projected.
- **Interfund Transfers** is $17.7 million (or 13.4%) 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 $0.9 million (or -4.9%) compared to 2024 Projected. The decrease is attributable to reductions in the General Fund transfer to the Capital Projects Fund ($0.8 million), health insurance ($0.5 million), and liability insurance ($0.1 million) transfers. These decreases are offset with an increase of $0.4 million for transfers for vehicle replacements.
- **Pension Benefits** are $9.0 million (or 6.8%) 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 3.5%) compared to 2024 Projected.
- **Debt Service** is $4.7 million (or 3.5%) of total expenditures and represents principal and interest payments for the City's two (2) General Obligation Bonds. Debt Service is estimated to increase by $0.6 million (or 13.6%) compared to 2024 Projected.
- **Supplies & Materials** are $3.6 million (or 2.7%) of total expenditures and are estimated to increase by $0.4 million (or 11.5%) compared to 2024 Projected. The increase is mainly attributable to anticipated reduced spending on road materials (road salt) in 2024.

City of Wheaton, Illinois
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All Funds
Expenditures by Type
2025 Budget



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, 2025 is projected to be $22.9 million (or 42.4% of annual operating expenditures).

2025 Budget-General Fund

The 2025 General Fund is projected to be balanced, with $55.6 million in revenues and $55.6 million in expenditures.

General Fund
Revenues and Expenditures

Revenues	2024 Budget	2024 Projected	2025 Budget	25 Budget vs 24 Proj. $	%
Operating	$ 52,075,950	$ 53,483,938	$ 53,685,370	$ 201,432	0.4%
Interfund Transfers	1,877,654	1,877,654	1,951,818	74,164	3.9%
Total Revenues	**$ 53,953,604**	**$ 55,361,592**	**$ 55,637,188**	**$ 275,596**	**0.5%**
Expenditures					
Operating	$ 51,618,563	$ 51,858,823	$ 54,112,127	$ 2,253,304	4.3%
Capital Outlays	18,550	12,031	17,050	5,019	41.7%
Interfund Transfers-Other	150,000	150,000	150,000	-	0.0%
Interfund Transfers-Capital	2,166,491	2,166,491	1,358,011	(808,480)	-37.3%
Total Expenditures	**$ 53,953,604**	**$ 54,187,345**	**$ 55,637,188**	**$ 1,449,843**	**2.7%**
Revenues Over/(Under) Expenditures	**$ -**	**$ 1,174,247**	**$ -**		

City of Wheaton, Illinois
Transmittal Letter
Calendar Year 2025 Budget

2025 Budget-General Fund Revenues

The General Fund revenues budget for 2025 is $55.6 million, an increase of $0.3 million (or 0.5%) compared to 2024 Projected. Operating revenues increase by $0.2 million (or 0.4%) from $53.5 million to $53.7 million. Interfund Transfers revenues increase by $0.1 million (or 3.9%) from $1.9 million to $2.0 million.

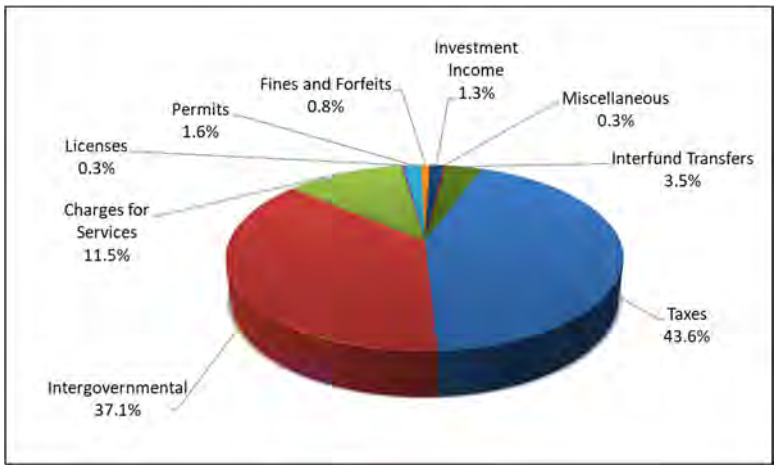
General Fund Revenues

Revenues	2024 Budget	2024 Projected	2025 Budget	25 Budget vs 24 Proj. $	25 Budget vs 24 Proj. %
Taxes	$ 24,724,585	$ 24,807,083	$ 24,248,201	$ (558,882)	-2.3%
Intergovernmental	19,955,470	20,443,156	20,646,900	203,744	1.0%
Licenses	159,750	171,965	171,965	-	0.0%
Permits	906,500	1,222,725	899,879	(322,846)	-26.4%
Charges for Services	5,272,395	5,465,549	6,380,615	915,066	16.7%
Fines and Forfeits	494,925	453,300	468,300	15,000	3.3%
Investment Income	410,000	700,000	720,000	20,000	2.9%
Miscellaneous	152,325	220,160	149,510	(70,650)	-32.1%
Total Operating Revenues	**52,075,950**	**53,483,938**	**53,685,370**	**201,432**	**0.4%**
Interfund Transfers	**1,877,654**	**1,877,654**	**1,951,818**	**74,164**	**3.9%**
Total Revenues	**$ 53,953,604**	**$ 55,361,592**	**$ 55,637,188**	**$ 275,596**	**0.5%**

- **Taxes**, which account for $24.2 million (or 43.6%) of total General Fund revenues, consist of: property taxes ($14.7 million), local sales tax ($5.7 million), utility taxes ($3.0 million), and real estate transfer tax ($0.9 million). Taxes are estimated to decrease by $0.6 million (or -2.3%) compared to 2024 Projected, mainly attributable to decreases in property taxes ($0.8 million). This decrease is offset with a $0.2 million increase in local sales tax.
- **Intergovernmental revenues**, the second largest revenue source at $20.6 million (or 37.1%), consist of: income tax ($9.5 million), sales tax ($8.9 million), use tax ($1.4 million), personal property replacement tax ($0.5 million), grants ($0.2 million), and cannabis use tax ($0.1 million). Intergovernmental revenues are estimated to increase by $0.2 million (or 1.0%) compared to 2024 Projected, with increases in sales tax ($0.5 million) and income tax ($0.3 million). These increases are offset with a $0.7 million decrease in use tax.
- **Charges for Services** are the third largest revenue source at $6.4 million (or 11.5%) and includes ambulance services ($4.1 million), franchise fees ($0.7 million), and wireless fire alarm monitoring fees ($0.7 million). Charges for Services are estimated to increase $0.9 million (or 16.7%) compared to 2024 Projected, primarily attributable to $1.0 million increase in ambulance services revenues following an ambulance service fee adjustment approved in 2024.
- **Interfund Transfers** is the fourth largest revenue source, accounting for $2.0 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 increase by $0.1 million (or 3.9%) compared to 2024 Projected.
- **Permits** are $0.9 million (or 1.6%) of total revenues and are estimated to decrease by $0.3 million (or -26.4%) compared to 2024 Projected. The decrease is primarily attributable to $0.4 million received for a multi-family residential development project in 2024.
- **Other Revenues:** Investment Income accounts for $0.7 million (or 1.3%), Fines & Forfeits are $0.5 million (or 0.8%), Licenses are $0.2 million (or 0.3%), and Miscellaneous is $0.1 million (or 0.3%) of total revenues.

City of Wheaton, Illinois
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Calendar Year 2025 Budget

General Fund Revenues
By Type
2025 Budget



General Fund-Major Revenues

General Fund Major Revenues account for approximately 75.3% of total General Fund revenues. The five major sources of revenue are: property taxes, sales tax, income tax, utility taxes, and local sales tax. As shown in the following chart, total major revenues for 2025 are budgeted to increase $0.2 million (or 0.5%) compared to 2024 Projected. Compared to 2024 Projected, Property taxes decrease by $0.8 million (or -4.9%), income taxes increase by $0.3 million (or 3.1%), Sales tax increases by $0.5 million (or 5.6%), local sales tax increases by $0.2 million (or 4.2%), and Utility taxes are estimated to decrease by $28,338 (or -0.9%).

General Fund
Major Revenues

Major Revenues	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2024 Projected	2025 Budget	25 Budget vs 24 Proj Amount	%
Property Taxes	$ 13,976,859	$ 13,906,588	$ 14,650,254	$ 14,411,908	$ 15,420,610	$ 15,454,904	$ 14,694,360	$ (760,544)	-4.9%
Income Tax	5,747,933	6,995,024	8,794,265	8,620,055	9,066,960	9,212,032	9,498,000	285,968	3.1%
Sales Tax	5,825,629	7,377,111	7,668,571	7,951,285	7,955,000	8,450,000	8,925,000	475,000	5.6%
Sales Tax-Local	3,298,356	4,716,289	5,042,354	5,207,938	5,330,000	5,450,000	5,680,000	230,000	4.2%
Utility Taxes	3,381,764	3,247,880	3,200,322	3,090,577	3,073,950	3,002,154	2,973,816	(28,338)	-0.9%
Total Major Revenues	**$ 32,230,541**	**$ 36,242,892**	**$ 39,355,766**	**$ 39,281,763**	**$ 40,846,520**	**$ 41,569,090**	**$ 41,771,176**	**$ 202,086**	**0.5%**
% of Total Operating Revenues	**75.3%**	**76.3%**	**77.4%**	**73.4%**	**75.7%**	**75.3%**	**75.3%**		

Property Taxes are the largest source of revenue in the General Fund representing 26.4% of total revenues. For the 2025 budget, the 2024 property tax levy for the General Fund decreases by $0.8 million (or -5.0%). The Police Pension increases by $0.4 million (or 20.6%), and Fire Pension increases by $50,398 (or 3.9%). The General Corporate portion decreases by $1.7 million (or -18.8%) to $7.5 million, and the 2021 G.O. Bonds (Pension Obligation Bonds) increase by $3,926 (or 0.1%).

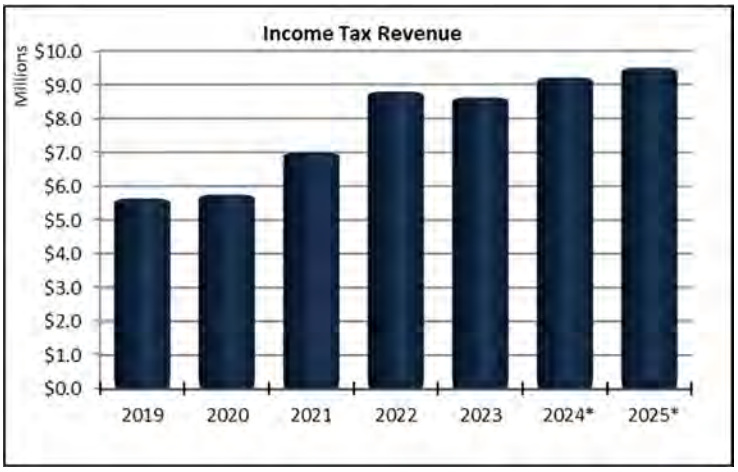
2024 Property Tax Levy
General Fund Only*

	2023 Levy 2024 Budget	2024 Levy 2025 Budget	2024 vs 2023 Levy $	%
General Corporate	$ 9,183,311	$ 7,454,224	$ (1,729,087)	-18.8%
Police Pension	2,004,250	2,417,914	413,664	20.6%
Fire Pension	1,306,663	1,357,061	50,398	3.9%
Pension Budget Stabilization Fund	(500,000)	-	500,000	-100.0%
2021 G.O. Bonds	3,145,880	3,149,806	3,926	0.1%
Total	**$ 15,140,104**	**$ 14,379,005**	**$ (761,099)**	**-5.0%**

*Excludes 2018A G.O. Bonds.

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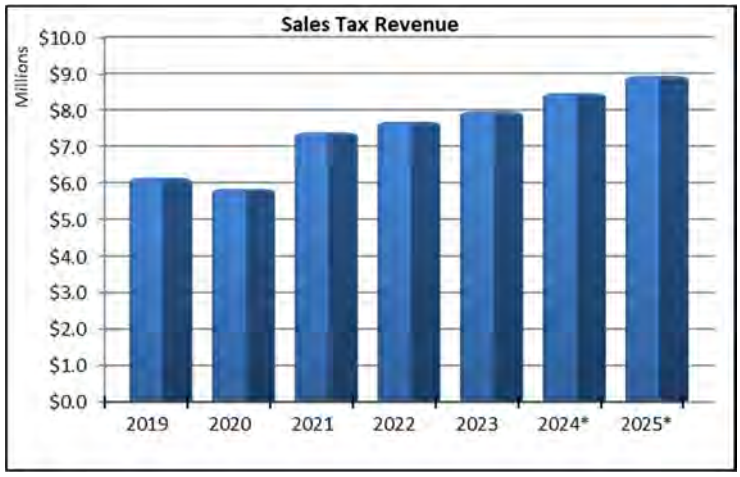
Income Tax (State-Shared) revenue is the second largest revenue source representing 17.1% of total General Fund revenues. Based on the latest estimates provided by the Illinois Municipal League (IML), 2024 income tax revenue is projected at $9.2 million, an increase of $0.6 million (or 6.9%) compared to 2023. For 2025, income tax revenue is estimated to increase $0.3 million (or 3.1%) to $9.5 million.



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	8,620,055	-2.0%
2024*	9,212,032	6.9%
2025*	9,498,000	3.1%

*Projected

Sales Tax Revenue is the third largest revenue source representing 16.0% of total General Fund revenues. Sales tax revenue for 2024 is projected to increase to $8.5 million, which would be a 6.3% increase over 2023. For 2025, sales tax is budgeted to increase by $0.5 million (or 5.6%) compared to 2024 Projected.

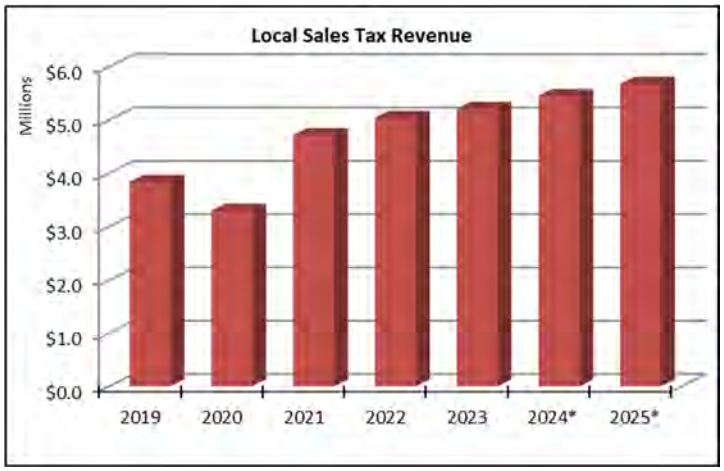


Fiscal Year	Amount	% Change
2019	$ 6,130,111	
2020	5,825,629	-5.0%
2021	7,377,111	26.6%
2022	7,668,571	4.0%
2023	7,951,285	3.7%
2024*	8,450,000	6.3%
2025*	8,925,000	5.6%

*Projected

Local Sales Tax Revenue accounts for 10.2% of total General Fund revenues. Local sales tax revenue for 2024 is projected to increase to $5.5 million, which would be a 4.6% increase over 2023. For 2025, local sales tax is budgeted to increase by $0.2 million (or 4.2%) compared to 2024 Projected.

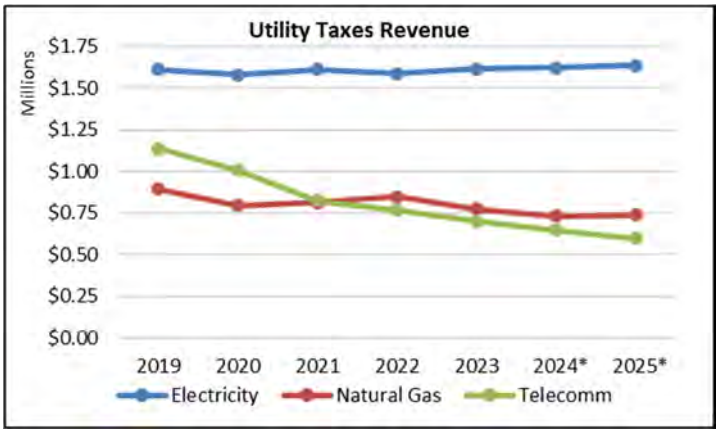
City of Wheaton, Illinois
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Fiscal Year	Amount	% Change
2019	$ 3,839,196	
2020	3,298,356	-14.1%
2021	4,716,289	43.0%
2022	5,042,354	6.9%
2023	5,207,938	3.3%
2024*	5,450,000	4.6%
2025*	5,680,000	4.2%

*Projected

Utility Taxes represent 5.3% 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. 2024 total utility taxes are projected at $3.0 million, a decrease of $0.1 million (or -2.9%) compared to 2023. For 2025, total utility taxes are expected to decrease by -0.9% to $2.97 million.

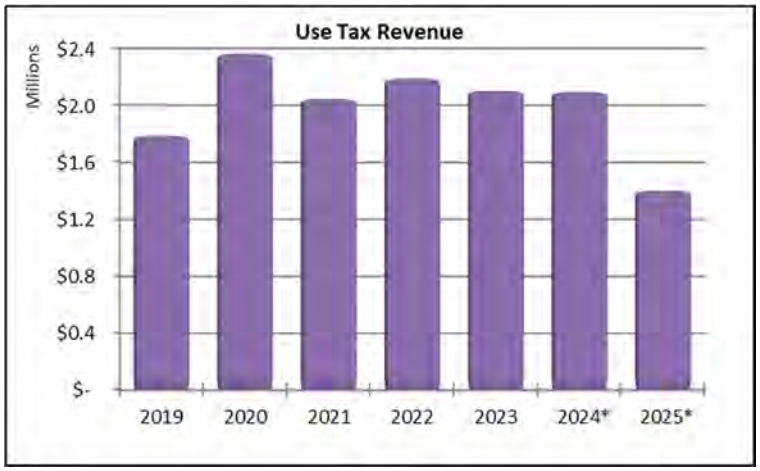


Fiscal Year	Electricity	Natural Gas	Telecomm	Total	% Change
2019	$ 1,613,583	$ 893,804	$ 1,135,769	**$ 3,643,156**	
2020	1,582,152	794,539	1,005,073	**3,381,764**	-7.2%
2021	1,611,590	812,706	823,584	**3,247,880**	-4.0%
2022	1,587,554	846,112	766,656	**3,200,322**	-1.5%
2023	1,616,094	775,494	698,989	**3,090,577**	-3.4%
2024*	1,621,959	731,745	648,450	**3,002,154**	-2.9%
2025*	1,638,179	739,063	596,574	**2,973,816**	-0.9%

*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. The revenue declined in 2021 when the state implemented legislation that changed the taxation of online sales ("Leveling the Playing Field for Illinois Act"). The IML estimates a significant reduction in 2025 due to new legislation changes to the "Leveling the Playing Field for Illinois Act", effective January 1, 2025. This reduction should be seen correspondingly with increases in Sales and Local Sales taxes. Based on the latest estimates provided by IML, 2024 use tax revenues are estimated to decrease by -0.4% to $2.1 million compared to 2023. For 2025, use tax revenues are estimated to decrease by $0.7 million (or -33.1%) to $1.4 million.

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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	2,100,784	-4.0%
2024*	2,092,181	-0.4%
2025*	1,400,000	-33.1%

*Projected

2025 Budget-General Fund Expenditures

General Fund expenditures for 2025 total $55.6 million, an increase of $1.4 million (or 2.7%) compared to 2024 Projected.

2025 operating expenditures are estimated to increase $2.2 million (or 4.3%) from $51.9 million to $54.1 million. Total Capital Outlays are $17,050, Interfund Transfers-Other are $150,000, and the Interfund Transfer to the Capital Projects Fund decreases by $0.8 million from $2.2 million to $1.4 million.

General Fund Expenditures

Expenditures	2024 Budget	2024 Projected	2025 Budget	25 Budget vs 24 Proj. $	25 Budget vs 24 Proj. %
Personal Services	$ 24,757,530	$ 24,963,115	$ 25,868,458	$ 905,343	3.6%
Employee Benefits	5,049,096	5,059,995	5,616,383	556,388	11.0%
Supplies & Materials	1,333,096	1,219,532	1,425,466	205,934	16.9%
Charges & Services	8,615,011	8,752,351	9,235,391	483,040	5.5%
Debt Service	2,779	2,779	2,779	-	0.0%
Interfund Transfers-Operating	11,861,051	11,861,051	11,963,650	102,599	0.9%
Total Operating Expenditures	**$ 51,618,563**	**$ 51,858,823**	**$ 54,112,127**	**$ 2,253,304**	**4.3%**
Capital Outlays	18,550	12,031	17,050	5,019	41.7%
Interfund Transfers-Other	150,000	150,000	150,000	-	0.0%
Interfund Transfers-Capital	2,166,491	2,166,491	1,358,011	(808,480)	-37.3%
Total Capital & Int. Transfers	**$ 2,335,041**	**$ 2,328,522**	**$ 1,525,061**	**$ (803,461)**	**-34.5%**
Total Expenditures	**$ 53,953,604**	**$ 54,187,345**	**$ 55,637,188**	**$ 1,449,843**	**2.7%**

- **Personal Services**, consisting of salaries and overtime, accounts for $25.9 million (or 46.5%) of total expenditures. Personal Services are estimated to increase by $0.9 million (or 3.6%) compared to 2024 Projected.
- **Employee Benefits** for FICA, IMRF pension, police pension, and fire pension is $5.6 million (or 10.1%) of total expenditures. Employee Benefits are estimated to increase by $0.5 million (or 11.0%). The City's IMRF pension costs are estimated to increase by $61,388 (or 10.9%) due to an increase in the City's contribution rate in 2025. In addition, the City's contributions to the police and fire pension plans increase by $0.5 million (or 14.0%).
- **Charges & Services** include expenditures for software licenses, DU-COMM public safety communication services, paramedic services, and other contracted services accounts for $9.2 million (or 16.6%) of total expenditures. Charges & Services are estimated to increase by $0.5 million (or 5.5%) compared to 2024 Projected, mainly due to increases in the paramedic services contract ($0.1 million), software licenses ($0.1 million), and other contracted services ($0.3 million).
- **Interfund Transfers-Operating**, which consists of transfers for vehicles, equipment, building renewal, insurance, and debt service accounts for $12.0 million (or 21.5%) of total expenditures. Interfund

Transfers-Operating are estimated to increase by $0.1 million (or 0.9%) compared to 2024 Projected. The $0.1 million increase is attributable to a $0.4 million increase in the vehicle replacement transfer, offset by reductions in the transfers for health insurance ($0.2 million) and liability insurance ($0.1 million).

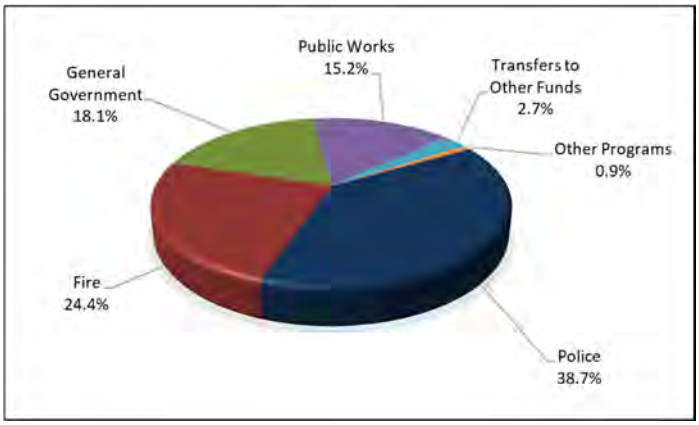
- **Supplies & Materials**, which consists of road materials, road salt, and other miscellaneous supplies, are $1.4 million (or 2.6%) of total expenditures. Supplies & Materials are estimated to increase by $0.2 million (or 16.9%) compared to 2024 Projected. The increase is mainly attributable to anticipated reduced spending on road materials (road salt) in 2024.
- **Interfund Transfers-Capital** of $1.4 million decreases by $0.8 million (or -37.3%) compared to 2024 Projected. The $1.4 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 2025 Budget, which reflects the transfer to the Parking Fund.

General Fund Expenditures
by Type
2025 Budget



The following chart shows the General Fund expenditures by function for 2025 as a percentage of total expenditures. Public safety (Police and Fire) accounts for 63.1% (or $35.1 million), General Government is 18.1% (or $10.1 million), Public Works is 15.2% (or $8.4 million), Transfers to Other Funds is 2.7% (or $1.5 million), and Other Programs is 0.9% (or $0.5 million).

General Fund Expenditures
by Function
2025 Budget



Other City Funds

The **Debt Service Fund** is used to account for the principal, interest, and paying agent fees for general obligation debt issued by the City. Revenues from the property tax levy 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 2025.

Debt Service Schedule

Debt Issuance	Principal Outstanding 01/01/2025	Principal	Interest	Total Principal and Interest	Principal Outstanding 12/31/2025
2018A G.O. Bonds	$ 9,000,000	$ 1,250,000	$ 282,420	$ 1,532,420	$ 7,750,000
2021 G.O. Bonds	40,570,000	2,195,000	922,408	3,117,408	38,375,000
Total	$ 49,570,000	$ 3,445,000	$ 1,204,828	$ 4,649,828	$ 46,125,000

Revenues in the Debt Service Fund for 2025 total $4.8 million versus expenditures of $4.7 million. Revenues and expenditures increase by $0.6 million for the 2025 budget, reflecting the debt service due in 2025.

Debt Service Fund
Revenues and Expenditures

Revenues	2024 Budget	2024 Projected	2025 Budget	25 Budget vs 24 Proj. $	25 Budget vs 24 Proj. %
Taxes	$ 988,387	$ 989,221	$ 1,547,744	$ 558,523	56.5%
Investment Income	50,000	60,000	60,000	-	0.0%
Interfund Transfers	3,145,649	3,145,880	3,148,582	2,702	0.1%
Total Revenues	$ 4,184,036	$ 4,195,101	$ 4,756,326	$ 561,225	13.4%
Expenditures					
Debt Service	$ 4,093,755	$ 4,093,710	$ 4,650,478	$ 556,768	13.6%
Total Expenditures	$ 4,093,755	$ 4,093,710	$ 4,650,478	$ 556,768	13.6%
Revenues Over/ (Under) Expenditures	$ 90,281	$ 101,391	$ 105,848		

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	2024 Budget	2024 Projected	2025 Budget	25 Budget vs 24 Proj. $	25 Budget vs 24 Proj. %
Intergovernmental	$ 2,981,795	$ 2,792,276	$ 476,843	$ (2,315,433)	-82.9%
Investment Income	100,000	500,000	500,000	-	0.0%
Miscellaneous	35,000	-	10,000	10,000	0.0%
Interfund Transfers	2,166,491	2,166,491	1,358,011	(808,480)	-37.3%
Total Revenues	$ 5,283,286	$ 5,458,767	$ 2,344,854	$ (3,113,913)	-57.0%
Expenditures					
Capital Outlays	$ 9,836,500	$ 7,383,255	$ 7,855,750	$ 472,495	6.4%
Total Expenditures	$ 9,836,500	$ 7,383,255	$ 7,855,750	$ 472,495	6.4%
Revenues Over/ (Under) Expenditures	$ (4,553,214)	$ (1,924,488)	$ (5,510,896)		

The 2025 budgeted revenues total $2.3 million, including $0.5 million in grant revenue and a $1.4 million transfer from the General Fund. Intergovernmental revenues decrease $2.3 million, primarily attributable to spending the remaining $1.9 million in ARPA grant funds in 2024. The 2025 budgeted expenditures are $7.9 million, an increase of $0.5 million from 2024 Projected and includes:

- Roadway Improvements: $3.4 million.
- Sidewalk Improvements: $2.3 million (Grant-$0.2M).
- Other Capital Improvements: $1.0 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.

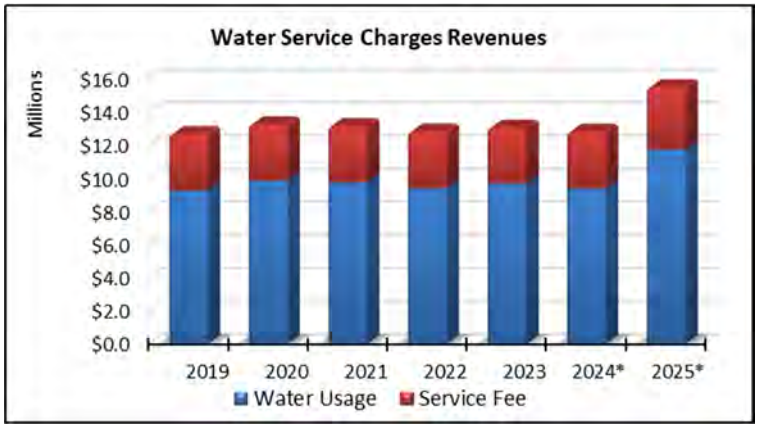
The **Water Fund** is projected to have expenses exceeding revenues by $1.2 million in 2025, mainly due to $4.2 million in capital projects.

Water Fund
Revenues and Expenses

Revenues	2024 Budget	2024 Projected	2025 Budget	25 Budget vs 24 Proj. $	%
Charges for Services	$ 13,171,730	$ 12,993,500	$ 15,595,312	$ 2,601,812	20.0%
Investment Income	100,000	150,000	150,000	-	0.0%
Miscellaneous	100,000	121,000	150,000	29,000	24.0%
Total Revenues	**$ 13,371,730**	**$ 13,264,500**	**$ 15,895,312**	**$ 2,630,812**	**19.8%**
Expenses					
Personal Services	$ 1,446,632	$ 1,471,224	$ 1,472,939	$ 1,715	0.1%
Employee Benefits	205,622	209,830	217,415	7,585	3.6%
Supplies & Materials	416,086	385,178	430,688	45,510	11.8%
Charges & Services	9,127,816	9,096,500	9,504,329	407,829	4.5%
Interfund Transfers	1,306,080	1,306,080	1,225,347	(80,733)	-6.2%
Total Operating	**$ 12,502,236**	**$ 12,468,812**	**$ 12,850,718**	**$ 381,906**	**3.1%**
Capital Outlays	**3,849,160**	**2,568,900**	**4,206,160**	**1,637,260**	**63.7%**
Total Expenses	**$ 16,351,396**	**$ 15,037,712**	**$ 17,056,878**	**$ 2,019,166**	**13.4%**
Revenues Over/ (Under) Expenses	**$ (2,979,666)**	**$ (1,773,212)**	**$ (1,161,566)**		

Water Service Charges Revenues

The City performed a Water Rate Study in 2024 to assess the financial sustainability of the water utility system and explore strategies for long-term stability. The study resulted in the approval of a structured plan to increase rates and fees for a three-year period, effective January 1, 2025. The City last increased the Water Usage rate and Fixed Service fees in 2015. Additionally, staff recommended conducting a risk-based analysis of the water utility system to develop a comprehensive capital plan that prioritizes maintenance, improvements, and replacement costs. For 2025, Water Service Charges are budgeted at $15.5 million, an increase of $2.7 million from 2024 Projected.



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	9,692,706	3,377,487	**13,070,193**	1.9%
2024*	9,416,000	3,408,500	**12,824,500**	-1.9%
2025*	11,767,533	3,745,279	**15,512,812**	21.0%

*Projected

Water Fund Expenses

The total Water Fund expenses for 2025 are projected to be $17.1 million, reflecting an increase of $2.0 million (or 13.4%) compared to 2024 Projected.

- Operating expenses are expected to rise by $0.4 million (or 3.1%) from 2024 Projected. A significant portion of this, $9.1 million (or 70.6% of total operating expenses), is allocated to water purchased from

the DuPage Water Commission, which is anticipated to increase by $0.4 million (or 4.4%) compared to 2024 Projected.

- Capital outlay expenses will see a $1.6 million increase over 2024 Projected, with a total budget of $4.2 million for 2025. This includes:
  - Water Main Replacements: $1.7 million.
  - Lead Service Line Replacements: $0.7 million.
  - Variable Frequency Drives Replacements-3 Pump Stations: $0.7 million.
  - President Street Pump Station Repairs: $0.5 million.
  - Flow Control Valves Replacements-3 Pressure Adjusting Stations: $0.3 million.

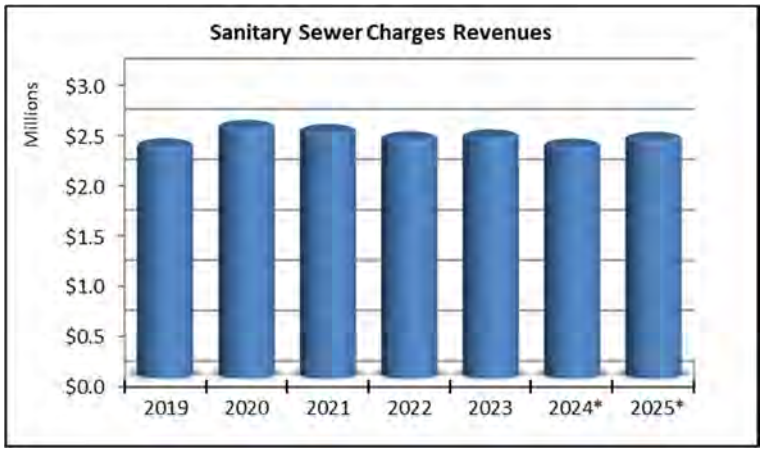
The **Sanitary Sewer Fund** is projected to have expenses exceeding revenues by $4.8 million in 2025, primarily driven by $5.3 million allocated to capital projects.

Sanitary Sewer Fund
Revenues and Expenses

Revenues	2024 Budget	2024 Projected	2025 Budget	25 Budget vs 24 Proj. $	25 Budget vs 24 Proj. %
Charges for Services	$ 2,381,652	$ 2,304,100	$ 2,373,200	$ 69,100	3.0%
Investment Income	100,000	150,000	100,000	(50,000)	-33.3%
Miscellaneous	-	5,000	-	(5,000)	-100.0%
Total Revenues	**$ 2,481,652**	**$ 2,459,100**	**$ 2,473,200**	**$ 14,100**	**0.6%**
Expenses					
Personal Services	$ 589,853	$ 581,217	$ 602,718	$ 21,501	3.7%
Employee Benefits	83,550	80,486	88,463	7,977	9.9%
Supplies & Materials	145,232	114,954	170,683	55,729	48.5%
Charges & Services	734,370	319,875	414,054	94,179	29.4%
Interfund Transfers	764,971	764,971	741,417	(23,554)	-3.1%
Total Operating	**$ 2,317,976**	**$ 1,861,503**	**$ 2,017,335**	**$ 155,832**	**8.4%**
Capital Outlays	**2,160,000**	**960,904**	**5,259,000**	**4,298,096**	**447.3%**
Total Expenses	**$ 4,477,976**	**$ 2,822,407**	**$ 7,276,335**	**$ 4,453,928**	**157.8%**
Revenues Over/ (Under) Expenses	**$(1,996,324)**	**$ (363,307)**	**$(4,803,135)**		

Sanitary Sewer Charges Revenues

Sanitary sewer charges are billed based on water usage, which is influenced by factors such as weather conditions and conservation efforts. The sanitary sewer rate has remained unchanged at $1.40 per 100 cubic feet since July 2007, with no planned increase in the 2025 budget. For 2025, sanitary sewer service charges are estimated at $2.4 million, based on the average historical 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	2,394,712	0.8%
2024*	2,304,100	-3.8%
2025*	2,373,200	3.0%

*Projected

Sanitary Sewer Fund Expenses

Sanitary Sewer Fund 2025 total expenses are estimated at $7.3 million, an increase of $4.5 million compared to 2024 Projected.

- Operating expenses increase by $0.2 million (or 8.4%) compared to 2024 Projected.
- Capital outlay expenses will see a $4.3 million increase over 2024 Projected, with a total budget of $5.3 million for 2025. This includes:
  - Basin 3 & 4 Discharge Improvements: $3.75 million.
  - Blacksmith Lift Station Wetwell Rehabilitation: $0.3 million.
  - Service Lateral Rehabilitation-Chemical Grouting: $0.3 million.
  - Albright Lift Station Rehabilitation: $0.2 million.
  - Sanitary Sewer Replacements: $0.3 million.

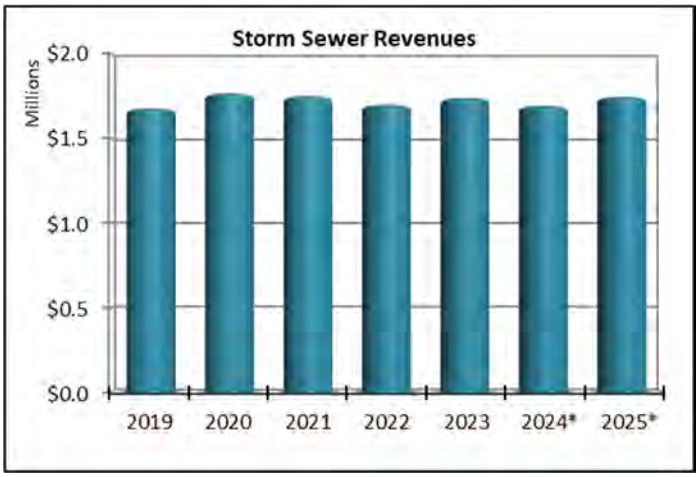
The **Storm Sewer Fund** is projected to have expenses exceeding revenues by $1.3 million in 2025, primarily driven by $1.4 million allocated to capital projects.

Storm Sewer Fund
Revenues and Expenses

Revenues	2024 Budget	2024 Projected	2025 Budget	25 Budget vs 24 Proj. $	25 Budget vs 24 Proj. %
Charges for Services	$ 1,750,000	$ 1,690,083	$ 1,743,000	$ 52,917	3.1%
Investment Income	20,000	100,000	20,000	(80,000)	-80.0%
Miscellaneous	-	1,050	-	(1,050)	-100.0%
Total Revenues	**$ 1,770,000**	**$ 1,791,133**	**$ 1,763,000**	**$ (28,133)**	**-1.6%**
Expenses					
Personal Services	$ 619,560	$ 503,720	$ 532,834	$ 29,114	5.8%
Employee Benefits	87,181	69,822	78,174	8,352	12.0%
Supplies & Materials	160,769	138,354	165,728	27,374	19.8%
Charges & Services	210,570	78,580	223,396	144,816	184.3%
Interfund Transfers	751,411	751,411	683,662	(67,749)	-9.0%
Total Operating	**$ 1,829,491**	**$ 1,541,887**	**$ 1,683,794**	**$ 141,907**	**9.2%**
Capital Outlays	**1,442,000**	**839,612**	**1,415,000**	**575,388**	**68.5%**
Total Expenses	**$ 3,271,491**	**$ 2,381,499**	**$ 3,098,794**	**$ 717,295**	**30.1%**
Revenues Over/ (Under) Expenses	**$ (1,501,491)**	**$ (590,366)**	**$ (1,335,794)**		

Storm Sewer Revenues

Historically, Storm Sewer Fund revenues were generated through 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 was implemented in August 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 represents the average amount of impervious area on single-family residential properties within the City. For 2025, stormwater utility fees are budgeted at $1.7 million, with no increase in the ERU rate.



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	1,436,382	300,030	-	**1,736,412**	2.4%
2024*	788,968	174,908	726,207	**1,690,083**	-2.7%
2025*	-	-	1,743,000	**1,743,000**	3.1%

*Projected

Storm Sewer Fund Expenses

Storm Sewer Fund 2025 total expenses are estimated at $3.1 million, an increase of $0.7 million (or 30.1%) compared to 2024 Projected.

- Operating expenses increase by $0.1 million (or 9.2%) compared to 2024 Projected. The increase is attributable to a $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 $0.6 million compared to 2024 Projected. Capital expenses are budgeted at $1.4 million and includes:
    - Storm Sewer Replacements: $0.8 million.
    - Thomas Road Drainage Improvements: $0.3 million.
    - Glendale Floodprone Project: $0.2 million

The **Parking Fund** is projected to have revenues exceeding expenses by $0.1 million in 2025.

Parking Fund
Revenues and Expenses

Revenues	2024 Budget	2024 Projected	2025 Budget	25 Budget vs 24 Proj. $	25 Budget vs 24 Proj. %
Charges for Services	$ 420,700	$ 601,191	$ 619,700	18,509	3.1%
Fines and Forfeits	114,000	105,000	110,000	5,000	4.8%
Investment Income	20,000	35,000	35,000	-	0.0%
Miscellaneous	-	-	250,000	250,000	100.0%
Interfund Transfers	150,000	150,000	150,000	-	0.0%
Total Revenues	**$ 704,700**	**$ 891,191**	**$ 1,164,700**	**$ 273,509**	**30.7%**
Expenses					
Personal Services	$ 116,460	$ 118,490	$ 124,777	$ 6,287	5.3%
Employee Benefits	16,383	16,658	18,355	1,697	10.2%
Supplies & Materials	42,950	63,650	43,450	(20,200)	-31.7%
Charges & Services	246,097	258,807	265,977	7,170	2.8%
Interfund Transfers	333,419	333,419	332,427	(992)	-0.3%
Total Operating	**$ 755,309**	**$ 791,024**	**$ 784,986**	**$ (6,038)**	**-0.8%**
Capital Outlays	**290,000**	**20,000**	**250,000**	**230,000**	**1150.0%**
Total Expenses	**$ 1,045,309**	**$ 811,024**	**$ 1,034,986**	**$ 223,962**	**27.6%**
Revenues Over/ (Under) Expenses	**$ (340,609)**	**$ 80,167**	**$ 129,714**		

In late 2023, staff provided the City Council with an update on the comprehensive parking study, which included a financial analysis and revenue recommendations for the Parking Fund. For the 2024 Budget, the City Council approved a $150,000 increase in the 2023 SSA #8 property tax levy to cover downtown municipal service expenses incurred by the General Fund, with the General Fund transferring the $150,000 to the Parking Fund to provide additional support. Additionally, the City implemented parking fee increases, effective April 1, 2024.

Total revenues for the Parking Fund do not reflect any increases in parking fees in 2025 and are estimated at $1.2 million, reflecting a $0.3 million increase compared to 2024 Projected. This increase is primarily due to an anticipated one-time $250,000 receipt from a downtown right-of-way alley vacation. Revenues also include the $150,000 transfer from the General Fund.

Parking Fund 2025 total expenses are estimated at $1.0 million, an increase of $0.2 million compared to 2024 Projected. Operating expenses decrease by $6,038 (or -0.8%) and Capital Outlay expenses increase by $0.2 million compared to 2024 Projected.

The **Fleet Services Fund** is projected to have expenses exceeding revenues by $1.6 million in 2025, mainly due to $4.6 million in capital outlays.

Fleet Services Fund
Revenues and Expenses

Revenues	2024 Budget	2024 Projected	2025 Budget	25 Budget vs 24 Proj. $	25 Budget vs 24 Proj. %
Fines and Forfeits	$ 300	$ 300	$ 300	$ -	0.0%
Investment Income	50,000	200,000	150,000	(50,000)	-25.0%
Miscellaneous	190,000	280,980	190,000	(90,980)	-32.4%
Interfund Transfers	4,282,446	4,282,446	4,648,065	365,619	8.5%
Total Revenues	**$ 4,522,746**	**$ 4,763,726**	**$ 4,988,365**	**$ 224,639**	**4.7%**
Expenses					
Personal Services	$ 685,724	$ 675,776	$ 691,135	$ 15,359	2.3%
Employee Benefits	97,718	95,388	102,412	7,024	7.4%
Supplies & Materials	821,738	765,925	786,100	20,175	2.6%
Charges & Services	150,756	178,606	161,720	(16,886)	-9.5%
Interfund Transfers	344,890	344,890	289,512	(55,378)	-16.1%
Total Operating	**$ 2,100,826**	**$ 2,060,585**	**$ 2,030,879**	**$ (29,706)**	**-1.4%**
Capital Outlays	**4,736,302**	**3,378,403**	**4,605,712**	**1,227,309**	**36.3%**
Total Expenses	**$ 6,837,128**	**$ 5,438,988**	**$ 6,636,591**	**$ 1,197,603**	**22.0%**
Revenues Over/ (Under) Expenses	**$ (2,314,382)**	**$ (675,262)**	**$ (1,648,226)**		

Fleet Services Fund 2025 total revenues are estimated at $5.0 million, with Interfund Transfers accounting for $4.6 million of the total revenues. The vehicle interfund transfers from other funds of $4.6 million increases by $0.4 million (or 8.5%) compared to the 2024 Projected.

Fleet Services Fund 2025 expenses are budgeted at $6.6 million, an increase of $1.2 million compared to 2024 Projected. Operating expenses decrease by $29,706 (or -1.4%) compared to 2024 Projected. Capital Outlays of $4.6 million increase $1.2 million, which includes $1.2 million in vehicle replacements carried over from the past four years due to supply chain disruptions and price increases.

The **Building Renewal Fund** is projected to have expenses exceeding revenues by $0.6 million in 2025. The Building Renewal Fund provides for the replacement of the City's general government building systems and components. 2025 revenues are estimated at $0.4 million, and expenses are budgeted at $1.0 million for building improvements, including $0.4 million for facility generator replacements.

Building Renewal Fund
Revenues and Expenses

Revenues	2024 Budget	2024 Projected	2025 Budget	25 Budget vs 24 Proj. $	25 Budget vs 24 Proj. %
Investment Income	$ 10,000	$ 60,000	$ 60,000	$ -	0.0%
Interfund Transfers	303,064	303,064	323,158	20,094	6.6%
Total Revenues	**$ 313,064**	**$ 363,064**	**$ 383,158**	**$ 20,094**	**5.5%**
Expenses					
Capital Outlays	$ 847,960	$ 359,500	$ 982,500	$ 623,000	173.3%
Total Expenses	**$ 847,960**	**$ 359,500**	**$ 982,500**	**$ 623,000**	**173.3%**
Revenues Over/ (Under) Expenses	**$ (534,896)**	**$ 3,564**	**$ (599,342)**		

The **Liability Insurance Fund** is projected to have a balanced budget for 2025. The City manages a self-insurance program for casualty, property, and workers' compensation coverage, while maintaining excess insurance to protect against large or numerous claims. Total revenues for 2025 are expected to decrease from $1.9 million to $1.2 million, a $0.7 million reduction compared to 2024 Projected, primarily due to lower excess insurance reimbursements ($0.5 million) and a $0.1 million (or -10.3%) decrease in interfund transfers.

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Total expenses for 2025 are budgeted at $1.2 million, reflecting a $0.5 million decrease (or -30.2%) from the 2024 Projected. This reduction is mainly due to a decrease in liability and workers' compensation claims. The 2024 Projected expenses of $1.7 million include a few large liability claims ($0.5 million), which were offset by $0.5 million in revenues from excess insurance coverage reimbursements.

Liability Insurance Fund
Revenues and Expenses

Revenues	2024 Budget	2024 Projected	2025 Budget	25 Budget vs 24 Proj. $	25 Budget vs 24 Proj. %
Investment Income	$ 30,000	$ 50,000	$ 50,000	-	0.0%
Miscellaneous	50,000	621,535	50,000	(571,535)	-92.0%
Interfund Transfers	1,192,950	1,192,950	1,069,850	(123,100)	-10.3%
Total Revenues	**$ 1,272,950**	**$ 1,864,485**	**$ 1,169,850**	**$ (694,635)**	**-37.3%**
Expenses					
Charges & Services	$ 1,272,950	$ 1,676,540	$ 1,169,850	(506,690)	-30.2%
Total Expenses	**$ 1,272,950**	**$ 1,676,540**	**$ 1,169,850**	**$ (506,690)**	**-30.2%**
Revenues Over/ (Under) Expenses	**$ -**	**$ 187,945**	**$ -**		

The **Health Insurance Fund** is projected to have a balanced budget in 2025. The City is a member of the Intergovernmental Personnel Benefit Cooperative (IPBC) pool for health, dental, and life insurance for active and retired employees. 2025 total revenues decrease from $6.0 million to $5.7 million, a decrease of $0.3 million (or -5.5%) compared to 2024 Projected, mainly due to health insurance transfers from other funds decreasing $0.5 million (or -9.5%). 2025 total expenses are estimated to decrease from $5.8 million to $5.7 million, representing a reduction of $0.1 million (or -1.2%) compared to 2024 Projected. This decrease is primarily attributed to savings realized from Public Works union employees transitioning to the City's insurance plans.

Health Insurance Fund
Revenues and Expenses

Revenues	2024 Budget	2024 Projected	2025 Budget	25 Budget vs 24 Proj. $	25 Budget vs 24 Proj. %
Charges for Services	$ 1,254,100	$ 1,210,400	$ 1,329,500	$ 119,100	9.8%
Investment Income	20,000	35,000	35,000	-	0.0%
Miscellaneous	81,000	50,000	50,000	-	0.0%
Interfund Transfers	4,746,292	4,746,292	4,293,526	(452,766)	-9.5%
Total Revenues	**$ 6,101,392**	**$ 6,041,692**	**$ 5,708,026**	**$ (333,666)**	**-5.5%**
Expenses					
Charges & Services	$ 6,101,392	$ 5,776,622	$ 5,708,026	$ (68,596)	-1.2%
Total Expenses	**$ 6,101,392**	**$ 5,776,622**	**$ 5,708,026**	**$ (68,596)**	**-1.2%**
Revenues Over/ (Under) Expenses	**$ -**	**$ 265,070**	**$ -**		

The **Motor Fuel Tax Fund** is projected to have revenues exceeding expenditures by $0.4 million in 2025.

Motor Fuel Tax Fund
Revenues and Expenditures

Revenues	2024 Budget	2024 Projected	2025 Budget	25 Budget vs 24 Proj. $	25 Budget vs 24 Proj. %
Intergovernmental	$2,371,385	$2,405,983	$2,436,746	$ 30,763	1.3%
Investment Income	6,657	100,000	70,000	(30,000)	-30.0%
Total Revenues	**$2,378,042**	**$2,505,983**	**$2,506,746**	**$ 763**	**0.0%**
Expenditures					
Capital Outlays	$2,680,987	$2,915,798	$2,100,000	$ (815,798)	-28.0%
Total Expenditures	**$2,680,987**	**$2,915,798**	**$2,100,000**	**$ (815,798)**	**-28.0%**
Revenues Over/ (Under) Expenditures	**$ (302,945)**	**$ (409,815)**	**$ 406,746**		

Motor Fuel Tax Fund 2025 total revenues are budgeted at $2.5 million and 2025 total expenditures are budgeted at $2.1 million, with the $2.1 million allocated for the 2025 Annual Road Program.

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 $145,000 in 2025.

TIF District #2 Fund
Revenues and Expenditures

Revenues	2024 Budget	2024 Projected	2025 Budget	25 Budget vs 24 Proj. $	25 Budget vs 24 Proj. %
Investment Income	$ 1,000	$ 20,000	$ 1,000	$ (19,000)	-95.0%
Total Revenues	**$ 1,000**	**$ 20,000**	**$ 1,000**	**$ (19,000)**	**-95.0%**
Expenditures					
Charges & Services	$ -	$ 864	$ 1,000	$ 136	15.7%
Total Operating	**-**	**864**	**1,000**	**136**	**15.7%**
Capital Outlays	$ 263,000	$ 236,748	$ 145,000	$ (91,748)	-38.8%
Total Capital Outlays	**263,000**	**236,748**	**145,000**	**(91,748)**	**-38.8%**
Total Expenditures	**$ 263,000**	**$ 237,612**	**$ 146,000**	**$ (91,612)**	**-38.6%**
Revenues Over/ (Under) Expenditures	**$ (262,000)**	**$ (217,612)**	**$ (145,000)**		

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 2025 expenditure budget includes $0.1 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 $0.3 million in 2025.

TIF District #3 Fund
Revenues and Expenditures

Revenues	2024 Budget	2024 Projected	2025 Budget	25 Budget vs 24 Proj. $	25 Budget vs 24 Proj. %
Taxes	$ 2,350,000	$ 2,270,000	$ 2,295,000	$ 25,000	1.1%
Investment Income	25,000	150,000	150,000	-	0.0%
Miscellaneous	-	20,786	-	(20,786)	-100.0%
Total Revenues	**$ 2,375,000**	**$ 2,440,786**	**$ 2,445,000**	**$ 4,214**	**0.2%**
Expenditures					
Charges & Services	$ 35,000	$ 10,000	$ 35,000	$ 25,000	250.0%
Total Operating	**35,000**	**10,000**	**35,000**	**25,000**	**250.0%**
Capital Outlays	1,570,000	40,000	2,120,000	2,080,000	5200.0%
Total Capital Outlays	**1,570,000**	**40,000**	**2,120,000**	**2,080,000**	**5200.0%**
Total Expenditures	**$ 1,605,000**	**$ 50,000**	**$ 2,155,000**	**$ 2,105,000**	**4210.0%**
Revenues Over/ (Under) Expenditures	**$ 770,000**	**$ 2,390,786**	**$ 290,000**		

TIF District #3 Fund 2025 total revenues are budgeted at $2.4 million, which includes $2.3 million for incremental property taxes. 2025 expenditures are budgeted at $2.2 million and includes $2.0 million for the Water Division Building Exterior Renovation.

The **Special Service Area #8 Fund** was created in 2018 to provide enhanced marketing and education promoting benefits and activities in the area. The ordinance establishing SSA #8 set a term of seven (7) levy years. The 2024

tax levy, to be collected in 2025, marks the final levy year for SSA #8. Staff will begin work on establishing a new Special Service Area for the 2026 Budget. The SSA #8 Fund is projected to have a balanced budget in 2025.

Special Service Area #8 Fund
Revenues and Expenditures

Revenues	2024 Budget	2024 Projected	2025 Budget	25 Budget vs 24 Proj. $	25 Budget vs 24 Proj. %
Taxes	$ 425,500	$ 425,500	$ 425,500	$ -	0.0%
Total Revenues	**$ 425,500**	**$ 425,500**	**$ 425,500**	**$ -**	**0.0%**
Expenditures					
Charges & Services	$ 275,500	$ 275,500	$ 275,500	$ -	0.0%
Total Operating	**$ 275,500**	**$ 275,500**	**$ 275,500**	**$ -**	**0.0%**
Interfund Transfers	**$ 150,000**	**$ 150,000**	**$ 150,000**	**$ -**	**0.0%**
Total Expenditures	**$ 425,500**	**$ 425,500**	**$ 425,500**	**$ -**	**0.0%**
Revenues Over/ (Under) Expenditures	**$ -**	**$ -**	**$ -**		

For the 2025 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 the 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 2020.

Police & Fire Pension Plan Contributions

Fiscal Year	Police Pension Plan City Contribution	Police Pension Plan Annual Change Amount	Police Pension Plan Annual Change %	Firefighters' Pension Plan City Contribution	Firefighters' Pension Plan Annual Change Amount	Firefighters' Pension Plan Annual Change %	Total Pension Plans City Contribution	Total Pension Plans Annual Change Amount	Total Pension Plans Annual Change %
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%
2025	**2,417,914**	413,664	20.6%	**1,357,061**	50,398	3.9%	**3,774,975**	464,062	14.0%

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 2025, City contributions for the pension plans increase from $3.3 million to $3.8 million, an increase of $0.5 million (or 14.0%).

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. 2025 total revenues are budgeted at $5.1 million, an increase of $0.2 million (or 4.6%) compared to 2024 Projected. The 2024 property tax levy is budgeted at $4.7 million, an increase of $0.2 million (or 4.5%) compared to the 2023 property tax levy. Property taxes account for 92.3% of total revenues. 2025 total expenditures are budgeted at $5.3 million, an increase of $0.3 million (or 7.1%) compared to 2024 Projected.

City of Wheaton, Illinois
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Public Library
General Operating Fund
Revenues and Expenditures

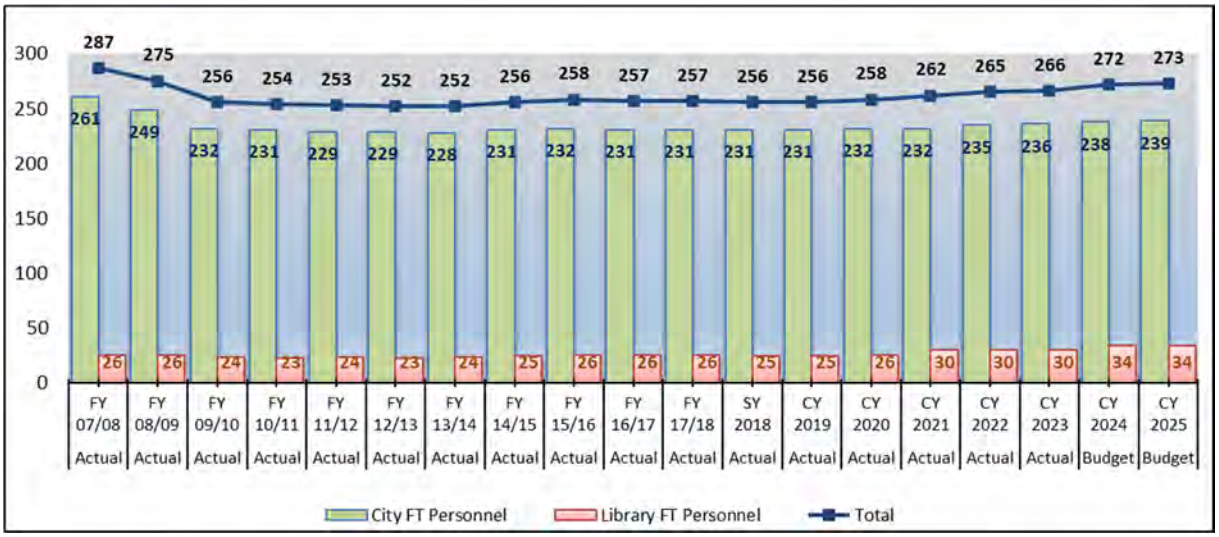
Revenues	2024 Budget	2024 Projected	2025 Budget	25 Budget vs 24 Proj. $	%
Taxes	$ 4,489,359	$ 4,489,359	$ 4,691,380	$ 202,021	4.5%
Intergovernmental	79,606	80,145	80,145	-	0.0%
Charges for Services	175,000	170,446	194,000	23,554	13.8%
Fines and Forfeits	18,000	15,700	16,000	300	1.9%
Investment Income	45,000	43,400	40,000	(3,400)	-7.8%
Miscellaneous	59,000	61,100	60,000	(1,100)	-1.8%
Total Revenues	**$ 4,865,965**	**$ 4,860,150**	**$ 5,081,525**	**$ 221,375**	**4.6%**
Expenditures					
Personal Services	$ 2,652,819	$ 2,569,993	$ 2,755,619	$ 185,626	7.2%
Employee Benefits	351,606	332,339	379,523	47,184	14.2%
Supplies & Materials	492,880	498,419	529,530	31,111	6.2%
Charges & Services	711,436	696,139	753,385	57,246	8.2%
Interfund Transfers	813,445	813,445	839,001	25,556	3.1%
Total Operating	**$ 5,022,186**	**$ 4,910,335**	**$ 5,257,058**	**$ 346,723**	**7.1%**
Capital Outlays	900	-	-	-	0.0%
Total Capital	**$ 900**	**$ -**	**$ -**	**-**	**0.0%**
Total Expenditures	**$ 5,023,086**	**$ 4,910,335**	**$ 5,257,058**	**$ 346,723**	**7.1%**
Revenues Over/ (Under) Expenditures	**$ (157,121)**	**$ (50,185)**	**$ (175,533)**		

Personnel

The total number of full-time equivalents (FTE) for the City and Library increases from 304.10 to 305.40 in the 2025 budget. Full-time positions increase from 272 to 273, reflecting the reallocation of personnel resources to address community service needs. The following changes were made to full-time positions:

- A Police Officer position was added (General Fund-Police Department).
- A part-time Social Worker position was converted to full-time (General Fund-Police Department).
- The Senior Management Analyst position was eliminated (General Fund-City Manager's Office).

Full-Time Personnel History



Financial Reporting

The Mayor, City Council, and City Manager have consistently prioritized adherence to the highest standards of excellence in the City's financial operations. The City's Annual Comprehensive Financial Report has earned the Certificate of Achievement for Excellence in Financial Reporting from the Government Finance Officers Association (GFOA) for 42 consecutive years. Additionally, the City has received the GFOA's Distinguished Budget Award for the 23rd consecutive year for the 2024 Annual Budget. The 2025 Annual Budget meets the high

standards of this program and will be submitted for consideration in the GFOA Award Program. Enhancements have been made to sections of the budget to improve its presentation and ensure clearer communication with the community.

Acknowledgments

The preparation of the 2025 Budget could not have been accomplished without the efficient and dedicated services of the 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 2025 Budget



City of Wheaton
Budget Process and Budget Structure
Calendar Year 2025 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 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 2025 Budget

Budget Preparation

The preparation of the annual budget typically starts in June. The Director of Finance prepares a budget framework report for the City Council, which includes projections of the current year's budget, estimates for the upcoming year, and staff recommendations on the revenue and expenditure framework for the development of the next budget. The City Council provides feedback on these recommendations and outlines additional initiatives for staff to consider. The Director of Finance then distributes budget worksheets, preliminary budget estimates, and specific directives to each department. Departments prepare their budgets for all organizations within their responsibility, which must be submitted into the City's budget system by early 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 October.

The Finance Department compiles a preliminary Request Budget for review by the City Manager and budget staff. This includes revenue projections for each fund to manage the requested expenditures. The City Manager and Director of Finance aim to present a balanced draft budget to the City Council. New programs or modification requests from departments are reviewed and discussed with the City Manager and budget staff. If approved, those modification requests are added to the Request Budget. The City Manager also holds meetings with Department Heads to finalize the Request Budget based on revenue estimates and available financial resources. A Draft Budget is then prepared, incorporating all the above changes, and distributed to the City Council, Department Heads, staff and is made available for public review prior to the Budget Workshops.

The City Council conducts public Budget Workshops to discuss the Draft Budget and address any issues, followed by a formal Public Hearing in December, where the public can provide input. Any final changes are made, and the 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 2025 Budget

Date	
May 1, 2024	Begin Five-Year Forecast Preparation\Projections
May 3, 2024	Capital Improvement Plan (CIP) instructions distributed to Department Heads
May 24, 2024	CIP request due to the CIP Team
June 3-28, 2024	CIP Team review requests with Departments
August 21, 2024	2025 Budget instructions and worksheets distributed to Department Heads
August 28, 2024	Draft CIP submitted to City Manager
September 9, 2024	2025 Budget Framework presented to City Council
September 9, 2024	Draft CIP presented to City Council
September 13, 2024	Department 2025 Request Budget documents due to the Finance Department
September 27, 2024	Department 2025 Request Budget submitted to City Manager and Departments
October 7 – October 11, 2024	Individual Department Meetings with City Manager and Budget Team to review 2025 Department Request Budgets
October 14, 2024	2024 Property Tax Levy-Preliminary Estimate
October 18, 2024	City Manager and Budget Team complete final review of 2025 Request Budget
October 28, 2024	2025 Draft Budget submitted to City Council
November 11, 2024	2025 Budget Workshop Session
November 25, 2024	2024 Property Tax Levy-Truth in Taxation Public Hearing
December 2, 2024	2024 Property Tax Levy-First Reading
December 9, 2024	2025 Budget-Public Hearing
December 16, 2024	2025 Budget-Adoption 2024 Property Tax Levy-Adoption

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City of Wheaton
Organizational Matrix - Department/Fund Relationship
Calendar Year 2025 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															x		x	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															x		x	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								

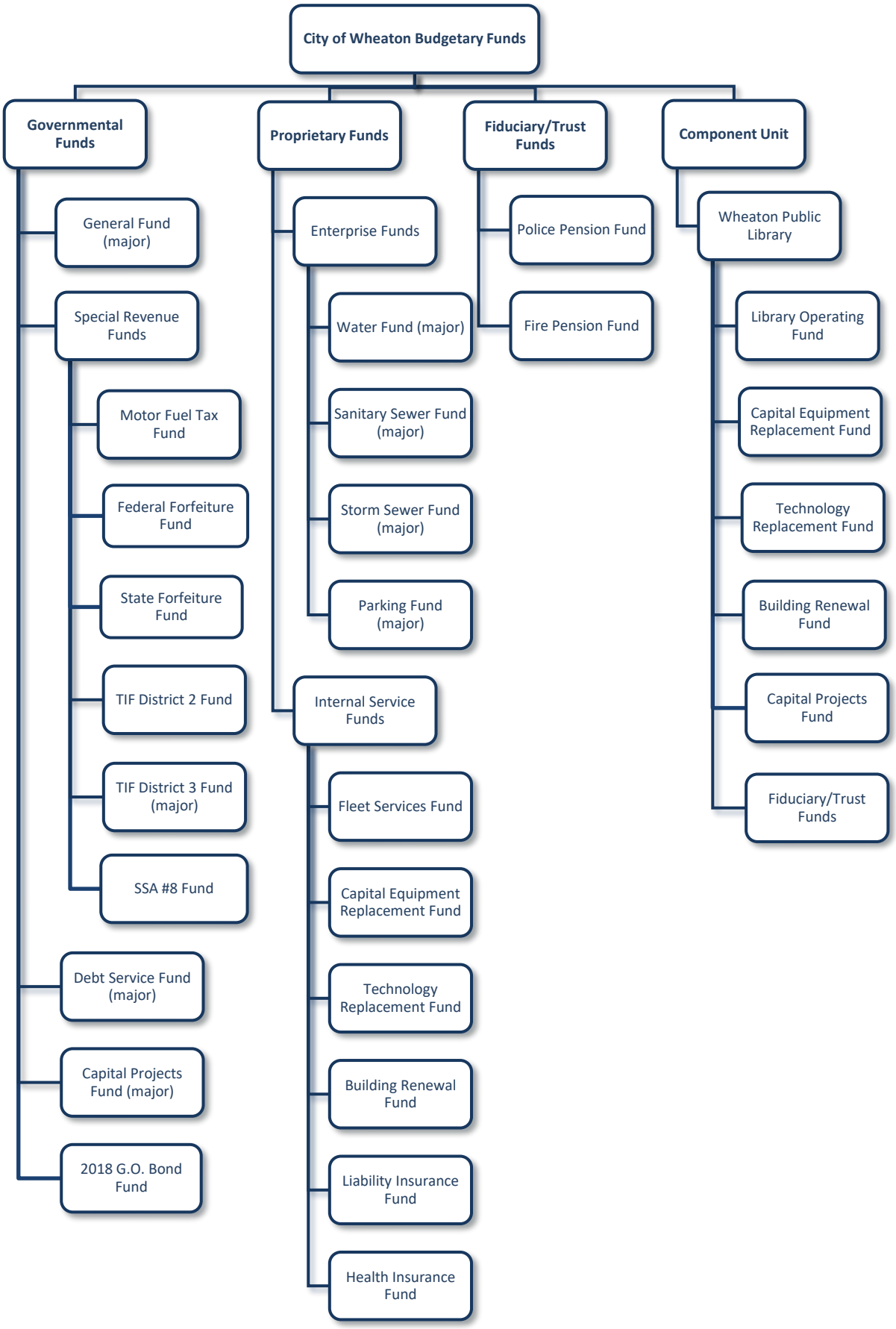
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City of Wheaton
Organizational Matrix - Department/Fund Relationship
Calendar Year 2025 Budget

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 2025 Budget



City of Wheaton
Fund Structure and Basis of Accounting and Budgeting
Calendar Year 2025 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), **Library Agency Endowment Fund** (Trust Fund), the **Theodore Utchen Agency Fund** (Trust Fund) and the **Youth 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 the Wheaton Public Library Funds are included in the Budget document.

City of Wheaton
Fund Structure and Basis of Accounting and Budgeting
Calendar Year 2025 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 outlays 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 2025 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 2025 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 2025 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 2023 EAV, the debt capacity limit is $129,141,203. As of January 1, 2025, the City has two (2) debt issuances with a total gross outstanding debt of $49,570,000 and a debt to EAV ratio of 1.92%.

Equalized Assessed Valuation	**$**	**2,582,824,052**
Debt Capacity Limit: 5% of EAV	$	129,141,203
Less: Debt Outstanding	$	(49,570,000)
Remaining Debt Capacity	**$**	**79,571,203**
Gross Debt to EAV		**1.92%**

City of Wheaton
Debt Policy and Outstanding Debt
Calendar Year 2025 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, 2025, 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 $918.47 as of January 1, 2025.

- Corporate Purpose Bond Series of 2018A
  Original Issue Amount: $10,000,000 — Outstanding Principal: $9,000,000
  Original Issue Date: August 1, 2018 — Outstanding Interest: $1,092,024
  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: $40,570,000
  Original Issue Date: October 26, 2021 — Outstanding Interest: $9,300,521
  Date of Maturity: December 1, 2040 — Current Interest Rate: 1.058%
  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.

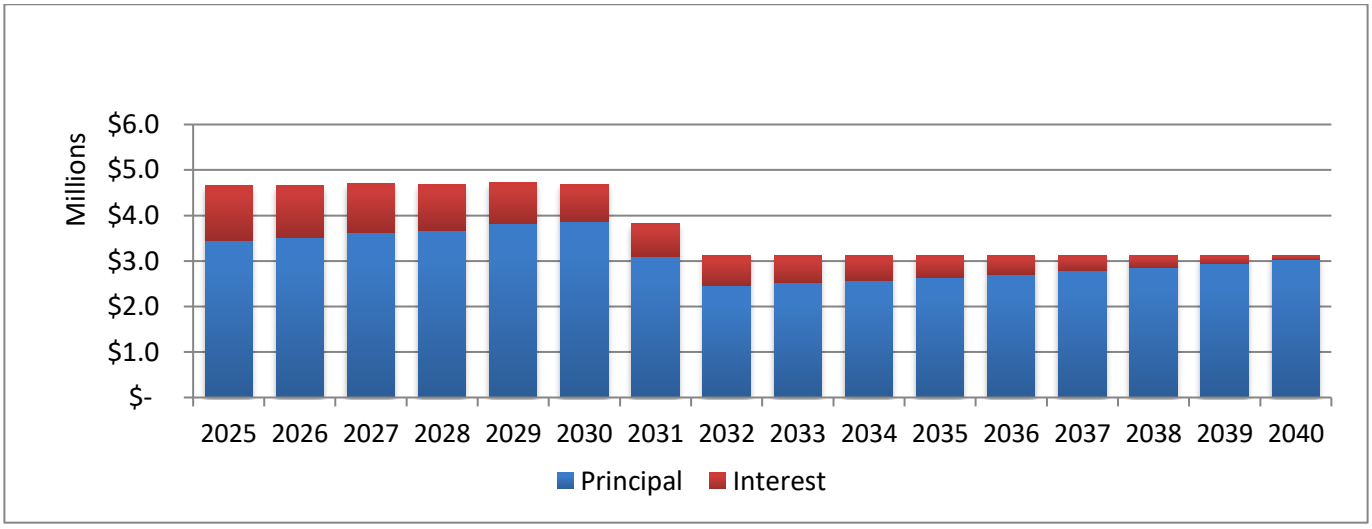
City of Wheaton
Debt Policy and Outstanding Debt
Calendar Year 2025 Budget

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 Prinicipal Balance	Principal	Interest	Total Principal & Interest	Ending Prinicipal Balance
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		**$ 49,570,000**	**$ 10,392,546**	**$ 59,962,546**	

Total Annual Debt Service Payments



The following shows the principal and interest payments in 2025 that are paid out of the City's Debt Service Fund.

Debt Service Schedule
2025 Budget

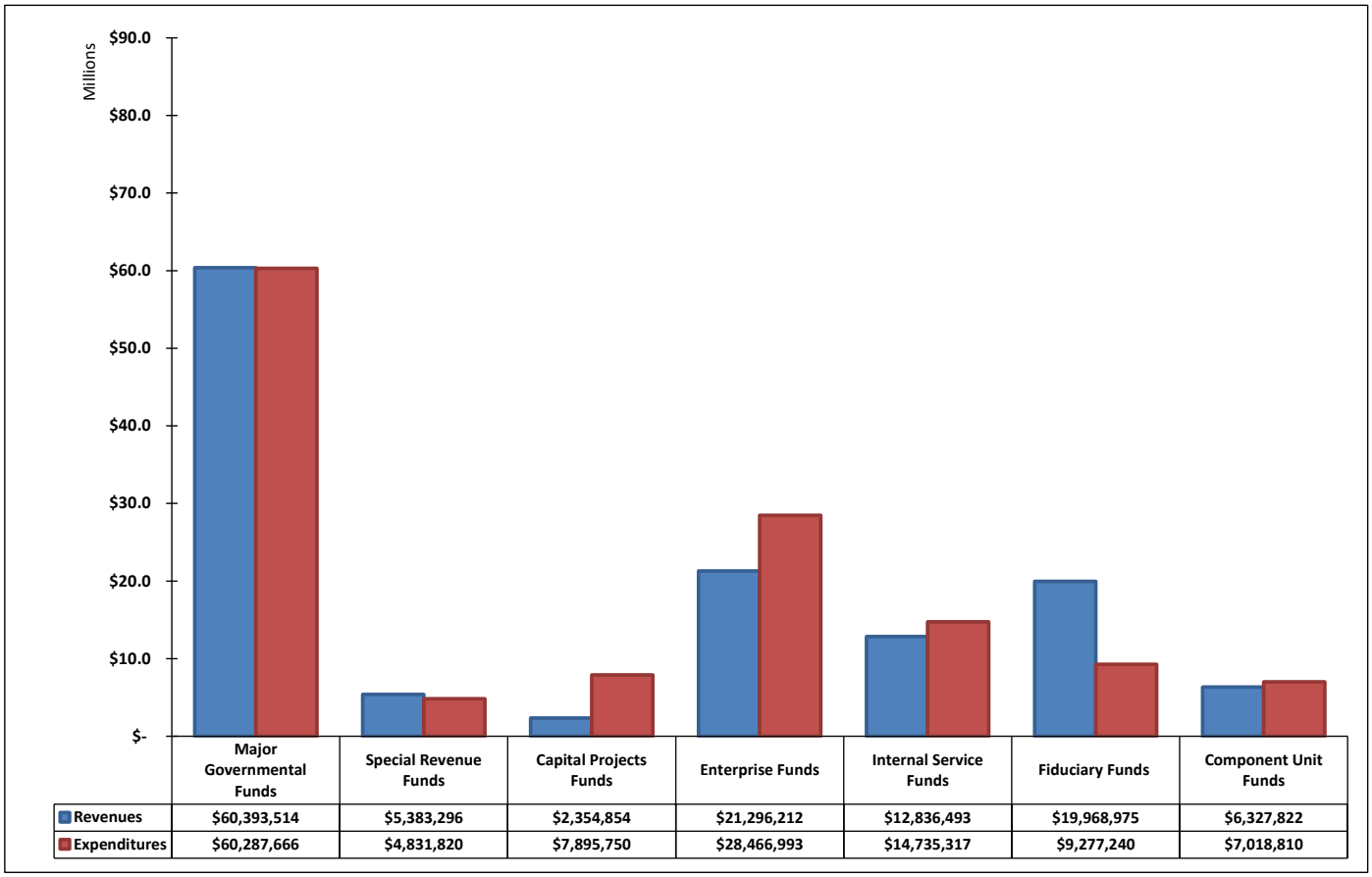
Debt Issuance	Principal Outstanding 01/01/2025	Principal	Interest	Total Principal and Interest	Principal Outstanding 12/31/2025
2018A G.O. Bonds	**$ 9,000,000**	$ 1,250,000	$ 282,420	**$ 1,532,420**	**$ 7,750,000**
2021 G.O. Bonds	**40,570,000**	2,195,000	922,408	**3,117,408**	**38,375,000**
Total	**$ 49,570,000**	**$ 3,445,000**	**$ 1,204,828**	**$ 4,649,828**	**$ 46,125,000**

City of Wheaton
Budget Year Comparison Summary - All Funds
Calendar Year 2025 Budget

Fund	Revenues	Expenditures	Rev vs Exp
Major Governmental Funds			
General Fund	$ 55,637,188	$ 55,637,188	$ -
Debt Service Fund	4,756,326	4,650,478	**105,848**
Total Major Governmental Funds	**60,393,514**	**60,287,666**	**105,848**
Special Revenue Funds			
Motor Fuel Tax Fund	2,506,746	2,100,000	**406,746**
Federal Forfeiture Fund	1,200	720	**480**
State Forfeiture Fund	3,850	4,600	**(750)**
TIF Dist #2 Main St Redev Fund	1,000	146,000	**(145,000)**
TIF Dist #3 Courthouse Redev Fund	2,445,000	2,155,000	**290,000**
SSA #8 Fund	425,500	425,500	-
Total Special Revenue Funds	**5,383,296**	**4,831,820**	**551,476**
Capital Projects Funds			
Capital Projects Fund	2,344,854	7,855,750	**(5,510,896)**
2018 G.O. Bond Fund	10,000	40,000	**(30,000)**
Total Capital Project Funds	**2,354,854**	**7,895,750**	**(5,540,896)**
Internal Service Funds			
Fleet Services Fund	4,988,365	6,636,591	**(1,648,226)**
Capital Equip Replacement Fund	403,862	128,150	**275,712**
Technology Replacement Fund	183,232	110,200	**73,032**
Building Renewal Fund	383,158	982,500	**(599,342)**
Liability Insurance Fund	1,169,850	1,169,850	-
Health Insurance Fund	5,708,026	5,708,026	-
Total Internal Service Funds	**12,836,493**	**14,735,317**	**(1,898,824)**
Total Governmental Funds	**$ 80,968,157**	**$ 87,750,553**	**$ (6,782,396)**
Enterprise Funds			
Water Fund	$ 15,895,312	$ 17,056,878	**$ (1,161,566)**
Sanitary Sewer Fund	2,473,200	7,276,335	**(4,803,135)**
Storm Sewer Fund	1,763,000	3,098,794	**(1,335,794)**
Parking Fund	1,164,700	1,034,986	**129,714**
Total Enterprise Funds	**$ 21,296,212**	**$ 28,466,993**	**$ (7,170,781)**
Fiduciary Funds			
Fire Pension Fund	$ 7,286,061	$ 2,817,795	**$ 4,468,266**
Police Pension Fund	12,682,914	6,459,445	**6,223,469**
Total Fiduciary Funds	**$ 19,968,975**	**$ 9,277,240**	**$ 10,691,735**
Total City of Wheaton	**$ 122,233,344**	**$ 125,494,786**	**$ (3,261,442)**
Component Unit Funds			
Library Operating Fund	$ 5,081,525	$ 5,257,058	**$ (175,533)**
Library Capital Equip Repl Fund	57,969	49,266	**8,703**
Library Technology Repl Fund	51,482	12,000	**39,482**
Library Building Renewal Fund	999,471	1,691,736	**(692,265)**
Adams Memorial Fund	57,100	5,600	**51,500**
Garbe Book Endowment Fund	9,320	450	**8,870**
Library Agency Endowment Fund	50,050	1,700	**48,350**
Library Theodore Utchen Agency Fund	16,550	850	**15,700**
Library Youth Fund	4,355	150	**4,205**
Total Component Unit Funds	**$ 6,327,822**	**$ 7,018,810**	**$ (690,988)**
Total All Funds	**$ 128,561,166**	**$ 132,513,596**	**$ (3,952,430)**

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City of Wheaton
Revenues and Expenditures by Fund Type
Calendar Year 2025 Budget



	Major Governmental Funds	Special Revenue Funds	Capital Projects Funds	Enterprise Funds	Internal Service Funds	Fiduciary Funds	Component Unit Funds
Revenues	$60,393,514	$5,383,296	$2,354,854	$21,296,212	$12,836,493	$19,968,975	$6,327,822
Expenditures	$60,287,666	$4,831,820	$7,895,750	$28,466,993	$14,735,317	$9,277,240	$7,018,810

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 Youth Fund
						Library T. Utchen Agency

City of Wheaton
Schedule of Fund Balances
Calendar Year 2025 Budget

The following schedules summarizes the projected fund balances for Calendar Year 2024 and Calendar Year 2025, along with a brief explanation for changes in fund balance that are greater than 10% and $100,000.

Calendar Year 2024 Projected

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	$ 22,499,873	$ 55,361,592	$ 54,187,345	$ 1,174,247	$ 23,674,120	$ 1,174,247	5.2%	
Debt Service Fund	1,000,334	4,195,101	4,093,710	101,391	1,101,725	101,391	10.1%	(a)
Total Major Governmental Funds	23,500,207	59,556,693	58,281,055	1,275,638	24,775,845	1,275,638	5.4%	
Special Revenue Funds								
Motor Fuel Tax Fund	1,560,879	2,505,983	2,915,798	(409,815)	1,151,064	(409,815)	-26.3%	(b)
Federal Forfeiture Fund	39,810	1,950	720	1,230	41,040	1,230	3.1%	
State Forfeiture Fund	256,235	25,950	7,300	18,650	274,885	18,650	7.3%	
TIF Dist #2 Main St Redev Fund	362,612	20,000	237,612	(217,612)	145,000	(217,612)	-60.0%	(c)
TIF Dist #3 Courthouse Redev Fund	4,655,641	2,440,786	50,000	2,390,786	7,046,427	2,390,786	51.4%	(d)
SSA #8 Fund	-	425,500	425,500	-	-	-	0.0%	
Total Special Revenue Funds	6,875,177	5,420,169	3,636,930	1,783,239	8,658,416	1,783,239	25.9%	
Capital Projects Funds								
Capital Projects Fund	15,322,183	5,458,767	7,383,255	(1,924,488)	13,397,695	(1,924,488)	-12.6%	(e)
2018 G.O. Bond Fund	308,027	25,630	39,700	(14,070)	293,957	(14,070)	-4.6%	
Total Capital Project Funds	15,630,210	5,484,397	7,422,955	(1,938,558)	13,691,652	(1,938,558)	-12.4%	
Internal Service Funds								
Fleet Services Fund	8,617,046	4,763,726	5,438,988	(675,262)	7,941,784	(675,262)	-7.8%	
Capital Equip Replacement Fund	4,094,171	493,011	694,785	(201,774)	3,892,397	(201,774)	-4.9%	
Technology Replacement Fund	757,850	210,153	190,000	20,153	778,003	20,153	2.7%	
Building Renewal Fund	1,753,108	363,064	359,500	3,564	1,756,672	3,564	0.2%	
Liability Insurance Fund	1,282,372	1,864,485	1,676,540	187,945	1,470,317	187,945	14.7%	(f)
Health Insurance Fund	1,612,250	6,041,692	5,776,622	265,070	1,877,320	265,070	16.4%	(g)
Total Internal Service Funds	18,116,796	13,736,131	14,136,435	(400,304)	17,716,492	(400,304)	-2.2%	
Total Governmental Funds	$ 64,122,389	$ 84,197,390	$ 83,477,375	$ 720,015	$ 64,842,404	$ 720,015	1.1%	
Enterprise Funds								
Water Fund	$ 6,371,433	$ 13,264,500	$ 15,037,712	$ (1,773,212)	$ 4,598,221	$ (1,773,212)	-27.8%	(h)
Sanitary Sewer Fund	5,650,169	2,459,100	2,822,407	(363,307)	5,286,862	(363,307)	-6.4%	
Storm Sewer Fund	2,835,553	1,791,133	2,381,499	(590,366)	2,245,187	(590,366)	-20.8%	(i)
Parking Fund	1,032,559	891,191	811,024	80,167	1,112,726	80,167	7.8%	
Total Enterprise Funds	$ 15,889,714	$ 18,405,924	$ 21,052,642	$ (2,646,718)	$ 13,242,996	$ (2,646,718)	-16.7%	
Total Governmental & Enterprise	$ 80,012,104	$ 102,603,314	$ 104,530,017	$ (1,926,703)	$ 78,085,401	$ (1,926,703)	-2.4%	
Fiduciary Funds								
Fire Pension Fund	$ 55,798,005	$ 7,223,163	$ 2,756,295	$ 4,466,868	$ 60,264,873	$ 4,466,868	8.0%	
Police Pension Fund	105,647,768	12,384,250	6,213,308	6,170,942	111,818,710	6,170,942	5.8%	
Total Fiduciary Funds	$ 161,445,773	$ 19,607,413	$ 8,969,603	$ 10,637,810	$ 172,083,583	$ 10,637,810	6.6%	
Total City	$ 241,457,877	$ 122,210,727	$ 113,499,620	$ 8,711,107	$ 250,168,984	$ 8,711,107	3.6%	
Component Unit Funds								
Library Operating Fund	$ 2,483,211	$ 4,860,150	$ 4,910,335	$ (50,185)	$ 2,433,026	$ (50,185)	-2.0%	
Library Capital Equip Repl Fund	378,305	55,186	-	55,186	433,491	55,186	14.6%	
Library Technology Repl Fund	324,428	49,401	15,068	34,333	358,761	34,333	10.6%	
Library Building Renewal Fund	1,184,438	232,466	432,154	(199,688)	984,750	(199,688)	-16.9%	(j)
Library Capital Projects Fund	21,313	-	-	-	21,313	-	0.0%	
Adams Memorial Fund	383,068	67,500	4,500	63,000	446,068	63,000	16.4%	
Garbe Book Endowment Fund	50,001	6,715	450	6,265	56,266	6,265	12.5%	
Library Agency Endowment Fund	187,458	41,550	1,500	40,050	227,508	40,050	21.4%	
Library T. Utchen Agency Fund	100,703	20,050	850	19,200	119,903	19,200	19.1%	
Library Youth Fund	6,665	2,353	125	2,228	8,893	2,228	33.4%	
Total Component Unit Funds	$ 5,119,590	$ 5,335,371	$ 5,364,982	$ (29,611)	$ 5,089,979	$ (29,611)	-0.6%	
Total All Funds	$ 246,577,467	$ 127,546,098	$ 118,864,602	$ 8,681,496	$ 255,258,963	$ 8,681,496	3.5%	

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

(a) Debt Service Fund. The increase in fund balance is attributable to higher than anticipated investment income and property tax collections.

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

(c) TIF District #2 Main St Redev Fund. The planned decrease in fund balance is due to the timing of expenditures for the Downtown Streetscape Project.

City of Wheaton
Schedule of Fund Balances
Calendar Year 2025 Budget

(d) TIF District #3 Courthouse Redev Fund. The increase in fund balance is mainly due to the timing of expenditures for the Water Division Building Exterior Renovation Project ($1.5 million) which is carried over to the 2025 Budget.
(e) Capital Projects Fund. The planned decrease in fund balance is attributable to the timing of expenditures for capital projects. The City responsibly plans for future capital improvements by maintaining a reserve balance to accommodate fluctuations in annual capital expenditures.
(f) Liability Insurance Fund. The increase in fund balance is mainly attributable to higher than anticipated investment income and lower workers compensation claim expenses.
(g) Health Insurance Fund. The increase in fund balance is mainly attributable to lower than anticipated health insurance expenses.
(h) 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.
(i) 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.
(j) Library Building Renewal Fund. The planned decrease in fund balance is attributable to the timing of capital expenditures, most notably the Library Chiller Replacement Project ($0.2 million).

Calendar Year 2025

Fund	01/01/2025 Beg. Fund Balance	Revenues	Expenditures	Revenues Over/(Under) Expenditures	12/31/2025 Ending Fund Balance	Amount Change	% Change	
Major Governmental Funds								
General Fund	**$ 23,674,120**	$ 55,637,188	$ 55,637,188	**$ -**	**$ 23,674,120**	$ -	0.0%	
Debt Service Fund	**1,101,725**	4,756,326	4,650,478	**105,848**	**1,207,573**	105,848	9.6%	
Total Major Governmental Funds	**24,775,845**	**60,393,514**	**60,287,666**	**105,848**	**24,881,693**	**105,848**	**0.4%**	
Special Revenue Funds								
Motor Fuel Tax Fund	**1,151,064**	2,506,746	2,100,000	**406,746**	**1,557,810**	406,746	35.3%	(a)
Federal Forfeiture Fund	**41,040**	1,200	720	**480**	**41,520**	480	1.2%	
State Forfeiture Fund	**274,885**	3,850	4,600	**(750)**	**274,135**	(750)	-0.3%	
TIF Dist #2 Main St Redev Fund	**145,000**	1,000	146,000	**(145,000)**	**-**	(145,000)	-100.0%	(b)
TIF Dist #3 Courthouse Redev Fund	**7,046,427**	2,445,000	2,155,000	**290,000**	**7,336,427**	290,000	4.1%	
SSA #8 Fund	-	425,500	425,500	-	-	-	0.0%	
Total Special Revenue Funds	**8,658,416**	**5,383,296**	**4,831,820**	**551,476**	**9,209,892**	**551,476**	**6.4%**	
Capital Projects Funds								
Capital Projects Fund	**13,397,695**	2,344,854	7,855,750	**(5,510,896)**	**7,886,799**	(5,510,896)	-41.1%	(c)
2018 G.O. Bond Fund	**293,957**	10,000	40,000	**(30,000)**	**263,957**	(30,000)	-10.2%	
Total Capital Project Funds	**13,691,652**	**2,354,854**	**7,895,750**	**(5,540,896)**	**8,150,756**	**(5,540,896)**	**-40.5%**	
Internal Service Funds								
Fleet Services Fund	**7,941,784**	4,988,365	6,636,591	**(1,648,226)**	**6,293,558**	(1,648,226)	-20.8%	(d)
Capital Equip Replacement Fund	**3,892,397**	403,862	128,150	**275,712**	**4,168,109**	275,712	7.1%	
Technology Replacement Fund	**778,003**	183,232	110,200	**73,032**	**851,035**	73,032	9.4%	
Building Renewal Fund	**1,756,672**	383,158	982,500	**(599,342)**	**1,157,330**	(599,342)	-34.1%	(e)
Liability Insurance Fund	**1,470,317**	1,169,850	1,169,850	-	**1,470,317**	-	0.0%	
Health Insurance Fund	**1,877,320**	5,708,026	5,708,026	-	**1,877,320**	-	0.0%	
Total Internal Service Funds	**17,716,492**	**12,836,493**	**14,735,317**	**(1,898,824)**	**15,817,668**	**(1,898,824)**	**-10.7%**	
Total Governmental Funds	**$ 64,842,404**	**$ 80,968,157**	**$ 87,750,553**	**$ (6,782,396)**	**$ 58,060,008**	**$ (6,782,396)**	**-10.5%**	
Enterprise Funds								
Water Fund	**$ 4,598,221**	$ 15,895,312	$ 17,056,878	**$ (1,161,566)**	**$ 3,436,655**	$ (1,161,566)	-25.3%	(f)
Sanitary Sewer Fund	**5,286,862**	2,473,200	7,276,335	**(4,803,135)**	**483,727**	(4,803,135)	-90.9%	(g)
Storm Sewer Fund	**2,245,187**	1,763,000	3,098,794	**(1,335,794)**	**909,393**	(1,335,794)	-59.5%	(h)
Parking Fund	**1,112,726**	1,164,700	1,034,986	**129,714**	**1,242,440**	129,714	11.7%	(i)
Total Enterprise Funds	**$ 13,242,996**	**$ 21,296,212**	**$ 28,466,993**	**$ (7,170,781)**	**$ 6,072,215**	**$ (7,170,781)**	**-54.1%**	
Total Governmental & Enterprise	**$ 78,085,401**	**$ 102,264,369**	**$ 116,217,546**	**$ (13,953,177)**	**$ 64,132,224**	**$ (13,953,177)**	**-17.9%**	
Fiduciary Funds								
Fire Pension Fund	**$ 60,264,873**	$ 7,286,061	$ 2,817,795	**$ 4,468,266**	**$ 64,733,139**	$ 4,468,266	7.4%	
Police Pension Fund	**111,818,710**	12,682,914	6,459,445	**6,223,469**	**118,042,179**	6,223,469	5.6%	
Total Fiduciary Funds	**$ 172,083,583**	**$ 19,968,975**	**$ 9,277,240**	**$ 10,691,735**	**$ 182,775,318**	**$ 10,691,735**	**6.2%**	
Total City	**$ 250,168,984**	**$ 122,233,344**	**$ 125,494,786**	**$ (3,261,442)**	**$ 246,907,542**	**$ (3,261,442)**	**-1.3%**	

City of Wheaton
Schedule of Fund Balances
Calendar Year 2025 Budget

Fund	01/01/2025 Beg. Fund Balance	Revenues	Expenditures	Revenues Over/(Under) Expenditures	12/31/2025 Ending Fund Balance	Amount Change	% Change	
Component Unit Funds								
Library Operating Fund	$ 2,433,026	$ 5,081,525	$ 5,257,058	$ (175,533)	$ 2,257,493	$ (175,533)	-7.2%	
Library Capital Equip Repl Fund	433,491	57,969	49,266	8,703	442,194	8,703	2.0%	
Library Technology Repl Fund	358,761	51,482	12,000	39,482	398,243	39,482	11.0%	
Library Building Renewal Fund	984,750	999,471	1,691,736	(692,265)	292,485	(692,265)	-70.3%	(j)
Library Capital Projects Fund	21,313	-	-	-	21,313	-	0.0%	
Adams Memorial Fund	446,068	57,100	5,600	51,500	497,568	51,500	11.5%	
Garbe Book Endowment Fund	56,266	9,320	450	8,870	65,136	8,870	15.8%	
Library Agency Endowment Fund	227,508	50,050	1,700	48,350	275,858	48,350	21.3%	
Library T. Utchen Agency Fund	119,903	16,550	850	15,700	135,603	15,700	13.1%	
Library Youth Fund	8,893	4,355	150	4,205	13,098	4,205	47.3%	
Total Component Unit Funds	$ 5,089,979	$ 6,327,822	$ 7,018,810	$ (690,988)	$ 4,398,991	$ (690,988)	-13.6%	
Total All Funds	$ 255,258,963	$ 128,561,166	$ 132,513,596	$ (3,952,430)	$ 251,306,533	$ (3,952,430)	-1.5%	

Calendar Year 2025 - Explanation for Changes in Fund Balance (Greater than 10% and $100,000):

(a) Motor Fuel Tax Fund. The planned increase in fund balance is attributable to keeping the reserve balance within the policy target reserve and for future planned road projects.

(b) TIF District #2 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 2025 and the TIF District #2 Fund would be closed at fiscal year end.

(c) Capital Projects Fund. The planned decrease in fund balance is attributable to the timing of expenditures for capital projects. The City responsibly plans for future capital improvements by maintaining a reserve balance to accommodate fluctuations in annual capital expenditures.

(d) Fleet Services Fund. The planned decrease in fund balance is due to the timing of capital expenditures, which includes $1.2 million in vehicle replacements carried over from 2021 - 2024 due to supply chain disruptions and price increases.

(e) 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.

(f) 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.

(g) 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.

(h) 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.

(i) Parking Fund. The planned increase in fund balance is attributable to keeping the reserve balance within the policy target reserve and for future planned capital projects.

(j) Library Building Renewal Fund. The planned decrease in fund balance is attributable to the timing of capital expenditures, most notably the Library West Side Plaza Renovation Project ($1.1 million).

Fund Balance History
2020 - 2025 Budget

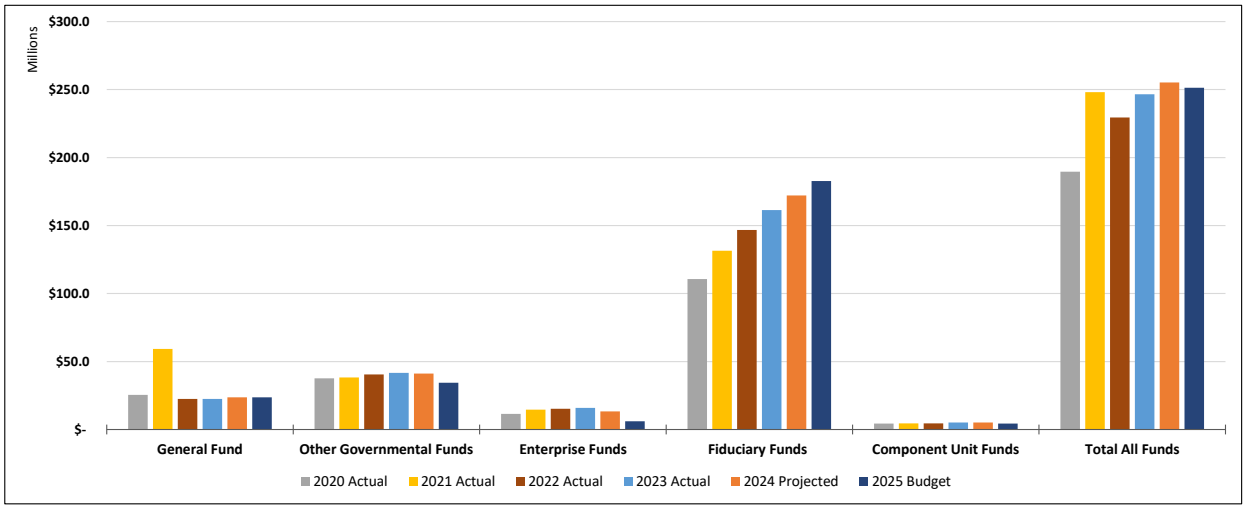


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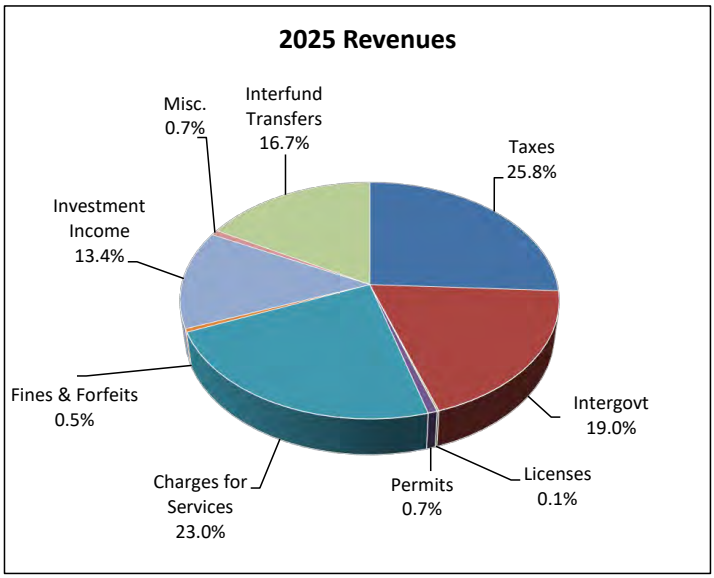
City of Wheaton
Revenues and Expenditures by Type
All Funds
Calendar Year 2025 Budget

Revenues	2022 Actual	2023 Actual	2024 Budget	2024 Projected	2025 Budget	25 Budget vs 24 Proj. $	25 Budget vs 24 Proj. %
Taxes	$ 35,445,233	$ 32,787,232	$ 32,977,831	$ 32,981,163	$ 33,207,825	$ 226,662	0.7%
Intergovernmental	23,682,565	24,837,325	26,138,256	25,721,560	24,390,634	(1,330,926)	-5.2%
Licenses	166,589	178,752	159,750	171,965	171,965	-	0.0%
Permits	889,646	974,666	906,500	1,222,725	899,879	(322,846)	-26.4%
Charges for Services	24,987,521	25,719,789	25,757,077	25,881,769	29,579,327	3,697,558	14.3%
Fines & Forfeits	627,937	753,608	627,225	596,700	594,600	(2,100)	-0.4%
Investment Income	(20,664,396)	24,464,767	11,072,567	17,621,468	17,283,125	(338,343)	-1.9%
Miscellaneous	628,759	2,085,022	704,725	1,395,845	925,810	(470,035)	-33.7%
Interfund Transfers In	60,928,336	27,106,723	21,952,672	21,952,903	21,508,001	(444,902)	-2.0%
Other Financing Sources	-	36,823	-	-	-	-	0.0%
Totals	**$ 126,692,190**	**$ 138,944,707**	**$ 120,296,603**	**$ 127,546,098**	**$ 128,561,166**	**$ 1,015,068**	**0.8%**

Expenditures	2022 Actual	2023 Actual	2024 Budget	2024 Projected	2025 Budget	25 Budget vs 24 Proj. $	25 Budget vs 24 Proj. %
Personal Services	$ 27,793,740	$ 29,526,413	$ 30,868,578	$ 30,883,535	$ 32,048,480	$ 1,164,945	3.8%
Employee Benefits	6,603,871	3,786,586	5,891,156	5,864,518	6,500,725	636,207	10.8%
Supplies & Materials	3,035,729	3,063,375	3,413,151	3,186,412	3,552,045	365,633	11.5%
Charges & Services	24,536,411	29,781,914	27,820,158	27,378,423	28,009,538	631,115	2.3%
Capital Outlays	14,234,057	16,203,876	30,347,721	20,086,858	30,987,524	10,900,666	54.3%
Debt Service	4,389,857	5,430,267	4,096,534	4,096,489	4,653,257	556,768	13.6%
Pension Benefits	7,791,890	8,301,170	8,581,960	8,726,609	9,029,000	302,391	3.5%
Interfund Transfers Out	20,223,012	25,180,469	18,641,758	18,641,758	17,733,027	(908,731)	-4.9%
Other Financing Uses	36,853,272	-	-	-	-	-	0.0%
Totals	**$ 145,461,839**	**$ 121,274,070**	**$ 129,661,016**	**$ 118,864,602**	**$ 132,513,596**	**$ 13,648,994**	**11.5%**

Revenues Over (Under) Expenditures	**$ (18,769,649)**	**$ 17,670,637**	**$ (9,364,413)**	**$ 8,681,496**	**$ (3,952,430)**

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



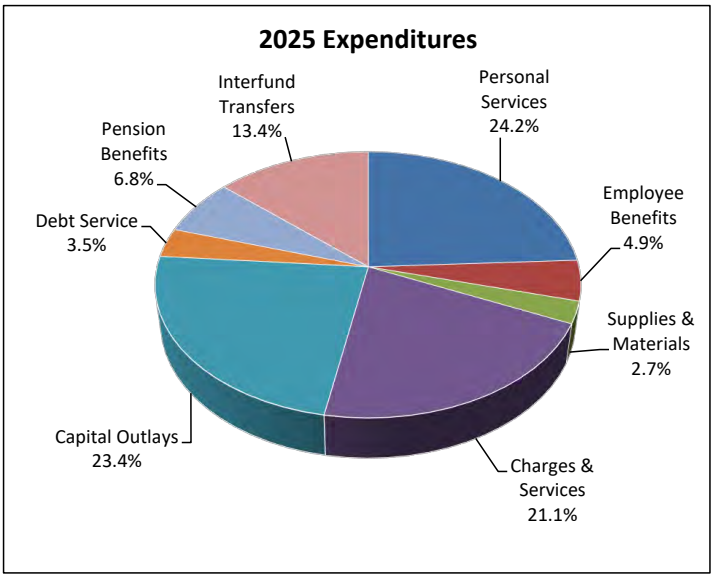


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City of Wheaton
Summary of Revenues by Type - All Funds
Calendar Year 2025 Budget

Fund	Taxes	Intergovernmental	Licenses	Permits	Charges for Services	Fines & Forfeits	Investment Income	Miscellaneous	Interfund Transfers In	2025 Budget Total
General Fund	**$ 24,248,201**	**$ 20,646,900**	**$ 171,965**	**$ 899,879**	**$ 6,380,615**	**$ 468,300**	**$ 720,000**	**$ 149,510**	**$ 1,951,818**	**$ 55,637,188**
Motor Fuel Tax Fund	-	2,436,746	-	-	-	-	70,000	-	-	**2,506,746**
Federal Forfeiture Fund	-	-	-	-	-	-	1,200	-	-	**1,200**
State Forfeiture Fund	-	-	-	-	-	-	550	3,300	-	**3,850**
Special Service Area #8	425,500	-	-	-	-	-	-	-	-	**425,500**
TIF #2 Main St Redev Fund	-	-	-	-	-	-	1,000	-	-	**1,000**
TIF #3 Courthouse Redev Fund	2,295,000	-	-	-	-	-	150,000	-	-	**2,445,000**
Total Special Revenue Funds	**$ 2,720,500**	**$ 2,436,746**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 222,750**	**$ 3,300**	**$ -**	**$ 5,383,296**
Debt Service Fund	**$ 1,547,744**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 60,000**	**$ -**	**$ 3,148,582**	**$ 4,756,326**
Capital Projects Fund	-	476,843	-	-	-	-	500,000	10,000	1,358,011	**2,344,854**
2018 G.O. Bond Fund	-	-	-	-	-	-	10,000	-	-	**10,000**
Capital Projects Funds	**$ -**	**$ 476,843**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 510,000**	**$ 10,000**	**$ 1,358,011**	**$ 2,354,854**
Water Fund	-	-	-	-	15,595,312	-	150,000	150,000	-	**15,895,312**
Sanitary Sewer Fund	-	-	-	-	2,373,200	-	100,000	-	-	**2,473,200**
Storm Sewer Fund	-	-	-	-	1,743,000	-	20,000	-	-	**1,763,000**
Parking Fund	-	-	-	-	619,700	110,000	35,000	250,000	150,000	**1,164,700**
Total Enterprise Funds	**$ -**	**$ -**	**$ -**	**$ -**	**$ 20,331,212**	**$ 110,000**	**$ 305,000**	**$ 400,000**	**$ 150,000**	**$ 21,296,212**
Fleet Services Fund	-	-	-	-	-	300	150,000	190,000	4,648,065	**4,988,365**
Capital Equip Replacement Fund	-	-	-	-	-	-	60,000	-	343,862	**403,862**
Tech Replacement Fund	-	-	-	-	-	-	15,000	-	168,232	**183,232**
Building Renewal Fund	-	-	-	-	-	-	60,000	-	323,158	**383,158**
Liability Insurance Fund	-	-	-	-	-	-	50,000	50,000	1,069,850	**1,169,850**
Health Insurance Fund	-	-	-	-	1,329,500	-	35,000	50,000	4,293,526	**5,708,026**
Total Internal Service Funds	**$ -**	**$ -**	**$ -**	**$ -**	**$ 1,329,500**	**$ 300**	**$ 370,000**	**$ 290,000**	**$ 10,846,693**	**$ 12,836,493**
Fire Pension Fund	-	-	-	-	429,000	-	5,500,000	-	1,357,061	**7,286,061**
Police Pension Fund	-	-	-	-	915,000	-	9,350,000	-	2,417,914	**12,682,914**
Total Fiduciary Funds	**$ -**	**$ -**	**$ -**	**$ -**	**$ 1,344,000**	**$ -**	**$ 14,850,000**	**$ -**	**$ 3,774,975**	**$ 19,968,975**
Library - Component Unit										
Library Operating Fund	4,691,380	80,145	-	-	194,000	16,000	40,000	60,000	-	**5,081,525**
Library Capital Equip Repl Fund	-	-	-	-	-	-	18,000	-	39,969	**57,969**
Library Tech Replacement Fund	-	-	-	-	-	-	18,000	-	33,482	**51,482**
Library Building Renewal Fund	-	750,000	-	-	-	-	45,000	-	204,471	**999,471**
Library Capital Projects Fund	-	-	-	-	-	-	-	-	-	**-**
Adams Memorial Trust Fund	-	-	-	-	-	-	57,100	-	-	**57,100**
Garbe Book Endowment Fund	-	-	-	-	-	-	9,320	-	-	**9,320**
Library Agency Endowment Fund	-	-	-	-	-	-	40,050	10,000	-	**50,050**
Library Ted Utchen Agency Fund	-	-	-	-	-	-	16,550	-	-	**16,550**
Library Youth Fund	-	-	-	-	-	-	1,355	3,000	-	**4,355**
Total Library Funds	**$ 4,691,380**	**$ 830,145**	**$ -**	**$ -**	**$ 194,000**	**$ 16,000**	**$ 245,375**	**$ 73,000**	**$ 277,922**	**$ 6,327,822**
Total All Funds	**$ 33,207,825**	**$ 24,390,634**	**$ 171,965**	**$ 899,879**	**$ 29,579,327**	**$ 594,600**	**$ 17,283,125**	**$ 925,810**	**$ 21,508,001**	**$ 128,561,166**
Less Interfund Transfers	-	-	-	-	-	-	-	-	**$ (21,508,001)**	**$ (21,508,001)**
All Funds Less Interfund Transfers	**$ 33,207,825**	**$ 24,390,634**	**$ 171,965**	**$ 899,879**	**$ 29,579,327**	**$ 594,600**	**$ 17,283,125**	**$ 925,810**	**$ -**	**$ 107,053,165**

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City of Wheaton
Summary of Expenditures by Type - All Funds
Calendar Year 2025 Budget

Fund	Personal Services	Employee Benefits	Supplies & Materials	Charges & Services	Capital Outlays	Debt Service	Pension Benefits	Interfund Transfers Out	2025 Budget Total
General Fund	$ 25,868,458	$ 5,616,383	$ 1,425,466	$ 9,235,391	$ 17,050	$ 2,779	$ -	$ 13,471,661	$ 55,637,188
Motor Fuel Tax Fund	-	-	-	-	2,100,000	-	-	-	**2,100,000**
Federal Forfeiture Fund	-	-	-	720	-	-	-	-	**720**
State Forfeiture Fund	-	-	-	4,600	-	-	-	-	**4,600**
Special Service Area #8	-	-	-	275,500	-	-	-	150,000	**425,500**
TIF #2 Main St Redev Fund	-	-	-	1,000	145,000	-	-	-	**146,000**
TIF #3 Courthouse Redev Fund	-	-	-	35,000	2,120,000	-	-	-	**2,155,000**
Total Special Revenue Funds	$ -	$ -	$ -	$ 316,820	$ 4,365,000	$ -	$ -	$ 150,000	$ 4,831,820
Debt Service Fund	$ -	$ -	$ -	$ -	$ -	$ 4,650,478	$ -	$ -	$ 4,650,478
Capital Projects Fund	-	-	-	-	7,855,750	-	-	-	**7,855,750**
2018 G.O. Bond Fund	-	-	-	-	40,000	-	-	-	**40,000**
Capital Projects Funds	$ -	$ -	$ -	$ -	$ 7,895,750	$ -	$ -	$ -	$ 7,895,750
Water Fund	1,472,939	217,415	430,688	9,504,329	4,206,160	-	-	1,225,347	**17,056,878**
Sanitary Sewer Fund	602,718	88,463	170,683	414,054	5,259,000	-	-	741,417	**7,276,335**
Storm Sewer Fund	532,834	78,174	165,728	223,396	1,415,000	-	-	683,662	**3,098,794**
Parking Fund	124,777	18,355	43,450	265,977	250,000	-	-	332,427	**1,034,986**
Total Enterprise Funds	$ 2,733,268	$ 402,407	$ 810,549	$ 10,407,756	$ 11,130,160	$ -	$ -	$ 2,982,853	$ 28,466,993
Fleet Services Fund	691,135	102,412	786,100	161,720	4,605,712	-	-	289,512	**6,636,591**
Capital Equip Replacement Fund	-	-	-	-	128,150	-	-	-	**128,150**
Tech Replacement Fund	-	-	-	-	110,200	-	-	-	**110,200**
Building Renewal Fund	-	-	-	-	982,500	-	-	-	**982,500**
Liability Insurance Fund	-	-	-	1,169,850	-	-	-	-	**1,169,850**
Health Insurance Fund	-	-	-	5,708,026	-	-	-	-	**5,708,026**
Total Internal Service Funds	$ 691,135	$ 102,412	$ 786,100	$ 7,039,596	$ 5,826,562	$ -	$ -	$ 289,512	$ 14,735,317
Fire Pension Fund	-	-	-	123,795	-	-	2,694,000	-	**2,817,795**
Police Pension Fund	-	-	400	124,045	-	-	6,335,000	-	**6,459,445**
Total Fiduciary Funds	$ -	$ -	$ 400	$ 247,840	$ -	$ -	$ 9,029,000	$ -	$ 9,277,240
Library - Component Unit									
Library Operating Fund	2,755,619	379,523	529,530	753,385	-	-	-	839,001	**5,257,058**
Library Capital Equip Repl Fund	-	-	-	-	49,266	-	-	-	**49,266**
Library Tech Replacement Fund	-	-	-	-	12,000	-	-	-	**12,000**
Library Building Renewal Fund	-	-	-	-	1,691,736	-	-	-	**1,691,736**
Library Capital Projects Fund	-	-	-	-	-	-	-	-	**-**
Adams Memorial Trust Fund	-	-	-	5,600	-	-	-	-	**5,600**
Garbe Book Endowment Fund	-	-	-	450	-	-	-	-	**450**
Library Agency Endowment Fund	-	-	-	1,700	-	-	-	-	**1,700**
Library Ted Utchen Agency Fund	-	-	-	850	-	-	-	-	**850**
Library Youth Fund	-	-	-	150	-	-	-	-	**150**
Total Library Funds	$ 2,755,619	$ 379,523	$ 529,530	$ 762,135	$ 1,753,002	$ -	$ -	$ 839,001	$ 7,018,810
Total All Funds	$ 32,048,480	$ 6,500,725	$ 3,552,045	$ 28,009,538	$ 30,987,524	$ 4,653,257	$ 9,029,000	$ 17,733,027	$ 132,513,596
Less Interfund Transfers	-	-	-	-	-	-	-	$ (17,733,027)	$ (17,733,027)
All Funds Less Interfund Transfers	$ 32,048,480	$ 6,500,725	$ 3,552,045	$ 28,009,538	$ 30,987,524	$ 4,653,257	$ 9,029,000	$ -	$ 114,780,569

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City of Wheaton
Revenue Summary
5 Years by Fund
Calendar Year 2025 Budget

Revenues - All Funds

Fund	Actual 2021	Actual 2022	Actual 2023	Budget 2024	Projected 2024	Budget 2025
Major Governmental Funds						
General Fund	$ 94,050,462	$ 50,857,075	$ 55,694,918	$ 53,953,604	$ 55,361,592	$ 55,637,188
Debt Service Fund	6,298,040	4,271,155	5,334,642	4,184,036	4,195,101	4,756,326
Total Major Governmental Funds	**100,348,502**	**55,128,230**	**61,029,560**	**58,137,640**	**59,556,693**	**60,393,514**
Special Revenue Funds						
Motor Fuel Tax Fund	3,235,696	3,348,792	2,428,599	2,378,042	2,505,983	2,506,746
Foreign Fire Insurance Tax Fund	99,360	108,278	119,059	-	-	-
Federal Forfeiture Fund	42	1,376	2,053	700	1,950	1,200
State Forfeiture Fund	88,023	25,853	57,472	3,810	25,950	3,850
TIF Dist #2 Main St Redev Fund	4,514,565	3,724,189	52,240	1,000	20,000	1,000
TIF Dist #3 Courthouse Redev Fund	2,333,433	2,356,180	2,605,510	2,375,000	2,440,786	2,445,000
SSA #8 Fund	158,940	157,137	323,485	425,500	425,500	425,500
Total Special Revenue Funds	**10,430,059**	**9,721,805**	**5,588,418**	**5,184,052**	**5,420,169**	**5,383,296**
Capital Projects Funds						
Capital Projects Fund	2,857,246	5,330,558	9,426,358	5,283,286	5,458,767	2,344,854
2018 GO Bond Fund	164,760	31,062	29,978	5,000	25,630	10,000
Total Capital Projects Funds	**3,022,006**	**5,361,620**	**9,456,336**	**5,288,286**	**5,484,397**	**2,354,854**
Internal Service Funds						
Fleet Services Fund	3,409,137	3,203,738	4,656,475	4,522,746	4,763,726	4,988,365
Capital Equip Replacement Fund	241,094	104,917	403,469	373,011	493,011	403,862
Technology Replacement Fund	184,792	198,179	221,005	190,253	210,153	183,232
Building Renewal Fund	2,355,086	264,362	401,272	313,064	363,064	383,158
Liability Insurance Fund	1,430,020	1,075,551	2,117,903	1,272,950	1,864,485	1,169,850
Health Insurance Fund	5,289,063	5,451,790	5,887,325	6,101,392	6,041,692	5,708,026
Total Internal Service Funds	**12,909,192**	**10,298,537**	**13,687,449**	**12,773,416**	**13,736,131**	**12,836,493**
Total Governmental Funds	**$126,709,759**	**$ 80,510,192**	**$ 89,761,763**	**$ 81,383,394**	**$ 84,197,390**	**$ 80,968,157**
Enterprise Funds						
Water Fund	$ 13,473,271	$ 13,605,430	$ 13,731,564	$ 13,371,730	$ 13,264,500	$ 15,895,312
Sanitary Sewer Fund	2,508,932	2,563,431	2,755,191	2,481,652	2,459,100	2,473,200
Storm Sewer Fund	3,315,932	1,729,793	2,892,230	1,770,000	1,791,133	1,763,000
Parking Fund	435,922	388,521	700,186	704,700	891,191	1,164,700
Total Enterprise Funds	**$ 19,734,057**	**$ 18,287,175**	**$ 20,079,171**	**$ 18,328,082**	**$ 18,405,924**	**$ 21,296,212**
Total Governmental & Enterprise	**$146,443,816**	**$ 98,797,367**	**$109,840,934**	**$ 99,711,476**	**$102,603,314**	**$102,264,369**
Fiduciary Funds						
Fire Pension Fund	$ 9,217,501	$ 2,723,561	$ 9,124,299	$ 5,555,163	$ 7,223,163	$ 7,286,061
Police Pension Fund	19,042,532	20,643,799	14,189,421	9,007,250	12,384,250	12,682,914
Total Fiduciary Funds	**$ 28,260,033**	**$ 23,367,360**	**$ 23,313,720**	**$ 14,562,413**	**$ 19,607,413**	**$ 19,968,975**
Total City	**$174,703,849**	**$122,164,727**	**$133,154,654**	**$114,273,889**	**$122,210,727**	**$122,233,344**
Component Unit Funds						
Wheaton Public Library Fund	$ 4,337,062	$ 4,454,372	$ 4,782,151	$ 4,865,965	$ 4,860,150	$ 5,081,525
Library Capital Equip Repl Fund	37,172	41,793	53,946	48,186	55,186	57,969
Library Technology Repl Fund	52,898	32,875	52,418	40,297	49,401	51,482
Library Building Renewal Fund	75,960	89,976	717,805	968,466	232,466	999,471
Library Capital Projects Fund	70,274	8,800	-	-	-	-
Adams Memorial Trust Fund	61,516	(68,950)	58,288	31,000	67,500	57,100
Garbe Book Endowment Fund	7,765	(8,653)	7,601	2,800	6,715	9,320
Library Agency Endowment Fund	30,093	(9,769)	95,792	56,000	41,550	50,050
Library T. Utchen Agency Fund	100,000	(12,981)	15,308	10,000	20,050	16,550
Library Youth Fund	-	-	6,744	-	2,353	4,355
Total Component Unit Funds	**$ 4,772,740**	**$ 4,527,463**	**$ 5,790,053**	**$ 6,022,714**	**$ 5,335,371**	**$ 6,327,822**
Total All Funds	**$179,476,589**	**$126,692,190**	**$138,944,707**	**$120,296,603**	**$127,546,098**	**$128,561,166**

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City of Wheaton
Expenditure Summary
5 Years by Fund
Calendar Year 2025 Budget

Expenditures - All Funds

Fund	Actual 2021	Actual 2022	Actual 2023	Budget 2024	Projected 2024	Budget 2025
Major Governmental Funds						
General Fund	$ 60,316,446	$ 87,620,088	$ 55,643,781	$ 53,953,604	$ 54,187,345	$ 55,637,188
Debt Service Fund	6,479,360	4,387,078	5,318,394	4,093,755	4,093,710	4,650,478
Total Major Governmental Funds	**66,795,806**	**92,007,166**	**60,962,175**	**58,047,359**	**58,281,055**	**60,287,666**
Special Revenue Funds						
Motor Fuel Tax Fund	3,633,440	3,393,875	2,752,201	2,680,987	2,915,798	2,100,000
Foreign Fire Insurance Tax Fund	31,779	189,999	130,180	-	-	-
Federal Forfeiture Fund	31,060	33,408	3,579	720	720	720
State Forfeiture Fund	9,089	12,796	82,727	4,500	7,300	4,600
TIF Dist #2 Main St Redev Fund	5,297,294	3,342,368	204,840	263,000	237,612	146,000
TIF Dist #3 Courthouse Redev Fund	1,356,617	1,352,321	3,021,580	1,605,000	50,000	2,155,000
SSA #8 Fund	158,940	157,137	323,485	425,500	425,500	425,500
Total Special Revenue Funds	**10,518,219**	**8,481,904**	**6,518,592**	**4,979,707**	**3,636,930**	**4,831,820**
Capital Projects Funds						
Capital Projects Fund	1,262,052	1,767,644	6,341,567	9,836,500	7,383,255	7,855,750
2018 GO Bond Capital Projects Fund	2,997,416	1,275,062	41,792	234,676	39,700	40,000
Total Capital Projects Funds	**4,259,468**	**3,042,706**	**6,383,359**	**10,071,176**	**7,422,955**	**7,895,750**
Internal Service Funds						
Fleet Services Fund	3,560,079	3,172,335	3,770,043	6,837,128	5,438,988	6,636,591
Capital Equip Replacement Fund	77,492	436,250	138,394	362,100	694,785	128,150
Technology Replacement Fund	127,752	116,972	281,918	338,281	190,000	110,200
Building Renewal Fund	518,874	615,921	1,161,296	847,960	359,500	982,500
Liability Insurance Fund	1,287,337	1,266,400	2,494,812	1,272,950	1,676,540	1,169,850
Health Insurance Fund	5,255,431	5,654,376	6,632,390	6,101,392	5,776,622	5,708,026
Total Internal Service Funds	**10,826,965**	**11,262,254**	**14,478,853**	**15,759,811**	**14,136,435**	**14,735,317**
Total Governmental Funds	**$ 92,400,458**	**$ 114,794,030**	**$ 88,342,979**	**$ 88,858,053**	**$ 83,477,375**	**$ 87,750,553**
Enterprise Funds						
Water Fund	$ 12,280,987	$ 12,059,747	$ 13,928,475	$ 16,351,396	$ 15,037,712	$ 17,056,878
Sanitary Sewer Fund	1,669,812	2,660,631	2,575,736	4,477,976	2,822,407	7,276,335
Storm Sewer Fund	1,486,498	2,049,210	2,003,758	3,271,491	2,381,499	3,098,794
Parking Fund	777,720	1,203,118	665,699	1,045,309	811,024	1,034,986
Total Enterprise Funds	**$ 16,215,017**	**$ 17,972,706**	**$ 19,173,668**	**$ 25,146,172**	**$ 21,052,642**	**$ 28,466,993**
Total Governmental & Enterprise	**$108,615,475**	**$ 132,766,736**	**$107,516,647**	**$114,004,225**	**$104,530,017**	**$116,217,546**
Fiduciary Funds						
Fire Pension Fund	$ 1,958,197	$ 2,244,493	$ 2,570,161	$ 2,813,455	$ 2,756,295	$ 2,817,795
Police Pension Fund	5,456,203	5,892,408	6,008,486	6,096,645	6,213,308	6,459,445
Total Fiduciary Funds	**$ 7,414,400**	**$ 8,136,901**	**$ 8,578,647**	**$ 8,910,100**	**$ 8,969,603**	**$ 9,277,240**
Total City	**$ 116,029,875**	**$ 140,903,637**	**$ 116,095,294**	**$ 122,914,325**	**$ 113,499,620**	**$ 125,494,786**
Component Unit Funds						
Wheaton Public Library Fund	$ 4,247,411	$ 4,375,667	$ 5,063,776	$ 5,023,086	$ 4,910,335	$ 5,257,058
Library Capital Equip Repl Fund	141,143	-	-	-	-	49,266
Library Technology Repl Fund	65,823	84,005	38,148	17,000	15,068	12,000
Library Building Renewal Fund	75,116	78,505	63,264	1,700,305	432,154	1,691,736
Library Capital Projects Fund	69,220	8,800	-	-	-	-
Adams Memorial Trust Fund	4,098	9,141	7,642	3,600	4,500	5,600
Garbe Family Book Trust Fund	498	392	389	400	450	450
Library Agency Endowment Fund	1,051	906	4,694	1,500	1,500	1,700
Library T. Utchen Agency Fund	53	786	784	800	850	850
Library Youth Fund	-	-	79	-	125	150
Total Component Unit Funds	**$ 4,604,413**	**$ 4,558,202**	**$ 5,178,776**	**$ 6,746,691**	**$ 5,364,982**	**$ 7,018,810**
Total All Funds	**$ 120,634,288**	**$ 145,461,839**	**$ 121,274,070**	**$ 129,661,016**	**$ 118,864,602**	**$ 132,513,596**
Revenues Over/(Under) Expenditures	**$ 58,842,301**	**$ (18,769,649)**	**$ 17,670,637**	**$ (9,364,413)**	**$ 8,681,496**	**$ (3,952,430)**

City of Wheaton
Description of Major Capital Improvements
Calendar Year 2025 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, 2024 Pavement Management Report	2024 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 2025 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	
2002 Streams Lakes Meander Feasibility Study	
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 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.

2025 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 every 15 to 18 years based on the current level of funding for the program.

For the 2025 budget, the City selected 5.5 miles of road for the 2025 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 ($2.1 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 $1.71 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 $2.1 million, which be funded through the Capital Projects Fund. An additional $2.0 million has been earmarked for other road-related projects, including street reconstruction ($1.26 million), reconstruction of Alley DD ($200,000), the PW road maintenance program ($100,000), the Collector street resurfacing (LAFO/FAUS) ($180,000), concrete street panel replacement ($150,000), and surface treatment ($100,000).

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 2025 Capital Projects Fund budget includes $2.0 million for the 2025 New Sidewalk Program. The city has also budgeted $250,000 for a sidewalk replacement program and will complete the sidewalk installation along Roosevelt Road for $293,750. The new sidewalk on Roosevelt Road will be funded through a state grant.

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

Water Improvements

A total of $3.9 million is budgeted for water improvement projects in 2025, all funded by the Water Fund. The largest water project is allocated to the annual Road, Sewer, and Water Rehabilitation Program, which is budgeted for $1.5 million in 2025. 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 $1.64 million. Other notable projects included in the Water Fund are the variable frequency drives replacement for 3 pump stations ($700,000), the President St. Pump Station repairs ($500,000), flow control valve replacements ($315,000), and College Avenue utility replacements ($225,000).

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 $5.3 million is budgeted for sanitary sewer improvements out of the Sanitary Sewer Fund in 2025. The total is a notable increase from previous years and is due to the Basin 3 and 4 Discharge Improvement project, which added $3.75 million in engineering and construction costs to the Sanitary Sewer Fund. The city will also undertake three one-time projects including the College Avenue Utility Replacement ($375,000), the Blacksmith Wetwell Rehabilitation ($300,000), and the Albright Lift Station Rehabilitation ($250,000). The remaining capital budget has been allocated to annual projects, such as chemical grouting ($300,000), the sanitary sewer rehabilitation program ($100,000), and the manhole rehabilitation program ($75,000).

Impact on future operating budgets: Rehabilitation of sanitary sewer mains is typically done as an initiative-taking measure that will reduce future sewer repair costs due to collapsed pipes (especially emergency repairs), and routine maintenance needs.

Storm Sewer Improvements

A total of $1.4 million is allocated from the Storm Sewer Fund for improvements in 2025. One-time projects include the Alley DD storm sewer pipe replacement ($350,000) and the Thomas Road drainage improvement, which will install new storm sewers between President & Summit ($290,000). Another significant project is the Glendale Flood Prone initiative ($225,000) aimed at reducing overland flooding into structures. Annual projects include the storm sewer replacement program ($215,000) and the storm sewer rehabilitation program ($100,000).

City of Wheaton
Description of Major Capital Improvements
Calendar Year 2025 Budget

Facilities Improvements

A total of $5.7 million is budgeted for facility improvements in 2025. The largest component of this budget is exterior building renovations to the Water Facility, which is budgeted for $2.1 million in the TIF #3 fund. 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 $1.1 million in the Library Building Renewal Fund. 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 2025, 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.

5-Year Capital Improvements Summary

The total for all projects for the city for the next five years totals $106.8 million. The following schedule shows the total expenses by project category over the next five years. Road Improvements are the largest expense at $22.3 million (or 20.8%) of total capital expenses, followed by Storm Sewer Improvements ($19.8 million), and Water Improvements ($15.6 million). Vehicle Replacements ($14.6 million) and Facilities Improvements ($11.5 million) round out the top five largest expense categories.

Capital Improvements
By Project Category
5-Year Schedule

Project Category	2025	2026	2027	2028	2029	5-Yr Total	% of Total
Road Improvements	**$ 6,245,000**	**$ 3,840,000**	**$ 4,538,000**	**$ 4,800,000**	**$ 2,840,000**	**$ 22,263,000**	**20.8%**
Storm Sewer Improvements	**1,380,000**	**3,681,000**	**9,305,000**	**3,625,000**	**1,847,000**	**19,838,000**	**18.6%**
Water Improvements	**4,151,160**	**3,000,000**	**3,000,000**	**2,425,000**	**3,000,000**	**15,576,160**	**14.6%**
Vehicle Replacements	**3,692,067**	**2,459,195**	**3,395,771**	**2,626,121**	**2,463,682**	**14,636,836**	**13.7%**
Facilities Improvements	**5,697,881**	**1,743,000**	**1,084,500**	**1,320,000**	**1,612,000**	**11,457,381**	**10.7%**
Sanitary Sewer Improvements	5,160,000	795,000	595,000	595,000	1,535,000	**8,680,000**	8.1%
Sidewalk Improvements	2,563,750	2,270,000	2,270,000	250,000	250,000	**7,603,750**	7.1%
Bridges & Culverts Improvements	482,000	186,500	1,610,000	161,500	1,136,500	**3,576,500**	3.3%
Parking Facilities/Lots Improvements	250,000	72,000	475,000	25,000	445,000	**1,267,000**	1.2%
Other Public Improvements	725,000	275,000	-	-	-	**1,000,000**	0.9%
Traffic/Streetlight Improvements	175,000	75,000	75,000	75,000	75,000	**475,000**	0.4%
Equipment	465,666	-	-	-	-	**465,666**	0.4%
Total	**$ 30,987,524**	**$ 18,396,695**	**$ 26,348,271**	**$ 15,902,621**	**$ 15,204,182**	**$ 106,839,293**	**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 $22.9 million (or 21.5%) of total capital expenses, followed by the Storm Sewer Fund ($19.9 million), the Water Fund ($16.2 million), the Fleet Services Fund ($15.5 million), and the Motor Fuel Tax Fund ($11.8 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	2025	2026	2027	2028	2029	5-Yr Total	% of Total
Capital Projects Fund	**$ 7,855,750**	**$ 4,276,500**	**$ 6,133,000**	**$ 2,896,500**	**$ 1,751,500**	**$ 22,913,250**	**21.45%**
Storm Sewer Fund	**1,415,000**	**3,681,000**	**9,305,000**	**3,625,000**	**1,847,000**	**19,873,000**	**18.60%**
Water Fund	**4,206,160**	**3,000,000**	**3,000,000**	**3,000,000**	**3,000,000**	**16,206,160**	**15.17%**
Fleet Services Fund	**4,605,712**	**2,459,195**	**3,395,771**	**2,626,121**	**2,463,682**	**15,550,481**	**14.56%**
Motor Fuel Tax Fund	**2,100,000**	**2,370,000**	**2,360,000**	**2,390,000**	**2,550,000**	**11,770,000**	**11.02%**
Sanitary Sewer Fund	5,259,000	795,000	595,000	595,000	1,535,000	**8,779,000**	**8.22%**
Building Renewal Fund	982,500	1,668,000	1,084,500	620,000	382,000	**4,737,000**	**4.43%**
Library Building Renewal Fund	1,691,736	-	-	-	1,230,000	**2,921,736**	**2.73%**
TIF District #3 Fund	2,120,000	-	-	-	-	**2,120,000**	**1.98%**
Parking Fund	250,000	72,000	475,000	25,000	445,000	**1,267,000**	**1.19%**
Capital Equip Replacement Fund	128,150	75,000	-	125,000	-	**328,150**	**0.31%**
TIF District #2 Fund	145,000	-	-	-	-	**145,000**	**0.14%**
Technology Replacement Fund	110,200	-	-	-	-	**110,200**	**0.10%**
Library Capital Equipment Fund	49,266	-	-	-	-	**49,266**	**0.05%**
2018 G.O. Bond Fund	40,000	-	-	-	-	**40,000**	**0.04%**
General Fund	17,050	-	-	-	-	**17,050**	**0.02%**
Library Technology Replacement Fund	12,000	-	-	-	-	**12,000**	**0.01%**
Total	**$ 30,987,524**	**$ 18,396,695**	**$ 26,348,271**	**$ 15,902,621**	**$ 15,204,182**	**$ 106,839,293**	**100.00%**

City of Wheaton
Description of Major Capital Improvements
Calendar Year 2025 Budget

2025 Budget Capital Improvements Summary

For 2025, a total of $31.0 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 2025 by project category.

Capital Improvements
By Project Category
2025 Budget

Project Category	2025	% of Total
Road Improvements	**$ 6,245,000**	**20.2%**
Facilities Improvements	**5,697,881**	**18.4%**
Sanitary Sewer Improvements	**5,160,000**	**16.7%**
Water Improvements	**4,151,160**	**13.4%**
Vehicle Replacements	**3,692,067**	**11.9%**
Sidewalk Improvements	2,563,750	8.3%
Storm Sewer Improvements	1,380,000	4.5%
Other Public Improvements	725,000	2.3%
Bridges & Culverts Improvements	482,000	1.6%
Equipment	465,666	1.5%
Parking Facilities/Lots Improvements	250,000	0.8%
Traffic/Streetlight Improvements	175,000	0.6%
Total	**$ 30,987,524**	**100.0%**

Several capital improvement projects included in the 2025 budget were carried over from the 2024 budget due to delays caused by various factors, such as inventory shortages, extended planning processes, staff changes, permitting requirements, and contractor availability. Carrying these projects forward ensures the completion of essential improvements without disrupting long-term planning or funding allocations. Below is a list of the 2024 budget carryover projects by fund, totaling over $10.5 million.

2024 Budget Carryover Capital Improvement Projects
(including Vehicle Replacements)

Fund	Project Description	Amount
Capital Projects Fund	Gary Ave. Reconstruction-FAU Route	$ 2,090,000
	Main St. Pedestrian Improvements	$ 160,000
	Manchester Rd/Wesley St Bridge Rehab & Painting	$ 450,000
	Roosevelt Rd. Sidewalk Improvements (partial cost)	$ 293,750
	Roosevelt Rd/Winfield Creek Pedestrian Bridge	$ 175,000
	Total Capital Projects Fund	**$ 3,168,750**
TIF District #3 Fund	Block 320 - Redevelopment Projects (Engineering)	$ 50,000
	Water Building Exterior Renovation	$ 2,000,000
	Total TIF #3 Fund	**$ 2,050,000**
Water Fund	College Ave Utility Replacement	$ 225,000
	Variable Frequency Drives-3 Pump Stations	$ 700,000
	Total Water Fund	**$ 925,000**
Sanitary Sewer Fund	Blacksmith Wetwell Rehabilitation	$ 300,000
	College Ave Utility Replacement	$ 375,000
	Total Sanitary Sewer Fund	**$ 675,000**
Parking Fund	Downtown Train Station Concrete Replacement	$ 150,000
	Total Parking Fund	**$ 150,000**
Fleet Services Fund	Fueling Facility Renovation	$ 888,645
	Vehicle Replacements (2021-2024 Carryover)	$ 1,216,108
	Total Fleet Services Fund	**$ 2,104,753**
Building Renewal Fund	FS #38 - Generator Replacement (Engineering)	$ 16,500
	PD - Generator Replacement	$ 296,000
	Total Building Renewal Fund	**$ 312,500**
Library Building Renewal Fund	West Side Plaza Renovation ($750k Grant)	$ 933,733
	West Side Plaza Shade Structures	$ 155,520
	Total Library Building Renewal Fund	**$ 1,089,253**
	Grand Total of 2024 Budget Carryover Capital Outlay Projects	**$ 10,475,256**

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City of Wheaton
Capital Outlays and Improvements by Fund
Calendar Year 2025 Budget

Fund	Improvement Type	Project Name	2025	2026	2027	2028	2029	5 Year
General Fund	Equipment	Two-Way Radio Repeaters - PW	$ 8,000	$ -	$ -	$ -	$ -	$ 8,000
		Communications Equipment - Fire	8,000	-	-	-	-	8,000
		Municipal Band Equipment	1,050	-	-	-	-	1,050
		Total General Fund	**$ 17,050**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 17,050**
Motor Fuel Tax Fund	Road Improvements	Road, Sewer, Water Rehab Program -	2,100,000	2,100,000	2,100,000	2,100,000	2,100,000	10,500,000
		Street Reconstruction	-	270,000	260,000	290,000	450,000	1,270,000
		Total Motor Fuel Tax Fund	**$ 2,100,000**	**$ 2,370,000**	**$ 2,360,000**	**$ 2,390,000**	**$ 2,550,000**	**$ 11,770,000**
TIF District #2 Fund	Other Public Improvements	Downtown Strategic Plan & Streetscape Plan	145,000	-	-	-	-	145,000
		Total TIF District #2 Fund	**$ 145,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 145,000**
TIF District #3 Fund	Facilities Improvements	Water - Exterior Building Renovation	2,070,000	-	-	-	-	2,070,000
	Other Public Improvements	Block 320 - Redevelopment Projects	50,000	-	-	-	-	50,000
		Total TIF District #3 Fund	**$ 2,120,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 2,120,000**
Capital Projects Fund	Bridges & Culverts Improvements	Bridge Structure Inspections	32,000	36,500	30,000	36,500	36,500	171,500
		Lincoln Avenue Bridge Replacement	-	-	-	125,000	1,100,000	1,225,000
		Manchester Road/Wesley St Bridge	450,000	-	-	-	-	450,000
		Stonebridge Tr Bridge Replacement	-	150,000	1,580,000	-	-	1,730,000
	Other Public Improvements	Main Street Pedestrian Improvements	160,000	-	-	-	-	160,000
		Butterfield Pedestrian Bridge	105,000	-	-	-	-	105,000
		Roosevelt Rd/Winfield Creek	175,000	-	-	-	-	175,000
		College Avenue Streetscape Study	50,000	-	-	-	-	50,000
		Adams Park Renovation	-	275,000	-	-	-	275,000
	Road Improvements	Alley DD Reconstruction	200,000	-	-	-	-	200,000
		Collector Street Resurfacing Project	180,000	100,000	960,000	1,200,000	-	2,440,000
		Concrete Streets Panel Replacement	150,000	150,000	-	-	-	300,000
		Gary Avenue Reconstruction - FAU	2,090,000	-	-	-	-	2,090,000
		Parkway Improvements in High Knob	25,000	90,000	-	-	-	115,000
		Pavement Condition Rating Analysis	-	-	38,000	-	-	38,000
		PW - Road Maintenance Program	100,000	100,000	100,000	100,000	100,000	500,000
		Road, Sewer, Water Rehab Program -	40,000	40,000	40,000	40,000	40,000	200,000
		Street Reconstruction	1,260,000	890,000	940,000	970,000	50,000	4,110,000
		Surface Treatment Program	100,000	100,000	100,000	100,000	100,000	500,000
	Sidewalk Improvements	New Sidewalk Program	2,020,000	2,020,000	2,020,000	-	-	6,060,000
		Sidewalk Replacement Program	250,000	250,000	250,000	250,000	250,000	1,250,000
		Roosevelt Rd. Infrastructure	293,750	-	-	-	-	293,750
	Traffic/Streetlight Improvements	LED Streetlight Replacements	75,000	75,000	75,000	75,000	75,000	375,000
		Gary Avenue Streetlights	100,000	-	-	-	-	100,000
		Total Capital Projects Fund	**$ 7,855,750**	**$ 4,276,500**	**$ 6,133,000**	**$ 2,896,500**	**$ 1,751,500**	**$ 22,913,250**
2018 G.O. Bond Fund	Other Public Improvements	Downtown Strategic Plan and Streetscape Plan	40,000	-	-	-	-	40,000
		Total 2018 G.O. Bond Fund	**$ 40,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 40,000**
Water Fund	Facilities Improvements	Water Parking Lot Concrete	40,000	-	-	-	-	40,000
		Water - Interior Building Renovation	-	-	-	575,000	-	575,000
	Equipment	Impact Wrench Kit	15,000	-	-	-	-	15,000
	Water Improvements	Advanced Metering Infrastructure	-	500,000	-	-	-	500,000
		College Avenue Utility Replacements	225,000	-	-	-	-	225,000
		Concrete Saw	-	-	-	15,000	-	15,000
		Flow Control Valves	315,000	-	-	-	-	315,000
		Inspection - Well #11	-	-	-	75,000	-	75,000
		Inspection - Well #6	-	-	80,000	-	-	80,000
		Inspection - Well #7	75,000	-	-	-	-	75,000
		Lead Service Line Replacements	668,000	486,000	486,000	-	-	1,640,000
		Leak Correlator	-	-	-	40,000	-	40,000
		Leak Loggers	-	40,000	-	-	-	40,000
		Orchard Tower Mixer Maintenance	-	15,000	-	-	-	15,000
		Permanent Leak Detection	-	-	-	750,000	-	750,000
		President Street Pump Station Repairs	500,000	-	-	-	-	500,000
		Road, Sewer, Water Rehab Program -	1,500,000	1,589,000	2,414,000	1,425,000	2,000,000	8,928,000
		SCADA Replacement	-	-	-	-	30,000	30,000
		Vacuum Excavator	-	350,000	-	-	-	350,000
		Variable Frequency Drives - 3 Pump	700,000					700,000
		Water Main Condition Assessment	-	-	-	-	500,000	500,000
		Water Main Replacement Program	-	-	20,000	120,000	470,000	610,000
		Water Meters	59,160	-	-	-	-	59,160
		Water Quality Monitoring	-	20,000	-	-	-	20,000
		Water Risk Analysis / Asset Evaluation	109,000	-	-	-	-	109,000
		Total Water Fund	**$ 4,206,160**	**$ 3,000,000**	**$ 3,000,000**	**$ 3,000,000**	**$ 3,000,000**	**$ 16,206,160**
Sanitary Sewer Fund	Sanitary Sewer Improvements	Albright Lift Station Rehabilitation	250,000	-	-	-	-	250,000
		Blacksmith Wetwell Rehabilitation	300,000	-	-	-	-	300,000
		College Avenue Utility Replacements	375,000	-	-	-	-	375,000
		Road, Sewer, Water Rehab Program -	10,000	10,000	10,000	10,000	10,000	50,000
		Sanitary Manhole Rehabilitation	75,000	75,000	75,000	75,000	75,000	375,000
		Sanitary Sewer Cap. Assurance - Flow	-	60,000	60,000	60,000	-	180,000
		Sanitary Sewer Rehabilitation Program	100,000	200,000	200,000	200,000	200,000	900,000
		Sanitary Sewer Replacement (HDPE)	-	150,000	150,000	150,000	150,000	600,000
		Service Lateral Rehab - Chemical	300,000	300,000	100,000	100,000	100,000	900,000
		SSCAP - Basin 3 & 4 Discharge	3,750,000	-	-	-	-	3,750,000
		Wheaton College Sanitary Sewer Main	-	-	-	-	1,000,000	1,000,000
	Equipment	Bypass Pump Noise Reducing	64,000	-	-	-	-	64,000
		Bobcat Skid Steer Loader	35,000	-	-	-	-	35,000
		Total Sanitary Sewer Fund	**$ 5,259,000**	**$ 795,000**	**$ 595,000**	**$ 595,000**	**$ 1,535,000**	**$ 8,779,000**

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City of Wheaton
Capital Outlays and Improvements by Fund
Calendar Year 2025 Budget

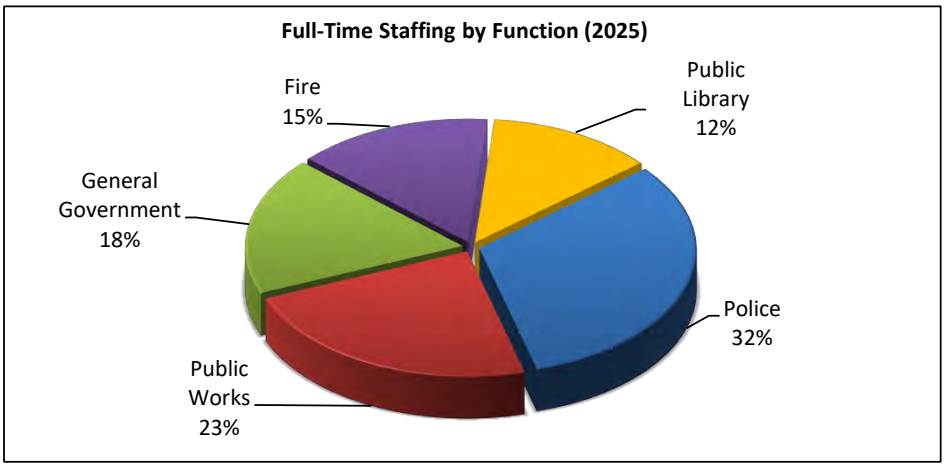
Fund	Improvement Type	Project Name	2025	2026	2027	2028	2029	5 Year
Storm Sewer Fund	Equipment	Bobcat Skid Steer Loader	35,000	-	-	-	-	**35,000**
	Storm Sewer Improvements	Alley DD Reconstruction	350,000	-	-	-	-	**350,000**
		Glendale Floodprone Capital Project	225,000	-	-	-	-	**225,000**
		Jefferson Avenue Floodprone Capital	-	-	-	-	390,000	**390,000**
		Mayo Floodprone Capital Project	-	-	-	95,000	900,000	**995,000**
		Pershing East Floodprone Capital	-	756,000	5,040,000	-	-	**5,796,000**
		Road, Sewer, Water Rehab Program -	200,000	200,000	200,000	200,000	200,000	**1,000,000**
		Storm Replacement Program	215,000	215,000	215,000	215,000	242,000	**1,102,000**
		Storm Sewer Rehabilitation Program	100,000	100,000	100,000	100,000	100,000	**500,000**
		Streams Lakes Meander	-	250,000	3,300,000	15,000	15,000	**3,580,000**
		TCR Floodprone Capital Project	-	2,160,000	-	-	-	**2,160,000**
		Thomas Floodprone Capital Project	-	-	450,000	3,000,000	-	**3,450,000**
		Thomas Road Drainage Improvement	290,000	-	-	-	-	**290,000**
		Total Storm Sewer Fund	**$ 1,415,000**	**$ 3,681,000**	**$ 9,305,000**	**$ 3,625,000**	**$ 1,847,000**	**$ 19,873,000**
Parking Fund	Parking Facilities/Lots Improvements	Garage Sealant Replacement	23,000	25,000	25,000	25,000	25,000	**123,000**
		Parking Garages 5-year Repair	-	25,000	450,000	-	-	**475,000**
		Parking Lot #9 Resurfacing/Patching	30,000	-	-	-	420,000	**450,000**
		TS - Concrete Replacement	150,000	-	-	-	-	**150,000**
		TS - College Ave. Gate Replacement	-	22,000	-	-	-	**22,000**
		Wheaton Place Garage Floor Drains	22,000	-	-	-	-	**22,000**
		Willow Garage Sealant Replacement	25,000	-	-	-	-	**25,000**
		Total Parking Fund	**$ 250,000**	**$ 72,000**	**$ 475,000**	**$ 25,000**	**$ 445,000**	**$ 1,267,000**
Fleet Services Fund	Facilities Improvements	PW - Fueling Facility Renovation	913,645	-	-	-	-	**913,645**
	Vehicles	Vehicles Replacement	3,692,067	2,459,195	3,395,771	2,626,121	2,463,682	**14,636,836**
		Total Fleet Services Fund	**$ 4,605,712**	**$ 2,459,195**	**$ 3,395,771**	**$ 2,626,121**	**$ 2,463,682**	**$ 15,550,481**
Capital Equip Replacement Fund	Facilities Improvements	PD - PSR Area Renovation	-	75,000	-	-	-	**75,000**
		Water - Interior Building Renovation	-	-	-	125,000	-	**125,000**
	Equipment	FD - Office Furniture	75,000	-	-	-	-	**75,000**
		Communications - Video Cameras	11,150	-	-	-	-	**11,150**
		PW - Wheel Loader Snow Bucket	11,000	-	-	-	-	**11,000**
		PW - Conveyor for Unit 24	11,000	-	-	-	-	**11,000**
		PW - Salt Bin Curtains	20,000	-	-	-	-	**20,000**
		Total Capital Equipment Replacement Fund	**$ 128,150**	**$ 75,000**	**$ -**	**$ 125,000**	**$ -**	**$ 328,150**
Building Renewal Fund	Facilities Improvements	Annex - Ejector Pumps	-	45,000	-	-	-	**45,000**
		Annex Roof Top Units Replacement	225,000	-	-	-	-	**225,000**
		CH - Building/Engineering Remodel	-	450,000	-	-	-	**450,000**
		CH - Community Development	-	-	-	200,000	-	**200,000**
		CH - Lunchroom Renovation	-	43,000	-	-	-	**43,000**
		CH - Variable Frequency Drive	-	-	85,000	-	-	**85,000**
		CH - Window Replacement	-	-	264,000	-	-	**264,000**
		Citywide Code Compliance Program	-	105,000	-	-	-	**105,000**
		Citywide Elevator Replacement	-	-	-	250,000	360,000	**610,000**
		Citywide Fire Alarm Replacement	-	-	-	-	22,000	**22,000**
		Facilities Architectural & Space	300,000	-	-	-	-	**300,000**
		FD - Fire Station 39 Repairs	-	540,000	-	-	-	**540,000**
		FD 37 - Generator Replacement	-	-	16,500	110,000	-	**126,500**
		FD 37 - Parking Lot Replacement	-	35,000	-	-	-	**35,000**
		FD 37 - Roof Replacement	-	150,000	-	-	-	**150,000**
		FD 38 - Generator Replacement	161,500	-	-	-	-	**161,500**
		FD 39 - Apparatus Floor Replacement	-	65,000	-	-	-	**65,000**
		PD - Gates	-	35,000	-	-	-	**35,000**
		PD - Generator Replacement	296,000	-	-	-	-	**296,000**
		PD - PSR Area Renovation	-	125,000	-	-	-	**125,000**
		PD - Sallly Port Floor	-	-	-	60,000	-	**60,000**
		PD - Training Room & Restroom	-	20,000	250,000	-	-	**270,000**
		PW - Carpet Replacement	-	-	39,000	-	-	**39,000**
		PW - Overhead Doors	-	-	185,000	-	-	**185,000**
		PW - Painting	-	30,000	30,000	-	-	**60,000**
		Roof Replacement on Stair Towers	-	-	50,000	-	-	**50,000**
		RTU Replacement	-	-	165,000	-	-	**165,000**
		Water - Concrete Replacement	-	25,000	-	-	-	**25,000**
		Total Building Renewal Fund	**$ 982,500**	**$ 1,668,000**	**$ 1,084,500**	**$ 620,000**	**$ 382,000**	**$ 4,737,000**
Technology Replacement Fund	Equipment	Desktop Computers	24,514.00	-	-	-	-	**24,514**
		Desktop UPS Replacements	670.00	-	-	-	-	**670**
		Desktop Workstation Computer	16,226.00	-	-	-	-	**16,226**
		Network Branch Firewall	824.00	-	-	-	-	**824**
		Network Wi-Fi Access Points	17,510.00	-	-	-	-	**17,510**
		Notebook Computer Replacements	2,224.00	-	-	-	-	**2,224**
		Police and Fire Mobile Data Terminal	17,716.00	-	-	-	-	**17,716**
		Police and Fire Tablet Replacements	6,798.00	-	-	-	-	**6,798**
		Printers	1,113.00	-	-	-	-	**1,113**
		Scanner Replacements	1,030.00	-	-	-	-	**1,030**
		Signage Terminals	1,613.00	-	-	-	-	**1,613**
		Small UPS Replacements	1,061.00	-	-	-	-	**1,061**
		Surveillance Camera Replacements	18,540.00	-	-	-	-	**18,540**
		Tablets Replacements	361.00	-	-	-	-	**361**
		Total Technology Replacement Fund	**$ 110,200**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 110,200**

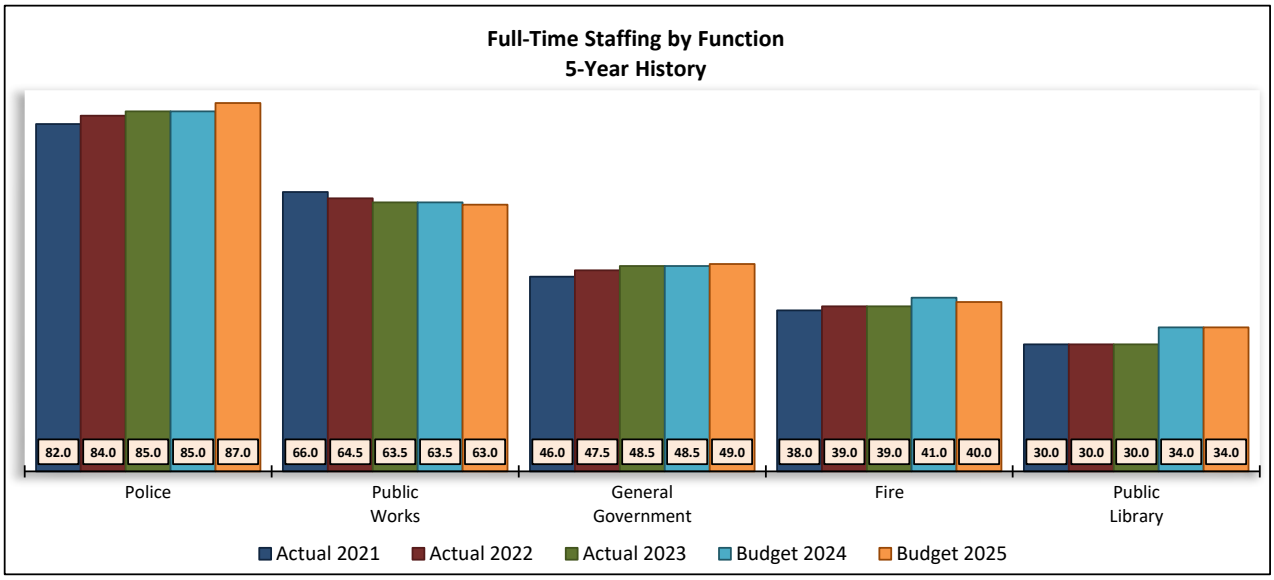
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City of Wheaton
Capital Outlays and Improvements by Fund
Calendar Year 2025 Budget

Fund	Improvement Type	Project Name	2025	2026	2027	2028	2029	5 Year
Library Capital Equipment Fund	Equipment	Office Furnitures	49,266	-	-	-	-	**49,266**
		Total Library Technology Replacement Fund	**$ 49,266**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 49,266**
Library Technology Replacement Fund	Equipment	Staff computer replacement	12,000	-	-	-	-	**12,000**
		Total Library Technology Replacement Fund	**$ 12,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 12,000**
Library Building Renewal Fund	Facilities Improvements	LB - Early Childhood Center	-	-	-	-	-	**-**
		LB - Roof Replacement	-	-	-	-	1,230,000	**1,230,000**
		LB - Sealcoating Parking Lot	13,000	-	-	-	-	**13,000**
		LB - Tech Center	308,183	-	-	-	-	**308,183**
		LB - Teen Activity Room	281,300	-	-	-	-	**281,300**
		LB - West Side Plaza Replacement	1,089,253	-	-	-	-	**1,089,253**
		Total Library Building Renewal	**$ 1,691,736**	**$ -**	**$ -**	**$ -**	**$ 1,230,000**	**$ 2,921,736**
		Grand Total	**$ 30,987,524**	**$ 18,396,695**	**$ 26,348,271**	**$ 15,902,621**	**$ 15,204,182**	**$ 106,839,293**

City of Wheaton
Staffing Summary
Summary/History of Staffing by Function
Calendar Year 2025 Budget





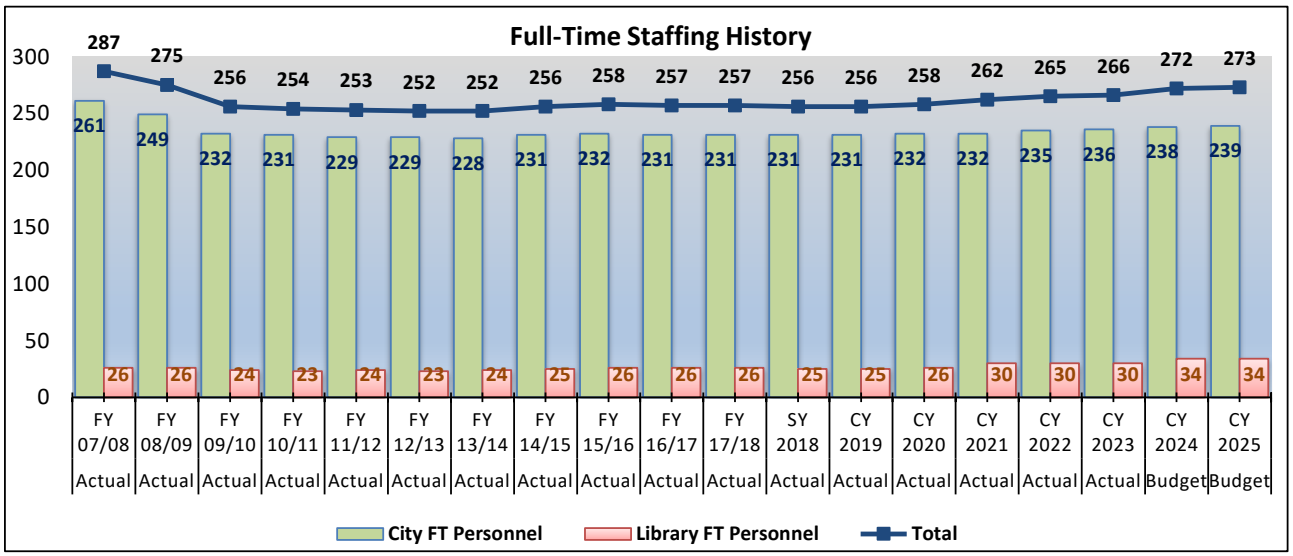


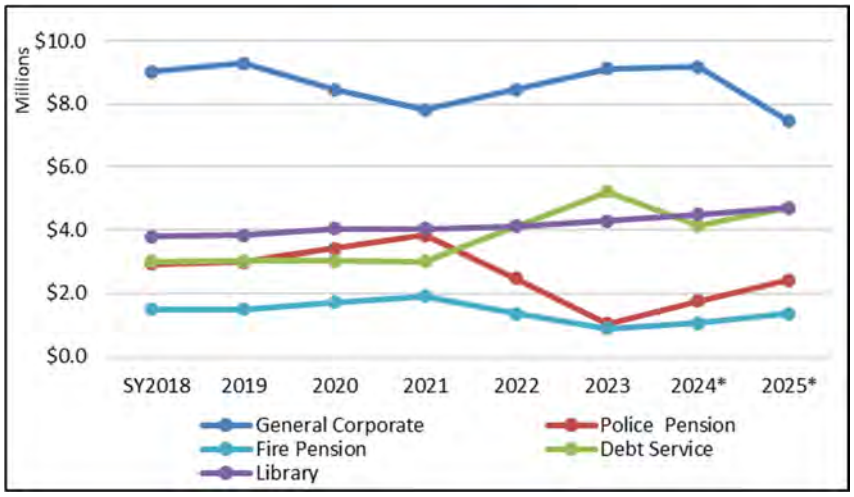
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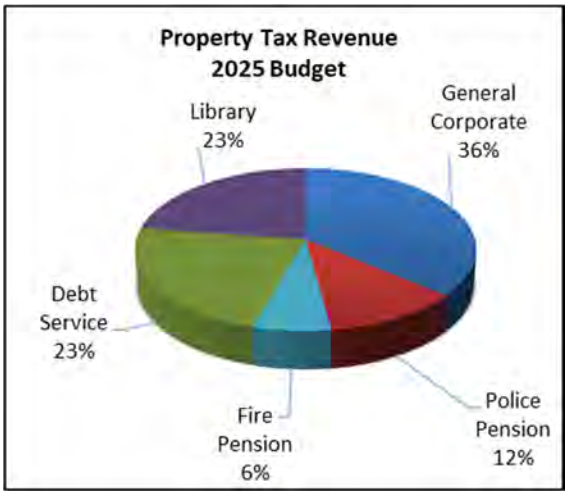
City of Wheaton
Staffing Summary
Calendar Year 2025 Budget

	Actual 2022	Actual 2023	Budget 2024	Projected 2024	Budget 2025	2025 vs 2024
FULL-TIME EMPLOYEES						
General Government	47.50	48.50	48.50	49.00	49.00	0.50
Police Department	84.00	85.00	85.00	85.00	87.00	2.00
Fire Department	39.00	39.00	41.00	40.50	40.00	-1.00
Public Works Department	64.50	63.50	63.50	63.50	63.00	-0.50
Total Full-Time City Employees	**235.00**	**236.00**	**238.00**	**238.00**	**239.00**	**1.00**
Public Library	30.00	30.00	34.00	34.00	34.00	-
Total City & Library Full-Time Employees	**265.00**	**266.00**	**272.00**	**272.00**	**273.00**	**1.00**
PART-TIME EMPLOYEES						
General Government	9.00	7.00	7.00	7.00	8.00	1.00
Police Department	32.00	33.00	33.00	33.00	32.00	-1.00
Fire Department	1.00	1.00	1.00	2.00	2.00	1.00
Public Works Department	1.00	1.00	1.00	1.00	1.00	-
Total Part-Time City Employees	**43.00**	**42.00**	**42.00**	**43.00**	**43.00**	**1.00**
Public Library	38.00	39.00	31.00	31.00	33.00	2.00
Total City & Library Part-Time Employees	**81.00**	**81.00**	**73.00**	**74.00**	**76.00**	**3.00**
SEASONAL EMPLOYEES						
General Government	3.00	3.00	3.00	2.00	3.00	-
Public Works Department	20.00	20.00	20.00	20.00	20.00	-
Total City Seasonal Employees	**23.00**	**23.00**	**23.00**	**22.00**	**23.00**	**-**
FULL TIME EQUIVALENT (FTE) SUMMARY						
General Government (FTE)	52.70	52.70	52.70	53.00	53.70	1.00
Police Department (FTE)	88.30	89.80	89.80	89.80	91.30	1.50
Fire Department (FTE)	39.40	39.40	41.40	41.40	40.90	-0.50
Public Works Department (FTE)	69.40	68.40	68.40	68.40	67.90	-0.50
Total City Full-Time Equivalents	**249.80**	**250.30**	**252.30**	**252.60**	**253.80**	**1.50**
Public Library (FTE)	52.00	52.40	51.80	51.40	51.60	-0.20
Grand Total Staffing by Full-Time Equivalents	**301.80**	**302.70**	**304.10**	**304.00**	**305.40**	**1.30**

City of Wheaton
Property Tax Revenue
Calendar Year 2025 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 2024 (2024 Levy), will be collected between June 2025 and December 2025.

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

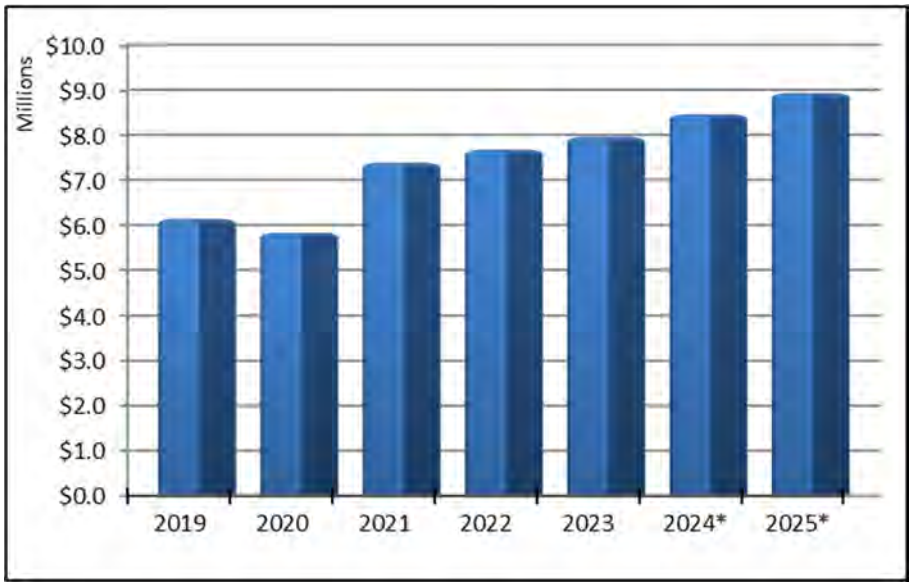
The 2024 extended tax levy is approximately $20.6 million. The General Corporate will decrease of $1.7 million to offset increases in the public safety pension, debt service, Library portion of the levy. The Police Pension will go up $664,000, and the Fire Pension will increase $300,000. The debt service portion will also increase $561,000, which is based on actual debt service for the City's outstanding general obligation and pension obligation bonds. The $4.7 million Library portion of the levy increased by $202,000 from the 2023 levy.

Property Tax Collections								Property Tax Rate
Reporting Period	Levy Year	General Corporate	Police Pension	Fire Pension	Debt Service	Library	Total Collections	
SY2018	2017	$ 9,018,285	$ 2,933,100	$ 1,491,364	$ 3,004,866	$ 3,797,650	**$20,245,265**	$ 0.9631
2019	2018	$ 9,296,991	$ 2,989,971	$ 1,488,287	$ 3,030,046	$ 3,825,753	**$20,631,048**	$ 0.9338
2020	2019	$ 8,452,303	$ 3,405,260	$ 1,717,043	$ 3,031,073	$ 4,031,883	**$20,637,562**	$ 0.9123
2021	2020	$ 7,817,780	$ 3,828,765	$ 1,908,482	$ 3,002,650	$ 4,031,883	**$20,589,560**	$ 0.8913
2022	2021	$ 8,463,929	$ 2,485,880	$ 1,366,172	$ 4,113,207	$ 4,112,521	**$20,541,709**	$ 0.8771
2023	2022	$ 9,112,451	$ 1,043,231	$ 883,024	$ 5,220,521	$ 4,289,359	**$20,548,586**	$ 0.8379
2024*	2023	$ 9,183,311	$ 1,754,250	$ 1,056,663	$ 4,135,101	$ 4,489,359	**$20,618,684**	$ 0.7983
2025*	2024	$ 7,456,003	$ 2,417,914	$ 1,357,061	$ 4,696,326	$ 4,691,380	**$20,618,684**	N/A

*Projected

City of Wheaton
Sales Tax Revenue
Calendar Year 2025 Budget

Sales Tax Revenue Chart



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	7,951,285	3.7%
2024*	8,450,000	6.3%
2025*	8,925,000	5.6%
*Projected		

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

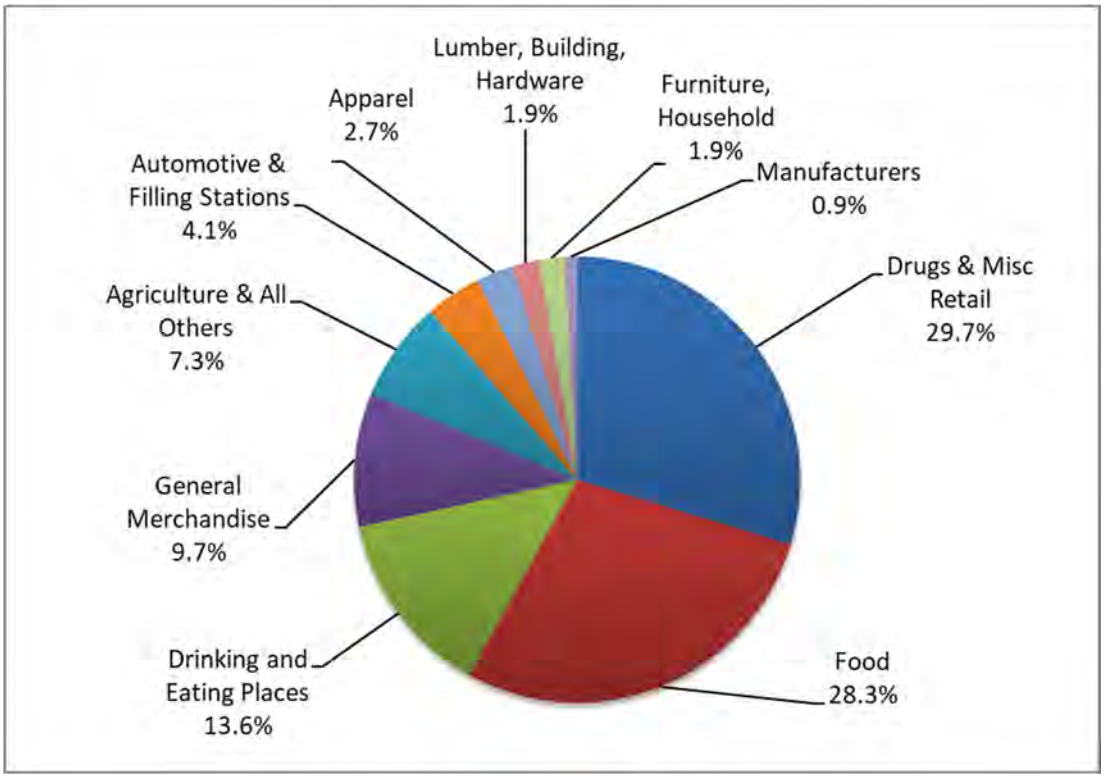
The City experienced a sharp influx of sales tax revenue in 2021 with $7.38 million collected amounting to a 26.6% increase over the previous year. The recovery in sales tax revenues reflected the economic recovery from the pandemic and new sales tax legislation effective on January 1, 2021. The new 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 and 2023 with $7.95 million. The 2025 Budget includes a revenue estimate of $8.93 million in sales tax collections, assuming a 5.6% increase over the 2024 projection.

City of Wheaton
Sales Tax Revenue
Calendar Year 2025 Budget

Sales Tax Revenue By Business Type										
	2019		2020		2021		2022		2023	
Business Type	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Drugs & Misc Retail	$ 1,219,064	19.9%	$ 1,175,807	20.2%	$ 2,185,438	29.6%	$ 2,191,988	28.6%	$ 2,360,689	29.7%
Food	2,094,034	34.2%	2,266,838	38.9%	2,230,636	30.2%	2,257,734	29.4%	2,253,961	28.3%
Drinking & Eating Places	862,799	14.1%	682,741	11.7%	822,390	11.1%	986,518	12.9%	1,078,208	13.6%
General Merchandise	716,236	11.7%	590,115	10.1%	664,057	9.0%	721,394	9.4%	770,468	9.7%
Agriculture & All Others	366,027	6.0%	333,217	5.7%	456,186	6.2%	512,647	6.7%	580,610	7.3%
Automotive & Filling Stations	320,770	5.2%	281,534	4.8%	363,220	4.9%	375,730	4.9%	322,258	4.1%
Apparel	165,946	2.7%	91,293	1.6%	156,553	2.1%	177,849	2.3%	213,483	2.7%
Furniture, Household	214,591	3.5%	183,007	3.1%	241,382	3.3%	184,899	2.4%	149,163	1.9%
Lumber, Building, Hardware	139,453	2.3%	183,528	3.2%	197,106	2.7%	180,950	2.4%	152,363	1.9%
Manufacturers	31,191	0.5%	37,549	0.6%	60,143	0.8%	78,862	1.0%	70,082	0.9%
Total	**$ 6,130,111**	**100.0%**	**$ 5,825,629**	**100.0%**	**$ 7,377,111**	**100.0%**	**$ 7,668,571**	**100.0%**	**$ 7,951,285**	**100.0%**

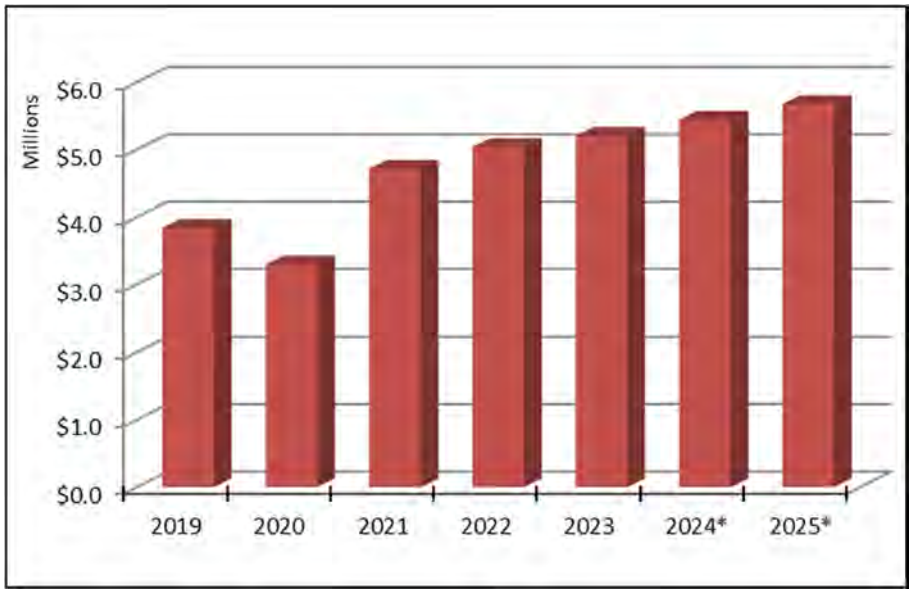
The following chart shows the total amount of sales taxes collected by business type for 2023. The sale of Drugs and Miscellaneous Retail is the largest portion of the City's total sales tax receipts at $2.4 million (or 29.7%), followed by $2.3 million (or 28.3%) for Food, $1.1 million (or 13.6%) for Drinking and Eating Places, and $0.8 million (or 9.7%) 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 2023



City of Wheaton
Local Sales Tax Revenue
Calendar Year 2025 Budget

Local Sales Tax Revenue Chart



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	5,207,938	3.3%
2024*	5,450,000	4.6%
2025*	5,680,000	4.2%
*Projected		

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 2024 are $5.45 million, which would be a 4.6% increase over 2023. Based on recent trends, the City is projecting $5.68 million in local sales tax revenue in 2025. The projection represents a 4.2% increase from the anticipated 2024 revenue. The following table is presented to distinguish the categories of local home rule sales tax revenue received by the City, by calendar year.

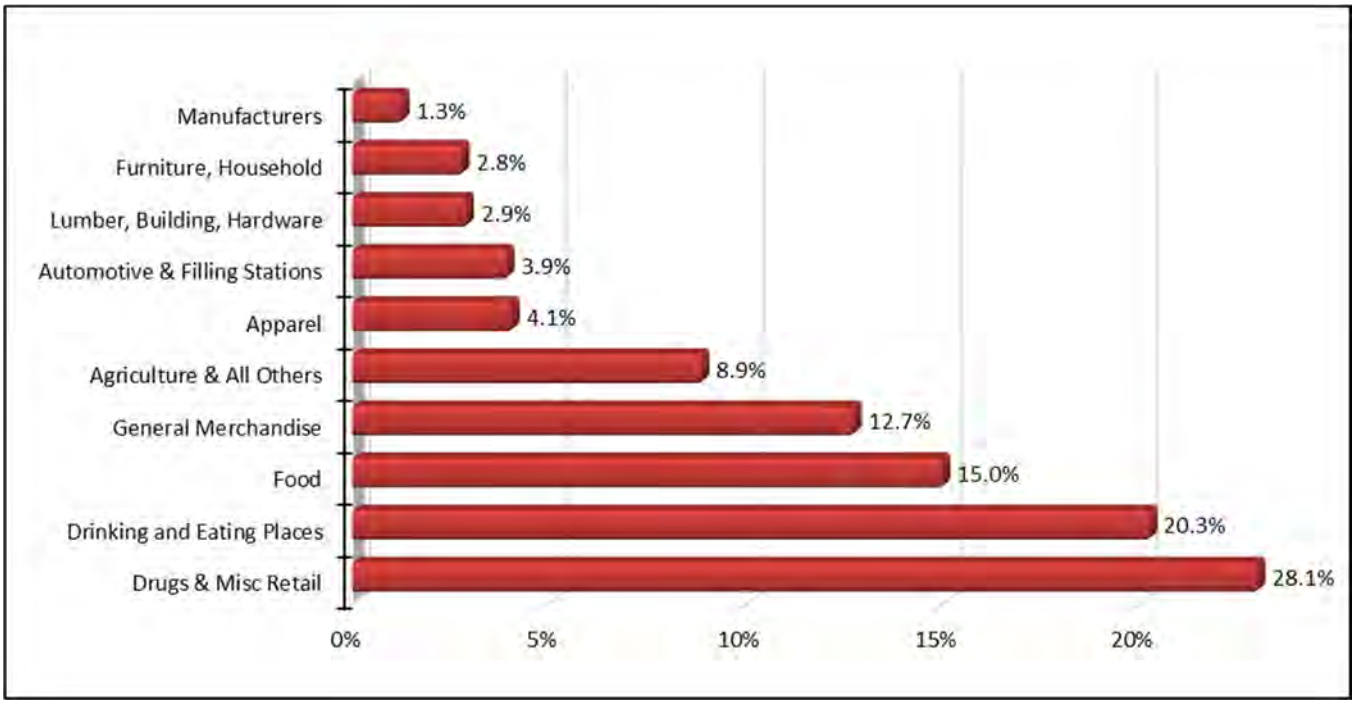
Local Sales Tax Revenue By Business Type

	2019		2020		2021		2022		2023	
Business Type	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Drugs & Misc Retail	$ 545,506	14.2%	$ 507,099	15.4%	$ 1,320,952	28.0%	$ 1,384,941	27.5%	$ 1,465,052	28.1%
Drinking & Eating Places	866,324	22.6%	499,463	15.1%	816,762	17.3%	966,352	19.2%	1,055,117	20.3%
Food	730,057	19.0%	684,525	20.8%	778,641	16.5%	792,087	15.7%	781,366	15.0%
General Merchandise	621,354	16.2%	677,278	20.5%	571,832	12.1%	634,786	12.6%	663,767	12.7%
Agriculture & All Others	293,653	7.6%	249,729	7.6%	352,426	7.5%	411,945	8.2%	462,641	8.9%
Apparel	165,605	4.3%	91,254	2.8%	155,238	3.3%	176,509	3.5%	211,876	4.1%
Automotive & Filling Stations	238,014	6.2%	191,051	5.8%	230,413	4.9%	238,971	4.7%	204,967	3.9%
Lumber, Building, Hardware	139,009	3.6%	182,485	5.5%	195,136	4.1%	179,535	3.6%	151,247	2.9%
Furniture, Household	212,029	5.5%	180,759	5.5%	237,879	5.0%	182,203	3.6%	145,764	2.8%
Manufacturers	27,645	0.7%	34,713	1.1%	57,010	1.2%	75,025	1.5%	66,141	1.3%
Total	**$ 3,839,196**	**100.0%**	**$ 3,298,356**	**100.0%**	**$ 4,716,289**	**100.0%**	**$ 5,042,354**	**100.0%**	**$ 5,207,938**	**100.0%**

City of Wheaton
Local Sales Tax Revenue
Calendar Year 2025 Budget

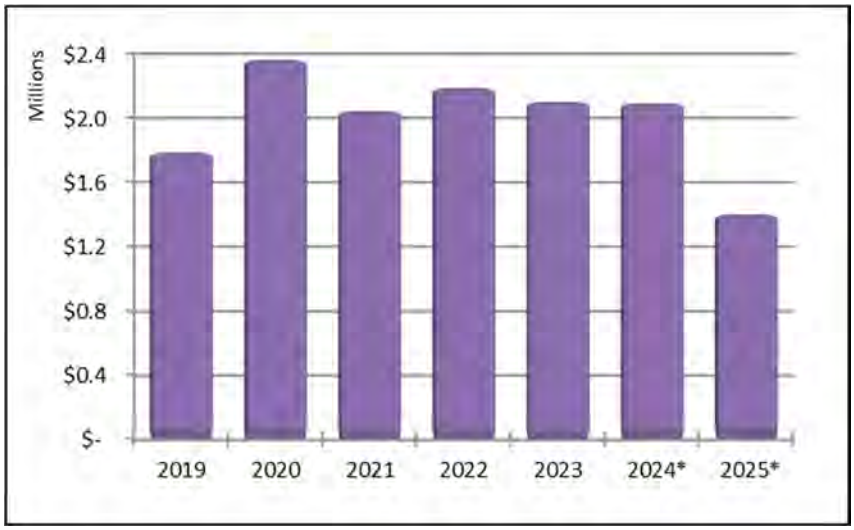
The following chart shows the total amount of local sales taxes collected by business type for 2023. In 2023, Drugs & Miscellaneous Retail is the largest portion of the City's total local sales tax receipts at $1.5 million (or 28.1%), followed by $1.1 million (or 20.3%) for Drinking and Eating Places, $0.8 million (or 15.0%) for Food, and $0.7 million (or 12.7%) for General Merchandise.

Local Sales Tax Collections
By Business Type
Calendar Year 2023



City of Wheaton
Use Tax Revenue
Calendar Year 2025 Budget

Use Tax Revenue Chart



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	2,100,784	-4.0%
2024*	2,092,181	-0.4%
2025*	1,400,000	-33.1%

*Projected

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

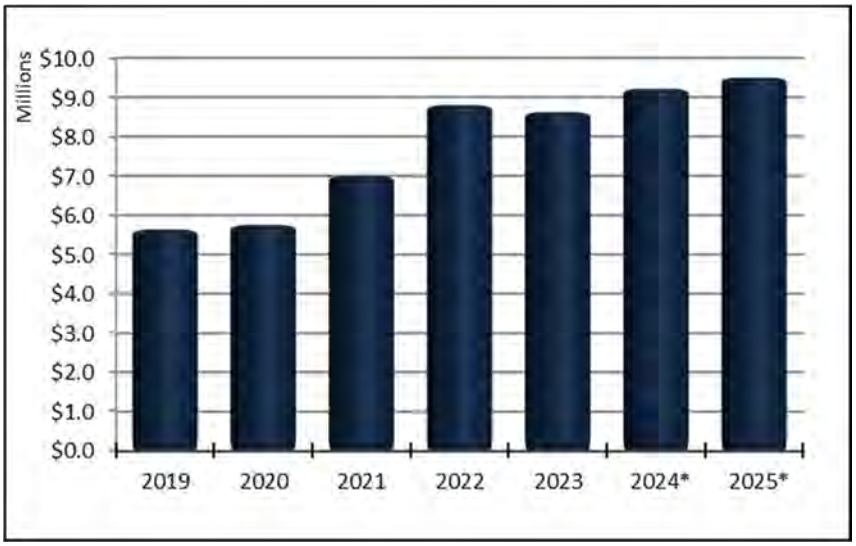
Highlights in Use Tax Revenue Changes due to recent legislation updates:

- **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 (retailers that do 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.
- **2025**. Legislation changes to the "Leveling the Playing Field for Illinois Act" which would require more out of state sellers to remit the state and applicable local ROT (Sales Tax).

As the results of the above changes and the latest IML estimates, the 2024 Use Tax Revenue is estimated to decrease by 0.4% to $2.09 million compared to 2023. The 2025 Use Tax is budgeted to significantly decrease to $1.4 million (or -33.1%). This reduction should be seen correspondingly with increases in Sales and Local Sales taxes.

City of Wheaton
Income Tax Revenue
Calendar Year 2025 Budget

Income Tax Revenue Chart



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	8,620,055	-2.0%
2024*	9,212,032	6.9%
2025*	9,498,000	3.1%

*Projected

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.

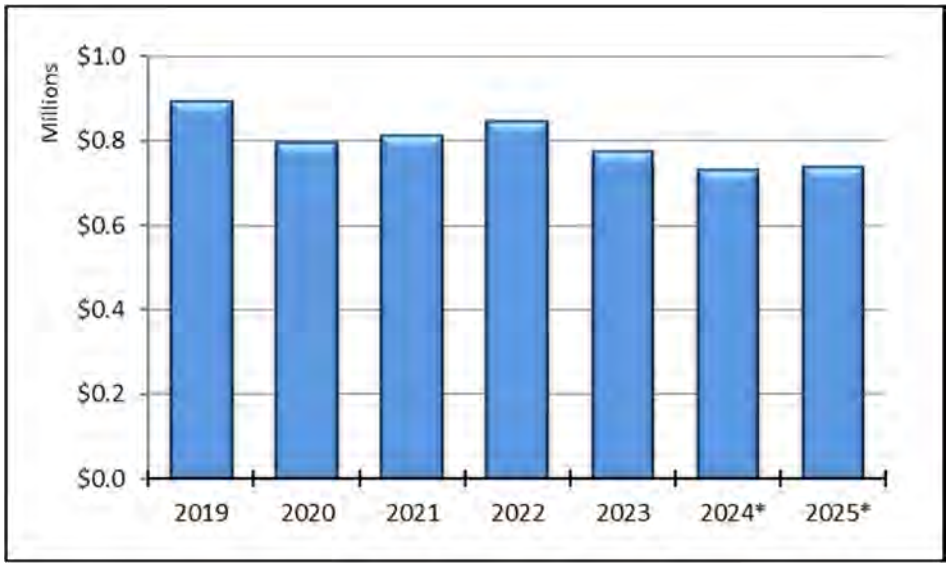
Wheaton receives income tax revenue from the state based on the City's population and collected state revenues. All Illinois municipalities receive a share of this revenue through the Local Government Distributive Fund (LGDF). The LGDF disbursements are not dependent on the employment levels of the community, 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

Following the pandemic, the City experienced significant increases in income tax disbursements in 2021 and 2022. The City received $7.0 million in 2021, which was a 21.7% increase over the previous year. The trend continued in the following years with $8.8 million collected in 2022 and $8.6 million in 2023. Projections for 2024 were set at $9.2 million and the 2025 Budget includes an estimated collection of $9.5 million.

City of Wheaton
Natural Gas Utility Tax Revenue
Calendar Year 2025 Budget

Natural Gas Utility Tax Revenue Chart



Fiscal Year	Amount	% Change
2019	$ 893,804	132.8%
2020	794,539	-11.1%
2021	812,706	2.3%
2022	846,112	4.1%
2023	775,494	-8.3%
2024*	731,745	-5.6%
2025*	739,063	1.0%

*Projected

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.

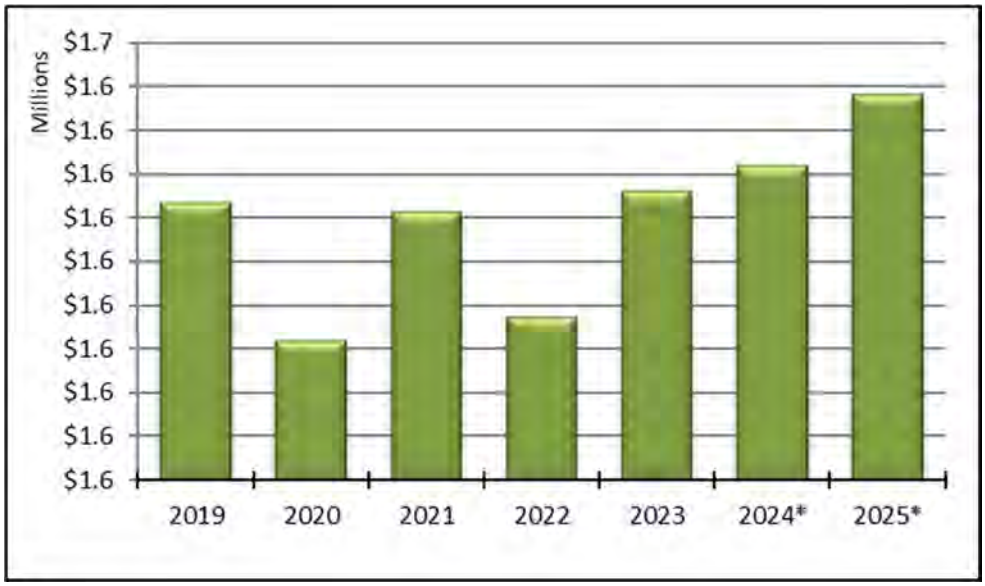
Analysis and Trends

Effective May 1, 2010, the City rate for natural gas 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 $732,000 in 2024, which would be a 5.6% decrease from 2023. The projection for 2025 is a 1% increase over the 2024 projection, with a total revenue estimated at $739,000.

City of Wheaton
Electricity Utility Tax Revenue
Calendar Year 2025 Budget

Electricity Utility Tax Revenue Chart



Fiscal Year	Amount	% Change
2019	$ 1,613,583	38.1%
2020	1,582,152	-1.9%
2021	1,611,590	1.9%
2022	1,587,554	-1.5%
2023	1,616,094	1.8%
2024*	1,621,959	0.4%
2025*	1,638,179	1.0%

*Projected

General Description

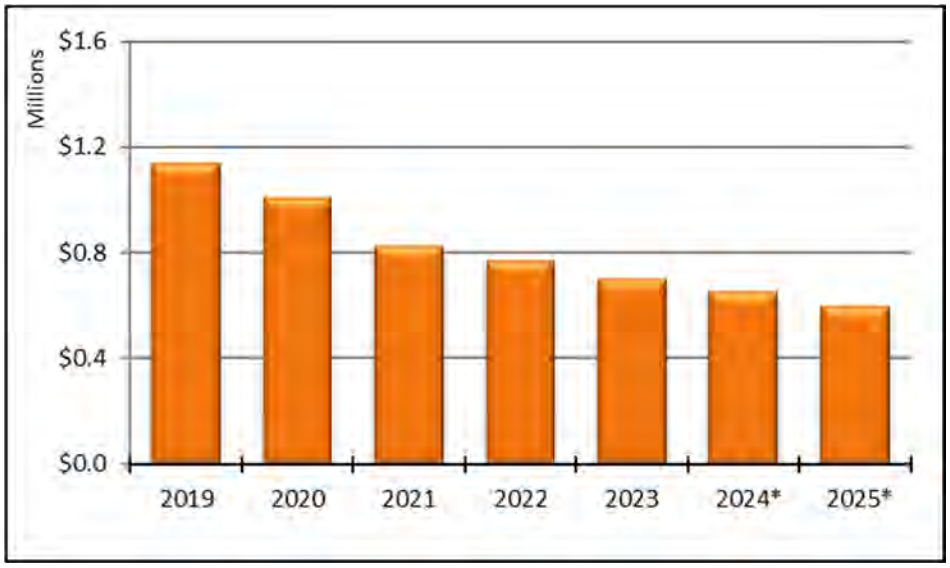
The City taxes the use of electricity based on a tiered kilowatt-hour use rate roughly equivalent to 5% of gross charges. Payments for the taxes on electricity are made directly to the City every month by Exelon, the parent company of ComEd.

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 $1.6 million in electricity utility taxes showing a steady trend in use throughout the community. In 2023, the City collected $1.62 million in revenues, which was a 1.8% increase over the previous year. Revenues have been on a similar track in 2024, with the end-of-year projection estimated at $1.62 million. The 2025 Budget is estimated at $1.64 million, which is a 1.0% increase over the 2024 projection.

City of Wheaton
Telecommunications Utility Tax Revenue
Calendar Year 2025 Budget

Telecommunications Utility Tax Revenue Chart



Fiscal Year	Amount	% Change
2019	$ 1,135,769	29.5%
2020	1,005,073	-11.5%
2021	823,584	-18.1%
2022	766,656	-6.9%
2023	698,989	-8.8%
2024*	648,450	-7.2%
2025*	596,574	-8.0%
*Projected		

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.

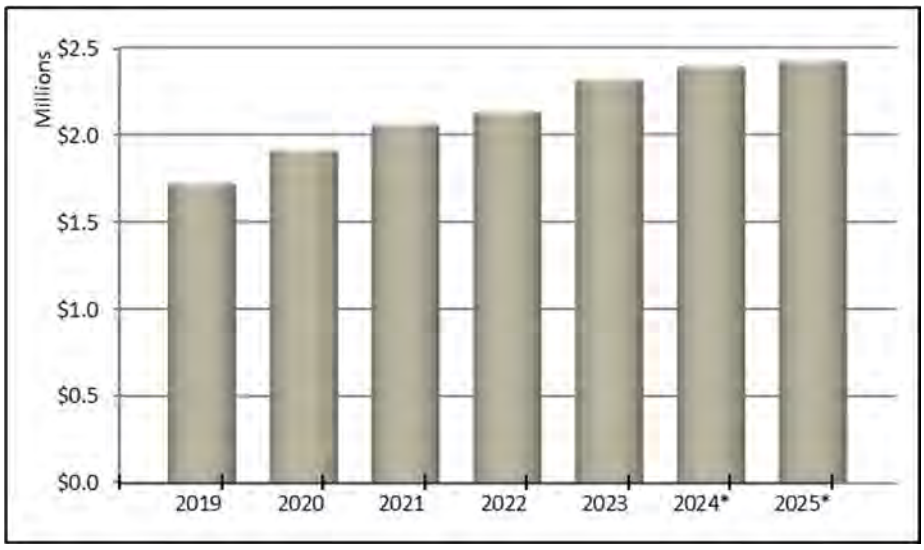
Analysis and Trends

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 is projecting a total collection of $648,000 in 2024, which would be a 7.2% decrease from 2023. A similar decrease is projected in the 2025 Budget, with a total collection of $597,000, an 8.0% drop from the previous year.

City of Wheaton
Motor Fuel Tax Revenue
Calendar Year 2025 Budget

Motor Fuel Tax Revenue Chart



Fiscal Year	Amount	% Change
2019	$ 1,735,235	91.4%
2020	1,924,882	10.9%
2021	2,072,492	7.7%
2022	2,144,743	3.5%
2023	2,329,425	8.6%
2024*	2,405,983	3.3%
2025*	2,436,746	1.3%

*Projected

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.

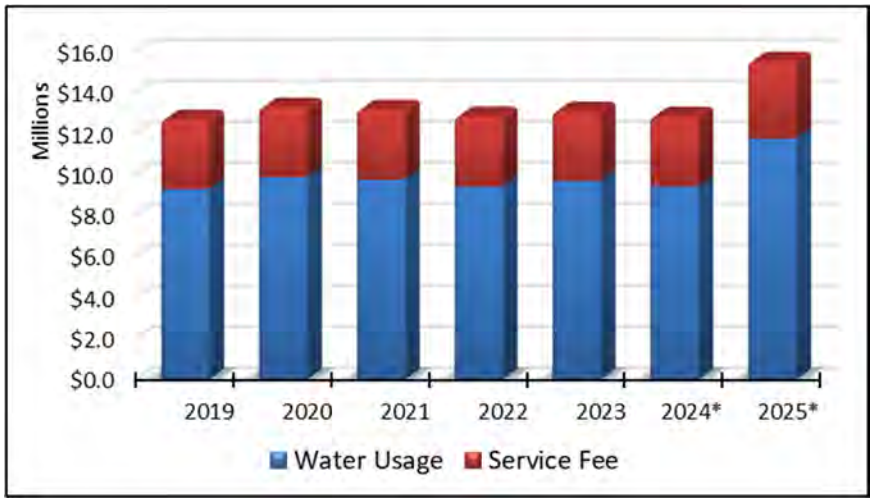
State Motor Fuel Tax Rates				
			Annual Change	
Date	Type	Rate	$	%
Jan 1, 1990 - June 30, 2019	Gasoline	$ 0.190	-	-
	Diesel	$ 0.215	-	-
July 1, 2019 - June 30, 2020	Gasoline	$ 0.380	$ 0.190	100.0%
	Diesel	$ 0.455	$ 0.240	111.6%
July 1, 2020 - June 30, 2021	Gasoline	$ 0.387	$ 0.007	1.8%
	Diesel	$ 0.462	$ 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%
July 1, 2024 - June 30, 2025	Gasoline	$ 0.470	$ 0.016	3.5%
	Diesel	$ 0.545	$ 0.016	3.0%

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 2024 and 2025. Staff are projecting $2.41 million in total revenues by the end of 2024 and $2.44 million in 2025.

City of Wheaton
Water Fund Revenues
Calendar Year 2025 Budget

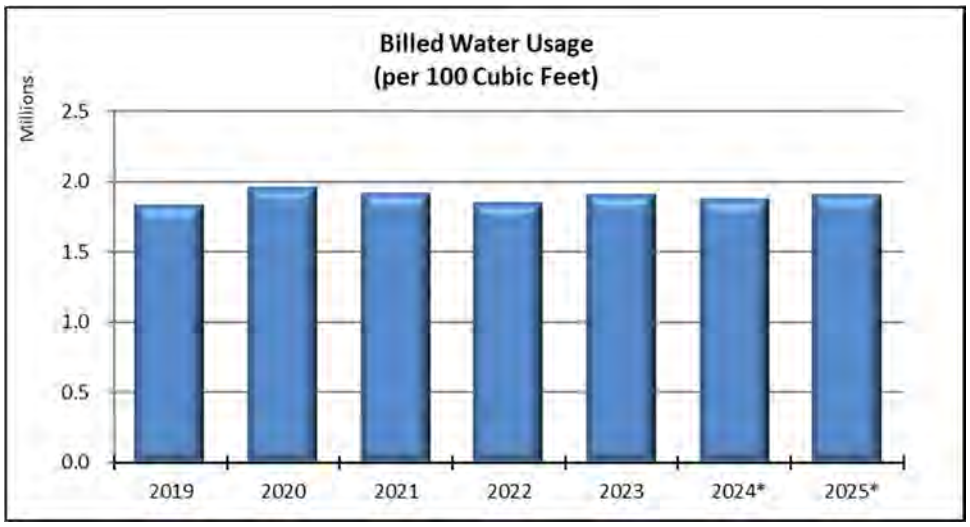
Water Service Charges Chart



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	9,692,706	3,377,487	**13,070,193**	1.9%
2024*	9,416,000	3,408,500	**12,824,500**	-1.9%
2025*	11,767,533	3,745,279	**15,512,812**	21.0%

*Projected

Water Billed Usage Chart



Fiscal Year	Billed Usage	% Change
2019	1,840,338	
2020	1,962,989	6.7%
2021	1,926,025	-1.9%
2022	1,857,753	-3.5%
2023	1,915,843	3.1%
2024*	1,885,000	-1.6%
2025*	1,915,645	1.6%

*Projected

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, 2024, the DWC applied a 3.0% rate increase, which brought their total charge to $5.58 per 1,000 gallons. The increase in water purchased from the DWC did not result in any changes to the City's rate for 2024. However, the City did approve a new rate structure and increase set to begin on January 1, 2025. The increase is the first by the City since 2015 and will include a separate usage rate for the DWC that will automatically adjust to match the purchased water rate.

Analysis and Trends

The cost of the water purchased from the DWC represents 70% of the total annual operating expenses in the City's Water Fund. The 2025 budget estimates a 3% increase in the DWC rate to $5.75 per 1,000 gallons on May 1, 2025.

City of Wheaton
Water Fund Revenues
Calendar Year 2025 Budget

Projections for 2024 water charges are estimated at $12.8 million, which would be a 1.9% decrease over 2023. The 2025 budget includes the approved water rate increases with a projected $15.51 million in water service charges, based on a five-year average of billed water consumption and customer totals.

The following tables provide a history of the City's water fees and rates.

City Water Fees and Rates

Monthly Fixed Service Fee							
	Year						
Meter Size	01/01/19	01/01/20	01/01/21	01/01/22	01/01/23	01/01/24	01/01/25
5/8"	$ 13.59	$ 13.59	$ 13.59	$ 13.59	$ 13.59	$ 13.59	$ 14.95
5/8" by 3/4"	$ 13.59	$ 13.59	$ 13.59	$ 13.59	$ 13.59	$ 13.59	$ 14.95
3/4"	$ 13.59	$ 13.59	$ 13.59	$ 13.59	$ 13.59	$ 13.59	$ 14.95
1"	$ 27.18	$ 27.18	$ 27.18	$ 27.18	$ 27.18	$ 27.18	$ 29.90
1 ½"	$ 54.35	$ 54.35	$ 54.35	$ 54.35	$ 54.35	$ 54.35	$ 59.79
2"	$ 86.96	$ 86.96	$ 86.96	$ 86.96	$ 86.96	$ 86.96	$ 95.66
3"	$163.06	$163.06	$163.06	$163.06	$163.06	$ 163.06	$ 179.37
4"	$271.76	$271.76	$271.76	$271.76	$271.76	$ 271.76	$ 298.94
6"	$543.53	$543.53	$543.53	$543.53	$543.53	$ 543.53	$ 597.88

Usage Rate (per 100 cubic feet)							
	Year						
Usage Rate	01/01/19	01/01/20	01/01/21	01/01/22	01/01/23	01/01/24	01/01/25
City Usage Rate	$ 5.05	$ 5.05	$ 5.05	$ 5.05	$ 5.05	$ 5.05	$ 1.84
DWC Usage Rate	$ -	$ -	$ -	$ -	$ -	$ -	$ 4.30
Total Usage Rate	**$ 5.05**	**$ 5.05**	**$ 5.05**	**$ 5.05**	**$ 5.05**	**$ 5.05**	**$ 6.14**

The following table provides a history of the rates to purchase water from the DuPage Water Commission (DWC).

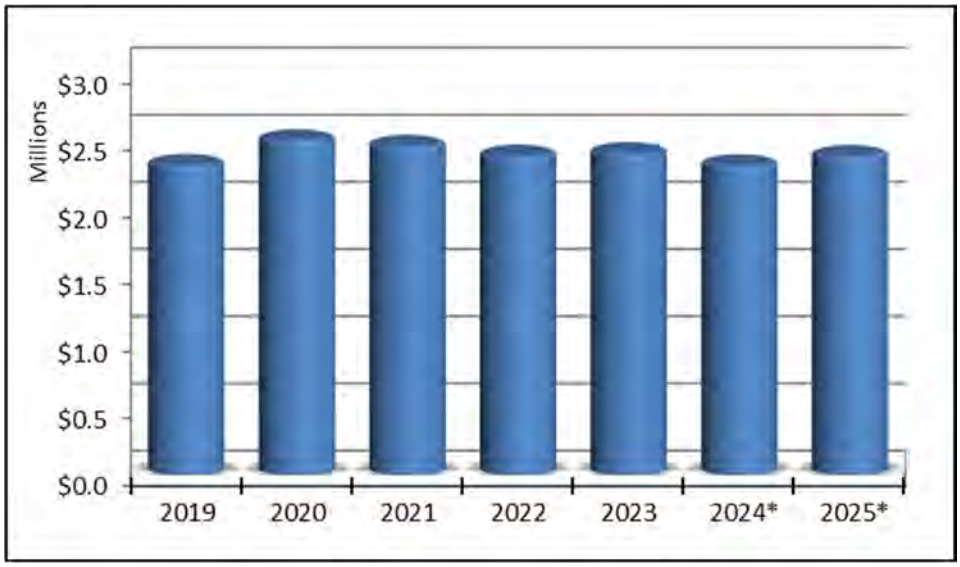
DuPage Water Commission
Purchased Water Rates

DWC Purchased Water Rates							
Purchased	Year						
Water Rate	05/01/19	05/01/20	05/01/21	05/01/22	05/01/23	05/01/24	05/01/25 *
per 1,000 gallons	$ 4.97	$ 4.97	$ 4.97	$ 5.18	$ 5.39	$ 5.58	$ 5.75
per 100 cubic feet	$ 3.72	$ 3.72	$ 3.72	$ 3.87	$ 4.03	$ 4.17	$ 4.30

* 05/01/25 Estimated 3% rate increase.

City of Wheaton
Sanitary Sewer Fund Revenues
Calendar Year 2025 Budget

Sanitary Sewer Service Charges Chart



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	2,394,712	0.8%
2024*	2,304,100	-3.8%
2025*	2,373,200	3.0%

*Projected

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 rate has remained at the current rate since July 1, 2007.

Sanitary Sewer Rate

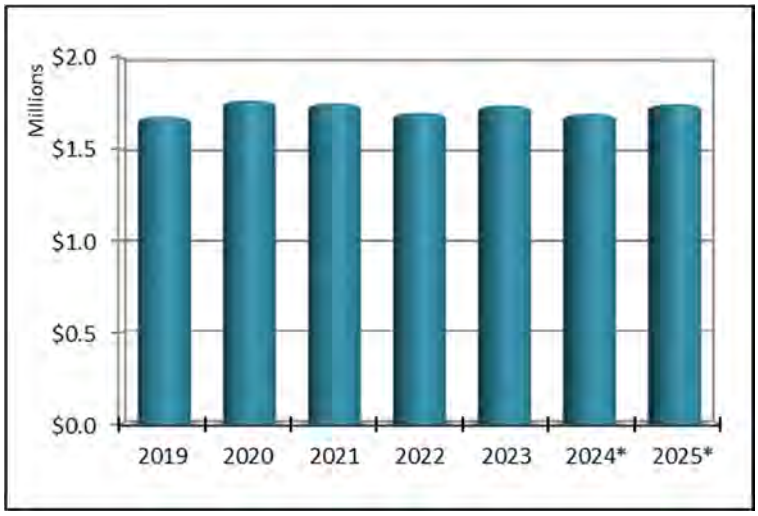
Usage Rate (per 100 cubic feet)							
	Year						
Sanitary Sewer Rate	01/01/19	01/01/20	01/01/21	01/01/22	01/01/23	01/01/24	01/01/25
Usage Rate	$ 1.40	$ 1.40	$ 1.40	$ 1.40	$ 1.40	$ 1.40	$ 1.40

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 2023, the City collected $2.39 million in sanitary sewer revenue, which was a 0.8% increase from 2022. Staff are projecting a 3.8% decrease in revenues for 2024, with an estimated total of $2.30 million. The 2025 Budget includes $2.37 million in sanitary sewer revenues, which would be a 3% increase from the 2024 projected amount.

City of Wheaton
Storm Sewer Fund Revenues
Calendar Year 2025 Budget

Storm Sewer Revenues Chart



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	1,436,382	300,030	-	**1,736,412**	2.4%
2024*	788,968	174,908	726,207	**1,690,083**	-2.7%
2025*	-	-	1,743,000	**1,743,000**	3.1%

*Projected

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 funding 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 anticipated stormwater costs moving forward. The new stormwater utility fee was implemented on August 1, 2024. 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 $5.30 will be charged for ERU.

Storm Sewer Charges

Fiscal Year	Date	Stormwater Mgmt Rate (1)	Stormwater Fixed Rate	Stormwater Utility Fee (2)
2019	01/01/19	$ 0.75	$ 1.50	$ -
2020	01/01/20	$ 0.75	$ 1.50	$ -
2021	01/01/21	$ 0.75	$ 1.50	$ -
2022	01/01/22	$ 0.75	$ 1.50	$ -
2023	01/01/23	$ 0.75	$ 1.50	$ -
2024	01/01/24	$ 0.75	$ 1.50	$ -
2024	08/01/24	$ -	$ -	$ 5.30
2025	01/01/25	$ -	$ -	$ 5.30

(1) per 100 cubic feet
(2) per equivalent runoff unit (ERU)

Analysis and Trends

The Storm Sewer Fund annually generates approximately $1.7 million in service fees. In 2023, total revenue was $1.74 million, a 2.4% increase from 2022. Projections for 2024 are estimated at $1.69 million, which would be a 2.7% decrease compared to 2023. The 2025 budget used the projected changes in rate structure to estimate total stormwater revenues. The projected revenue for 2025 is $1.74 million.

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City of Wheaton
General Fund
Fund Summary
Calendar Year 2025 Budget

	2022 Actual	2023 Actual	2024 Budget	2024 Projected	2025 Budget	25 Budget vs 24 Proj. $	25 Budget vs 24 Proj. %
Beginning Fund Balance	$ 59,211,749	$ 22,448,736	$ 22,499,873	$ 22,499,873	$ 23,674,120		
Revenues							
Taxes	$ 24,008,537	$ 23,607,168	$ 24,724,585	$ 24,807,083	$ 24,248,201	$ (558,882)	-2.3%
Intergovernmental	19,618,679	19,810,898	19,955,470	20,443,156	20,646,900	203,744	1.0%
Licenses	166,589	178,752	159,750	171,965	171,965	-	0.0%
Permits	889,646	974,666	906,500	1,222,725	899,879	(322,846)	-26.4%
Charges for Services	4,705,575	5,256,353	5,272,395	5,465,549	6,380,615	915,066	16.7%
Fines & Forfeits	488,646	573,638	494,925	453,300	468,300	15,000	3.3%
Investment Income	(800,957)	1,240,301	410,000	700,000	720,000	20,000	2.9%
Miscellaneous	185,589	552,755	152,325	220,160	149,510	(70,650)	-32.1%
Interfund Transfers In	1,594,770	3,463,564	1,877,654	1,877,654	1,951,818	74,164	3.9%
Total Revenues	**$ 50,857,074**	**$ 55,658,095**	**$ 53,953,604**	**$ 55,361,592**	**$ 55,637,188**	**$ 275,596**	**0.5%**
Expenditures							
Personal Services	$ 22,505,812	$ 23,972,763	$ 24,757,530	$ 24,963,115	$ 25,868,458	$ 905,343	3.6%
Employee Benefits	5,528,967	3,537,455	5,049,096	5,059,995	5,616,383	556,388	11.0%
Supplies & Materials	1,029,989	1,141,643	1,333,096	1,219,532	1,425,466	205,934	16.9%
Charges & Services	7,417,776	8,326,716	8,615,011	8,752,351	9,235,391	483,040	5.5%
Debt Service	2,779	111,873	2,779	2,779	2,779	-	0.0%
Interfund Transfers Out	9,591,631	11,256,344	11,861,051	11,861,051	11,963,650	102,599	0.9%
Total Operating	**46,076,954**	**48,346,794**	**51,618,563**	**$ 51,858,823**	**$ 54,112,127**	**2,253,304**	**4.3%**
Capital Outlays	16,133	150,266	18,550	12,031	17,050	5,019	41.7%
Interfund Transfers-Other	-	1,048,584	150,000	150,000	150,000	-	0.0%
Interfund Transfers-Capital	4,673,728	6,098,137	2,166,491	2,166,491	1,358,011	(808,480)	-37.3%
Total Capital & Interfund Transfers	**4,689,861**	**7,296,987**	**2,335,041**	**$ 2,328,522**	**1,525,061**	**(803,461)**	**-34.5%**
Total Expenditures	**$ 50,766,815**	**$ 55,643,781**	**$ 53,953,604**	**$ 54,187,345**	**$ 55,637,188**	**$ 1,449,843**	**2.7%**
Revenues Over/ (Under) Expenditures	**$ 90,259**	**$ 14,314**	**$ -**	**$ 1,174,247**	**$ -**		
Other Financing Sources (Uses)							
Pension Contribution - UAAL	$ (36,853,272)	$ -	$ -	$ -	$ -		
SBITA Issuance Proceeds	-	36,823	-	-	-		
Total Other Financing Sources	**$ (36,853,272)**	**$ 36,823**	**$ -**	**$ -**	**$ -**		
Net Change in Fund Balance	**$ (36,763,013)**	**$ 51,137**	**$ -**	**$ 1,174,247**	**$ -**		
Ending Fund Balance	**$ 22,448,736**	**$ 22,499,873**	**$ 22,499,873**	**$ 23,674,120**	**$ 23,674,120**		
General Fund Balance							
Restricted for Pension Budget Stabilization Fund	$ 1,088,745	$ 1,141,196	$ 674,200	$ 701,275	$ 722,313		
Unrestricted	21,359,991	21,358,677	21,825,673	22,972,845	22,951,807		
Total General Fund Balance	**$ 22,448,736**	**$ 22,499,873**	**$ 22,499,873**	**$ 23,674,120**	**$ 23,674,120**		

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City of Wheaton
General Fund
General Fund Revenues
Calendar Year 2025 Budget

			2022 Actual	2023 Actual	2024 Budget	2024 Projected	2025 Budget	25 Budget vs 24 Proj. $	25 Budget vs 24 Proj. %
Revenues									
	Taxes								
10009900	40000	Property Tax-Corporate	$ 8,463,929	$ 9,112,451	$ 9,149,848	$ 9,183,311	$ 7,456,003	$ (1,727,308)	-18.8%
10009900	40010	Property Tax-Fire Pension	1,366,172	883,024	1,056,663	1,056,663	1,357,061	300,398	28.4%
10009900	40015	Property Tax-Police Pension	2,485,880	1,043,231	1,754,250	1,754,250	2,417,914	663,664	37.8%
10009900	40095	Property Tax-Road & Bridge	341,834	301,256	302,000	302,000	302,000	-	0.0%
10009900	40099	Property Tax-Prior Years	54	1,265	100	700	700	-	0.0%
10009900	40103	Property Tax-SSA #3	12,039	12,070	12,100	12,100	12,100	-	0.0%
10009900	40220	Property Tax-2021 GO Bonds	1,980,346	3,058,611	3,145,649	3,145,880	3,148,582	2,702	0.1%
10009900	40405	Sales Tax-Local	5,042,354	5,207,938	5,330,000	5,450,000	5,680,000	230,000	4.2%
10009900	40421	Utility Tax-Gas	846,112	775,494	813,050	731,745	739,063	7,318	1.0%
10009900	40422	Utility Tax-Electric	1,587,554	1,616,094	1,605,900	1,621,959	1,638,179	16,220	1.0%
10009900	40423	Utility Tax-Telecom	766,656	698,989	655,000	648,450	596,574	(51,876)	-8.0%
10009900	40440	Auto Rental Tax	22	27	25	25	25	-	0.0%
10009900	40450	Real Estate Transfer Tax	1,115,585	896,718	900,000	900,000	900,000	-	0.0%
	Total Taxes		**24,008,537**	**23,607,168**	**24,724,585**	**24,807,083**	**24,248,201**	**(558,882)**	**-2.3%**
	Intergovernmental								
10009900	40400	Sales Tax	7,668,571	7,951,285	7,955,000	8,450,000	8,925,000	475,000	5.6%
10009900	40410	Use Tax	2,187,304	2,100,784	2,299,100	2,092,181	1,400,000	(692,181)	-33.1%
10009900	40412	Cannabis Use Tax	86,827	82,427	88,510	87,979	94,500	6,521	7.4%
10009900	40415	Income Tax	8,794,265	8,620,055	9,066,960	9,212,032	9,498,000	285,968	3.1%
10009900	40430	Personal Prop Replac Tax	823,317	684,956	490,900	457,274	525,900	68,626	15.0%
10009900	40800	Grant Revenue	58,395	38,175	55,000	71,500	71,500	-	0.0%
10009900	40805	Org Retail Crime Grant	-	333,216	-	72,190	132,000	59,810	82.9%
	Total Intergovernmental		**19,618,679**	**19,810,898**	**19,955,470**	**20,443,156**	**20,646,900**	**203,744**	**1.0%**
	Licenses								
10009900	41000	Business Licenses	34,040	33,590	26,500	32,065	32,065	-	0.0%
10009900	41100	Liquor Licenses	129,549	141,287	130,000	136,500	136,500	-	0.0%
10009900	41200	Tobacco Licenses	3,000	3,875	3,250	3,400	3,400	-	0.0%
	Total Licenses		**166,589**	**178,752**	**159,750**	**171,965**	**171,965**	**-**	**0.0%**
	Permits								
10509900	42000	Building Permits	430,030	486,245	455,000	750,000	456,365	(293,635)	-39.2%
10509900	42020	Electrical Permits	131,498	122,788	120,000	123,000	125,460	2,460	2.0%
10509900	42030	HVAC Permits	76,610	87,661	80,000	110,000	82,160	(27,840)	-25.3%
10509900	42040	Plumbing Permits	102,044	83,290	80,000	80,000	81,600	1,600	2.0%
10509900	42050	Alarm/Sprinkler Permits	22,569	34,169	23,500	31,725	23,794	(7,931)	-25.0%
10509900	42060	Curb & Approach Permits	10,625	10,475	10,000	10,000	10,200	200	2.0%
10509900	42070	Sign Permits	11,015	8,395	10,000	10,000	10,200	200	2.0%
10509900	42099	Miscellaneous Permits	101,855	139,043	125,000	105,000	107,100	2,100	2.0%
10009900	42100	Special Event Permit	3,400	2,600	3,000	3,000	3,000	-	0.0%
	Total Permits		**889,646**	**974,666**	**906,500**	**1,222,725**	**899,879**	**(322,846)**	**-26.4%**
	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	5,714	5,712	5,720	5,720	5,720	-	0.0%
10009900	40530	Reimb-Library	9,242	8,809	9,000	9,000	9,000	-	0.0%
10009900	40535	Reimb-Carol Stream Sales IGA	26,223	29,665	35,000	32,550	32,550	-	0.0%
10009900	40540	Reimb-DWA	-	35,000	35,000	35,000	35,000	-	0.0%
10009900	43101	Rental Income-Cell Towers	227,701	249,932	199,100	199,100	205,073	5,973	3.0%
10009900	43102	Rental Income-Train Stations	-	-	11,000	-	11,000	11,000	100.0%
10009900	43205	Franchise Fees-Comcast	793,721	727,629	790,000	665,000	632,000	(33,000)	-5.0%
10009900	43210	Franchise Fees-AT&T	36,814	31,043	34,150	25,450	24,200	(1,250)	-4.9%
10009900	43215	Franchise Fees-AT&T PEG	7,363	6,209	6,830	5,090	4,800	(290)	-5.7%
10009900	43460	Wireless Alarm Monitoring Fee	661,747	665,704	660,000	660,000	660,000	-	0.0%
10409900	43008	Public Hearing & Rezoning Fees	24,686	11,000	15,000	15,000	15,000	-	0.0%
10459900	43006	Engineering Fees	66,803	101,386	70,000	160,000	80,000	(80,000)	-50.0%
10459900	43007	Land Vacation Fees	350	-	-	-	-	-	0.0%
10509900	43002	Plan Examinations	4,246	57,729	10,000	45,000	31,500	(13,500)	-30.0%

City of Wheaton
General Fund
General Fund Revenues
Calendar Year 2025 Budget

			2022 Actual	2023 Actual	2024 Budget	2024 Projected	2025 Budget	25 Budget vs 24 Proj. $	%
10509900	43003	Sewer & Drain Inspections	8,325	5,025	8,000	8,000	8,000	-	0.0%
10509900	43005	Elevator Inspections	7,662	5,330	8,000	8,000	8,000	-	0.0%
10609900	40502	Reimb-School Liaison Services	273,177	269,629	245,180	257,439	265,160	7,721	3.0%
10609900	43301	Report Fees-Police	5,431	4,696	5,000	5,000	5,000	-	0.0%
10609900	43305	Fingerprint Fees-Police	2,950	3,550	2,500	2,500	3,000	500	20.0%
10609900	43310	Police Services	70,770	86,527	70,000	86,800	93,800	7,000	8.1%
10609900	43315	Police Services-Special Events	63,543	53,781	52,000	40,000	43,200	3,200	8.0%
10659900	43400	Fire Services	11,395	11,993	12,500	12,500	13,500	1,000	8.0%
10659900	43405	Fire Services-Special Events	2,950	1,355	3,015	-	3,000	3,000	100.0%
10659900	43450	Ambulance Services	2,282,591	2,804,728	2,900,000	3,100,000	4,100,000	1,000,000	32.3%
10709900	43500	Public Works Services	58,309	22,747	32,400	32,400	34,992	2,592	8.0%
10709900	43502	PW Services-Special Events	18,937	16,829	14,000	14,000	15,120	1,120	8.0%
10709900	43505	Annual Tree Program	10,925	16,345	15,000	18,000	18,000	-	0.0%
		Total Charges for Services	**4,705,575**	**5,256,353**	**5,272,395**	**5,465,549**	**6,380,615**	**915,066**	**16.7%**
		Fines and Forfeits							
10609900	45005	Police Fines-Standing Violations	63,356	16,450	20,000	-	-	-	0.0%
10609900	45030	Court Fines-Moving Violations	176,922	200,498	180,000	210,000	215,000	5,000	2.4%
10609900	45035	Court Fines-DUI	54,833	43,427	60,000	40,000	45,000	5,000	12.5%
10609900	45040	Court Fines-FTA Warrant	2,800	1,680	2,800	2,800	2,800	-	0.0%
10609900	45045	Court Fines-Def Prosecution	75	-	-	-	-	-	0.0%
10609900	45050	Court Fines-DUI Tech	14,446	15,237	13,500	15,000	15,000	-	0.0%
10609900	45060	Admin Adjudication-PD	104,181	168,226	190,000	150,000	155,000	5,000	3.3%
10609900	45090	Narcotic Fines-Restitution	1,000	1,125	1,125	1,000	1,000	-	0.0%
10609900	45100	Police-False Alarm	25,800	22,800	15,000	22,000	22,000	-	0.0%
10609900	45300	Liquor Licenses Fines	8,373	4,920	5,000	5,000	5,000	-	0.0%
10609900	45400	Tobacco License Fines	4,094	1,489	1,500	1,500	1,500	-	0.0%
10509900	45500	Property Code Violations	31,280	90,000	1,000	1,000	1,000	-	0.0%
10509900	45550	Admin Adjudication-BD	1,486	7,786	5,000	5,000	5,000	-	0.0%
		Total Fines and Forfeits	**488,646**	**573,638**	**494,925**	**453,300**	**468,300**	**15,000**	**3.3%**
		Investment Income							
10009900	46000	Interest Income-Invest	(800,957)	1,240,301	410,000	700,000	720,000	20,000	2.9%
		Total Investment Income	**(800,957)**	**1,240,301**	**410,000**	**700,000**	**720,000**	**20,000**	**2.9%**
		Miscellaneous							
10009900	47000	Miscellaneous Revenue	142,829	74,070	80,000	75,000	75,000	-	0.0%
10009900	47010	Recycling Income	2,304	4,573	3,500	3,500	3,500	-	0.0%
10609900	47100	Misc Revenues-Police	16,474	15,894	17,000	17,000	17,000	-	0.0%
10659900	47105	Misc Revenues-Fire	-	395	2,500	2,500	2,500	-	0.0%
10009900	47115	Misc-Fine Arts Commission	-	5,000	5,000	5,000	5,000	-	0.0%
10009900	47120	Misc-Environmental Comm	3,792	39,544	24,485	24,485	24,485	-	0.0%
10009900	47125	Misc-Comm Relations Comm	-	6,500	6,500	6,500	6,500	-	0.0%
10009900	47130	Misc-Historic Commission	50	25	25	25	25	-	0.0%
10009900	47300	Sale of City Assets	162	-	500	500	500	-	0.0%
10009900	47500	Opioid Settlement	19,978	49,664	12,815	85,650	15,000	(70,650)	-82.5%
10009900	47505	TIF 3 Surplus Distribution	-	357,090	-	-	-	-	0.0%
		Total Miscellaneous Revenue	**185,589**	**552,755**	**152,325**	**220,160**	**149,510**	**(70,650)**	**-32.1%**
		Interfund Transfers							
10009900	82000	Administrative Services	1,594,770	1,660,380	1,727,654	1,727,654	1,801,818	74,164	4.3%
10009900	87257	Transfer In-SSA #8 Fund	-	48,584	150,000	150,000	150,000	-	0.0%
10009900	87620	Transfer In-Liability Fund	-	1,169,000	-	-	-	-	0.0%
10009900	87630	Transfer In-Health Fund	-	585,600	-	-	-	-	0.0%
		Total Interfund Transfers	**1,594,770**	**3,463,564**	**1,877,654**	**1,877,654**	**1,951,818**	**74,164**	**3.9%**
		Other Financing Sources							
10009900	48003	SBITA Issuance Proceeds	-	36,823	-	-	-	-	0.0%
		Total Other Financing Sources	**-**	**36,823**	**-**	**-**	**-**	**-**	**0.0%**
Total Revenues			**$ 50,857,074**	**$ 55,694,918**	**$ 53,953,604**	**$ 55,361,592**	**$ 55,637,188**	**$ 275,596**	**0.5%**

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City of Wheaton
General Fund
General Fund Expenditures by Organization
Calendar Year 2025 Budget

		2022 Actual	2023 Actual	2024 Budget	2024 Projected	2025 Budget	25 Budget vs 24 Proj. $	25 Budget vs 24 Proj. %
General Government								
11000010	Mayor and City Council	$ 137,115	$ 136,449	$ 171,666	$ 178,506	$ 182,342	$ 3,836	2.1%
11212000	Board and Commissions	62,942	113,818	107,965	132,425	$ 123,965	(8,460)	-6.4%
18050130	Senior Citizen Programs	145,261	216,017	295,000	240,850	$ 295,000	54,150	22.5%
11500010	City Manager's Office	802,993	787,205	841,828	815,108	$ 874,396	59,288	7.3%
11700010	Legal Services	294,735	368,348	380,762	364,132	$ 417,816	53,684	14.7%
12000010	Finance	1,950,352	1,899,979	1,975,760	1,997,620	$ 2,151,660	154,040	7.7%
12500010	Human Resources	397,567	392,289	412,800	412,533	$ 388,418	(24,115)	-5.8%
13000015	Information Technology	1,532,859	1,472,064	1,630,338	1,646,136	$ 1,685,069	38,933	2.4%
13500015	Communications	505,630	568,522	629,816	614,604	$ 666,517	51,913	8.4%
14000010	Planning & Econ Devt	358,537	363,729	387,223	387,665	$ 355,975	(31,690)	-8.2%
14500010	Engineering	951,553	1,054,829	1,112,286	1,124,118	$ 1,177,361	53,243	4.7%
15000010	Building & Code Enf.	875,720	1,233,373	1,182,789	1,204,174	$ 1,270,923	66,749	5.5%
15540000	Building & Grounds	399,175	476,750	451,024	460,122	$ 496,878	36,756	8.0%
Total General Government		**8,414,439**	**9,083,372**	**9,579,257**	**9,577,993**	**10,086,320**	**508,327**	**5.3%**
Police								
16010020	Police Administrative	30,176,064	1,434,821	1,138,713	1,212,504	1,392,604	180,100	14.9%
16052020	Police Investigative Services	2,955,382	2,987,034	3,387,300	3,383,762	3,618,122	234,360	6.9%
16053020	Traffic Patrol Services	11,723,892	11,704,706	12,735,611	12,775,492	13,737,306	961,814	7.5%
16053120	Police General Services	311,014	345,166	373,180	370,867	416,092	45,225	12.2%
16050220	Police Support Services	1,679,685	1,793,780	1,894,925	1,910,703	1,969,463	58,760	3.1%
15540020	Police Station Maint.	287,249	308,088	240,800	259,150	252,652	(6,498)	-2.5%
16053200	School Crossing Guards	158,975	153,761	155,589	160,339	154,592	(5,747)	-3.6%
Total Police		**47,292,261**	**18,727,356**	**19,926,118**	**20,072,817**	**21,540,831**	**1,468,014**	**7.3%**
Fire								
16560031	Fire Administrative	8,831,595	1,433,358	1,454,796	1,457,825	1,470,150	12,325	0.8%
16562000	Firefighting/Investigation	7,674,578	7,460,493	8,090,036	8,087,827	8,381,158	293,331	3.6%
16563000	Fire Communications	276,436	280,280	306,500	309,900	302,855	(7,045)	-2.3%
16564000	Homeland Security	37,417	25,604	59,907	29,318	72,777	43,459	148.2%
16565000	Medical/Rescue Services	2,632,998	2,910,022	2,948,217	3,015,552	3,116,350	100,798	3.3%
15540031	Fire Station #38 Maint.	120,721	112,968	121,941	132,891	127,883	(5,008)	-3.8%
15540032	Fire Station #39 Maint.	54,495	56,062	54,952	58,352	60,041	1,689	2.9%
15540033	Fire Station #37 Maint.	50,534	46,375	45,494	58,094	48,211	(9,883)	-17.0%
Total Fire		**19,678,774**	**12,325,162**	**13,081,843**	**13,149,759**	**13,579,425**	**429,666**	**3.3%**
Total Public Safety		**66,971,035**	**31,052,518**	**33,007,961**	**33,222,576**	**35,120,256**	**1,897,680**	**5.7%**
Public Works								
17010040	Public Works Admin	372,201	407,981	446,257	472,043	442,269	(29,774)	-6.3%
15540040	PW Building Maintenance	166,972	199,577	146,285	163,385	162,864	(521)	-0.3%
17030701	Special Events	175,448	334,886	207,073	209,652	217,377	7,725	3.7%
17032742	Streams Subdivision Maint.	11,842	11,842	15,158	15,158	15,158	-	0.0%
17031720	Traffic Signs and Lines	622,900	679,571	767,892	777,391	718,977	(58,414)	-7.5%
17031721	Street Lights & Traffic Signals	617,777	728,758	867,382	823,145	832,098	8,953	1.1%
17031722	Snow and Ice Control	1,124,246	925,451	1,347,642	1,068,090	1,173,677	105,587	9.9%
17031723	Street & Sidewalk Maint.	2,305,953	2,757,475	2,746,664	2,876,942	2,816,049	(60,893)	-2.1%
17032740	Forestry Operations	1,091,058	1,166,351	1,224,217	1,327,780	1,213,846	(113,934)	-8.6%
17032741	Public Grounds	658,002	708,315	808,394	859,568	841,177	(18,391)	-2.1%
Total Public Works		**7,146,399**	**7,920,207**	**8,576,964**	**8,593,154**	**8,433,492**	**(159,662)**	**-1.9%**
Other Programs								
18050140	Municipal Band	104,048	114,943	122,620	120,977	125,045	4,068	3.4%
18015000	Wireless Alarm Network	264,966	259,055	276,626	290,246	290,865	619	0.2%
18020000	Local Admin Adjudication	45,473	66,965	73,685	65,908	73,199	7,291	11.1%
Total Other Programs		**414,487**	**440,963**	**472,931**	**477,131**	**489,109**	**11,978**	**2.5%**
Interfund Transfers								
18590000	Transfers to Other Funds	4,673,728	7,146,721	2,316,491	2,316,491	1,508,011	(808,480)	-34.9%
Total Interfund Transfers		**4,673,728**	**7,146,721**	**2,316,491**	**2,316,491**	**1,508,011**	**(808,480)**	**-34.9%**
Total Expenditures		**$ 87,620,088**	**$ 55,643,781**	**$ 53,953,604**	**$ 54,187,345**	**$ 55,637,188**	**$ 1,449,843**	**2.7%**

City of Wheaton
General Fund
General Fund Expenditures by Function
Calendar Year 2025 Budget

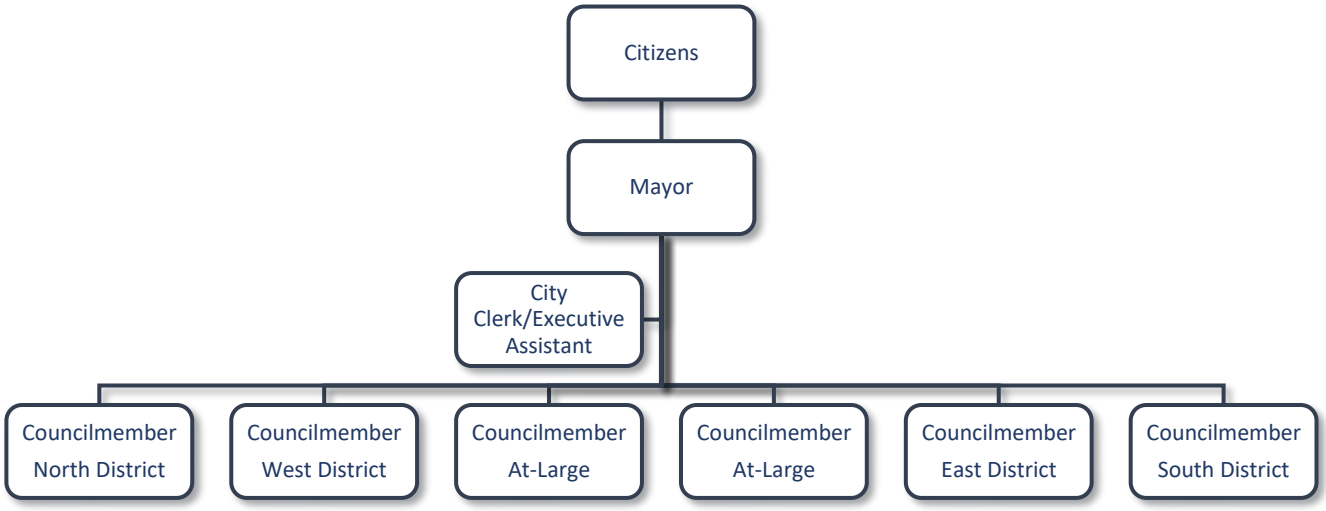
	2022 Actual	2023 Actual	2024 Budget	2024 Projected	2025 Budget	25 Budget vs 24 Proj. $	25 Budget vs 24 Proj. %
General Government							
Personal Services	$ 4,546,684	$ 5,018,522	$ 5,342,995	$ 5,311,122	$ 5,538,938	$ 227,816	4.3%
Employee Benefits	726,546	637,608	725,771	726,261	784,860	58,599	8.1%
Supplies & Materials	124,570	138,782	111,918	113,263	127,588	14,325	12.6%
Charges & Services	1,890,893	1,962,950	2,188,289	2,217,063	2,395,618	178,555	8.1%
Capital Outlays	-	-	-	-	-	-	0.0%
Interfund Transfers Out	1,122,968	1,213,639	1,207,505	1,207,505	1,236,537	29,032	2.4%
Debt Service	2,779	111,873	2,779	2,779	2,779	-	0.0%
Total General Government	**8,414,440**	**9,083,374**	**9,579,257**	**9,577,993**	**10,086,320**	**$ 508,327**	**5.3%**
Police							
Personal Services	9,569,756	10,320,816	10,587,134	10,648,839	11,438,474	789,635	7.4%
Employee Benefits	2,819,927	1,402,701	2,384,274	2,385,714	2,831,223	445,509	18.7%
Supplies & Materials	184,777	189,658	148,300	162,150	160,300	(1,850)	-1.1%
Charges & Services	1,386,492	1,888,812	1,703,007	1,772,711	2,017,626	244,915	13.8%
Interfund Transfers Out	3,950,749	4,925,367	5,103,403	5,103,403	5,093,208	(10,195)	-0.2%
Other Financing Uses	29,380,559	-	-	-	-	-	0.0%
Total Police	**47,292,260**	**18,727,354**	**19,926,118**	**20,072,817**	**21,540,831**	**1,468,014**	**7.3%**
Fire							
Personal Services	5,728,710	5,766,733	5,721,609	5,711,019	5,769,904	58,885	1.0%
Employee Benefits	1,536,797	1,054,426	1,509,586	1,494,559	1,552,881	58,322	3.9%
Supplies & Materials	100,658	94,427	150,428	167,478	178,578	11,100	6.6%
Charges & Services	2,709,530	2,932,351	2,997,384	3,073,867	3,152,084	78,217	2.5%
Capital Outlays	7,183	624	8,000	8,000	8,000	-	0.0%
Interfund Transfers Out	2,123,183	2,476,601	2,694,836	2,694,836	2,917,978	223,142	8.3%
Other Financing Uses	7,472,713	-	-	-	-	-	0.0%
Total Fire	**19,678,774**	**12,325,162**	**13,081,843**	**13,149,759**	**13,579,425**	**429,666**	**3.3%**
Total Public Safety	**66,971,034**	**31,052,516**	**33,007,961**	**33,222,576**	**35,120,256**	**1,897,680**	**5.7%**
Public Works							
Personal Services	2,650,014	2,837,864	3,075,957	3,261,727	3,089,654	(172,073)	-5.3%
Employee Benefits	443,579	440,078	426,409	450,878	443,730	(7,148)	-1.6%
Supplies & Materials	619,841	717,537	922,050	776,300	958,500	182,200	23.5%
Charges & Services	1,098,726	1,202,225	1,355,980	1,314,081	1,284,469	(29,612)	-2.3%
Capital Outlays	-	148,590	8,000	1,600	8,000	6,400	400.0%
Interfund Transfers Out	2,334,239	2,573,913	2,788,568	2,788,568	2,649,139	(139,429)	-5.0%
Total Public Works	**7,146,399**	**7,920,207**	**8,576,964**	**8,593,154**	**8,433,492**	**(159,662)**	**-1.9%**
Other Programs							
Municipal Band							
Employee Benefits	480	496	600	140	1,000	860	614.3%
Supplies & Materials	143	239	400	341	500	159	46.6%
Charges & Services	102,948	113,156	120,570	118,065	122,495	4,430	3.8%
Capital Outlays	477	1,052	1,050	2,431	1,050	(1,381)	-56.8%
Total Municipal Band	**104,048**	**114,943**	**122,620**	**120,977**	**125,045**	**4,068**	**3.4%**
Wireless Alarm Network							
Personal Services	10,646	11,093	11,451	11,748	12,220	472	4.0%
Employee Benefits	1,638	1,361	1,554	1,594	1,729	135	8.5%
Charges & Services	186,187	185,164	201,781	215,064	215,099	35	0.0%
Capital Outlay	6,003	-	-	-	-	-	0.0%
Interfund Transfers	60,492	61,437	61,840	61,840	61,817	(23)	0.0%
Total Wireless Alarm Network	**264,966**	**259,055**	**276,626**	**290,246**	**290,865**	**619**	**0.2%**
Local Admin Adjudication							
Charges & Services	45,473	66,965	73,685	65,908	73,199	7,291	11.1%
Total Local Admin Adjudication	**45,473**	**66,965**	**73,685**	**65,908**	**73,199**	**7,910**	**12.0%**
Total Other Programs	**414,487**	**440,963**	**472,931**	**477,131**	**489,109**	**11,978**	**2.5%**
Interfund Transfers							
Transfers to Other Funds	4,673,728	7,146,721	2,316,491	2,316,491	1,508,011	(808,480)	-34.9%
Total Interfund Transfers	**4,673,728**	**7,146,721**	**2,316,491**	**2,316,491**	**1,508,011**	**(808,480)**	**-34.9%**
Total Expenditures	**$ 87,620,088**	**$ 55,643,781**	**$ 53,953,604**	**$ 54,187,345**	**$ 55,637,188**	**$ 1,449,843**	**2.7%**

City of Wheaton
General Fund
General Government Organization Summary
Calendar Year 2025 Budget

		2022 Actual	2023 Actual	2024 Budget	2024 Projected	2025 Budget	25 Budget vs 24 Proj. $	25 Budget vs 24 Proj. %
50010	Wages-Full Time	$ 4,322,372	$ 4,792,606	$ 5,115,882	$ 5,126,390	$ 5,297,343	$ 170,953	3.3%
50029	Wages-Full Time (Reg)	1,354	1,079	-	-	-	-	0.0%
50030	Wages-Part Time	179,464	188,248	188,589	146,160	207,172	61,012	41.7%
50031	Wages-Seasonal	7,056	-	-	-	-	-	0.0%
50040	Wages-Council	23,000	23,000	23,000	23,000	23,000	-	0.0%
50100	Overtime	-	338	-	48	-	(48)	-100.0%
51060	Sick Leave Buy-Back	13,440	13,251	15,524	15,524	11,423	(4,101)	-26.4%
	Total Personal Services	**4,546,686**	**5,018,522**	**5,342,995**	**5,311,122**	**5,538,938**	**227,816**	**4.3%**
51020	Uniform Allowance	476	734	750	800	750	(50)	-6.3%
51030	Auto Allowance	74	92	80	100	100	-	0.0%
51040	Medical Physicals	11,734	14,570	12,000	12,500	12,000	(500)	-4.0%
51100	Employer-FICA	328,694	363,917	400,412	398,959	416,939	17,980	4.5%
51105	Employer-IMRF Pension	377,266	248,759	303,779	304,402	345,071	40,669	13.4%
51200	Employee Relations	8,302	9,536	8,750	9,500	10,000	500	5.3%
	Total Employee Benefits	**726,546**	**637,608**	**725,771**	**726,261**	**784,860**	**58,599**	**8.1%**
60025	Postage	21,815	20,032	22,500	22,500	23,000	500	2.2%
60030	Printing	18,438	16,973	21,018	20,588	21,888	1,300	6.3%
60400	Repairs	16,006	44,758	17,000	17,000	21,000	4,000	23.5%
60700	Supplies & Materials	68,311	57,019	51,400	53,175	61,700	8,525	16.0%
	Total Supplies & Materials	**124,570**	**138,782**	**111,918**	**113,263**	**127,588**	**14,325**	**12.6%**
63005	Training	17,489	28,499	31,650	31,100	34,550	3,450	11.1%
63010	Meetings & Conferences	15,605	26,555	40,250	36,750	39,585	2,835	7.7%
63015	Dues & Subscriptions	68,049	63,588	78,483	79,208	82,213	3,005	3.8%
63030	Advertising	5,758	2,042	2,420	4,500	2,600	(1,900)	-42.2%
64100	Contractual Services	589,970	715,381	801,022	825,343	809,612	(15,731)	-1.9%
64101	Legal Svcs-Attorney Retainer	195,000	32,500	-	-	-	-	0.0%
64102	Legal Svcs-Labor	10,557	21,320	20,000	15,000	20,000	5,000	33.3%
64103	Legal Svcs-Prosecutor	35,000	36,383	37,000	36,000	39,000	3,000	8.3%
64104	Legal Svcs-DUI Prosecutor	48,000	48,000	48,000	48,000	48,000	-	0.0%
64105	Legal Svcs-Litigation	6,178	2,952	15,000	9,500	25,000	15,500	163.2%
64106	Legal Svcs-Other	-	16,514	10,000	10,000	25,000	15,000	150.0%
64125	Snow Removal Svcs	10,540	5,385	8,000	8,000	8,000	-	0.0%
64130	Invest Mgr/Advisor Fees	122,924	124,897	125,800	129,000	130,000	1,000	0.8%
64140	Accounting Services	41,100	48,250	53,300	53,300	55,970	2,670	5.0%
64145	Actuarial Services	13,800	20,250	17,000	14,700	19,600	4,900	33.3%
66600	Maint.-Equipment	16,838	26,370	9,840	12,800	35,450	22,650	177.0%
67700	Communications	50,706	48,831	48,018	48,467	49,664	1,197	2.5%
67705	Utilities-Gas	6,211	4,533	1,600	4,500	4,000	(500)	-11.1%
68001	Software Licenses/Maint.	438,722	428,998	537,641	564,515	646,609	82,094	14.5%
69200	Civic Services	42,821	44,154	55,000	55,000	56,500	1,500	2.7%
69205	Community Assistance	87,855	103,730	140,000	98,850	140,000	41,150	41.6%
69220	Special Programming	54	-	300	105	300	195	185.7%
69500	Redevelopment Prg.	4,774	-	-	-	-	-	0.0%
69100	Boards & Commissions	62,942	113,818	107,965	132,425	123,965	(8,460)	-6.4%
	Total Charges & Services	**1,890,893**	**1,962,950**	**2,188,289**	**2,217,063**	**2,395,618**	**178,555**	**8.1%**
90630	Health Insurance	707,702	767,617	764,957	764,957	786,043	21,086	2.8%
91620	Liability Insurance	230,295	248,136	247,626	247,626	225,125	(22,501)	-9.1%
93641	Tech Replacement	39,747	50,863	44,675	44,675	52,674	7,999	17.9%
94640	Capital Equip Repl.	38,647	35,202	31,299	31,299	31,041	(258)	-0.8%
95642	Building Renewal	48,927	52,588	56,424	56,424	60,443	4,019	7.1%
96600	Fleet Services	57,650	59,233	62,524	62,524	81,211	18,687	29.9%
	Total Interfund Transfers	**1,122,968**	**1,213,639**	**1,207,505**	**1,207,505**	**1,236,537**	**29,032**	**2.4%**
75005	Lease Principal	2,694	2,708	2,729	2,729	2,750	21	0.8%
75006	Lease Interest	85	71	50	50	29	(21)	-42.0%
75007	SBITA Principal	-	108,926	-	-	-	-	0.0%
75008	SBITA Interest	-	168	-	-	-	-	0.0%
	Total Debt Service	**2,779**	**111,873**	**2,779**	**2,779**	**2,779**	**-**	**0.0%**
	Total General Government	**$ 8,414,442**	**$ 9,083,374**	**$ 9,579,257**	**$ 9,577,993**	**$ 10,086,320**	**$ 508,327**	**5.3%**

City of Wheaton
Mayor and City Council
Calendar Year 2025 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.

2024 GOALS

Strategic Priority 1: Financial Stability

Goal: Maintain a long-term financial plan.

- **Action Item:** Continue to monitor financial issues related to the City's ability to maintain core services and adequately fund capital/infrastructure with a specific focus on the following funds: capital projects, storm, parking, building renewal, and water.
  Status: Quarterly financial statements were reviewed, and the CY 2025 budget was developed with initial discussions of the budget framework, CIP, fund analysis, and levy. Parking and water rates were reviewed, and Library funding was also the focus of a Planning Session.

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 Cadillac and Wakeman Flood Improvement Project. The new storm water rate formula was approved based upon impervious area versus water consumption.

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 Planning and Zoning Board recommendations for zoning ordinance amendments with adoption no later than first quarter 2025.
- **Action Item:** Monitor goal attainment.
  Status: Considered and reviewed agenda items and weekly reports identifying the status of milestone achievement, including public dashboards. Established the need to update and extend the 2021 -2025 Strategic Plan through 2027.

2025 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; focus on the following funds: sanitary, storm, and building renewal.
- **Action Item:** Appointment of City Manager.

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: Prioritize road, sidewalk and other infrastructure projects and funding.

- **Action Item:** Address City facilities that have deferred maintenance needs.

Strategic Priority 3: Responsive and Efficient Services

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

- **Action Item**: Review communitywide survey and adjust services as necessary.

Strategic Priority 4: **Community Safety**

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

- **Action Item:** Update and extend the 2021-2025 Strategic Plan through 2027.

EXPENDITURES BY CATEGORY

Expenditures	2023 Actual	2024 Budget	2024 Projection	2025 Budget
Personal Services	$ 23,000	$ 23,000	$ 23,000	$ 23,000
Employee Benefits	1,676	1,763	1,763	1,763
Supplies & Materials	8,996	8,343	9,213	9,213
Charges & Services	97,702	117,639	123,609	127,459
Interfund Transfers	5,075	20,921	20,921	20,907
Total Expenditures	**$ 136,449**	**$ 171,666**	**$ 178,506**	**$ 182,342**

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City of Wheaton
General Fund - Mayor and City Council
Expenditures
Calendar Year 2025 Budget

Fund	**100**	**General Fund**							
Org	**11000010**	**Mayor and City Council**							
			2022 Actual	**2023 Actual**	**2024 Budget**	**2024 Projected**	**2025 Budget**	**25 Budget vs 24 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	1,676	1,763	1,763	1,763	-	0.0%
		Total Employee Benefits	**1,760**	**1,676**	**1,763**	**1,763**	**1,763**	**-**	0.0%
	60030	Printing	6,495	7,613	6,743	7,613	7,613	-	0.0%
	60700	Supplies & Materials	665	1,383	1,600	1,600	1,600	-	0.0%
		Total Supplies & Materials	**7,160**	**8,996**	**8,343**	**9,213**	**9,213**	**-**	**0.0%**
	63010	Meetings & Conferences	9,878	14,603	14,500	19,000	20,135	1,135	6.0%
	63015	Dues & Subscriptions	43,958	36,950	46,030	47,500	48,465	965	2.0%
	64100	Contractual Services	2,948	1,654	1,773	1,773	1,927	154	8.7%
	67700	Communications	350	341	336	336	432	96	28.6%
	69200	Civic Services	42,821	44,154	55,000	55,000	56,500	1,500	2.7%
		Total Charges & Services	**99,955**	**97,702**	**117,639**	**123,609**	**127,459**	**3,850**	**3.1%**
	90630	Health Insurance	-	-	15,460	15,460	15,727	267	1.7%
	91620	Liability Insurance	4,369	4,614	4,630	4,630	4,132	(498)	-10.8%
	93641	Technology Replacement	871	461	831	831	1,048	217	26.1%
		Total Interfund Transfers	**5,240**	**5,075**	**20,921**	**20,921**	**20,907**	**(14)**	**-0.1%**
		Total Mayor and City Council	**$ 137,115**	**$ 136,449**	**$ 171,666**	**$ 178,506**	**$ 182,342**	**$ 3,836**	**2.1%**

City of Wheaton
General Fund - General Government - Mayor and City Council
Expenditures
Calendar Year 2025 Budget

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

Account	Description	Amount	Description	Budget
50040	Wages-Council			$ 23,000
51100	Employer-FICA			1,763
60030	Printing			7,613
		7,613	City Code Supplement	
60700	Supplies & Materials			1,600
		700	Memorabilia	
		900	Office Supplies	
63010	Meetings & Conferences			20,135
		1,500	IML Annual Meeting	
		1,500	Mayors/Managers Meetings	
		2,635	Civic/Business Meetings	
		14,500	Board & Commission Brunch	
63015	Dues & Subscriptions			48,465
		3,500	Illinois Municipal League	
		39,000	DuPage Mayors and Managers Conference	
		300	City Clerk Organizations	
		825	Miscellaneous Publications	
		2,411	Chicago Metro Agency for Planning	
		2,429	Metro Mayors Caucus	
64100	Contractual Services			1,927
		1,927	Copier Lease	
67700	Communications			432
		432	Landline Phones	
69200	Civic Services			56,500
		40,000	4th of July Celebration	
		16,500	Special Events	
90630	Health Insurance			15,727
91620	Liability Insurance			4,132
93641	Technology Replacement			1,048
Total Mayor and City Council				**$ 182,342**

City of Wheaton
Boards & Commissions
Calendar Year 2025 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 and advocates for the City's history through activities including Preservation Month, history talks, and overseeing the Wheaton Register of Historic Places program.

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 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	2023 Actual	2024 Budget	2024 Projected	2025 Budget
Charges & Services	$ 113,818	$ 107,965	$ 132,425	$ 123,965
Total Expenditures	**$ 113,818**	**$ 107,965**	**$ 132,425**	**$ 123,965**

City of Wheaton
General Fund - General Government - Boards and Commissions
Expenditures
Calendar Year 2025 Budget

Fund 100 General Fund
Org 11212000 Boards and Commissions

		2022 Actual	2023 Actual	2024 Budget	2024 Projected	2025 Budget	25 Budget vs 24 Proj. $	25 Budget vs 24 Proj. %
69100	Fire & Police Commission	$ 32,887	$ 55,607	$ 29,000	$ 50,000	$ 36,500	$ (13,500)	-27.0%
69105	Community Relations Comm.	2,326	15,662	16,040	16,600	16,040	(560)	-3.4%
69110	Environ Improv Commission	20,692	26,465	35,750	27,000	35,750	8,750	32.4%
69115	Liquor Commission	688	848	575	575	575	-	0.0%
69120	Historic Commission	1,170	4,363	4,950	5,000	4,950	(50)	-1.0%
69125	Fine & Cultural Arts Commission	3,161	9,626	9,400	18,000	9,400	(8,600)	-47.8%
69135	Planning & Zoning Board	-	-	750	750	9,250	8,500	1133.3%
69140	Bicyclist & Pedestrian Comm.	2,018	1,215	1,500	2,000	1,500	(500)	-25.0%
69145	Commission on Aging	-	32	10,000	12,500	10,000	(2,500)	-20.0%
	Total Charges & Services	**62,942**	**113,818**	**107,965**	**132,425**	**123,965**	**(8,460)**	**-6.4%**
Total Boards and Commissions		**$ 62,942**	**$ 113,818**	**$ 107,965**	**$ 132,425**	**$ 123,965**	**$ (8,460)**	**-6.4%**

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City of Wheaton
General Fund - General Government - Boards and Commissions
Expenditures
Calendar Year 2025 Budget

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

Account	Description	Amount	Description	Budget
69100	Fire & Police Commission			$ 36,500
		15,000	Police Recruitment	
		10,000	Police Promotion Process	
		10,000	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			9,250
		8,500	Legal Notices/Transcripts	
		750	Training	
69140	Bicyclist & Pedestrian Commission			1,500
69145	Commission on Aging			10,000
Total Boards and Commissions				**$ 123,965**

City of Wheaton
Senior Citizen Programs
Calendar Year 2025 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 $33,100 maximum annual income requirement. Effective January 1, 2025, monthly subsidies will be $280 for renters and $300 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.

2024 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: 20,125 hot home-delivered meals were provided to over 300 Wheaton seniors and over 9,870 well-being checks were conducted.

Senior Assistance Applications

Budget Year	Received	Approved	Wait List
2021	52	50	0
2022	40	38	0
2023	40	37	0
2024	45	45	0
2025*	40	39	0
*Projected			

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 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.

2025 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.

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.

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	2023 Actual	2024 Budget	2024 Projected	2025 Budget
Charges & Services	$ 216,017	$ 295,000	$ 240,850	$ 295,000
Total Expenditures	**$ 216,017**	**$ 295,000**	**$ 240,850**	**$ 295,000**

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City of Wheaton
General Fund - General Government - Senior Citizen Programs
Expenditures
Calendar Year 2025 Budget

Fund 100 General Fund
Org 18050130 Senior Citizen Programs

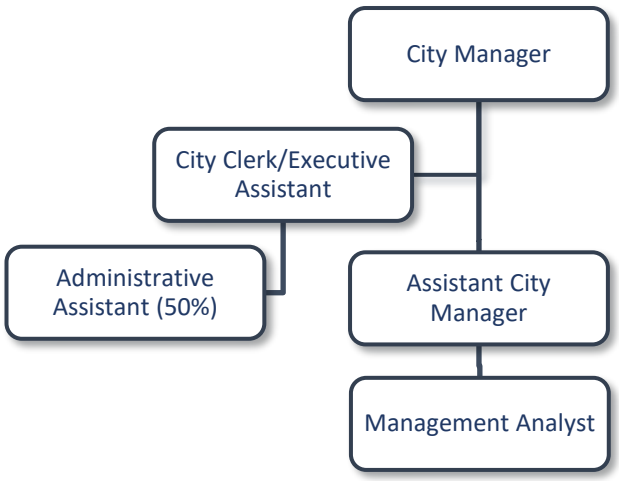
			2022 Actual	2023 Actual	2024 Budget	2024 Projected	2025 Budget	25 Budget vs 24 Proj. $	25 Budget vs 24 Proj. %
	64100	Contractual Services	$ 57,406	$ 112,287	$ 155,000	$ 142,000	$ 155,000	$ 13,000	9.2%
	69205	Community Assistance	87,855	103,730	140,000	98,850	140,000	41,150	41.6%
		Total Charges & Services	**145,261**	**216,017**	**295,000**	**240,850**	**295,000**	**54,150**	**22.5%**
Total Senior Citizen Programs			**$ 145,261**	**$ 216,017**	**$ 295,000**	**$ 240,850**	**$ 295,000**	**$ 54,150**	**22.5%**

City of Wheaton
General Fund - General Government - Senior Citizen Programs
Expenditures
Calendar Year 2025 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 2025 Budget

ORGANIZATIONAL CHART



PERSONNEL SUMMARY

Personnel changes for the 2025 Budget include the following:

- The full-time Administrative Assistant position was split between City Manager's Office (50%) and Legal (50%).
- The full-time Senior Management Analyst position was replaced by an additional Police Officer in the Police Dept.
- The full-time Management Analyst position was moved from the Fire Dept. (50%) and PW Dept. (50%).

Full Time Equivalent	2022 Actual	2023 Actual	2024 Budget	2024 Projected	2025 Budget
Full-Time Employees	4.00	4.00	4.00	4.00	4.50
Total FTEs	**4.00**	**4.00**	**4.00**	**4.00**	**4.50**

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.

2024 GOALS

Strategic Priority 1: Financial Stability

Goal: Maintain a long-term financial plan.

- **Action Item:** Downtown Streetscape closeout.
  Status: 98% complete.

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: Developed agenda items and weekly reports identifying the status of milestone achievement, including public dashboards. Presented final status identifying the need to update and extend the 2021 -2025 Strategic Plan through 2027.
- **Action Item:** Continue "Data for Decisions" projects to gain increased effectiveness and efficiencies.
  Status: Projects include evaluation of staffing demand and building permit reporting.
- **Action Item:** Align weekly, and quarterly, budget narratives and a city-wide annual report using consistent output/performance measures and goal attainment.
  Status: Three major departments provided annual reports with content centered on goal attainment and workload measures.

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.
  Status: Final Council consideration no later than first quarter 2025.

2025 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	2022 Actual	2023 Actual	2024 Target	2024 Projected	2025 Target
Responsive & Efficient Services	**FOIA Responses:**					
	* Precent within 5 business days	99%	99%	99%	99%	99%
	* Number requested time extension	2	3	4	3	4
	City Council Minutes prepared & approved as presented	23/100%	22/100%	24/100%	23/100%	24/100%

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Workload Measures

Strategic Goal	Measures	2022 Actual	2023 Actual	2024 Target	2024 Projected	2025 Target
Responsive & Efficient Services	**Number of Licenses:**					
	Liquor	60	61	61	64	64
	Class F (non-profit) Liquor	6	7	7	7	7
	Class F Event Permits Issued	8	8	8	9	8
	Special Event Liquor Licenses	16	15	15	17	15
	Massage	7	7	7	6	6
	Tobacco	20	23	23	24	24
	Group Care Home	4	4	4	4	4
	No. of Raffle Licenses	20	17	18	18	18
	Proclamations - Mayor/Council	13	12	12	6	6
	Proclamations - Mayor	5	3	3	6	6
	No. of FOIA requests	785	941	900	925	925
	No. of Conflict Interest Statement	285	285	285	285	285
	Ordinances	63	55	50	50	50
	Resolutions	98	109	100	100	100

EXPENDIURES BY CATEGORY

Expenditures	2023 Acutal	2024 Budget	2024 Projected	2025 Budget
Personal Services	$ 605,626	$ 649,238	$ 605,860	$ 643,766
Employee Benefits	71,356	80,652	74,870	85,241
Supplies & Materials	1,115	1,100	1,100	1,100
Charges & Services	12,876	13,528	35,968	34,028
Interfund Transfers	96,232	97,310	97,310	110,261
Total Expenditures	**$ 787,205**	**$ 841,828**	**$ 815,108**	**$ 874,396**

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City of Wheaton
General Fund - General Government - City Manager's Office
Expenditures
Calendar Year 2025 Budget

Fund	100	General Fund						
Org	11500010	City Manager's Office						
			2022 Actual	2023 Actual	2024 Budget	2024 Projected	2025 Budget	25 Budget vs 24 Proj. $	25 Budget vs 24 Proj. %
	50010	Wages-Full Time	$ 604,968	$ 601,877	$ 645,318	$ 601,940	$ 641,025	$ 39,085	6.5%
	51060	Sick Leave Buy-Back	3,556	3,749	3,920	3,920	2,741	(1,179)	-30.1%
		Total Personal Services	**608,524**	**605,626**	**649,238**	**605,860**	**643,766**	**37,906**	**6.3%**
	51100	Employer-FICA	39,560	39,222	42,217	39,003	43,396	4,393	11.3%
	51105	Employer-IMRF	52,431	32,134	38,435	35,867	41,845	5,978	16.7%
		Total Employee Benefits	**91,991**	**71,356**	**80,652**	**74,870**	**85,241**	**10,371**	**13.9%**
	60700	Supplies & Materials	1,091	1,115	1,100	1,100	1,100	-	0.0%
		Total Supplies & Materials	**1,091**	**1,115**	**1,100**	**1,100**	**1,100**	**-**	**0.0%**
	63010	Meetings & Conferences	867	5,066	3,800	3,800	3,800	-	0.0%
	63015	Dues & Subscriptions	5,101	4,049	5,911	5,911	5,911	-	0.0%
	64100	Contractual Services	1,749	1,654	1,773	24,213	22,427	(1,786)	-7.4%
	67700	Communications	1,820	2,107	2,044	2,044	1,890	(154)	-7.5%
		Total Charges & Services	**9,537**	**12,876**	**13,528**	**35,968**	**34,028**	**(1,940)**	**-5.4%**
	90630	Health Insurance	61,521	63,316	61,840	61,840	70,772	8,932	14.4%
	91620	Liability Insurance	17,476	18,456	18,521	18,521	18,595	74	0.4%
	93641	Tech Replacement	3,084	5,729	4,141	4,141	5,060	919	22.2%
	94640	Capital Equip Repl	1,051	555	572	572	589	17	3.0%
	96600	Fleet Services	8,718	8,176	12,236	12,236	15,245	3,009	24.6%
		Total Interfund Transfers	**91,850**	**96,232**	**97,310**	**97,310**	**110,261**	**12,951**	**13.3%**
		Total City Manager's Office	**$ 802,993**	**$ 787,205**	**$ 841,828**	**$ 815,108**	**$ 874,396**	**$ 59,288**	**7.3%**

City of Wheaton
General Fund - General Government - City Manager's Office
Expenditures
Calendar Year 2025 Budget

Fund	**100**	**General Fund**				
Org	**11500010**	**City Manager's Office**				
	Account	**Description**	**Amount**	**Description**		**Budget**
	50010	Wages-Full Time			$	641,025
				City Manager		
				Assistant City Manager		
				City Clerk		
				Management Analyst		
				Administrative Assistant (50%)		
	51060	Sick Leave Buy-Back				2,741
	51100	Employer-FICA				43,396
	51105	Employer-IMRF				41,845
	60700	Supplies & Materials				1,100
	63010	Meetings & Conferences				3,800
			1,100	Civic/Business Meetings		
			2,000	IL Managers/ICMA Meetings		
			300	IML Meetings		
			400	Mayors/Managers Meetings		
	63015	Dues & Subscriptions				5,911
			2,700	ICMA		
			621	Illinois Managers		
			600	Misc. Memberships		
			1,990	Misc. Publications		
	64100	Contractual Services				22,427
			4,000	Recording Fees		
			1,927	Printer/ Copier Lease		
			16,500	Administrative Consulting Services		
	67700	Communications				1,890
			370	Landline Phones		
			1,520	Mobile Phones		
	60930	Health Insurance				70,772
	91620	Liability Insurance				18,595
	93641	Tech Replacement				5,060
	94640	Capital Equipment Replacement				589
	96600	Fleet Services				15,245
Total City Manager's Office					**$**	**874,396**

City of Wheaton
Legal Services
Calendar Year 2025 Budget

ORGANIZATIONAL CHART



PERSONNEL SUMMARY

	Full Time Equivalent				
	2022 Actual	2023 Actual	2024 Budget	2024 Projected	2025 Budget
Full-Time Employees	0.00	1.50	1.50	1.50	1.50
Total FTEs	**0.00**	**1.50**	**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.

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.
  Status: The City Attorney has drafted an updated liability policy and risk/safety policy and a new workers' compensation policy. The City Attorney and HR Director conducted a comprehensive review of the City's Employee Manual and made necessary revisions.

Goal: Relationship with the County.

- **Action Item:** County Campus zoning District – revise IGA and zoning regulations.
  Status: Completed.

Strategic Priority 2: Enhanced Infrastructure

Goal: Complete Streams Lakes project.

- **Action Item:** Research and determine options relating to narrowing the Lakes into channels.
  Status: The City Attorney is continuing to research options for narrowing the Lakes.

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.
  Status: The City Attorney in conjunction with staff has amended several sections of the City Code.

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.
  Status: The City Attorney in conjunction with the Procurement Officer has revised the ITB and RFP documents and the new documents will start to be used at the beginning of 2025.

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.
  Status: The City Council approved the Roosevelt Road District Zoning ordinance.

2025 GOALS

Strategic Priority 1: Financial Stability

Goal: Coordinate TIF 3 funding requests.

- **Action Item**: Oversee discussions and legal requirements for necessary meetings and documentation if the Council grants the funding requests.

Strategic Priority 2: Enhanced Infrastructure

Goal: Complete Streams Lakes project.

- **Action Item:** Continue to research options for the channeling of the Lakes.

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.
  - Work with the Planning Department to: research and review best practices for scope and content of a local nuisance ordinance; revise the sign ordinance; and review parking requirements in the Zoning Ordinance.
  - Work with the Building Department to update International Code Council codes and corresponding local amendments.
  - Work with the Public Works Department to revamp Chapter 74 – "Utilities".

- **Action Item:** Complete a review of, and revise as necessary, City policies. This is an ongoing process.
  - Revise Sidewalk Policy.

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PERFORMANCE AND WORKLOAD MEASURES

Performance Measures

Strategic Goal	Measures	2022 Actual	2023 Actual	2024 Target	2024 Projected	2025 Target
Responsive & Efficient Services	**Lawsuits:**					
	* Complete pleadings by court deadlines	N/A	100%	100%	100%	100%
	* File code compliance lawsuits within 60 days after request	N/A	25%	100%	50%	100%
	* Prepare quarterly litigation reports	N/A	100%	100%	100%	100%
	Review Ordinances/Resolutions:					
	* Review within 3 days of receipt	N/A	90%	100%	90%	100%
	Agreements:					
	* Draft - depends on complexity					
	>Simple - 14 days	N/A	80%	100%	90%	100%
	>Complex - 30 days	N/A	50%	100%	75%	100%
	* Review - depends on complexity					
	>Simple - 5 days	N/A	90%	100%	90%	100%
	>Complex - 21 days	N/A	75%	100%	85%	100%

Workload Measures

Strategic Goal	Measures	2022 Actual	2023 Actual	2024 Target	2024 Projected	2025 Target
Responsive & Efficient Services	**Lawsuits:**					
	* Total (City as plaintiff or defendant)	N/A	11		6	4
	* City Filed	N/A	5		2	2
	* Resolved	N/A	3	5	2	5
	City Code Revisions:					
	* Reviewed/Revised	N/A	11 Chapters	5 Chapters + Zoning Ordinances	5 Chapters	4 Chapters + Zoning Ordinances
	Policies:					
	* Reviewed/Revised	N/A	3	5	4	3
	Liability Claims:					
	* Received	N/A	5		16	
	* Closed	N/A	4		12	
	Agreements:					
	* Drafted	N/A	10		15	
	* Reviewed/Revised	N/A	25		30	

EXPENDITURES BY CATEGORY

Expenditures	2023 Actual	2024 Budget	2024 Projected	2025 Budget
Personal Services	$ 155,950	$ 188,639	$ 185,860	$ 197,225
Employee Benefits	19,352	25,600	25,221	27,907
Supplies & Materials	655	500	125	300
Charges & Services	161,726	135,054	121,957	161,554
Interfund Transfers	30,665	30,969	30,969	30,830
Total Expenditures	**$ 368,348**	**$ 380,762**	**$ 364,132**	**$ 417,816**

City of Wheaton
General Fund - General Government - Legal Services
Expenditures
Calendar Year 2025 Budget

Func 100 General Fund
Org 11700010 Legal Services

			2022 Actual	2023 Actual	2024 Budget	2024 Projected	2025 Budget	25 Budget vs 24 Proj. $	25 Budget vs 24 Proj. %
	50010	Wages-Full Time	$ -	$ 155,950	$ 188,639	$ 185,860	$ 197,225	$ 11,365	6.1%
		Total Personal Services	**-**	**155,950**	**188,639**	**185,860**	**197,225**	**11,365**	**6.1%**
	51100	Employer-FICA	-	11,393	14,432	14,218	15,087	869	6.1%
	51105	Employer-IMRF Pension	-	7,959	11,168	11,003	12,820	1,817	16.5%
		Total Employee Benefits	**-**	**19,352**	**25,600**	**25,221**	**27,907**	**2,686**	**10.6%**
	60700	Supplies & Materials	-	655	500	125	300	175	140.0%
		Total Supplies & Materials	**-**	**655**	**500**	**125**	**300**	**175**	**140.0%**
	63010	Meetings & Conferences	-	290	1,500	400	1,000	600	150.0%
	63015	Dues & Subscriptions	-	3,333	3,000	2,500	3,000	500	20.0%
	64101	Legal Svcs-Attorney Retainer	195,000	32,500	-	-	-	-	0.0%
	64102	Legal Svcs-Labor	10,557	21,320	20,000	15,000	20,000	5,000	33.3%
	64103	Legal Svcs-Prosecutor	35,000	36,383	37,000	36,000	39,000	3,000	8.3%
	64104	Legal Svcs-DUI Prosecutor	48,000	48,000	48,000	48,000	48,000	-	0.0%
	64105	Legal Svcs-Litigation	6,178	2,952	15,000	9,500	25,000	15,500	163.2%
	64106	Legal Svcs-Other	-	16,514	10,000	10,000	25,000	15,000	150.0%
	67700	Communications	-	434	554	557	554	(3)	-0.5%
		Total Charges & Services	**294,735**	**161,726**	**135,054**	**121,957**	**161,554**	**39,597**	**32.5%**
	90630	Health Insurance	-	23,744	23,190	23,190	23,591	401	1.7%
	91620	Liability Insurance	-	6,921	6,945	6,945	6,199	(746)	-10.7%
	93641	Technology Replacement	-	-	834	834	1,040	206	24.7%
		Total Interfund Transfers	**-**	**30,665**	**30,969**	**30,969**	**30,830**	**(139)**	**-0.4%**
Total Legal Services			**$ 294,735**	**$ 368,348**	**$ 380,762**	**$ 364,132**	**$ 417,816**	**$ 53,684**	**14.7%**

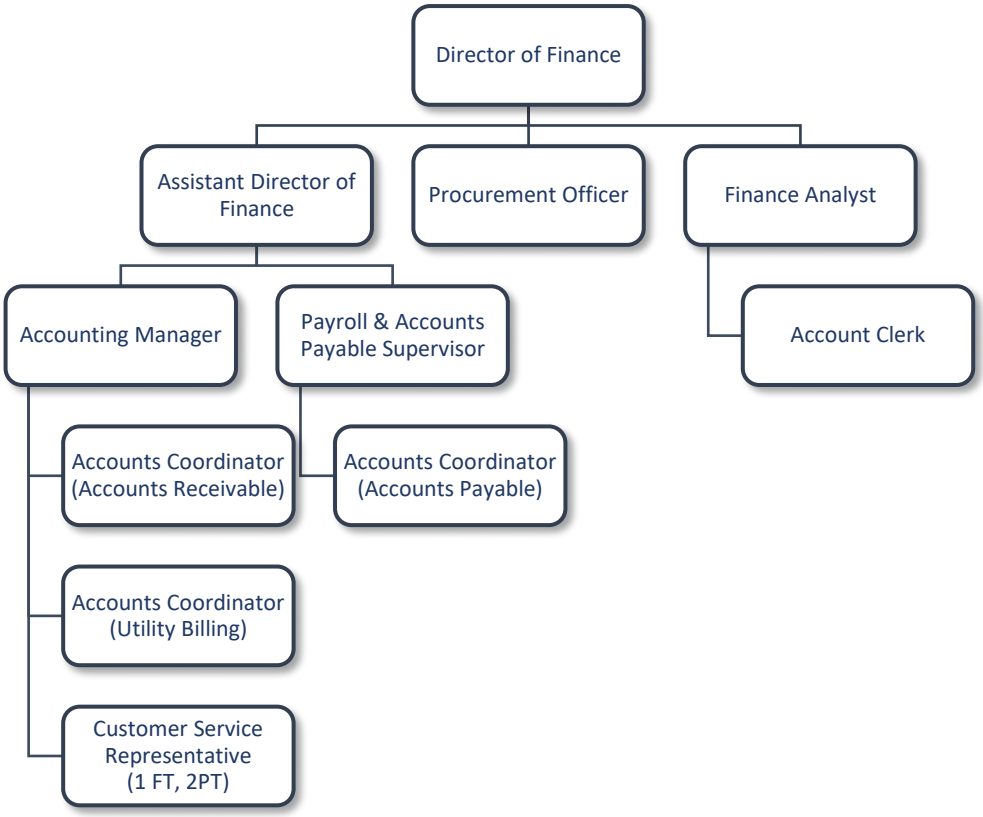
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City of Wheaton
General Fund - General Government - Legal Services
Expenditures
Calendar Year 2025 Budget

Fund	**100**	**General Fund**				
Org	**11700010**	**Legal Services**				
	Account	**Description**	**Amount**	**Description**		**Budget**
	50010	Wages-Full Time			$	197,225
				City Attorney		
				Administrative Assistant (50%)		
	51100	Employer-FICA				15,087
	51105	Employer-IMRF Pension				12,820
	60700	Supplies and Materials				300
	63010	Meetings and Conferences				1,000
	63015	Dues and Subscriptions				3,000
	64102	Legal Svcs-Labor				20,000
	64103	Legal Svcs-Prosecutor				39,000
			39,000	Prosecutor Services		
	64104	Legal Svcs-DUI Prosecutor				48,000
			48,000	DUI Prosecution Services		
	64105	Legal Svcs-Litigation				25,000
			25,000	Litigation Services		
	64106	Legal Srvcs-Other				25,000
	67700	Communications				554
			48	Landline Phone		
			506	Mobile Phone		
	60930	Health Insurance				23,591
	91620	Liability Insurance				6,199
	93641	Technology Replacement				1,040
	Total Legal Services				**$**	**417,816**

City of Wheaton
Finance Department
Calendar Year 2025 Budget

ORGANIZATIONAL CHART



PERSONNEL SUMMARY

	Full Time Equivalent				
	2022 Actual	2023 Actual	2024 Budget	2024 Projected	2025 Budget
Full-Time Employees	11.00	11.00	11.00	11.00	11.00
Part-Time Employees	1.00	1.00	1.00	1.00	1.00
Total FTEs	**12.00**	**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 41 consecutive years recipient of the Certificate of Achievement for Excellence in Financial Reporting.
- For 23 consecutive years recipient of the Distinguished Budget Award.

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.
  Status: Staff presented the Water Rate study to the City Council with rate and fee adjustments approved for a three-year period effective on January 1, 2025.
- **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.
  Status: The comprehensive parking study was completed in the first quarter of 2024 and new rates were implemented effective on April 1, 2024.

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

- **Action Item:** Formally adopt a Pension Funding Policy.
  Status: Staff will continue to evaluate funding strategies given the recent consolidation of the investments for each of the pension plans.

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

- **Action Item:** Perform an evaluation and analysis of the City's fund balance reserve policy.
  Status: The City's fund balance reserve policy was reviewed in conjunction with the preparation of the Water Rate Study, five-year financial forecast, Capital Improvement Plan (CIP), and budget.

2025 GOALS

Strategic Priority 1: Financial Stability

Goal: Review fees and assess operational cost recovery.

- **Action Item:** Perform analysis of Storm Sewer Fund operations to ensure operating revenues are sufficient to fund future operating and capital expenses.
- **Action Item:** Perform analysis of Sanitary Sewer Fund operations to ensure operating revenues are sufficient to fund future operating and capital expenses.

Strategic Priority 2: Enhanced Infrastructure

Goal: Develop a long-term financial plan to address rehabilitation, replacement, and maintenance of existing infrastructure.

- **Action Item:** Provide support for the Facilities Assessment Study and formulate a long-term financial plan to secure funding for facility capital improvement projects.

Strategic Priority 3: Responsive and Efficient Services

Goal: Improve Service Delivery through Process Improvements and Data Analysis

- **Action Item:** Partner with the Human Resources Team to identify and adopt a new timekeeping system that better suits the needs of all Departments within the City and streamlines the payroll process.

PERFORMANCE AND WORKLOAD MEASURES

Performance Measures

Strategic Goal	Measures	2022 Actual	2023 Actual	2024 Target	2024 Projected	2025 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	06/19/23	06/17/24	06/27/25	06/16/25	06/29/26
	* Annual Comprehensive Financial Report posted on City's website	06/28/23	06/27/24	06/27/25	06/20/25	06/29/26
	* Annual Comprehensive Financial Report filed with Comptroller's office	06/27/23	06/25/24	06/27/25	06/27/25	06/29/26
	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	01/23/23	01/19/24	01/31/25	01/24/25	01/31/26
	* Transmit E-version of W-2 to SS Admin by Mar. 31	01/23/23	01/19/24	03/31/25	01/24/25	03/31/26

Workload Measures

Strategic Goal	Measures	2022 Actual	2023 Actual	2024 Target	2024 Projected	2025 Target
Responsive & Efficient Services	**Number of UB payments received by:**					
	* Cashiers	21,050	19,317	20,000	19,450	20,000
	* Lockbox	25,690	22,832	26,000	21,250	23,000
	* Electronic (ACH & Autopay)	118,765	118,261	120,000	118,880	120,000
	* Online (Credit Card)	40,425	40,816	42,000	42,865	43,000
	Real Estate Transfer Stamps issued:					
	* No. of stamps processed	1,594	1,198	1,200	1,165	1,200
	* Volume of transactions	$ 1,115,585	$ 896,718	$ 900,000	$ 900,000	$ 900,000
Financial Stability	**Number of Bills Issued:**					
	* Utility Bills (monthly)	200,450	200,408	200,400	200,795	200,800
	* Wireless Alarm Monitoring Bills	2,595	2,610	2,600	2,612	2,610
	* General Bills	1,121	1,032	1,050	938	950
Responsive & Efficient Services	**Payroll transactions processed:**					
	* No. of direct deposits	8,321	8,553	8,500	8,538	8,540
	* No. of W-2	401	400	400	400	400
	AP transactions processed:					
	* No. of invoices	12,017	12,924	12,000	12,000	12,000
	* No. of checks printed	5,645	5,630	5,600	5,400	5,500
	Purchasing transactions processed:					
	* No. of POs/Contracts	199	213	190	215	200
	* No. of Bids Advertised	6	33	40	35	38
	* No. of RFPs	12	13	12	20	20
	* No. of Cooperatives	11	14	15	15	15

EXPENDITURES BY CATEGORY

Expenditures	2023 Actual	2024 Budget	2024 Projected	2025 Budget
Personal Services	$ 1,020,201	$ 1,076,897	$ 1,080,110	$ 1,113,308
Employee Benefits	123,844	142,667	145,036	153,702
Supplies & Materials	29,764	31,250	31,250	31,750
Charges & Services	483,596	488,167	504,445	617,741
Interfund Transfers	239,801	234,000	234,000	232,380
Debt Service	2,779	2,779	2,779	2,779
Total Expenditures	**$ 1,899,985**	**$ 1,975,760**	**$ 1,997,620**	**$ 2,151,660**

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City of Wheaton
General Fund - General Government - Finance
Expenditures
Calendar Year 2025 Budget

Fund 100 General Fund
Org 12000010 Finance

		2022 Actual	2023 Actual	2024 Budget	2024 Projected	2025 Budget	25 Budget vs 24 Proj. $	25 Budget vs 24 Proj. %
50010	Wages-Full Time	$ 1,021,301	$ 974,719	$ 1,028,015	$ 1,048,680	$ 1,065,530	$ 16,850	1.6%
50030	Wages-Part Time	26,963	43,103	45,062	27,610	45,954	18,344	66.4%
51060	Sick Leave Buy-Back	3,484	2,375	3,820	3,820	1,824	(1,996)	-52.3%
	Total Personal Services	**1,051,748**	**1,020,197**	**1,076,897**	**1,080,110**	**1,113,308**	**33,198**	**3.1%**
51030	Auto Allowance	74	92	80	100	100	-	0.0%
51100	Employer-FICA	75,992	73,870	81,502	82,628	84,224	1,596	1.9%
51105	Employer-IMRF Pension	84,992	49,882	61,085	62,308	69,378	7,070	11.3%
	Total Employee Benefits	**161,058**	**123,844**	**142,667**	**145,036**	**153,702**	**8,666**	**6.0%**
60025	Postage	21,815	20,032	22,500	22,500	23,000	500	2.2%
60030	Printing	6,918	4,806	5,000	5,000	5,000	-	0.0%
60700	Supplies & Materials	3,793	4,926	3,750	3,750	3,750	-	0.0%
	Total Supplies & Materials	**32,526**	**29,764**	**31,250**	**31,250**	**31,750**	**500**	**1.6%**
63005	Training	705	1,018	2,500	2,000	4,500	2,500	125.0%
63015	Dues & Subscriptions	1,745	1,588	1,650	1,750	1,910	160	9.1%
63030	Advertising	1,902	2,042	1,920	2,000	2,100	100	5.0%
64100	Contractual Services	250,009	266,021	266,122	280,000	281,114	1,114	0.4%
64130	Invest Mgr/Advisor Fees	122,924	124,897	125,800	129,000	130,000	1,000	0.8%
64140	Accounting Services	41,100	48,250	53,300	53,300	55,970	2,670	5.0%
64145	Actuarial Services	13,800	20,250	17,000	14,700	19,600	4,900	33.3%
66600	Maint-Equipment	599	793	500	800	800	-	0.0%
67700	Communications	1,150	1,238	1,225	1,225	1,247	22	1.8%
68001	Software Licenses/Maint	16,976	17,499	18,150	19,670	120,500	100,830	512.6%
	Total Charges & Services	**450,910**	**483,596**	**488,167**	**504,445**	**617,741**	**113,296**	**22.5%**
90630	Health Insurance	184,562	174,120	170,059	170,059	172,999	2,940	1.7%
91620	Liability Insurance	56,799	55,367	55,563	55,563	49,587	(5,976)	-10.8%
93641	Tech Replacement	8,286	9,423	7,460	7,460	8,849	1,389	18.6%
94640	Capital Equip Repl	1,687	891	918	918	945	27	2.9%
	Total Interfund Transfers	**251,334**	**239,801**	**234,000**	**234,000**	**232,380**	**(1,620)**	**-0.7%**
75005	Lease Principal-GASB 87	2,694	2,708	2,729	2,729	2,750	21	0.8%
75006	Lease Interest-GASB 87	85	71	50	50	29	(21)	-42.0%
	Total Debt Service	**2,779**	**2,779**	**2,779**	**2,779**	**2,779**	**-**	**0.0%**
Total Finance		**$ 1,950,355**	**$ 1,899,981**	**$ 1,975,760**	**$ 1,997,620**	**$ 2,151,660**	**$ 154,040**	**7.7%**

City of Wheaton
General Fund - General Government - Finance
Expenditures
Calendar Year 2025 Budget

Fund	**100**	**General Fund**			
Org	**12000010**	**Finance**			
	Account	**Description**	**Amount**	**Description**	**Budget**
	50010	Wages-Full Time			$ 1,065,530
				Director of Finance	
				Assistant Director of Finance	
				Accounting Manager	
				Finance Analyst	
				Procurement Officer	
				Payroll and A/P Supervisor	
				Accounts Coordinator (3)	
				Customer Service Representative (1)	
				Account Clerk	
	50030	Wages-Part Time		Customer Service Representative (2)	45,954
	51060	Sick Leave Buy-Back			1,824
	51030	Auto Allowance			100
	51100	Employer-FICA			84,224
	51105	Employer-IMRF Pension			69,378
	60025	Postage			23,000
	60030	Printing		Envelopes/Invoice Forms/Tax Forms/Check Stock	5,000
	60700	Supplies and Materials		Office Supplies/Paper	3,750
	63005	Training			4,500
			3,000	Professional Development	
			1,500	IGFOA State Conference	
	63015	Dues and Subscriptions			1,910
			745	Government Finance Officers Association	
			600	Illinois Government Finance Officers Association	
			310	American Payroll Association	
			205	National Institute of Governmental Purchasing	
			50	Midwest Association of Public Procurement	
	63030	Advertising			2,100
			1,600	Annual Treasurer's Report Notice	
			500	Truth in Taxation/Budget Notices	
	64100	Contractual Services			281,114
			85,000	State of Illinois Admin Fee-Home Rule Sales Tax (1.5%)	
			3,000	State of Illinois Admin Fee-Telecommunications Tax (0.5%)	
			45,000	Banking Services	
			129,000	Credit Card Fees	
			13,000	Collection Services	
			3,914	Printer/Copier Lease	
			1,000	Annual Debt Disclosure Statement	
			1,200	GFOA Budget/ACFR Certificates of Achievement	
	64130	Investment Manager/Advisor Fees			130,000
			32,000	Investment Consultant	
			83,500	Investment Manager Fees	
			14,500	Investment Custodial Fees	

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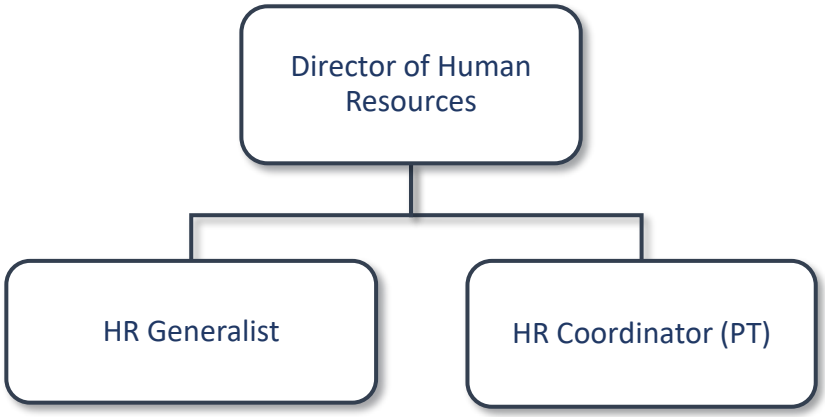
City of Wheaton
General Fund - General Government - Finance
Expenditures
Calendar Year 2025 Budget

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

Account	Description	Amount	Description	Budget
64140	Accounting Services			55,970
		48,790	Annual City Audit	
		4,420	TIF Compliance Audit	
		2,760	Single Audit	
64145	Actuarial Services			19,600
		14,000	Police and Fire Pension Funds Actuarial Reports	
		5,600	OPEB Actuarial Report	
66600	Maintenance-Equipment			800
		800	Printers/Pressure Sealer	
67700	Communications			1,247
		741	Landline Phones	
		506	Mobile Phones	
68001	Software Licenses/Maintenance			120,500
		8,000	Timepro Software Maintenance	
		12,500	Treasury Desktop Software Maintenance	
		100,000	Time Keeping & Advance Scheduling Software	
90630	Health Insurance			172,999
91620	Liability Insurance			49,587
93641	Technology Replacement			8,849
94640	Capital Equipment Replacement			945
75005	Lease Principal		Postage Machine	2,750
75006	Lease Interest		Postage Machine	29
Total Finance				**$ 2,151,660**

City of Wheaton
Human Resources
Calendar Year 2025 Budget

ORGANIZATIONAL CHART



PERSONNEL SUMMARY

For the 2025 Budget, a new part-time HR Coordinator position was created, and 50% of the full-time Administrative Assistant role was reassigned to the City Manager's Office.

	Full Time Equivalent				
	2022 Actual	2023 Actual	2024 Budget	2024 Projected	2025 Budget
Full-Time Employees	2.00	2.50	2.50	2.50	2.00
Part-Time Employees	1.00	0.00	0.00	0.00	0.50
Total FTEs	**3.00**	**2.50**	**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.

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.
  Status: The Police Department is fully integrated and Public Works and Fire Department supervisors have been introduced. All employees will be evaluated using this tool by 7/1/25.

Goal: Improve Service Delivery through Process Improvements and Data Analysis

- **Action Item:** Partner with the Finance Team to streamline payroll processes and schedules.

Status: In the development stages of streamlining payroll schedules, and emphasis will be placed on this as we implement a new timekeeping software in 2025.

- **Action Item:** Develop Deferred Compensation Committee and implement recommended changes to the 457 plan.
  Status: 457 Plan was consolidated to Nationwide, and all funds were transferred from MissionSquare in May. The plan also allows for a Roth option, along with features that benefit employees and encourage financial well-being.

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.
  Status: Attained 81% participation rate and "C" package, including all Public Works employees, resulting in a reimbursement of $94,800.

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.
  Status: Local 150 employees were successfully integrated onto the City's IPBC Health and Dental Insurance Program effective 7/1/24. On-site HR support ensured a smooth transition and utilization of new benefits.

2025 GOALS

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

- **Action Item:** Implement a new performance management system for all Departments, 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 identify and adopt a new timekeeping system that better suits the needs of all Departments within the City and streamlines the payroll process.

Goal: Improve Service Delivery through Process Improvements and Data Analysis

- **Action Item:** Integrate a self-service option for all benefit enrollments and changes, reducing the need for paper forms, eliminating errors and streamlining the HR onboarding process.

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. Increase incentive reimbursement through Public Works employee participation.

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PERFORMANCE AND WORKLOAD MEASURES

Performance Measures

Strategic Goal	Measures	2022 Actual	2023 Actual	2024 Target	2024 Projected	2025 Target
Financial Stability/ Community Safety	**Workers Compensation Risk:**					
	* No. of Claims	14	11	15	19	15
	* Average Cost per Claim	$8,230	$3,412	$7,500	$4,362	$7,500
	* Average Days Open	113	145	120	94	120
Responsive & Efficient Services	**Employee Relations:**					
	* Turnover including Retirements	8.2%	8.6%	8.0%	6.7%	8.0%
	* Turnover excluding Retirements	4.1%	5.6%	5.0%	4.1%	5.0%
	* No. of Grievances	2	2	2	4	2
	* No. of Grievances to Arbitration	0	0	0	0	0
Financial Stability	**Benefits:**					
	* Wellness Participation Rate	83%	83%	85%	81%	85%
	* Wellness Rebate from IPBC	$ 105,200	$ 98,800	$ 100,000	$ 94,800	$ 100,000
	* PPO Renewal Rate	5.00%	20.00%	5.00%	-1.00%	5.00%
	* HMO Renewal Rate	6.70%	7.10%	4.00%	0.30%	4.00%
Responsive & Efficient Services	**Recruitment:**					
	* Days to Fill	53.40	104.00	55.00	56.00	55.00
	* % Employees employed after 1 year	87.50%	98.00%	90.00%	98.00%	90.00%

Workload Measures

Strategic Goal	Measures	2022 Actual	2023 Actual	2024 Target	2024 Projected	2025 Target
Responsive & Efficient Services	**Leave Mangement:**					
	* No. of Leaves of Absence	28	26	30	27	30
	* No. of Intermittent Leaves	2	5	2	6	5
	Recruitment Activity:					
	* Positions Filled	36	30	25	27	25
	* Applications Screened	3,607	2,251	2,000	2,109	2,000
	* Summer Laborers	16	23	19	19	19
	Labor Relations:					
	* Negotiated CBAs	1	2	0	0	0
	Board of Fire & Police Commissioners:					
	* Entry Level Testing Processes	0	2	2	2	1
	* Police & Fire Applications Processed	42	50	66	66	30
	* Police & Fire Candidate Interviews	15	19	29	29	15
	* Prmotional Candidates	0	16	0	0	10

EXPENDITURES BY CATEGORY

Expenditures	2023 Actual	2024 Budget	2024 Projected	2025 Budget
Personal Services	$ 252,364	$ 274,814	$ 270,167	$ 260,847
Employee Benefits	54,193	58,044	58,662	57,445
Supplies & Materials	1,556	1,050	800	1,050
Charges & Services	31,063	26,522	30,534	24,459
Interfund Transfers	53,113	52,370	52,370	44,617
Total Expenditures	**$ 392,289**	**$ 412,800**	**$ 412,533**	**$ 388,418**

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City of Wheaton
General Fund - General Government - Human Resources
Expenditures
Calendar Year 2025 Budget

Fund 100 General Fund
Org 12500010 Human Resources

		2022 Actual	2023 Actual	2024 Budget	2024 Projected	2025 Budget	25 Budget vs 24 Proj. $	25 Budget vs 24 Proj. %
50010	Wages-Full Time	$ 216,084	$ 239,494	$ 274,527	$ 269,880	$ 238,304	$ (31,576)	-11.7%
50030	Wages-Part Time	24,880	12,870	-	-	22,543	22,543	100.0%
51060	Sick Leave Buy-Back	264	-	287	287	-	(287)	-100.0%
	Total Personal Services	**241,228**	**252,364**	**274,814**	**270,167**	**260,847**	**(9,320)**	**-3.4%**
51040	Medical Physicals	11,734	14,570	12,000	12,500	12,000	(500)	-4.0%
51100	Employer-FICA	17,304	18,359	21,024	20,668	19,955	(713)	-3.4%
51105	Employer-IMRF Pension	16,878	11,728	16,270	15,994	15,490	(504)	-3.2%
51200	Employee Relations	8,302	9,536	8,750	9,500	10,000	500	5.3%
	Total Employee Benefits	**54,218**	**54,193**	**58,044**	**58,662**	**57,445**	**(1,217)**	**-2.1%**
60030	Printing	149	145	200	200	200	-	0.0%
60700	Supplies & Materials	1,550	1,411	850	600	850	250	41.7%
	Total Supplies & Materials	**1,699**	**1,556**	**1,050**	**800**	**1,050**	**250**	**31.3%**
63005	Training	10,246	18,648	13,000	12,000	8,500	(3,500)	-29.2%
63010	Meetings & Conferences	2,357	1,034	1,500	1,500	1,500	-	0.0%
63015	Dues & Subscriptions	620	634	849	884	879	(5)	-0.6%
63030	Advertising	3,856	-	500	2,500	500	(2,000)	-80.0%
64100	Contractual Services	36,942	10,095	10,023	13,000	12,426	(574)	-4.4%
67700	Communications	665	652	650	650	654	4	0.6%
	Total Charges & Services	**54,686**	**31,063**	**26,522**	**30,534**	**24,459**	**(6,075)**	**-19.9%**
90630	Health Insurance	30,760	39,573	38,650	38,650	31,454	(7,196)	-18.6%
91620	Liability Insurance	13,107	11,535	11,575	11,575	10,331	(1,244)	-10.7%
93641	Tech Replacement	1,691	1,911	2,048	2,048	2,732	684	33.4%
94640	Capital Equip Repl	178	94	97	97	100	3	3.1%
	Total Interfund Transfers	**45,736**	**53,113**	**52,370**	**52,370**	**44,617**	**(7,753)**	**-14.8%**
Total Human Resources		**$ 397,567**	**$ 392,289**	**$ 412,800**	**$ 412,533**	**$ 388,418**	**$ (24,115)**	**-5.8%**

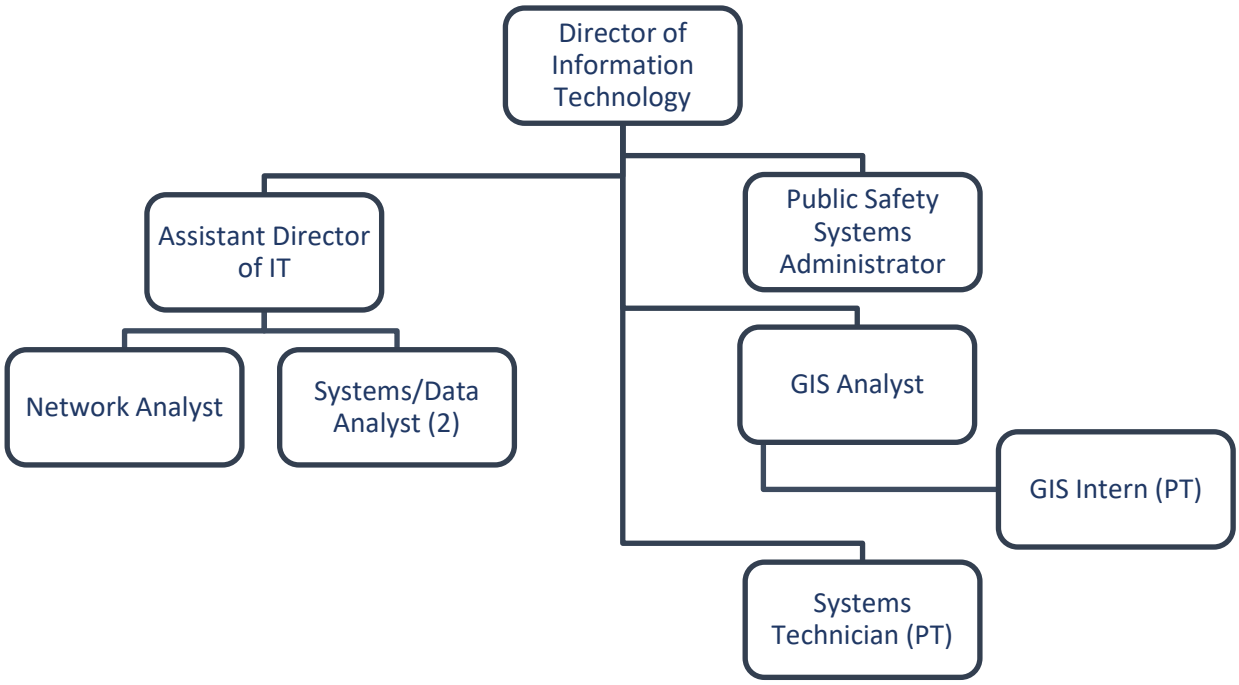
City of Wheaton
General Fund - General Government - Human Resources
Expenditures
Calendar Year 2025 Budget

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

Account	Description	Amount	Description	Budget
50010	Wages-Full Time			$ 238,304
			Director of HR	
			HR Generalist	
50030	Wages-Part Time			22,543
			PT HR Coordinator	
51040	Medical Physicals			12,000
		350	CDL Alcohol Screenings	
		1,500	CDL Drug Screening	
		10,150	Pre-employment Physicals/Testing	
51200	Employee Relations			10,000
51100	Employer-FICA			19,955
51105	Employer-IMRF Pension			15,490
60030	Printing			200
60700	Supplies & Materials			850
63005	Training			8,500
		5,000	Department Head Management Training	
		3,500	Department Training	
63010	Meetings & Conferences			1,500
		900	IPELRA Annual Conference	
		600	Professional Development/Updates	
63015	Dues & Subscriptions			879
		230	NPELRA / IPELRA Annual Dues	
		390	Public Salary Membership	
		259	Society for HR Management Annual Dues	
63030	Advertising			500
64100	Contractual Services			12,426
		750	Employee Background Checks	
		9,750	Performance Management Update	
		1,926	Printer/Copier Lease	
67700	Communications			654
		148	Landline Phones	
		506	Mobile Phones	
90630	Health Insurance			31,454
91620	Liability Insurance			10,331
93641	Tech Replacement			2,732
94640	Capital Equipment Replacement			100
Total Human Resources				**$ 388,418**

City of Wheaton
Information Technology
Calendar Year 2025 Budget

ORGANIZATIONAL CHART



PERSONNEL SUMMARY

For the 2025 Budget, a new part-time GIS Intern position was added to assist with various GIS projects.

Full Time Equivalent	2023 Actual	2023 Actual	2024 Budget	2024 Projected	2025 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	0.70
Total FTEs	**7.50**	**7.50**	**7.50**	**7.50**	**7.70**

GENERAL DESCRIPTION AND MAJOR AREAS OF RESPONSIBILITY

The Information Technology (IT) department provides computer services and support to all City departments. IT supports approximately: 299 licensed users; 12 physical servers; 35 virtual servers; 213 desktop computers; 63 laptop computers; 24 police vehicle computers; 12 fire vehicle computers; 52 iPads, 238 cellular device lines; 191landline telephone devices; 200 voicemail boxes; 34 printers; 11 copiers; 1 plotter; 134 surveillance cameras; 239 terabytes of shared storage; and 26 supported applications.

In the past twelve months:

- The IT department managed over 1,124 support incidents and closed 68% of them within the original due date.
- The IT department responded to 14 security incidents: six were benign, three were false positives, and five were true positives.

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
  Status: We are targeting the first quarter of 2025 as a go-live date for the new permitting system
- **Action Item**: Continue to use data analysis to improve services.
  Status: We have reached out to all departments to discuss their data analytics needs which resulted in creating new dashboards along with continued support of the existing data projects.

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

- **Action Item**: Implement a new cybersecurity training program.
  Status: 100% of computer users completed cyber security training in 2024.
- **Action Item**: Implement a security patch management toolset to allow for improved remediation of software vulnerabilities.
  Status: Our new patch management tool and patch management standard are in place allowing critical patches to be evaluated within 1 week of identification and high patches to be evaluated within 2 weeks of identification.

2025 GOALS

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

- **Action Item**: Upgrade all devices running Windows 10 to Windows 11.

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

- **Action Item**: Implement an Artificial Intelligence (AI) Acceptable Use Policy and provide Office365 integrated AI licensing for select users.

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

- **Action Item**: Research and collaborate with vendors who specialize in security tabletop exercises to identify gaps and improve response capabilities.

PERFORMANCE AND WORKLOAD MEASURES

Performance Measures

Strategic Goal	Measures	2022 Actual	2023 Actual	2024 Target	2024 Projected	2025 Target
Responsive & Efficient Services	**IT Support Requests:**					
	* % Resolved Before 1st Due Date	89%	90%	90%	90%	90%
	* Requests per IT FTE	141	121	173	159	173
Community Safety	**Cyber Security:**					
	* No. of Known Security Breaches	0	0	0	0	0
	* % of Users Completed Security Training	97%	99%	100%	100%	100%
Enhanced Infrastructure	**Endpoints:**					
	* No. Workstations per IT FTE	37	38	39	40	40
Responsive & Efficient Services	**Users:**					
	* No. of Users per IT FTE	38	39	40	40	40

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Workload Measures

Strategic Goal	Measures	2022 Actual	2023 Actual	2024 Target	2024 Projected	2025 Target
Responsive & Efficient Services	**IT Support Requests:**					
	* No. of Requests	1,055	908	1,300	1,195	1,300
Community Safety	**Cyber Security:**					
	* No. of Incidents	20	14	30	15	20
Enhanced Infrastructure	**Endpoints:**					
	* No. Workstations Supported	280	288	292	299	300
Responsive & Efficient Services	**Users:**					
	* No. of Users Supported	286	290	299	299	300

EXPENDITURES BY CATEGORY

Expenditures	2023 Actual	2024 Budget	2024 Projected	2025 Budget
Personal Services	$ 750,375	$ 788,511	$ 801,250	$ 847,468
Employee Benefits	93,628	105,519	107,211	117,570
Supplies & Materials	16,860	14,000	14,000	15,000
Charges & Services	360,074	570,678	572,045	552,567
Interfund Transfers	154,033	151,630	151,630	152,464
Total Expenditures	**$ 1,374,970**	**$ 1,630,338**	**$ 1,646,136**	**$ 1,685,069**

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City of Wheaton
General Fund - General Government - Information Technology
Expenditures
Calendar Year 2025 Budget

Fund 100 General Fund
Org 13000015 Information Technology

			2022 Actual	2023 Actual	2024 Budget	2024 Projected	2025 Budget	25 Budget vs 24 Proj. $	25 Budget vs 24 Proj. %
	50010	Wages-Full Time	$ 738,010	$ 723,042	$ 760,964	$ 773,080	$ 808,543	$ 35,463	4.6%
	50030	Wages-Part Time	19,284	24,782	25,037	25,660	36,133	10,473	40.8%
	51060	Sick Leave Buy-Back	2,255	2,551	2,510	2,510	2,792	282	11.2%
		Total Personal Services	**759,549**	**750,375**	**788,511**	**801,250**	**847,468**	**46,218**	**5.8%**
	51100	Employer-FICA	56,645	55,797	60,321	61,296	64,832	3,536	5.8%
	51105	Employer-IMRF Pension	76,145	37,831	45,198	45,915	52,738	6,823	14.9%
		Total Employee Benefits	**132,790**	**93,628**	**105,519**	**107,211**	**117,570**	**10,359**	**9.7%**
	60700	Supplies & Materials	14,095	16,860	14,000	14,000	15,000	1,000	7.1%
		Total Supplies & Materials	**14,095**	**16,860**	**14,000**	**14,000**	**15,000**	**1,000**	**7.1%**
	63005	Training	1,444	1,981	4,150	6,500	9,550	3,050	46.9%
	63010	Meetings & Conferences	1,245	648	8,000	6,700	5,400	(1,300)	-19.4%
	63015	Dues & Subscriptions	660	385	480	530	530	-	0.0%
	64100	Contractual Services	19,747	29,523	67,444	65,459	75,745	10,286	15.7%
	66600	Maint-Equipment	15,509	25,577	9,340	12,000	19,650	7,650	63.8%
	67700	Communications	34,099	30,606	30,487	30,856	31,306	450	1.5%
	68001	Software Licenses/Maint	405,404	271,354	450,777	450,000	410,386	(39,614)	-8.8%
		Total Charges & Services	**478,108**	**360,074**	**570,678**	**572,045**	**552,567**	**(19,478)**	**-3.4%**
	90630	Health Insurance	107,661	110,803	108,219	108,219	110,090	1,871	1.7%
	91620	Liability Insurance	32,769	34,604	34,727	34,727	30,992	(3,735)	-10.8%
	93641	Tech Replacement	7,422	8,381	8,431	8,431	11,122	2,691	31.9%
	94640	Capital Equip Repl	465	245	253	253	260	7	2.8%
		Total Interfund Transfers	**148,317**	**154,033**	**151,630**	**151,630**	**152,464**	**834**	**0.6%**
	75007	SBITA Principal-GASB 96	-	97,094	-	-	-	-	0.0%
		Total Debt Service	**-**	**97,094**	**-**	**-**	**-**	**-**	**0.0%**
		Total Information Technology	**$ 1,532,859**	**$ 1,472,064**	**$ 1,630,338**	**$ 1,646,136**	**$ 1,685,069**	**$ 38,933**	**2.4%**

City of Wheaton
General Fund - General Government - Information Technology
Expenditures
Calendar Year 2025 Budget

Fund 100 General Fund
Org 13000015 Information Technology

Account	Description	Amount	Description	Budget
50010	Wages-Full Time			$ 808,543
			Director of IT	
			Assistant Director of IT	
			System Analyst	
			System & Data Analyst	
			Network Analyst	
			GIS Analyst	
			Public Safety Systems Administrator	
50030	Wages-Part Time			36,133
			PT System Technician	
			PT GIS Intern	
51060	Sick Leave Buy-Back			2,792
51100	Employer-FICA			64,832
51105	Employer-IMRF Pension			52,738
60700	Supplies & Materials			15,000
63005	Training			9,550
63010	Meetings & Conferences			5,400
		2,500	ESRI User Conference	
		1,000	GMIS Local Conference (1)	
		1,900	Illinois GIS User Conference	
63015	Dues & Subscriptions			530
		95	GISP	
		350	GMIS	
		85	ILGISA	
64100	Contractual Services			75,745
		4,395	Information Security Awareness Training	
		12,500	Critical Asset LAN Security Assessment	
		2,300	Imaging Essentials - Plotter Lease, Maintenance, and Toner	
		9,300	Information Security Consultant PEN tests	
		9,000	Network Consulting - Flamboyant	
		6,250	Security Risk Assessment	
		2,000	Toshiba Copier Lease, Maintenance, and Toner	
		20,000	Virtual Chief Information Security Officer (vCISO) Services	
		10,000	Windows Infrastructure Consulting	
66600	Maint-Equipment			19,650
		1,000	Anatum GeoMobile Solutions GPS RTK	
		150	AVTech RoomAlert Computer Room Temp Monitoring	
		1,700	Ducomm Firewall Cisco ASA5506-K9 JMX2149G224	
		300	Hanwha Wisenet Dell R740xd Maintenance COWCHSVR 867D7X2	
		500	Lenel OnGuard Dell 5820XL Maintenance COWDACSVR 6L6LR33	
		5,000	Lenel OnGuard Door Access Control System upgrade	
		3,500	PD Computer Room UPS Eaton 9155 BL451FBB10 PU201	
		3,500	PD Computer Room UPS Eaton 9155 BM294FBB03 PU202	
		2,000	RT1 Comcast Internet Router Cisco ISR4331/K9	
		2,000	RT2 ATT Internet Router Cisco ISR4331/K9	
67700	Communications			31,306
		11,636	AT&T Internet	
		2,091	AT&T Mobile	
		15,184	Comcast Internet	
		443	Comcast PRI Lines (3)	
		1,100	SRFax	
		420	T-Mobile	
		432	Verizon Mobile	

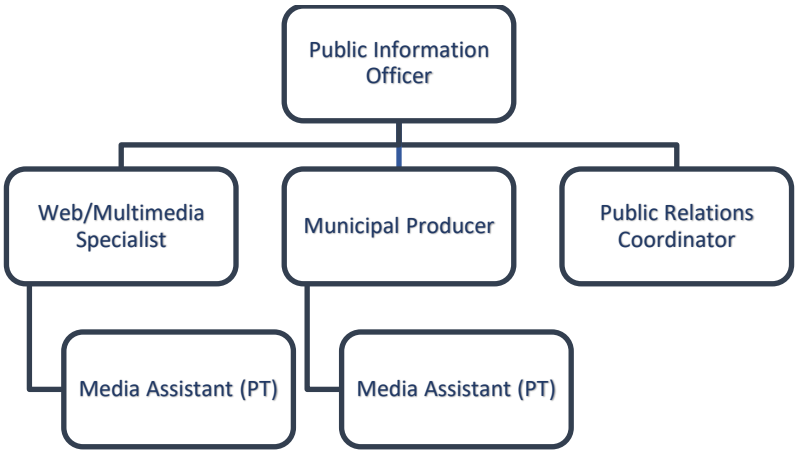
City of Wheaton
General Fund - General Government - Information Technology
Expenditures
Calendar Year 2025 Budget

Fund 100 General Fund
Org 13000015 Information Technology

Account	Description	Amount	Description	Budget
68001	Software Licenses/Maint			410,386
		3,400	Adobe Acrobat Professional Software Maintenance	
		250	ARIN ASN Assignment	
		1,000	Coviant Secure File Transfer Software	
		10,000	CrowdStrike Identity Threat Protection	
		252	DUO for server MFA	
		20	Easy DNS Domain Name Hosting	
		22,521	ESRI Software Maintenance	
		500	GoDaddy Wildcard Certificate	
		4,589	HYCU Enterprise Backup and Recovery	
		14,400	HYCU Office 365 backup	
		670	Keeper Password Vault	
		48	Kioware	
		1,500	Lenel OnGuard SUSP	
		660	Logiforms.com	
		1,482	Lucity Software Maintenance	
		10,800	Microsoft License for Copilot (AI)	
		113,766	Microsoft Office 365 Subscription Services	
		23,800	Microsoft On-Premise Software Assurance	
		13,367	Patch Management Tool	
		499	SecureTrust PCI Compliance Manager	
		3,318	Splashtop Remote Support Premium and SOS	
		1,900	Splunk Log Management	
		1,540	Techsmith Snagit Software Maintenance (site license)	
		177,854	Tyler Municipal ERP System Software License	
		300	Zoom Video Conferencing Service	
		1,950	zScaler Police Squad Web Filtering/Security	
90630	Health Insurance			110,090
91620	Liability Insurance			30,992
93641	Technology Replacement			11,122
94640	Capital Equipment Replacement			260
Total Information Technology				**$ 1,685,069**

City of Wheaton
Communications
Calendar Year 2025 Budget

ORGANIZATIONAL CHART



PERSONNEL SUMMARY

	Full Time Equivalent				
	2022 Actual	2023 Actual	2024 Budget	2024 Projected	2025 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 relevant, timely and understandable 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. The City distributes videos through 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 audio-visual equipment and technology, 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, including visitors, contractors, and businesses. The division works with all departments to assist in presenting materials in an accessible and user-friendly format. Wherever possible, the Web/Multimedia Division aims to provide a way for the community to conduct City business online or find information and/or submit requests or applications through the website, saving community members a phone call or a trip to City Hall to complete a task.

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.
  Status: Department participated in 2024 National Night Out, sharing information with attendees about how to receive safety information through Wheaton Informs, the City's email and text notification system. Assisted with Police Department Town Hall, and worked with Fire Department to share safety information on numerous topics, including various types of severe weather, and featuring fire department training. Worked with City's social workers to share information on the availability of Narcan at the Police Department, resources for residents needing social services, suicide prevention, and how to identify and prevent overdoses.

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.
  Status: Selected ETC Institute to administer community survey, which will be distributed to randomly selected households before the end of the year.

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.
  Status: Worked with commissions and boards to ensure their community events and programs were prominently featured in the City's communications throughout the year such as Make Music Wheaton, Recycling Extravaganza, Wheaton Municipal Band Concerts, Good Citizens Awards, Senior Assistance Program, Preservation Month, History Bike Ride, Festival of Cultures, and other events and programs.

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.
  Status: Created video with LRS showing how the City's recycling sorting facility works, worked with Environmental Improvement Commission to promote participation in their community events, and worked with Bicycle & Pedestrian Commission to share information about their group rides and create a virtual version of their history ride.

2025 GOALS

Strategic Priority 3: Responsive & Efficient Services

Goal: Improve service delivery through process improvements and data analysis

- **Action Item:** Present results of the ETC Institute community survey to the City Council

Goal: Communicate about services, programs and initiatives

- **Action Item:** Identify and implement opportunities to enhance social media footprint.

Strategic Priority 4: Community Safety

Goal: Increase citizen engagement in community safety efforts

- **Action Item:** Coordinate with the Fire Department to host an open house or other public education event.

Strategic Priority 5: Environmental Sustainability

Goal: Educate residents about sustainability opportunities

- **Action Item:** Publicize information to residents on effective at-home composting

PERFORMANCE AND WORKLOAD MEASURES

Performance Measures

Strategic Goal	Measures	2022 Actual	2023 Actual	2024 Target	2024 Projected	2025 Target
Responsive & Efficient Services	**Social Media :**					
	* Facebook Followers	10,821	11,947	12,500	13,400	14,500
	* Instagram Followers	1,941	2,329	2,700	2,700	3,000
	* X (formerly Twitter) Followers	5,532	5,661	5,600	5,775	5,800
Responsive & Efficient Services	**Website:**					
	* Website Visitors	342,186	360,000	360,000	375,000	385,000
	* Website Page Views	998,261	2,093,688*	1,000,000	2,000,000	2,000,000

* Google Analytics changed versions in late 2022; website page views are significantly higher with their new reporting tools.

Workload Measures

Strategic Goal	Measures	2022 Actual	2023 Actual	2024 Target	2024 Projected	2025 Target
Responsive & Efficient Services	**Video:**					
	* Provide video coverage of City Meetings	60	53	50	63	55
	* Video packages produced	50	55	65	55	65
Responsive & Efficient Services	**City Updates Sent via Email:**					
	* News Releases/Community Updates	148	155	150	140	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	554	452	500	430	450

EXPENDITURES BY CATEGORY

Expenditures	2023 Actual	2024 Budget	2024 Projected	2025 Budget
Personal Services	$ 379,247	$ 402,561	$ 402,272	$ 422,907
Employee Benefits	46,650	52,337	52,609	57,181
Supplies & Materials	8,568	18,000	14,000	18,000
Charges & Services	20,221	43,740	32,545	57,142
Interfund Transfers	113,836	113,178	113,178	111,287
Total Expenditures	**$ 568,522**	**$ 629,816**	**$ 614,604**	**$ 666,517**

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City of Wheaton
General Fund - General Government - Communications
Expenditures
Calendar Year 2025 Budget

Func	100	General Fund							
Org	13500015	Communications							
			2022 Actual	2023 Actual	2024 Budget	2024 Projected	2025 Budget	25 Budget vs 24 Proj. $	25 Budget vs 24 Proj. %
	50010	Wages-Full Time	$ 290,895	$ 345,442	$ 363,020	$ 367,940	$ 380,400	$ 12,460	3.4%
	50030	Wages-Part Time	26,021	32,312	38,649	33,440	40,900	7,460	22.3%
	51060	Sick Leave Buy-Back	800	1,493	892	892	1,607	715	80.2%
		Total Personal Services	**317,716**	**379,247**	**402,561**	**402,272**	**422,907**	**20,635**	**5.1%**
	51100	Employer-FICA	23,420	28,417	30,794	30,774	32,351	1,577	5.1%
	51105	Employer-IMRF Pension	24,378	18,233	21,543	21,835	24,830	2,995	13.7%
		Total Employee Benefits	**47,798**	**46,650**	**52,337**	**52,609**	**57,181**	**4,572**	**8.7%**
	60030	Printing	3,048	3,303	8,000	6,000	8,000	2,000	33.3%
	60700	Supplies & Materials	7,137	5,265	10,000	8,000	10,000	2,000	25.0%
		Total Supplies & Materials	**10,185**	**8,568**	**18,000**	**14,000**	**18,000**	**4,000**	**28.6%**
	63005	Training	1,449	761	2,000	1,500	2,000	500	33.3%
	63010	Meetings & Conferences	1,258	3,036	4,000	3,500	4,000	500	14.3%
	63015	Dues & Subscriptions	1,271	1,653	1,543	1,543	1,592	49	3.2%
	64100	Contractual Services	-	-	20,000	10,000	10,000	-	0.0%
	66600	Maintenance-Equipment	730	-	-	-	15,000	15,000	100.0%
	67700	Communications	975	1,688	1,683	1,683	1,693	10	0.6%
	68001	Software Licenses/Maint	11,037	13,083	14,214	14,214	22,557	8,343	58.7%
	69220	Special Programming	54	-	300	105	300	195	185.7%
		Total Charges & Services	**16,774**	**20,221**	**43,740**	**32,545**	**57,142**	**24,597**	**75.6%**
	90630	Health Insurance	61,521	63,316	61,840	61,840	62,909	1,069	1.7%
	91620	Liability Insurance	21,847	23,070	23,151	23,151	20,661	(2,490)	-10.8%
	93641	Tech Replacement	3,812	4,918	4,119	4,119	5,507	1,388	33.7%
	94640	Capital Equip Repl	21,141	21,670	22,244	22,244	21,739	(505)	-2.3%
	96600	Fleet Services	4,836	862	1,824	1,824	471	(1,353)	-74.2%
		Total Interfund Transfers	**113,157**	**113,836**	**113,178**	**113,178**	**111,287**	**(1,891)**	**-1.7%**
	Total Communications		**$ 505,630**	**$ 568,522**	**$ 629,816**	**$ 614,604**	**$ 666,517**	**$ 51,913**	**8.4%**

City of Wheaton
General Fund - General Government - Communications
Expenditures
Calendar Year 2025 Budget

Fund	100	General Fund				
Org	13500015	Communications				
	Account	Description	Amount	Description		Budget
	50010	Wages-Full Time			$	380,400
				Public Information Officer		
				Public Relations Coordinator		
				Municipal Producer		
				Web/Multimedia Specialist		
	50030	Wages-Part Time				40,900
				PT Media Assistant (2)		
	51060	Sick Leave Buy-Back				1,607
	51100	Employer-FICA				32,351
	51105	Employer-IMRF Pension				24,830
	60030	Printing				8,000
			3,000	Postcards and mailers		
			2,000	Promotional Items for Public Events		
			3,000	Signs and banners		
	60700	Supplies & Materials				10,000
			4,000	Computer & Production supplies		
			1,000	Misc. Accessories		
			2,000	Office/Operating Supplies		
			3,000	Supplies for public events/outreach		
	63005	Training				2,000
	63010	Meetings & Conferences				4,000
			3,600	Annual Conferences		
			400	Local Meetings		
	63015	Dues & Subscriptions				1,592
			800	3CMA		
			408	Chicago Tribune		
			119	Daily Herald		
			40	Legacy Project - ILCMA		
			225	National Association of Government Webmasters		
	64100	Contractual Services				10,000
			10,000	Community Satisfaction Survey		
	66600	Maintenance-Equipment				15,000
			15,000	AV Equipment Maintenance		
	67700	Communications				1,693
			247	Landline Phones		
			1,013	Mobile Phone		
			433	Cellular service for iPad		
	68001	Software Licenses/Maint				22,557
			2,640	Adobe Software License		
			10,500	Content Management System/Website (CivicPlus)		
			150	Link checking software		
			468	Survey Monkey Service		
			599	VIMEO (on demand programming)		
			8,200	Social Media Archiving Service		
	69220	Special Programming		Award Entry, Program Development		300
	90630	Health Insurance				62,909
	91620	Liability Insurance				20,661

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City of Wheaton
General Fund - General Government - Communications
Expenditures
Calendar Year 2025 Budget

Fund	**100**	**General Fund**			
Org	**13500015**	**Communications**			
	Account	**Description**	**Amount**	**Description**	**Budget**
	93641	Tech Replacement			5,507
	94640	Capital Equipment Replacement			21,739
	96600	Fleet Services			471
	Total Communications				**$ 666,517**

City of Wheaton
Planning and Economic Development
Calendar Year 2025 Budget

ORGANIZATIONAL CHART



PERSONNEL SUMMARY

	Full Time Equivalent				
	2022 Actual	2023 Actual	2024 Budget	2024 Projected	2025 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 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. The department also maintains a database of available retail properties in Wheaton, and provides staff support to the City Council, Local Liquor Control Commission and the Planning and Zoning Board.

2024 GOALS

Strategic Priority 1: Financial Stability

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

- **Action Item:** Worked with the selected consultant to update the Zoning Ordinance following the adoption of Roosevelt Road Comprehensive Plan Amendment.
  Status: A public Hearing was held by the Planning and Zoning Board in August. City Council approval is expected this year.

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, provide permitting and licensing assistance to and work with business owners and the brokerage and development community to identify redevelopment and rehabilitation opportunities in the commercial areas throughout Wheaton.
  Status: The City had a booth representing opportunities in the City at the September 10th ICSC Show in Chicago. 2024 development activities throughout Wheaton included Zoning Approval: Cosley Zoo and the DuPage County Health Department, Under Construction: Urgent Care and Daycare Center (Naperville Rd. and Roosevelt Rd), Thorton's (Geneva Rd. and Gary Ave.) Wash U (East Loop R. and Butterfield Rd.), New Business Openings: Vasa Fitness, Rayito del Sol, Nordstrom Rack and Lease Signings: Burlington (former Old

Navy space at the Danada Square West Shopping Center) and Picklr (former Stein Mart space in the Rice Lake Square Shopping Center).

Goal: Facilitate economic development opportunities in Downtown Wheaton.

- **Action Item:** In concert with the Downtown Wheaton Association, and Chamber of Commerce, provide assistance to and work with property owners, business owners and the brokerage and development community to identify redevelopment, rehabilitation, and retention opportunities in Downtown Wheaton. **Status:** 2024 redevelopment and rehabilitation opportunities in Downtown Wheaton included the permitting and licensing assistance for the Babe Bodega, Sweet Chilango, Wildflower Market, MRA Kitchen and the Cottage.

Strategic Priority 3: Responsive and Efficient Services

Goal: Keep residents apprised of development activity.

- **Action Item:** Develop a web dashboard/process for resident communications on development activities. **Status:** In lieu of a web dashboard, provided information on new business openings to Communications for inclusion in the monthly newsletter and other social media.

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. **Status:** This past year, six PUDs were reviewed; Mariano's, Danada Ace, CVS, Danada Walgreen's, Target/Kohl's/Vasa, and 2200 N. Main. Staff is currently working with Mariano's, CVS and 2200 N. Main on addressing their noncompliance (landscaping).

2025 GOALS

Strategic Priority 1: Financial Stability

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

- **Action Item:** Research and prepare a zoning amendment updating the Sign Ordinance to ensure compliance with *Reed v. Town of Gilbert* and *City of Austin vs. Reagan National Advertising* and parking requirements to reflect modern standards.

Goal: Downtown Wheaton Association/Downtown Funding

- **Action Item:** Coordinate creation of new SSA.

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, provide permitting and licensing assistance and continue to identify redevelopment, rehabilitation, and retention opportunities in Downtown Wheaton.

Strategic Priority 4: Community Safety

Goal: Promote and preserve Wheaton as a safe city.

- **Action Item:** Perform annual PUD and Sidewalk Café compliance inspections.

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PERFORMANCE AND WORKLOAD MEASURES

Performance Measures

Strategic Goal	Measures	2022 Actual	2023 Actual	2024 Target	2024 Projected	2025 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	COD - Frida Kahlo	Cantigny and Morton Arboretum	French Market , COD, Cantigny, Morton	French Market , COD, Cantigny, Morton	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	2022 Actual	2023 Actual	2024 Target	2024 Projected	2025 Target
Responsive & Efficient Services	**Number of Permits Reviewed:**					
	* Single Family	69	12	10	10	12
	* Deck and Patio	255	243	250	200	200
Responsive & Efficient Services	**Zoning Applications Processed:**					
	* Regular	26	21	25	15	15
	* Administrative	23	8	25	10	10
Financial Stability	**Commercial Permits Issued:**					
	* No. of Grants Approved	9	0	0	0	0
	* Commercial Re-Occupancy Permits	29	32	25	30	30
	* Sign Permits	103	60	50	40	50
Responsive & Efficient Services	**AICP Continuing Education:**					
	* No. of Hours Received	32	32	32	32	32
Community Safety	**Code Enforcement:**					
	* No. of Liquor Violations	14	3	0	0	0
	* No. of Zoning Violations	N/A	30	12	20	20

EXPENDITURES BY CATEGORY

Expenditures	2023 Actual	2024 Budget	2024 Projected	2025 Budget
Personal Services	$ 249,831	$ 251,588	$ 250,763	$ 258,163
Employee Benefits	31,795	34,140	34,028	36,530
Supplies & Materials	602	650	1,100	650
Charges & Services	38,202	57,171	58,100	18,525
Interfund Transfers	43,299	43,674	43,674	42,107
Total Expenditures	**$ 363,729**	**$ 387,223**	**$ 387,665**	**$ 355,975**

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City of Wheaton
General Fund - General Government - Planning and Economic Development
Expenditures
Calendar Year 2025 Budget

Fund 100 General Fund
Org 14000010 Planning and Economic Development

			2022 Actual	2023 Actual	2024 Budget	2024 Projected	2025 Budget	25 Budget vs 24 Proj. $	25 Budget vs 24 Proj. %
	50010	Wages-Full Time	$ 225,491	$ 248,982	$ 250,705	$ 249,880	$ 257,237	$ 7,357	2.9%
	51060	Sick Leave Buy-Back	818	849	883	883	926	43	4.9%
		Total Personal Services	**226,309**	**249,831**	**251,588**	**250,763**	**258,163**	**7,400**	**3.0%**
	51100	Employer-FICA	16,845	18,712	19,246	19,183	19,749	566	3.0%
	51105	Employer-IMRF Pension	19,060	13,083	14,894	14,845	16,781	1,936	13.0%
		Total Employee Benefits	**35,905**	**31,795**	**34,140**	**34,028**	**36,530**	**2,502**	**7.4%**
	60030	Printing	795	308	300	1,000	300	(700)	-70.0%
	60700	Supplies & Materials	340	294	350	100	350	250	250.0%
		Total Supplies & Materials	**1,135**	**602**	**650**	**1,100**	**650**	**(450)**	**-40.9%**
	63010	Meetings & Conferences	-	1,677	6,200	1,500	3,000	1,500	100.0%
	63015	Dues & Subscriptions	11,767	11,498	11,430	11,000	12,231	1,231	11.2%
	64100	Contractual Services	30,231	24,423	38,939	45,000	2,690	(42,310)	-94.0%
	67700	Communications	606	604	602	600	604	4	0.7%
	69500	Redevelopment Prg	4,774	-	-	-	-	-	0.0%
		Total Charges & Services	**47,378**	**38,202**	**57,171**	**58,100**	**18,525**	**(39,575)**	**-68.1%**
	90630	Health Insurance	30,760	31,658	30,920	30,920	31,454	534	1.7%
	91620	Liability Insurance	8,738	9,227	9,261	9,261	8,264	(997)	-10.8%
	93641	Tech Replacement	845	923	653	653	946	293	44.9%
	94640	Capital Equip Repl	247	131	135	135	139	4	3.0%
	96600	Fleet Services	7,220	1,360	2,705	2,705	1,304	(1,401)	-51.8%
		Total Interfund Transfers	**47,810**	**43,299**	**43,674**	**43,674**	**42,107**	**(1,567)**	**-3.6%**
		Total Planning & Economic Dev.	**$ 358,537**	**$ 363,729**	**$ 387,223**	**$ 387,665**	**$ 355,975**	**$ (31,690)**	**-8.2%**

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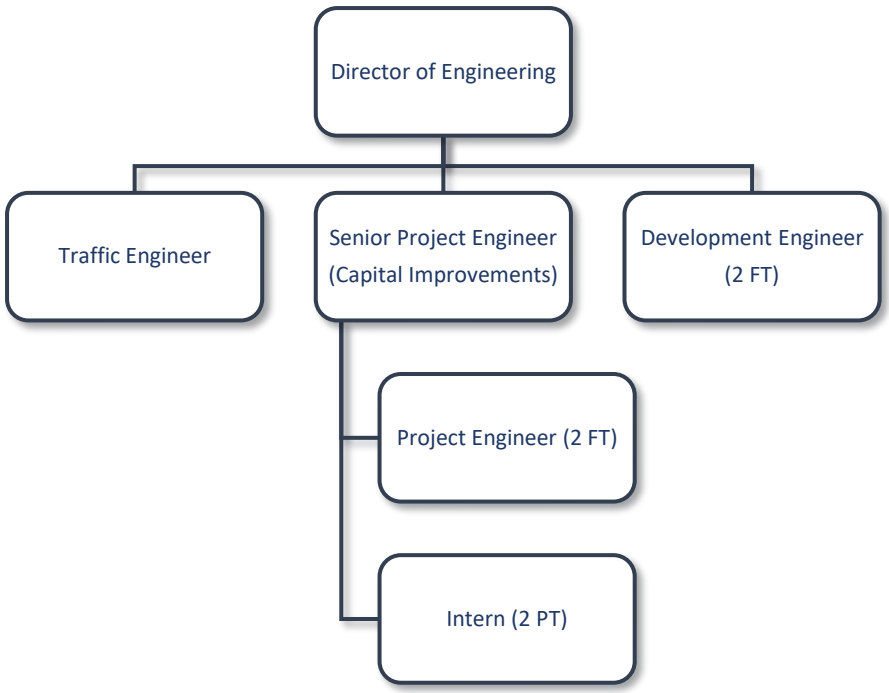
City of Wheaton
General Fund - General Government - Planning and Economic Development
Expenditures
Calendar Year 2025 Budget

Fund	**100**	**General Fund**
Org	**14000010**	**Planning and Economic Development**

Account	Description	Amount	Description	Budget
50010	Wages-Full Time			$ 257,237
			Director of Planning & Economic Development	
			Staff Planner	
51060	Sick Leave Buy-Back			926
51100	Employer-FICA			19,749
51105	Employer-IMRF Pension			16,781
60030	Printing			300
60700	Supplies & Materials		Office Supplies	350
63010	Meetings and Conferences			3,000
		3,000	ICSC, APA and Brokerage Community Outreach	
63015	Dues & Subscriptions			12,231
		1,382	American Planning Association	
		399	Wheaton Chamber of Commerce	
		200	Downtown Wheaton Association	
		250	International Shopping Center Assoc.	
		10,000	DuPage Convention and Visitors Bureau	
64100	Contractual Services			2,690
		2,690	Printer/Copier Lease	
67700	Communications			604
		98	Landline Phones	
		506	Mobile Phone	
90630	Health Insurance			31,454
91620	Liability Insurance			8,264
93641	Tech Replacement			946
94640	Capital Equip Repl			139
96600	Fleet Services			1,304
Total Planning & Economic Dev.				**$ 355,975**

City of Wheaton
Engineering
Calendar Year 2025 Budget

ORGANIZATIONAL CHART



PERSONNEL SUMMARY

	Full Time Equivalent				
	2022 Actual	2023 Actual	2024 Budget	2024 Projected	2025 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.

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.
  Status: The 2024 RSW Program was completed by October 31, 2024.

- **Action Item:** Oversee consultant design of new sidewalks and construct new sidewalks for the 2024 Sidewalk Program.
  Status: The 2024 Fall New Sidewalk Program was constructed.

- **Action Item:** Complete maintenance dredging for the Stream Lakes.
  Status: The Streams Lakes Dredging project was completed.

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.
  Status: 20 private sanitary service laterals are expected to be completely replaced reducing I/I into the City's sanitary mains. Additionally, 400 Private Sanitary Service Connections were sealed with chemical grouting. Flow monitoring was postponed due to the Basin 3 and 4 Discharge Replacement Project starting. Flow monitoring will commence at the completion of the Basin 3 and 4 Discharge Replacement Project.

Goal: Use Innovative Methods to Address Flooding Issues

- **Action Item:** Deploy the Site-Specific Flood Improvement Program to help eliminate flooding in Wheaton.
  Status: The Site-Specific Flood Improvement Program timeline was extended to after a presentation of storm project ranking to ensure that projects are funded appropriately.

- **Action Item:** Complete construction of the Cadillac and Wakeman Flood Prone Area Capital Improvement Project.
  Status: The Cadillac and Wakeman Flood Prone Area Capital 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: The City's roadway system was analyzed, and it was determined that no additional truck routes should be established through the City of Wheaton.

- **Action Item:** Complete collecting traffic data for all Arterial and Collector street intersections.
  Status: Based on Staffing issues, traffic data for all Arterial and Collector street intersections was not obtained. Traffic data was obtained for 75% of all Arterial and Collector street intersections and the remaining is scheduled for 2025.

- **Action Item:** Update the City of Wheaton Bridge inventory and ensure all structures have been inspected as per IDOT standards.
  Status: All City of Wheaton NBIS bridges have been brought into compliance with IDOT inspection 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.
  Status: Based on a request from CUSD200 this goal was revised to focus on middle schools to align with a proposed CUSD referendum for middle school improvements. A School Traffic Analysis Report was successfully prepared for all three middle schools.

2025 GOALS

Strategic Priority 2: Enhanced Infrastructure

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

- **Action Item:** Complete the 2025 Road, Sewer, and Water Rehabilitation Program by October 31, 2025.
- **Action Item:** Oversee consultant design of new sidewalks and construct new sidewalks for the 2025 Sidewalk Program.

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 and provide a yearly update.
- **Action Item:** Complete the Basin 3 and 4 Discharge Replacement Project.

Goal: Use Innovative Methods to Address Flooding Issues

- **Action Item:** Provide a ranking of all storm water projects to City Council to gain feedback on where to spend storm water capital funds.
- **Action Item:** Complete construction of the Glendale Avenue 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 adjust weight restrictions throughout the entire City.
- **Action Item:** Complete collecting traffic data for all Arterial and Collector street intersections.

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	2022 Actual	2023 Actual	2024 Target	2024 Projected	2025 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)*	-	02/07/23	02/28/24	03/14/24	02/28/25
	* Date Construction Completed *(with target date of October 31st of each year)*	05/26/23	10/31/23	10/31/24	10/31/24	10/31/25
Enhanced Infrastructure	Linear Miles of Street Rehabilitated in the Annual Road, Sewer, and Water Program	6.8	3.72	5.3	5.3	5.5
Environmental Sustainability	Complete NPDES Report or Permit Renewal	100%	100%	100%	100%	100%

Workload Measures

Strategic Goal	Measures	2022 Actual	2023 Actual	2024 Target	2024 Projected	2025 Target
Responsive & Efficient Services	No. of traffic improvement requests reviewed	34	42	35	33	35
	Days between request and initial response	N/A	N/A	14 days	10 days	14 days
	Engineering Permits issued: * No. of permits reviewed *(excludes multiple reviews on one permit)*	447	485	450	370	450
	* Total Permit Fees assessed	$ 66,803	$ 101,386	$ 70,000	$ 163,977	$ 70,000

N/A = Not Available

EXPENDITURES BY CATEGORY

Expenditures	2023 Actual	2024 Budget	2024 Projected	2025 Budget
Personal Services	$ 741,704	$ 788,330	$ 785,369	$ 823,096
Employee Benefits	93,615	106,043	105,686	115,324
Supplies & Materials	2,120	3,675	3,675	3,675
Charges & Services	42,374	40,567	55,717	60,747
Interfund Transfers	175,016	173,671	173,671	174,519
Total Expenditures	**$ 1,054,829**	**$ 1,112,286**	**$ 1,124,118**	**$ 1,177,361**

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City of Wheaton
General Fund - General Government - Engineering
Expenditures
Calendar Year 2025 Budget

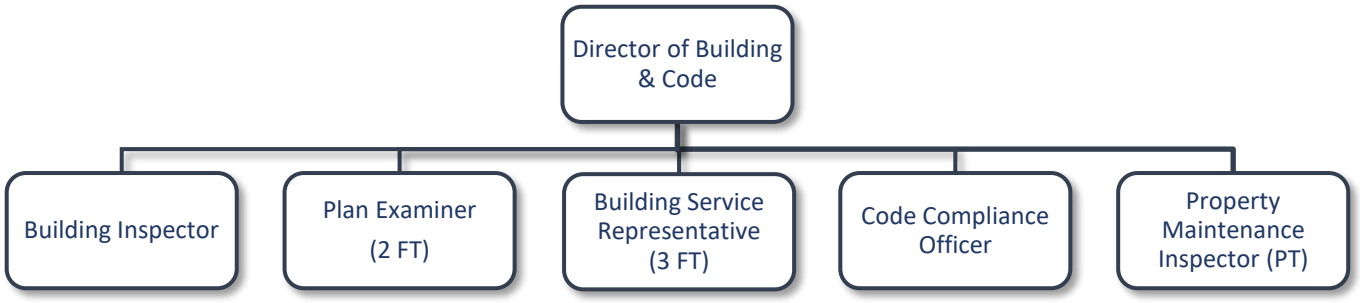
Fund	100	General Fund								
Org	14500010	Engineering								
			2022 Actual	2023 Actual	2024 Budget	2024 Projected	2025 Budget	25 Budget vs 24 Proj. $	25 Budget vs 24 Proj. %
	50010	Wages-Full Time	$ 641,305	$ 727,724	$ 771,033	$ 768,810	$ 805,462	$ 36,652	4.8%
	50030	Wages-Part Time	12,229	12,938	15,756	14,970	17,634	2,664	17.8%
	50100	Overtime	-	338	-	48	-	(48)	-100.0%
	51060	Sick Leave Buy-Back	1,393	704	1,541	1,541	-	(1,541)	-100.0%
		Total Personal Services	**654,927**	**741,704**	**788,330**	**785,369**	**823,096**	**37,727**	**4.8%**
	51100	Employer-FICA	48,602	55,391	60,307	60,081	62,969	2,888	4.8%
	51105	Employer-IMRF Pension	54,246	38,224	45,736	45,605	52,355	6,750	14.8%
		Total Employee Benefits	**102,848**	**93,615**	**106,043**	**105,686**	**115,324**	**9,638**	**9.1%**
	60030	Printing	213	201	175	175	175	-	0.0%
	60700	Supplies & Materials	12,632	1,919	3,500	3,500	3,500	-	0.0%
		Total Supplies & Materials	**12,845**	**2,120**	**3,675**	**3,675**	**3,675**	**-**	**0.0%**
	63005	Training	925	744	3,000	2,500	3,000	500	20.0%
	63010	Meetings & Conferences	-	201	750	350	750	400	114.3%
	63015	Dues & Subscriptions	848	925	1,515	1,515	1,595	80	5.3%
	64100	Contractual Services	7,722	30,276	24,291	22,791	24,650	1,859	8.2%
	67700	Communications	3,960	4,656	4,011	4,011	4,752	741	18.5%
	68001	Software Licenses/Maint	5,305	5,572	7,000	24,550	26,000	1,450	5.9%
		Total Charges & Services	**18,760**	**42,374**	**40,567**	**55,717**	**60,747**	**5,030**	**9.0%**
	90630	Health Insurance	107,661	110,803	108,219	108,219	110,090	1,871	1.7%
	91620	Liability Insurance	32,769	34,604	34,727	34,727	30,992	(3,735)	-10.8%
	93641	Tech Replacement	5,802	8,133	7,200	7,200	6,960	(240)	-3.3%
	94640	Capital Equip Repl	2,629	2,010	2,049	2,049	2,089	40	2.0%
	96600	Fleet Services	13,312	19,466	21,476	21,476	24,388	2,912	13.6%
		Total Interfund Transfers	**162,173**	**175,016**	**173,671**	**173,671**	**174,519**	**848**	**0.5%**
	Total Engineering		**$ 951,553**	**$ 1,054,829**	**$ 1,112,286**	**$ 1,124,118**	**$ 1,177,361**	**$ 53,243**	**4.7%**

City of Wheaton
General Fund - General Government - Engineering
Expenditures
Calendar Year 2025 Budget

Fund	100	General Fund			
Org	14500010	Engineering			
	Account	Description	Amount	Description	Budget
	50010	Wages-Full Time			$ 805,462
				Director of Engineering	
				Senior Project Engineer	
				Development Engineer (2)	
				Project Engineer (2)	
				Project Engineer - Traffic	
	50030	Wages-Part Time			17,634
				Interns (2)	
	51100	Employer-FICA			62,969
	51105	Employer-IMRF Pension			52,355
	60030	Printing			175
	60700	Supplies and Materials			3,500
	63005	Training			3,000
	63010	Meetings & Conferences			750
	63015	Dues & Subscriptions			1,595
			100	APWA (1)	
			500	ASCE (2)	
			180	IAFSM (3)	
			325	ITE (1)	
			250	NSPE (1)	
			240	Professional Registration (4)	
	64100	Contractual Services			24,650
			3,150	Printer/Copier Lease	
			4,000	Recording fees (reimbursable)	
			500	Stormwater Permitting Consultant (reimbursable)	
			17,000	Traffic Counter Data Analysis	
	67700	Communications			4,752
			395	Landline Phones	
			3,060	ATT Mobile Phone	
			1,297	Verizon Mobile	
	68001	Software Licenses/Maint			26,000
			7,000	DLT Solutions AutoCAD Maintenance	
			19,000	Urban SDK Traffic Analysis	
	90630	Health Insurance			110,090
	91620	Liability Insurance			30,992
	93641	Tech Replacement			6,960
	94640	Capital Equip Repl			2,089
	96600	Fleet Services			24,388
Total Engineering					**$ 1,177,361**

City of Wheaton
Building and Code Enforcement
Calendar Year 2025 Budget

ORGANIZATIONAL SUMMARY



PERSONNEL SUMMARY

	2022 Actual	2023 Actual	2024 Budget	2024 Projected	2025 Budget
Full-Time Employees	6.00	7.48	7.48	7.98	7.98
Part-Time Employees	1.50	1.00	1.00	0.50	0.50
Total FTEs	**7.50**	**8.48**	**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 concentrates 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.

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 submittals 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.
  Status: The fee schedule will be modified in unison with the adoption of the updated building codes which will occur in late 2024. The update will include the requirement for a plan submittal fee for new homes and new commercial buildings.

Strategic Priority 4: Community Safety

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

- **Action Item:** The adoption and implementation of 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.
  Status: The adoption and implementation of the 2024 ICC International Building Codes and the 2023 National Electrical Code is currently in process. The adoption process is targeted to be completed in early 2025.

Strategic Priority 3: Responsive and Efficient Services
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 of paper submittals.
  Status: The City entered into a contract with Maintstar to develop the online permitting system in the Fall of 2023, and the development of this complex system is ongoing. The initial workflow has been completed, and work is now focusing on installing fee structures, codes and inspection checklists, and the customer service portal. Anticipated “go live” is early 2025.

2025 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 to be charged for certain permits.

Strategic Priority 4: Community Safety

Goal: Successfully implement the latest adopted generation of ICC codes.

- **Action Item:** Adopt and implement the 2024 ICC International Building Codes and the 2023 National Electrical Code. Update all customer relations correspondence, informational materials, and all plan review comments to reflect the new code requirements. Train staff and develop an educational plan to work with and assist customers in learning the new codes.

Strategic Priority 3: Responsive and Efficient Service
Strategic Priority 5: Environmental Sustainability

Goal: Implement the new online permit submittal process and establish new internal operational procedures.

- **Action Item:** Implement the new process to allow customers to submit and obtain building permits online. Develop new internal operating procedures to optimize the efficiency and effectiveness of this new system. 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	2022 Actual	2023 Actual	2024 Target	2024 Projected	2025 Target
Responsive & Efficient Services	**Average Turnaround Time:**					
	* 1st Review by reviewer *(non-over the counter)*	3.14 Days	2.81 Days	3 Days	6.51 Days	7 Days
	* Permits *(non-over the counter)*	9.37 Days	9.71 Days	10 Days	7.85 Days	12 Days
Community Safety	Code Enforcement - Number of Cases	357	436	475	430	450

Workload Measures

Strategic Goal	Measures	2022 Actual	2023 Actual	2024 Target	2024 Projected	2025 Target
Responsive & Efficient Services	Permits Issued	2,656	2,754	2,800	2,773	2,800
Community Safety	No. of Permit Related Inspections	5,450	5,925	5,650	6,783	5,900

EXPENDITURES BY CATEGORY

Expenditures	2023 Actual	2024 Budget	2024 Projected	2025 Budget
Personal Services	$ 643,030	$ 682,746	$ 693,426	$ 728,007
Employee Benefits	76,623	89,844	92,468	101,333
Supplies & Materials	3,960	4,100	4,000	4,100
Charges & Services	311,016	230,187	238,368	249,581
Interfund Transfers	186,744	175,912	175,912	187,902
Total Expenditures	**$ 1,221,373**	**$ 1,182,789**	**$ 1,204,174**	**$ 1,270,923**

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City of Wheaton
General Fund - General Government - Building and Code Enforcement
Expenditures
Calendar Year 2025 Budget

Fund 100 General Fund
Org 15000010 Building & Code Enforcement

			2022 Actual	2023 Actual	2024 Budget	2024 Projected	2025 Budget	25 Budget vs 24 Proj. $	25 Budget vs 24 Proj. %
	50010	Wages-Full Time	$ 449,566	$ 596,520	$ 634,453	$ 664,970	$ 701,382	$ 36,412	5.5%
	50030	Wages-Part Time	65,205	45,694	47,367	27,530	25,863	(1,667)	-6.1%
	51060	Sick Leave Buy-Back	224	816	926	926	762	(164)	-17.7%
		Total Personal Services	**514,995**	**643,030**	**682,746**	**693,426**	**728,007**	**34,581**	**5.0%**
	51100	Employer-FICA	37,228	46,449	52,231	53,047	55,695	2,648	5.0%
	51105	Employer-IMRF Pension	37,268	30,174	37,613	39,421	45,638	6,217	15.8%
		Total Employee Benefits	**74,496**	**76,623**	**89,844**	**92,468**	**101,333**	**8,865**	**9.6%**
	60030	Printing	820	597	600	600	600	-	0.0%
	60700	Supplies & Materials	3,059	3,363	3,500	3,400	3,500	100	2.9%
		Total Supplies & Materials	**3,879**	**3,960**	**4,100**	**4,000**	**4,100**	**100**	**2.5%**
	63005	Training	2,720	5,347	7,000	6,600	7,000	400	6.1%
	63015	Dues & Subscriptions	2,079	2,573	6,075	6,075	6,100	25	0.4%
	64100	Contractual Services	126,466	176,219	164,107	164,107	164,083	(24)	0.0%
	67700	Communications	6,148	5,387	5,505	5,505	5,232	(273)	-5.0%
	68001	Software Licenses/Maint	-	121,490	47,500	56,081	67,166	11,085	19.8%
		Total Charges & Services	**137,413**	**311,016**	**230,187**	**238,368**	**249,581**	**11,213**	**4.7%**
	90630	Health Insurance	92,281	118,401	115,640	115,640	125,503	9,863	8.5%
	91620	Liability Insurance	32,769	39,126	39,265	39,265	35,041	(4,224)	-10.8%
	93641	Tech Replacement	6,499	9,526	7,785	7,785	8,260	475	6.1%
	94640	Capital Equip Repl	2,725	1,976	2,035	2,035	2,095	60	2.9%
	96600	Fleet Services	10,663	17,715	11,187	11,187	17,003	5,816	52.0%
		Total Interfund Transfers	**144,937**	**186,744**	**175,912**	**175,912**	**187,902**	**11,990**	**6.8%**
	75007	SBITA Principal-GASB 96	-	11,832	-	-	-	-	0.0%
	75008	SBITA Interest-GASB 96	-	168	-	-	-	-	0.0%
		Total Debt Service	**-**	**12,000**	**-**	**-**	**-**	**-**	**0.0%**
		Total Building and Code Enforcement	**$ 875,720**	**$ 1,233,373**	**$ 1,182,789**	**$ 1,204,174**	**$ 1,270,923**	**$ 66,749**	**5.5%**

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City of Wheaton
General Fund - General Government - Building and Code Enforcement
Expenditures
Calendar Year 2025 Budget

Fund	**100**	**General Fund**			
Org	**15000010**	**Building & Code Enforcement**			
	Account	**Description**	**Amount**	**Description**	**Budget**
	50010	Wages-Full Time			$ 701,382
				Director of Building & Code	
				Plan Examiner (2)	
				Building Inspector	
				Code Compliance Officer	
				Building Dept Service Representative (3)	
	50030	Wages-Part Time		PT Property Maintenance Inspector	25,863
	51060	Sick Leave Buy-Back			762
	51100	Employer-FICA			55,695
	51105	Employer-IMRF Pension			45,638
	60030	Printing		Permit Applications, Code Enforcement Field Notices	600
	60700	Supplies & Materials			3,500
	63005	Training			7,000
	63015	Dues & Subscriptions			6,100
			275	ACI Membership	
			25	AFA Membership	
			230	ALA Membership	
			3,500	Code Books & Digital Subscription	
			240	ICC Membership	
			25	ICEA Membership	
			50	Journal of Light Construction	
			1,575	NFPA Membership & E-Codes	
			80	NWBOCA Membership	
			100	SBOC Membership	
	64100	Contractual Services			164,083
			2,000	Elevator Inspections (Reimbursable)	
			88,800	General, Electrical, Mechanical Inspections	
			14,500	Grass & Board-up Services (Reimbursable)	
			735	Microfiche Reader Maintenance Agreement	
			2,000	Microfilm Contract	
			30,000	Plan Review Services	
			21,000	Plumbing Inspections	
			3,548	Printer/Copier Lease	
			1,500	Property Search Database Services	
	67700	Communications			5,232
			491	Landline Phones	
			1,840	ATT Mobile	
			2,901	Verizon Mobile	
	68001	Software Licenses/Maintenance		Online Permitting Software	67,166
	90630	Health Insurance			125,503
	91620	Liability Insurance			35,041
	93641	Technology Replacement			8,260
	94640	Capital Equip Repl			2,095
	96600	Fleet Services			17,003
	Total Building and Code Enforcement				**$ 1,270,923**

City of Wheaton
Building and Grounds
Calendar Year 2025 Budget

ORGANIZATIONAL CHART



PERSONNEL SUMMARY

	Full Time Equivalent				
	2022 Actual	2023 Actual	2024 Budget	2024 Projected	2025 Budget
Full-Time Employees	2.00	2.00	2.00	2.00	2.00
Part-Time Employees	0.20	0.20	0.20	0.50	0.50
Total FTEs	**2.20**	**2.20**	**2.20**	**2.50**	**2.50**

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.

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.
  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 the City Hall and Police Department, replaced old fixtures and lights with energy-efficient LED lighting.

Goal: Coordinate the process to evaluate a city-wide facility assessment.

- **Action Item:** Present the need for a comprehensive look at all facilities and their condition leading to a prioritization of work.
  Status: A consultant was selected to perform a Facilities Assessment Study and a draft report has been received by staff.

2025 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: Provide support on the 2024 Facility Assessment Study.

- **Action Item:** Identify prioritized needs of City infrastructure through meetings with staff and inspection of facilities.
- **Action Item:** Support and coordinate the implementation of a facilities maintenance plan based on the recommendations of the study to produce the desired outcome.

EXPENDITURES BY CATEGORY

Expenditures	2023 Actual	2024 Budget	2024 Projected	2025 Budget
Personal Services	$ 197,198	$ 216,671	$ 213,045	$ 221,151
Employee Benefits	24,876	29,162	28,707	30,864
Supplies & Materials	64,586	29,250	34,000	42,750
Charges & Services	74,265	62,071	70,500	72,850
Interfund Transfers	115,825	113,870	113,870	129,263
Total Expenditures	**$ 476,750**	**$ 451,024**	**$ 460,122**	**$ 496,878**

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City of Wheaton
General Fund - General Government - Building and Grounds
Expenditures
Calendar Year 2025 Budget

Fund	100	General Fund							
Org	15540000	Building & Grounds							
			2022 Actual	2023 Actual	2024 Budget	2024 Projected	2025 Budget	25 Budget vs 24 Proj. $	25 Budget vs 24 Proj. %
	50010	Wages-Full Time	$ 134,752	$ 178,856	$ 199,208	$ 195,350	$ 202,235	$ 6,885	3.5%
	50029	Wages-Full Time (Reg)	1,354	1,079	-	-	-	-	0.0%
	50030	Wages-Part Time	4,882	16,549	16,718	16,950	18,145	1,195	7.1%
	50031	Wages-Seasonal	7,056	-	-	-	-	-	0.0%
	51060	Sick Leave Buy-Back	646	714	745	745	771	26	3.5%
		Total Personal Services	**148,690**	**197,198**	**216,671**	**213,045**	**221,151**	**8,106**	**3.8%**
	51020	Uniform Allowance	476	734	750	800	750	(50)	-6.3%
	51100	Employer-FICA	11,338	14,631	16,575	16,298	16,918	620	3.8%
	51105	Employer-IMRF Pension	11,868	9,511	11,837	11,609	13,196	1,587	13.7%
		Total Employee Benefits	**23,682**	**24,876**	**29,162**	**28,707**	**30,864**	**2,157**	**7.5%**
	60400	Repairs	16,006	44,758	17,000	17,000	21,000	4,000	23.5%
	60700	Supplies & Materials	23,949	19,828	12,250	17,000	21,750	4,750	27.9%
		Total Supplies & Materials	**39,955**	**64,586**	**29,250**	**34,000**	**42,750**	**8,750**	**25.7%**
	64100	Contractual Services	56,750	63,229	51,550	57,000	59,550	2,550	4.5%
	64125	Snow Removal Services	10,540	5,385	8,000	8,000	8,000	-	0.0%
	67700	Communications	933	1,118	921	1,000	1,300	300	30.0%
	67705	Utilities-Gas	6,211	4,533	1,600	4,500	4,000	(500)	-11.1%
		Total Charges & Services	**74,434**	**74,265**	**62,071**	**70,500**	**72,850**	**2,350**	**3.3%**
	90630	Health Insurance	30,975	31,883	30,920	30,920	31,454	534	1.7%
	91620	Liability Insurance	9,652	10,612	9,261	9,261	10,331	1,070	11.6%
	93641	Tech Replacement	1,435	1,458	1,173	1,173	1,150	(23)	-2.0%
	94640	Capital Equip Repl	8,524	7,630	2,996	2,996	3,085	89	3.0%
	95642	Building Renewal	48,927	52,588	56,424	56,424	60,443	4,019	7.1%
	96600	Fleet Services	12,901	11,654	13,096	13,096	22,800	9,704	74.1%
		Total Interfund Transfers	**112,414**	**115,825**	**113,870**	**113,870**	**129,263**	**15,393**	**13.5%**
	Total Building and Grounds		**$ 399,175**	**$ 476,750**	**$ 451,024**	**$ 460,122**	**$ 496,878**	**$ 36,756**	**8.0%**

City of Wheaton
General Fund - General Government - Building and Grounds
Expenditures
Calendar Year 2025 Budget

Fund	100	General Fund			
Org	15540000	Building & Grounds			
	Account	Description	Amount	Description	Budget
	50010	Wages-Full Time			$ 202,235
				Facilities Manager	
				Maintenance Technician	
	50030	Part Time Wages			18,145
				PT Facilities Custodian	
	51060	Sick Leave Buy Back			771
	51020	Uniform Allowance			750
	51070	Employer-FICA			16,918
	51080	Employer-IMRF Pension			13,196
	60400	Repairs			21,000
			8,000	HVAC Repairs	
			4,000	Elevator Repairs	
			4,000	Plumbing Repairs	
			3,000	Door Hardware	
			2,000	ADA Door Repairs	
	60700	Supplies & Materials			21,750
			1,000	Electrical Supplies	
			1,350	First Aid Supplies-City Hall	
			600	First Aid Supplies-Annex	
			1,500	HVAC Filters-Heating/Air-City hall	
			1,000	HVAC Filters-Heating/Air-Annex	
			800	Ice Melting Compound	
			9,500	Janitorial Supplies	
			4,000	Painting	
			2,000	Plumbing	
	64100	Contractual Services			59,550
			700	AED Maintenance	
			2,000	Energy Efficiency Improvements	
			525	Backflow Preventer Testing-Annex	
			625	Backflow Preventer Testing-City Hall	
			22,000	Cleaning Service-City Hall	
			9,000	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	
			6,500	Landscape Maintenance-City Hall/Annex	
			400	Pest Management-City Hall	
			250	Pest Management-Annex	
			500	Wheaton Sanitary Service	
			500	Security System License (City Hall)	
			2,000	Painting of Offices and Hallways	

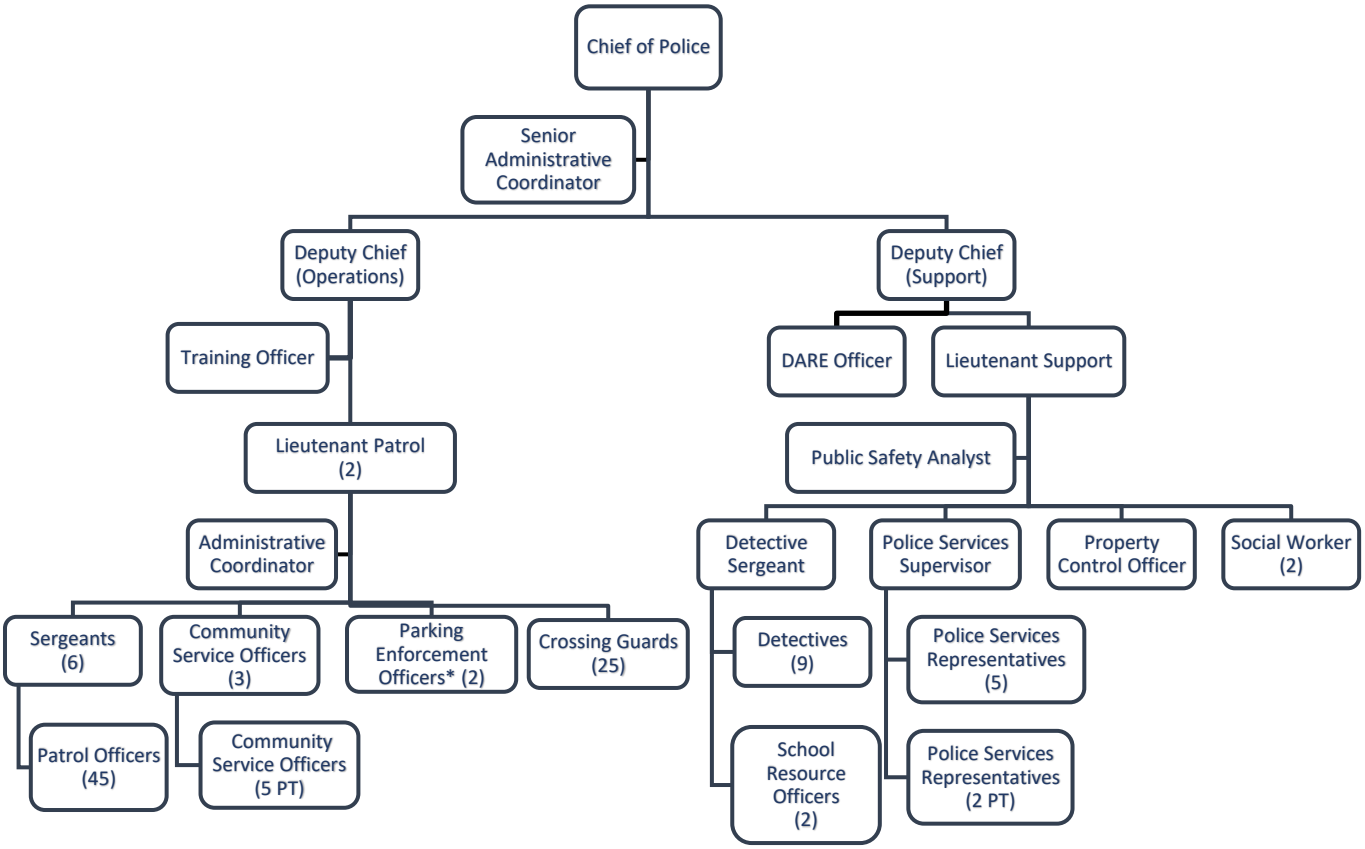
City of Wheaton
General Fund - General Government - Building and Grounds
Expenditures
Calendar Year 2025 Budget

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

Account	Description	Amount	Description	Budget
64125	Snow Removal Services			8,000
67700	Communications			1,300
67705	Utilities-Gas			4,000
90630	Health Insurance			31,454
91620	Liability Insurance			10,331
93641	Tech Replacement			1,150
94640	Capital Equip Repl			3,085
95642	Building Renewal			60,443
		44,305	City Hall	
		16,138	City Hall Annex	
96600	Fleet Services			22,800
Total Building and Grounds				**$ 496,878**

City of Wheaton
Police
Calendar Year 2025 Budget

ORGANIZATIONAL CHART



PERSONNEL SUMMARY

For the 2025 Budget, a new Police Officer position was created to replace the vacant Senior Management Analyst role in the City Manager's Office. The Part Time Social Worker position was converted to a Full Time Social Worker as of January 1, 2025.

	Full Time Equivalent				
	2022 Actual	2023 Actual	2024 Budget	2024 Projected	2025 Budget
Full-Time Employees	82.00	82.87	82.87	82.87	84.87
Part-Time Employees	4.30	4.80	4.80	4.80	4.30
Total FTEs	**86.30**	**87.67**	**87.67**	**87.67**	**89.17**

The police department structure consists of three (3) Divisions: Administration, Operations, and Support. The Chief of Police heads the 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.

*Parking Enforcement Officers report to the Police Lieutenant in the Operations Division, but their salaries are allocated to the Parking Fund.

GENERAL DESCRIPTION AND MAJOR AREAS OF RESPONSIBILITY

The Police Department is responsible for responding to any condition or activity, that represents an immediate

danger to either person or property, and for providing 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.

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.
  Status: 340 D.A.R.E lessons were presented to the 5th grade schools throughout the City.
- **Action Item**: Conduct a series of Neighborhood Roll Call events during the summer months to engage and strengthen community relations.
  Status: Nine neighborhood roll calls were conducted throughout the City during the summer of 2024.

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.
  Status: A combined exercise was conducted at Franklin Middle School with school district staff on April 11, 2024.
- **Action item:** Conduct a town hall to seek resident and community stakeholder input to ensure the police department's services continue to align with community expectations.
  Status: The town hall was conducted at the Wheaton Community Center on June 5, 2024. Feedback will be incorporated into a 2025 town hall.

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.
  Status: All cameras maintained by the City of Wheaton have been integrated with Fusus. Additionally, the MOU with CUSD 200 has been signed and the integration plan is expected to be completed in the fourth quarter of 2024. The MOU with the Wheaton Park District is being reviewed. If approved, integration is forecasted to be completed by the end of the year**.**
- **Action Item:** Update department policies to Lexipol standards and train all officers through the Lexipol Knowledge Management System.
  Status: All policies updated and implemented throughout the department.
- **Action Item**: Assist the Engineering Department in conducting School Safety Studies at Wheaton Elementary Schools to improve traffic flow and student safety.
  Status: Completed safety studies for Edison, Franklin and Monroe middle schools.
- **Action Item**: Full deployment of Axon Fleet (squad) camera systems and integration with Body Worn Cameras and ALPR systems.

Status: All squad camera systems installed and integrated with Body Worn Cameras.

2025 GOALS

Strategic Priority 1: Financial Stability

Goal: Identify Revenue Enhancements

- Action item: Explore implementation of Oxcart Permit Systems to manage highway permitting of oversize and overweight vehicles in the City.

Strategic Priority 3: Responsive and Efficient Services

Goal: Identify and Analyze Essential Services

- Action item: Using community feedback, conduct an organizational analysis to ensure the department's structure meets the expectations of the community.

Goal: Improve Service Delivery through Process Improvements and Data Analysis

- Action item: Collaborate with Information Technology to investigate and implement Single Sign On (SSO) in patrol vehicles and throughout the police department.
- Action item: Conduct analysis of Crossing Guard services in the City.

Strategic Priority 4: Community Safety

Goal: Promote and Preserve Wheaton as a Safe City

- Action item: Full implementation of Peer Jury Program to enhance restorative justice options and divert juveniles from courts.
- Action item: Incorporate Nightlock and key card access for police officers to have access to CUSD 200 schools in emergency situations.

Goal: Ensure that City Services Match Community Needs

- Action item: Conduct a town hall to seek resident and community stakeholder input to ensure the police department's services continue to align with community expectations.

PERFORMANCE AND WORKLOAD MEASURES

Performance Measures

Strategic Goal	Measures	2022 Actual	2023 Actual	2024 Target	2024 Projected	2025 Target
Community Safety	**Annual Uniform Crime Reporting:**					
	* Homicide	0	0	0	0	0
	* Sexual Assault	7	16	15	14	15
	* Robbery	7	0	5	2	5
	* Aggravated Assault and Battery	21	27	25	10	15
	* Burglary	48	50	45	54	50
	* Motor Vehicle Theft	17	4	5	7	5
Responsive & Efficient Services	**Professional Training:**					
	* Internally Delivered Training Hours	2,218	3,300	3,500	9,601	5,000
	* Externally Delivered Training Hours	11,438	4,500	7,000	5,373	5,000
	* Compliance with State Training Mandates	100%	100%	100%	100%	100%
Community Safety	**Roadway Safety:**					
	* Total Traffic Crashes	778	897	900	919	900
	* Traffic Crashes Involving Injury	124	132	135	114	135
	* Traffic Crashes Involving Bicyclists	10	8	10	12	10
	* Traffic Crashes Involving Pedestrians	12	12	10	9	10
	* Traffic Crash Involving Fatality	1	2	3	1	2
Responsive & Efficient Services	**Emergency Response Time:**					
	* Average Minutes for Arrival	4	7	6	7	7
	* No. of Police Officers	67	69	69	69	70
	* Officers Per 1,000 Residents	1.26	1.28	1.29	1.28	1.29

Workload Measures

Strategic Goal	Measures	2022 Actual	2023 Actual	2024 Target	2024 Projected	2025 Target
Responsive & Efficient Services	* No. of Incidents	55,307	64,661	65,000	50,748	60,000
	* 911 Calls	20,400	12,586	20,000	13,031	15,000
	* Officer Initiated Action	34,907	52,512	45,000	37,717	45,000
Community Safety	**Impaired Driving:**					
	* Crashes Involving impairment	23	11	20	11	15
	* DUI Arrests	68*	76*	100	100	100
	Traffic Enforcement Contacts:					
	* Tickets Issued	3,819	3,288	4,000	3,366	4,000
	* Written Warning Issued	4,642	6,624	5,500	5,259	5,500
	* Speeding Contacts	1,265	3,652	3,500	3,422	3,500
Responsive & Efficient Services	**Crisis Intervention:**					
	* Hospitalization/Petition	141	92	100	41	50
	* Crisis Center Referrals	40	7	10	3	5
	* City Social Worker Referrals	601	650	650	1,000	1,000
	Special Community Events:					
	* Community Events Coordinated	53	52	52	53	53
	* Police Service Hours Expended	1,094	1,022	1,100	783	800

**Corrected*

EXPENDITURES BY CATEGORY

Expenditures	2023 Actual	2024 Budget	2024 Projected	2025 Budget
Personal Services	$ 10,320,816	$ 10,587,134	$ 10,648,839	$ 11,438,474
Employee Benefits	1,402,701	2,384,274	2,385,714	2,831,223
Supplies & Materials	189,658	148,300	162,150	160,300
Charges & Services	1,888,812	1,703,007	1,772,711	2,017,626
Interfund Transfers	4,925,367	5,103,403	5,103,403	5,093,208
Total Expenditures	**$ 18,727,354**	**$ 19,926,118**	**$ 20,072,817**	**$ 21,540,831**

City of Wheaton
General Fund
Police Organization Summary
Calendar Year 2025 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.

		2022 Actual	2023 Actual	2024 Budget	2024 Projected	2025 Budget	25 Budget vs 24 Proj. $	%
50010	Wages-Full Time	$ 7,615,980	$ 8,150,258	$ 8,250,760	$ 8,217,200	$ 8,885,379	$ 668,179	8.1%
50028	Wages-Full Time (Supp)	631,667	745,679	826,648	816,030	950,264	134,234	16.4%
50029	Wages-Full Time (Reg)	1,149	1,413	-	-	-	-	0.0%
50030	Wages-Part Time	245,908	282,032	285,062	299,190	255,920	(43,270)	-14.5%
50100	Overtime	248,907	273,563	275,500	405,545	353,500	(52,045)	-12.8%
50200	Holiday Pay	272,355	300,967	305,373	305,373	328,525	23,152	7.6%
50250	Special Response Pay	85,647	73,324	122,000	87,000	112,000	25,000	28.7%
50300	Court Time Pay	91,707	100,725	115,721	112,721	121,896	9,175	8.1%
50505	Firearms Incentive	3,384	-	-	-	-	-	0.0%
50400	Prep Time Pay	358,122	381,812	390,670	390,380	419,126	28,746	7.4%
51060	Sick Leave Buy-Back	14,930	11,043	15,400	15,400	11,864	(3,536)	-23.0%
	Total Personal Services	**9,569,756**	**10,320,816**	**10,587,134**	**10,648,839**	**11,438,474**	**789,635**	**7.4%**
51020	Uniform Allowance	69,700	85,235	80,192	80,977	80,192	(785)	-1.0%
51100	Employer-FICA	196,081	217,935	236,995	238,195	255,633	17,438	7.3%
51105	Employer-IMRF Pension	68,266	56,300	62,837	62,292	77,484	15,192	24.4%
51115	Employer-Police Pension	2,485,880	1,043,231	1,754,250	1,754,250	2,417,914	663,664	37.8%
51116	Employer-Police UAAL Pension	29,380,559	-	-	-	-	-	0.0%
51117	ER-Police Pension Stabilization	-	-	250,000	250,000	-	(250,000)	-100.0%
	Total Employee Benefits	**32,200,486**	**1,402,701**	**2,384,274**	**2,385,714**	**2,831,223**	**445,509**	**18.7%**
60025	Postage	462	533	500	500	500	-	0.0%
60030	Printing	2,484	864	4,000	4,000	4,000	-	0.0%
60400	Repairs	42,870	69,766	18,600	30,000	21,600	(8,400)	-28.0%
60700	Supplies & Materials	138,961	118,495	125,200	127,650	134,200	6,550	5.1%
	Total Supplies & Materials	**184,777**	**189,658**	**148,300**	**162,150**	**160,300**	**(1,850)**	**-1.1%**
63005	Training	79,470	100,917	97,050	87,500	109,550	22,050	25.2%
63010	Meetings & Conferences	14,369	16,670	22,194	20,537	24,064	3,527	17.2%
63015	Dues & Subscriptions	16,679	38,507	39,000	39,767	41,631	1,864	4.7%
64100	Contractual Services	1,051,709	1,141,828	1,236,944	1,257,577	1,433,943	176,366	14.0%
64125	Snow Removal Services	15,175	6,595	15,000	15,000	15,000	-	0.0%
66600	Maintenance-Equipment	8,612	10,369	14,729	13,829	13,229	(600)	-4.3%
66601	Maintenance-Radio	109	-	10,000	-	10,000	10,000	100.0%
67700	Communications	36,215	44,343	45,802	45,802	46,825	1,023	2.2%
67705	Utilities-Gas	5,820	3,944	3,000	3,000	3,500	500	16.7%
68001	Software Licenses/Maint	11,277	17,025	20,367	17,900	20,367	2,467	13.8%
69210	Police Community Assistance	1,639	3,053	3,000	1,500	3,000	1,500	100.0%
69215	Investigations	25,363	24,732	30,197	40,000	42,017	2,017	5.0%
69230	Cannabis Use Tax Exp	113,792	137,120	153,224	157,109	110,000	(47,109)	-30.0%
69235	DUI Tech Expenditures	6,263	10,493	12,500	1,000	12,500	11,500	1150.0%
69255	Org Retail Crime Grant Exp	-	333,216	-	72,190	132,000	59,810	82.9%
	Total Charges & Services	**1,386,492**	**1,888,812**	**1,703,007**	**1,772,711**	**2,017,626**	**244,915**	**13.8%**
90630	Health Insurance	1,261,391	1,311,979	1,281,162	1,281,162	1,319,041	37,879	3.0%
91620	Liability Insurance	376,896	402,022	405,934	405,934	366,404	(39,530)	-9.7%
93641	Tech Replacement	89,718	69,210	81,602	81,602	63,476	(18,126)	-22.2%
94640	Capital Equip Repl	72,372	50,102	118,656	118,656	119,615	959	0.8%
95642	Building Renewal	77,485	82,470	87,684	87,684	93,137	5,453	6.2%
96600	Fleet Services	494,552	571,870	621,283	621,283	622,115	832	0.1%
97300	Debt Service (POB)	1,578,335	2,437,714	2,507,082	2,507,082	2,509,420	2,338	0.1%
	Total Interfund Transfers	**3,950,749**	**4,925,367**	**5,103,403**	**5,103,403**	**5,093,208**	**(10,195)**	**-0.2%**
	Total Police w/out UAAL Pension Contrib	**$ 17,911,701**	**$ 18,727,354**	**$ 19,926,118**	**$ 20,072,817**	**$ 21,540,831**	**$ 1,468,014**	**7.3%**
	Total Police with UAAL Pension Contrib	**$ 47,292,260**	**$ 18,727,354**	**$ 19,926,118**	**$ 20,072,817**	**$ 21,540,831**	**$ 1,468,014**	**7.3%**

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City of Wheaton
General Fund - Police - Administrative
Expenditures
Calendar Year 2025 Budget

Fund 100 General Fund
Org 16010020 Police Administrative

		2022 Actual	2023 Actual	2024 Budget	2024 Projected	2025 Budget	25 Budget vs 24 Proj. $	25 Budget vs 24 Proj. %
50010	Wages-Full Time	$ 284,471	$ 407,954	$ 306,935	$311,590	$ 312,279	$ 689	0.2%
50028	Wages-Full Time (Supp)	74,406	164,826	173,069	178,170	267,130	88,960	49.9%
50030	Wages-Part Time	-	18,668	30,757	34,820	-	(34,820)	-100.0%
50100	Overtime	5,109	7,281	4,000	4,000	5,000	1,000	25.0%
50200	Holiday Pay	4,159	4,359	4,405	4,405	4,654	249	5.7%
50250	Special Response Pay	3,646	2,028	2,000	-	2,000	2,000	100.0%
50300	Court Time Pay	1,248	1,308	1,321	1,321	1,396	75	5.7%
50400	Prep Time Pay	3,918	4,215	4,790	4,500	5,062	562	12.5%
50505	Firearms Incentive	120	-	-	-	-	-	0.0%
51060	Sick Leave Buy-Back	1,385	1,385	700	700	1,471	771	110.1%
	Total Personal Services	**378,462**	**612,024**	**527,977**	**539,506**	**598,992**	**59,486**	**11.0%**
51020	Uniform Allowance	671	2,133	1,425	1,000	1,425	425	42.5%
51100	Employer-FICA	9,829	19,768	20,292	21,028	25,247	4,219	20.1%
51105	Employer-IMRF Pension	6,247	8,601	10,245	10,548	17,363	6,815	64.6%
51115	Employer-Police Pension	74,328	31,193	50,873	50,873	69,152	18,279	35.9%
51116	Employer-Police UAAL Pension	29,380,559	-	-	-	-	-	0.0%
	Total Employee Benefits	**29,471,634**	**61,695**	**82,835**	**83,449**	**113,187**	**29,738**	**35.6%**
60025	Postage	462	533	500	500	500	-	0.0%
60700	Supplies & Materials	33,091	37,292	37,000	37,000	37,000	-	0.0%
	Total Supplies & Materials	**33,553**	**37,825**	**37,500**	**37,500**	**37,500**	**-**	**0.0%**
63005	Training	5,019	4,949	8,100	17,000	18,100	1,100	6.5%
63010	Meetings & Conferences	1,146	768	798	100	798	698	698.0%
63015	Dues & Subscriptions	7,504	27,012	27,170	27,937	30,201	2,264	8.1%
64100	Contractual Services	3,375	7,779	76,396	66,000	133,625	67,625	102.5%
69210	Police Community Assist	1,639	1,845	2,000	500	2,000	1,500	300.0%
69230	Cannabis Use Tax Exp	113,792	137,120	153,224	157,109	110,000	(47,109)	-30.0%
69235	DUI Tech Expenditures	6,263	10,493	12,500	1,000	12,500	11,500	1150.0%
69255	Org Retail Crime Grant Exp	-	333,216	-	72,190	132,000	59,810	82.9%
	Total Charges & Services	**138,738**	**523,182**	**280,188**	**341,836**	**439,224**	**97,388**	**28.5%**
90630	Health Insurance	46,141	63,316	61,840	61,840	62,909	1,069	1.7%
91620	Liability Insurance	13,107	18,456	20,836	20,836	18,595	(2,241)	-10.8%
93641	Tech Replacement	10,237	12,375	10,152	10,152	13,339	3,187	31.4%
94640	Capital Equip Repl	19,190	16,234	12,229	12,229	12,463	234	1.9%
96600	Fleet Services	17,810	19,020	32,451	32,451	24,626	(7,825)	-24.1%
97300	Debt Service (POB)	47,192	70,694	72,705	72,705	71,769	(936)	-1.3%
	Total Interfund Transfers	**153,677**	**200,095**	**210,213**	**210,213**	**203,701**	**(6,512)**	**-3.1%**
	Total Police w/out UAAL Pension Contrib	**$ 795,505**	**$ 1,434,821**	**$ 1,138,713**	**$ 1,212,504**	**$ 1,392,604**	**$ 180,100**	**14.9%**
	Total Police with UAAL Pension Contrib	**$ 30,176,064**	**$ 1,434,821**	**$ 1,138,713**	**$ 1,212,504**	**$ 1,392,604**	**$ 180,100**	**14.9%**

City of Wheaton
General Fund - Police - Administrative
Expenditures
Calendar Year 2025 Budget

Fund	**100**	**General Fund**			
Org	**16010020**	**Police Administrative**			
	Account	**Description**	**Amount**	**Description**	**Budget**
	50010	Wages-Full Time			$ 312,279
				Chief of Police	
				Police Training Officer	
	50028	Wages-Full Time (Supp)			267,130
				Senior Administrative Coordinator	
				Social Worker (2)	
	50100	Overtime			5,000
	50200	Holiday Pay			4,654
	50250	Special Response Pay			2,000
	50300	Court Time Pay			1,396
	50400	Prep Time Pay			5,062
	51060	Sick Leave Buy-Back			1,471
	51020	Uniform Allowance			1,425
			750	Command	
			675	Sworn Personnel	
	51100	Employer-FICA			25,247
	51105	Employer-IMRF Pension			17,363
	51115	Employer-Police Pension			69,152
	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			18,100
			15,000	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 2025 Budget

Fund	**100**	**General Fund**			
Org	**16010020**	**Police Administrative**			
	Account	**Description**	**Amount**	**Description**	**Budget**
	63015	Dues & Subscriptions			30,201
			150	Association of Police Social Services	
			275	DuPage Chiefs Association	
			125	DuPage County Senior Police Mgmt. Association	
			560	IL Association Chiefs of Police	
			240	IL Law Enforcement Alarm System	
			150	IL LEAP	
			220	International Association Chiefs of Police	
			21,706	Lexipol	
			6,500	MERIT Membership	
			275	Police Chief/Law & Order/FBI Bulletin	
	64100	Contractual Services			133,625
			52,500	ALPR Cameras Lease (20)	
			43,224	Axon Fleet Squad Cameras Lease (19)	
			7,751	Axon 3rd Party Viewer Software	
			10,000	Bonterra Social Worker Software	
			1,000	Miscellaneous Services	
			12,000	Officer Wellness	
			1,500	Outdoor Rifle Range Agreement	
			1,820	Printer/Copier Lease	
			3,200	Professional Standards Tracker	
			630	Uniform Cleaning	
	69210	Police Community Assist			2,000
	69230	Cannabis Use Tax Expenditures			110,000
			110,000	Body Cameras Lease	
	69235	DUI Tech Expenditures			12,500
			12,500	Misc. DUI Supplies	
	69255	Org Retail Crime Grant Exp			132,000
			132,000	ALPR Cameras Lease (44)	
	90630	Health Insurance			62,909
	91620	Liability Insurance			18,595
	93641	Tech Replacement			13,339
	94640	Capital Equip Replacement			12,463
	96600	Fleet Services			24,626
	97300	Debt Service (POB)			71,769
			71,769	2021 G.O. Bonds (Pension Obligation Bonds)	
	Total Police Administrative				**$ 1,392,604**

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City of Wheaton
General Fund - Police - Investigative Services
Expenditures
Calendar Year 2025 Budget

Fund 100 General Fund
Org 16052020 Investigative Services

		2022 Actual	2023 Actual	2024 Budget	2024 Projected	2025 Budget	25 Budget vs 24 Proj. $	25 Budget vs 24 Proj. %
50010	Wages-Full Time	$ 1,494,453	$ 1,588,704	$ 1,685,566	$ 1,680,980	$ 1,774,763	$ 93,783	5.6%
50028	Wages-Full Time (Supp)	59,058	61,662	88,071	89,360	94,490	5,130	5.7%
50100	Overtime	43,681	43,789	45,000	65,000	65,000	-	0.0%
50200	Holiday Pay	40,618	50,539	49,982	49,982	52,130	2,148	4.3%
50250	Special Response Pay	26,242	15,846	45,000	27,000	35,000	8,000	29.6%
50300	Court Time Pay	11,850	13,885	14,400	14,400	15,500	1,100	7.6%
50400	Prep Time Pay	64,488	74,594	75,743	75,743	79,292	3,549	4.7%
50505	Firearms Incentive	504	-	-	-	-	-	0.0%
51060	Sick Leave Buy-Back	5,158	1,630	5,874	5,874	3,148	(2,726)	-46.4%
	Total Personal Services	**1,746,052**	**1,850,649**	**2,009,636**	**2,008,339**	**2,119,323**	**110,984**	**5.5%**
51020	Uniform Allowance	10,481	13,498	13,047	13,047	13,047	-	0.0%
51100	Employer-FICA	26,996	29,729	34,602	34,661	36,588	1,927	5.6%
51105	Employer-IMRF Pension	4,858	3,317	5,214	5,290	6,142	852	16.1%
51115	Employer-Police Pension	482,261	202,387	355,937	355,937	483,583	127,646	35.9%
	Total Employee Benefits	**524,596**	**248,931**	**408,800**	**408,935**	**539,360**	**130,425**	**31.9%**
60700	Supplies & Materials	4,220	5,877	5,250	3,000	17,250	14,250	475.0%
	Total Supplies & Materials	**4,220**	**5,877**	**5,250**	**3,000**	**17,250**	**14,250**	**475.0%**
63005	Training	12,707	21,288	19,000	14,000	19,000	5,000	35.7%
63010	Meetings & Conferences	3,846	3,929	5,154	4,539	4,749	210	4.6%
63015	Dues & Subscriptions	550	965	1,220	1,220	1,055	(165)	-13.5%
64100	Contractual Services	11,661	10,922	24,314	20,000	11,283	(8,717)	-43.6%
67700	Communications	2,489	2,793	2,447	2,447	2,015	(432)	-17.7%
69215	Investigations	25,363	24,732	30,197	40,000	42,017	2,017	5.0%
	Total Charges & Services	**56,616**	**64,629**	**82,332**	**82,206**	**80,119**	**(2,087)**	**-2.5%**
90630	Health Insurance	215,323	221,607	231,898	231,898	235,908	4,010	1.7%
91620	Liability Insurance	61,169	64,595	69,453	69,453	61,983	(7,470)	-10.8%
93641	Tech Replacement	9,807	10,371	8,213	8,213	8,519	306	3.7%
94640	Capital Equip Repl	2,605	-	13,632	13,632	13,732	100	0.7%
96600	Fleet Services	28,797	25,763	49,399	49,399	40,044	(9,355)	-18.9%
97300	Debt Service (POB)	306,197	494,612	508,687	508,687	501,884	(6,803)	-1.3%
	Total Interfund Transfers	**623,898**	**816,948**	**881,282**	**881,282**	**862,070**	**(19,212)**	**-2.2%**
	Total Investigative Services	**$ 2,955,382**	**$ 2,987,034**	**$ 3,387,300**	**$ 3,383,762**	**$ 3,618,122**	**$ 234,360**	**6.9%**

City of Wheaton
General Fund - Police - Investigative Services
Expenditures
Calendar Year 2025 Budget

Fund	100	General Fund			
Org	16052020	Investigative Services			
	Account	Description	Amount	Description	Budget
	50010	Wages-Full Time			$ 1,774,763
				Deputy Police Chief	
				Police Lieutenant	
				Police Sergeant	
				School Liaison Officer (2)	
				Detective (9)	
	50028	Wages-Full Time (Supp)			94,490
				Public Safety Analyst	
	50100	Overtime			65,000
	50200	Holiday Pay			52,130
	50250	Special Response Pay			35,000
	50300	Court Time Pay			15,500
	50400	Prep Time Pay			79,292
	51060	Sick Leave Buy-Back			3,148
	51020	Uniform Allowance			13,047
			750	Deputy Chief	
			1,260	Lieutenants/Sergeants	
			11,037	Sworn Personnel	
	51100	Employer-FICA			36,588
	51105	Employer-IMRF Pension			6,142
	51115	Employer-Police Pension			483,583
	60700	Supplies & Materials			17,250
			12,000	Community Engagement	
			250	Prisoner Meals	
			5,000	Supplies and Materials	
	63005	Training			19,000
	63010	Meetings & Conferences			4,749
			900	DJOA Conference	
			50	DuPage Chiefs/IL LEAP Annual Luncheon	
			329	IL Chiefs Annual Conference	
			2,250	Illinois Homicide Investigators Conference	
			1,000	Illinois School Resource Officer Association	
			220	International Association Chiefs of Police	
	63015	Dues & Subscriptions			1,055
			40	Crime Analyst Membership Dues	
			275	DuPage County Police Chiefs Association	
			250	DuPage County Senior Police Mgmt. Assoc.	
			300	DuPage Juvenile Officer Association	
			190	International Association Chiefs of Police	

City of Wheaton
General Fund - Police - Investigative Services
Expenditures
Calendar Year 2025 Budget

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

Account	Description	Amount	Description	Budget
64100	Contractual Services			11,283
		2,188	Printer/Copier Lease	
		1,000	Computer Repairs	
		4,000	DuPage County Children's Center Annual Contribution	
		4,095	Uniform Cleaning	
67700	Communications			2,015
		432	Verizon Mobile	
		1,583	Internet	
69215	Investigations			42,017
		6,450	Cellbrite	
		600	Covert GPS Tracking	
		925	Critical Reach Database	
		600	eLineup	
		11,820	Gray Key Software	
		1,920	IL Public Safety Agency Network (IPSAN)	
		6,702	LEADS Online Database	
		250	MOCIC	
		4,500	Routine Investigations	
		3,600	Transunion (TLO) subscription	
		2,250	Vigilant Software	
		2,400	ZetX's Trax Software	
90630	Health Insurance			235,908
91620	Liability Insurance			61,983
93641	Tech Replacement			8,519
94640	Capital Equip Replacement			13,732
96600	Fleet Services			40,044
97300	Debt Service (POB)			501,884
		501,884	2021 G.O. Bonds (Pension Obligation Bonds)	
Total Investigative Services				**$ 3,618,122**

City of Wheaton
General Fund - Police -Traffic Patrol Services
Expenditures
Calendar Year 2025 Budget

Fund 100 General Fund
Org 16053020 Traffic Patrol Services

		2022 Actual	2023 Actual	2024 Budget	2024 Projected	2025 Budget	25 Budget vs 24 Proj. $	25 Budget vs 24 Proj. %
50010	Wages-Full Time	$ 5,658,564	$ 5,956,229	$ 6,055,439	$ 6,020,460	$ 6,590,074	$ 569,614	9.5%
50028	Wages-Full Time (Supp)	68,332	70,262	71,879	72,900	74,277	1,377	1.9%
50030	Wages-Part Time	75,335	94,862	82,283	87,960	81,747	(6,213)	-7.1%
50100	Overtime	196,000	218,033	220,000	330,000	275,000	(55,000)	-16.7%
50200	Holiday Pay	208,839	221,348	226,531	226,531	246,698	20,167	8.9%
50250	Special Response Pay	55,759	55,450	75,000	60,000	75,000	15,000	25.0%
50300	Court Time Pay	78,609	85,532	100,000	97,000	105,000	8,000	8.2%
50400	Prep Time Pay	289,716	303,003	310,137	310,137	334,772	24,635	7.9%
50505	Firearms Incentive	2,760	-	-	-	-	-	0.0%
51060	Sick Leave Buy-Back	7,892	8,028	7,809	7,809	7,245	(564)	-7.2%
	Total Personal Services	**6,641,806**	**7,012,747**	**7,149,078**	**7,212,797**	**7,789,813**	**577,016**	**8.0%**
51020	Uniform Allowance	53,876	65,136	60,790	62,000	60,790	(1,210)	-2.0%
51100	Employer-FICA	100,930	107,307	113,216	114,559	122,627	8,068	7.0%
51105	Employer-IMRF Pension	5,616	3,586	4,255	4,316	4,828	512	11.9%
51115	Employer-Police Pension	1,929,291	809,651	1,347,440	1,347,440	1,865,179	517,739	38.4%
51117	ER-Police Pension Stabilization	-	-	250,000	250,000	-	(250,000)	-100.0%
	Total Employee Benefits	**2,089,713**	**985,680**	**1,775,701**	**1,778,315**	**2,053,424**	**275,109**	**15.5%**
60700	Supplies & Materials	60,355	34,276	42,250	42,250	30,250	(12,000)	-28.4%
	Total Supplies & Materials	**60,355**	**34,276**	**42,250**	**42,250**	**30,250**	**(12,000)**	**-28.4%**
63005	Training	60,386	73,365	67,950	55,000	70,450	15,450	28.1%
63010	Meetings & Conferences	8,927	11,973	15,378	15,378	17,628	2,250	14.6%
63015	Dues & Subscriptions	8,460	10,390	10,460	10,460	10,225	(235)	-2.2%
64100	Contractual Services	15,962	16,559	26,135	16,000	127,473	111,473	696.7%
66600	Maintenance-Equipment	3,270	3,246	8,500	7,600	8,500	900	11.8%
67700	Communications	12,101	13,455	12,532	12,532	12,964	432	3.4%
68001	Software Licenses/Maint	11,277	17,025	20,367	17,900	20,367	2,467	13.8%
	Total Charges & Services	**120,383**	**146,013**	**161,322**	**134,870**	**267,607**	**132,737**	**98.4%**
90630	Health Insurance	845,910	869,174	833,443	833,443	863,581	30,138	3.6%
91620	Liability Insurance	246,861	260,273	256,793	256,793	233,306	(23,487)	-9.1%
93641	Tech Replacement	62,015	37,869	56,160	56,160	35,502	(20,658)	-36.8%
94640	Capital Equip Repl	19,002	2,007	62,938	62,938	63,405	467	0.7%
96600	Fleet Services	412,901	484,259	472,236	472,236	464,651	(7,585)	-1.6%
97300	Debt Service (POB)	1,224,946	1,872,408	1,925,690	1,925,690	1,935,767	10,077	0.5%
	Total Interfund Transfers	**2,811,635**	**3,525,990**	**3,607,260**	**3,607,260**	**3,596,212**	**(11,048)**	**-0.3%**
	Total Traffic Patrol Services	**$ 11,723,892**	**$ 11,704,706**	**$ 12,735,611**	**$ 12,775,492**	**$ 13,737,306**	**$ 961,814**	**7.5%**

City of Wheaton
General Fund - Police -Traffic Patrol Services
Expenditures
Calendar Year 2025 Budget

Fund	**100**	**General Fund**			
Org	**16053020**	**Traffic Patrol Services**			
	Account	**Description**	**Amount**	**Description**	**Budget**
	50010	Wages-Full Time			$ 6,590,074
				Deputy Police Chief	
				Police Lieutenant (2)	
				Police Sergeant (6)	
				Police Officer (44)	
				Police Officer - DARE (1)	
	50028	Wages-Full Time (Supp)			74,277
				Administrative Coordinator	
	50030	Wages-Part Time			81,747
				PT Community Service Officer (5)	
	50100	Overtime			275,000
	50200	Holiday Pay			246,698
	50250	Special Response Pay			75,000
	50300	Court Time Pay			105,000
	50400	Prep Time Pay			334,772
	51060	Sick Leave Buy-Back			7,245
	51020	Uniform Allowance			60,790
			750	Deputy Chief	
			5,040	Lieutenants/Sergeants	
			1,000	Part Time CSO	
			54,000	Sworn Personnel	
	51100	Employer-FICA			122,627
	51105	Employer-IMRF Pension			4,828
	51115	Employer-Police Pension			1,865,179
	60700	Supplies & Materials			30,250
			5,000	AED Supplies	
			1,500	ET Filters	
			4,200	Evidence Technician Equipment	
			2,000	MERIT Equipment	
			500	Miscellaneous Bicycle Equipment	
			8,800	Miscellaneous Supplies and Materials	
			250	Prisoner Meals	
			6,000	Taser Cartridges and Batteries	
			2,000	Traffic Unit Speed Sign Batteries	
	63005	Training			70,450
			3,000	Advanced Evidence Tech & Photography Courses	
			2,000	Breath Analysis Operator	
			3,450	Court Smart Online Training	
			2,500	Firearms Training	
			40,000	Miscellaneous and Mandated Training Courses	
			4,000	Physical Training	
			5,000	Reconstruction Training	
			9,000	School of Police Staff and Command	
			1,500	Taser Training	

City of Wheaton
General Fund - Police -Traffic Patrol Services
Expenditures
Calendar Year 2025 Budget

Fund	**100**	**General Fund**
Org	**16053020**	**Traffic Patrol Services**

Account	Description	Amount	Description	Budget
63010	Meetings & Conferences			17,628
		1,500	AXON	
		4,200	DRE Conference	
		100	DuPage Chiefs / IL LEAP Annual Luncheon	
		630	DuPage Juvenile Officers Association Training Conference	
		600	IDIAI	
		369	IL LEAP Conference	
		4,500	IL Tactical Officers Association Training Conference	
		2,000	Illinois Association of Technical Accident Investigators (IATAI) Conference	
		329	Illinois Chiefs Annual Conference	
		2,000	Midwest Impaired Driving Conference	
		1,400	Women in Criminal Justice Training	
63015	Dues & Subscriptions			10,225
		275	DuPage Chiefs Association	
		375	DuPage County Senior Police Mgmt. Association	
		400	DuPage Juvenile Officer Association	
		135	IL Assoc. of Technical Accident Invest.	
		150	IL LEAP	
		450	IL Tactical Officers Association	
		220	International Association Chiefs of Police	
		240	International Association for Identification	
		7,980	North East Multi-Regional Training (NEMRT) Membership	
64100	Contractual Services			127,473
		590	DJI Drone Warranty	
		1,500	Fusus CAD Integration Annual Subscription-ETSB	
		100,000	Fusus Camera Integration Software	
		2,153	Printer/Copier Lease	
		10,000	Prisoner Hospital Bills	
		12,600	Uniform Cleaning	
		630	Uniform Cleaning Part Time CSO	
66600	Maintenance-Equipment			8,500
		3,500	In-Ground Truck Scale	
		5,000	Squad Retro Fit	
67700	Communications			12,964
		12,964	Verizon Mobile	
68001	Software Licenses/Maint			20,367
		3,417	COP FTO - 911 Tech Training Software	
		14,325	Speed sign Software	
		2,625	Traffic Reconstruction Software	
90630	Health Insurance			863,581
91620	Liability Insurance			233,306
93641	Tech Replacement			35,502
94640	Capital Equip Replacement			63,405
96600	Fleet Services			464,651
97300	Debt Service (POB)			1,935,767
		1,935,767	2021 G.O. Bonds (Pension Obligation Bonds)	
Total Traffic Patrol Services				**$ 13,737,306**

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City of Wheaton
General Fund - Police - General Services
Expenditures
Calendar Year 2025 Budget

Fund 100 General Fund
Org 16053120 General Services

		2022 Actual	2023 Actual	2024 Budget	2024 Projected	2025 Budget	25 Budget vs 24 Proj. $	25 Budget vs 24 Proj. %
50010	Wages-Full Time	$ 178,492	$ 197,371	$ 202,820	$ 204,170	$ 208,263	$ 4,093	2.0%
50100	Overtime	311	1,377	3,500	1,500	3,500	2,000	133.3%
50200	Holiday Pay	5,923	8,727	8,061	8,061	8,331	270	3.3%
	Total Personal Services	**184,726**	**207,475**	**214,381**	**213,731**	**220,094**	**6,363**	**3.0%**
51020	Uniform Allowance	1,918	1,667	1,050	1,050	1,050	-	0.0%
51100	Employer-FICA	12,497	13,960	16,400	16,350	16,837	487	3.0%
51105	Employer-IMRF Pension	14,229	16,712	12,691	12,653	14,306	1,653	13.1%
	Total Employee Benefits	**28,644**	**32,339**	**30,141**	**30,053**	**32,193**	**2,140**	**7.1%**
60700	Supplies & Materials	1,404	1,694	3,000	3,000	3,000	-	0.0%
	Total Supplies & Materials	**1,404**	**1,694**	**3,000**	**3,000**	**3,000**	**-**	**0.0%**
63005	Training	570	70	1,000	1,000	1,000	-	0.0%
64100	Contractual Services	3,377	3,960	4,575	3,000	4,575	1,575	52.5%
	Total Charges & Services	**3,947**	**4,030**	**5,575**	**4,000**	**5,575**	**1,575**	**39.4%**
90630	Health Insurance	46,141	47,487	46,380	46,380	47,182	802	1.7%
91620	Liability Insurance	13,107	13,842	13,891	13,891	12,396	(1,495)	-10.8%
94640	Capital Equip Repl	1,804	1,839	7,637	7,637	7,529	(108)	-1.4%
96600	Fleet Services	31,241	36,460	52,175	52,175	88,123	35,948	68.9%
	Total Interfund Transfers	**92,293**	**99,628**	**120,083**	**120,083**	**155,230**	**35,147**	**29.3%**
Total General Services		**$ 311,014**	**$ 345,166**	**$ 373,180**	**$ 370,867**	**$ 416,092**	**$ 45,225**	**12.2%**

City of Wheaton
General Fund - Police - General Services
Expenditures
Calendar Year 2025 Budget

Fund	**100**	**General Fund**			
Org	**16053120**	**General Services**			
	Account	**Description**	**Amount**	**Description**	**Budget**
	50010	Wages-Full Time			$ 208,263
				Community Service Officers (3)	
	50100	Overtime			3,500
	50200	Holiday Pay			8,331
	51020	Uniform Allowance			1,050
	51100	Employer-FICA			16,837
	51105	Employer-IMRF Pension			14,306
	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			47,182
	91620	Liability Insurance			12,396
	94640	Capital Equip Replacement			7,529
	96600	Fleet Services			88,123
	Total General Services				**$ 416,092**

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City of Wheaton
General Fund - Police - Support Services
Expenditures
Calendar Year 2025 Budget

Fund 100 General Fund
Org 16050220 Support Services

		2022 Actual	2023 Actual	2024 Budget	2024 Projected	2025 Budget	25 Budget vs 24 Proj. $	25 Budget vs 24 Proj. %
50028	Wages-Full Time (Support)	$ 429,871	$ 448,929	$ 493,629	$ 475,600	$ 514,367	$ 38,767	8.2%
50030	Wages-Part Time	31,522	34,239	37,022	36,440	39,173	2,733	7.5%
50100	Overtime	3,806	3,083	3,000	5,045	5,000	(45)	-0.9%
50200	Holiday Pay	12,816	15,994	16,394	16,394	16,712	318	1.9%
51060	Sick Leave Buy-Back	495	-	1,017	1,017	-	(1,017)	-100.0%
	Total Personal Services	**478,510**	**502,245**	**551,062**	**534,496**	**575,252**	**40,756**	**7.6%**
51020	Uniform Allowance	2,754	2,801	3,880	3,880	3,880	-	0.0%
51100	Employer-FICA	35,104	36,792	42,157	40,889	44,006	3,117	7.6%
51105	Employer-IMRF Pension	37,222	24,008	30,432	29,485	34,845	5,360	18.2%
	Total Employee Benefits	**75,080**	**63,601**	**76,469**	**74,254**	**82,731**	**8,477**	**11.4%**
60030	Printing	2,484	864	4,000	4,000	4,000	-	0.0%
60700	Supplies & Materials	17,954	17,282	20,000	17,000	20,000	3,000	17.6%
	Total Supplies & Materials	**20,438**	**18,146**	**24,000**	**21,000**	**24,000**	**3,000**	**14.3%**
63005	Training	788	1,245	1,000	500	1,000	500	100.0%
63010	Meetings & Conferences	450	-	864	520	889	369	71.0%
63015	Dues & Subscriptions	165	140	150	150	150	-	0.0%
64100	Contractual Services	927,501	1,017,127	1,042,424	1,090,827	1,089,887	(940)	-0.1%
66600	Maintenance-Equipment	5,342	7,123	6,229	6,229	4,729	(1,500)	-24.1%
66601	Maintenance-Radio	109	-	10,000	-	10,000	10,000	100.0%
67700	Communications	21,625	28,095	30,823	30,823	31,846	1,023	3.3%
69210	Police Community Assist	-	1,208	1,000	1,000	1,000	-	0.0%
	Total Charges & Services	**955,980**	**1,054,938**	**1,092,490**	**1,130,049**	**1,139,501**	**9,452**	**0.8%**
90630	Health Insurance	107,661	110,170	107,601	107,601	109,461	1,860	1.7%
91620	Liability Insurance	33,861	35,574	35,700	35,700	31,860	(3,840)	-10.8%
93641	Tech Replacement	7,659	8,595	7,077	7,077	6,116	(961)	-13.6%
94640	Capital Equip Repl	496	511	526	526	542	16	3.0%
	Total Interfund Transfers	**149,677**	**154,850**	**150,904**	**150,904**	**147,979**	**(2,925)**	**-1.9%**
	Total Support Services	**$ 1,679,685**	**$ 1,793,780**	**$ 1,894,925**	**$ 1,910,703**	**$ 1,969,463**	**$ 58,760**	**3.1%**

City of Wheaton
General Fund - Police - Support Services
Expenditures
Calendar Year 2025 Budget

Fund	100	General Fund			
Org	16050220	Support Services			
	Account	Description	Amount	Description	Budget
	50028	Wages-Full Time (Support)			$ 514,367
				Services Supervisor	
				Property Control Officer	
				Police Service Representative (5)	
	50030	Wages-Part Time			39,173
				PT Police Service Representative (2)	
	50100	Overtime			5,000
	50200	Holiday Pay			16,712
	51020	Uniform Allowance			3,880
			3,000	Police Services Representative	
			380	Property Control Officer	
			500	Supervisor	
	51100	Employer-FICA			44,006
	51105	Employer-IMRF Pension			34,845
	60030	Printing			4,000
	60700	Supplies & Materials			20,000
			400	Batteries	
			4,000	Copy Machine Paper	
			3,500	Evidence/Property Control Storage	
			7,000	Office Supplies	
			5,100	Supplies and Materials	
	63005	Training			1,000
	63010	Meetings and Conferences			889
			520	IAPEM Annual Conference (PCO)	
			369	IL LEAP Conference (PSS)	
	63015	Dues & Subscriptions			150
			65	Illinois Assoc. for Property & Evidence	
			85	Police Records Supervisor Assoc.	
	64100	Contractual Services			1,089,887
			3,000	Bio-Hazard Remediation	
			2,134	Document Shredding Services	
			35,990	DU-COMM Participation-New Facility	
			923,205	DU-COMM Participation-Operations	
			7,000	DUI Drug Testing	
			109,820	DUJIS Operational Costs	
			3,880	Itouch Biometrics (Fingerprint Software)	
			3,756	Printer/Copier Lease	
			1,102	Uniform Cleaning	
	66600	Maintenance-Equipment			4,729
			1,429	Annual Porter Lee Service Agreement (BEAST)	
			3,300	MDT and Mobile Video Maintenance (Watchguard)	

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City of Wheaton
General Fund - Police - Support Services
Expenditures
Calendar Year 2025 Budget

Fund	**100**	**General Fund**			
Org	**16050220**	**Support Services**			
	Account	**Description**	**Amount**	**Description**	**Budget**
	66601	Maintenance-Radio			10,000
			10,000	Other Radio Maintenance	
	67700	Communications			31,846
			5,004	VOIP Phones	
			26,842	Mobile Phones	
	69210	Police Community Assist			1,000
	90630	Health Insurance			109,461
	91620	Liability Insurance			31,860
	93641	Tech Replacement			6,116
	94640	Capital Equip Replacement			542
	Total Support Services				**$ 1,969,463**

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City of Wheaton
General Fund - Police Station Maintenance
Expenditures
Calendar Year 2025 Budget

Fund	100	General Fund							
Org	15540020	Police Station Maintenance							
			2022 Actual	2023 Actual	2024 Budget	2024 Projected	2025 Budget	25 Budget vs 24 Proj. $	25 Budget vs 24 Proj. %
	50029	Wages-Full Time (Reg)	$ 1,149	$ 1,413	$ -	$ -	$ -	$ -	0.0%
		Total Personal Services	**1,149**	**1,413**	**-**	**-**	**-**	**-**	**0.0%**
	51100	Employer-FICA	88	108	-	-	-	-	0.0%
	51105	Employer-IMRF Pension	94	76	-	-	-	-	0.0%
		Total Employee Benefits	**182**	**184**	**-**	**-**	**-**	**-**	**0.0%**
	60400	Repairs	42,870	69,766	18,600	30,000	21,600	(8,400)	-28.0%
	60700	Supplies & Materials	21,388	22,074	16,700	25,000	25,700	700	2.8%
		Total Supplies & Materials	**64,258**	**91,840**	**35,300**	**55,000**	**47,300**	**(7,700)**	**-14.0%**
	64100	Contractual Services	89,833	85,481	63,100	61,750	67,100	5,350	8.7%
	64125	Snow Removal Services	15,175	6,595	15,000	15,000	15,000	-	0.0%
	67705	Utilities-Gas	5,820	3,944	3,000	3,000	3,500	500	16.7%
		Total Charges & Services	**110,828**	**96,020**	**81,100**	**79,750**	**85,600**	**5,850**	**7.3%**
	90630	Health Insurance	215	225	-	-	-	-	0.0%
	91620	Liability Insurance	53	55	-	-	-	-	0.0%
	94640	Capital Equip Repl	29,275	29,511	21,694	21,694	21,944	250	1.2%
	95642	Building Renewal	77,485	82,470	87,684	87,684	93,137	5,453	6.2%
	96600	Fleet Services	3,803	6,368	15,022	15,022	4,671	(10,351)	-68.9%
		Total Interfund Transfers	**110,831**	**118,629**	**124,400**	**124,400**	**119,752**	**(4,648)**	**-3.7%**
	Total Police Station Maintenance		**$ 287,249**	**$ 308,088**	**$ 240,800**	**$ 259,150**	**$ 252,652**	**$ (6,498)**	**-2.5%**

City of Wheaton
General Fund - Police - Station Maintenance
Expenditures
Calendar Year 2025 Budget

Fund	**100**	**General Fund**
Org	**15540020**	**Police Station Maintenance**

Account	Description	Amount	Description	Budget
60400	Repairs			$ 21,600
		1,600	Electrical	
		12,000	HVAC	
		2,000	Overhead Doors	
		6,000	Plumbing	
60700	Supplies & Materials			25,700
		1,600	Electrical Parts/Supplies	
		2,500	Filters for Gun Range	
		600	First Aid Siupplies	
		1,000	Heating/Air Filters	
		400	Ice Melting Compound	
		18,000	Janitorial Supplies	
		1,600	Miscellaneous Supplies	
64100	Contractual Services			67,100
		1,200	AED Maintenance	
		400	Backflow Preventer Testing	
		28,000	Cleaning Services	
		1,000	Doors & Gates	
		2,200	Elevator Maintenance	
		1,500	Fire Protection/Maintenance	
		5,500	HVAC Maintenance	
		5,000	Landscape Maintenance	
		1,200	Painting of Offices and Hallways	
		400	Pest Management	
		16,000	Range Decontamination/Removal	
		2,000	Security System License	
		2,700	Wheaton Sanitary Service	
64125	Snow Removal Services			15,000
67705	Utilities-Gas			3,500
94640	Capital Equip Replacement			21,944
95642	Building Renewal			93,137
96600	Fleet Services			4,671
Total Police Station Maintenance				**$ 252,652**

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City of Wheaton
General Fund - Police Crossing Guards
Expenditures
Calendar Year 2025 Budget

Fund 100 General Fund
Org 16053200 School Crossing Guards

			2022 Actual	2023 Actual	2024 Budget	2024 Projected	2025 Budget	25 Budget vs 24 Proj. $	25 Budget vs 24 Proj. %
	50030	Wages-Part Time	$ 139,051	$ 134,263	$ 135,000	$ 139,970	$ 135,000	$ (4,970)	-3.6%
		Total Personal Services	**139,051**	**134,263**	**135,000**	**139,970**	**135,000**	**(4,970)**	**-3.6%**
	51100	Employer-FICA	10,637	10,271	10,328	10,708	10,328	(380)	-3.5%
		Total Employee Benefits	**10,637**	**10,271**	**10,328**	**10,708**	**10,328**	**(380)**	**-3.5%**
	60700	Supplies & Materials	549	-	1,000	400	1,000	600	150.0%
		Total Supplies & Materials	**549**	**-**	**1,000**	**400**	**1,000**	**600**	**150.0%**
	91620	Liability Insurance	8,738	9,227	9,261	9,261	8,264	(997)	-10.8%
		Total Interfund Transfers	**8,738**	**9,227**	**9,261**	**9,261**	**8,264**	**(997)**	**-10.8%**
		Total School Crossing Guards	**$ 158,975**	**$ 153,761**	**$ 155,589**	**$ 160,339**	**$ 154,592**	**$ (5,747)**	**-3.6%**

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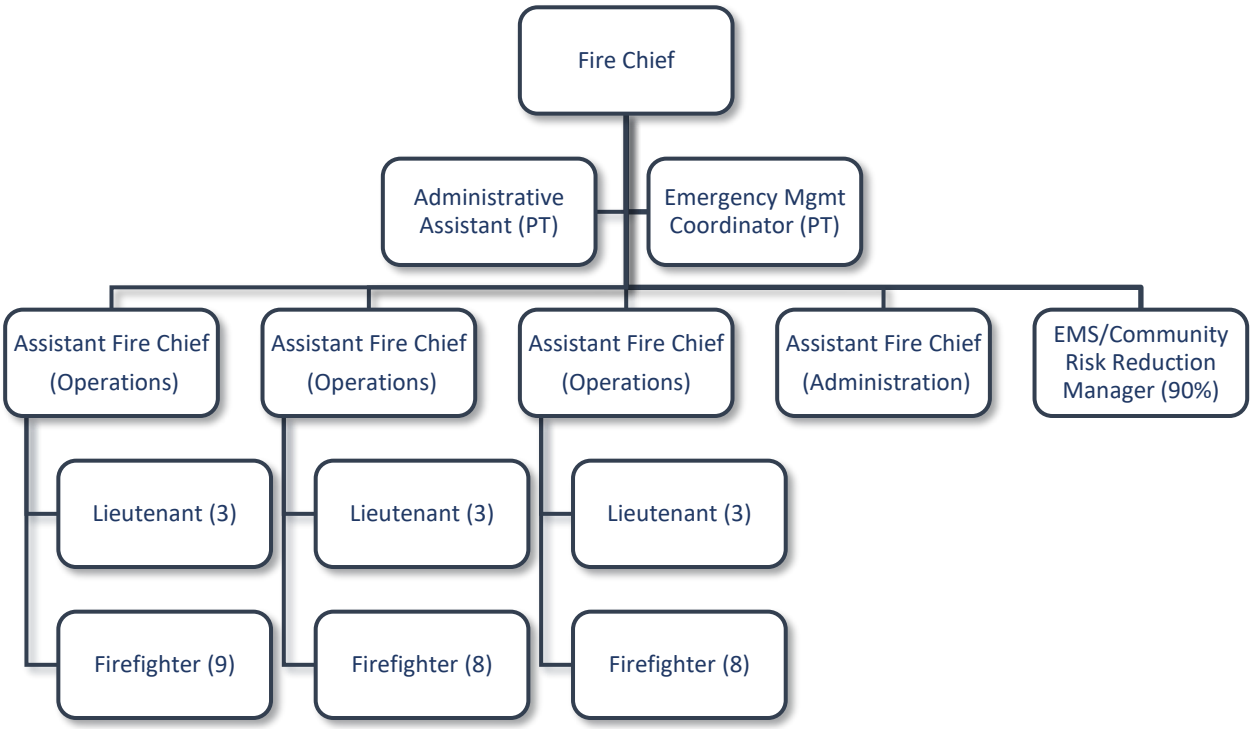
City of Wheaton
General Fund - Police Crossing Guards
Expenditures
Calendar Year 2025 Budget

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

Account	Description	Budget
50030	Wages-Part Time	$ 135,000
51100	Employer-FICA	10,328
60700	Supplies & Materials	1,000
91620	Liability Insurance	8,264
Total School Crossing Guards		**$ 154,592**

City of Wheaton
Fire
Calendar Year 2025 Budget

ORGANIZATIONAL CHART



PERSONNEL SUMMARY

For the 2025 Budget, 50% of the Management Analyst position was reallocated to the City Manager's Office budget.

	Full Time Equivalent				
	2022 Actual	2023 Actual	2024 Budget	2024 Projected	2025 Budget
Full-Time Employees	38.90	38.90	40.90	40.90	39.90
Part-Time Employees	0.40	0.40	0.40	0.40	0.90
Total FTEs	**39.30**	**39.30**	**41.30**	**41.30**	**40.80**

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

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.
  Status: Adopted via ordinance in August 2024 a revised cost recovery methodology and ambulance user fee structure based on the Center for Medicare Services GEMT cost report *average transport rate*. 100% completed.
- **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.
  Status: The City is currently reviewing the terms for a successor contract with the current EMS provider, retaining the existing delivery model. Continuing to research alternative EMS delivery means and analyzing the current model related to expense, performance, and quality of service. 50% completed.

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.
  Status: The department continued to seize opportunities to present fire and life safety education to a variety of community groups through classroom-based and hands-on training. The Citizen's Fire Academy was paused for 2024 to focus on the development of a recruitment-based program that encompasses many of the same components of the CFA but is intended for a larger, targeted audience. 50% completed.

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.
  Status: The Fire and Building Departments acquired new permitting and inspection software systems in 2024. Through the Image Trend RMS, the fire department initiated a large-scale review and update of parcel, building, and occupancy data. Several existing processes were revised to provide the fire department staff with greater input into the permitting and planning phases of new and re-model construction as. 50% completed.
- **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.
  Status: The low-risk occupancy self-inspection program was initiated in Q3 2024; initial results were satisfactory, and the program will continue to expand outside of the pilot occupancies. Moderate and high-risk occupancies will continue to be inspected on a schedule consistent with perceived risk factors. 60% completed.

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.

Status: Occupancy data related to emergency response continues to be integrated into the Flow MSP software for field use. Flow MSP was acquired by our RMS vendor in Q4 2024, with additional integration and collaboration expected between RMS occupancy data and pre-incident fire planning data. 50% completed.

- **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.
  Status: The department transitioned to Image Trend RMS for fire incident reporting, occupancy management and inspections, and non-emergency activity tracking. In addition to better functionality and reporting, the transition realized significant financial savings as the department is now part of a shared enterprise RMS. 100% completed.

2025 GOALS

Strategic Priority 1: Financial Stability

Goal: Identify Expenditure Reduction Opportunities

- **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.
- **Action Item:** Identify other cost recovery opportunities for fire and rescue services.

Strategic Priority 4: Community Safety

Goal: Ensure that City Services Match Community Needs

- **Action Item:** Continue to expand the fire department's community risk reduction initiatives through public education opportunities and other targeted campaigns.
- **Action Item:** Investigate the creation of one or more feedback mechanisms to gauge the quality of services delivered.

Goal: Promote and Preserve Wheaton as a Safe City

- **Action Item:** Review and refine the City's Continuity of Operations (COOP) and Continuity of Government (COG) plans.
- **Action Item:** Review and refine the City's Emergency Operation Plan to ensure preparedness.

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:** Develop Standards of Cover/Risk Assessment for the City to analyze the current deployment model and performance.

Goal: Identify and Analyze Essential Services

- **Action Item:** Conduct space needs study and facility assessment of Fire Station #39.
- **Action Item:** Conduct drive time analysis and location study to determine the proper location of Fire Station #39 based on the current service demand and service area.

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PERFORMANCE AND WORKLOAD MEASURES

Performance Measures

Strategic Goal	Measures	2022 Actual	2023 Actual	2024 Target	2024 Projected	2025 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
	Unit Responses by Station					
	*Station 37 - 1700 N. Main	2,528	2,631	2,710	2,703	2,784
	*Station 38 - 1 Fapp Circle	5,317	5,497	5,662	5,433	5,596
	*Station 39 - 1590 S. President	3,193	3,314	3,413	3,419	3,522
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	2022 Actual	2023 Actual	2024 Target	2024 Projected	2025 Target
Community Safety	**Annual Count of Incidents:**					
	* Emergency Medical Services	4,729	4,951	5,000	5,027	5,150
	* Fire, Rescue, and Service incidents	1,620	1,699	1,700	1,709	1,751
	* Mutual Aid Given	665	712	700	714	650
	Total:	**6,349**	**6,650**	**6,700**	**6,736**	**6,901**
	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	180	336	400	350	400

EXPENDITURES BY CATEGORY

Expenditures	2023 Actual	2024 Budget	2024 Projected	2025 Budget
Personal Services	$ 5,766,733	$ 5,721,609	$ 5,711,019	$ 5,769,904
Employee Benefits	1,054,426	1,509,586	1,494,559	1,552,881
Supplies & Materials	94,427	150,428	167,478	178,578
Charges & Services	2,932,351	2,997,384	3,073,867	3,152,084
Capital Outlays	624	8,000	8,000	8,000
Interfund Transfers	2,476,601	2,694,836	2,694,836	2,917,978
Total Expenditures	**$ 12,325,162**	**$ 13,081,843**	**$ 13,149,759**	**$ 13,579,425**

City of Wheaton
General Fund
Fire Organization Summary
Calendar Year 2025 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.

		2022 Actual	2023 Actual	2024 Budget	2024 Projected	2025 Budget	25 Budget vs 24 Proj. $	25 Budget vs 24 Proj. %
50010	Wages-Full Time	$ 4,371,755	$ 4,519,663	$ 4,588,797	4,679,350	$ 4,624,166	$ (55,184)	-1.2%
50029	Wages-Full Time (Regular)	1,965	2,144	-	-	-	-	0.0%
50030	Wages-Part Time	23,315	584	18,133	30,190	57,831	27,641	91.6%
50100	Overtime	173,938	175,854	130,000	91,000	100,000	9,000	9.9%
50150	Firefighter Replacement	1,000,650	902,386	810,000	735,800	810,000	74,200	10.1%
50200	Holiday Pay	144,383	156,028	163,361	163,361	167,045	3,684	2.3%
51060	Sick Leave Buy-Back	12,704	10,074	11,318	11,318	10,862	(456)	-4.0%
	Total Personal Services	**5,728,710**	**5,766,733**	**5,721,609**	**5,711,019**	**5,769,904**	**58,885**	**1.0%**
51020	Uniform Allowance	66,332	67,516	71,290	70,000	74,450	4,450	6.4%
51040	Medical Physicals	6,646	5,734	24,355	13,500	17,955	4,455	33.0%
51200	Employee Relations	1,701	1,743	2,200	2,200	2,200	-	0.0%
51100	Employer-FICA	85,660	87,769	94,826	93,680	94,066	386	0.4%
51105	Employer-IMRF Pension	10,286	8,640	10,252	8,516	7,149	(1,367)	-16.1%
51120	Employer-Fire Pension	1,366,172	883,024	1,056,663	1,056,663	1,357,061	300,398	28.4%
51121	Employer-Fire UAAL Pension	7,472,713	-	-	-	-	-	0.0%
51122	ER-Fire Pension Stabilization	-	-	250,000	250,000	-	(250,000)	-100.0%
	Total Employee Benefits	**9,009,510**	**1,054,426**	**1,509,586**	**1,494,559**	**1,552,881**	**58,322**	**3.9%**
60030	Printing	21	197	2,000	2,000	2,000	-	0.0%
60400	Repairs	26,503	32,951	48,400	77,700	49,800	(27,900)	-35.9%
60700	Supplies and Materials	74,134	61,279	100,028	87,778	126,778	39,000	44.4%
	Total Supplies & Materials	**100,658**	**94,427**	**150,428**	**167,478**	**178,578**	**11,100**	**6.6%**
63005	Training	20,514	18,014	35,400	34,637	28,800	(5,837)	-16.9%
63010	Meetings and Conferences	710	1,672	1,825	1,825	2,525	700	38.4%
63015	Dues and Subscriptions	4,207	5,102	8,511	7,359	9,811	2,452	33.3%
64100	Contractual Services	2,617,175	2,840,906	2,880,374	2,950,807	3,025,719	74,912	2.5%
67700	Communications	51,831	54,202	54,624	51,779	56,279	4,500	8.7%
67705	Utilities-Gas	5,257	4,224	4,100	4,100	4,400	300	7.3%
68001	Software Licenses/Maintenance	7,239	4,066	9,500	16,360	21,500	5,140	31.4%
69020	Disability Insurance Premium	2,597	4,165	3,050	7,000	3,050	(3,950)	-56.4%
	Total Charges & Services	**2,709,530**	**2,932,351**	**2,997,384**	**3,073,867**	**3,152,084**	**78,217**	**2.5%**
70040	Communications Equipment	7,183	624	8,000	8,000	8,000	-	0.0%
	Total Capital Outlays	**7,183**	**624**	**8,000**	**8,000**	**8,000**	**-**	**0.0%**
90630	Health Insurance	583,339	616,200	632,310	632,310	627,515	(4,795)	-0.8%
91620	Liability Insurance	169,632	181,438	191,229	191,229	168,596	(22,633)	-11.8%
93641	Technology Replacement	28,881	26,376	22,351	22,351	22,159	(192)	-0.9%
94640	Capital Equipment Replacement	63,978	53,009	118,759	118,759	118,617	(142)	-0.1%
95642	Building Renewal	71,995	76,531	81,273	81,273	86,231	4,958	6.1%
96600	Fleet Services	803,347	902,149	1,010,347	1,010,347	1,255,698	245,351	24.3%
97300	Debt Service (POB)	402,011	620,898	638,567	638,567	639,162	595	0.1%
	Total Interfund Transfers	**2,123,183**	**2,476,601**	**2,694,836**	**2,694,836**	**2,917,978**	**223,142**	**8.3%**
Total Fire without UAAL Pension Contibution		**$ 12,206,061**	**$ 12,325,162**	**$ 13,081,843**	**13,149,759**	**$ 13,579,425**	**429,666**	**3.3%**
Total Fire with UAAL Pension Contibution		**$ 19,678,774**	**$ 12,325,162**	**$ 13,081,843**	**13,149,759**	**$ 13,579,425**	**$ 429,666**	**3.3%**

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City of Wheaton
General Fund - Fire - Administrative
Expenditures
Calendar Year 2025 Budget

Fund 100 General Fund
Org 16560031 Fire Administrative

		2022 Actual	2023 Actual	2024 Budget	2024 Projected	2025 Budget	25 Budget vs 24 Proj. $	25 Budget vs 24 Proj. %
50010	Wages-Full Time	$ 806,838	$ 882,072	$ 846,342	$ 816,930	$ 809,496	$ (7,434)	-0.9%
50030	Wages-Part Time	13,381	-	-	30,190	31,954	1,764	5.8%
50100	Overtime	28,425	39,504	30,000	39,000	40,000	1,000	2.6%
50150	Firefighter Replacement	9,905	11,515	10,000	10,800	10,000	(800)	-7.4%
50200	Holiday Pay	19,070	13,822	17,799	17,799	18,829	1,030	5.8%
51060	Sick Leave Buy-Back	3,553	2,490	3,693	3,693	2,590	(1,103)	-29.9%
	Total Personal Services	**881,172**	**949,403**	**907,834**	**918,412**	**912,869**	**(5,543)**	**-0.6%**
51020	Uniform Allowance	3,060	6,057	4,400	4,000	4,400	400	10.0%
51040	Medical Physicals	971	1,368	7,275	3,000	5,875	2,875	95.8%
51100	Employer-FICA	14,447	17,385	17,452	17,633	15,218	(2,415)	-13.7%
51105	Employer-IMRF Pension	2,236	3,469	4,093	2,258	-	(2,258)	-100.0%
51120	Employer-Fire Pension	184,570	119,297	142,755	142,755	173,975	31,220	21.9%
51121	Employer-Fire UAAL Pension	7,472,713	-	-	-	-	-	0.0%
51200	Employee Relations	1,701	1,743	2,200	2,200	2,200	-	0.0%
	Total Employee Benefits	**7,679,698**	**149,319**	**178,175**	**171,846**	**201,668**	**29,822**	**17.4%**
60030	Printing	21	197	2,000	2,000	2,000	-	0.0%
60400	Repairs	-	-	600	600	600	-	0.0%
60700	Supplies and Materials	3,134	6,600	13,228	10,228	13,728	3,500	34.2%
	Total Supplies & Materials	**3,155**	**6,797**	**15,828**	**12,828**	**16,328**	**3,500**	**27.3%**
63005	Training	2,823	1,070	2,000	2,000	2,000	-	0.0%
63010	Meetings and Conferences	710	1,672	1,825	1,825	2,525	700	38.4%
63015	Dues and Subscriptions	4,207	5,102	8,511	7,359	9,811	2,452	33.3%
64100	Contractual Services	1,965	2,039	3,259	1,957	3,259	1,302	66.5%
67700	Communications	37,333	39,205	39,206	36,580	40,499	3,919	10.7%
68001	Software Licenses/Maintenance	7,239	4,066	9,500	16,360	21,500	5,140	31.4%
	Total Charges & Services	**54,277**	**53,154**	**64,301**	**66,081**	**79,594**	**13,513**	**20.4%**
90630	Health Insurance	76,901	94,974	92,759	92,759	78,636	(14,123)	-15.2%
91620	Liability Insurance	25,779	29,529	29,633	29,633	24,381	(5,252)	-17.7%
93641	Technology Replacement	28,881	26,376	22,351	22,351	22,159	(192)	-0.9%
94640	Capital Equipment Replacement	4,938	2,544	9,537	9,537	9,664	127	1.3%
96600	Fleet Services	22,482	37,379	48,108	48,108	42,910	(5,198)	-10.8%
97300	Debt Service (POB)	54,312	83,883	86,270	86,270	81,941	(4,329)	-5.0%
	Total Interfund Transfers	**213,293**	**274,685**	**288,658**	**288,658**	**259,691**	**(28,967)**	**-10.0%**
	Total Fire Administrative without UAAL Pension Contribution	**$ 1,358,882**	**$ 1,433,358**	**$ 1,454,796**	**$ 1,457,825**	**$ 1,470,150**	**$ 12,325**	**0.8%**
	Total Fire Administrative with UAAL Pension Contribution	**$ 8,831,595**	**$ 1,433,358**	**$ 1,454,796**	**$ 1,457,825**	**$ 1,470,150**	**$ 12,325**	**0.8%**

City of Wheaton
General Fund - Fire - Administrative
Expenditures
Calendar Year 2025 Budget

Fund	100	General Fund				
Org	16560031	Fire Administrative				
	Account	Description	Amount	Description		Budget
	50010	Wages-Full Time			$	809,496
				Fire Chief		
				Fire Assistant Chief - Administrative		
				Fire Assistant Chief - Operations (3)		
	50030	Wages-Part Time				31,954
				PT Administrative Assistant		
	50100	Overtime				40,000
	50200	Holiday Pay				18,829
	50150	Firefighter Replacement				10,000
	51060	Sick Leave Buy Back				2,590
	51020	Uniform Allowance				4,400
	51040	Medical Physicals				5,875
			3,000	Medical Exams - Annual		
			2,550	Medical Exams - Stress		
			325	Pulmonary Function Test-Annual		
	51200	Employee Relations				2,200
	51100	Employer-FICA				15,218
	51120	Employer-Fire Pension				173,975
	60030	Printing				2,000
	60400	Repairs				600
			600	AV Equipment Repairs		
	60700	Supplies and Materials				13,728
			800	AV Aids & Supplies		
			1,140	Computer Supplies		
			1,988	Copier Supplies		
			7,000	Public Education		
			400	Training Room Equipment		
			2,400	Training Supplies and Materials		
	63005	Training				2,000
			2,000	Supervisory/Management Training		
	63010	Meetings and Conferences				2,525
			50	DuPage Fire Chiefs		
			2,200	Illinois/International Fire Chiefs Conference		
			275	Miscellaneous Meetings/Conferences		

City of Wheaton
General Fund - Fire - Administrative
Expenditures
Calendar Year 2025 Budget

Fund	100	General Fund			
Org	16560031	Fire Administrative			
	Account	Description	Amount	Description	Budget
	63015	Dues and Subscriptions			9,811
			50	DuPage Fire Chiefs	
			66	Fire Engineering	
			75	Firehouse	
			320	Illinois Fire Chiefs Association	
			250	International Associations Fire Chiefs	
			9,000	MABAS Division 12 Dues	
			50	Miscellaneous	
	64100	Contractual Services			3,259
			2,059	Printer/Copier Lease	
			1,200	Uniform Cleaning	
	67700	Communications			40,499
			24,480	Internet - WAN	
			2,163	Landline	
			4,754	Mobile Data (VZW)	
			1,109	Mobile Phones/Data (T-Mobile)	
			7,993	Mobile Phones (ATT)	
	68001	Software Licenses/Maintenance			21,500
			6,000	ImageTrend RMS Software	
			500	ESO Emergency Reporting Data Access	
			4,400	Flow MSP Pre-Planning	
			10,600	Vector Solutions	
	90630	Health Insurance			78,636
	91620	Liability Insurance			24,381
	93641	Technology Replacement			22,159
	94640	Capital Equipment Replacement			9,664
	96600	Fleet Services			42,910
	97300	Debt Service (POB)			81,941
			81,941	2021 G.O. Bonds (Pension Obligation Bonds)	
	Total Fire Administrative				**$ 1,470,150**

City of Wheaton
General Fund - Firefighting/Investigation
Expenditures
Calendar Year 2025 Budget

Fund 100 General Fund
Org 16562000 Firefighting/Investigation

		2022 Actual	2023 Actual	2024 Budget	2024 Projected	2025 Budget	25 Budget vs 24 Proj. $	25 Budget vs 24 Proj. %
50010	Wages-Full Time	$ 3,469,416	$ 3,538,329	$ 3,639,220	$ 3,757,500	3,705,323	$ (52,177)	-1.4%
50100	Overtime	145,513	136,350	100,000	52,000	60,000	8,000	15.4%
50150	Firefighter Replacement	990,745	890,871	800,000	725,000	800,000	75,000	10.3%
50200	Holiday Pay	125,313	142,206	145,562	145,562	148,216	2,654	1.8%
51060	Sick Leave Buy-Back	8,414	7,009	6,828	6,828	7,638	810	11.9%
	Total Personal Services	**4,739,401**	**4,714,765**	**4,691,610**	**4,686,890**	**4,721,177**	**34,287**	**0.7%**
51020	Uniform Allowance	63,272	61,459	66,890	66,000	70,050	4,050	6.1%
51040	Medical Physicals	5,675	4,366	17,080	10,500	12,080	1,580	15.0%
51100	Employer-FICA	63,381	62,986	68,029	67,960	68,455	495	0.7%
51120	Employer-Fire Pension	1,181,602	763,727	913,908	913,908	1,183,086	269,178	29.5%
51122	ER-Fire Pension Stabilization	-	-	250,000	250,000	-	(250,000)	-100.0%
	Total Employee Benefits	**1,313,930**	**892,538**	**1,315,907**	**1,308,368**	**1,333,671**	**25,303**	**1.9%**
60400	Repairs	1,955	1,640	5,600	5,000	6,000	1,000	20.0%
60700	Supplies and Materials	19,376	14,572	24,800	24,800	46,800	22,000	88.7%
	Total Supplies & Materials	**21,331**	**16,212**	**30,400**	**29,800**	**52,800**	**23,000**	**77.2%**
63005	Training	8,167	6,947	20,600	20,900	23,000	2,100	10.0%
64100	Contractual Services	6,461	7,604	8,700	15,100	10,021	(5,079)	-33.6%
69020	Disability Insurance Premium	2,597	4,165	3,050	7,000	3,050	(3,950)	-56.4%
	Total Charges & Services	**17,225**	**18,716**	**32,350**	**43,000**	**36,071**	**(6,929)**	**-16.1%**
90630	Health Insurance	492,166	506,530	525,637	525,637	534,725	9,088	1.7%
91620	Liability Insurance	139,815	147,646	157,429	157,429	140,496	(16,933)	-10.8%
94640	Capital Equipment Replacement	9,708	-	57,638	57,638	58,046	408	0.7%
96600	Fleet Services	593,303	627,071	726,768	726,768	946,951	220,183	30.3%
97300	Debt Service (POB)	347,699	537,015	552,297	552,297	557,221	4,924	0.9%
	Total Interfund Transfers	**1,582,691**	**1,818,262**	**2,019,769**	**2,019,769**	**2,237,439**	**217,670**	**10.8%**
	Total Firefighting/Investigation	**$ 7,674,578**	**$ 7,460,493**	**$ 8,090,036**	**$ 8,087,827**	**$ 8,381,158**	**$ 293,331**	**3.6%**

City of Wheaton
General Fund - Firefighting/Investigation
Expenditures
Calendar Year 2025 Budget

Fund	100	General Fund			
Org	16562000	Firefighting/Investigation			
	Account	Description	Amount	Description	Budget
	50010	Wages-Full Time			$ 3,705,323
				Fire Lieutenant (9)	
				Firefighter (25)	
	50100	Overtime			60,000
	50150	Firefighter Replacement			800,000
	50200	Holiday Pay			148,216
	51060	Sick Leave Buy-Back			7,638
	51020	Uniform Allowance			70,050
			6,400	Fire/Rescue Boots (10 @ $640)	
			20,150	Fire/Rescue Coats (10 @ $2,015)	
			18,350	Fire/Rescue Pants (10 @ $1,835)	
			1,800	Gloves (20 @ $90ea)	
			850	Hand Lights (5 @ $170)	
			1,800	Helmets (5 @$360)	
			1,000	Miscellaneous	
			1,000	PPE Batteries	
			420	Protective Hoods (10 @ $42)	
			600	Truck Belts (4 @ $150)	
			17,000	Uniform Allowance (34 @ $500)	
			680	Uniform Cleaning Allowance (34 @ $20)	
	51040	Medical Physicals			12,080
			2,080	Infection Control Shots/Pulmonary Function Test	
			10,000	Medical Exams	
	51100	Employer-FICA			68,455
	51120	Employer-Fire Pension			1,183,086
	69020	Disability Insurance Premium			3,050
	60400	Repairs			6,000
			1,600	Firefighting Equipment Repairs	
			1,800	Hose, Nozzle, Equipment Repairs	
			1,600	SCBA Harness, Bottle, and Facepiece Repairs	
			1,000	Small Motor Maintenance	
	60700	Supplies and Materials			46,800
			6,800	Air Cylinder Replacement	
			1,640	Air Mask Face Piece (4 @ $410)	
			2,000	Fire Hose, Appliances, Nozzles, etc.	
			3,360	Foam (12 - 5 gal. @ $280)	
			3,000	Foam Disposal	
			3,000	Hardware Supplies/Investigations	
			22,000	Knox Key Secure System	
			5,000	Miscellaneous Firefighting Tools and Equipment	

City of Wheaton
General Fund - Firefighting/Investigation
Expenditures
Calendar Year 2025 Budget

Fund	**100**	**General Fund**
Org	**16562000**	**Firefighting/Investigation**

Account	Description	Amount	Description	Budget
63005	Training			23,000
		2,000	Advanced Technician FF Course for 3 Candidate FFs	
		2,400	Educational Reimbursement	
		2,600	Fire Apparatus Engineer Training (3 personnel)	
		1,500	Fire Officer Certification Courses	
		1,500	Investigation Training	
		5,000	Live Fire Training	
		5,000	Special Rescue Training (HM, TRT, SW) for 5 personnel	
		1,000	State Fire Inspector Training	
		2,000	Supervisory Training/Officer Development	
64100	Contractual Services			10,021
		300	Air Cylinder Hydrotest	
		1,700	Breathing Air Maintenance	
		600	Extinguisher Recharge	
		1,200	Ground Ladder Testing	
		4,000	Hydraulic Tool Maintenance	
		300	Investigative Photo Processing	
		721	Knox Key Secure System Annual Fee	
		1,200	SCBA Maint. Training (2 @ $600)	
90630	Health Insurance			534,725
91620	Liability Insurance			140,496
94640	Capital Equipment Replacement			58,046
96600	Fleet Services			946,951
97300	Debt Service (POB)			557,221
		557,221	2021 G.O. Bonds (Pension Obligation Bonds)	
Total Firefighting/Investigation				**$ 8,381,158**

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City of Wheaton
General Fund - Fire - Communications
Expenditures
Calendar Year 2025 Budget

Fund 100 General Fund
Org 16563000 Fire Communications

			2022 Actual	2023 Actual	2024 Budget	2024 Projected	2025 Budget	25 Budget vs 24 Proj. $	25 Budget vs 24 Proj. %
	60400	Repairs	$ 819	$ 1,486	$ 4,400	$ 4,400	$ 4,400	$ -	0.0%
	60700	Supplies and Materials	2,779	1,151	3,000	3,000	3,000	-	0.0%
		Total Supplies & Materials	**3,598**	**2,637**	**7,400**	**7,400**	**7,400**	**-**	**0.0%**
	64100	Contractual Services	265,655	277,019	291,100	294,500	287,455	(7,045)	-2.4%
		Total Charges & Services	**265,655**	**277,019**	**291,100**	**294,500**	**287,455**	**(7,045)**	**-2.4%**
	70040	Communications Equipment	7,183	624	8,000	8,000	8,000	-	0.0%
		Total Capital Outlays	**7,183**	**624**	**8,000**	**8,000**	**8,000**	**-**	**0.0%**
	Total Fire Communications		**$ 276,436**	**$ 280,280**	**$ 306,500**	**$ 309,900**	**$ 302,855**	**(7,045)**	**-2.3%**

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City of Wheaton
General Fund - Fire - Communications
Expenditures
Calendar Year 2025 Budget

Fund	**100**	**General Fund**
Org	**16563000**	**Fire Communications**

Account	Description	Amount	Description	Budget
60400	Repairs			$ 4,400
60700	Supplies and Materials			3,000
64100	Contractual Services			287,455
		1,100	Active 911/INetviewer	
		275,160	DU-COMM Participation-Operations	
		11,195	DU-COMM Participation-New Facility	
70040	Communications Equipment			8,000
		2,500	Intercom Headsets	
		2,500	Mobile Radio Installation	
		3,000	Pagers	
Total Fire Communications				**$ 302,855**

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City of Wheaton
General Fund - Fire - Homeland Security
Expenditures
Calendar Year 2025 Budget

Fund 100 General Fund
Org 16564000 Homeland Security

		2022 Actual	2023 Actual	2024 Budget	2024 Projected	2025 Budget	25 Budget vs 24 Proj. $	25 Budget vs 24 Proj. %
50030	Wages-Part Time	$ 9,934	$ 584	$ 18,133	$ -	$ 25,877	$ 25,877	100.0%
	Total Personal Services	**9,934**	**584**	**18,133**	**-**	**25,877**	**25,877**	**100.0%**
51100	Employer-FICA	760	45	1,387	-	1,979	1,979	100.0%
	Total Employee Benefits	**760**	**45**	**1,387**	**-**	**1,979**	**1,979**	**100.0%**
60700	Supplies and Materials	6,613	4,960	15,250	7,750	19,250	11,500	148.4%
	Total Supplies & Materials	**6,613**	**4,960**	**15,250**	**7,750**	**19,250**	**11,500**	**148.4%**
63005	Training	613	-	3,800	1,000	3,800	2,800	280.0%
64100	Contractual Services	413	422	1,000	450	1,000	550	122.2%
67700	Communications	13,634	13,980	14,554	14,335	14,916	581	4.1%
	Total Charges & Services	**14,660**	**14,402**	**19,354**	**15,785**	**19,716**	**3,931**	**24.9%**
94640	Capital Equipment Replacement	5,450	5,613	5,783	5,783	5,955	172	3.0%
	Total Interfund Transfers	**5,450**	**5,613**	**5,783**	**5,783**	**5,955**	**172**	**3.0%**
Total Homeland Security		**$ 37,417**	**$ 25,604**	**$ 59,907**	**$ 29,318**	**$ 72,777**	**$ 43,459**	**148.2%**

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City of Wheaton
General Fund - Fire - Homeland Security
Expenditures
Calendar Year 2025 Budget

Fund	**100**	**General Fund**				
Org	**16564000**	**Homeland Security**				
	Account	**Description**	**Amount**	**Description**		**Budget**
	50030	Wages-Part Time			$	25,877
				PT Emergency Management Coordinator		
	51100	Employer-FICA				1,979
	60700	Supplies and Materials				19,250
			4,000	Haz-Mat Materials - Misc. Supplies		
			250	Homeland Security - Supplies and Materials		
			1,000	Security enhancements for FD38		
			1,500	Spill Control Materials		
			8,000	Protective Equipment (HM, TRT, Swiftwater)		
			4,500	Specialized Rescue Equipment (TRT, Swiftwater)		
	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				14,916
			580	ATT Mobile Phones		
			2,869	Landline		
			11,270	Mass Notification Software Services		
			197	Verizon Mobile		
	94640	Capital Equipment Replacement				5,955
	Total Homeland Security				**$**	**72,777**

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City of Wheaton
General Fund - Fire - Medical/Rescue
Expenditures
Calendar Year 2025 Budget

Fund 100 General Fund
Org 16565000 Medical/Rescue

		2022 Actual	2023 Actual	2024 Budget	2024 Projected	2025 Budget	25 Budget vs 24 Proj. $	25 Budget vs 24 Proj. %
50010	Wages-Full Time	$ 95,501	$ 99,262	$ 103,235	$ 104,920	$ 109,347	4,427	4.2%
51060	Sick Leave Buy-Back	737	575	797	797	634	(163)	-20.5%
	Total Personal Services	**96,238**	**99,837**	**104,032**	**105,717**	**109,981**	**4,264**	**4.0%**
51100	Employer-FICA	6,922	7,189	7,958	8,087	8,414	327	4.0%
51105	Employer-IMRF Pension	7,881	5,056	6,159	6,258	7,149	891	14.2%
	Total Employee Benefits	**14,803**	**12,245**	**14,117**	**14,345**	**15,563**	**1,218**	**8.5%**
60400	Repairs	877	6,587	7,500	9,700	8,500	(1,200)	-12.4%
60700	Supplies and Materials	14,761	11,385	13,000	16,000	13,000	(3,000)	-18.8%
	Total Supplies & Materials	**15,638**	**17,972**	**20,500**	**25,700**	**21,500**	**(4,200)**	**-16.3%**
63005	Training	8,911	9,997	9,000	10,737	-	(10,737)	-100.0%
64100	Contractual Services	2,295,330	2,516,489	2,549,415	2,607,900	2,689,584	81,684	3.1%
67700	Communications	864	1,017	864	864	864	-	0.0%
	Total Charges & Services	**2,305,105**	**2,527,503**	**2,559,279**	**2,619,501**	**2,690,448**	**70,947**	**2.7%**
90630	Health Insurance	13,842	14,246	13,914	13,914	14,154	240	1.7%
91620	Liability Insurance	3,932	4,153	4,167	4,167	3,719	(448)	-10.8%
96600	Fleet Services	183,440	234,066	232,208	232,208	260,985	28,777	12.4%
	Total Interfund Transfers	**201,214**	**252,465**	**250,289**	**250,289**	**278,858**	**28,569**	**11.4%**
	Total Medical/Rescue	**$ 2,632,998**	**$ 2,910,022**	**$ 2,948,217**	**$ 3,015,552**	**$ 3,116,350**	**$ 100,798**	**3.3%**

City of Wheaton
General Fund - Fire - Medical/Rescue
Expenditures
Calendar Year 2025 Budget

Fund	**100**	**General Fund**			
Org	**16565000**	**Medical/Rescue**			
	Account	**Description**	**Amount**	**Description**	**Budget**
	50010	Wages-Full Time			$ 109,347
				EMS/Community Risk Manager (90%)	
	51060	Sick Leave Buy-Back			634
	51100	Employer-FICA			8,414
	51105	Employer-IMRF Pension			7,149
	60400	Repairs			8,500
			300	CPR Manikin Repairs	
			1,200	Equipment Maintenance	
			7,000	Stretcher Repairs/Prev Maint	
	60700	Supplies and Materials			13,000
			1,500	CPR Class Supplies	
			500	EMS Public Education Supplies	
			500	Infectious Disease Supplies	
			3,000	Medical Equipment Batteries	
			7,000	Medical Rescue Supplies	
			500	Training Materials	
	64100	Contractual Services			2,689,584
			10,000	Cardiac Monitor/Defibrillator AED	
			145,200	EMS Billing Services	
			375	Hydro Test Oxygen Cylinder	
			3,500	Oxygen Cascade Refill	
			2,530,509	Paramedic Services	
	67700	Communications			864
	90630	Health Insurance			14,154
	91620	Liability Insurance			3,719
	96600	Fleet Services			260,985
Total Medical/Rescue					**$ 3,116,350**

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City of Wheaton
General Fund - Fire - Station #38 Maintenance
Expenditures
Calendar Year 2025 Budget

Fund 100 General Fund
Org 15540031 Fire Station #38 Maintenance

		2022 Actual	2023 Actual	2024 Budget	2024 Projected	2025 Budget	25 Budget vs 24 Proj. $	25 Budget vs 24 Proj. %
50029	Wages-Full Time (Regular)	$ 1,021	$ 1,079	$ -	$ -	$ -	$ -	0.0%
	Total Personal Services	**1,021**	**1,079**	**-**	**-**	**-**	**-**	**0.0%**
51100	Employer-FICA	78	83	-	-	-	-	0.0%
51105	Employer-IMRF Pension	88	58	-	-	-	-	0.0%
	Total Employee Benefits	**166**	**141**	**-**	**-**	**-**	**-**	**0.0%**
60400	Repairs	10,497	11,557	15,000	33,000	15,000	(18,000)	-54.5%
60700	Supplies and Materials	14,728	11,364	17,700	9,500	17,700	8,200	86.3%
	Total Supplies & Materials	**25,225**	**22,921**	**32,700**	**42,500**	**32,700**	**(9,800)**	**-23.1%**
64100	Contractual Services	24,260	15,183	12,350	13,500	15,800	2,300	17.0%
67705	Utilities-Gas	2,381	1,858	2,500	2,500	2,500	-	0.0%
	Total Charges & Services	**26,641**	**17,041**	**14,850**	**16,000**	**18,300**	**2,300**	**14.4%**
90630	Health Insurance	215	225	-	-	-	-	0.0%
91620	Liability Insurance	53	55	-	-	-	-	0.0%
94640	Capital Equipment Replacement	28,233	28,763	29,278	29,278	27,954	(1,324)	-4.5%
95642	Building Renewal	38,000	40,538	43,194	43,194	45,973	2,779	6.4%
96600	Fleet Services	1,167	2,205	1,919	1,919	2,956	1,037	54.0%
	Total Interfund Transfers	**67,668**	**71,786**	**74,391**	**74,391**	**76,883**	**2,492**	**3.3%**
Total Fire Station #38 Maintenance		**$ 120,721**	**$ 112,968**	**$ 121,941**	**$ 132,891**	**$ 127,883**	**$ (5,008)**	**-3.8%**

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City of Wheaton
General Fund - Fire - Station #38 Maintenance
Expenditures
Calendar Year 2025 Budget

Fund 100 General Fund
Org 15540031 Fire Station #38 Maintenance

Account	Description	Amount	Description	Budget
60400	Repairs			$ 15,000
		4,000	HVAC	
		2,500	Overhead Door	
		5,500	Plumbing	
		3,000	Washer/Stove Repair	
60700	Supplies and Materials			17,700
		800	Electrical Supplies	
		500	Extractor Supplies	
		400	First Aid Supplies	
		500	Ice Compound	
		6,500	Janitorial Supplies	
		9,000	Main Lobby Improvements	
64100	Contractual Services			15,800
		350	Backflow Preventer Testing	
		3,000	Carpet/Window Cleaning	
		350	Exhaust Detection	
		2,500	Fire Protection/Maintenance	
		3,500	HVAC Maintenance	
		4,000	Landscape Maintenance	
		650	Overhead Door Maintenance	
		450	Pest Management	
		1,000	Wheaton Sanitary Service	
67705	Utilities-Gas			2,500
94640	Capital Equipment Replacement			27,954
95642	Building Renewal			45,973
96600	Fleet Services			2,956
Total Fire Station #38 Maintenance				**$ 127,883**

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City of Wheaton
General Fund - Fire - Station #39 Maintenance
Expenditures
Calendar Year 2025 Budget

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

			2022 Actual	2023 Actual	2024 Budget	2024 Projected	2025 Budget	25 Budget vs 24 Proj. $	25 Budget vs 24 Proj. %
	60400	Repairs	6,081	8,127	8,300	10,000	8,300	(1,700)	-17.0%
	60700	Supplies and Materials	5,845	5,171	6,550	6,500	6,550	50	0.8%
		Total Supplies & Materials	**11,926**	**13,298**	**14,850**	**16,500**	**14,850**	**(1,650)**	**-10.0%**
	64100	Contractual Services	10,592	10,749	6,850	8,900	9,350	450	5.1%
	67705	Utilities-Gas	856	735	600	300	600	300	100.0%
		Total Charges & Services	**11,448**	**11,484**	**7,450**	**9,200**	**9,950**	**750**	**8.2%**
	94640	Capital Equipment Replacement	8,360	8,596	8,829	8,829	9,084	255	2.9%
	95642	Building Renewal	21,591	22,684	23,823	23,823	25,009	1,186	5.0%
	96600	Fleet Services	1,170	-	-	-	1,148	1,148	100.0%
		Total Interfund Transfers	**31,121**	**31,280**	**32,652**	**32,652**	**35,241**	**2,589**	**7.9%**
		Total Fire Station #39 Maintenance	**$ 54,495**	**$ 56,062**	**$ 54,952**	**$ 58,352**	**$ 60,041**	**$ 1,689**	**2.9%**

City of Wheaton
General Fund - Fire - Station #39 Maintenance
Expenditures
Calendar Year 2025 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 Replacement/Extractor		
	60700	Supplies and Materials				6,550
			600	Electrical Supplies		
			300	Extractor Supplies		
			250	First Aid Supplies		
			200	Ice Compound		
			3,000	Janitorial Supplies		
			2,000	Miscellaneous Supplies		
			200	Washer/Stove Repair		
	64100	Contractual Services				9,350
			250	Backflow Preventer Testing		
			3,000	Carpet/Window Cleaning		
			400	Exhaust Detection		
			400	Fire Protection/Maintenance		
			1,500	HVAC Maintenance		
			2,000	Landscape Maintenance		
			350	Overhead Door Maintenance		
			450	Pest Management		
			1,000	Wheaton Sanitary Service		
	67705	Utilities-Gas				600
	94640	Capital Equipment Replacement				9,084
	95642	Building Renewal				25,009
	96600	Fleet Services				1,148
	Total Fire Station #39 Maintenance				**$**	**60,041**

City of Wheaton
General Fund - Fire - Station #37 Maintenance
Expenditures
Calendar Year 2025 Budget

Fund 100 General Fund
Org 15540033 Fire Station #37 Maintenance

		2022 Actual	2023 Actual	2024 Budget	2024 Projected	2025 Budget	25 Budget vs 24 Proj. $	25 Budget vs 24 Proj. %
50029	Wages-Full Time (Regular)	$ 944	$ 1,065	$ -	$ -	$ -	$ -	0.0%
	Total Personal Services	**944**	**1,065**	**-**	**-**	**-**	**-**	**0.0%**
51100	Employer-FICA	72	81	-	-	-	-	0.0%
51105	Employer-IMRF Pension	81	57	-	-	-	-	0.0%
	Total Employee Benefits	**153**	**138**	**-**	**-**	**-**	**-**	**0.0%**
60400	Repairs	6,274	3,554	7,000	15,000	7,000	(8,000)	-53.3%
60700	Supplies and Materials	6,898	6,076	6,500	10,000	6,750	(3,250)	-32.5%
	Total Supplies & Materials	**13,172**	**9,630**	**13,500**	**25,000**	**13,750**	**(11,250)**	**-45.0%**
64100	Contractual Services	12,499	11,401	7,700	8,500	9,250	750	8.8%
67705	Utilities-Gas	2,020	1,631	1,000	1,300	1,300	-	0.0%
	Total Charges & Services	**14,519**	**13,032**	**8,700**	**9,800**	**10,550**	**750**	**7.7%**
90630	Health Insurance	215	225	-	-	-	-	0.0%
91620	Liability Insurance	53	55	-	-	-	-	0.0%
94640	Capital Equipment Replacement	7,289	7,493	7,694	7,694	7,914	220	2.9%
95642	Building Renewal	12,404	13,309	14,256	14,256	15,249	993	7.0%
96600	Fleet Services	1,785	1,428	1,344	1,344	748	(596)	-44.3%
	Total Interfund Transfers	**21,746**	**22,510**	**23,294**	**23,294**	**23,911**	**617**	**2.6%**
	Total Fire Station #37 Maintenance	**$ 50,534**	**$ 46,375**	**$ 45,494**	**$ 58,094**	**$ 48,211**	**$ (9,883)**	**-17.0%**

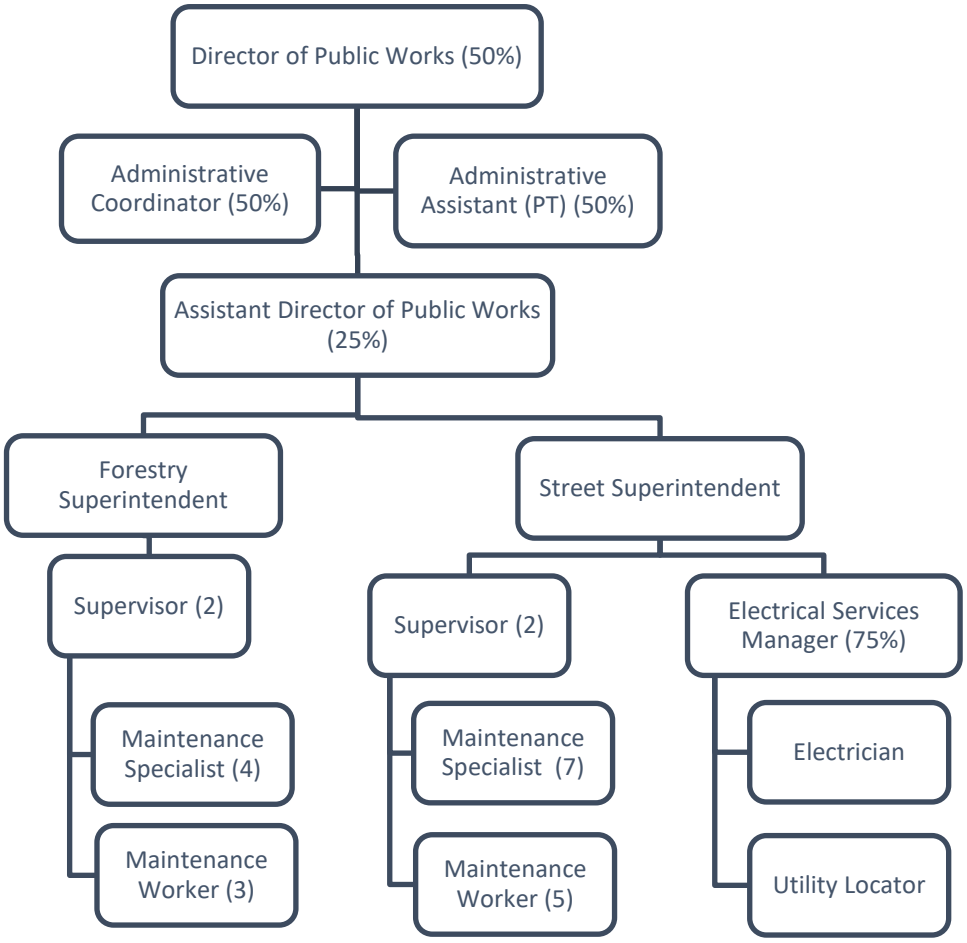
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City of Wheaton
General Fund - Fire - Station #37 Maintenance
Expenditures
Calendar Year 2025 Budget

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 and Materials				6,750
			350	Electrical Supplies		
			350	Extractor supplies		
			250	First Aid Supplies		
			400	Ice Compound		
			3,500	Janitorial Supplies		
			1,500	Miscellaneous Supplies		
			400	Washer/Stove Repair		
	64100	Contractual Services				9,250
			200	Backflow Preventer Testing		
			2,000	Carpet / Window Cleaning		
			400	Exhaust Detection		
			650	Fire Protection/Maintenance		
			1,200	HVAC Maintenance		
			2,000	Landscape Maintenance		
			400	Overhead Door Maintenance		
			500	Painting of Offices and Hallways		
			650	Pest Management		
			1,250	Wheaton Sanitary Service		
	67705	Utilities-Gas				1,300
	94640	Capital Equipment Replacement				7,914
	95642	Building Renewal				15,249
	96600	Fleet Services				748
	Total Fire Station #37 Maintenance				**$**	**48,211**

City of Wheaton
Public Works
Calendar Year 2025 Budget

ORGANIZATIONAL CHART



PERSONNEL SUMMARY

In 2024, the Sewers Superintendent was promoted to the newly created Assistant Director of Public Works position, with his salary reallocated to the Water Fund (25%), Sanitary Sewer Fund (25%), and Storm Sewer Fund (25%). Additionally, 50% of the Management Analyst position was reassigned to the City Manager's Office in the 2025 budget.

	Full Time Equivalent				
	2022 Actual	2023 Actual	2024 Budget	2024 Projected	2025 Budget
Full-Time Employees	30.25	29.25	29.25	29.50	29.00
Part-Time Employees	0.25	0.25	0.25	0.25	0.25
Total FTEs	**30.50**	**29.50**	**29.50**	**29.75**	**29.25**

GENERAL DESCRIPTION AND MAJOR AREAS OF RESPONSIBILITY

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

2024 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:** Reduce the timeline for residents awaiting restoration from excavation projects performed by Public Works.
  Status: Public works crews have completed restoration for excavation projects within 60 days of excavation, with an average of completion within 45 days of excavation.

Goal: Enhance Department effectiveness through the development of personnel.

- **Action Item:** Monitor maintenance worker development and cross-training requirements toward promotion to Maintenance Specialist. Ensure employees are current with licenses and certifications in their areas of expertise.
  Status: Three Maintenance Workers were promoted to Maintenance Specialists having completed all areas of cross training and certifications.

2025 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.

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.
  Status: Sign Replacement Program replaced 510 faded, deteriorated, or damaged street and traffic signs.

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 1.1 miles of asphalt streets were patched, over 600 feet of deteriorated curb and gutter were replaced, about 2,200 potholes were filled with approximately 23 tons of cold mix asphalt patch, 5.8 miles of streets were crack filled, and 3.8 miles of streets were treated with an asphalt rejuvenator.
- **Action Item:** Road Maintenance in coordination with City Road Improvement Program. Asphalt overlay of 4 centerline miles.
  Status: Approximately 3.0 miles of road received asphalt overlay by the City's Street crew, and 1.1 miles were patched with asphalt. Total of asphalt paved in 2024 was 4.1 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 in accordance with established standards. This program helps achieve two of the City's goals of Enhanced Infrastructure and Community Safety.
  Status: Over 900 squares of failed sidewalk were replaced with the 2024 Sidewalk Replacement Program. Curb ramps were also upgraded to meet ADA standards with 140 detectable warning panels.

Strategic Priority 5: Environmental Sustainability

Goal: Reduce the City's Carbon Footprint

- **Action Item:** Replace 70 HPS streetlight fixtures with LED fixtures.
  Status: Replaced 164 HPS streetlight fixtures with LED fixtures. Additional fixtures were upgraded to LED with funding from a grant through the U.S. Department of Energy.

2025 GOALS

Strategic Priority 2: Enhanced Infrastructure

Goal: Improve Planning and Maintenance of Existing Infrastructure

- **Action Item:** For the annual sign replacement rotation program, replace 500 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, 7 centerline miles of crack filling, and 4 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 900 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 of Enhanced Infrastructure and Community Safety.

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

- **Action Item:** Replace 65 HPS streetlight fixtures with LED fixtures.

PERFORMANCE AND WORKLOAD MEASURES

Performance Measures

Strategic Goal	Measures	2022 Actual	2023 Actual	2024 Target	2024 Projected	2025 Target
Responsive & Efficient Services	Number of sidewalk tripping complaints received each year	115	105	80	105	80
	Cubic yards (cy) of debris swept & removed from City streets each year	2,226	2,277	2,200	2,300	2,200
	Snow & ice removal operation events each year	14	7	10	12	10

Workload Measures

Strategic Goal	Measures	2022 Actual	2023 Actual	2024 Target	2024 Projected	2025 Target
Responsive & Efficient Services	**Total number of work requests received from public annually:**					
	* Sidewalk	115	110	80	105	80
	* Pothole	65	36	30	50	30
	* Streetlight	47	89	50	90	50
	Number of signs replaced or repaired	1,023	905	700	510	500
	Miles of Road Paved In-house	2.9	4.0	4.5	4.1	4.0
	Number of driveway inspections	162	151	160	140	150
	Annual LED Streetlight upgrade:					
	* HPS fixtures replaced with LED	72	70	70	164	65

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 1,700 street furniture assets in the newly enhanced (CBD) central business district.

2024 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 1,700 trees pruned.
  Status: Pruned 2,159 trees through September 2024, which includes: 1,604 cycle pruned, and 555 external & internal demand pruned.
- **Action Item:** Young cycle pruning established on a three-year cycle. 2018 & 2021 total 1,100 trees.
  Status: Pruned 871 trees through September 2024.
- **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 321 trees through September 2024.

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

- **Action Item:** Invest in greener & more efficient technologies & tools.
  Status: Demoed and purchased additional battery-operated equipment with more purchases planned.

2025 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 1,850 trees pruned.
- **Action Item:** Young tree cycle pruning established on a three-year cycle. 2019 & 2022 total of 955 trees.
- **Action Item:** Tree removal program to address dead, diseased, or hazardous trees from City right-of-ways. Estimated 250 trees are to be removed.

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	2022 Actual	2023 Actual	2024 Target	2024 Projected	2025 Target
Financial Stability	**Analyze expenditure reduction opportunities:**					
	* Review maintenance contracts for areas and opportunities of cost savings	4/4	4/4	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	2022 Actual	2023 Actual	2024 Target	2024 Projected	2025 Target
Responsive & Efficient Services	**No. of trees to prune:**					
	* Cycle prune (7 year cycle)	2,096	3,246	1,700	1,700	1,850
	* Young cycle prune (3 year cycle)	1,293	1,387	1,100	1,100	955
	* External demand prune	242	176	150	200	150
	* Internal demand prune	241	117	50	360	50
	No. of trees removed	508	467	250	330	250
	Storm Damage Calls	370	580	450	751	450
	No. of trees planted *(CBD, Shared Cost & Residential)*	287	252	225	250	225
	Street Furniture Asset Maintenance:					
	* Street Furniture inspections	1,628	1,628	1,703	1,705	1,705
	* Landscape Beds maintenance	176	176	173	173	173
	* Seasonal Color Pots maintenance	99	99	124	126	126

EXPENDITURES BY CATEGORY

Expenditures	2023 Actual	2024 Budget	2024 Projected	2025 Budget
Personal Services	$ 2,837,864	$ 3,075,957	$ 3,261,727	$ 3,089,654
Employee Benefits	440,078	426,409	450,878	443,730
Supplies & Materials	717,537	922,050	776,300	958,500
Charges & Services	1,202,225	1,355,980	1,314,081	1,284,469
Capital Outlay	148,590	8,000	1,600	8,000
Interfund Transfers	2,573,913	2,788,568	2,788,568	2,649,139
Total Expenditures	**$ 7,920,207**	**$ 8,576,964**	**$ 8,593,154**	**$ 8,433,492**

City of Wheaton
General Fund
Public Works Organization Summary
Calendar Year 2025 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.

		2022 Actual	2023 Actual	2024 Budget	2024 Projected	2025 Budget	25 Budget vs 24 Proj. $	25 Budget vs 24 Proj. %
50010	Wages-Full Time	$ 409,008	$ 449,206	$ 471,184	$ 515,510	$ 493,681	$ (21,829)	-4.2%
50029	Wages-Full Time (Reg)	1,969,211	2,135,889	2,307,547	2,411,980	2,259,403	(152,577)	-6.3%
50030	Wages-Part Time	8,956	9,074	10,652	10,770	11,181	411	3.8%
50031	Wages-Seasonal	60,645	85,179	87,000	113,200	117,000	3,800	3.4%
50100	Overtime	198,520	155,789	195,427	206,120	206,055	(65)	0.0%
51060	Sick Leave Buy-Back	3,674	2,727	4,147	4,147	2,334	(1,813)	-43.7%
	Total Personal Services	**2,650,014**	**2,837,864**	**3,075,957**	**3,261,727**	**3,089,654**	**(172,073)**	**-5.3%**
51020	Uniform Allowance	22,299	14,198	15,100	15,600	15,100	(500)	-3.2%
51100	Employer-FICA	201,489	215,448	234,995	249,523	236,136	(13,387)	-5.4%
51105	Employer-IMRF Pension	219,791	210,432	176,314	185,755	192,494	6,739	3.6%
	Total Employee Benefits	**443,579**	**440,078**	**426,409**	**450,878**	**443,730**	**(7,148)**	**-1.6%**
60030	Printing	99	130	200	200	200	-	0.0%
60100	Tools	10,854	10,072	13,550	13,850	15,300	1,450	10.5%
60300	Street Light Materials	38,056	34,568	64,000	58,000	114,400	56,400	97.2%
60400	Repairs	35,952	58,286	23,800	30,500	23,800	(6,700)	-22.0%
60500	Road Materials	362,920	453,762	627,970	500,000	627,400	127,400	25.5%
60600	Tree Purchases	1,355	2,670	5,000	5,000	5,000	-	0.0%
60700	Supplies & Materials	170,605	158,049	187,530	168,750	172,400	3,650	2.2%
	Total Supplies & Materials	**619,841**	**717,537**	**922,050**	**776,300**	**958,500**	**182,200**	**23.5%**
63005	Training	3,047	10,659	14,050	12,700	14,350	1,650	13.0%
63010	Meetings & Conferences	1,454	4,865	5,800	5,500	5,800	300	5.5%
63015	Dues & Subscriptions	3,525	3,536	4,325	4,800	4,825	25	0.5%
64100	Contractual Services	791,576	859,607	897,369	892,299	889,858	(2,441)	-0.3%
64125	Snow Removal Services	97,771	35,744	118,000	100,000	118,000	18,000	18.0%
65400	Dump Fees	28,042	31,127	36,000	36,000	36,000	-	0.0%
66600	Maintenance-Equipment	3,903	4,308	3,400	4,000	3,600	(400)	-10.0%
67700	Communications	10,117	10,412	9,988	10,406	9,988	(418)	-4.0%
67705	Utilities-Gas	3,403	2,271	2,500	2,500	2,500	-	0.0%
67706	Utilities-Electric	135,012	218,298	245,000	225,000	180,000	(45,000)	-20.0%
68001	Software Licenses/Maint	20,876	21,398	19,548	20,876	19,548	(1,328)	-6.4%
	Total Charges & Services	**1,098,726**	**1,202,225**	**1,355,980**	**1,314,081**	**1,284,469**	**(29,612)**	**-2.3%**
70030	Operating Equipment	-	147,027	-	-	-	-	0.0%
70040	Communications Equipment	-	1,563	8,000	1,600	8,000	6,400	400.0%
	Total Capital Outlays	**-**	**148,590**	**8,000**	**1,600**	**8,000**	**6,400**	**400.0%**
90630	Health Insurance	634,581	662,902	693,081	693,081	453,101	(239,980)	-34.6%
91620	Liability Insurance	148,799	156,597	149,482	149,482	132,991	(16,491)	-11.0%
93641	Tech Replacement	12,279	12,618	9,739	9,739	11,988	2,249	23.1%
94640	Capital Equip Repl	16,633	14,212	12,768	12,768	13,048	280	2.2%
95642	Building Renewal	67,122	72,278	77,683	77,683	83,348	5,665	7.3%
96600	Fleet Services	1,454,825	1,655,306	1,845,815	1,845,815	1,954,663	108,848	5.9%
	Total Interfund Transfers	**2,334,239**	**2,573,913**	**2,788,568**	**2,788,568**	**2,649,139**	**(139,429)**	**-5.0%**
	Total Public Works	**$ 7,146,399**	**$ 7,920,207**	**$ 8,576,964**	**$ 8,593,154**	**$ 8,433,492**	**$ (159,662)**	**-1.9%**

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City of Wheaton
General Fund - Public Works - Administrative
Expenditures
Calendar Year 2025 Budget

Fund 100 General Fund
Org 17010040 Public Works Administrative

		2022 Actual	2023 Actual	2024 Budget	2024 Projected	2025 Budget	25 Budget vs 24 Proj. $	25 Budget vs 24 Proj. %
50010	Wages-Full Time	$ 217,754	$ 251,255	$ 262,160	$ 294,270	$ 266,979	$ (27,291)	-9.3%
50030	Wages-Part Time	8,956	9,074	10,652	10,770	11,181	$ 411	3.8%
50100	Overtime	289	1,456	1,620	1,000	1,339	339	33.9%
51060	Sick Leave Buy-Back	768	467	817	817	496	(321)	-39.3%
	Total Personal Services	**227,767**	**262,252**	**275,249**	**306,857**	**279,995**	**(26,862)**	**-8.8%**
51020	Uniform Allowance	18,232	2,218	3,100	3,100	3,100	-	0.0%
51100	Employer-FICA	17,165	19,109	20,742	23,475	21,136	(2,339)	-10.0%
51105	Employer-IMRF Pension	18,090	12,985	15,664	17,528	17,473	(55)	-0.3%
	Total Employee Benefits	**53,487**	**34,312**	**39,506**	**44,103**	**41,709**	**(2,394)**	**-5.4%**
60030	Printing	99	130	200	200	200	-	0.0%
60700	Supplies & Materials	1,553	1,653	4,850	3,550	4,850	1,300	36.6%
	Total Supplies & Materials	**1,652**	**1,783**	**5,050**	**3,750**	**5,050**	**1,300**	**34.7%**
63005	Training	472	7,859	9,850	8,500	9,850	1,350	15.9%
63010	Meetings & Conferences	1,454	4,865	5,800	5,500	5,800	300	5.5%
63015	Dues & Subscriptions	2,167	1,690	2,325	2,300	2,325	25	1.1%
64100	Contractual Services	2,446	2,393	12,790	10,000	2,790	(7,210)	-72.1%
67700	Communications	10,117	10,412	9,988	10,406	9,988	(418)	-4.0%
68001	Software Licenses/Maint	20,876	21,398	19,548	20,876	19,548	(1,328)	-6.4%
	Total Charges & Services	**37,532**	**48,617**	**60,301**	**57,582**	**50,301**	**(7,281)**	**-12.6%**
70040	Communications Equipment	-	1,563	8,000	1,600	8,000	6,400	400.0%
	Total Capital Outlays	**-**	**1,563**	**8,000**	**1,600**	**8,000**	**6,400**	**400.0%**
90630	Health Insurance	30,760	35,615	34,785	34,785	31,454	(3,331)	-9.6%
91620	Liability Insurance	9,831	11,535	11,575	11,575	9,297	(2,278)	-19.7%
93641	Tech Replacement	2,816	2,897	2,194	2,194	2,956	762	34.7%
94640	Capital Equip Repl	6,831	4,791	4,903	4,903	5,020	117	2.4%
96600	Fleet Services	1,525	4,616	4,694	4,694	8,487	3,793	80.8%
	Total Interfund Transfers	**51,763**	**59,454**	**58,151**	**58,151**	**57,214**	**(937)**	**-1.6%**
	Total Public Works Administrative	**$ 372,201**	**$ 407,981**	**$ 446,257**	**$ 472,043**	**$ 442,269**	**$ (29,774)**	**-6.3%**

City of Wheaton
General Fund - Public Works - Administrative
Expenditures
Calendar Year 2025 Budget

Fund	**100**	**General Fund**				
Org	**17010040**	**Public Works Administrative**				
	Account	**Description**	**Amount**	**Description**		**Budget**
	50010	Wages-Full Time			$	266,979
				Director of Public Works (50%)		
				Assistant Director of Public Works (25%)		
				Street Superintendent		
				Administrative Coordinator (25%)		
	50030	Wages-Part Time				11,181
				PT Administrative Assistant		
	50100	Overtime				1,339
	51060	Sick Leave Buy-Back				496
	51020	Uniform Allowance				3,100
			2,500	Safety Items and Rain Gear		
			600	Seasonal Safety Vests		
	51100	Employer-FICA				21,136
	51105	Employer-IMRF Pension				17,473
	60030	Printing				200
	60700	Supplies & Materials				4,850
			1,000	Coffee and Coffee Supplies		
			1,850	Miscellaneous Supplies		
			2,000	Office and Computer Supplies		
	63005	Training				9,850
			3,000	Education Reimbursement		
			2,850	Leadership Training		
			4,000	Seminars/Workshops		
	63015	Dues & Subscriptions				2,325
			1,350	APWA Annual Memberships		
			250	ASCE Annual Membership		
			150	Miscellaneous Dues and Subscriptions		
			325	NSPE License Renewal		
			250	Public Works Mutual Aid		
	63010	Meetings & Conferences				5,800
			1,400	Employee Relations Meeting		
			4,200	Lucity/Central Square		
			200	Miscellaneous Meetings		
	64100	Contractual Services				2,790
			800	CDL Reimbursement		
			1,990	Printer/Copier Lease		

City of Wheaton
General Fund - Public Works - Administrative
Expenditures
Calendar Year 2025 Budget

Fund	**100**	**General Fund**			
Org	**17010040**	**Public Works Administrative**			
	Account	**Description**	**Amount**	**Description**	**Budget**
	67700	Communications			9,988
			5,300	ATT Mobile Phone	
			768	Landline Phones	
			3,920	Verizon Mobile	
	68001	Software Licenses/Maint			19,548
			19,548	Lucity Software Maintenance	
	70040	Communications Equipment			8,000
			8,000	Two-Way Radio Repeater	
	90630	Health Insurance			31,454
	91620	Liability Insurance			9,297
	93641	Tech Replacement			2,956
	94640	Capital Equip Replacement			5,020
	96600	Fleet Services			8,487
	Total Public Works Administrative				**$ 442,269**

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City of Wheaton
General Fund - Public Works - Building Maintenance
Expenditures
Calendar Year 2025 Budget

Fund 100 General Fund
Org 15540040 PW Building Maintenance

		2022 Actual	2023 Actual	2024 Budget	2024 Projected	2025 Budget	25 Budget vs 24 Proj. $	25 Budget vs 24 Proj. %
50029	Wages-Full Time (Reg)	$ 1,854	$ 3,176	$ -	$ -	$ -	$ -	0.0%
50031	Wages-Seasonal	-	157	-	-	-	-	0.0%
	Total Personal Services	**1,854**	**3,333**	**-**	**-**	**-**	**-**	**0.0%**
51100	Employer-FICA	142	250	-	-	-	-	0.0%
51105	Employer-IMRF Pension	160	168	-	-	-	-	0.0%
	Total Employee Benefits	**302**	**418**	**-**	**-**	**-**	**-**	**0.0%**
60400	Repairs	32,977	54,686	18,300	25,000	18,300	(6,700)	-26.8%
60700	Supplies & Materials	14,126	9,450	9,550	10,000	9,550	(450)	-4.5%
	Total Supplies & Materials	**47,103**	**64,136**	**27,850**	**35,000**	**27,850**	**(7,150)**	**-20.4%**
64100	Contractual Services	39,012	42,464	34,050	44,000	40,050	(3,950)	-9.0%
67705	Utilities-Gas	3,403	2,271	2,500	2,500	2,500	-	0.0%
	Total Charges & Services	**42,415**	**44,735**	**36,550**	**46,500**	**42,550**	**(3,950)**	**-8.5%**
90630	Health Insurance	645	225	-	-	-	-	0.0%
91620	Liability Insurance	114	55	-	-	-	-	0.0%
94640	Capital Equip Repl	2,614	2,641	958	958	987	29	3.0%
95642	Building Renewal	67,122	72,278	77,683	77,683	83,348	5,665	7.3%
96600	Fleet Services	4,803	11,756	3,244	3,244	8,129	4,885	150.6%
	Total Interfund Transfers	**75,298**	**86,955**	**81,885**	**81,885**	**92,464**	**10,579**	**12.9%**
	Total PW Building Maintenance	**$ 166,972**	**$ 199,577**	**$ 146,285**	**$ 163,385**	**$ 162,864**	**(521)**	**-0.3%**

City of Wheaton
General Fund - Public Works - Building Maintenance
Expenditures
Calendar Year 2025 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			40,050
		750	Backflow Preventer Testing	
		16,000	Cleaning Service	
		2,200	Elevator Maintenance	
		6,000	Fire Protection/ Maintenance	
		4,500	HVAC Maintenance	
		1,000	Overhead Door Maintenance	
		850	Pest Management	
		1,000	Security System License	
		2,750	Towels and Mat Service	
		5,000	Wheaton Sanitary Service	
67705	Utilities-Gas			2,500
94640	Capital Equip Replacement			987
95642	Building Renewal			83,348
96600	Fleet Services			8,129
Total PW Building Maintenance				**$ 162,864**

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City of Wheaton
General Fund - Public Works - Special Events
Expenditures
Calendar Year 2025 Budget

Fund 100 General Fund
Org 17030701 Special Events

		2022 Actual	2023 Actual	2024 Budget	2024 Projected	2025 Budget	25 Budget vs 24 Proj. $	25 Budget vs 24 Proj. %
50029	Wages-Full Time (Reg)	$ 64,196	$ 70,725	$ 70,573	$ 68,190	$ 73,111	$ 4,921	7.2%
50031	Wages-Seasonal	2,445	2,585	3,625	2,600	4,500	1,900	73.1%
50100	Overtime	20,035	31,226	18,249	24,490	29,081	4,591	18.7%
	Total Personal Services	**86,676**	**104,536**	**92,447**	**95,280**	**106,692**	**11,412**	**12.0%**
51100	Employer-FICA	6,628	7,989	7,072	7,289	8,162	873	12.0%
51105	Employer-IMRF Pension	7,316	5,485	5,258	5,487	6,642	1,155	21.0%
	Total Employee Benefits	**13,944**	**13,474**	**12,330**	**12,776**	**14,804**	**2,028**	**15.9%**
60700	Supplies & Materials	22,677	19,963	21,700	21,000	21,700	700	3.3%
	Total Supplies & Materials	**22,677**	**19,963**	**21,700**	**21,000**	**21,700**	**700**	**3.3%**
64100	Contractual Services	37,664	60,657	56,141	56,141	56,760	619	1.1%
	Total Charges & Services	**37,664**	**60,657**	**56,141**	**56,141**	**56,760**	**619**	**1.1%**
70030	Operating Equipment	-	121,232	-	-	-	-	0.0%
	Total Capital Outlays	**-**	**121,232**	**-**	**-**	**-**	**-**	**0.0%**
90630	Health Insurance	11,177	11,047	18,897	18,897	12,582	(6,315)	-33.4%
91620	Liability Insurance	2,805	2,796	4,028	4,028	3,802	(226)	-5.6%
96600	Fleet Services	505	1,181	1,530	1,530	1,037	(493)	-32.2%
	Total Interfund Transfers	**14,487**	**15,024**	**24,455**	**24,455**	**17,421**	**(7,034)**	**-28.8%**
Total Special Events		**$ 175,448**	**$ 334,886**	**$ 207,073**	**$ 209,652**	**$ 217,377**	**7,725**	**3.7%**

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City of Wheaton
General Fund - Public Works - Special Events
Expenditures
Calendar Year 2025 Budget

Fund	**100**	**General Fund**				
Org	**17030701**	**Special Events**				
	Account	**Description**	**Amount**	**Description**		**Budget**
	50029	Wages-Full Time (Reg)			$	73,111
	50031	Wages-Seasonal				4,500
	50100	Overtime				29,081
	51100	Employer-FICA				8,162
	51105	Employer-IMRF Pension				6,642
	60700	Supplies & Materials				21,700
			2,500	Barricade Materials		
			2,300	Block Party Horses		
			15,000	Holiday Decoration Items		
			500	Miscellaneous Items		
			1,400	Various Rental Items (4th of July Parade)		
	64100	Contractual Services				56,760
			35,500	Adams Park Holiday Lights		
			21,260	Hale Street Seasonal Tent Program-Install		
	90630	Health Insurance				12,582
	91620	Liability Insurance				3,802
	96600	Fleet Services				1,037
	Total Special Events				**$**	**217,377**

City of Wheaton
General Fund - Public Works - Streams Subdivision Maintenance
Expenditures
Calendar Year 2025 Budget

Fund 100 General Fund
Org 17032742 Streams Subdivision Maintenance

		2022 Actual	2023 Actual	2024 Budget	2024 Projected	2025 Budget	25 Budget vs 24 Proj. $	25 Budget vs 24 Proj. %
64100	Contractual Services	$ 11,842	$ 11,842	$ 15,158	$ 15,158	$ 15,158	$ -	0.0%
	Total Charges & Services	**11,842**	**11,842**	**15,158**	**15,158**	**15,158**	**-**	**0.0%**
Total Streams Subdivision Maintenance		**$ 11,842**	**$ 11,842**	**$ 15,158**	**$ 15,158**	**$ 15,158**	**-**	**0.0%**

City of Wheaton
General Fund - Public Works - Streams Subdivision Maintenance
Expenditures
Calendar Year 2025 Budget

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

Account	Description	Amount	Description	Budget
64100	Contractual Services			$ 15,158
			SSA #3 Property Tax	
		8,200	Turf Maintenance	
		3,800	Retention Area Maintenance	
		2,400	Shore Line Spraying	
		758	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 2025 Budget

Fund 100 General Fund
Org 17031720 Traffic Signs and Lines

			2022 Actual	2023 Actual	2024 Budget	2024 Projected	2025 Budget	25 Budget vs 24 Proj. $	25 Budget vs 24 Proj. %
	50029	Wages-Full Time (Reg)	$ 283,317	$ 308,336	$ 324,368	$ 350,910	$ 316,578	$ (34,332)	-9.8%
	50031	Wages-Seasonal	8,444	13,907	14,500	12,600	18,000	5,400	42.9%
	50100	Overtime	4,583	5,384	4,360	4,360	6,267	1,907	43.7%
	51060	Sick Leave Buy-Back	826	684	957	957	761	(196)	-20.5%
		Total Personal Services	**297,170**	**328,311**	**344,185**	**368,827**	**341,606**	**(27,221)**	**-7.4%**
	51020	Uniform Allowance	-	1,600	1,600	1,600	1,600	-	0.0%
	51100	Employer-FICA	22,715	25,238	26,330	28,215	26,133	(2,082)	-7.4%
	51105	Employer-IMRF Pension	24,648	16,992	19,517	21,089	21,034	(55)	-0.3%
		Total Employee Benefits	**47,363**	**43,830**	**47,447**	**50,904**	**48,767**	**(2,137)**	**-4.2%**
	60100	Tools	1,963	1,971	2,000	1,900	2,000	100	5.3%
	60500	Road Materials	20,135	21,253	21,900	20,000	33,700	13,700	68.5%
	60700	Supplies & Materials	70,741	68,583	80,600	64,000	62,500	(1,500)	-2.3%
		Total Supplies & Materials	**92,839**	**91,807**	**104,500**	**85,900**	**98,200**	**12,300**	**14.3%**
	64100	Contractual Services	70,909	89,073	100,000	100,000	90,000	(10,000)	-10.0%
		Total Charges & Services	**70,909**	**89,073**	**100,000**	**100,000**	**90,000**	**(10,000)**	**-10.0%**
	90630	Health Insurance	69,644	75,299	83,146	83,146	52,686	(30,460)	-36.6%
	91620	Liability Insurance	16,677	17,524	17,507	17,507	15,831	(1,676)	-9.6%
	93641	Tech Replacement	1,291	1,148	967	967	1,208	241	24.9%
	94640	Capital Equip Repl	2,590	2,520	2,542	2,542	2,565	23	0.9%
	96600	Fleet Services	24,417	30,059	67,598	67,598	68,114	516	0.8%
		Total Interfund Transfers	**114,619**	**126,550**	**171,760**	**171,760**	**140,404**	**(31,356)**	**-18.3%**
		Total Traffic Signs and Lines	**$ 622,900**	**$ 679,571**	**$ 767,892**	**$ 777,391**	**$ 718,977**	**(58,414)**	**-7.5%**

City of Wheaton
General Fund - Public Works - Traffic Signs and Lines
Expenditures
Calendar Year 2025 Budget

Fund	**100**	**General Fund**				
Org	**17031720**	**Traffic Signs and Lines**				
	Account	**Description**	**Amount**	**Description**		**Budget**
	50029	Wages-Full Time (Reg)			$	316,578
	50031	Wages-Seasonal				18,000
	50100	Overtime				6,267
	51060	Sick Leave Buy-Back				761
	51020	Uniform Allowance				1,600
	51100	Employer-FICA				26,133
	51105	Employer-IMRF Pension				21,034
	60100	Tools				2,000
	60500	Road Materials				33,700
			600	18" Traffic Cones with Collar		
			600	LP Gas		
			1,500	Paint Machine Parts		
			9,500	Thermoplastic Material		
			1,500	Traffic Beads		
			11,000	White Traffic Paint		
			9,000	Yellow Traffic Paint		
	60700	Supplies & Materials				62,500
			1,000	Miscellaneous Supplies		
			3,500	Nuts, Bolts, Rivets		
			18,000	Sheeting Rolls		
			18,000	Sign Blanks and Faces		
			5,000	Sign Brackets		
			15,000	Sign Posts		
			2,000	Transfer Tape/Film		
	64100	Contractual Services				90,000
			90,000	Contractual Pavement Marking & Line Striping		
	90630	Health Insurance				52,686
	91620	Liability Insurance				15,831
	93641	Tech Replacement				1,208
	94640	Capital Equip Replacement				2,565
	96600	Fleet Services				68,114
Total Traffic Signs and Lines					**$**	**718,977**

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City of Wheaton
General Fund - Public Works - Street Lights and Traffic Signals
Expenditures
Calendar Year 2025 Budget

Fund 100 General Fund
Org 17031721 Street Lights and Traffic Signals

		2022 Actual	2023 Actual	2024 Budget	2024 Projected	2025 Budget	25 Budget vs 24 Proj. $	25 Budget vs 24 Proj. %
50010	Wages-Full Time	$ 79,744	$ 82,248	$ 88,735	$ 85,340	$ 86,695	$ 1,355	1.6%
50029	Wages-Full Time (Reg)	90,903	104,659	128,877	118,110	120,998	2,888	2.4%
50031	Wages-Seasonal	-	56	-	8,300	9,000	700	8.4%
50100	Overtime	17,937	16,766	11,430	9,310	8,050	(1,260)	-13.5%
	Total Personal Services	**188,584**	**203,729**	**229,042**	**221,060**	**224,743**	**3,683**	**1.7%**
51020	Uniform Allowance	-	800	800	900	800	(100)	-11.1%
51100	Employer-FICA	14,181	15,407	17,522	16,911	17,254	343	2.0%
51105	Employer-IMRF Pension	15,978	10,799	13,559	12,595	14,023	1,428	11.3%
	Total Employee Benefits	**30,159**	**27,006**	**31,881**	**30,406**	**32,077**	**1,671**	**5.5%**
60100	Tools	687	901	1,200	1,100	1,200	100	9.1%
60300	Street Lighting Materials	38,056	34,568	64,000	58,000	114,400	56,400	97.2%
60700	Supplies & Materials	8,365	10,212	11,550	11,000	11,300	300	2.7%
	Total Supplies & Materials	**47,108**	**45,681**	**76,750**	**70,100**	**126,900**	**56,800**	**81.0%**
64100	Contractual Services	116,042	156,019	163,130	155,000	163,000	8,000	5.2%
67706	Utilities-Electric	135,012	218,298	245,000	225,000	180,000	(45,000)	-20.0%
	Total Charges & Services	**251,054**	**374,317**	**408,130**	**380,000**	**343,000**	**(37,000)**	**-9.7%**
90630	Health Insurance	34,965	37,573	44,350	44,350	32,241	(12,109)	-27.3%
91620	Liability Insurance	8,014	8,739	9,492	9,492	9,463	(29)	-0.3%
93641	Tech Replacement	1,289	1,405	1,142	1,142	1,453	311	27.2%
94640	Capital Equip Repl	543	446	458	458	472	14	3.1%
96600	Fleet Services	56,061	29,862	66,137	66,137	61,749	(4,388)	-6.6%
	Total Interfund Transfers	**100,872**	**78,025**	**121,579**	**121,579**	**105,378**	**(16,201)**	**-13.3%**
	Total Street Lights and Traffic Signals	**$ 617,777**	**$ 728,758**	**$ 867,382**	**$ 823,145**	**$ 832,098**	**8,953**	**1.1%**

City of Wheaton
General Fund - Public Works - Street Lights and Traffic Signals
Expenditures
Calendar Year 2025 Budget

Fund	**100**	**General Fund**
Org	**17031721**	**Street Lights and Traffic Signals**

Account	Description	Amount	Description	Budget
50010	Wages-Full Time		Electrical Service Manager (75%)	$ 86,695
50029	Wages-Full Time (Reg)		PW Union Labor	120,998
50031	Wages-Seasonal			9,000
50100	Overtime			8,050
51020	Uniform Allowance			800
51100	Employer-FICA			17,254
51105	Employer-IMRF Pension			14,023
60100	Tools			1,200
60700	Supplies & Materials			11,300
		1,000	Concrete/Hand Holes	
		3,000	Conduit, Wire, Cable	
		4,000	Electrical Materials	
		500	Miscellaneous Supplies	
		1,400	Stock Replacement LED Traffic Signal Bulbs	
		1,400	Traffic Signal Parts	
60300	Street Lighting Materials			114,400
		50,000	Antique Streetlight Pole Painting	
		2,500	HPS Lamps	
		15,000	LED Street Light Fixtures	
		900	Photo Electric Cells	
		3,500	Street Light Ballast/Driver	
		500	Street Light Covers	
		9,500	Street Light Fixtures	
		500	Street Light Lens	
		15,000	Street Light Poles	
		17,000	Street Light Poles & Fixtures CBD	
64100	Contractual Services			163,000
		30,000	Electrical Contractor	
		43,000	IDOT & DuPage Co. Maintenance Cost	
		3,300	J.U.L.I.E. Participation	
		1,800	Light Bulb Recycling	
		4,000	Special Services	
		900	Ticket Tracking Software	
		15,000	Traffic Signal Maintenance-Repairs	
		65,000	Traffic Signal Maintenance-Routine	
67706	Utilities-Electric			180,000
90630	Health Insurance			32,241
91620	Liability Insurance			9,463
93641	Tech Replacement			1,453
94640	Capital Equip Replacement			472
96600	Fleet Services			61,749
Total Street Lights and Traffic Signals				**$ 832,098**

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City of Wheaton
General Fund - Public Works - Snow and Ice Control
Expenditures
Calendar Year 2025 Budget

Fund 100 General Fund
Org 17031722 Snow and Ice Control

			2022 Actual	2023 Actual	2024 Budget	2024 Projected	2025 Budget	25 Budget vs 24 Proj. $	25 Budget vs 24 Proj. %
	50029	Wages-Full Time (Reg)	$ 240,863	$ 160,073	$ 310,853	$ 200,000	$ 275,135	$ 75,135	37.6%
	50100	Overtime	103,782	34,832	109,674	100,000	91,037	(8,963)	-9.0%
		Total Personal Services	**344,645**	**194,905**	**420,527**	**300,000**	**366,172**	**66,172**	**22.1%**
	51100	Employer-FICA	26,339	14,895	32,170	22,950	28,012	5,062	22.1%
	51105	Employer-IMRF Pension	29,531	10,504	24,895	17,760	23,801	6,041	34.0%
		Total Employee Benefits	**55,870**	**25,399**	**57,065**	**40,710**	**51,813**	**11,103**	**27.3%**
	60500	Road Materials	165,664	83,267	272,070	150,000	257,700	107,700	71.8%
	60700	Supplies & Materials	3,045	6,843	3,400	3,400	3,500	100	2.9%
		Total Supplies & Materials	**168,709**	**90,110**	**275,470**	**153,400**	**261,200**	**107,800**	**70.3%**
	64100	Contractual Services	58,817	40,087	30,600	28,000	30,600	2,600	9.3%
	64125	Snow Removal Services	97,771	35,744	118,000	100,000	118,000	18,000	18.0%
		Total Charges & Services	**156,588**	**75,831**	**148,600**	**128,000**	**148,600**	**20,600**	**16.1%**
	70030	Operating Equipment	-	25,794	-	-	-	-	0.0%
		Total Capital Outlays	**-**	**25,794**	**-**	**-**	**-**	**-**	**0.0%**
	90630	Health Insurance	79,747	81,612	86,926	86,926	49,698	(37,228)	-42.8%
	91620	Liability Insurance	16,205	16,702	15,974	15,974	13,058	(2,916)	-18.3%
	93641	Tech Replacement	443	481	347	347	404	57	16.4%
	94640	Capital Equip Repl	705	705	726	726	748	22	3.0%
	96600	Fleet Services	301,334	413,912	342,007	342,007	281,984	(60,023)	-17.6%
		Total Interfund Transfers	**398,434**	**513,412**	**445,980**	**445,980**	**345,892**	**(100,088)**	**-22.4%**
		Total Snow and Ice Control	**$ 1,124,246**	**$ 925,451**	**$ 1,347,642**	**$ 1,068,090**	**$ 1,173,677**	**105,587**	**9.9%**

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City of Wheaton
General Fund - Public Works - Snow and Ice Control
Expenditures
Calendar Year 2025 Budget

Fund	**100**	**General Fund**
Org	**17031722**	**Snow and Ice Control**

Account	Description	Amount	Description	Budget
50029	Wages-Full Time (Reg)		PW Union Labor	$ 275,135
50100	Overtime			91,037
51100	Employer-FICA			28,012
51105	Employer-IMRF Pension			23,801
60500	Road Materials			257,700
		22,000	Beet Heet	
		232,700	Bulk Salt	
		3,000	Liquid Calcium Chloride	
60700	Supplies & Materials			3,500
		1,000	Annual Snow Meeting	
		2,500	Miscellaneous Tools	
64100	Contractual Services			30,600
		1,000	Chloride Tank Repairs	
		3,600	GPS Tracking	
		2,500	Surface Repair (Fairgrounds)	
		19,000	Wheel Loader Rental	
		4,500	Winter Storm Warning Service	
64125	Snow Removal Services			118,000
		90,000	Snow Removal - Sidewalks	
		28,000	Semis for Snow Hauling	
90630	Health Insurance			49,698
91620	Liability Insurance			13,058
93641	Tech Replacement			404
94640	Capital Equip Replacement			748
96600	Fleet Services			281,984
Total Snow and Ice Control				**$ 1,173,677**

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City of Wheaton
General Fund - Public Works - Street & Sidewalk Maintenance
Expenditures
Calendar Year 2025 Budget

Fund 100 General Fund
Org 17031723 Street & Sidewalk Maintenance

		2022 Actual	2023 Actual	2024 Budget	2024 Projected	2025 Budget	25 Budget vs 24 Proj. $	25 Budget vs 24 Proj. %
50029	Wages-Full Time (Reg)	$ 653,550	$ 774,364	$ 708,650	$ 822,160	$ 711,565	$ (110,595)	-13.5%
50031	Wages-Seasonal	18,631	18,503	21,750	30,700	27,000	(3,700)	-12.1%
50100	Overtime	21,770	23,787	22,360	19,110	32,146	13,036	68.2%
51060	Sick Leave Buy-Back	1,023	832	1,175	1,175	934	(241)	-20.5%
	Total Personal Services	**694,974**	**817,486**	**753,935**	**873,145**	**771,645**	**(101,500)**	**-11.6%**
51020	Uniform Allowance	-	4,400	4,000	4,400	4,000	(400)	-9.1%
51100	Employer-FICA	53,078	62,679	57,676	66,796	59,031	(7,765)	-11.6%
51105	Employer-IMRF Pension	58,141	107,054	43,345	49,873	48,402	(1,471)	-2.9%
	Total Employee Benefits	**111,219**	**174,133**	**105,021**	**121,069**	**111,433**	**(9,636)**	**-8.0%**
60100	Tools	3,219	1,687	3,350	3,350	4,100	750	22.4%
60500	Road Materials	177,121	349,242	334,000	330,000	336,000	6,000	1.8%
60700	Supplies & Materials	4,876	3,718	5,380	5,300	6,000	700	13.2%
	Total Supplies & Materials	**185,216**	**354,647**	**342,730**	**338,650**	**346,100**	**7,450**	**2.2%**
64100	Contractual Services	257,132	243,018	241,500	240,000	232,500	(7,500)	-3.1%
65400	Dump Fees	27,205	30,029	34,000	34,000	34,000	-	0.0%
66600	Maintenance-Equipment	3,903	4,308	3,400	4,000	3,600	(400)	-10.0%
	Total Charges & Services	**288,240**	**277,355**	**278,900**	**278,000**	**270,100**	**(7,900)**	**-2.8%**
90630	Health Insurance	211,083	219,585	201,566	201,566	126,447	(75,119)	-37.3%
91620	Liability Insurance	45,707	48,202	40,381	40,381	36,202	(4,179)	-10.3%
93641	Tech Replacement	3,724	4,002	3,023	3,023	3,340	317	10.5%
94640	Capital Equip Repl	854	750	772	772	796	24	3.1%
96600	Fleet Services	764,936	861,315	1,020,336	1,020,336	1,149,986	129,650	12.7%
	Total Interfund Transfers	**1,026,304**	**1,133,854**	**1,266,078**	**1,266,078**	**1,316,771**	**50,693**	**4.0%**
	Total Street & Sidewalk Maintenance	**$ 2,305,953**	**$ 2,757,475**	**$ 2,746,664**	**$ 2,876,942**	**$ 2,816,049**	**(60,893)**	**-2.1%**

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City of Wheaton
General Fund - Public Works - Street & Sidewalk Maintenance
Expenditures
Calendar Year 2025 Budget

Fund	**100**	**General Fund**				
Org	**17031723**	**Street & Sidewalk Maintenance**				
	Account	**Description**	**Amount**	**Description**		**Budget**
	50029	Wages-Full Time (Reg)		PW Union Labor	$	711,565
	50031	Wages-Seasonal				27,000
	50100	Overtime				32,146
	51060	Sick Leave Buy-Back				934
	51020	Uniform Allowance				4,000
	51100	Employer-FICA				59,031
	51105	Employer-IMRF Pension				48,402
	60100	Tools				4,100
			1,100	Brooms. Rakes, Shovels		
			1,200	Construction Tools		
			300	Miscellaneous Tools		
			1,500	Saw Blades		
	60500	Road Materials				336,000
			300,000	Bituminous Hot Mix-Road Maintenance Program		
			1,500	Limestone Screenings		
			6,500	Milling Machine Cutters		
			12,000	SS-1 Liquid Asphalt		
			16,000	UPM Cold Patch		
	60700	Supplies & Materials				6,000
			1,900	24" Barricades with Lights		
			3,000	Construction Items & Asphalt Removal Products		
			800	LP Gas and Supplies		
			300	Spray Marking Paint		
	64100	Contractual Services				232,500
			7,500	CBD Maintenance		
			35,000	Concrete Repair Services		
			25,000	Contractual Leaf Hauling		
			60,000	Crack Fill Services		
			37,000	Equipment Rental-Asphalt Paving Roller		
			8,000	Pavement Material Testing		
			60,000	Road Milling		
	65400	Dump Fees				34,000
	66600	Maintenance-Equipment		Portable Toilet Rental		3,600
	90630	Health Insurance				126,447
	91620	Liability Insurance				36,202
	93641	Tech Replacement				3,340
	94640	Capital Equip Replacement				796
	96600	Fleet Services				1,149,986
	Total Street & Sidewalk Maintenance				**$**	**2,816,049**

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City of Wheaton
General Fund - Public Works - Forestry Operations
Expenditures
Calendar Year 2025 Budget

Fund 100 General Fund
Org 17032740 Forestry Operations

		2022 Actual	2023 Actual	2024 Budget	2024 Projected	2025 Budget	25 Budget vs 24 Proj. $	25 Budget vs 24 Proj. %
50010	Wages-Full Time	$ 111,510	$ 115,703	$ 120,289	$ 135,900	$ 140,007	$ 4,107	3.0%
50029	Wages-Full Time (Reg)	370,424	405,260	420,948	478,830	388,782	(90,048)	-18.8%
50031	Wages-Seasonal	13,636	25,024	21,750	27,000	27,000	-	0.0%
50100	Overtime	22,575	36,605	20,512	32,350	24,659	(7,691)	-23.8%
51060	Sick Leave Buy-Back	1,057	744	1,198	1,198	143	(1,055)	-88.1%
	Total Personal Services	**519,202**	**583,336**	**584,697**	**675,278**	**580,591**	**(94,687)**	**-14.0%**
51020	Uniform Allowance	4,067	3,580	4,000	4,000	4,000	-	0.0%
51100	Employer-FICA	39,140	43,769	44,729	51,659	44,415	(7,244)	-14.0%
51105	Employer-IMRF Pension	42,738	29,429	33,326	38,378	35,983	(2,395)	-6.2%
	Total Employee Benefits	**85,945**	**76,778**	**82,055**	**94,037**	**84,398**	**(9,639)**	**-10.3%**
60100	Tools	3,715	2,477	4,000	4,500	4,500	-	0.0%
60400	Repairs	1,983	3,279	3,500	3,500	3,500	-	0.0%
60600	Tree Replacements	1,355	2,670	5,000	5,000	5,000	-	0.0%
60700	Supplies & Materials	7,481	5,772	4,500	4,500	5,000	500	11.1%
	Total Supplies & Materials	**14,534**	**14,198**	**17,000**	**17,500**	**18,000**	**500**	**2.9%**
63005	Training	2,575	2,800	3,200	3,200	3,500	300	9.4%
63015	Dues and Subscriptions	1,358	1,846	1,000	1,500	1,500	-	0.0%
64100	Contractual Services	108,775	110,089	122,000	122,000	132,000	10,000	8.2%
65400	Dump Fees	837	1,098	2,000	2,000	2,000	-	0.0%
	Total Charges & Services	**113,545**	**115,833**	**128,200**	**128,700**	**139,000**	**10,300**	**8.0%**
90630	Health Insurance	117,888	125,971	132,706	132,706	90,903	(41,803)	-31.5%
91620	Liability Insurance	30,112	31,947	29,962	29,962	26,863	(3,099)	-10.3%
93641	Tech Replacement	2,293	2,224	1,598	1,598	1,585	(13)	-0.8%
94640	Capital Equip Repl	561	508	523	523	539	16	3.1%
96600	Fleet Services	206,978	215,556	247,476	247,476	271,967	24,491	9.9%
	Total Interfund Transfers	**357,832**	**376,206**	**412,265**	**412,265**	**391,857**	**(20,408)**	**-5.0%**
	Total Forestry Operations	**$ 1,091,058**	**$ 1,166,351**	**$ 1,224,217**	**$ 1,327,780**	**$ 1,213,846**	**(113,934)**	**-8.6%**

City of Wheaton
General Fund - Public Works - Forestry Operations
Expenditures
Calendar Year 2025 Budget

Fund	100	General Fund			
Org	17032740	Forestry Operations			
	Account	Description	Amount	Description	Budget
	50010	Wages-Full Time			$ 140,007
				Forestry Superintendent	
				Administrative Coordinator (25%)	
	50029	Wages-Full Time (Reg)		PW Union Labor	388,782
	50031	Wages-Seasonal			27,000
	50100	Overtime			24,659
	51060	Sick Leave Buy-Back			143
	51020	Uniform Allowance			4,000
			2,000	Safety Items and Rain Gear	
			2,000	Uniform Purchase	
	51100	Employer-FICA			44,415
	51105	Employer-IMRF Pension			35,983
	60100	Tools			4,500
			900	Brooms, Rakes, Shovels	
			2,000	Pruning Tools/Equipment	
			1,600	Safety/Climbing Equipment	
	60400	Repairs			3,500
			1,900	Chain Saw Parts/Repairs	
			800	Chipper Blades	
			800	Stump Grinder Teeth	
	60600	Tree Replacements		Arbor Day Tree/Replacements	5,000
	60700	Supplies & Materials			5,000
			2,500	Blanket, Seed, Topsoil	
			2,500	Various Forestry Supplies	
	63005	Training			3,500
			1,000	Safety Seminars	
			2,500	Tree Care Seminars	
	63015	Dues and Subscriptions		ISA	1,500
	64100	Contractual Services			132,000
			2,000	Stump Grinding	
			65,000	Tree Planting (Shared Cost Program)	
			65,000	Tree Pruning Services	
	65400	Dump Fees			2,000
	90630	Health Insurance			90,903
	91620	Liability Insurance			26,863
	93641	Tech Replacement			1,585
	94640	Capital Equip Replacement			539
	96600	Fleet Services			271,967
	Total Forestry Operations				**$ 1,213,846**

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General Fund - Public Works - Public Grounds
Expenditures
Calendar Year 2025 Budget

Fund 100 General Fund
Org 17032741 Public Grounds

		2022 Actual	2023 Actual	2024 Budget	2024 Projected	2025 Budget	25 Budget vs 24 Proj. $	25 Budget vs 24 Proj. %
50029	Wages-Full Time (Reg)	$ 264,104	$ 309,296	$ 343,278	$ 373,780	$ 373,234	$ (546)	-0.1%
50031	Wages-Seasonal	17,489	24,947	25,375	32,000	31,500	(500)	-1.6%
50100	Overtime	7,549	5,733	7,222	15,500	13,476	(2,024)	-13.1%
	Total Personal Services	**289,142**	**339,976**	**375,875**	**421,280**	**418,210**	**(3,070)**	**-0.7%**
51020	Uniform Allowance	-	1,600	1,600	1,600	1,600	-	0.0%
51100	Employer-FICA	22,101	26,112	28,754	32,228	31,993	(235)	-0.7%
51105	Employer-IMRF Pension	23,189	17,016	20,750	23,045	25,136	2,091	9.1%
	Total Employee Benefits	**45,290**	**44,728**	**51,104**	**56,873**	**58,729**	**1,856**	**3.3%**
60100	Tools	1,270	3,036	3,000	3,000	3,500	500	16.7%
60400	Repairs	992	321	2,000	2,000	2,000	-	0.0%
60700	Supplies & Materials	37,741	31,855	46,000	46,000	48,000	2,000	4.3%
	Total Supplies & Materials	**40,003**	**35,212**	**51,000**	**51,000**	**53,500**	**2,500**	**4.9%**
63005	Training	-	-	1,000	1,000	1,000	-	0.0%
63015	Dues and Subscriptions	-	-	1,000	1,000	1,000	-	0.0%
64100	Contractual Services	88,937	103,965	122,000	122,000	127,000	5,000	4.1%
	Total Charges & Services	**88,937**	**103,965**	**124,000**	**124,000**	**129,000**	**5,000**	**4.0%**
90630	Health Insurance	78,672	75,975	90,705	90,705	57,090	(33,615)	-37.1%
91620	Liability Insurance	19,334	19,097	20,563	20,563	18,475	(2,088)	-10.2%
93641	Tech Replacement	423	461	468	468	1,042	574	122.6%
94640	Capital Equip Repl	1,935	1,851	1,886	1,886	1,921	35	1.9%
96600	Fleet Services	94,266	87,049	92,793	92,793	103,210	10,417	11.2%
	Total Interfund Transfers	**194,630**	**184,433**	**206,415**	**206,415**	**181,738**	**(24,677)**	**-12.0%**
Total Public Grounds		**$ 658,002**	**$ 708,315**	**$ 808,394**	**$ 859,568**	**$ 841,177**	**(18,391)**	**-2.1%**

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City of Wheaton
General Fund - Public Works - Public Grounds
Expenditures
Calendar Year 2025 Budget

Fund	**100**	**General Fund**
Org	**17032741**	**Public Grounds**

Account	Description	Amount	Description	Budget
50029	Wages-Full Time (Reg)		PW Union Labor	$ 373,234
50031	Wages-Seasonal			31,500
50100	Overtime			13,476
51020	Uniform Allowance			1,600
51100	Employer-FICA			31,993
51105	Employer-IMRF Pension			25,136
60100	Tools			3,500
		2,000	Garden Tools and Implements	
		1,500	Miscellaneous Tools	
60400	Repairs			2,000
		900	Lawn Mower Parts	
		1,100	Miscellaneous Repair Parts	
60700	Supplies & Materials			48,000
		8,500	Plant Materials	
		2,000	Topsoil	
		2,000	Grass Seed, Sod, Blanket	
		2,500	Fertilizers, Herbicides	
		5,000	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			1,000
		1,000	Landscape Classes/Seminars	
63015	Dues and Subscriptions			1,000
		1,000	IL Dept Agg.	
64100	Contractual Services			127,000
		1,500	Shoreline Spraying -Windsor & Firestation	
		100,000	Landscape Maintenance & Seasonal Color	
		25,000	Turf Maintenance - Briarcliff Entrance, Butterfield Rd, Naperville Rd	
		500	Plant Material Replacement	
90630	Health Insurance			57,090
91620	Liability Insurance			18,475
93641	Tech Replacement			1,042
94640	Capital Equip Replacement			1,921
96600	Fleet Services			103,210
Total Public Grounds				**$ 841,177**

City of Wheaton
General Fund - Wireless Alarm Network
Calendar Year 2025 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				
	2022 Actual	2023 Actual	2024 Budget	2024 Projected	2025 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 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.

2025 BUDGET SUMMARY

Total budget expenditures increased from $290,246 to $290,865, an increase of $619 (or 0.2%) compared to the prior year projected amount, mainly due to monthly radio equipment fee.

EXPENDITURES BY CATEGORY

Expenditures	2023 Actual	2024 Budget	2024 Projected	2025 Budget
Personal Services	$ 11,093	$ 11,451	$ 11,747	$ 12,220
Employee Benefits	1,361	1,554	1,594	1,729
Charges & Services	185,164	201,781	215,064	215,099
Interfund Transfers	61,437	61,840	61,840	61,817
Total Expenditures	**$ 259,055**	**$ 276,626**	**$ 290,245**	**$ 290,865**

WIRELESS ALARM TOTAL REVENUES AND EXPENDITURES

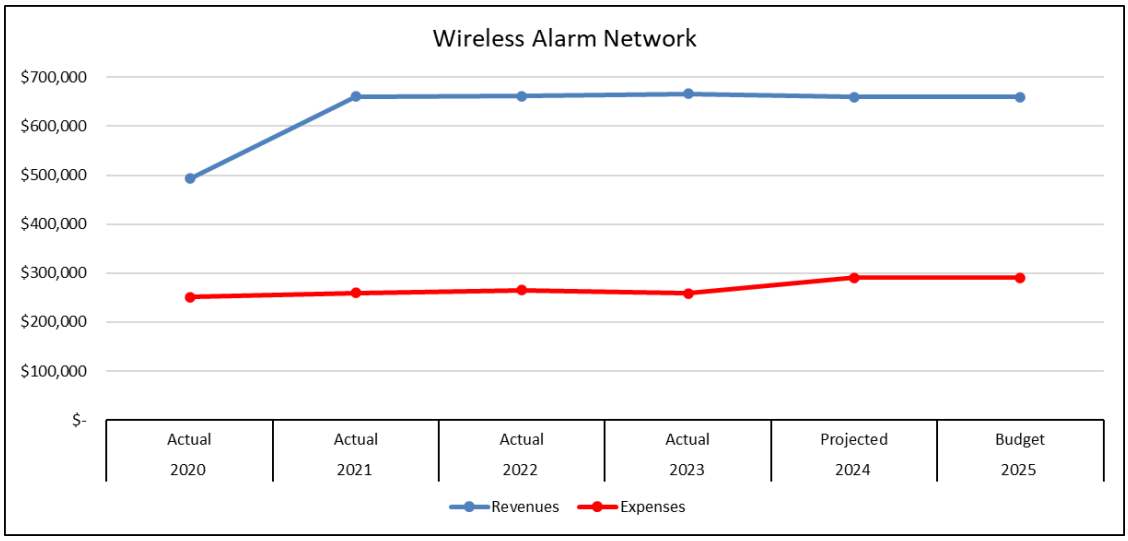


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City of Wheaton
General Fund - Wireless Alarm Network
Expenditures
Calendar Year 2025 Budget

Fund 100 General Fund
Org 18015000 Wireless Alarm Network

		2022 Actual	2023 Actual	2024 Budget	2024 Projected	2025 Budget	25 Budget vs 24 Proj. $	25 Budget vs 24 Proj. %
50010	Wages-Full Time	$ 10,564	$ 11,029	$ 11,363	$ 11,660	$ 12,150	$ 490	4.2%
51060	Sick Leave Buy-Back	82	64	88	88	70	(18)	-20.5%
	Total Personal Services	**10,646**	**11,093**	**11,451**	**11,748**	**12,220**	**472**	**4.0%**
51100	Employer-FICA	766	799	876	899	935	36	4.0%
51105	Employer-IMRF Pension	872	562	678	695	794	99	14.2%
	Total Employee Benefits	**1,638**	**1,361**	**1,554**	**1,594**	**1,729**	**135**	**8.5%**
64100	Contractual Services	186,187	185,164	201,781	215,064	215,099	35	0.0%
	Total Charges & Services	**186,187**	**185,164**	**201,781**	**215,064**	**215,099**	**35**	**0.0%**
70030	Operating Equipment	6,003	-	-	-	-	-	0.0%
	Total Capital Outlay	**6,003**	**-**	**-**	**-**	**-**	**-**	**0.0%**
90630	Health Insurance	1,538	1,583	1,546	1,546	1,573	27	1.7%
91620	Liability Insurance	437	461	463	463	413	(50)	-10.8%
94640	Capital Equip Repl	58,517	59,393	59,831	59,831	59,831	-	0.0%
	Total Interfund Transfers	**60,492**	**61,437**	**61,840**	**61,840**	**61,817**	**(23)**	**0.0%**
Total Wireless Alarm Network		**$ 264,966**	**$ 259,055**	**$ 276,626**	**$ 290,246**	**$ 290,865**	**$ 619**	**0.2%**

City of Wheaton
General Fund - Wireless Alarm Network
Expenditures
Calendar Year 2025 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%)	$ 12,150
51060	Sick Leave Buy-Back			70
51100	Employer-FICA			935
51105	Employer-IMRF Pension			794
64100	Contractual Services			215,099
		135,870	DU-COMM Fees	
		20,790	Village of Winfield	
		52,884	Equipment Maintenance	
		2,555	Annual License and Software Support	
		3,000	Radio Repairs	
90630	Health Insurance			1,573
91620	Liability Insurance			413
94640	Capital Equip Replacement			59,831
			Wireless Alarm Network Replacement	
Total Wireless Alarm Network				**$ 290,865**

City of Wheaton
General Fund – Local Administrative Adjudication
Calendar Year 2025 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.

PERSONNEL SUMMARY

Beginning in 2023, a small percentage of salaries for specific employees who attend monthly adjudication meetings were allocated to the Local Administrative Adjudication program. This includes a total of 13% of certain Police Department staff and 2% of the Code Compliance Officer's salaries.

	Full Time Equivalent				
	2022 Actual	2023 Actual	2024 Budget	2024 Projected	2025 Budget
Full-Time Employees	0.00	0.15	0.15	0.15	0.15
Total FTEs	**0.00**	**0.15**	**0.15**	**0.15**	**0.15**

2024 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).

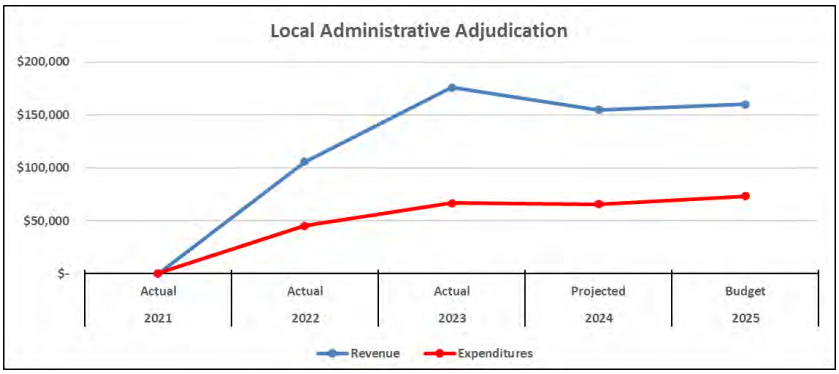
2025 GOALS

- Host 12 separate administrative adjudication hearings during the calendar year.
- Conduct an RFP for Adjudication Hearing Officer.
- Develop workload measures and add them to subsequent budgets.

EXPENDITURES BY CATEGORY

Expenditures	2023 Actual	2024 Budget	2024 Projected	2025 Budget
Personal Services	$ 17,735	$ 18,384	$ 18,660	$ 19,268
Employee Benefits	785	902	849	960
Supplies and Material	1,000	-	-	-
Charges & Services	$ 42,058	$ 48,000	41,500	48,000
Capital Outlay	-	1,500	-	-
Interfund Transfer	$ 5,387	$ 4,899	$ 4,899	4,971
Total Expenditures	**$ 66,965**	**$ 73,685**	**$ 65,908**	**$ 73,199**

LOCAL ADMINISTRATIVE ADJUDICATION TOTAL REVENUE AND EXPENDITURES



City of Wheaton
General Fund - Local Administrative Adjudication
Expenditures
Calendar Year 2025 Budget

Fund 100 General Fund
Org 18020000 Local Administrative Adjudication

			2022 Actual	2023 Actual	2024 Budget	2024 Projected	2025 Budget	25 Budget vs 24 Proj. $	25 Budget vs 24 Proj. %
	50010	Wages-Full Time	$ -	$ 14,407	$ 14,928	$ 15,340	$ 15,820	$ 480	3.2%
	50028	Wages-Full Time (Supp)	-	3,328	3,456	3,320	3,448	128	3.7%
		Total Personal Services	**-**	**17,735**	**18,384**	**18,660**	**19,268**	**608**	**3.3%**
	51100	Employer-FICA	-	530	591	556	611	55	9.3%
	51105	Employer-IMRF Pension	-	255	311	293	349	56	18.0%
		Total Employee Benefits	**-**	**785**	**902**	**849**	**960**	**111**	**12.3%**
	60700	Supplies and Materials	-	1,000	-	-	-	-	0.0%
		Total Supplies and Materials	**-**	**1,000**	**-**	**-**	**-**	**-**	**0.0%**
	64100	Contractual Services	8,347	16,214	18,000	13,000	18,000	5,000	27.8%
	64107	Legal Svcs-Adjudication	18,183	5,153	6,500	5,000	6,500	1,500	23.1%
	68001	Software License/Maint	16,473	20,691	23,500	23,500	23,500	-	0.0%
		Total Charges & Services	**43,003**	**42,058**	**48,000**	**41,500**	**48,000**	**6,500**	**13.5%**
	70030	Operating Equipment	2,470	-	1,500	-	-	-	0.0%
		Total Capital Outlays	**2,470**	**-**	**1,500**	**-**	**-**	**-**	**0.0%**
	90630	Health Insurance	-	2,374	2,319	2,319	2,359	40	1.7%
	91620	Liability Insurance	-	692	694	694	619	(75)	-10.8%
	93641	Technology Replacement	-	2,321	1,886	1,886	1,993	107	5.7%
		Total Interfund Transfers	**-**	**5,387**	**4,899**	**4,899**	**4,971**	**72**	**1.5%**
		Total Local Administrative Adjudication	**$ 45,473**	**$ 66,965**	**$ 73,685**	**$ 65,908**	**$ 73,199**	**$ 7,291**	**9.9%**

City of Wheaton
General Fund - Local Administrative Adjudication
Expenditures
Calendar Year 2025 Budget

Fund	**100**	**General Fund**
Org	**18020000**	**Local Administrative Adjudication**

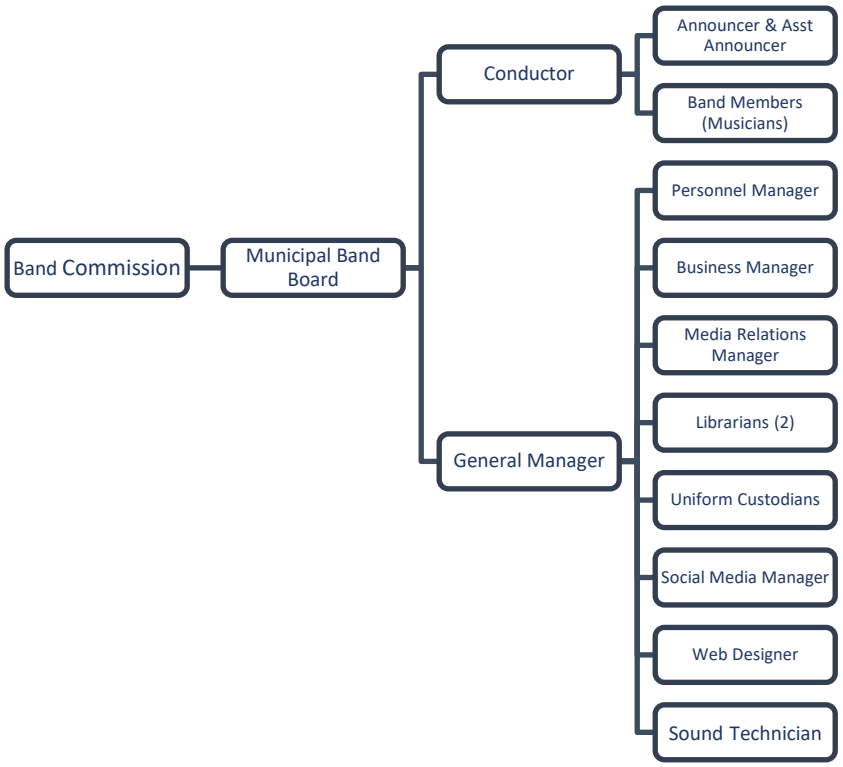
Account	Description	Amount	Description	Budget
50010	Wages - Full Time			$ 15,820
			Police Lieutenant (9%)	
			Code Compliance Officer (2%)	
50028	Wages-Full Time (Support)			3,448
			Police Service Supervisor (2%)	
			Police Services Representative (2%)	
51100	Employer-FICA			611
51105	Employer-IMRF Pension			349
64100	Contractual Services			18,000
		18,000	Mailing/Collection Services	
64107	Legal Services-Adjudication			6,500
		6,500	Hearing Officer	
68001	Software Licenses/Maintenance			23,500
		23,500	DACRA Software Licensing Fee	
90630	Health Insurance			2,359
91620	Liability Insurance			619
93641	Technology Replacement			1,993
Total Local Administrative Adjudication				**$ 73,199**

City of Wheaton
General Fund - Municipal Band
Calendar Year 2025 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, retired 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 88 Musicians. Additionally, the WMB hires audition judges (excluding existing members of the WMB). An Assistant General Manager will be responsible for logistics of special programs and guest soloists and conductors.

2024 GOALS

2024 was another solid year for the band. The weather cooperated this year and we saw Memorial Park filled with 1000+ member audiences each week with the annual patriotic concert filling the park to near capacity. The band also represented the city in the annual Fourth of July Parade.

We celebrated Dr. Moss's 40th Anniversary as the director of the band and we returned to Edman Chapel to provide a free indoor concert as well. Our guests at Edman Chapel included Lt. Col. Ryan Nowlin, conductor of the President's Own Marine Band and Esteban Batallan and John Hagstrom from the Chicago Symphony. We also partnered with the People's Resource Center to establish a method for our patrons to donate non-perishable food or cash.

The Friends of the Band continued 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 have covered 23% of the band's expenditures. The Bandwagon continues to be the largest source of revenue for the Friends and this year was so successful that the band will only ask for a small increase to give our players a slight raise.

Other Accomplishments:

- Continued the highest quality performances of band music in Wheaton.
- Continued our community Outreach program, hosting 25 Wheaton Jr. High school students to perform with the band.
- In an effort to reduce paper, continued 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 most of our concerts for those who could not make it to the park. We have audiences in 5 different continents.
- Provided an exceptional learning experience for the band by performing under the leadership Julie Giroux, Hollywood composer, Ray Cramer, retired Director of Bands at Indiana University and Dr. Marcellus Brown from Boise State University and several guest conductors from the University of Illinois.
- Participated and won the "Best Musical Group" in the 4th of July parade.
- 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.
- Continued increasing viewership through social media.

2025 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 to the musicians who join us and the ability to reach out to additional sources for our audience. This also helps the downtown businesses with additional foot traffic.
- Provide a free indoor concert on the campus of Wheaton College.
- Continue live streaming our concerts and upgrading our streaming equipment, thanks to a grant from the Friends of the band so that they can be enjoyed by those who cannot make the concerts in person.
- Apply for a performance spot at both the American Bandmasters Association Conference in Chicago in 2026 as well as the Illinois Music Educators Association (ILMEA) conference in Peoria in 2026.

EXPENDITURES BY CATEGORY

Expenditures	2023 Actual	2024 Budget	2024 Projected	2025 Budget
Employee Benefits	$ 496	$ 600	$ 140	$ 1,000
Supplies & Materials	239	400	341	500
Charges & Services	113,156	120,570	118,065	122,495
Capital Outlays	1,052	1,050	2,431	1,050
Total Expenditures	**$ 114,943**	**$ 122,620**	**$ 120,977**	**$ 125,045**

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City of Wheaton
General Fund - Municipal Band
Expenditures
Calendar Year 2025 Budget

Fund 100 General Fund
Org 18050140 Municipal Band

			2022 Actual	2023 Actual	2024 Budget	2024 Projected	2025 Budget	25 Budget vs 24 Proj. $	25 Budget vs 24 Proj. %
	51020	Uniform Allowance	$ 480	$ 496	$ 600	$ 140	$ 1,000	$ 860	614.3%
		Total Employee Benefits	**480**	**496**	**600**	**140**	**1,000**	**860**	**614.3%**
	60025	Postage	-	92	100	191	200	9	4.7%
	60030	Printing	-	-	50	-	50	50	100.0%
	60700	Supplies & Materials	143	147	250	150	250	100	66.7%
		Total Supplies & Materials	**143**	**239**	**400**	**341**	**500**	**159**	**46.6%**
	63030	Advertising	-	200	300	-	300	300	100.0%
	64100	Contractual Services	1,220	1,125	650	625	650	25	4.0%
	65500	Contractual Labor	101,728	111,831	119,120	116,940	121,045	4,105	3.5%
	69900	Contingencies	-	-	500	500	500	-	0.0%
		Total Charges & Services	**102,948**	**113,156**	**120,570**	**118,065**	**122,495**	**4,430**	**3.8%**
	70030	Operating Equipment	477	1,052	1,050	2,431	1,050	(1,381)	-56.8%
		Total Capital Outlays	**477**	**1,052**	**1,050**	**2,431**	**1,050**	**(1,381)**	**-56.8%**
		Total Municipal Band	**$ 104,048**	**$ 114,943**	**$ 122,620**	**$ 120,977**	**$ 125,045**	**$ 4,068**	**3.4%**

City of Wheaton
General Fund - Municipal Band
Expenditures
Calendar Year 2025 Budget

Fund	100	General Fund			
Org	18050140	Municipal Band			
	Account	Description	Amount	Description	Budget
	51020	Uniform Allowance			$ 1,000
	60025	Postage			200
	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			121,045
			27,250	Director	
			2,500	General Manager	
			2,500	Personel Manager	
			1,600	Business Manager	
			2,600	Librarian	
			1,400	Uniform Custodians	
			1,000	P.A. Supervisor	
			2,080	Stage Crew	
			64,620	Band Personnel	
			3,000	Solos/Ensembles	
			280	Percussion Section Leader	
			4,000	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				**$ 125,045**

City of Wheaton
General Fund – Interfund Transfers
Calendar Year 2025 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 for these projects by way of an annual transfer to the Capital Projects Fund. In addition, this organization accounts for transfers to other Funds.

In 2022 the General Fund transferred $4.7 million to the Capital Projects Fund and in 2023, $6.1 million was transferred to the Capital Projects Fund, $1.0 million to the Storm Sewer Fund, and $48,584 to the Parking Fund. For 2024, the General Fund is estimated to transfer $2.2 million to the Capital Projects Fund and $150,000 to the Parking Fund.

For the 2025 budget, the General Fund is budgeted to transfer $1.35 million to the Capital Projects Fund and $0.15 million to the Parking Fund.

EXPENDITURES BY CATEGORY

Expenditures	2023 Actual	2024 Budget	2024 Projected	2025 Budget
Interfund Transfers	$ 7,146,721	$ 2,316,491	$ 2,316,491	$ 1,508,011
Total Expenditures	**$ 7,146,721**	**$ 2,316,491**	**$ 2,316,491**	**$ 1,508,011**

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City of Wheaton
General Fund - Interfund Transfers
Expenditures
Calendar Year 2025 Budget

Fund 100 General Fund
Org 18590000 Interfund Transfers

			2022 Actual	2023 Actual	2024 Budget	2024 Projected	2025 Budget	25 Budget vs 24 Proj. $	25 Budget vs 24 Proj. %
	97400	Transfer Out-Capital Proj Fund	$ 4,673,728	$ 6,098,137	$ 2,166,491	$ 2,166,491	$ 1,358,011	$ (808,480)	-37.3%
	97515	Transfer Out-Storm Sewer Fund	-	1,000,000	-	-	-	-	0.0%
	97520	Transfer Out-Parking Fund	-	48,584	150,000	150,000	150,000	-	0.0%
		Total Interfund Transfers	**4,673,728**	**7,146,721**	**2,316,491**	**2,316,491**	**1,508,011**	**(808,480)**	**-34.9%**
	Total Interfund Transfers		**$ 4,673,728**	**$ 7,146,721**	**$ 2,316,491**	**$ 2,316,491**	**$ 1,508,011**	**$ (808,480)**	**-34.9%**

City of Wheaton
Motor Fuel Tax Fund
Calendar Year 2025 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%
July 1, 2024 - June 30, 2025	Gasoline	$ 0.470	$ 0.016	3.5%
	Diesel	$ 0.545	$ 0.016	3.0%

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 was 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	2023 Actual	2024 Budget	2024 Projected	2025 Budget
Capital Outlays	$ 2,752,201	$ 2,680,987	$ 2,915,798	$ 2,100,000
Total Expenditures	**$ 2,752,201**	**$ 2,680,987**	**$ 2,915,798**	**$ 2,100,000**

2025 GOALS

Complete all the scheduled road improvements the City has selected for the 2025 Annual Road Program.

2025 Annual Road Program	
Street Name	**Construction Limits**
Street Reconstruction	
Crescent Street	Hill Avenue to President Street
Gables Boulevard	Commerce Avenue to Childs Street
Concrete Pavement Resurfacing	
Hale Street	Glencoe Street to Cul-De-Sac
James Court	Glencoe Street to Cul-De-Sac
Kingston Drive	Elm Street to Dawes Avenue
Stoddard Avenue	Stoddard Avenue to Cul-De-Sac
Rehabilitation/Resurfacing	
Blanchard Street	Darwin Lane to President Street
Blanchard Street	Hawkins Circle to Naperville Road
Chase Street	Roue 38 to Crescent Street
Childs Street	County Farm Road to Knoll Street
Knoll Street	Childs Street to County Farm Road
Lorraine Road	Route 38 to 22nd Street
Stoddard Avenue	College Avenue to Harrison Avenue
Snyders Subdivision Unit 1-5	
Frazier Court	Golf Lane to Cul-De-Sac
Golf Circle	Golf Lane to Golf Lane
Golf Lane	Arbor Avenue to Golf Circle
Legends Subdivision	
Carr Court	Mitchell Circle to Cul-De-Sac
Henry Court	Mitchell Circle to Cul-De-Sac
Legends Drive	Route 56 to Mitchell Circle
Mitchell Court	Seneca Drive to Seneca Drive
Hunters Glen Subdivision	
Camden Place	Hunters Glen Drive to Cul-De-Sac
Hunters Glen Court	Hunters Glen Drive to Cul-De-Sac
Hunters Glen Drive	Hunters Glen Court to Wadsworth Street
Raleigh Court	Hunters Glen Drive to Cul-De-Sac

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City of Wheaton
Motor Fuel Tax Fund
Fund Summary
Calendar Year 2025 Budget

	2022 Actual	2023 Actual	2024 Budget	2024 Projected	2025 Budget	25 Budget vs 24 Proj. $	25 Budget vs 24 Proj. %
Beginning Fund Balance	**$ 1,929,564**	**$ 1,884,481**	**$ 1,560,879**	**$ 1,560,879**	**$ 1,151,064**		
Revenues							
Intergovernmental	$ 3,306,717	$ 2,329,425	$ 2,371,385	$ 2,405,983	$ 2,436,746	$ 30,763	1.3%
Investment Income	42,075	99,174	6,657	100,000	70,000	(30,000)	-30.0%
Total Revenues	**$ 3,348,792**	**$ 2,428,599**	**$ 2,378,042**	**$ 2,505,983**	**$ 2,506,746**	**$ 763**	**0.0%**
Expenditures							
Capital Outlays	$ 3,393,875	$ 2,752,201	$ 2,680,987	$ 2,915,798	$ 2,100,000	$ (815,798)	-28.0%
Total Expenditures	**$ 3,393,875**	**$ 2,752,201**	**$ 2,680,987**	**$ 2,915,798**	**$ 2,100,000**	**$ (815,798)**	**-28.0%**
Revenues Over/ (Under) Expenditures	**$ (45,083)**	**$ (323,602)**	**$ (302,945)**	**$ (409,815)**	**$ 406,746**		
Ending Fund Balance	**$ 1,884,481**	**$ 1,560,879**	**$ 1,257,934**	**$ 1,151,064**	**$ 1,557,810**		

City of Wheaton
Motor Fuel Tax Fund
Revenues
Calendar Year 2025 Budget

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

			2022 Actual	2023 Actual	2024 Budget	2024 Projected	2025 Budget	25 Budget vs 24 Proj. $	25 Budget vs 24 Proj. %
	40435	Motor Fuel Tax	$ 2,144,743	$ 2,329,425	$ 2,371,385	$ 2,405,983	$ 2,436,746	$ 30,763	1.3%
	40800	Grant Revenue	1,161,974	-	-	-	-	-	0.0%
		Total Intergovernmental	**$ 3,306,717**	**$ 2,329,425**	**$ 2,371,385**	**$ 2,405,983**	**$ 2,436,746**	**30,763**	**1.3%**
	46000	Interest Income-Investments	42,075	99,174	6,657	100,000	70,000	(30,000)	-30.0%
		Total Investment Income	**42,075**	**99,174**	**6,657**	**100,000**	**70,000**	**(30,000)**	**-30.0%**
		Total Motor Fuel Tax Revenues	**$ 3,348,796**	**$ 2,428,605**	**$ 2,378,042**	**$ 2,505,983**	**$ 2,506,746**	**$ 763**	**0.0%**

City of Wheaton
Motor Fuel Tax Fund
Expenditures
Calendar Year 2025 Budget

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

		2022 Actual	2023 Actual	2024 Budget	2024 Projected	2025 Budget	25 Budget vs 24 Proj. $	25 Budget vs 24 Proj. %
70200	Roadway Improvements	$ 3,393,875	$ 2,752,201	$ 2,680,987	$ 2,915,798	$ 2,100,000	$ (815,798)	-28.0%
	Total Capital Outlays	**3,393,875**	**2,752,201**	**2,680,987**	**2,915,798**	**2,100,000**	**(815,798)**	**-28.0%**
	Total Motor Fuel Tax Expenditures	**$ 3,393,875**	**$ 2,752,201**	**$ 2,680,987**	**$ 2,915,798**	**$ 2,100,000**	**$ (815,798)**	**-28.0%**

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City of Wheaton
Motor Fuel Tax Fund
Expenditures
Calendar Year 2025 Budget

Fund	**200**	**Motor Fuel Tax Fund**			
Org	**20085010**	**Motor Fuel Tax Expenditures**			
	Account	**Description**	**Amount**	**Description**	**Budget**
	70200	Roadway Improvements			$ 2,100,000
			2,100,000	Road, Sewer & Water Rehabilitation Program - Roads	
	Total Motor Fuel Tax Expenditures				**2,100,000**

City of Wheaton
Federal Forfeiture Fund
Calendar Year 2025 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.

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)

2025 GOALS

- Ensure all expenditures are permissible law enforcement uses of the Federal Forfeiture Funds.
- Complete the 2024 annual Equitable Sharing Agreement and Certification (ESAC).

EXPENDITURES BY CATEGORY

Expenditures	2023 Actual	2024 Budget	2024 Projected	2025 Budget
Supplies & Materials	$ 2,859	$ -	$ -	$ -
Charges & Services	720	720	720	720
Total Expenditures	**$ 3,579**	**$ 720**	**$ 720**	**$ 720**

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City of Wheaton
Federal Forfeiture Fund
Fund Summary
Calendar Year 2025 Budget

	2022 Actual	2023 Actual	2024 Budget	2024 Projected	2025 Budget	25 Budget vs 24 Proj. $	25 Budget vs 24 Proj. %
Beginning Fund Balance	**$ 73,363**	**$ 41,334**	**$ 39,810**	**$ 39,810**	**$ 41,040**		
Revenues							
Fines & Forfeits	$ 598	$ -	$ -	$ -	$ -	$ -	0.0%
Investment Income	779	2,053	700	1,950	1,200	(750)	-38.5%
Total Revenues	**$ 1,377**	**$ 2,053**	**$ 700**	**$ 1,950**	**$ 1,200**	**$ (750)**	**-38.5%**
Expenditures							
Supplies & Materials	$ 32,897	$ 2,859	$ -	$ -	$ -	$ -	0.0%
Charges & Services	510	720	720	720	720	-	0.0%
Total Operating	**33,407**	**3,579**	**720**	**720**	**720**	**-**	**0.0%**
Total Expenditures	**$ 33,407**	**$ 3,579**	**$ 720**	**$ 720**	**$ 720**	**$ -**	**0.0%**
Revenues Over/ (Under) Expenditures	**$ (32,030)**	**$ (1,526)**	**$ (20)**	**$ 1,230**	**$ 480**		
Ending Fund Balance	**$ 41,334**	**$ 39,810**	**$ 39,790**	**$ 41,040**	**$ 41,520**		

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City of Wheaton
Federal Forfeiture Fund
Revenues
Calendar Year 2025 Budget

Fund 231 Federal Forfeiture Fund

		2022 Actual	2023 Actual	2024 Budget	2024 Projected	2025 Budget	25 Budget vs 24 Proj. $	25 Budget vs 24 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	89	190	200	150	200	50	33.3%
46000	Interest Income - Dept of Justice	690	1,863	500	1,800	1,000	(800)	-44.4%
	Total Investment Income	**779**	**2,053**	**700**	**1,950**	**1,200**	**(750)**	**-38.5%**
	Total Federal Forfeiture Fund Revenues	**$ 1,377**	**$ 2,053**	**$ 700**	**$ 1,950**	**$ 1,200**	**$ (750)**	**-38.5%**

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City of Wheaton
Federal Forfeiture Fund
Expenditure Summary
Calendar Year 2025 Budget

The following is a combined summary of the Federal Forfeiture Organizations:
Department of Treasury and Department of Justice

		2022 Actual	2023 Actual	2024 Budget	2024 Projected	2025 Budget	25 Budget vs 24 Proj. $	25 Budget vs 24 Proj. %
60700	Supplies & Materials	$ 32,897	$ 2,859	$ -	$ -	$ -	$ -	0.0%
	Total Supplies & Materials	**32,897**	**2,859**	**-**	**-**	**-**	**-**	**0.0%**
64100	Contractual Services	510	720	720	720	720	-	0.0%
	Total Charges & Services	**510**	**720**	**720**	**720**	**720**	**-**	**0.0%**
Total Federal Forfeiture Fund Expenditures		**$ 33,407**	**$ 3,579**	**$ 720**	**$ 720**	**$ 720**	**$ -**	**0.0%**

City of Wheaton
Federal Forfeiture Fund
Department of Treasury Expenditures
Calendar Year 2025 Budget

Fund 231 Federal Forfeiture Fund
Org 23160010 Federal Forfeiture - Dept of Treasury

		2022 Actual	2023 Actual	2024 Budget	2024 Projected	2025 Budget	25 Budget vs 24 Proj. $	25 Budget vs 24 Proj. %
60700	Supplies and Materials	$ -	$ 2,859	$ -	$ -	$ -	$ -	0.0%
	Total Supplies & Materials	**-**	**2,859**	**-**	**-**	**-**	**-**	**0.0%**
64100	Contractual Services	300	360	360	360	360	-	0.0%
	Total Charges & Services	**300**	**360**	**360**	**360**	**360**	**-**	**0.0%**
Total Federal Forfeiture - Dept of Treasury		**$ 300**	**$ 3,219**	**$ 360**	**$ 360**	**$ 360**	**$ -**	**0.0%**

City of Wheaton
Federal Forfeiture Fund Fund
Department of Treasury Expenditures
Calendar Year 2025 Budget

Fund	**231**	**Federal Forfeiture Fund**
Org	**23160010**	**Federal Forfeiture - Dept of Treasury**

Account	Description	Amount	Description	Budget
64100	Contractual Services			$ 360
		360	Bank Fees	
Total Federal Forfeiture - Dept of Treasury				**$ 360**

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City of Wheaton
Federal Forfeiture Fund
Department of Justice Expenditures
Calendar Year 2025 Budget

Fund 231 Federal Forfeiture Fund
Org 23170010 Federal Forfeiture - Dept of Justice

		2022 Actual	2023 Actual	2024 Budget	2024 Projected	2025 Budget	25 Budget vs 24 Proj. $	25 Budget vs 24 Proj. %
60700	Supplies & Materials	$ 32,897	$ -	$ -	$ -	$ -	$ -	0.0%
	Total Supplies & Materials	**32,897**	**-**	**-**	**-**	**-**	**-**	**0.0%**
64100	Contractual Services	210	360	360	360	360	-	0.0%
	Total Charges & Services	**210**	**360**	**360**	**360**	**360**	**-**	**0.0%**
	Total Federal Forfeiture - Dept of Justice	**33,107**	**360**	**$ 360**	**$ 360**	**$ 360**	**$ -**	**0.0%**

City of Wheaton
Federal Forfeiture Fund Fund
Department of Justice Expenditures
Calendar Year 2025 Budget

Fund 231 Federal Forfeiture Fund
Org 23170010 Federal Forfeiture - Dept of Justice

Account	Description	Amount	Description	Budget
64100	Contractual Services			$ 360
		360	Bank fees	
Total Federal Forfeiture - Dept of Justice				**$ 360**

City of Wheaton
State Forfeiture Fund
Calendar Year 2025 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.

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

2025 GOALS

- Ensure all expenditures are permissible law enforcement uses of the State Forfeiture Funds
- Complete the 2024 Illinois Seizure and Awarded Assets Annual Report

EXPENDITURES BY CATEGORY

Expenditures	2023 Actual	2024 Budget	2024 Projected	2025 Budget
Supplies & Materials	$ 27,396	$ -	$ -	$ -
Charges & Services	9,730	4,500	7,300	4,600
Capital Outlays	45,601	-	-	-
Total Expenditures	**$ 82,727**	**$ 4,500**	**$ 7,300**	**$ 4,600**

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City of Wheaton
State Forfeiture Fund
Fund Summary
Calendar Year 2025 Budget

	2022 Actual	2023 Actual	2024 Budget	2024 Projected	2025 Budget	25 Budget vs 24 Proj. $	25 Budget vs 24 Proj. %
Beginning Fund Balance	**$ 268,432**	**$ 281,489**	**$ 256,235**	**$ 256,235**	**$ 274,885**		
Revenues							
Fines & Forfeits	$ 22,395	$ 52,308	$ -	$ 22,400	$ -	$ (22,400)	-100.0%
Investment Income	1,063	1,305	1,410	550	550	-	0.0%
Miscellaneous	2,395	3,859	2,400	3,000	3,300	900	30.0%
Total Revenues	**$ 25,853**	**$ 57,473**	**$ 3,810**	**$ 25,950**	**$ 3,850**	**$ (21,500)**	**-82.9%**
Expenditures							
Supplies & Materials	$ 2,468	$ 27,396	$ -	$ -	$ -	$ -	0.0%
Charges & Services	10,328	9,730	4,500	7,300	4,600	(2,700)	-37.0%
Total Operating	**12,796**	**37,126**	**4,500**	**7,300**	**4,600**	**(2,700)**	**-37.0%**
Capital Outlays	-	45,601	-	-	-	-	0.0%
Total Capital Outlays	**-**	**45,601**	**-**	**-**	**-**	**-**	**0.0%**
Total Expenditures	**$ 12,796**	**$ 82,727**	**$ 4,500**	**$ 7,300**	**$ 4,600**	**$ (2,700)**	**-37.0%**
Revenues Over/ (Under) Expenditures	**$ 13,057**	**$ (25,254)**	**$ (690)**	**$ 18,650**	**$ (750)**		
Ending Fund Balance	**$ 281,489**	**$ 256,235**	**$ 255,545**	**$ 274,885**	**$ 274,135**		

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City of Wheaton
State Forfeiture Fund
Revenues
Calendar Year 2025 Budget

Fund 232 State Forfeiture Fund

		2022 Actual	2023 Actual	2024 Budget	2024 Projected	2025 Budget	25 Budget vs 24 Proj. $	25 Budget vs 24 Proj. %
45650	State Drug Forfeiture Rev	$ 8,811	$ 21,976	$ -	$ 5,000	$ -	$ (5,000)	-100.0%
45660	State Money Laundering Rev	896	2,322	-	400	-	(400)	-100.0%
45670	State Article 36 Seizure Rev	12,688	28,010	-	17,000	-	(17,000)	-100.0%
	Total Fines & Forfeits	**22,395**	**52,308**	**-**	**22,400**	**-**	**(22,400)**	**-100.0%**
46000	Interest Income - State Drug	418	538	540	250	250	-	0.0%
46000	Interest Income - Money Laundering	359	280	450	-	-	-	0.0%
46000	Interest Income - Article 36	286	487	420	300	300	-	0.0%
	Total Investment Income	**1,063**	**1,305**	**1,410**	**550**	**550**	**-**	**0.0%**
47000	Misc Revenue - Article 36	2,395	3,859	2,400	3,000	3,300	300	10.0%
	Total Miscellaneous Revenue	**2,395**	**3,859**	**2,400**	**3,000**	**3,300**	**300**	**10.0%**
	Total State Forfeiture Fund Revenues	**$ 25,853**	**$ 57,473**	**$ 3,810**	**$ 25,950**	**$ 3,850**	**$ (22,100)**	**-85.2%**

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City of Wheaton
State Forfeiture Fund
Expenditure Summary
Calendar Year 2025 Budget

The following is a combined summary of the State Forfeiture Organizations:
State Drug Forfeiture, State Money Laundering and Article 36

		2022 Actual	2023 Actual	2024 Budget	2024 Projected	2025 Budget	25 Budget vs 24 Proj. $	25 Budget vs 24 Proj. %
60700	Supplies & Materials	$ 2,468	$ 27,396	$ -	$ -	$ -	$ -	0.0%
	Total Supplies & Materials	**2,468**	**27,396**	**-**	**-**	**-**	**-**	**0.0%**
64100	Contractual Services	10,328	9,730	4,500	7,300	4,600	(2,700)	-37.0%
	Total Charges & Services	**10,328**	**9,730**	**4,500**	**7,300**	**4,600**	**(2,700)**	**-37.0%**
70030	Operating Equipment	-	45,601	-	-	-	-	0.0%
	Total Capital Outlays	**-**	**45,601**	**-**	**-**	**-**	**-**	**0.0%**
Total State Forfeiture Fund Expenditures		**$ 12,796**	**$ 82,727**	**$ 4,500**	**$ 7,300**	**$ 4,600**	**$ (2,700)**	**-37.0%**

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City of Wheaton
State Forfeiture Fund
Drug Forfeiture Expenditures
Calendar Year 2025 Budget

Fund 232 State Forfeiture Fund
Org 23260010 State Drug Forfeiture

		2022 Actual	2023 Actual	2024 Budget	2024 Projected	2025 Budget	25 Budget vs 24 Proj. $	25 Budget vs 24 Proj. %
60700	Supplies and Materials	$ -	$ 12,913	$ -	$ -	$ -	$ -	0.0%
	Total Supplies & Materials	**-**	**12,913**	**-**	**-**	**-**	**-**	**0.0%**
64100	Contractual Services	622	1,585	600	800	500	(300)	-37.5%
	Total Charges & Services	**622**	**1,585**	**600**	**800**	**500**	**(300)**	**-37.5%**
70030	Operating Equipment	-	45,600	-	-	-	-	0.0%
	Total Capital Outlays	**-**	**45,600**	**-**	**-**	**-**	**-**	**0.0%**
Total State Drug Forfeiture		**$ 622**	**$ 60,098**	**$ 600**	**$ 800**	**$ 500**	**$ (300)**	**-37.5%**

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City of Wheaton
State Forfeiture Fund
Drug Forfeiture Expenditures
Calendar Year 2025 Budget

Fund	**232**	**State Forfeiture Fund**
Org	**23260010**	**State Drug Forfeiture**

Account	Description	Amount	Description	Budget
64100	Contractual Services			$ 500
		500	Banks Fees	
Total State Drug Forfeiture				**$ 500**

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City of Wheaton
State Forfeiture Fund
Money Laundering Expenditures
Calendar Year 2025 Budget

Fund 232 State Forfeiture Fund
Org 23270010 State Money Laundering

			2022 Actual	2023 Actual	2024 Budget	2024 Projected	2025 Budget	25 Budget vs 24 Proj. $	25 Budget vs 24 Proj. %
	60700	Supplies and Materials	$ -	$ 5,008	$ -	$ -	$ -	$ -	0.0%
		Total Supplies & Materials	**-**	**5,008**	**-**	**-**	**-**	**-**	**0.0%**
	64100	Contractual Services	440	343	600	-	500	500	100.0%
		Total Charges & Services	**440**	**343**	**600**	**-**	**500**	**500**	**100.0%**
Total State Money Laundering			**$ 440**	**$ 5,352**	**$ 600**	**$ -**	**$ 500**	**$ 500**	**100.0%**

City of Wheaton
State Forfeiture Fund
Money Laundering Expenditures
Calendar Year 2025 Budget

Fund 232 State Forfeiture Fund
Org 23270010 State Money Laundering

Account	Description	Amount	Description	Budget
64100	Contractual Services			$ 500
		500	Bank Fees	
Total State Money Laundering				**$ 500**

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City of Wheaton
State Forfeiture Fund
Article 36 Expenditures
Calendar Year 2025 Budget

Fund 232 State Forfeiture Fund
Org 23280010 State Article 36

		2022 Actual	2023 Actual	2024 Budget	2024 Projected	2025 Budget	25 Budget vs 24 Proj. $	25 Budget vs 24 Proj. %
60700	Supplies & Materials	$ 2,468	$ 9,475	$ -	$ -	$ -	$ -	0.0%
	Total Supplies & Materials	**2,468**	**9,475**	**-**	**-**	**-**	**-**	**0.0%**
64100	Contractual Services	9,266	7,802	3,300	6,500	3,600	(2,900)	-44.6%
	Total Charges & Services	**9,266**	**7,802**	**3,300**	**6,500**	**3,600**	**(2,900)**	**-44.6%**
70030	Operating Equipment	-	-	-		-	-	0.0%
	Total Capital Outlays	**-**	**-**	**-**	**-**	**-**	**-**	**0.0%**
Total State Article 36		**$ 11,734**	**$ 17,277**	**$ 3,300**	**$ 6,500**	**$ 3,600**	**$ (2,900)**	**-44.6%**

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City of Wheaton
State Forfeiture Fund
Article 36 Expenditures
Calendar Year 2025 Budget

Fund 232 State Forfeiture Fund
Org 23280010 State Article 36

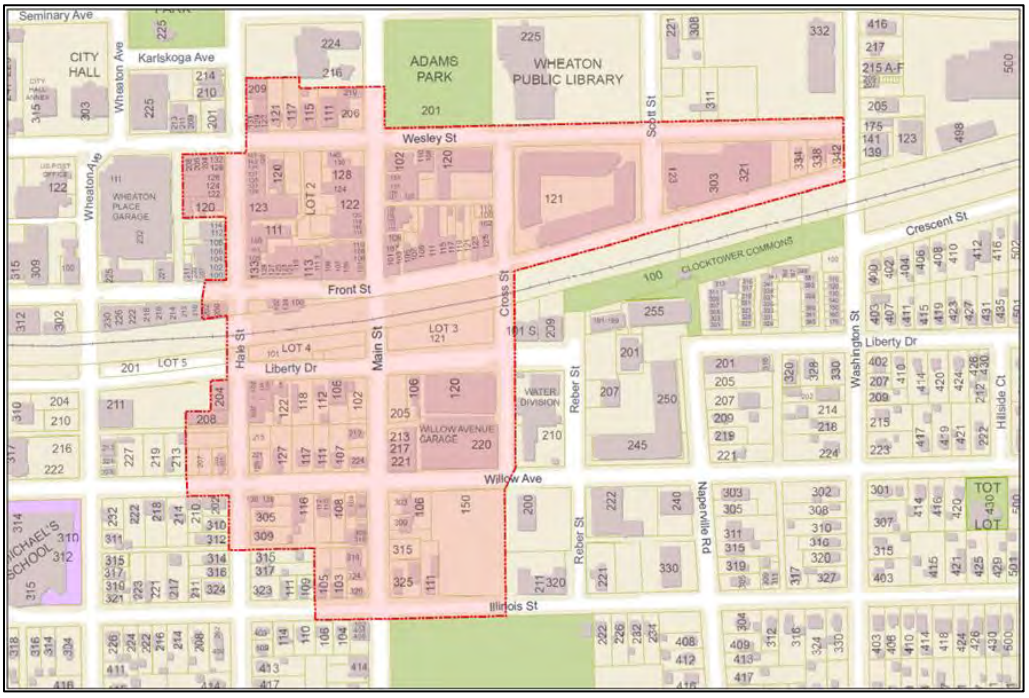
Account	Description	Amount	Description	Budget
64100	Contractual Services			$ 3,600
		3,300	Towing Charges	
		300	Bank Fees	
Total State Article 36				**$ 3,600**

City of Wheaton
TIF District Two Main Street Redevelopment Fund
Calendar Year 2025 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 $35.9 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 2023 with some minor costs remaining to complete the project in 2025.

2025 BUDGET SUMMARY

The 2025 budget includes $146,000 for contractually committed expenditures remaining to complete the Downtown Streetscape Project.

EXPENDITURES BY CATEGORY

Expenditures	2023 Actual	2024 Budget	2024 Projected	2025 Budget
Charges & Services	$ 810	$ -	$ 864	$ 1,000
Capital Outlays	204,030	263,000	236,748	145,000
Total Expenditures	**$ 204,840**	**$ 263,000**	**$ 237,612**	**$ 146,000**

City of Wheaton
TIF District Two Main St Redevelopment Fund
Fund Summary
Calendar Year 2025 Budget

	2022 Actual	2023 Actual	2024 Budget	2024 Projected	2025 Budget	25 Budget vs 24 Proj. $	25 Budget vs 24 Proj. %
Beginning Fund Balance	**$ 133,391**	**$ 515,212**	**$ 362,612**	**$ 362,612**	**$ 145,000**		
Revenues							
Taxes	$ 2,588,656	$ -	$ -	$ -	$ -	$ -	0.0%
Investment Income	1,614	46,173	1,000	20,000	1,000	(19,000)	-95.0%
Miscellaneous	27,662	6,067	-	-	-	-	0.0%
Interfund Transfers In	1,106,257	-	-	-	-	-	0.0%
Total Revenues	**$ 3,724,189**	**$ 52,240**	**$ 1,000**	**$ 20,000**	**$ 1,000**	**$ (19,000)**	**-95.0%**
Expenditures							
Charges & Services	$ 199,870	$ 810	$ -	$ 864	$ 1,000	$ 136	15.7%
Total Operating	**199,870**	**810**	**-**	**864**	**1,000**	**136**	**15.7%**
Capital Outlays	2,127,620	204,030	263,000	236,748	145,000	(91,748)	-38.8%
Interfund Transfers-Other	1,014,878	-	-	-	-	-	0.0%
Total Capital & Interfund Transf	**3,142,498**	**204,030**	**263,000**	**236,748**	**145,000**	**(91,748)**	**-38.8%**
Total Expenditures	**$ 3,342,368**	**$ 204,840**	**$ 263,000**	**$ 237,612**	**$ 146,000**	**$ (91,612)**	**-38.6%**
Revenues Over/ (Under) Expenditures	**$ 381,821**	**$ (152,600)**	**$ (262,000)**	**$ (217,612)**	**$ (145,000)**		
Ending Fund Balance	**$ 515,212**	**$ 362,612**	**$ 100,612**	**$ 145,000**	**$ -**		

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City of Wheaton
TIF District Two Main St Redevelopment Fund
Revenues
Calendar Year 2025 Budget

Fund 272 TIF District Two Fund
Org 27204000 TIF District Two Main St Redev Revenues

			2022 Actual	2023 Actual	2024 Budget	2024 Projected	2025 Budget	25 Budget vs 24 Proj. $	25 Budget vs 24 Proj. %
	40302	Property Tax - TIF 2	$ 2,588,656	$ -	$ -	$ -	$ -	$ -	0.0%
		Total Taxes	**2,588,656**	**-**	**-**	**-**	**-**	**-**	**0.0%**
	46000	Interest Income-Invest	1,614	46,173	1,000	20,000	1,000	(19,000)	-95.0%
		Total Investment Income	**1,614**	**46,173**	**1,000**	**20,000**	**1,000**	**(19,000)**	**-95.0%**
	47000	Miscellaneous Revenues	27,662	6,067	-	-	-	-	0.0%
		Total Miscellaneous	**27,662**	**6,067**	**-**	**-**	**-**	**-**	**0.0%**
	87273	Transfer In-TIF 3 Fund	1,106,257	-	-	-	-	-	0.0%
		Total Interfund Transfers	**1,106,257**	**-**	**-**	**-**	**-**	**-**	**0.0%**
Total TIF Dist Two Main St Redev Revenues			**$ 3,724,189**	**$ 52,240**	**$ 1,000**	**$ 20,000**	**$ 1,000**	**$ (19,000)**	**-95.0%**

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City of Wheaton
TIF District Two Main St Redevelopment Fund
Expenditures
Calendar Year 2025 Budget

Fund 272 TIF District Two Fund
Org 27240010 TIF District Two Main St Redev Expenditures

			2022 Actual	2023 Actual	2024 Budget	2024 Projected	2025 Budget	25 Budget vs 24 Proj. $	25 Budget vs 24 Proj. %
	64100	Contractual Services	$ 117,863	$ -	$ -	$ -	$ -	$ -	0.0%
	64106	Legal Services	20,621	810	-	864	1,000	136	15.7%
	69500	Redevelopment Programs	61,386	-	-	-	-	-	0.0%
		Total Charges & Services	**199,870**	**810**	**-**	**864**	**1,000**	**136**	**15.7%**
	64110	Engineering Services	56,043	14,833	38,000	15,748	5,000	(10,748)	-68.2%
	70950	Capital Improvements-Other	2,071,577	189,197	225,000	221,000	140,000	(81,000)	-36.7%
		Total Capital Outlays	**2,127,620**	**204,030**	**263,000**	**236,748**	**145,000**	**(91,748)**	**-38.8%**
	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			**$ 3,342,368**	**$ 204,840**	**$ 263,000**	**$ 237,612**	**$ 146,000**	**$ (91,612)**	**-38.6%**

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City of Wheaton
TIF District Two Main St Redevelopment Fund
Expenditures
Calendar Year 2025 Budget

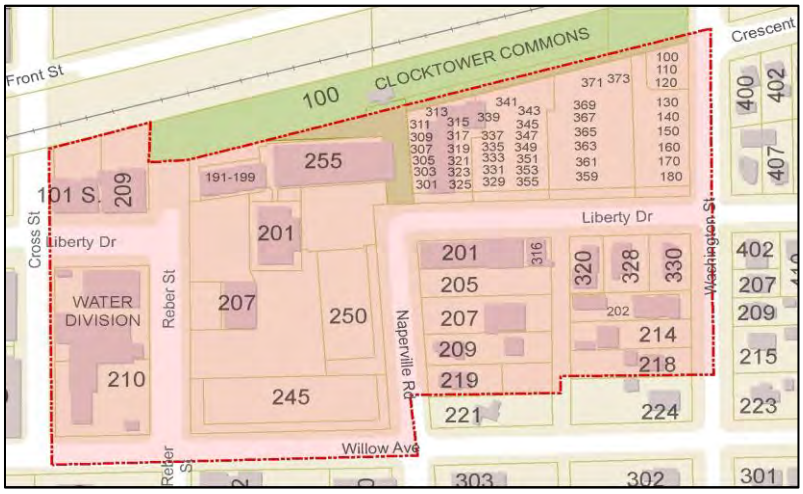
Fund	**272**	**TIF District Two Fund**				
Org	**27240010**	**TIF District Two Main St Redev Expenditures**				
	Account	**Description**	**Amount**	**Description**		**Budget**
	64106	Legal Services			$	1,000
			1,000	Legal Services		
	64110	Engineering Services				5,000
			5,000	Downtown Strategic and Streetscape Plan		
	70950	Capital Improvements-Other				140,000
			140,000	Downtown Strategic and Streetscape Plan		
Total TIF District Two Main St Redevelopment Expenditures					**$**	**146,000**

City of Wheaton
TIF District Three Courthouse Redevelopment Fund
Calendar Year 2025 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.

2025 BUDGET SUMMARY

The 2025 budget includes $2.0 million for the Water Building Exterior Renovation.

EXPENDITURES BY CATEGORY

Expenditures	2023 Actual	2024 Budget	2024 Projected	2025 Budget
Charges & Services	$ 3,021,580	$ 35,000	$ 10,000	$ 35,000
Capital Outlays	-	1,570,000	40,000	2,120,000
Total Expenditures	**$ 3,021,580**	**$ 1,605,000**	**$ 50,000**	**$ 2,155,000**

City of Wheaton
TIF District Three Courthouse Redevelopment Fund
Fund Summary
Calendar Year 2025 Budget

	2022 Actual	2023 Actual	2024 Budget	2024 Projected	2025 Budget	25 Budget vs 24 Proj. $	25 Budget vs 24 Proj. %
Beginning Fund Balance	**$ 4,067,852**	**$ 5,071,711**	**$ 4,655,641**	**$ 4,655,641**	**$ 7,046,427**		
Revenues							
Taxes	$ 2,337,265	$ 2,335,029	$ 2,350,000	$ 2,270,000	$ 2,295,000	$ 25,000	1.1%
Investment Income	18,915	270,481	25,000	150,000	150,000	-	0.0%
Miscellaneous	-	-	-	20,786	-	(20,786)	-100.0%
Total Revenues	**$ 2,356,180**	**$ 2,605,510**	**$ 2,375,000**	**$ 2,440,786**	**$ 2,445,000**	**4,214**	**0.2%**
Expenditures							
Charges & Services	$ 1,407	$ 3,021,580	$ 35,000	$ 10,000	$ 35,000	$ 25,000	250.0%
Total Operating	**1,407**	**3,021,580**	**35,000**	**10,000**	**35,000**	**25,000**	**250.0%**
Capital Outlays	244,657	-	1,570,000	40,000	2,120,000	2,080,000	5200.0%
Interfund Transfers-TIF #2 Fund	1,106,257	-	-	-	-	-	0.0%
Total Capital & Interfund Transfers	**1,350,914**	**-**	**1,570,000**	**40,000**	**2,120,000**	**2,080,000**	**5200.0%**
Total Expenditures	**$ 1,352,321**	**$ 3,021,580**	**$ 1,605,000**	**$ 50,000**	**$ 2,155,000**	**$ 2,105,000**	**4210.0%**
Revenues Over/ (Under) Expenditures	**$ 1,003,859**	**$ (416,070)**	**$ 770,000**	**$ 2,390,786**	**$ 290,000**		
Ending Fund Balance	**$ 5,071,711**	**$ 4,655,641**	**$ 5,425,641**	**$ 7,046,427**	**$ 7,336,427**		

City of Wheaton
TIF District Three Courthouse Redevelopment Fund
Revenues
Calendar Year 2025 Budget

Fund 273 TIF District Three Fund
Org 27304000 TIF District Three Courthouse Redev Revenues

			2022 Actual	2023 Actual	2024 Budget	2024 Projected	2025 Budget	25 Budget vs 24 Proj. $	25 Budget vs 24 Proj. %
	40303	Property Tax - TIF 3	$ 2,337,265	$ 2,335,029	$ 2,350,000	$ 2,270,000	$ 2,295,000	$ 25,000	1.1%
		Total Taxes	**2,337,265**	**2,335,029**	**2,350,000**	**2,270,000**	**2,295,000**	**25,000**	**1.1%**
	46000	Interest Income-Invest	18,915	270,481	25,000	150,000	150,000	-	0.0%
		Total Investment Income	**18,915**	**270,481**	**25,000**	**150,000**	**150,000**	**-**	**0.0%**
	47000	Miscellaneous Revenues	-	-	-	20,786	-	(20,786)	-100.0%
		Total Miscellaneous	**-**	**-**	**-**	**20,786**	**-**	**(20,786)**	**-100.0%**
Total TIF Dist Three Courthouse Redev Revenues			**$ 2,356,180**	**$ 2,605,510**	**$ 2,375,000**	**$ 2,440,786**	**$ 2,445,000**	**$ 4,214**	**0.2%**

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City of Wheaton
TIF District Three Courthouse Redevelopment Fund
Expenditures
Calendar Year 2025 Budget

Fund 273 TIF District Three Fund
Org 27340010 TIF District Three Courthouse Redev Expenditures

			2022 Actual	2023 Actual	2024 Budget	2024 Projected	2025 Budget	25 Budget vs 24 Proj. $	25 Budget vs 24 Proj. %
	64100	Contractual Services	$ 900	$ 8,100	$ 25,000	$ -	$ 25,000	$ 25,000	100.0%
	64106	Legal Services	507	13,480	10,000	10,000	10,000	-	0.0%
	69400	TIF 3 Surplus Distribution	-	3,000,000	-	-	-	-	0.0%
		Total Charges & Services	**1,407**	**3,021,580**	**35,000**	**10,000**	**35,000**	**25,000**	**250.0%**
	64110	Engineering Services	70	-	70,000	40,000	120,000	80,000	200.0%
	70950	Capital Improvements-Other	244,587	-	1,500,000	-	2,000,000	2,000,000	100.0%
		Total Capital Outlays	**244,657**	**-**	**1,570,000**	**40,000**	**2,120,000**	**2,080,000**	**5200.0%**
	97272	Transfer Out-TIF #2 Fund	1,106,257	-	-	-	-	-	0.0%
		Total Interfund Transfers	**1,106,257**	**-**	**-**	**-**	**-**	**-**	**0.0%**
Total TIF District Three Courthouse Redev Exp			**$ 1,352,321**	**$ 3,021,580**	**$ 1,605,000**	**$ 50,000**	**$ 2,155,000**	**$ 2,105,000**	**4210.0%**

City of Wheaton
TIF District Three Courthouse Redevelopment Fund
Expenditures
Calendar Year 2025 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				120,000
			50,000	Block 320 - Redevelopment Projects (2024 Budget)		
			70,000	Water Building Exterior Renovation		
	70950	Capital Improvements-Other				2,000,000
			2,000,000	Water Building Exterior Renovation (2024 Budget)		
Total TIF District Three Courthouse Redev Expenditures					**$**	**2,155,000**

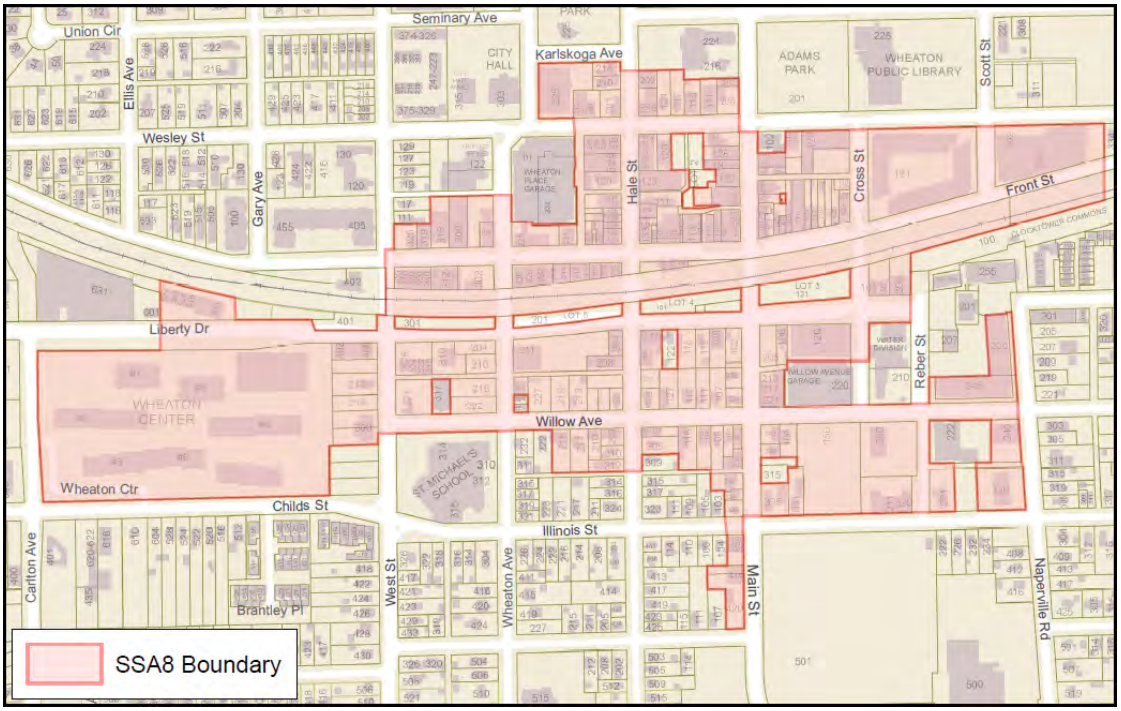
City of Wheaton
Special Service Area 8 Fund
Calendar Year 2025 Budget

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



2025 BUDGET

- For the 2025 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	2023 Actual	2024 Budget	2024 Projected	2025 Budget
Charges & Services	$ 274,901	$ 275,500	$ 275,500	$ 275,500
Interfund Transfers	48,584	150,000	150,000	150,000
Total Expenditures	**$ 323,485**	**$ 425,500**	**$ 425,500**	**$ 425,500**

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City of Wheaton
Special Service Area #8 Fund
Fund Summary
Calendar Year 2025 Budget

	2022 Actual	2023 Actual	2024 Budget	2024 Projected	2025 Budget	25 Budget vs 24 Proj. $	25 Budget vs 24 Proj. %
Beginning Fund Balance	$ -	$ -	$ -	$ -	$ -		
Revenues							
Taxes	$ 157,123	$ 274,901	$ 425,500	$ 425,500	$ 425,500	$ -	0.0%
Investment Income	14	-	-	-	-	-	0.0%
Miscellaneous	-	48,584	-	-	-	-	0.0%
Total Revenues	**$ 157,137**	**$ 323,485**	**$ 425,500**	**$ 425,500**	**$ 425,500**	**$ -**	**0.0%**
Expenditures							
Charges & Services	$ 157,137	$ 274,901	$ 275,500	$ 275,500	$ 275,500	$ -	0.0%
Total Operating	**157,137**	**274,901**	**275,500**	**275,500**	**275,500**	**-**	**0.0%**
Interfund Transfers-General Fund	-	48,584	150,000	150,000	150,000	-	0.0%
Total Interfund Transfers	**-**	**48,584**	**150,000**	**150,000**	**150,000**	**-**	**0.0%**
Total Expenditures	**$ 157,137**	**$ 323,485**	**$ 425,500**	**$ 425,500**	**$ 425,500**	**$ -**	**0.0%**
Revenues Over/ (Under) Expenditures	$ -	$ -	$ -	$ -	$ -		
Ending Fund Balance	$ -	$ -	$ -	$ -	$ -		

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City of Wheaton
Special Service Area #8 Fund
Revenues
Calendar Year 2025 Budget

Fund 257 Special Service Area #8 Fund
Org 25704000 Special Service Area #8 Fund Revenues

			2022 Actual	2023 Actual	2024 Budget	2024 Projected	2025 Budget	25 Budget vs 24 Proj. $	25 Budget vs 24 Proj. %
	40108	Property Tax-SSA #8	$ 157,123	$ 274,901	$ 425,500	$ 425,500	$ 425,500	$ -	0.0%
		Total Taxes	**157,123**	**274,901**	**425,500**	**425,500**	**425,500**	**-**	**0.0%**
	46000	Interest Income-Investments	14	-	-	-	-	-	0.0%
		Total Investment Income	**14**	**-**	**-**	**-**	**-**	**-**	**0.0%**
	47505	TIF 3 Surplus Distribution	-	48,584	-	-	-	-	0.0%
		Total Miscellaneous	**-**	**48,584**	**-**	**-**	**-**	**-**	**0.0%**
Total Special Service Area #8 Revenues			**$ 157,137**	**$ 323,485**	**$ 425,500**	**$ 425,500**	**$ 425,500**	**$ -**	**0.0%**

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City of Wheaton
Special Service Area #8 Fund
Expenditures
Calendar Year 2025 Budget

Fund 257 Special Service Area #8 Fund
Org 25740010 Special Service Area #8 Expenditures

			2022 Actual	2023 Actual	2024 Budget	2024 Projected	2025 Budget	25 Budget vs 24 Proj. $	25 Budget vs 24 Proj. %
	64100	Contractual Services	$ 157,137	$ 274,901	$ 275,500	$ 275,500	$ 275,500	$ -	0.0%
		Total Charges & Services	**157,137**	**274,901**	**275,500**	**275,500**	**275,500**	**-**	**0.0%**
	97100	Transfer Out-General Fund	-	48,584	150,000	150,000	150,000	-	0.0%
		Total Interfund Transfers	**-**	**48,584**	**150,000**	**150,000**	**150,000**	**-**	**0.0%**
Total Special Service Area #8 Expenditures			**$ 157,137**	**$ 323,485**	**$ 425,500**	**$ 425,500**	**$ 425,500**	**$ -**	**0.0%**

City of Wheaton
Special Service Area #8 Fund
Expenditures
Calendar Year 2025 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 2025 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
2025 Budget

Debt Issuance	Principal Outstanding 01/01/2025	Principal	Interest	Total Principal and Interest	Principal Outstanding 12/31/2025
2018A G.O. Bonds	**$ 9,000,000**	$ 1,250,000	$ 282,420	**$ 1,532,420**	**$ 7,750,000**
2021 G.O. Bonds	**40,570,000**	2,195,000	922,408	**3,117,408**	**38,375,000**
Total	**$ 49,570,000**	**$ 3,445,000**	**$ 1,204,828**	**$ 4,649,828**	**$ 46,125,000**

2025 BUDGET SUMMARY

2025 total expenditures increase from $4.1 million to $4.7 million, an increase of $0.6 million (or 13.6%) compared to the prior year.

EXPENDITURES BY CATEGORY

Expenditures	2023 Actual	2024 Budget	2024 Projected	2025 Budget
Debt Service	$ 5,318,394	$ 4,093,755	$ 4,093,710	$ 4,650,478
Total Expenditures	**$ 5,318,394**	**$ 4,093,755**	**$ 4,093,710**	**$ 4,650,478**

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City of Wheaton
Debt Service Fund
Fund Summary
Calendar Year 2025 Budget

	2022 Actual	2023 Actual	2024 Budget	2024 Projected	2025 Budget	25 Budget vs 24 Proj. $	25 Budget vs 24 Proj. %
Beginning Fund Balance	**$ 1,100,009**	**$ 984,086**	**$ 1,000,334**	**$ 1,000,334**	**$ 1,101,725**		
Revenues							
Taxes	$ 2,132,861	$ 2,161,910	$ 988,387	$ 989,221	$ 1,547,744	$ 558,523	56.5%
Investment Income	42,573	114,121	50,000	60,000	60,000	-	0.0%
Interfund Transfers In	2,095,721	3,058,611	3,145,649	3,145,880	3,148,582	2,702	0.1%
Total Revenues	**$ 4,271,155**	**$ 5,334,642**	**$ 4,184,036**	**$ 4,195,101**	**$ 4,756,326**	**$ 561,225**	**13.4%**
Expenditures							
Debt Service	$ 4,387,078	$ 5,318,394	$ 4,093,755	$ 4,093,710	$ 4,650,478	$ 556,768	13.6%
Total Expenditures	**$ 4,387,078**	**$ 5,318,394**	**$ 4,093,755**	**$ 4,093,710**	**$ 4,650,478**	**$ 556,768**	**13.6%**
Revenues Over/ (Under) Expenditures	**$ (115,923)**	**$ 16,248**	**$ 90,281**	**$ 101,391**	**$ 105,848**		
Ending Fund Balance	**$ 984,086**	**$ 1,000,334**	**$ 1,090,615**	**$ 1,101,725**	**$ 1,207,573**		

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City of Wheaton
Debt Service Fund
Revenues
Calendar Year 2025 Budget

Fund 300 Debt Service Fund
Org 30000000 Debt Service Revenues

			2022 Actual	2023 Actual	2024 Budget	2024 Projected	2025 Budget	25 Budget vs 24 Proj. $	25 Budget vs 24 Proj. %
	40212	Property Tax-2012A GO Bonds	$ 1,933,419	$ 1,515,794	$ -	$ -	$ -	$ -	0.0%
	40215	Property Tax-2018A GO Bonds	199,442	646,116	988,387	989,221	1,547,744	558,523	56.5%
		Total Taxes	**2,132,861**	**2,161,910**	**988,387**	**989,221**	**1,547,744**	**558,523**	**56.5%**
	46000	Interest Income-Investments	42,573	114,121	50,000	60,000	60,000	-	0.0%
		Total Investment Income	**42,573**	**114,121**	**50,000**	**60,000**	**60,000**	**-**	**0.0%**
	87100	Trans In-General Fund	1,980,346	3,058,611	3,145,649	3,145,880	3,148,582	2,702	0.1%
	87410	Trans In-2018 Bond Fund	115,375	-	-	-	-	-	0.0%
		Total Interfund Transfers	**2,095,721**	**3,058,611**	**3,145,649**	**3,145,880**	**3,148,582**	**2,702**	**0.1%**
		Total Debt Service Revenues	**$ 4,271,155**	**$ 5,334,642**	**$ 4,184,036**	**$ 4,195,101**	**$ 4,756,326**	**$ 561,225**	**13.4%**

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City of Wheaton
Debt Service Fund
Expenditures
Calendar Year 2025 Budget

Fund 300 Debt Service Fund
Org 30000010 Debt Service Expenditures

		2022 Actual	2023 Actual	2024 Budget	2024 Projected	2025 Budget	25 Budget vs 24 Proj. $	25 Budget vs 24 Proj. %
75000	Principal	$ 2,940,000	$ 4,015,000	$ 2,850,000	$ 2,850,000	$ 3,445,000	$ 595,000	20.9%
75001	Interest	1,446,073	1,302,789	1,243,105	1,243,105	1,204,828	(38,277)	-3.1%
75002	Paying Agent Fees	1,005	605	650	605	650	45	7.4%
	Total Debt Service	**4,387,078**	**5,318,394**	**4,093,755**	**4,093,710**	**4,650,478**	**556,768**	**13.6%**
Total Debt Service Expenditures		**$ 4,387,078**	**$ 5,318,394**	**$ 4,093,755**	**$ 4,093,710**	**$ 4,650,478**	**$ 556,768**	**13.6%**

City of Wheaton
Debt Service Fund
Expenditures
Calendar Year 2025 Budget

Fund	**300**	**Debt Service Fund**				
Org	**30000010**	**Debt Service Expenditures**				
	Account	**Description**	**Amount**	**Description**		**Budget**
	75000	Principal			$	3,445,000
			1,250,000	2018A G.O. Bonds		
			2,195,000	2021 G.O. Bonds		
	75001	Interest				1,204,828
			282,420	2018A G.O. Bonds		
			922,408	2021 G.O. Bonds		
	75002	Paying Agent Fees				650
			650	2018A G.O. Bonds		
	Total Debt Service Expenditures				**$**	**4,650,478**

City of Wheaton
Capital Projects Fund
Calendar Year 2025 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, $6.1 million in 2023, $2.2 million is estimated to be transferred in 2024. For the 2025 revenue budget, a total of $1.35 million is budgeted to be transferred from the General Fund.

2025 BUDGET SUMMARY

The 2025 budget includes $7.9 million in capital improvements:

- $3.4 million for Roadway Improvements
- $2.3 million for Sidewalk Improvements (Grant-$226,843)
- $1.0 million for Other Capital Improvements (Grant-$250,000)

Of the total $7.9 million budgeted for 2025 Capital Projects, $3.2 million consists of carryover projects from 2024. These carryover capital projects include:

- Gary Ave Reconstruction-FAU Routes - $2.1 million
- Main St Pedestrian Improvements - $0.16 million
- Manchester Rd/Wesley St Bridge Rehab & Painting - $0.45 million
- Roosevelt Rd/Winfield Creek Pedestrian Bridge - $0.17 million
- Roosevelt Rd Sidewalk Improvements (partial) - $.0.29 million

EXPENDITURES BY CATEGORY

Expenditures	2023 Actual	2024 Budget	2024 Projected	2025 Budget
Capital Outlays	$ 6,341,566	$ 9,836,500	$ 7,383,255	$ 7,855,750
Total Expenditures	**$ 6,341,566**	**$ 9,836,500**	**$ 7,383,255**	**$ 7,855,750**

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City of Wheaton
Capital Projects Fund
Fund Summary
Calendar Year 2025 Budget

	2022 Actual	2023 Actual	2024 Budget	2024 Projected	2025 Budget	25 Budget vs 24 Proj. $	25 Budget vs 24 Proj. %
Beginning Fund Balance	**$ 8,674,478**	**$ 12,237,392**	**$ 15,322,183**	**$ 15,322,183**	**$ 13,397,695**		
Revenues							
Intergovernmental	$ 666,424	$ 2,616,846	$ 2,981,795	$ 2,792,276	$ 476,843	$ (2,315,433)	-82.9%
Investment Income	(26,805)	703,395	100,000	500,000	500,000	-	0.0%
Miscellaneous	17,211	7,980	35,000	-	10,000	10,000	100.0%
Interfund Transfers In	4,673,728	6,098,137	2,166,491	2,166,491	1,358,011	(808,480)	-37.3%
Total Revenues	**$ 5,330,558**	**$ 9,426,358**	**$ 5,283,286**	**$ 5,458,767**	**$ 2,344,854**	**$ (3,113,913)**	**-57.0%**
Expenditures							
Capital Outlays	$ 1,767,644	$ 6,341,567	$ 9,836,500	$ 7,383,255	$ 7,855,750	$ 472,495	6.4%
Total Capital Outlays	**1,767,644**	**6,341,567**	**9,836,500**	**7,383,255**	**7,855,750**	**472,495**	**6.4%**
Total Expenditures	**$ 1,767,644**	**$ 6,341,567**	**$ 9,836,500**	**$ 7,383,255**	**$ 7,855,750**	**$ 472,495**	**6.4%**
Revenues Over/ (Under) Expenditures	**3,562,914**	**3,084,791**	**(4,553,214)**	**(1,924,488)**	**(5,510,896)**		
Ending Fund Balance	**$ 12,237,392**	**$ 15,322,183**	**$ 10,768,969**	**$ 13,397,695**	**$ 7,886,799**		

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City of Wheaton
Capital Project Fund
Revenues
Calendar Year 2025 Budget

Fund 400 Capital Projects Fund
Org 40008500 Capital Project Fund Revenues

			2022 Actual	2023 Actual	2024 Budget	2024 Projected	2025 Budget	25 Budget vs 24 Proj. $	25 Budget vs 24 Proj. %
	40800	Grant Revenue	$ 36,714	$ 240,129	$ 1,250,000	$ 888,887	$ 476,843	$ (412,044)	-46.4%
	40855	American Rescue Plan Act	629,710	2,376,717	1,731,795	1,903,389	-	(1,903,389)	-100.0%
		Total Intergovernmental	**666,424**	**2,616,846**	**2,981,795**	**2,792,276**	**476,843**	**(2,315,433)**	**-82.9%**
	46000	Interest Income-Invest	(26,805)	703,395	100,000	500,000	500,000	-	0.0%
		Total Investment Income	**(26,805)**	**703,395**	**100,000**	**500,000**	**500,000**	**-**	**0.0%**
	47000	Miscellaneous Revenues	17,211	7,980	35,000	-	10,000	10,000	100.0%
		Total Miscellaneous	**17,211**	**7,980**	**35,000**	**-**	**10,000**	**10,000**	**100.0%**
	87100	Transfer In-General Fund	4,673,728	6,098,137	2,166,491	2,166,491	1,358,011	(808,480)	-37.3%
		Total Interfund Transfers	**4,673,728**	**6,098,137**	**2,166,491**	**2,166,491**	**1,358,011**	**(808,480)**	**-37.3%**
		Total Capital Project Fund Revenues	**$ 5,330,558**	**$ 9,426,358**	**$ 5,283,286**	**$ 5,458,767**	**$ 2,344,854**	**$ (3,113,913)**	**-57.0%**

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City of Wheaton
Capital Project Fund
Expenditures
Calendar Year 2025 Budget

Fund 400 Capital Projects Fund
Org 40085010 Capital Projects Expenditures

			2022 Actual	2023 Actual	2024 Budget	2024 Projected	2025 Budget	25 Budget vs 24 Proj. $	25 Budget vs 24 Proj. %
	64110	Engineering Services	$ 469,170	$ 778,431	$ 856,500	$ 645,200	$ 1,072,000	$ 426,800	66.2%
	70200	Roadway Improvements	219,823	541,654	2,020,000	590,000	3,400,000	2,810,000	476.3%
	70300	Sidewalk Improvements	826,335	2,448,436	2,250,000	1,596,900	2,343,750	746,850	46.8%
	70600	Storm Sewer Improvements	101,982	521,643	3,800,000	4,117,655	-	(4,117,655)	-100.0%
	70950	Capital Improvements-Other	150,334	2,051,403	910,000	433,500	1,040,000	606,500	139.9%
		Total Capital Outlays	**1,767,644**	**6,341,567**	**9,836,500**	**7,383,255**	**7,855,750**	**472,495**	**6.4%**
	Total Capital Projects Expenditures		**$ 1,767,644**	**$ 6,341,567**	**$ 9,836,500**	**$ 7,383,255**	**$ 7,855,750**	**$ 472,495**	**6.4%**

City of Wheaton
Capital Projects Fund
Expenditures
Calendar Year 2025 Budget

Fund	**400**	**Capital Projects Fund**				
Org	**40085010**	**Capital Projects Expenditures**				
	Account	**Description**	**Amount**	**Description**		**Budget**
	64110	Engineering Services			$	1,072,000
			100,000	Alley DD Reconstruction		
			32,000	Bridge Inspection Services		
			25,000	Butterfield Road Pedestrian Bridge		
			20,000	Collector Street Resurfacing Project (LAFO/FAUS)-Lorraine		
			50,000	College Avenue Streetscape Study		
			500,000	Gary Avenue Reconstruction Phase #3- FAU Routes - Roads		
			220,000	New Sidewalk Program		
			25,000	Parkway Improvements in High Knob Subdivision		
			40,000	Road, Sewer, Water Rehab Program - Roads		
			60,000	Street Reconstruction		
	70200	Roadway Improvements				3,400,000
			100,000	Alley DD Reconstruction		
			160,000	Collector Street Resurfacing Project (LAFO/FAUS)-Lorraine		
			150,000	Concrete Streets Panel Replacement		
			1,590,000	Gary Avenue Reconstruction - FAU Routes - Roads (2024 Budget)		
			100,000	PW - Road Maintenance Program		
			1,200,000	Streets Reconstruction		
			100,000	Surface Treatment Program		
	70300	Sidewalk Improvements				2,343,750
			1,800,000	New Sidewalk Program		
			293,750	Roosevelt Road Sidewalk Improvements (Grant-$226,843) (2024 Budget)		
			250,000	Sidewalk Replacement Program		
	70950	Capital Improvements-Other				1,040,000
			80,000	Butterfield Road Pedestrian Bridge		
			100,000	Gary Avenue Streetlights		
			75,000	LED Street Light Replacements		
			160,000	Main Street Pedestrian Improvements (2024 Budget)		
			450,000	Manchester Road/Wesley St. Bridge Rehab & Painting (2024 Budget)		
			175,000	Roosevelt Rd/Winfield Creek Pedestrian Bridge (Grant-$175K) (2024 Budget)		
	Total Capital Projects Expenditures				**$**	**7,855,750**

City of Wheaton
2018 G.O. Bond Fund
Calendar Year 2025 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 $35.9 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 2023 with some minor costs remaining to complete the project in 2025.





2025 BUDGET SUMMARY

The 2025 budget includes $40,000 for expenditures remaining to complete the Downtown Streetscape Project.

EXPENDITURES BY CATEGORY

Expenditures	2023 Actual	2024 Budget	2024 Projected	2025 Budget
Capital Outlays	$ 41,792	$ 234,676	$ 39,700	$ 40,000
Total Expenditures	**$ 41,792**	**$ 234,676**	**$ 39,700**	**$ 40,000**

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City of Wheaton
2018 G.O. Bond Fund
Fund Summary
Calendar Year 2025 Budget

	2022 Actual	2023 Actual	2024 Budget	2024 Projected	2025 Budget	25 Budget vs 24 Proj. $	25 Budget vs 24 Proj. %
Beginning Fund Balance	**$ 1,563,841**	**$ 319,841**	**$ 308,027**	**$ 308,027**	**$ 293,957**		
Revenues							
Intergovernmental	$ 11,139	$ -	$ -	$ -	$ -	$ -	0.0%
Investment Income	15,041	26,460	5,000	25,000	10,000	(15,000)	-60.0%
Miscellaneous	4,882	3,518	-	630	-	(630)	-100.0%
Total Revenues	**$ 31,062**	**$ 29,978**	**$ 5,000**	**$ 25,630**	**$ 10,000**	**$ (15,630)**	**-61.0%**
Expenditures							
Capital Outlays	1,159,687	41,792	234,676	39,700	40,000	300	0.8%
Interfund Transfers-Debt Service	115,375	-	-	-	-	-	0.0%
Total Capital & Interfund Transfers	**1,275,062**	**41,792**	**234,676**	**39,700**	**40,000**	**300**	**0.8%**
Total Expenditures	**$ 1,275,062**	**$ 41,792**	**$ 234,676**	**$ 39,700**	**$ 40,000**	**$ 300**	**0.8%**
Revenues Over/ (Under) Expenditures	**$ (1,244,000)**	**$ (11,814)**	**$ (229,676)**	**$ (14,070)**	**$ (30,000)**		
Ending Fund Balance	**$ 319,841**	**$ 308,027**	**$ 78,351**	**$ 293,957**	**$ 263,957**		

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City of Wheaton
2018 G.O. Bond Fund
Revenues
Calendar Year 2025 Budget

Fund 410 2018 G.O. Bond Fund
Org 41008500 2018 G.O. Bond Fund Revenues

		2022 Actual	2023 Actual	2024 Budget	2024 Projected	2025 Budget	25 Budget vs 24 Proj. $	25 Budget vs 24 Proj. %
40800	Grant Revenue	$ 11,139	$ -	$ -	$ -	$ -	$ -	0.0%
	Total Intergovernmental	**11,139**	**-**	**-**	**-**	**-**	**-**	**0.0%**
46000	Interest Income-Invest	15,041	26,460	5,000	25,000	10,000	(15,000)	-60.0%
	Total Investment Income	**15,041**	**26,460**	**5,000**	**25,000**	**10,000**	**(15,000)**	**-60.0%**
47000	Miscellaneous Revenues	4,882	3,518	-	630	-	(630)	-100.0%
	Total Miscellaneous	**4,882**	**3,518**	**-**	**630**	**-**	**(630)**	**-100.0%**
	Total 2018 G.O. Bond Fund Revenues	**$ 31,062**	**$ 29,978**	**$ 5,000**	**$ 25,630**	**$ 10,000**	**$ (15,630)**	**-61.0%**

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City of Wheaton
2018 G.O. Bond Fund
Expenditures
Calendar Year 2025 Budget

Fund 410 2018 G.O. Bond Fund
Org 41085010 2018 G.O. Bond Fund Expenditures

			2022 Actual	2023 Actual	2024 Budget	2024 Projected	2025 Budget	25 Budget vs 24 Proj. $	25 Budget vs 24 Proj. %
	64110	Engineering Services	$ 21,691	$ 2,445	$ 14,000	$ 3,700	$ 5,000	$ 1,300	35.1%
	70950	Capital Improvements-Other	1,137,996	39,347	220,676	36,000	35,000	(1,000)	-2.8%
		Total Capital Outlays	**1,159,687**	**41,792**	**234,676**	**39,700**	**40,000**	**300**	**0.8%**
	97300	Transfer Out-Debt Serv Fund	115,375	-	-	-	-	-	0.0%
		Total Interfund Transfers	**115,375**	**-**	**-**	**-**	**-**	**-**	**0.0%**
		Total 2018 G.O. Bond Expenditures	**$ 1,275,062**	**$ 41,792**	**$ 234,676**	**$ 39,700**	**$ 40,000**	**$ 300**	**0.8%**

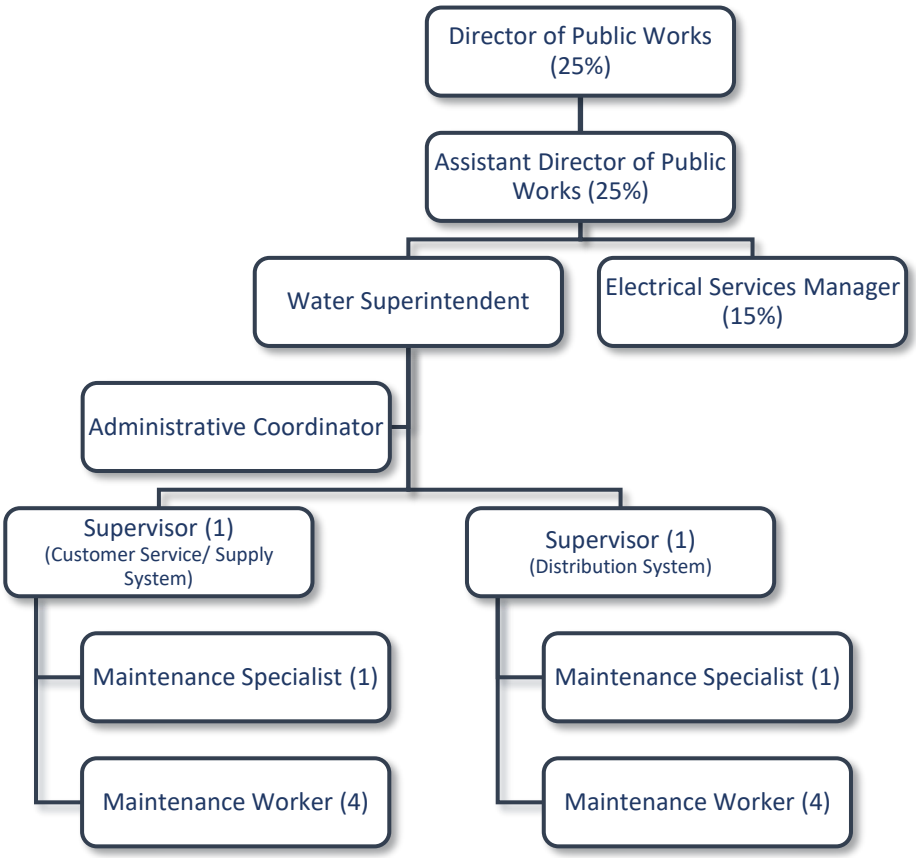
City of Wheaton
2018 G.O. Bond Fund
Expenditures
Calendar Year 2025 Budget

Fund 410 2018 G.O. Bond Fund
Org 41085010 2018 G.O. Bond Fund Expenditures

Account	Description	Amount	Description	Budget
64110	Engineering Services			$ 5,000
		5,000	Downtown Strategic and Streetscape Plan	
70950	Capital Improvements-Other			35,000
		35,000	Downtown Strategic and Streetscape Plan	
Total 2018 G.O. Bond Expenditures				**$ 40,000**

City of Wheaton
Public Works - Water Division
Calendar Year 2025 Budget

ORGANIZATIONAL CHART



PERSONNEL SUMMARY

In 2024, the Sewers Superintendent was promoted to the newly created Assistant Director of Public Works position, with 25% of his salary reallocated to the Water Fund.

	Full Time Equivalent				
	2022 Actual	2023 Actual	2024 Budget	2024 Projected	2025 Budget
Full-Time Employees	14.40	14.40	14.40	14.65	14.65
Total FTEs	**14.40**	**15.40**	**14.40**	**14.65**	**14.65**

GENERAL DESCRIPTION AND MAJOR AREAS OF RESPONSIBILITY

The Water Division is responsible for providing a reliable supply of high-quality drinking water, at sufficient 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, 230 miles of water mains with 215 miles being City-owned, 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.

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.
  Status: Field testing was completed on 76 large meters. Repairs were made on 6 meters that did not meet AWWA standards.

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 3,250 feet of water main with ductile iron.
- **Action Item:** Replace the Reber St. standby generator to maintain emergency pumping operations.
  Status: Replaced the standby generator, fuel tank, and automatic transfer switch at Reber St. Pump Station.
- **Action Item:** Continue the 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 20 hydrants and replaced 7 hydrants.

Goal: Remove Lead Public and Private Water Services

- **Action Item:** Increase the number of public and private lead service lines replaced.
  Status: Replaced 30 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 475 GPS points on existing B-boxes and new water main, valves, fire hydrants, and services.
- **Action Item:** Continue staff education at training courses, conferences, and seminars.
  Status: 2 employees attended the ISAWWA Annual Conference; 3 attended the ISAWWA Water Distribution Conference; 1 attended the Illinois Public Service Institute, completing the 3-year program; 1 attended Cross-Connection Control training, achieving a Cross-Connection Control Device Inspector license; 2 renewed forklift certifications; and 2 renewed flagger certifications.

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%.
  Status: Through an in-house leak detection survey of 1,632 valves and 1,664 fire hydrants, 3 non-surfacing hydrant leaks and 2 non-surfacing main breaks were found and repaired, saving a potential 3.7 million gallons per year of water loss. Non-revenue water loss for 2023 was 11.0%.
- **Action Item:** To protect water consumers through the Cross-Connection Control Program, effectively check for cross-connections.
  Status: Maintained records for 1,600 backflow prevention device tests completed in 2024.

2025 GOALS

Strategic Priority 1: Financial Stability

Goal: Ensure 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. Replacement is prioritized based on age, repair history, size, material, and existence of lead service lines.
- **Action Item:** Replace flow control valves at the Pressure-Adjusting Stations to maintain 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:** Replace 28 Customer-side lead services, 35 Complete lead services, and 60 City-side lead services.

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	2022 Actual	2023 Actual	2024 Target	2024 Projected	2025 Target
Enhanced Infrastructure	Main breaks per 100 miles of water main *(AWWA Standard: 25-30 leaks/100 miles)*	38	26	30	30	25
Financial Stability	Maintain IDNR standard for Non-Revenue Water Loss of 10% or less	9.7%	11%	10%	11%	10%
Community Safety	Percent of distribution water samples in compliance with EPA requirements	100%	100%	100%	100%	100%
Responsive and Efficient Services	Average days to complete site restoration	-	54	60	26	60

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Workload Measures

Strategic Goal	Measures	2022 Actual	2023 Actual	2024 Target	2024 Projected	2025 Target
Enhanced Infrastructure	No. of water main breaks repaired	89	55	67	64	67
Enhanced Infrastructure	Linear feet of water main replaced	2,900	4,100	3,100	3,250	4,700
	Public & Private Lead Service Lines replaced	41	103	100	120	100
Financial Stability	No. of water meters replaced	150	85	75	76	50
	No. of large water meters field tested	60	34	60	76	60
Enhanced Infrastructure	**Fire Hydrant Maintenance:**					
	* No. of fire hydrants inspected	883	1,090	2,410	1,250	2,410
	* No. of fire hydrants repaired	27	37	37	20	30
	* No. of fire hydrants flushed	2,654	2,637	2,580	2,600	2,580

EXPENDITURES BY CATEGORY

Expenditures	2023 Actual	2024 Budget	2024 Projected	2025 Budget
Personal Services	$ 1,317,385	$ 1,446,632	$ 1,471,224	$ 1,472,939
Employee Benefits	(692)	205,622	209,830	217,415
Supplies & Materials	356,719	416,086	385,178	430,688
Charges & Services	9,038,680	9,127,816	9,096,500	9,504,329
Capital Outlays	1,997,009	3,849,160	2,568,900	4,206,160
Interfund Transfers	1,219,374	1,306,080	1,306,080	1,225,347
Total Expenditures	**$ 13,928,475**	**$ 16,351,396**	**$ 15,037,712**	**$ 17,056,878**

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City of Wheaton
Water Fund
Fund Summary
Calendar Year 2025 Budget

	2022 Actual	2023 Actual	2024 Budget	2024 Projected	2025 Budget	25 Budget vs 24 Proj. $	25 Budget vs 24 Proj. %
Beginning Fund Balance	**$ 5,079,860**	**$ 6,568,344**	**$ 6,371,433**	**$ 6,371,433**	**$ 4,598,221**		
Revenues							
Charges for Services	$ 12,933,577	$ 13,152,312	$ 13,171,730	$ 12,993,500	$ 15,595,312	$ 2,601,812	20.0%
Investment Income	(157,048)	338,664	100,000	150,000	150,000	-	0.0%
Miscellaneous	92,031	102,788	100,000	121,000	150,000	29,000	24.0%
Interfund Transfers In	738,149	137,800	-	-	-	-	0.0%
Total Revenues	**$ 13,606,709**	**$ 13,731,564**	**$ 13,371,730**	**$ 13,264,500**	**$ 15,895,312**	**$ 2,630,812**	**19.8%**
Expenses							
Personal Services	$ 1,265,708	$ 1,317,385	$ 1,446,632	$ 1,471,224	$ 1,472,939	$ 1,715	0.1%
Employee Benefits	297,881	(692)	205,622	209,830	217,415	7,585	3.6%
Supplies & Materials	371,337	356,719	416,086	385,178	430,688	45,510	11.8%
Charges & Services	8,271,563	9,038,680	9,127,816	9,096,500	9,504,329	407,829	4.5%
Interfund Transfers Out	1,173,314	1,219,374	1,306,080	1,306,080	1,225,347	(80,733)	-6.2%
Total Operating	**11,379,803**	**11,931,466**	**12,502,236**	**12,468,812**	**12,850,718**	**381,906**	**3.1%**
Capital Outlays	**738,422**	**1,997,009**	**3,849,160**	**2,568,900**	**4,206,160**	**1,637,260**	**63.7%**
Total Expenses	**$ 12,118,225**	**$ 13,928,475**	**$ 16,351,396**	**$ 15,037,712**	**$ 17,056,878**	**$ 2,019,166**	**13.4%**
Revenues Over/ (Under) Expenses	**$ 1,488,484**	**$ (196,911)**	**$ (2,979,666)**	**$ (1,773,212)**	**$ (1,161,566)**		
Ending Fund Balance	**$ 6,568,344**	**$ 6,371,433**	**$ 3,391,767**	**$ 4,598,221**	**$ 3,436,655**		

City of Wheaton
Water Fund
Revenues
Calendar Year 2025 Budget

Fund 500 Water Fund
Org 50007000 Water Fund Revenues

		2022 Actual	2023 Actual	2024 Budget	2024 Projected	2025 Budget	25 Budget vs 24 Proj. $	25 Budget vs 24 Proj. %
Charges for Services								
43600	Water Service-Usage Charges	$ 9,415,062	$ 9,692,706	$ 9,666,930	$ 9,416,000	$ 11,767,533	$ 2,351,533	25.0%
43620	Water Service-Fixed Charges	3,413,215	3,377,487	3,405,300	3,408,500	3,745,279	336,779	9.9%
43630	Water Service-Construction Use	1,380	990	1,500	1,500	1,500	-	0.0%
43631	Water Service-Hydrant Meter	16,192	13,153	8,000	13,000	13,000	-	0.0%
43650	Water-Connection Fees	2,730	3,080	5,000	80,000	3,500	(76,500)	-95.6%
43651	Water-Tap Connection Fees	40,725	32,900	50,000	35,000	35,000	-	0.0%
43652	Water-Inspection Fees	3,270	4,250	5,000	4,500	4,500	-	0.0%
43660	Water-New Meter Fees	21,962	9,139	10,000	20,000	10,000	(10,000)	-50.0%
43670	Water-Reinstatement Fees	19,041	18,607	20,000	15,000	15,000	-	0.0%
	Total Charges for Services	**12,933,577**	**13,152,312**	**13,171,730**	**12,993,500**	**15,595,312**	**2,601,812**	**20.0%**
Investment Income								
46000	Interest Income-Investments	(157,048)	338,664	100,000	150,000	150,000	-	0.0%
	Total Investment Income	**(157,048)**	**338,664**	**100,000**	**150,000**	**150,000**	**-**	**0.0%**
Miscellaneous								
47000	Miscellaneous Revenues	92,031	102,788	100,000	121,000	150,000	29,000	24.0%
	Total Miscellaneous	**92,031**	**102,788**	**100,000**	**121,000**	**150,000**	**29,000**	**24.0%**
Interfund Transfers								
87272	Trans In-TIF #2 Fund	738,149	-	-	-	-	-	0.0%
87620	Trans In-Liability Ins Fund	-	82,600	-	-	-	-	0.0%
87630	Trans In-Health Ins Fund	-	55,200	-	-	-	-	0.0%
	Total Interfund Transfers	**738,149**	**137,800**	**-**	**-**	**-**	**-**	**0.0%**
Total Revenues		**$ 13,606,709**	**$ 13,731,564**	**$ 13,371,730**	**$ 13,264,500**	**$ 15,895,312**	**$ 2,630,812**	**19.8%**

City of Wheaton
Water Fund
Water Fund Organization Summary
Calendar Year 2025 Budget

The following is a combined summary of the Water Divisions: Administrative, Building Maintenance, Supply, Distribution, and Capital Projects.

		2022 Actual	2023 Actual	2024 Budget	2024 Projected	2025 Budget	25 Budget vs 24 Proj. $	25 Budget vs 24 Proj. %
50010	Wages-Full Time	$ 273,688	$ 244,953	$ 256,159	$ 279,180	$ 301,252	$ 22,072	7.9%
50029	Wages-Full Time (Reg)	878,021	967,454	1,069,739	1,084,420	1,055,043	(29,377)	-2.7%
50031	Wages-Seasonal	11,354	25,651	21,750	7,000	27,000	20,000	285.7%
50100	Overtime	99,425	76,771	95,260	96,900	86,720	(10,180)	-10.5%
51060	Sick Leave Buy-Back	3,220	2,556	3,724	3,724	2,924	(800)	-21.5%
	Total Personal Services	**1,265,708**	**1,317,385**	**1,446,632**	**1,471,224**	**1,472,939**	**1,715**	**0.1%**
51020	Uniform Allowance	12,073	10,512	10,600	10,600	10,750	150	1.4%
51100	Employer-FICA	95,878	100,093	110,668	112,548	112,680	132	0.1%
51105	Employer-IMRF Pension	106,328	68,944	84,354	86,682	93,985	7,303	8.4%
75092	IMRF Pension - GASB 68	75,692	(245,256)	-	-	-	-	0.0%
75102	Compensated Absences	(13,385)	48,348	-	-	-	-	0.0%
75112	Employer-OPEB	21,295	16,667	-	-	-	-	0.0%
	Total Employee Benefits	**297,881**	**(692)**	**205,622**	**209,830**	**217,415**	**7,585**	**3.6%**
60025	Postage	42,973	46,178	47,600	50,028	53,880	3,852	7.7%
60030	Printing	21,283	20,748	22,786	21,950	22,808	858	3.9%
60100	Tools	13,707	12,029	15,700	15,000	16,000	1,000	6.7%
60400	Repairs	41,110	49,489	44,700	51,000	51,400	400	0.8%
60500	Road Materials	69,104	52,077	53,700	60,000	54,900	(5,100)	-8.5%
60700	Supplies & Materials	176,033	172,157	223,100	183,000	223,200	40,200	22.0%
60805	Chemicals	1,760	1,057	2,000	1,200	2,000	800	66.7%
61000	Fuel, Lubricants, Antifreeze	5,367	2,984	6,500	3,000	6,500	3,500	116.7%
	Total Supplies & Materials	**371,337**	**356,719**	**416,086**	**385,178**	**430,688**	**45,510**	**11.8%**
63005	Training	2,174	9,196	9,000	8,500	9,000	500	5.9%
63010	Meetings & Conferences	4,351	6,468	8,000	5,000	8,000	3,000	60.0%
63015	Dues & Subscriptions	870	638	1,110	1,000	1,150	150	15.0%
64100	Contractual Services	82,138	157,676	152,680	157,900	170,000	12,100	7.7%
64500	Water Purchases-DWC	7,900,302	8,538,887	8,714,891	8,682,500	9,067,534	385,034	4.4%
65400	Dump Fees	7,024	17,789	10,000	13,000	10,000	(3,000)	-23.1%
66600	Maintenance-Equipment	30,650	36,923	36,800	35,000	37,000	2,000	5.7%
67700	Communications	11,265	11,920	12,965	12,000	13,845	1,845	15.4%
67705	Utilities-Gas	16,741	9,458	11,500	8,500	11,500	3,000	35.3%
67706	Utilities-Electric	137,160	169,445	145,000	148,000	150,000	2,000	1.4%
68001	Software Licenses\Maint.	20,410	21,802	25,870	25,100	26,300	1,200	4.8%
74998	ARO - Amortization-GASB 83	58,478	58,478	-	-	-	-	0.0%
	Total Charges & Services	**8,271,563**	**9,038,680**	**9,127,816**	**9,096,500**	**9,504,329**	**407,829**	**4.5%**
60200	Water Meters	62,707	18,996	59,160	25,000	59,160	34,160	136.6%
64110	Engineering Services	112,940	30,251	175,000	79,000	149,000	70,000	88.6%
70001	Building Improvements	37,161	9,686	-	-	40,000	40,000	100.0%
70030	Operating Equipment	59,018	12,687	95,000	108,000	15,000	(93,000)	-86.1%
70500	Water Improvements	466,596	1,925,389	3,520,000	2,356,900	3,943,000	1,586,100	67.3%
	Total Capital Outlays	**738,422**	**1,997,009**	**3,849,160**	**2,568,900**	**4,206,160**	**1,637,260**	**63.7%**
90630	Health Insurance	313,747	315,064	347,768	347,768	235,592	(112,176)	-32.3%
91620	Liability Insurance	69,377	70,142	71,537	71,537	64,877	(6,660)	-9.3%
92100	Administrative Services	587,031	613,206	629,351	629,351	658,365	29,014	4.6%
93641	Technology Replacement	5,837	6,370	5,500	5,500	6,267	767	13.9%
96600	Fleet Services	197,322	214,592	251,924	251,924	260,246	8,322	3.3%
	Total Interfund Transfers	**1,173,314**	**1,219,374**	**1,306,080**	**1,306,080**	**1,225,347**	**(80,733)**	**-6.2%**
	Total Water Fund	**$ 12,118,225**	**$ 13,928,475**	**$ 16,351,396**	**$ 15,037,712**	**$ 17,056,878**	**$ 2,019,166**	**13.4%**

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City of Wheaton
Water Fund - Administrative
Expenses
Calendar Year 2025 Budget

Fund 500 Water Fund
Org 50070010 Water Administrative

		2022 Actual	2023 Actual	2024 Budget	2024 Projected	2025 Budget	25 Budget vs 24 Proj. $	25 Budget vs 24 Proj. %
50010	Wages-Full Time	$ 273,688	$ 244,953	$ 256,159	$ 279,180	$ 301,252	$ 22,072	7.9%
50029	Wages-Full Time (Reg)	63,083	51,152	83,728	73,220	71,346	(1,874)	-2.6%
50031	Wages-Seasonal	102	185	435	-	540	540	100.0%
50100	Overtime	16,718	5,956	8,852	6,230	5,008	(1,222)	-19.6%
51060	Sick Leave Buy-Back	3,220	2,556	3,724	3,724	2,924	(800)	-21.5%
	Total Personal Services	**356,811**	**304,802**	**352,898**	**362,354**	**381,070**	**18,716**	**5.2%**
51020	Uniform Allowance	12,073	10,512	10,600	10,600	10,750	150	1.4%
51100	Employer-FICA	26,649	23,069	26,997	27,720	29,152	1,432	5.2%
51105	Employer-IMRF Pension	29,752	15,956	20,866	21,451	24,734	3,283	15.3%
75092	IMRF Pension - GASB 68	75,692	(245,256)	-	-	-	-	0.0%
75102	Compensated Absences	(13,385)	48,348	-	-	-	-	0.0%
75112	Employer-OPEB	21,295	16,667	-	-	-	-	0.0%
	Total Employee Benefits	**152,076**	**(130,704)**	**58,463**	**59,771**	**64,636**	**4,865**	**8.1%**
60025	Postage	41,946	45,449	46,450	49,093	52,630	3,537	7.2%
60030	Printing	20,293	20,748	21,286	20,450	21,308	858	4.2%
60700	Supplies and Materials	3,306	2,349	5,500	5,000	5,500	500	10.0%
	Total Supplies & Materials	**65,545**	**68,546**	**73,236**	**74,543**	**79,438**	**4,895**	**6.6%**
63005	Training	2,174	9,196	9,000	8,500	9,000	500	5.9%
63010	Meetings & Conferences	4,351	6,468	8,000	5,000	8,000	3,000	60.0%
63015	Dues & Subscriptions	870	638	1,110	1,000	1,150	150	15.0%
64100	Contractual Services	6,015	5,247	8,150	7,000	8,150	1,150	16.4%
67700	Communications	11,265	11,920	12,965	12,000	13,845	1,845	15.4%
68001	Software Licenses\Maint	8,379	8,568	9,320	9,000	9,750	750	8.3%
	Total Charges & Services	**33,054**	**42,037**	**48,545**	**42,500**	**49,895**	**7,395**	**17.4%**
90630	Health Insurance	48,926	44,528	60,536	60,536	56,303	(4,233)	-7.0%
91620	Liability Insurance	13,322	12,467	15,483	15,483	14,852	(631)	-4.1%
92100	Administrative Services	587,031	613,206	629,351	629,351	658,365	29,014	4.6%
93641	Technology Replacement	5,837	6,370	5,500	5,500	6,267	767	13.9%
96600	Fleet Services	5,919	6,438	7,557	7,557	7,807	250	3.3%
	Total Interfund Transfers	**661,035**	**683,009**	**718,427**	**718,427**	**743,594**	**25,167**	**3.5%**
	Total Water Administrative	**$ 1,268,521**	**$ 967,690**	**$ 1,251,569**	**$ 1,257,595**	**$ 1,318,633**	**$ 61,038**	**4.9%**

City of Wheaton
Water Fund - Administrative
Expenses
Calendar Year 2025 Budget

Fund	**500**	**Water Fund**			
Org	**50070010**	**Water Administrative**			
	Account	**Description**	**Amount**	**Description**	**Budget**
	50010	Wages-Full Time			$ 301,252
				Director of Public Works (25%)	
				Assistant Director of Public Works (25%)	
				Water Superintendent	
				Electrical Service Manager (15%)	
				Water Administrative Coordinator	
	50029	Wages-Full Time (Reg)			71,346
				PW Union Labor	
	50031	Wages Seasonal			540
	50100	Overtime			5,008
	51060	Sick Leave Buy-Back			2,924
	51020	Uniform Allowance			10,750
			4,800	Uniforms	
			5,950	Safety Items and Rain Gear	
	51100	Employer-FICA			29,152
	51105	Employer-IMRF Pension			24,734
	60025	Postage			52,630
			52,530	Water Bill Postage	
			100	Miscellaneous Shipping	
	60030	Printing			21,308
			20,808	Water Bill Printing	
			500	Miscellaneous	
	60700	Supplies and Materials			5,500
			600	Break room Supplies	
			4,500	Office Supplies	
			400	Water Atlas Reprints	
	63005	Training			9,000
			1,000	Education Reimbursement	
			8,000	Seminars/Training Material	
	63010	Meetings & Conferences			8,000
			500	Meetings	
			2,500	National Conference	
			2,000	Public Service Institute	
			3,000	State Conferences	

City of Wheaton
Water Fund - Administrative
Expenses
Calendar Year 2025 Budget

Fund	**500**	**Water Fund**			
Org	**50070010**	**Water Administrative**			
	Account	**Description**	**Amount**	**Description**	**Budget**
	63015	Dues & Subscriptions			1,150
			125	APWA Annual Membership	
			775	AWWA Annual Membership	
			150	MCWWA Annual Membership	
			100	Subscriptions	
	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			13,845
			3,920	ATT Mobile	
			2,140	Internet-WAN	
			295	Landline Phones	
			7,490	Verizon Mobile	
	68001	Software Licenses\Maint			9,750
			8,875	Lucity Software Maintenance	
			875	SCADA Software Maintenance	
	90630	Health Insurance			56,303
	91620	Liability Insurance			14,852
	92100	Administrative Services			658,365
	93641	Technology Replacement			6,267
	96600	Fleet Services			7,807
	Total Water Administrative				**$ 1,318,633**

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City of Wheaton
Water Fund - Building Maintenance
Expenses
Calendar Year 2025 Budget

Fund 500 Water Fund
Org 50055045 Water Building Maintenance

		2022 Actual	2023 Actual	2024 Budget	2024 Projected	2025 Budget	25 Budget vs 24 Proj. $	25 Budget vs 24 Proj. %
50029	Wages-Full Time (Reg)	$ 30,337	$ 15,257	$ 48,481	$ 47,780	$ 51,074	$ 3,294	6.9%
50031	Wages-Seasonal	701	1,852	2,755	-	3,420	3,420	100.0%
50100	Overtime	333	191	3,949	4,700	3,779	(921)	-19.6%
	Total Personal Services	**31,371**	**17,300**	**55,185**	**52,480**	**58,273**	**5,793**	**11.0%**
51100	Employer-FICA	2,390	1,320	4,222	4,015	4,458	443	11.0%
51105	Employer-IMRF Pension	2,640	830	3,104	3,107	3,565	458	14.7%
	Total Employee Benefits	**5,030**	**2,150**	**7,326**	**7,122**	**8,023**	**901**	**12.7%**
60400	Repairs	14,431	18,295	12,000	23,000	18,500	(4,500)	-19.6%
60700	Supplies & Materials	8,100	3,707	6,200	6,000	6,300	300	5.0%
	Total Supplies & Materials	**22,531**	**22,002**	**18,200**	**29,000**	**24,800**	**(4,200)**	**-14.5%**
64100	Contractual Services	33,382	30,175	37,750	41,900	48,350	6,450	15.4%
67705	Utilities-Gas	16,741	9,458	11,500	8,500	11,500	3,000	35.3%
	Total Charges & Services	**50,123**	**39,633**	**49,250**	**50,400**	**59,850**	**9,450**	**18.8%**
90630	Health Insurance	6,234	9,469	15,117	15,117	9,436	(5,681)	-37.6%
91620	Liability Insurance	1,669	2,307	3,199	3,199	2,856	(343)	-10.7%
96600	Fleet Services	10,853	11,802	13,856	13,856	14,314	458	3.3%
	Total Interfund Transfers	**18,756**	**23,578**	**32,172**	**32,172**	**26,606**	**(5,566)**	**-17.3%**
	Total Water Building Maintenance	**$ 127,811**	**$ 104,663**	**$ 162,133**	**$ 171,174**	**$ 177,552**	**$ 6,378**	**3.7%**

City of Wheaton
Water Fund - Building Maintenance
Expenses
Calendar Year 2025 Budget

Fund	**500**	**Water Fund**				
Org	**50055045**	**Water Building Maintenance**				
	Account	**Description**	**Amount**	**Description**		**Budget**
	50029	Wages-Full Time (Reg)			$	51,074
	50031	Wages-Seasonal				3,420
	50100	Overtime				3,779
	51100	Employer-FICA				4,458
	51105	Employer-IMRF Pension				3,565
	60400	Repairs				18,500
			1,000	Electrical and Plumbing		
			1,500	Fire Extinguisher Repair/Replacement		
			16,000	HVAC Repairs		
	60700	Supplies & Materials				6,300
			1,000	Building Supplies		
			500	Filters-HVAC		
			300	First Aid Supplies		
			400	Ice Melt		
			2,400	Janitorial Supplies		
			300	Landscape Supplies		
			1,000	Miscellaneous Supplies		
			400	Paint/Paint Supplies		
	64100	Contractual Services				48,350
			150	AED Maintenance		
			500	Backflow Preventer Testing		
			25,600	Cleaning Service		
			3,000	Fire Alarm		
			4,500	HVAC Maintenance		
			4,500	Landscape Maintenance		
			3,000	Overhead Door Maintenance		
			6,000	Sanitary Sewer Bills		
			1,100	Security Alarm Maintenance & Monitoring		
	67705	Utilities-Gas				11,500
	90630	Health Insurance				9,436
	91620	Liability Insurance				2,856
	96600	Fleet Services				14,314
	Total Water Building Maintenance				**$**	**177,552**

City of Wheaton
Water Fund - Distribution
Expenses
Calendar Year 2025 Budget

Fund 500 Water Fund
Org 50070220 Water Distribution

		2022 Actual	2023 Actual	2024 Budget	2024 Projected	2025 Budget	25 Budget vs 24 Proj. $	25 Budget vs 24 Proj. %
50029	Wages-Full Time (Reg)	$ 646,687	$ 704,793	$ 711,755	$ 712,090	$ 725,018	$ 12,928	1.8%
50031	Wages-Seasonal	9,922	23,285	17,400	7,000	21,600	14,600	208.6%
50100	Overtime	64,619	52,383	62,529	65,150	56,512	(8,638)	-13.3%
	Total Personal Services	**721,228**	**780,461**	**791,684**	**784,240**	**803,130**	**18,890**	**2.4%**
51100	Employer-FICA	54,909	59,312	60,564	59,994	61,439	1,445	2.4%
51105	Employer-IMRF Pension	60,558	40,587	45,838	46,013	50,799	4,786	10.4%
	Total Employee Benefits	**115,467**	**99,899**	**106,402**	**106,007**	**112,238**	**6,231**	**5.9%**
60025	Postage	383	49	450	100	450	350	350.0%
60030	Printing	990	0	1,500	1,500	1,500	-	0.0%
60100	Tools	13,707	12,029	15,700	15,000	16,000	1,000	6.7%
60400	Repairs	14,123	21,553	18,500	18,000	18,700	700	3.9%
60500	Road Materials	69,104	52,077	53,700	60,000	54,900	(5,100)	-8.5%
60700	Supplies & Materials	153,435	157,734	195,100	160,000	195,100	35,100	21.9%
	Total Supplies & Materials	**251,742**	**243,442**	**284,950**	**254,600**	**286,650**	**32,050**	**12.6%**
64100	Contractual Services	31,771	108,213	91,780	90,000	93,500	3,500	3.9%
65400	Dump Fees	7,024	17,789	10,000	13,000	10,000	(3,000)	-23.1%
68001	Software Licenses\Maint.	12,031	13,234	16,550	16,100	16,550	450	2.8%
	Total Charges & Services	**50,826**	**139,236**	**118,330**	**119,100**	**120,050**	**950**	**0.8%**
60200	Water Meters	62,707	18,996	59,160	25,000	59,160	34,160	136.6%
	Total Capital Outlays	**62,707**	**18,997**	**59,160**	**25,000**	**59,160**	**34,160**	**136.6%**
90630	Health Insurance	226,559	213,723	211,645	211,645	132,108	(79,537)	-37.6%
91620	Liability Insurance	47,727	45,517	41,566	41,566	37,095	(4,471)	-10.8%
96600	Fleet Services	155,884	169,528	199,020	199,020	205,594	6,574	3.3%
	Total Interfund Transfers	**430,170**	**428,768**	**452,231**	**452,231**	**374,797**	**(77,434)**	**-17.1%**
	Total Water Distribution	**$ 1,632,140**	**$ 1,710,803**	**$ 1,812,757**	**$ 1,741,178**	**$ 1,756,025**	**$ 14,847**	**0.9%**

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).

City of Wheaton
Water Fund - Distribution
Expenses
Calendar Year 2025 Budget

Fund	**500**	**Water Fund**
Org	**50070220**	**Water Distribution**

Account	Description	Amount	Description	Budget
50029	Wages-Full Time (Reg)		PW Union Labor	$ 725,018
50031	Wages-Seasonal			21,600
50100	Overtime			56,512
51100	Employer-FICA			61,439
51105	Employer-IMRF Pension			50,799
60025	Postage			450
60030	Printing			1,500
60100	Tools			16,000
		9,000	Construction Tools	
		2,900	Miscellaneous Hand Tools	
		2,900	Power Tools	
		1,200	Shovels, Spades, Sledges	
60400	Repairs			18,700
60500	Road Materials			54,900
		20,800	Bituminous Hot Mix	
		600	CA-5 SA Stone and Gravel	
		13,600	CA-6 Aggregate	
		4,100	CA-7 Aggregate	
		5,300	Cold Mix/Seal Coat	
		10,500	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	

City of Wheaton
Water Fund - Distribution
Expenses
Calendar Year 2025 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			93,500
		5,000	Contractor Equipment Rental	
		40,000	Hauling Services	
		5,500	Repair Miscellaneous Equipment	
		27,000	Sandblasting Hydrants	
		16,000	Test and Repair Meters	
65400	Dump Fees			10,000
68001	Software Licenses\Maint.			16,550
		16,550	Itron Hardware/Software Maint.	
90630	Health Insurance			132,108
91620	Liability Insurance			37,095
96600	Fleet Services			205,594
Total Water Distribution				**$ 1,756,025**

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City of Wheaton
Water Fund - Supply
Expenses
Calendar Year 2025 Budget

Fund 500 **Water Fund**
Org 50070230 **Water Supply**

			2022 Actual	2023 Actual	2024 Budget	2024 Projected	2025 Budget	25 Budget vs 24 Proj. $	25 Budget vs 24 Proj. %
	50029	Wages-Full Time (Reg)	$ 137,914	$ 196,252	$ 225,775	$ 251,330	$ 207,605	$ (43,725)	-17.4%
	50031	Wages-Seasonal	629	329	1,160	-	1,440	1,440	100.0%
	50100	Overtime	17,755	18,241	19,930	20,820	21,421	601	2.9%
		Total Personal Services	**156,298**	**214,822**	**246,865**	**272,150**	**230,466**	**(41,684)**	**-15.3%**
	51100	Employer-FICA	11,930	16,392	18,885	20,819	17,631	(3,188)	-15.3%
	51105	Employer-IMRF Pension	13,378	11,571	14,546	16,111	14,887	(1,224)	-7.6%
		Total Employee Benefits	**25,308**	**27,963**	**33,431**	**36,930**	**32,518**	**(4,412)**	**-11.9%**
	60025	Postage	644	680	700	835	800	(35)	-4.2%
	60400	Repairs	12,556	9,641	14,200	10,000	14,200	4,200	42.0%
	60700	Supplies & Materials	11,192	8,367	16,300	12,000	16,300	4,300	35.8%
	60805	Chemicals	1,760	1,057	2,000	1,200	2,000	800	66.7%
	61000	Fuel, Lubricants, Antifreeze	5,367	2,984	6,500	3,000	6,500	3,500	116.7%
		Total Supplies & Materials	**31,519**	**22,729**	**39,700**	**27,035**	**39,800**	**12,765**	**47.2%**
	64100	Contractual Services	10,970	14,041	15,000	19,000	20,000	1,000	5.3%
	64500	Water Purchases-DWC	7,900,302	8,538,887	8,714,891	8,682,500	9,067,534	385,034	4.4%
	66600	Maintenance-Equipment	30,650	36,923	36,800	35,000	37,000	2,000	5.7%
	67706	Utilities-Electric	137,160	169,445	145,000	148,000	150,000	2,000	1.4%
		Total Charges & Services	**8,079,082**	**8,759,296**	**8,911,691**	**8,884,500**	**9,274,534**	**390,034**	**4.4%**
	90630	Health Insurance	32,028	47,344	60,470	60,470	37,745	(22,725)	-37.6%
	91620	Liability Insurance	6,659	9,851	11,289	11,289	10,074	(1,215)	-10.8%
	96600	Fleet Services	24,666	26,824	31,491	31,491	32,531	1,040	3.3%
		Total Interfund Transfers	**63,353**	**84,019**	**103,250**	**103,250**	**80,350**	**(22,900)**	**-22.2%**
	Total Water Supply		**$ 8,355,560**	**$ 9,108,829**	**$ 9,334,937**	**$ 9,323,865**	**$ 9,657,668**	**$ 333,803**	**3.6%**

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 2025 Budget

Fund	**500**	**Water Fund**			
Org	**50070230**	**Water Supply**			
	Account	**Description**	**Amount**	**Description**	**Budget**
	50029	Wages-Full Time (Reg)		PW Union Labor	$ 207,605
	50031	Wages-Seasonal			1,440
	50100	Overtime			21,421
	51100	Employer-FICA			17,631
	51105	Employer-IMRF Pension			14,887
	60025	Postage		CCR Printing/Mailing	800
	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			20,000
			2,800	Maintenance Cathodic Protection	
			2,200	Miscellaneous Repairs	
			15,000	Storage Tank Inspection	
	64500	Water Purchases-DWC			9,067,534
				Operations & Maintenance Cost-Water Purchased	
	66600	Maintenance-Equipment			37,000
			2,000	Fuel Tank Testing	
			8,000	Labor - Instrumentation	
			2,500	Miscellaneous Equipment Maintenance	
			5,500	Motor/Pump Maintenance	
			1,000	Stand by Generator Repairs	
			18,000	Water Samples Testing	
	67706	Utilities-Electric			150,000
	90630	Health Insurance			37,745
	91620	Liability Insurance			10,074
	96600	Fleet Services			32,531
	Total Water Supply				**$ 9,657,668**

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City of Wheaton
Water Fund - Capital Projects
Expenses
Calendar Year 2025 Budget

Fund 500 Water Fund
Org 50085000 Water Capital Projects

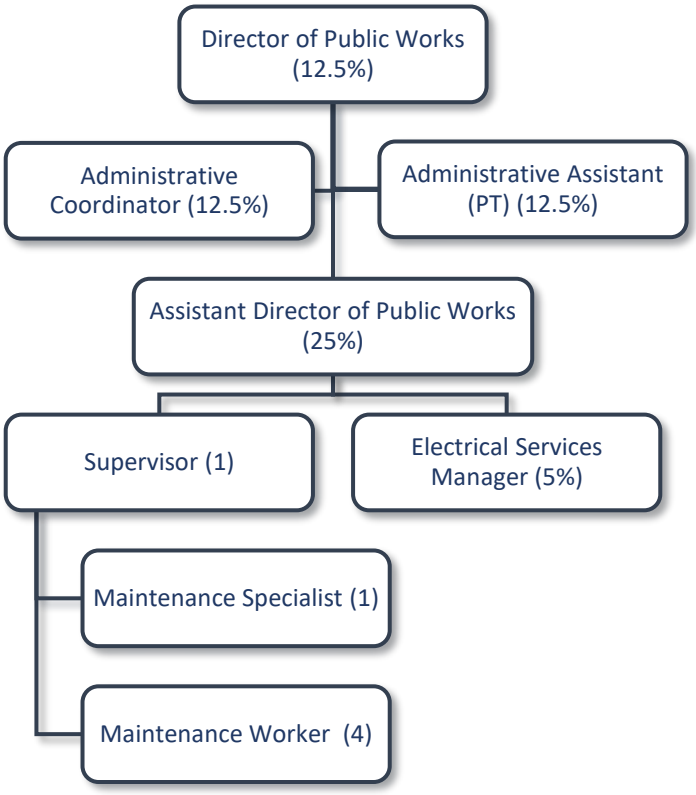
			2022 Actual Jan-Dec	2023 Actual Jan-Dec	2024 Budget Jan-Dec	2024 Projected Jan-Dec	2025 Budget Jan-Dec	25 Budget vs 24 Proj. $	25 Budget vs 24 Proj. %
	64110	Engineering Services	$ 112,940	$ 30,251	$ 175,000	$ 79,000	$ 149,000	$ 70,000	88.6%
	70001	Building Improvements	37,161	9,686	-	-	40,000	40,000	100.0%
	70030	Operating Equipment	59,018	12,687	95,000	108,000	15,000	(93,000)	-86.1%
	70500	Water Improvements	466,596	1,925,389	3,520,000	2,356,900	3,943,000	1,586,100	67.3%
		Total Capital Outlays	**675,715**	**1,978,013**	**3,790,000**	**2,543,900**	**4,147,000**	**1,603,100**	**63.0%**
	74998	ARO - Amortization-GASB 83	58,478	58,478	-	-	-	-	0.0%
		Total Charges & Services	**58,478**	**58,478**	**-**	**-**	**-**	**-**	**0.0%**
	Total Water Capital Projects		**$ 734,193**	**$ 2,036,491**	**$ 3,790,000**	**$ 2,543,900**	**$ 4,147,000**	**$ 1,603,100**	**63.0%**

City of Wheaton
Water Fund - Capital Projects
Expenses
Calendar Year 2025 Budget

Fund	**500**	**Water Fund**			
Org	**50085000**	**Water Capital Projects**			
	Account	**Description**	**Amount**	**Description**	**Budget**
	64110	Engineering Services			$ 149,000
			15,000	Flow Control Valves	
			25,000	President Street Pump Station Repairs	
			109,000	Risk-Based Analysis of the Water Distribution Infrastructure	
	70001	Building Improvements			40,000
			40,000	Water Parking Lot Concrete Replacement	
	70030	Operating Equipment			15,000
			15,000	Impact Wrench Kit	
	70500	Water Improvements			3,943,000
			225,000	College Avenue Utility Replacement (2024 Budget)	
			300,000	Flow Control Valves Replacements - 3 Pressure Adjusting Stations	
			75,000	Inspection - Well 7	
			668,000	Lead Service Line Replacements	
			475,000	President Street Pump Station Repairs	
			1,500,000	Road, Sewer & Water Rehab Program-Water Mains	
			700,000	Variable Frequency Drives - 3 Pump Stations (2024 Budget)	
	Total Water Capital Projects				**$ 4,147,000**

City of Wheaton
Public Works - Sanitary Sewer Fund
Calendar Year 2025 Budget

ORGANIZATIONAL CHART



PERSONNEL SUMMARY

In 2024, the Sewers Superintendent was promoted to the newly created Assistant Director of Public Works position, with his salary reallocated to the Public Works General Fund (25%), Water Fund (25%), and Storm Sewer Fund (25%). Additionally, one Maintenance Worker was transferred from the Storm Fund to the Sanitary Fund.

	Full Time Equivalent				
	2022 Actual	2023 Actual	2024 Budget	2024 Projected	2025 Budget
Full-Time Employees	5.05	5.05	5.80	6.55	6.55
Part-Time Employees	0.06	0.06	0.06	0.06	0.06
Total FTEs	**5.11**	**5.11**	**5.86**	**6.61**	**6.61**

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.

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.
  Status: 25% cleaning goal achieved equating to over 240,000 feet of sanitary sewer cleaned, and 60,000 (5%) feet of sanitary sewer inspected.

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.
  Status: Repaired over 60 sanitary structures and replaced 5 after inspections found defects.

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.
  Status: By the end of the 3rd quarter 2024, we had 14 participants in the shared cost program, a 78% decrease from last year's participation. However, in 2024 the Sewer Division pre-approved over 60 residents for the program. Restoration for all participants was completed within 45 days.

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: Re-certification for all Sewer Division mandatory training was completed in the first half of 2024.

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.
  Status: The entire Sewer Division is OSHA 30 certified. We also trained all summer laborers in OSHA 10.

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.
  Status: The Sewer Division purchased two new generators which are more fuel efficient and produce a higher electronic output but have a lower carbon footprint.

2025 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.

Strategic Priority 3: Responsive and Efficient Services

Goal: Rapid Response to sanitary sewer emergencies.

- **Action Item:** Effective response to residents when they experience a sanitary sewer emergency with prompt investigations, timely updates, and clear communication.

Goal: Effective Maintenance Scheduling

- **Action Item:** Conduct preventive maintenance and implement a comprehensive preventive maintenance schedule to identify and address potential problems before they become emergencies.

Strategic Priority 5: Environmental Sustainability

Goal: Reduce inflow and infiltration (I & I) by making immediate repairs when identified.

- **Action Item:** Aggressive CCTV inspections in order to reduce I & I followed by immediate repairs where defects are identified.

PERFORMANCE AND WORKLOAD MEASURES

Performance Measures

Strategic Goal	Measures	2022 Actual	2023 Actual	2024 Target	2024 Projected	2025 Target
Enhanced Infrastructure	**Comply with IEPA recommended cleaning & inspecting standards:**					
	* Sanitary Sewer Cleaning *(Standard: clean 25% of the sanitary system)*	34%	27%	25%	25%	25%
	* Sanitary Sewer CCTV Inspections *(Standard: inspect 5% of the sanitary system)*	8%	7%	5%	6%	5%
	Structure Inspections:					
	* Sanitary Structures Inspected *(Goal: 10% of Sanitary Structures)*	26%	40%	10%	12%	10%
	Structure Repair / Replacement:					
	* Sanitary Sewer Structure Repairs *(repairs made over structures inspected found have defects)*	17%	180%	25%	27%	25%
	* Sanitary Sewer Structure Replacement *(replacements made over structures inspected found to be critical)*	80%	50%	100%	70%	100%

Workload Measures

Strategic Goal	Measures	2022 Actual	2023 Actual	2024 Target	2024 Projected	2025 Target
Enhanced Infrastructure	**Complete IEPA recommended cleaning & inspecting standards:**					
	* Sanitary Sewer Cleaning *(linear feet)*	305,866'	240,000'	236,503'	240,000'	236,503'
	* Sanitary Sewer CCTV Inspections *(linear feet)*	70,486'	65,000'	59,563'	65,000'	60,000'
	* Shared Cost Program Approvals	54	60	65	20	35
	Structures Inspected:					
	* Completed Inspections	1,072	1,610	848	500	850
	Structure Repair / Replacement:					
	* Sanitary Sewer Structure Repairs Total	17	28	10	80	10
	* Sanitary Sewer Structure Replacement Total	8	5	10	10	10

EXPENDITURES BY CATEGORY

Expenditures	2023 Actual	2024 Budget	2024 Projected	2025 Budget
Personal Services	$ 532,783	$ 589,853	$ 581,217	$ 602,718
Employee Benefits	(4,168)	83,550	80,486	88,463
Supplies & Materials	158,081	145,232	114,954	170,683
Charges & Services	769,399	734,370	319,875	414,054
Capital Outlays	400,984	2,160,000	960,904	5,259,000
Interfund Transfers	718,657	764,971	764,971	741,417
Total Expenditures	**$ 2,575,736**	**$ 4,477,976**	**$ 2,822,407**	**$ 7,276,335**

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City of Wheaton
Sanitary Sewer Fund
Fund Summary
Calendar Year 2025 Budget

	2022 Actual	2023 Actual	2024 Budget	2024 Projected	2025 Budget	25 Budget vs 24 Proj. $	25 Budget vs 24 Proj. %
Beginning Fund Balance	**$ 5,747,368**	**$ 5,650,169**	**$ 5,650,169**	**$ 5,650,169**	**$ 5,286,862**		
Revenues							
Charges for Services	$ 2,375,165	$ 2,394,712	$ 2,381,652	$ 2,304,100	$ 2,373,200	$ 69,100	3.0%
Investment Income	(89,103)	308,839	100,000	150,000	100,000	(50,000)	-33.3%
Miscellaneous	640	240	-	5,000	-	(5,000)	-100.0%
Interfund Transfers In	276,729	51,400	-	-	-	-	0.0%
Total Revenues	**$ 2,563,431**	**$ 2,755,191**	**$ 2,481,652**	**$ 2,459,100**	**$ 2,473,200**	**$ 14,100**	**0.6%**
Expenses							
Personal Services	$ 458,802	$ 532,783	$ 589,853	$ 581,217	$ 602,718	$ 21,501	3.7%
Employee Benefits	114,868	(4,168)	83,550	80,486	88,463	7,977	9.9%
Supplies & Materials	106,766	158,081	145,232	114,954	170,683	55,729	48.5%
Charges & Services	209,648	769,399	734,370	319,875	414,054	94,179	29.4%
Interfund Transfers Out	654,888	718,657	764,971	764,971	741,417	(23,554)	-3.1%
Total Operating	**1,544,972**	**2,174,752**	**2,317,976**	**1,861,503**	**2,017,335**	**155,832**	**8.4%**
Capital Outlays	**1,115,658**	**400,984**	**2,160,000**	**960,904**	**5,259,000**	**4,298,096**	**447.3%**
Total Expenses	**$ 2,660,630**	**$ 2,575,736**	**$ 4,477,976**	**$ 2,822,407**	**$ 7,276,335**	**$ 4,453,928**	**157.8%**
Revenues Over/ (Under) Expenses	**$ (97,199)**	**$ 179,455**	**$ (1,996,324)**	**$ (363,307)**	**$ (4,803,135)**		
Ending Fund Balance	**$ 5,650,169**	**$ 5,829,624**	**$ 3,653,845**	**$ 5,286,862**	**$ 483,727**		

City of Wheaton
Sanitary Sewer Fund
Revenues
Calendar Year 2025 Budget

Fund 510 Sanitary Sewer Fund
Org 51007000 Sanitary Sewer Fund Revenues

		2022 Actual	2023 Actual	2024 Budget	2024 Projected	2025 Budget	25 Budget vs 24 Proj. $	25 Budget vs 24 Proj. %
Charges for Services								
43701	Sanitary Sewer Service-Usage	$ 2,375,165	$ 2,394,712	$ 2,381,652	$ 2,304,100	$ 2,373,200	$ 69,100	3.0%
	Total Charges for Services	**2,375,165**	**2,394,712**	**2,381,652**	**2,304,100**	**2,373,200**	**69,100**	**3.0%**
Investment Income								
46000	Interest Income-Invest	(89,103)	308,839	100,000	150,000	100,000	(50,000)	-33.3%
	Total Investment Income	**(89,103)**	**308,839**	**100,000**	**150,000**	**100,000**	**(50,000)**	**-33.3%**
Miscellaneous								
47000	Miscellaneous Revenues	640	240	-	5,000	-	(5,000)	-100.0%
	Total Miscellaneous	**640**	**240**	**-**	**5,000**	**-**	**(5,000)**	**-100.0%**
Interfund Transfers								
87272	Trans In-TIF #2 Fund	276,729	-	-	-	-	-	0.0%
87620	Trans In-Liability Ins Fund	-	32,200	-	-	-	-	0.0%
87630	Trans In-Health Ins Fund	-	19,200	-	-	-	-	0.0%
	Total Interfund Transfers	**276,729**	**51,400**	**-**	**-**	**-**	**-**	**0.0%**
Total Revenues		**$ 2,563,431**	**$ 2,755,191**	**$ 2,481,652**	**$ 2,459,100**	**$ 2,473,200**	**$ 14,100**	**0.6%**

City of Wheaton
Sanitary Sewer Fund Organization Summary
Annual Operating Budget
Calendar Year 2025 Budget

The following is a combined summary of the Sanitary Sewer Divisions: Sanitary Sewer Administrative, Sanitary Sewer Maintenance, and Sanitary Sewer Capital Projects.

		2022 Actual	2023 Actual	2024 Budget	2024 Projected	2025 Budget	25 Budget vs 24 Proj. $	25 Budget vs 24 Proj. %
50010	Wages-Full Time	$ 90,932	$ 94,581	$ 98,801	$ 80,360	$ 71,438	$ (8,922)	-11.1%
50029	Wages-Full Time (Reg)	334,243	405,454	440,964	463,780	488,696	24,916	5.4%
50030	Wages-Part Time	2,239	2,269	2,663	2,700	2,795	95	3.5%
50031	Wages-Seasonal	4,328	8,989	14,500	13,100	18,000	4,900	37.4%
50100	Overtime	25,926	20,470	31,278	19,630	20,008	378	1.9%
51060	Sick Leave Buy-Back	1,134	1,020	1,647	1,647	1,781	134	8.1%
	Total Personal Services	**458,802**	**532,783**	**589,853**	**581,217**	**602,718**	**21,501**	**3.7%**
51020	Uniform Allowance	3,501	2,000	4,600	2,550	4,600	2,050	80.4%
51100	Employer-FICA	34,782	40,413	45,047	44,463	46,037	1,574	3.5%
51105	Employer-IMRF Pension	38,207	27,784	33,903	33,473	37,826	4,353	13.0%
75092	IMRF Pension - GASB 68	24,858	(80,543)	-	-	-	-	0.0%
75102	Compensated Absences	5,721	75	-	-	-	-	0.0%
75112	Employer-OPEB	7,799	6,103	-	-	-	-	0.0%
	Total Employee Benefits	**114,868**	**(4,168)**	**83,550**	**80,486**	**88,463**	**7,977**	**9.9%**
60025	Postage	20,935	22,724	23,337	24,650	26,674	2,024	8.2%
60030	Printing	10,104	10,191	10,282	10,204	10,404	200	2.0%
60100	Tools	12,352	48,296	22,000	22,000	40,000	18,000	81.8%
60400	Repairs	18,374	20,121	22,713	6,000	24,705	18,705	311.8%
60500	Road Materials	9,911	14,754	21,500	10,000	23,500	13,500	135.0%
60700	Supplies & Materials	35,090	41,995	45,400	42,100	45,400	3,300	7.8%
	Total Supplies & Materials	**106,766**	**158,081**	**145,232**	**114,954**	**170,683**	**55,729**	**48.5%**
63005	Training	4,228	5,328	5,800	3,100	12,000	8,900	287.1%
63015	Dues and Subscriptions	278	287	300	300	300	-	0.0%
64100	Contractual Services	8,923	19,370	21,150	14,670	21,700	7,030	47.9%
65400	Dump Fees	4,380	5,565	8,500	5,925	8,500	2,575	43.5%
66600	Maintenance-Equipment	10,060	32,235	25,000	25,000	30,000	5,000	20.0%
67700	Communications	2,634	2,884	2,620	2,620	2,654	34	1.3%
67705	Utilities-Gas	4,694	4,472	6,000	5,800	6,000	200	3.4%
67706	Utilities-Electric	17,231	18,396	16,500	17,650	18,000	350	2.0%
68001	Software Licenses\Maint	7,653	14,171	13,500	12,810	14,900	2,090	16.3%
69510	Sewer Improvements Prg	149,567	666,691	635,000	232,000	300,000	68,000	29.3%
	Total Charges & Services	**209,648**	**769,399**	**734,370**	**319,875**	**414,054**	**94,179**	**29.4%**
64110	Engineering Services	14,140	378	325,000	131,000	375,000	244,000	186.3%
70030	Operating Equipment	324,737	-	250,000	223,654	99,000	(124,654)	-55.7%
70700	Sanitary Sewer Improv	776,781	400,606	1,585,000	606,250	4,785,000	4,178,750	689.3%
	Total Capital Outlays	**1,115,658**	**400,984**	**2,160,000**	**960,904**	**5,259,000**	**4,298,096**	**447.3%**
90630	Health Insurance	115,039	110,958	136,079	136,079	101,755	(34,324)	-25.2%
91620	Liability Insurance	25,651	27,295	28,957	28,957	28,983	26	0.1%
92100	Administrative Services	316,955	324,577	334,907	334,907	351,431	16,524	4.9%
93641	Technology Replacement	2,413	2,557	1,976	1,976	1,948	(28)	-1.4%
96600	Fleet Services	194,830	253,270	263,052	263,052	257,300	(5,752)	-2.2%
	Total Interfund Transfers	**654,888**	**718,657**	**764,971**	**764,971**	**741,417**	**(23,554)**	**-3.1%**
	Total Sanitary Sewer Fund	**$ 2,660,630**	**$ 2,575,736**	**$ 4,477,976**	**$ 2,822,407**	**$ 7,276,335**	**$ 4,453,928**	**157.8%**

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City of Wheaton
Sanitary Sewer Fund - Administrative
Expenses
Calendar Year 2025 Budget

Fund 510 Sanitary Sewer Fund
Org 51070010 Sanitary Sewer Administrative

		2022 Actual	2023 Actual	2024 Budget	2024 Projected	2025 Budget	25 Budget vs 24 Proj. $	25 Budget vs 24 Proj. %
50010	Wages-Full Time	$ 90,932	$ 94,581	$ 98,801	$ 80,360	$ 71,438	$ (8,922)	-11.1%
50029	Wages-Full Time (Reg)	15,721	1,505	-	-	-	-	0.0%
50030	Wages-Part Time	2,239	2,269	2,663	2,700	2,795	95	3.5%
50100	Overtime	2,926	736	810	500	670	170	34.0%
51060	Sick Leave Buy-Back	1,134	1,020	239	239	159	(80)	-33.5%
	Total Personal Services	**112,952**	**100,111**	**102,513**	**83,799**	**75,062**	**(8,737)**	**-10.4%**
51020	Uniform Allowance	3,501	2,000	4,600	-	-	-	0.0%
51100	Employer-FICA	8,387	7,385	7,765	6,411	5,671	(740)	-11.5%
51105	Employer-IMRF Pension	9,143	4,962	5,911	4,801	4,698	(103)	-2.1%
75092	IMRF Pension - GASB 68	24,858	(80,543)	-	-	-	-	0.0%
75102	Compensated Absences	5,721	75	-	-	-	-	0.0%
75112	Employer-OPEB	7,799	6,103	-	-	-	-	0.0%
	Total Employee Benefits	**59,409**	**(60,018)**	**18,276**	**11,212**	**10,369**	**(843)**	**-7.5%**
60025	Postage	20,935	22,724	23,337	24,650	26,674	2,024	8.2%
60030	Printing	10,104	10,191	10,282	10,204	10,404	200	2.0%
60700	Supplies & Materials	744	1,745	1,700	1,500	1,700	200	13.3%
	Total Supplies & Materials	**31,783**	**34,660**	**35,319**	**36,354**	**38,778**	**2,424**	**6.7%**
63005	Training	4,228	5,328	5,800	600	-	(600)	-100.0%
63015	Dues and Subscriptions	278	287	300	300	300	-	0.0%
64100	Contractual Services	4,513	3,642	5,150	5,150	5,700	550	10.7%
67700	Communications	2,634	2,884	2,620	2,620	2,654	34	1.3%
	Total Charges & Services	**11,653**	**12,141**	**13,870**	**8,670**	**8,654**	**(16)**	**-0.2%**
90630	Health Insurance	14,227	12,663	12,368	12,368	8,650	(3,718)	-30.1%
91620	Liability Insurance	4,316	3,981	3,995	3,995	2,533	(1,462)	-36.6%
92100	Administrative Services	316,955	324,577	334,907	334,907	351,431	16,524	4.9%
93641	Technology Replacement	2,413	2,557	1,976	1,976	1,948	(28)	-1.4%
96600	Fleet Services	22,720	28,630	29,736	29,736	29,086	(650)	-2.2%
	Total Interfund Transfers	**360,631**	**372,408**	**382,982**	**382,982**	**393,648**	**10,666**	**2.8%**
	Total Sanitary Sewer Administrative	**$ 576,428**	**$ 459,302**	**$ 552,960**	**$ 523,017**	**$ 526,511**	**$ 3,494**	**0.7%**

City of Wheaton
Sanitary Sewer Fund - Administrative
Expenses
Calendar Year 2025 Budget

Fund	**510**	**Sanitary Sewer Fund**			
Org	**51070010**	**Sanitary Sewer Administrative**			
	Account	**Description**	**Amount**	**Description**	**Budget**
	50010	Wages-Full Time			$ 71,438
				Director of Public Works (12.5%)	
				Assistant Director of Public Works (25%)	
				Electrical Service Manager (5%)	
				Administrative Coordinator (12.5%)	
	50030	Wages-Part Time			2,795
				PT Administrative Assistant (12.5%)	
	50100	Overtime			670
	51060	Sick Leave Buy-Back			159
	51100	Employer-FICA			5,671
	51105	Employer-IMRF Pension			4,698
	60025	Postage			26,674
			100	Miscellaneous Shipping	
			26,574	Sewer Bill Postage	
	60030	Printing			10,404
			10,404	Bill Printing	
	60700	Supplies & Materials			1,700
			500	First Aid Supplies	
			700	Miscellaneous Supplies	
			500	Office Supplies	
	63015	Dues and Subscriptions			300
	64100	Contractual Services			5,700
			4,400	J.U.L.I.E. Participation	
			1,300	Ticket Tracking Software	
	67700	Communications			2,654
			98	Landline Phone	
			1,512	Mobile Data	
			1,044	Mobile Phones	
	90630	Health Insurance			8,650
	91620	Liability Insurance			2,533
	92100	Administrative Services			351,431
	93641	Technology Replacement			1,948
	96600	Fleet Services			29,086
Total Sanitary Sewer Administrative					**$ 526,511**

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City of Wheaton
Sanitary Sewer Fund - Maintenance
Expenses
Calendar Year 2025 Budget

Fund 510 Sanitary Sewer Fund
Org 51070420 Sanitary Sewer Maintenance

		2022 Actual	2023 Actual	2024 Budget	2024 Projected	2025 Budget	25 Budget vs 24 Proj. $	25 Budget vs 24 Proj. %
50029	Wages-Full Time (Reg)	$ 318,522	$ 403,949	$ 440,964	$ 463,780	$ 488,696	$ 24,916	5.4%
50031	Wages-Seasonal	4,328	8,989	14,500	13,100	18,000	4,900	37.4%
50100	Overtime	23,000	19,734	30,468	19,130	19,338	208	1.1%
51060	Sick Leave Buy-Back	-	-	1,408	1,408	1,622	214	15.2%
	Total Personal Services	**345,850**	**432,672**	**487,340**	**497,418**	**527,656**	**30,238**	**6.1%**
51020	Uniform Allowance	-	-	-	2,550	4,600	2,050	80.4%
51100	Employer-FICA	26,395	33,028	37,282	38,052	40,366	2,314	6.1%
51105	Employer-IMRF Pension	29,064	22,822	27,992	28,672	33,128	4,456	15.5%
	Total Employee Benefits	**55,459**	**55,850**	**65,274**	**69,274**	**78,094**	**8,820**	**12.7%**
60100	Tools	12,352	48,296	22,000	22,000	40,000	18,000	81.8%
60400	Repairs	18,374	20,121	22,713	6,000	24,705	18,705	311.8%
60500	Road Materials	9,911	14,754	21,500	10,000	23,500	13,500	135.0%
60700	Supplies & Materials	34,346	40,250	43,700	40,600	43,700	3,100	7.6%
	Total Supplies & Materials	**74,983**	**123,421**	**109,913**	**78,600**	**131,905**	**53,305**	**67.8%**
63005	Training	-	-	-	2,500	12,000	9,500	380.0%
64100	Contractual Services	4,410	15,728	16,000	9,520	16,000	6,480	68.1%
65400	Dump Fees	4,380	5,565	8,500	5,925	8,500	2,575	43.5%
66600	Maintenance-Equipment	10,060	32,235	25,000	25,000	30,000	5,000	20.0%
67705	Utilities-Gas	4,694	4,472	6,000	5,800	6,000	200	3.4%
67706	Utilities-Electric	17,231	18,396	16,500	17,650	18,000	350	2.0%
68001	Software Licenses/Maint.	7,653	14,171	13,500	12,810	14,900	2,090	16.3%
69510	Sewer Improvements Prg	149,567	666,691	635,000	232,000	300,000	68,000	29.3%
	Total Charges & Services	**197,995**	**757,258**	**720,500**	**311,205**	**405,400**	**94,195**	**30.3%**
90630	Health Insurance	100,812	98,295	123,711	123,711	93,105	(30,606)	-24.7%
91620	Liability Insurance	21,335	23,314	24,962	24,962	26,450	1,488	6.0%
96600	Fleet Services	172,110	224,640	233,316	233,316	228,214	(5,102)	-2.2%
	Total Interfund Transfers	**294,257**	**346,249**	**381,989**	**381,989**	**347,769**	**(34,220)**	**-9.0%**
	Total Sanitary Sewer Maintenance	**$ 968,544**	**$ 1,715,450**	**$ 1,765,016**	**$ 1,338,486**	**$ 1,490,824**	**$ 152,338**	**11.4%**

City of Wheaton
Sanitary Sewer Fund - Maintenance
Expenses
Calendar Year 2025 Budget

Fund	510	Sanitary Sewer Fund			
Org	51070420	Sanitary Sewer Maintenance			
	Account	Description	Amount	Description	Budget
	50029	Wages-Full Time (Reg)		PW Union Labor	$ 488,696
	50031	Wages-Seasonal			18,000
	50100	Overtime			19,338
	51060	Sick Leave Buy-Back			1,622
	51100	Employer-FICA			40,366
	51105	Employer-IMRF Pension			33,128
	51020	Uniform Allowance			4,600
			2,200	Safety Items and Rain Gear	
			2,400	Uniform Purchase	
	60100	Tools			40,000
			18,000	CCTV Sewer Inspection Equipment	
			7,000	Construction Tools	
			15,000	Tow Trailers	
	60400	Repairs			24,705
			20,000	CCTV Parts & Repair Materials	
			1,751	Flusher Cleaner Hose & Parts	
			618	Misc. Parts/Repairs	
			2,336	Vacuum Truck Tools & Parts	
	60500	Road Materials			23,500
			6,000	Bituminous Hot Mix	
			8,500	CA-6 Aggregate	
			4,500	CA-7 Aggregate	
			4,500	Ready Mixed Concrete	
	60700	Supplies & Materials			43,700
			22,500	Basins, Frames, Lids, Rings, etc.	
			2,500	Gloves & Safety Equipment	
			2,500	Landscape Restoration Materials	
			3,700	Miscellaneous Items	
			7,000	Pipe-Clay, PVC	
			5,500	Sealant/Chemicals/Degreaser	
	63005	Training			12,000
			10,000	Miscellaneous Training	
			2,000	Lucity - PACP Training	
	64100	Contractual Services		Hauling Services	16,000
	65400	Dump Fees			8,500
	66600	Maintenance-Equipment		Lift Stations Maintenance	30,000
	67705	Utilities-Gas			6,000
	67706	Utilities-Electric		Lift Stations	18,000
	68001	Software Licenses/Maint.			14,900
			7,500	Large Diameter Inspections Software	
			3,800	Lucity Software Maintenance	
			3,600	Mission Communications	
	69510	Sewer Improvements Prg			300,000
			60,000	Basement Backup Prevention Program	
			40,000	Concrete Restoration & Decorative Driveway Repairs	
			200,000	Lateral Replacement Program	
	90630	Health Insurance			93,105
	91620	Liability Insurance			26,450
	96600	Fleet Services			228,214
	Total Sanitary Sewer Maintenance				**$ 1,490,824**

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City of Wheaton
Sanitary Sewer Fund - Capital Projects
Expenses
Calendar Year 2025 Budget

Fund 510 Sanitary Sewer Fund
Org 51085000 Sanitary Sewer Capital Projects

		2022 Actual	2023 Actual	2024 Budget	2024 Projected	2025 Budget	25 Budget vs 24 Proj. $	25 Budget vs 24 Proj. %
64110	Engineering Services	$ 14,140	$ 378	$ 325,000	$ 131,000	$ 375,000	$ 244,000	186.3%
70030	Operating Equipment	324,737	-	250,000	223,654	99,000	(124,654)	-55.7%
70700	Sanitary Sewer Improv	776,781	400,606	1,585,000	606,250	4,785,000	4,178,750	689.3%
	Total Capital Outlays	**1,115,658**	**400,984**	**2,160,000**	**960,904**	**5,259,000**	**4,298,096**	**447.3%**
	Total Sanitary Sewer Capital Projects	**$ 1,115,658**	**$ 400,984**	**$ 2,160,000**	**$ 960,904**	**$ 5,259,000**	**$ 4,298,096**	**447.3%**

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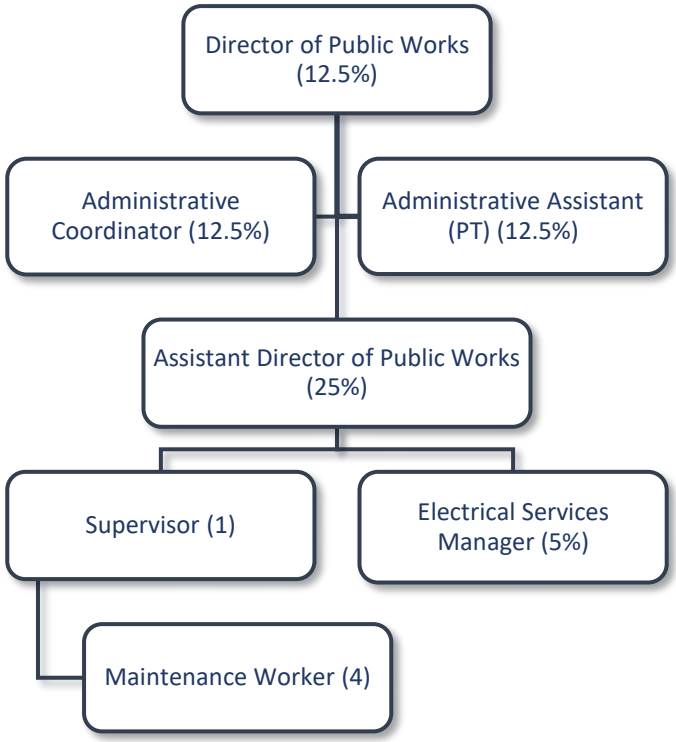
City of Wheaton
Sanitary Sewer Fund - Capital Projects
Expenses
Calendar Year 2025 Budget

Fund	**510**	**Sanitary Sewer Fund**
Org	**51085000**	**Sanitary Sewer Capital Projects**

Account	Description	Amount	Description	Budget
64110	Engineering Services			$ 375,000
		50,000	Albright Lift Station Rehabilitation	
		75,000	College Avenue Utility Replacement (2024 Budget)	
		250,000	SSCAP - Basin 3 & 4 Discharge Improvements	
70030	Operating Equipment			99,000
		64,000	Bypass Pump Noise Reducing Encasement	
		35,000	Bobcat Skid Steer Loader	
70700	Sanitary Sewer Improvements			4,785,000
		200,000	Albright Lift Station Rehabilitation	
		300,000	Blacksmith Wetwell Rehabilitation (2024 Budget)	
		300,000	College Avenue Utility Replacement (2024 Budget)	
		10,000	Road, Sewer, Water Rehab Program - Sanitary	
		75,000	Sanitary Manhole Rehabilitation	
		100,000	Sanitary Sewer Rehabilitation Program	
		300,000	Service Later Rehab - Chemical Grouting	
		3,500,000	SSCAP - Basin 3 & 4 Discharge Improvements	
Total Sanitary Sewer Capital Projects				**$ 5,259,000**

City of Wheaton
Public Works - Storm Sewer Fund
Calendar Year 2025 Budget

ORGANIZATIONAL CHART



PERSONNEL SUMMARY

In 2024, the Sewers Superintendent was promoted to the newly created Assistant Director of Public Works position, with his salary reallocated to the Public Works General Fund (25%), Water Fund (25%), and Sanitary Sewer Fund (25%). Additionally, one Maintenance Worker was transferred from the Storm Fund to the Sanitary Fund.

Full Time Equivalent	2022 Actual	2025 Actual	2024 Budget	2024 Projected	2025 Budget
Full-Time Employees	7.55	7.55	6.80	5.55	5.55
Part-Time Employees	0.06	0.06	0.06	0.06	0.06
Total FTEs	**7.61**	**7.61**	**6.86**	**5.61**	**5.61**

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

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.
  Status: The Sewer Division achieved its cleaning and inspection goals in 2024 and detected nearly 1,000 feet of failed sewer pipe and over 40 structures in need of replacement.

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 failed MACP inspection in 2023.
- **Action Item:** Identify obstructions and pipe defects and make necessary repairs/replacements to avoid flooding and/or sinkholes.
  Status: The Sewer Division replaced nearly 50 structures identified in 2023 for replacement along with replacing over 1,200 feet of damaged storm sewer main and conduits.

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.
  Status: Through sewer call tracking, the Sewer Division has an average response time to residents within 4 hours of receiving a call.

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.
  Status: The Sewer Division removed over 475 tons of debris from catch basins in 2024. All the debris removed keeps our storm sewer system unobstructed, allowing stormwater flow to the creeks and streams.
- **Action Item:** Follow the cleaning plan to eliminate cleaning redundancy.
  Status: The Sewer Division followed its cleaning plan and avoided cleaning redundancy by using GIS and GPS tracking data.

Goal: Eliminate purchasing redundancy through monthly parts & materials inventory.

- **Action Item:** Continue to update inventory records to accurately establish supply and material quantities.
  Status: Monthly inventory was conducted by the Supervisors avoiding unnecessary purchasing and waste.

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.
  Status: The Sewer Division purchased a new jet rod cleaning head which uses less water to avoid waste within our water infrastructure.

2025 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 2025 that failed MACP inspection in 2024.
- **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:** Tracking time allocation based on Construction, Maintenance, Administration, and Service calls.

PERFORMANCE AND WORKLOAD MEASURES

Performance Measures

Strategic Goal	Measures	2022 Actual	2023 Actual	2024 Target	2024 Projected	2025 Target
Enhanced Infrastructure	**Comply with IEPA recommended cleaning & inspecting standards:**					
	* Storm Sewer Cleaning *(Standard: clean 15% of the storm sewer system)*	21%	16%	15%	16%	15%
	* Storm Sewer CCTV Inspections *(Standard: inspect 5% of the storm sewer system)*	8%	7%	5%	7%	5%
	* Catch Basin Cleaning *(Standard: clean 25% of the catch basins annually)*	39%	40%	25%	30%	25%
	Structure Inspections:					
	* Storm Structures Inspected *(Goal: 10% of Storm Structures)*	14%	2%	10%	12%	10%

Workload Measures

Strategic Goal	Measures	2022 Actual	2023 Actual	2024 Target	2024 Projected	2025 Target
Enhanced Infrastructure	**Complete IEPA recommended cleaning & inspecting standards:**					
	* Storm Sewer Cleaning *(linear feet)*	195,505'	143,000'	142,747'	143,000'	142,747'
	* Storm Sewer CCTV Inspections *(linear feet)*	73,495'	65,000'	64,712'	65,000'	64,712'
	* Catch Basin Cleaning	2,290	1,800	1,785	1,800	1,785
	Structures Inspected:					
	* Completed Inspections	1,384	147	782	918	782
	Structure Repair / Replacement:					
	* Storm Sewer Structure Repairs	128	70	102	70	102
	* Storm Sewer Structure Replacement	36	11	51	50	51
	* Debris removed from the storm sewer system *(tons)*	382	285	N/A	315	N/A

N/A = Not Available

EXPENDITURES BY CATEGORY

Expenditures	2023 Actual	2024 Budget	2024 Projected	2025 Budget
Personal Services	$ 581,283	$ 619,560	$ 503,720	$ 532,834
Employee Benefits	(25,273)	87,181	69,822	78,174
Supplies & Materials	113,941	160,769	138,354	165,728
Charges & Services	94,652	210,570	78,580	223,396
Capital Outlays	523,703	1,442,000	839,612	1,415,000
Interfund Transfers	715,451	751,411	751,411	683,662
Total Expenditures	**$ 2,003,757**	**$ 3,271,491**	**$ 2,381,499**	**$ 3,098,794**

City of Wheaton
Storm Sewer Fund
Fund Summary
Calendar Year 2025 Budget

	2022 Actual	2023 Actual	2024 Budget	2024 Projected	2025 Budget	25 Budget vs 24 Proj. $	25 Budget vs 24 Proj. %
Beginning Fund Balance	**$ 2,266,498**	**$ 1,947,081**	**$ 2,835,553**	**$ 2,835,553**	**$ 2,245,187**		
Revenues							
Charges for Services	$ 1,695,727	$ 1,736,028	$ 1,750,000	$ 1,690,083	$ 1,743,000	$ 52,917	3.1%
Investment Income	30,004	86,986	20,000	100,000	20,000	(80,000)	-80.0%
Miscellaneous	4,062	1,616	-	1,050	-	(1,050)	-100.0%
Interfund Transfers In	-	1,067,600	-	-	-	-	0.0%
Total Revenues	**$ 1,729,793**	**$ 2,892,230**	**$ 1,770,000**	**$ 1,791,133**	**$ 1,763,000**	**$ (28,133)**	**-1.6%**
Expenses							
Personal Services	$ 565,374	$ 581,283	$ 619,560	$ 503,720	$ 532,834	$ 29,114	5.8%
Employee Benefits	141,494	(25,273)	87,181	69,822	78,174	8,352	12.0%
Supplies & Materials	109,664	113,941	160,769	138,354	165,728	27,374	19.8%
Charges & Services	31,869	94,653	210,570	78,580	223,396	144,816	184.3%
Interfund Transfers Out	663,756	715,451	751,411	751,411	683,662	(67,749)	-9.0%
Total Operating	**1,512,157**	**1,480,055**	**1,829,491**	**1,541,887**	**1,683,794**	**141,907**	**9.2%**
Capital Outlays	**537,053**	**523,703**	**1,442,000**	**839,612**	**1,415,000**	**575,388**	**68.5%**
Total Expenses	**$ 2,049,210**	**$ 2,003,758**	**$ 3,271,491**	**$ 2,381,499**	**$ 3,098,794**	**$ 717,295**	**30.1%**
Revenues Over/ (Under) Expenses	**$ (319,417)**	**$ 888,472**	**$ (1,501,491)**	**$ (590,366)**	**$ (1,335,794)**		
Ending Fund Balance	**$ 1,947,081**	**$ 2,835,553**	**$ 1,334,062**	**$ 2,245,187**	**$ 909,393**		

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City of Wheaton
Storm Sewer Fund
Revenues
Calendar Year 2025 Budget

Fund 515 Storm Sewer Fund
Org 51507000 Storm Sewer Fund Revenues

			2022 Actual	2023 Actual	2024 Budget	2024 Projected	2025 Budget	25 Budget vs 24 Proj. $	25 Budget vs 24 Proj. %
Charges for Services									
	43750	Stormwater Mgmt Svc-Usage	$ 1,395,696	$ 1,436,382	$ -	$ 788,968	$ -	$ (788,968)	-100.0%
	43755	Stormwater Fixed Fee	300,031	299,646	-	174,908	-	(174,908)	-100.0%
	43756	Stormwater Utility Fee	-	-	1,750,000	726,207	1,743,000	1,016,793	140.0%
		Total Charges for Services	**1,695,727**	**1,736,028**	**1,750,000**	**1,690,083**	**1,743,000**	**52,917**	**3.1%**
Investment Income									
	46000	Interest Income-Investments	30,004	86,986	20,000	100,000	20,000	(80,000)	-80.0%
		Total Investment Income	**30,004**	**86,986**	**20,000**	**100,000**	**20,000**	**(80,000)**	**-80.0%**
Miscellaneous									
	47000	Miscellaneous Revenues	4,062	1,616	-	1,050	-	(1,050)	-100.0%
		Total Miscellaneous	**4,062**	**1,616**	**-**	**1,050**	**-**	**(1,050)**	**-100.0%**
Interfund Transfers									
	87100	Trans In-General Fund	-	1,000,000	-	-	-	-	0.0%
	87620	Trans In-Liability Ins Fund	-	42,000	-	-	-	-	0.0%
	87630	Trans In-Health Ins Fund	-	25,600	-	-	-	-	0.0%
		Total Interfund Transfers	**-**	**1,067,600**	**-**	**-**	**-**	**-**	**0.0%**
		Total Revenues	**$ 1,729,793**	**$ 2,892,230**	**$ 1,770,000**	**$ 1,791,133**	**$ 1,763,000**	**$ (28,133)**	**-1.6%**

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City of Wheaton
Storm Sewer Fund Organization Summary
Annual Operating Budget
Calendar Year 2025 Budget

The following is a combined summary of the Storm Sewer Divisions: Storm Sewer Administrative, Storm Sewer Maintenance and Storm Sewer Capital Projects.

		2022 Actual	2023 Actual	2024 Budget	2024 Projected	2025 Budget	25 Budget vs 24 Proj. $	25 Budget vs 24 Proj. %
50010	Wages-Full Time	$ 90,933	$ 94,581	$ 98,801	$ 80,360	$ 71,438	$ (8,922)	-11.1%
50029	Wages-Full Time (Reg)	440,680	453,699	482,324	388,390	410,980	22,590	5.8%
50030	Wages-Part Time	2,239	2,269	2,663	2,700	2,795	95	3.5%
50031	Wages-Seasonal	10,752	11,312	14,500	6,300	18,000	11,700	185.7%
50100	Overtime	19,636	18,402	20,162	24,860	28,281	3,421	13.8%
51060	Sick Leave Buy-Back	1,134	1,020	1,110	1,110	1,340	230	20.7%
	Total Personal Services	**565,374**	**581,283**	**619,560**	**503,720**	**532,834**	**29,114**	**5.8%**
51020	Uniform Allowance	3,306	2,000	4,200	2,000	4,200	2,200	110.0%
51100	Employer-FICA	42,918	44,126	47,319	38,535	40,691	2,156	5.6%
51105	Employer-IMRF Pension	47,135	30,284	35,662	29,287	33,283	3,996	13.6%
75092	IMRF Pension - GASB 68	32,371	(104,889)	-	-	-	-	0.0%
75102	Compensated Absences	6,185	(4,291)	-	-	-	-	0.0%
75112	Employer-OPEB	9,579	7,497	-	-	-	-	0.0%
	Total Employee Benefits	**141,494**	**(25,273)**	**87,181**	**69,822**	**78,174**	**8,352**	**12.0%**
60025	Postage	20,935	22,724	23,337	24,650	26,674	2,024	8.2%
60030	Printing	10,104	10,191	10,282	10,204	10,404	200	2.0%
60100	Tools	9,175	11,399	28,550	22,860	28,550	5,690	24.9%
60400	Repairs	2,438	1,121	3,500	840	3,500	2,660	316.7%
60500	Road Materials	20,823	22,560	28,500	24,000	30,000	6,000	25.0%
60700	Supplies & Materials	46,189	45,946	66,600	55,800	66,600	10,800	19.4%
	Total Supplies & Materials	**109,664**	**113,941**	**160,769**	**138,354**	**165,728**	**27,374**	**19.8%**
63005	Training	1,403	3,832	3,800	3,500	10,000	6,500	185.7%
63015	Dues & Subscriptions	6,116	6,299	6,600	6,193	6,600	407	6.6%
64100	Contractual Services	9,963	19,372	24,650	16,640	29,650	13,010	78.2%
65400	Dump Fees	4,100	5,565	8,500	5,925	8,500	2,575	43.5%
67700	Communications	2,634	2,973	2,620	2,620	2,654	34	1.3%
68001	Software Licenses\Maint	7,653	13,165	14,400	13,702	15,992	2,290	16.7%
69510	Sewer Improvements Prg	-	43,446	150,000	30,000	150,000	120,000	400.0%
	Total Charges & Services	**31,869**	**94,653**	**210,570**	**78,580**	**223,396**	**144,816**	**184.3%**
64110	Engineering Services	-	26,431	77,000	110,242	-	(110,242)	-100.0%
70600	Storm Sewer Improvements	537,053	497,272	1,315,000	685,000	1,380,000	695,000	101.5%
	Total Capital Outlays	**537,053**	**523,703**	**1,442,000**	**839,612**	**1,415,000**	**575,388**	**68.5%**
90630	Health Insurance	141,264	145,902	160,015	160,015	86,342	(73,673)	-46.0%
91620	Liability Insurance	31,287	35,338	33,356	33,356	24,934	(8,422)	-25.2%
92100	Administrative Services	339,405	344,457	361,635	361,635	380,260	18,625	5.2%
93641	Technology Replacement	2,413	2,556	1,976	1,976	1,948	(28)	-1.4%
96600	Fleet Services	149,387	187,198	194,429	194,429	190,178	(4,251)	-2.2%
	Total Interfund Transfers	**663,756**	**715,451**	**751,411**	**751,411**	**683,662**	**(67,749)**	**-9.0%**
	Total Storm Sewer Fund	**$ 2,049,210**	**$ 2,003,758**	**$ 3,271,491**	**$ 2,381,499**	**$ 3,098,794**	**$ 717,295**	**30.1%**

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City of Wheaton
Storm Sewer Fund - Administrative
Expenses
Calendar Year 2025 Budget

Fund 515 Storm Sewer Fund
Org 51570010 Storm Sewer Administrative

		2022 Actual	2023 Actual	2024 Budget	2024 Projected	2025 Budget	25 Budget vs 24 Proj. $	25 Budget vs 24 Proj. %
50010	Wages-Full Time	$ 90,933	$ 94,581	$ 98,801	$ 80,360	$ 71,438	$ (8,922)	-11.1%
50029	Wages-Full Time (Reg)	15,721	1,505	-	-	-	$ -	0.0%
50030	Wages-Part Time	2,239	2,269	2,663	2,700	2,795	$ 95	3.5%
50100	Overtime	2,927	736	810	500	670	170	34.0%
51060	Sick Leave Buy-Back	1,134	1,020	239	239	159	(80)	-33.5%
	Total Personal Services	**112,954**	**100,111**	**102,513**	**83,799**	**75,062**	**(8,737)**	**-10.4%**
51020	Uniform Allowance	3,306	2,000	4,200	-	-	-	0.0%
51100	Employer-FICA	8,380	7,385	7,765	6,411	5,671	(740)	-11.5%
51105	Employer-IMRF Pension	9,143	4,962	5,911	4,801	4,698	(103)	-2.1%
75092	IMRF Pension - GASB 68	32,371	(104,889)	-	-	-	-	0.0%
75102	Compensated Absences	6,185	(4,291)	-	-	-	-	0.0%
75112	Employer-OPEB	9,579	7,497	-	-	-	-	0.0%
	Total Employee Benefits	**68,964**	**(87,336)**	**17,876**	**11,212**	**10,369**	**(843)**	**-7.5%**
60025	Postage	20,935	22,724	23,337	24,650	26,674	2,024	8.2%
60030	Printing	10,104	10,191	10,282	10,204	10,404	200	2.0%
60700	Supplies & Materials	977	205	1,600	1,300	1,600	300	23.1%
	Total Supplies & Materials	**32,016**	**33,120**	**35,219**	**36,154**	**38,678**	**2,524**	**7.0%**
63005	Training	1,403	3,832	3,800	3,500	-	(3,500)	-100.0%
63015	Dues & Subscriptions	-	-	400	-	400	400	100.0%
64100	Contractual Services	4,513	3,643	5,150	3,750	5,150	1,400	37.3%
67700	Communications	2,634	2,973	2,620	2,620	2,654	34	1.3%
	Total Charges & Services	**8,550**	**10,448**	**11,970**	**9,870**	**8,204**	**(1,666)**	**-16.9%**
90630	Health Insurance	14,227	12,663	12,368	12,368	8,650	(3,718)	-30.1%
91620	Liability Insurance	4,316	3,981	3,995	3,995	2,533	(1,462)	-36.6%
92100	Administrative Services	339,405	344,457	361,635	361,635	380,260	18,625	5.2%
93641	Technology Replacement	2,413	2,556	1,976	1,976	1,948	(28)	-1.4%
96600	Fleet Services	22,720	28,630	29,736	29,736	29,086	(650)	-2.2%
	Total Interfund Transfers	**383,081**	**392,287**	**409,710**	**409,710**	**422,477**	**12,767**	**3.1%**
	Total Storm Sewer Administrative	**$ 605,565**	**$ 448,630**	**$ 577,288**	**$ 550,745**	**$ 554,790**	**$ 4,045**	**0.7%**

City of Wheaton
Storm Sewer Fund - Administrative
Expenses
Calendar Year 2025 Budget

Fund	**515**	**Storm Sewer Fund**				
Org	**51570010**	**Storm Sewer Administrative**				
	Account	**Description**	**Amount**	**Description**		**Budget**
	50010	Wages-Full Time			$	71,438
				Director of Public Works (12.5%)		
				Assistant Director of Public Works (25%)		
				Electrical Service Manager (5%)		
				Administrative Coordinator (12.5%)		
	50030	Wages-Part Time				2,795
				PT Administrative Assistant (12.5%)		
	50100	Overtime				670
	51060	Sick Leave Buy-Back				159
	51100	Employer-FICA				5,671
	51105	Employer-IMRF Pension				4,698
	60025	Postage				26,674
			100	Miscellaneous Shipping		
			26,574	Sewer Bill Postage		
	60030	Printing				10,404
			10,404	Sewer Bill Printing		
	60700	Supplies & Materials				1,600
			500	First Aid Supplies		
			700	Miscellaneous Supplies		
			400	Office Supplies		
	63015	Dues & Subscriptions				400
	64100	Contractual Services				5,150
			1,150	Irth Solutions		
			4,000	J.U.L.I.E. Participation		
	67700	Communications				2,654
			98	Landline Phone		
			1,512	Mobile Data		
			1,044	Mobile Phones		
	90630	Health Insurance				8,650
	91620	Liability Insurance				2,533
	92100	Administrative Services				380,260
	93641	Technology Replacement				1,948
	96600	Fleet Services				29,086
	Total Storm Sewer Administrative				**$**	**554,790**

City of Wheaton
Storm Sewer Fund - Maintenance
Expenses
Calendar Year 2025 Budget

Fund 515 Storm Sewer Fund
Org 51570440 Storm Sewer Maintenance

		2022 Actual	2023 Actual	2024 Budget	2024 Projected	2025 Budget	25 Budget vs 24 Proj. $	25 Budget vs 24 Proj. %
50029	Wages-Full Time (Reg)	$ 424,959	$ 452,194	$ 482,324	$ 388,390	$ 410,980	$ 22,590	5.8%
50031	Wages-Seasonal	10,752	11,312	14,500	6,300	18,000	11,700	185.7%
50100	Overtime	16,709	17,666	19,352	24,360	27,611	3,251	13.3%
51060	Sick Leave Buy-Back	-	-	871	871	1,181	310	35.6%
	Total Personal Services	**452,420**	**481,172**	**517,047**	**419,921**	**457,772**	**37,851**	**9.0%**
51020	Uniform Allowance	-	-	-	2,000	4,200	2,200	110.0%
51100	Employer-FICA	34,538	36,741	39,554	32,124	35,020	2,896	9.0%
51105	Employer-IMRF Pension	37,992	25,322	29,751	24,486	28,585	4,099	16.7%
	Total Employee Benefits	**72,530**	**62,063**	**69,305**	**58,610**	**67,805**	**9,195**	**15.7%**
60100	Tools	9,175	11,399	28,550	22,860	28,550	5,690	24.9%
60400	Repairs	2,438	1,121	3,500	840	3,500	2,660	316.7%
60500	Road Materials	20,823	22,560	28,500	24,000	30,000	6,000	25.0%
60700	Supplies & Materials	45,212	45,741	65,000	54,500	65,000	10,500	19.3%
	Total Supplies & Materials	**77,648**	**80,821**	**125,550**	**102,200**	**127,050**	**24,850**	**24.3%**
63005	Training	-	-	-	-	10,000	10,000	100.0%
63015	Dues & Subscriptions	6,116	6,299	6,200	6,193	6,200	7	0.1%
64100	Contractual Services	5,450	15,729	19,500	12,890	24,500	11,610	90.1%
65400	Dump Fees	4,100	5,565	8,500	5,925	8,500	2,575	43.5%
68001	Software Licenses/Maint	7,653	13,165	14,400	13,702	15,992	2,290	16.7%
69510	Sewer Improvements Prg	-	43,446	150,000	30,000	150,000	120,000	400.0%
	Total Charges & Services	**23,319**	**84,204**	**198,600**	**68,710**	**215,192**	**146,482**	**213.2%**
90630	Health Insurance	127,037	133,239	147,647	147,647	77,692	(69,955)	-47.4%
91620	Liability Insurance	26,971	31,357	29,361	29,361	22,401	(6,960)	-23.7%
96600	Fleet Services	126,667	158,568	164,693	164,693	161,092	(3,601)	-2.2%
	Total Interfund Transfers	**280,675**	**323,164**	**341,701**	**341,701**	**261,185**	**(80,516)**	**-23.6%**
	Total Storm Sewer Maintenance	**$ 906,592**	**$ 1,031,424**	**$ 1,252,203**	**$ 991,142**	**$ 1,129,004**	**$ 137,862**	**13.9%**

City of Wheaton
Storm Sewer Fund - Maintenance
Expenses
Calendar Year 2025 Budget

Fund	**515**	**Storm Sewer Fund**
Org	**51570440**	**Storm Sewer Maintenance**

Account	Description	Amount	Description	Budget
50029	Wages-Full Time (Reg)		PW Union Labor	$ 410,980
50031	Wages-Seasonal			18,000
50100	Overtime			27,611
51060	Sick Leave Buy-Back			1,181
51020	Uniform Allowance			4,200
		2,200	Safety Items and Rain Gear	
		2,000	Uniform Purchase	
51100	Employer-FICA			35,020
51105	Employer-IMRF Pension			28,585
60100	Tools			28,550
		2,500	Construction Tools	
		850	Miscellaneous Tools	
		8,500	Saw Blades & Core Bits	
		1,700	Shovels, Picks, Sledges	
		15,000	Tow Trailers	
60400	Repairs			3,500
60500	Road Materials			30,000
		8,500	Bituminous Hot Mix	
		6,500	CA-6 Aggregate	
		9,000	CA-7 Aggregate	
		6,000	Ready Mixed Concrete	
60700	Supplies & Materials			65,000
		30,000	Basins, Frames, Lids, Rings	
		8,000	Cement & Sealing Materials	
		5,000	Landscape/Restoration Materials	
		2,000	Miscellaneous Construction Items	
		20,000	Pipe-Clay, Concrete, PVC	
63005	Training			10,000
63015	Dues and Subscriptions		DuPage River Salt Creek Work Group	6,200
64100	Contractual Services			24,500
		6,500	Alarm Dialer Maintenance	
		18,000	Spoil Hauling Services	
65400	Dump Fees			8,500
68001	Software License/Maintenance			15,992
		7,500	Large Diameter Inspections Software	
		4,892	Lucity Software Maintenance	
		3,600	Mission Communications	
69510	Sewer Improvements Prg			150,000
		100,000	Overland Flooding Cost-Share Program	
		50,000	Yard Flooding Improvement Reimb. Program	
90630	Health Insurance			77,692
91620	Liability Insurance			22,401
96600	Fleet Services			161,092
Total Storm Sewer Maintenance				**$ 1,129,004**

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City of Wheaton
Storm Sewer Fund - Capital Projects
Expenses
Calendar Year 2025 Budget

Fund 515 Storm Sewer Fund
Org 51585000 Storm Sewer Capital Projects

			2022 Actual	2023 Actual	2024 Budget	2024 Projected	2025 Budget	25 Budget vs 24 Proj. $	25 Budget vs 24 Proj. %
	64110	Engineering Services	$ -	$ 26,431	$ 77,000	$ 110,242	$ -	$ (110,242)	-100.0%
	70030	Operating Equipment	-	-	50,000	44,370	35,000	(9,370)	-21.1%
	70600	Storm Sewer Improv	537,053	497,272	1,315,000	685,000	1,380,000	695,000	101.5%
		Total Capital Outlays	**537,053**	**523,703**	**1,442,000**	**839,612**	**1,415,000**	**575,388**	**68.5%**
	Total Storm Sewer Capital Projects		**$ 537,053**	**$ 523,703**	**$ 1,442,000**	**$ 839,612**	**$ 1,415,000**	**$ 575,388**	**68.5%**

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City of Wheaton
Storm Sewer Fund - Capital Projects
Expenses
Calendar Year 2025 Budget

Fund	**515**	**Storm Sewer Fund**
Org	**51585000**	**Storm Sewer Capital Projects**

Account	Description	Amount	Description	Budget
70030	Operating Equipment			$ 35,000
		35,000	Bobcat Skid Steer Loader	
70600	Storm Sewer Improvements			1,380,000
		350,000	Alley DD Reconstruction	
		225,000	Glendale Floodprone Project	
		200,000	Road, Sewer & Water Rehab Program-Storm Sewers	
		100,000	Storm Sewer Rehabilitation Program	
		215,000	Storm Sewer Replacement Program	
		290,000	Thomas Road Drainage Improvement	
Total Storm Sewer Capital Projects				**$ 1,415,000**

City of Wheaton
Parking Fund
Calendar Year 2025 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 the 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.

PERSONNEL SUMMARY

Parking Enforcement Officers report to the Police Lieutenant in the Police Department Operations Division, but their salaries are allocated to the Parking Fund.

	Full Time Equivalent				
	2022 Actual	2023 Actual	2024 Budget	2024 Projected	2025 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**

2024 GOALS

Strategic Priority 1: Financial Stability

Goal: Review fees and assess operational cost recovery.

- **Action Item:** Complete the comprehensive parking study and implement approved changes to the parking policies and rates.
  Status: The comprehensive parking study was completed in the first quarter of 2024 and the new rates were implemented starting April 1, 2024.

2025 GOALS

Strategic Priority 1: Financial Stability

Goal: Review fees and assess operational cost recovery.

- **Action Item:** Conduct an analysis of the Parking Fund one year after the rate adjustments were implemented and assess any further changes to the City's parking regulations.

Goal: Explore options for expanding parking availability for downtown employees.

- **Action Item:** Introduce and implement the Blue Dot Program, along with updates to the traffic schedule.

PERFORMANCE AND WORKLOAD MEASURES

Performance Measures

Strategic Goal	Measures	2022 Actual	2023 Actual	2024 Target	2024 Projected	2025 Target
Responsive & Efficient Services	**No. of Daily Parkers (annualized):**					
	* College Ave Metra - *Lot 7 & Crescent St*	35,524	51,059	46,800	48,557	49,000
	* College Ave Metra - *Lot 10*	-	-	-	18,657	19,000
	* Downtown Wheaton Metra - *Lot 9; Carlton Ave; Liberty Dr*	4,323	7,191	6,750	17,940	18,000
	* Downtown - *Front St. & Liberty Dr*	2,736	4,589	3,860	8,855	9,000
	No. of Leased Parking Permits (annualized):					
	* College Ave	846	790	800	691	650
	* LOT 1: Wheaton Place Garage	1,005	1,018	1,000	935	920
	* LOT 3: *North side of Liberty between Cross & Main*	408	220	220	224	224
	* LOT 4: *North side of Liberty between Main & Hale*	88	88	88	88	88
	* LOT 5: *North Side of Liberty between Hale & Wheaton*	111	101	104	91	92
	* LOT 9: *Carlton Ave & Liberty Dr. (West side)*	859	761	800	605	600
	* Willow Avenue Garage	1,564	1,564	1,564	1,564	1,564

Workload Measures

Strategic Goal	Measures	2022 Actual	2023 Actual	2024 Target	2024 Projected	2025 Target
Responsive & Efficient Services	**Parking Citations:**					
	* No. of Citations issued	5,000	6,458	6,400	6,440	6,500
	* No. of Citations voided	335	261	300	250	250
	* No. of Citations paid	2,331	4,169	4,000	4,200	4,500
	* No. of Warnings issued	3,871	6,861	3,000	6,500	6,500

EXPENDITURES BY CATEGORY

Expenditures	2023 Actual	2024 Budget	2024 Projected	2025 Budget
Personal Services	$ 114,400	$ 116,460	$ 118,490	$ 124,777
Employee Benefits	(9,169)	16,383	16,658	18,355
Supplies & Materials	39,604	42,950	63,650	43,450
Charges & Services	190,574	246,097	258,807	265,977
Capital Outlays	25,006	290,000	20,000	250,000
Interfund Transfers	305,284	333,419	333,419	332,427
Total Expenditures	**$ 665,699**	**$ 1,045,309**	**$ 811,024**	**$ 1,034,986**

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City of Wheaton
Parking Fund
Fund Summary
Calendar Year 2025 Budget

	2022 Actual	2023 Actual	2024 Budget	2024 Projected	2025 Budget	25 Budget vs 24 Proj $	25 Budget vs 24 Proj %
Beginning Fund Balance	**$ 1,812,673**	**$ 998,072**	**$ 1,032,559**	**$ 1,032,559**	**$ 1,112,726**		
Revenues							
Charges for Services	$ 418,327	$ 429,759	$ 420,700	$ 601,191	$ 619,700	$ 18,509	3.1%
Fines & Forfeits	102,323	110,897	114,000	105,000	110,000	5,000	4.8%
Investment Income	(126,891)	54,069	20,000	35,000	35,000	-	0.0%
Miscellaneous	(5,238)	40,077	-	-	250,000	250,000	100.0%
Interfund Transfers In	-	65,384	150,000	150,000	150,000	-	0.0%
Total Revenues	**$ 388,521**	**$ 700,186**	**$ 704,700**	**$ 891,191**	**$ 1,164,700**	**$ 273,509**	**30.7%**
Expenses							
Personal Services	$ 119,508	$ 114,400	$ 116,460	$ 118,490	$ 124,777	$ 6,287	5.3%
Employee Benefits	27,499	(9,169)	16,383	16,658	18,355	1,697	10.2%
Supplies & Materials	76,418	39,604	42,950	63,650	43,450	(20,200)	-31.7%
Charges & Services	222,867	190,574	246,097	258,807	265,977	7,170	2.8%
Interfund Transfers Out	285,598	305,284	333,419	333,419	332,427	(992)	-0.3%
Total Operating	**731,890**	**640,693**	**755,309**	**791,024**	**784,986**	**(6,038)**	**-0.8%**
Capital Outlays	**471,232**	**25,006**	**290,000**	**20,000**	**250,000**	**230,000**	**1150.0%**
Total Expenses	**$ 1,203,122**	**$ 665,699**	**$ 1,045,309**	**$ 811,024**	**$ 1,034,986**	**$ 223,962**	**27.6%**
Revenues Over/ (Under) Expenses	**$ (814,601)**	**$ 34,487**	**$ (340,609)**	**$ 80,167**	**$ 129,714**		
Ending Fund Balance	**$ 998,072**	**$ 1,032,559**	**$ 691,950**	**$ 1,112,726**	**$ 1,242,440**		

City of Wheaton
Parking Fund
Revenues
Calendar Year 2025 Budget

Fund **520** **Parking Fund**
Org **52000000** **Parking Fund Revenues**

			2022 Actual	2023 Actual	2024 Budget	2024 Projected	2025 Budget	25 Budget vs 24 Proj $	25 Budget vs 24 Proj %
	43131	Permits-Wheaton Place Garage	$ 82,893	$ 78,497	$ 80,800	$ 110,000	$ 110,000	$ -	0.0%
	43133	Permits-Lot 3	21,914	13,360	13,200	21,000	21,000	-	0.0%
	43134	Permits-Lot 4	4,182	4,498	4,500	4,500	4,500	-	0.0%
	43135	Permits-Lot 5	6,102	5,548	6,200	8,300	8,300	-	0.0%
	43139	Permits-Lot 9	51,589	45,483	46,000	62,000	62,000	-	0.0%
	43150	Permits-Willow Garage	116,461	117,352	118,000	183,000	183,000	-	0.0%
	43151	Permits-College Ave	52,050	51,285	50,000	71,000	71,000	-	0.0%
	43160	Daily Fees-Lot 9, Carlton, Liberty	6,485	10,679	9,600	13,500	13,500	-	0.0%
	43161	Daily Fees-Lot 10	53,395	74,031	66,000	66,000	66,000	-	0.0%
	43162	Daily Fees-Wheaton Place Garage	7,507	7,697	7,800	6,900	6,900	-	0.0%
	43163	Premium Daily Fees-Front, Liberty	4,505	8,207	6,600	14,191	23,000	8,809	62.1%
	43164	Daily Fees-Lot 7, Crescent	-	-	-	35,300	45,000	9,700	27.5%
	43180	Meter Fees	11,244	13,122	12,000	5,500	5,500	-	0.0%
		Total Charges for Services	**418,327**	**429,759**	**420,700**	**601,191**	**619,700**	**18,509**	**3.1%**
	45200	Parking Fines	102,323	110,897	114,000	105,000	110,000	5,000	4.8%
		Total Fines and Forfeits	**102,323**	**110,897**	**114,000**	**105,000**	**110,000**	**5,000**	**4.8%**
	46000	Interest Income-Investments	(126,891)	54,069	20,000	35,000	35,000	-	0.0%
		Total Investment Income	**(126,891)**	**54,069**	**20,000**	**35,000**	**35,000**	**-**	**0.0%**
	47000	Miscellaneous Revenues	(5,238)	40,077	-	-	250,000	250,000	100.0%
		Total Miscellaneous	**(5,238)**	**40,077**	**-**	**-**	**250,000**	**250,000**	**100.0%**
	87100	Transfer In-General Fund	-	48,584	150,000	150,000	150,000	-	0.0%
	87620	Transfer In-Liability Ins Fund	-	11,200	-	-	-	-	0.0%
	87630	Transfer In-Health Ins Fund	-	5,600	-	-	-	-	0.0%
		Total Interfund Transfers	**-**	**65,384**	**150,000**	**150,000**	**150,000**	**-**	**0.0%**
		Total Parking Fund Revenues	**$ 388,521**	**$ 700,186**	**$ 704,700**	**$ 891,191**	**$ 1,164,700**	**$ 273,509**	**30.7%**

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City of Wheaton
Parking Fund
Expenses
Calendar Year 2025 Budget

The following data is a combined summary of the Parking Fund Divisions: Commuter Parking, Downtown Parking, and Capital Projects.

		2022 Actual	2023 Actual	2024 Budget	2024 Projected	2025 Budget	25 Budget vs 24 Proj $	25 Budget vs 24 Proj %
50028	Wages-Full Time (Supp)	$ 116,549	$ 111,412	$ 115,460	$ 118,490	$ 122,777	$ 4,287	3.6%
50029	Wages-Full Time (Reg)	1,890	2,204	-	-	-	-	0.0%
50100	Overtime Wages	1,069	783	1,000	-	2,000	2,000	100.0%
	Total Personal Services	**119,508**	**114,400**	**116,460**	**118,490**	**124,777**	**4,287**	**3.6%**
51020	Uniform Allowance	472	275	580	580	700	120	20.7%
51100	Employer-FICA	7,942	7,956	8,909	9,064	9,545	481	5.3%
51105	Employer-IMRF Pension	9,024	5,548	6,894	7,014	8,110	1,096	15.6%
75092	IMRF Pension - GASB 68	7,593	(24,603)	-	-	-	-	0.0%
75102	Compensated Absences	295	(45)	-	-	-	-	0.0%
75112	Employer-OPEB	2,173	1,700	-	-	-	-	0.0%
	Total Employee Benefits	**27,499**	**(9,169)**	**16,383**	**16,658**	**18,355**	**1,697**	**10.2%**
60030	Printing	4,904	5,050	5,000	5,000	5,500	500	10.0%
60400	Repairs	59,466	28,728	24,650	49,650	24,650	(25,000)	-50.4%
60700	Supplies & Materials	12,048	5,826	13,300	9,000	13,300	4,300	47.8%
	Total Supplies & Materials	**76,418**	**39,604**	**42,950**	**63,650**	**43,450**	**(20,200)**	**-31.7%**
64100	Contractual Services	84,037	96,200	83,270	94,800	99,600	4,800	5.1%
64125	Snow Removal Services	99,675	51,512	120,000	120,000	120,000	-	0.0%
67700	Communications	1,741	1,624	1,707	1,707	1,707	-	0.0%
67705	Utilities-Gas	2,499	1,677	3,000	3,000	3,000	-	0.0%
67706	Utilities-Electric	14,915	19,279	15,900	19,000	19,950	950	5.0%
68001	Software Licenses\Maint	20,000	20,282	22,220	20,300	21,720	1,420	7.0%
	Total Charges & Services	**222,867**	**190,574**	**246,097**	**258,807**	**265,977**	**7,170**	**2.8%**
70400	Parking Improvements	471,232	25,006	290,000	20,000	250,000	230,000	1150.0%
	Total Capital Outlays	**471,232**	**25,006**	**290,000**	**20,000**	**250,000**	**230,000**	**1150.0%**
90630	Health Insurance	32,050	32,558	30,920	30,920	31,454	534	1.7%
91620	Liability Insurance	9,075	9,448	9,260	9,260	8,264	(996)	-10.8%
92100	Administrative Services	235,576	251,422	266,542	266,542	271,952	5,410	2.0%
93641	Tech Replacement	500	540	525	525	577	52	9.9%
94640	Capital Equip Repl	847	596	1,698	1,698	1,710	12	0.7%
96600	Fleet Services	7,550	10,720	24,474	24,474	18,470	(6,004)	-24.5%
	Total Interfund Transfers	**285,598**	**305,284**	**333,419**	**333,419**	**332,427**	**(992)**	**-0.3%**
	Total Parking Fund	**$ 1,203,122**	**$ 665,699**	**$ 1,045,309**	**$ 811,024**	**$ 1,034,986**	**$ 223,962**	**27.6%**

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City of Wheaton
Parking Fund - Commuter Parking
Expenses
Calendar Year 2025 Budget

Fund 520 Parking Fund
Org 52030000 Commuter Parking

		2022 Actual	2023 Actual	2024 Budget	2024 Projected	2025 Budget	25 Budget vs 24 Proj $	25 Budget vs 24 Proj %
50028	Wages-Full Time (Supp)	$ 60,264	$ 51,194	$ 54,020	$ 54,800	$ 57,898	$ 3,098	5.7%
50029	Wages-Full Time (Reg)	987	1,056	-	-	-	-	0.0%
50100	Overtime	1,069	783	1,000	-	1,000	1,000	100.0%
	Total Personal Services	**62,320**	**53,033**	**55,020**	**54,800**	**58,898**	**4,098**	**7.5%**
51020	Uniform Allowance	-	178	230	230	350	120	52.2%
51100	Employer-FICA	4,213	3,937	4,209	4,192	4,506	314	7.5%
51105	Employer-IMRF Pension	4,781	2,721	3,257	3,244	3,828	584	18.0%
75092	IMRF Pension - GASB 68	7,593	(24,603)	-	-	-	-	0.0%
75102	Compensated Absences	295	(45)	-	-	-	-	0.0%
75112	Employer-OPEB	2,173	1,700	-	-	-	-	0.0%
	Total Employee Benefits	**19,055**	**(16,112)**	**7,696**	**7,666**	**8,684**	**1,018**	**13.3%**
60030	Printing	4,904	5,050	5,000	5,000	5,500	500	10.0%
60400	Repairs	33,153	17,098	9,650	9,650	9,650	-	0.0%
60700	Supplies & Materials	2,212	3,363	6,800	4,000	6,800	2,800	70.0%
	Total Supplies & Materials	**40,269**	**25,511**	**21,450**	**18,650**	**21,950**	**3,300**	**17.7%**
64100	Contractual Services	59,477	72,944	62,450	75,800	78,650	2,850	3.8%
64125	Snow Removal Services	47,905	20,286	55,000	55,000	55,000	-	0.0%
67700	Communications	919	1,002	1,002	1,002	1,002	-	0.0%
67705	Utilities-Gas	2,499	1,677	3,000	3,000	3,000	-	0.0%
68001	Software Licenses\Maint.	20,000	20,282	22,220	20,300	21,720	1,420	7.0%
	Total Charges & Services	**130,800**	**116,191**	**143,672**	**155,102**	**159,372**	**4,270**	**2.8%**
90630	Health Insurance	16,240	16,279	15,460	15,460	15,727	267	1.7%
91620	Liability Insurance	4,544	4,724	4,630	4,630	4,132	(498)	-10.8%
92100	Administrative Services	117,788	125,711	133,271	133,271	135,976	2,705	2.0%
94640	Capital Equip Repl.	610	352	849	849	855	6	0.7%
96600	Fleet Services	6,606	8,924	19,360	19,360	14,591	(4,769)	-24.6%
	Total Interfund Transfers	**145,788**	**155,990**	**173,570**	**173,570**	**171,281**	**(2,289)**	**-1.3%**
	Total Commuter Parking	**$ 398,232**	**$ 334,613**	**$ 401,408**	**$ 409,788**	**$ 420,185**	**$ 10,397**	**2.5%**

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 2025 Budget

Fund	520	Parking Fund				
Org	52030000	Commuter Parking				
	Account	Description	Amount	Description		Budget
	50028	Wages-Full Time (Supp)		Parking Enforcement Officer	$	57,898
	50100	Overtime				1,000
	51020	Uniform Allowance				350
	51100	Employer-FICA				4,506
	51105	Employer-IMRF Pension				3,828
	60030	Printing		Parking Permits		5,500
	60400	Repairs				9,650
			1,000	Electrical		
			650	Fire Alarm		
			3,000	HVAC-College Ave		
			4,000	HVAC-Downtown		
			1,000	Plumbing		
	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				78,650
			200	Backflow Preventor Test-College Ave. Station		
			100	Backflow Preventor Test-Downtown Station		
			4,800	Cleaning Service-College Ave. Station		
			5,000	Cleaning Service-Downtown Station		
			5,000	Commonwealth Edison Lot 4 Land Lease		
			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		
			47,400	Passport Service Fees		
			840	Pest Control		
			8,000	Union Pacific Railroad Agreement-Land Lease		
			960	Wheaton Sanitary Sewer		
	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.				21,720
			5,760	Maintenance Contract for (6) Cale Terminals		
			960	Passport Annual Software Support		
			5,000	Passport Licensing Fees		
			10,000	Passport Maintenance Fees		
	90630	Health Insurance				15,727
	91620	Liability Insurance				4,132
	92100	Administrative Services				135,976
	94640	Capital Equip Replacement				855
	96600	Fleet Services				14,591
	Total Commuter Parking					**$ 420,185**

City of Wheaton
Parking Fund - Downtown Parking
Expenses
Calendar Year 2025 Budget

Fund 520 Parking Fund
Org 52040000 Downtown Parking

		2022 Actual	2023 Actual	2024 Budget	2024 Projected	2025 Budget	25 Budget vs 24 Proj $	25 Budget vs 24 Proj %
50028	Wages-Full Time (Supp)	$ 56,285	$ 60,218	$ 61,440	$ 63,690	$ 64,879	$ 1,189	1.9%
50029	Wages-Full Time (Reg)	903	1,148	-	-	-	-	0.0%
50100	Overtime	-	-	-	-	1,000	1,000	100.0%
	Total Personal Services	**57,188**	**61,366**	**61,440**	**63,690**	**65,879**	**2,189**	**3.4%**
51020	Uniform Allowance	472	97	350	350	350	-	0.0%
51100	Employer-FICA	3,729	4,019	4,700	4,872	5,039	167	3.4%
51105	Employer-IMRF Pension	4,243	2,827	3,637	3,770	4,282	512	13.6%
	Total Employee Benefits	**8,444**	**6,943**	**8,687**	**8,992**	**9,671**	**679**	**7.6%**
60400	Repairs	26,313	11,630	15,000	40,000	15,000	(25,000)	-62.5%
60700	Supplies and Materials	9,836	2,463	6,500	5,000	6,500	1,500	30.0%
	Total Supplies & Materials	**36,149**	**14,093**	**21,500**	**45,000**	**21,500**	**(23,500)**	**-52.2%**
64100	Contractual Services	24,560	23,256	20,820	19,000	20,950	1,950	10.3%
64125	Snow Removal Services	51,770	31,226	65,000	65,000	65,000	-	0.0%
67700	Communications	822	622	705	705	705	-	0.0%
67706	Utilities-Electric	14,915	19,279	15,900	19,000	19,950	950	5.0%
	Total Charges & Services	**92,067**	**74,383**	**102,425**	**103,705**	**106,605**	**2,900**	**2.8%**
90630	Health Insurance	15,810	16,279	15,460	15,460	15,727	267	1.7%
91620	Liability Insurance	4,531	4,724	4,630	4,630	4,132	(498)	-10.8%
92100	Administrative Services	117,788	125,711	133,271	133,271	135,976	2,705	2.0%
93641	Tech Replacement	500	540	525	525	577	52	9.9%
94640	Capital Equip Repl.	237	244	849	849	855	6	0.7%
96600	Fleet Services	944	1,796	5,114	5,114	3,879	(1,235)	-24.1%
	Total Interfund Transfers	**139,810**	**149,294**	**159,849**	**159,849**	**161,146**	**1,297**	**0.8%**
Total Downtown Parking		**$ 333,658**	**$ 306,079**	**$ 353,901**	**$ 381,236**	**$ 364,801**	**$ (16,435)**	**-4.3%**

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 2025 Budget

Fund	**520**	**Parking Fund**			
Org	**52040000**	**Downtown Parking**			
	Account	**Description**	**Amount**	**Description**	**Budget**
	50028	Wages-Full Time (Supp)			$ 64,879
	50100	Overtime			1,000
	51020	Uniform Allowance			350
	51100	Employer-FICA			5,039
	51105	Employer-IMRF Pension			4,282
	60400	Repairs			15,000
	60700	Supplies and Materials			6,500
	64100	Contractual Services			20,950
			5,000	Cleaning Service-Wheaton Place Garage	
			5,000	Cleaning Service-Willow Ave. Garage	
			3,000	Elevator Maint. & Inspection-Wheaton Place Garage	
			4,500	Elevator Maint. & Inspection-Willow Ave. Garage	
			1,000	Fire Protection/Maint.-Wheaton Place Garage	
			1,000	Fire Protection/Maint.-Willow Ave Garage	
			400	Irrigation System Maintenance-Wheaton Place Garage	
			600	Pest Control	
			450	Uniform Cleaning	
	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
			200	Landline Phones	
			505	Mobile Phones	
	67706	Utilities-Electric			19,950
			19,950	Willow Ave. & Wheaton Place Parking Garages	
	68001	Software Licenses\Maintenance			-
	90630	Health Insurance			15,727
	91620	Liability Insurance			4,132
	92100	Administrative Services			135,976
	93641	Tech Replacement			577
	94640	Capital Equip Replacement			855
	96600	Fleet Services			3,879
Total Downtown Parking					**$ 364,801**

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City of Wheaton
Parking Fund - Capital Projects
Expenses
Calendar Year 2025 Budget

Fund 520 Parking Fund
Org 52085000 Capital Projects

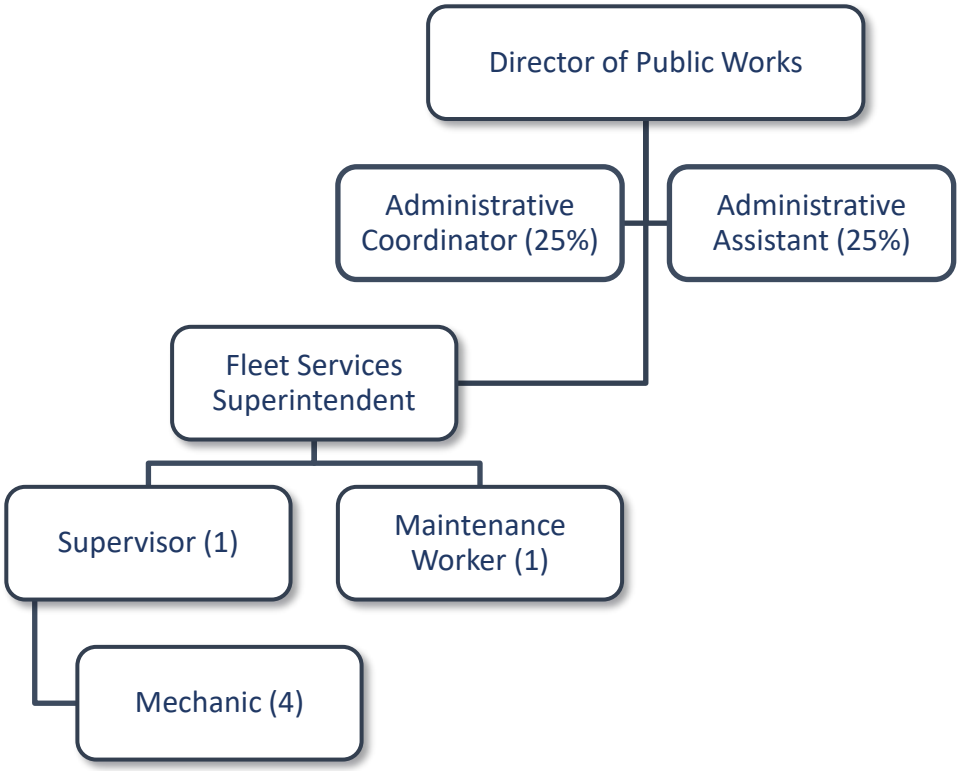
		2022 Actual	2023 Actual	2024 Budget	2024 Projected	2025 Budget	25 Budget vs 24 Proj $	25 Budget vs 24 Proj %
70400	Parking Improvements	$ 471,232	$ 25,006	$ 290,000	$ 20,000	$ 250,000	230,000	1150.0%
	Total Capital Outlays	**471,232**	**25,006**	**290,000**	**20,000**	**250,000**	**230,000**	**1150.0%**
Total Parking Capital Projects		**$ 471,232**	**$ 25,006**	**$ 290,000**	**$ 20,000**	**$ 250,000**	**$ 230,000**	**1150.0%**

City of Wheaton
Parking Fund - Capital Projects
Expenses
Calendar Year 2025 Budget

Fund	**520**	**Parking Fund**			
Org	**52085000**	**Capital Projects**			
	Account	**Description**	**Amount**	**Description**	**Budget**
	70400	Parking Improvements			$ 250,000
			150,000	Downtown Train Station Concrete Replacement (2024 Budget)	
			30,000	Parking Lot #9 Patching	
			23,000	Sealcoating City Parking Lots #3,4,5,10	
			22,000	Wheaton Place Garage Floor Drains	
			25,000	Willow Garage Sealant Replacement	
	Total Parking Capital Projects				**$ 250,000**

City of Wheaton
Public Works – Fleet Services Fund
Calendar Year 2025 Budget

ORGANIZATIONAL CHART



PERSONNEL SUMMARY

	Full Time Equivalent				
	2022 Actual	2023 Actual	2024 Budget	2024 Projected	2025 Budget
Full-Time Employees	7.25	7.25	7.25	7.25	7.25
Part-Time Employees	0.13	0.13	0.13	0.13	0.13
Total FTEs	**7.38**	**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.

2024 GOALS

Strategic Priority 1: Financial Stability

- **Goal:** Reduce costs where possible through extending the service life of vehicles and equipment.
  Status: All vehicles that were requested for replacement during 2023 had surpassed age and/or usage requirements.

- **Goal:** Maintain Illinois Department of Transportation certification and continue to perform vehicle safety inspections in house to save staff time and reduce inspection costs.
  Status: Training and certification have been maintained 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 generator 7 at Public Works.
  Status: The Public Works Generator 7 replacement project has been awarded and equipment has been received. Installation is scheduled for September 2024. The project is expected to be completed in October 2024.
- **Goal:** Manage the installation of two heavy vehicle lifts in the Fleet facility.
  Status: The lift replacement project has been awarded and equipment will be delivered in September 2024. Installation is expected to be completed by the end of 2024.
- **Goal:** Manage the construction of a new fueling facility at Public Works.
  Status: Engineering services have been awarded for the fueling facility project. The first engineering and design documents were received in August of 2024. The construction part of the project is expected to occur in 2025.
- **Goal:** Develop specifications and manage construction of electric vehicle charging stations at three locations.
  Status: Specifications were developed for electric vehicle charging stations with the intent of obtaining grant funding. No grant funding was awarded.
- **Goal:** Verify needs, develop specifications, and manage installation of a two-way radio repeater for the Public Works radio frequency.
  Status: Needs for the repeater were not considered great enough to move forward with the project.
- **Goal:** Develop specifications and manage the replacement of Generator 2 at the Police Department.
  Status: Engineering services are expected to be bid in November 2024 for construction in 2025.

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 developing new vehicle specifications, provided 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: Consideration of fuel economy and environmental impact was a factor in all 2023 vehicle replacements. New hybrid vehicle availability has been limited delaying replacement of certain current hybrid units.
- **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.

2025 GOALS

Strategic Priority 1: Financial Stability

- **Goal:** Reduce costs where possible through 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.
- **Goal:** Evaluate the chargeback formula for vehicle replacement funding.

Strategic Priority 2: Enhanced Infrastructure

- **Goal:** Manage the construction of a new fueling facility at Public Works.
- **Goal:** If grant funding becomes available, manage a site study for electric vehicle charging stations.
- **Goal:** 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 continued 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	2022 Actual	2023 Actual	2024 Target	2024 Projected	2025 Target
Financial Stability and Environmental Sustainability	**Reduce Fuel Consumption:**					
	* Gallons of Gasoline Used	75,444	75,914	67,000	76,002	75,000
	* Gallons of Diesel Used	48,592	44,678	39,000	45,222	44,000
	* Fleet Miles Per Gallon Gasoline / Hours Per Gallon Diesel	10.33 / .51	10.22 / .52	10.33 / .55	10.05 / .53	10.33 / .55
Responsive & Efficient Services	**Provide Safe & Reliable Vehicles and Equipment for City Operations:**					
	* Replace Vehicles According to Replacement Schedule	53%	50%	100%	75%	100%
	Provide Efficient Repair and Maintenance Operations:					
	* No. of Repair Requests Completed within Two Days	43%	40%	60%	40%	45%

Workload Measures

Strategic Goal	Measures	2022 Actual	2023 Actual	2024 Target	2024 Projected	2025 Target
Financial Stability and Environmental Sustainability	**Purchase Fuel Efficient Vehicles:**					
	* No. of Hybrid Vehicles Added to City Fleet Resulting in Fuel Cost Savings and Reduced Exhaust Emissions *(Total No. of Hybrid Vehicles in Fleet)*	0 (18)	0 (18)	7 (25)	8 (26)	5 (31)
	* No. of Vehicles Reduced in Size/ Weight Resulting in Fuel Cost Savings and Reduced Exhaust Emissions	1	1	2	2	1
Responsive & Efficient Services	**Repair, Maintain and Replace City Vehicles:**					
	* No. of Repair Requests Received	1,005	898	1,100	900	900
	* No. of Repair Orders Completed	1,885	1,674	1,800	1,800	1,800
	* No. of Preventative Maintenance Repair Orders Completed	668	729	700	700	700
	* No. of Vehicles Purchased	10	21	29	22	24
	Repair Operations Productivity Rate:					
	* Maintain Equal or Better than 85% Industry Standard	85%	87%	85%	86%	85%

EXPENDITURES BY CATEGORY

Expenditures	2023 Actual	2024 Budget	2024 Projected	2025 Budget
Personal Services	$ 631,524	$ 685,724	$ 675,776	$ 691,135
Employee Benefits	(8,779)	97,718	95,388	102,412
Supplies & Materials	767,628	821,738	765,925	786,100
Charges & Services	139,324	150,756	178,606	161,720
Capital Outlays	1,920,036	4,736,302	3,378,403	4,605,712
Interfund Transfers	320,311	344,890	344,890	289,512
Total Expenditures	**$ 3,770,044**	**$ 6,837,128**	**$ 5,438,988**	**$ 6,636,591**

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City of Wheaton
Fleet Services Fund
Fund Summary
Calendar Year 2025 Budget

	2022 Actual	2023 Actual	2024 Budget	2024 Projected	2025 Budget	25 Budget vs 24 Proj. $	25 Budget vs 24 Proj. %
Beginning Fund Balance	**$ 7,699,211**	**$ 7,730,614**	**$ 8,617,046**	**$ 8,617,046**	**$ 7,941,784**		
Revenues							
Fines & Forfeits	$ 422	$ 151	$ 300	$ 300	$ 300	$ -	0.0%
Investment Income	(330,041)	438,559	50,000	200,000	150,000	(50,000)	-25.0%
Miscellaneous	169,704	293,859	190,000	280,980	190,000	(90,980)	-32.4%
Interfund Transfers In	3,363,653	3,923,906	4,282,446	4,282,446	4,648,065	365,619	8.5%
Total Revenues	**$ 3,203,738**	**$ 4,656,475**	**$ 4,522,746**	**$ 4,763,726**	**$ 4,988,365**	**$ 224,639**	**4.7%**
Expenses							
Personal Services	$ 575,101	$ 631,524	$ 685,724	$ 675,776	$ 691,135	$ 15,359	2.3%
Employee Benefits	138,895	(8,779)	97,718	95,388	102,412	7,024	7.4%
Supplies & Materials	865,802	767,627	821,738	765,925	786,100	20,175	2.6%
Charges & Services	154,197	139,324	150,756	178,606	161,720	(16,886)	-9.5%
Interfund Transfers Out	303,732	320,311	344,890	344,890	289,512	(55,378)	-16.1%
Total Operating	**2,037,727**	**1,850,007**	**2,100,826**	**2,060,585**	**2,030,879**	**(29,706)**	**-1.4%**
Capital Outlays	**1,134,608**	**1,920,036**	**4,736,302**	**3,378,403**	**4,605,712**	**1,227,309**	**36.3%**
Total Expenses	**$ 3,172,335**	**$ 3,770,043**	**$ 6,837,128**	**$ 5,438,988**	**$ 6,636,591**	**$ 1,197,603**	**22.0%**
Revenues Over/ (Under) Expenses	**$ 31,403**	**$ 886,432**	**$ (2,314,382)**	**$ (675,262)**	**$ (1,648,226)**		
Ending Fund Balance	**$ 7,730,614**	**$ 8,617,046**	**$ 6,302,664**	**$ 7,941,784**	**$ 6,293,558**		

City of Wheaton
Fleet Services Fund
Revenues
Calendar Year 2025 Budget

Fund 600 Fleet Services Fund
Org 60007000 Fleet Services Revenues

			2022 Actual	2023 Actual	2024 Budget	2024 Projected	2025 Budget	25 Budget vs 24 Proj. $	25 Budget vs 24 Proj. %
	45095	Police-Court Supervision Fines	$ 422	$ 151	$ 300	$ 300	$ 300	$ -	0.0%
		Total Fines & Forfeits	**422**	**151**	**300**	**300**	**300**	**-**	**0.0%**
	46000	Interest Income-Investments	(330,041)	438,559	50,000	200,000	150,000	(50,000)	-25.0%
		Total Investment Income	**(330,041)**	**438,559**	**50,000**	**200,000**	**150,000**	**(50,000)**	**-25.0%**
	47000	Miscellaneous Revenues	85,313	84,759	90,000	80,980	90,000	9,020	11.1%
	47300	Sale of City Assets	84,391	209,100	100,000	200,000	100,000	(100,000)	-50.0%
		Total Miscellaneous	**169,704**	**293,859**	**190,000**	**280,980**	**190,000**	**(90,980)**	**-32.4%**
	86000	Contributions from Other Funds	3,363,653	3,858,306	4,282,446	4,282,446	4,648,065	365,619	8.5%
	87620	Trans In-Liability Ins Fund	-	39,200	-	-	-	-	0.0%
	87630	Trans In-Health Ins Fund	-	26,400	-	-	-	-	0.0%
		Total Interfund Transfers	**3,363,653**	**3,923,906**	**4,282,446**	**4,282,446**	**4,648,065**	**365,619**	**8.5%**
		Total Fleet Services Revenues	**$ 3,203,738**	**$ 4,656,475**	**$ 4,522,746**	**$ 4,763,726**	**$ 4,988,365**	**$ 224,639**	**4.7%**

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City of Wheaton
Fleet Services Fund
Expenses
Calendar Year 2025 Budget

Fund 600 Fleet Services Fund
Org 60070647 Fleet Services Expenses

		2022 Actual	2023 Actual	2024 Budget	2024 Projected	2025 Budget	25 Budget vs 24 Proj. $	25 Budget vs 24 Proj. %
50010	Wages-Full Time	$ 127,438	$ 132,317	$ 138,775	$ 140,820	$ 145,414	$ 4,594	3.3%
50029	Wages-Full Time (Reg)	428,595	485,377	531,272	521,590	530,986	9,396	1.8%
50030	Wages-Part Time	4,478	4,537	5,326	5,390	5,591	201	3.7%
50031	Wages-Seasonal	224	-	-	-	-	-	0.0%
50100	Overtime	12,795	7,644	8,615	6,240	7,336	1,096	17.6%
51060	Sick Leave Buy-Back	1,571	1,649	1,736	1,736	1,808	72	4.1%
	Total Personal Services	**575,101**	**631,524**	**685,724**	**675,776**	**691,135**	**15,359**	**2.3%**
51020	Uniform Allowance	3,986	5,074	4,980	4,004	4,980	976	24.4%
51100	Employer-FICA	43,495	47,811	52,458	51,697	52,872	1,175	2.3%
51105	Employer-IMRF Pension	48,294	45,180	40,280	39,687	44,560	4,873	12.3%
75092	IMRF Pension - GASB 68	38,446	(124,571)	-	-	-	-	0.0%
75102	Compensated Absences	4,674	17,727	-	-	-	-	0.0%
	Total Employee Benefits	**138,895**	**(8,779)**	**97,718**	**95,388**	**102,412**	**7,024**	**7.4%**
60025	Postage	112	110	150	100	100	-	0.0%
60100	Tools	6,267	10,396	6,000	6,000	6,000	-	0.0%
60700	Supplies & Materials	28,379	29,203	30,000	30,000	30,000	-	0.0%
61000	Fuel, Lubricants, Antifreeze	540,985	462,690	510,588	447,825	475,000	27,175	6.1%
61005	Tires-Repairs & Replacements	52,353	37,484	45,000	45,000	45,000	-	0.0%
61010	R&M Parts-Vehicles & Equip.	237,706	227,744	230,000	237,000	230,000	(7,000)	-3.0%
	Total Supplies & Materials	**865,802**	**767,627**	**821,738**	**765,925**	**786,100**	**20,175**	**2.6%**
63005	Training	900	3,932	4,500	4,500	4,500	-	0.0%
64100	Contractual Services	9,784	12,624	13,000	7,450	7,500	50	0.7%
64150	Vehicle Repair & Maint Svcs	122,634	100,389	115,000	135,000	125,000	(10,000)	-7.4%
66600	Maintenance-Equipment	8,295	9,639	5,600	19,000	12,000	(7,000)	-36.8%
66605	Maintenance-Shop Equip.	1,251	1,341	1,000	1,000	1,000	-	0.0%
67700	Communications	1,118	1,094	1,156	1,156	1,220	64	5.5%
68001	Software Licenses\Maint	10,215	10,305	10,500	10,500	10,500	-	0.0%
	Total Charges & Services	**154,197**	**139,324**	**150,756**	**178,606**	**161,720**	**(16,886)**	**-9.5%**
64110	Engineering Services	5,431	18,144	-	91,125	25,000	(66,125)	-72.6%
70030	Operating Equipment	-	11,666	1,369,195	480,550	888,645	408,095	84.9%
70050	Vehicles	1,129,177	1,890,226	3,367,107	2,806,728	3,692,067	885,339	31.5%
	Total Capital Outlays	**1,134,608**	**1,920,036**	**4,736,302**	**3,378,403**	**4,605,712**	**1,227,309**	**36.3%**
90630	Health Insurance	150,323	153,710	170,498	170,498	114,026	(56,472)	-33.1%
91620	Liability Insurance	32,762	33,502	34,151	34,151	30,474	(3,677)	-10.8%
92100	Administrative Services	115,803	126,718	135,219	135,219	139,810	4,591	3.4%
93641	Technology Replacement	4,844	6,381	5,022	5,022	5,202	180	3.6%
	Total Interfund Transfers	**303,732**	**320,311**	**344,890**	**344,890**	**289,512**	**(55,378)**	**-16.1%**
	Total Fleet Services Expenses	**$ 3,172,335**	**$ 3,770,043**	**$ 6,837,128**	**$ 5,438,988**	**$ 6,636,591**	**$ 1,197,603**	**22.0%**

City of Wheaton
Fleet Services Fund
Expenses
Calendar Year 2025 Budget

Fund	600	Fleet Services Fund			
Org	60070647	Fleet Services Expenses			
	Account	Description	Amount	Description	Budget
	50010	Wages-Full Time			$ 145,414
				Fleet Superintendent	
				Administrative Coordinator (25%)	
	50029	Wages-Full Time (Reg)		PW Union Labor	530,986
	50030	Wages-Part Time		PT Administrative Assistant (25%)	5,591
	50100	Overtime			7,336
	51060	Sick Leave Buy-Back			1,808
	51020	Uniform Allowance			4,980
			300	Safety Items and Rain Gear	
			4,680	Uniform Rental	
	51100	Employer-FICA			52,872
	51105	Employer-IMRF Pension			44,560
	60025	Postage			100
	60100	Tools			6,000
	60700	Supplies and Materials			30,000
			6,750	Chemicals/Soap/Additives/Cond.	
			1,350	Electrical Supplies	
			3,150	Expendables	
			1,200	First Aid & Safety Supplies	
			8,200	Hardware/Fittings/Chain	
			1,500	Licenses, Titles, Registrations	
			1,500	Miscellaneous Maintenance Supplies	
			850	Paint and Body Work Materials	
			4,000	Sheet Metal/Angle Iron	
			1,500	Welding Supplies	
	61000	Fuel, Lubricants, Antifreeze			475,000
			3,200	Antifreeze	
			145,300	Diesel	
			304,000	Gasoline	
			22,500	Oil, Grease, etc.	
	61005	Tires-Repairs & Replacements			45,000
	61010	R&M Parts-Vehicles & Equipment			230,000
	63005	Training			4,500
			4,500	Seminars/Workshops/Schools	
	64100	Contractual Services			7,500
			3,000	Car Wash Contract	
			2,500	Fuel Island Repairs / Inspections	
			550	Towel Service	
			400	Vehicle DOT Inspections	
			1,050	Waste Oil Disposal	
	64110	Engineering Services			25,000
			25,000	Fueling Facility Renovation	
	64150	Vehicle Repair & Maintenance Service			125,000
			25,000	Sublet Body Shop Repairs	
			100,000	Sublet Repair and Maintenance	
	66600	Maintenance-Equipment			12,000
			2,000	Paint Booth Repair and Maintenance	
			3,500	PW Facility Pressure Washer Repair and Maint.	
			3,500	Vehicle Hoist Repair and Maintenance	
			3,000	Fuel Site Testing and Compliance	

City of Wheaton
Fleet Services Fund
Expenses
Calendar Year 2025 Budget

Fund	**600**	**Fleet Services Fund**				
Org	**60070647**	**Fleet Services Expenses**				
	Account	**Description**	**Amount**	**Description**		**Budget**
	66605	Maintenance-Shop Equipment				1,000
	67700	Communications				1,220
	68001	Software Licenses\Maintenance		CFA Software Maintenance		10,500
	70030	Operating Equipment				888,645
			888,645	Fueling Facility Renovation (2024 Budget)		
	70050	Vehicles				
		For Replacement in 2025		Unit #		2,475,959
		** Denotes Priority, ** Denotes PO Issued*	54,693	47	VAN STANDARD	
			27,295	50	CAR MID SIZE	
			42,436	59	PICKUP 2WD < 8,600	
			42,436	60	PICKUP 2WD < 8,600	
			39,094	100	CAR MID SIZE HYBRID	
			85,593	103	UTILITY TRACTOR	
			31,415	334	CAR MID SIZE	
			59,740	351*	SQUAD CAR	
			61,532	352*	SQUAD CAR MARKED	
			59,740	357*	SQUAD CAR MARKED	
			59,740	363*	SQUAD CAR	
			19,844	586	PLOW 11' LOADER	
			65,169	902	COMMAND SUV	
			1,133,000	920*	FIRE PUMPER	
			347,116	944**	FIRE- AMBULANCE	
			347,116	945**	FIRE- AMBULANCE	
		Carryover from 2024		Unit #		558,260
		** Denotes Priority, ** Denotes PO Issued*	59,740	362**	SQUAD CAR	
			59,740	358**	SQUAD CAR MARKED	
			134,930	5	STAKE BODY	
			303,850	135**	LOADER	
		Carryover from 2023		Unit #		134,621
		** Denotes Priority, ** Denotes PO Issued*	29,355	62	CAR MID SIZE HYBRID	
			45,526	98*	PICKUP 2WD < 8,600	
			59,740	346**	PICKUP 4WD < 8,600	
		Carryover from 2022		Unit #		484,767
		** Denotes Priority, ** Denotes PO Issued*	106,399	8**	STAKE BODY	
			54,693	19**	PICKUP 4WD >8600	
			54,693	36**	PICKUP 4WD >8600	
			30,771	68*	SPORT UTIL-2WD	
			59,740	335**	SQUAD CAR	
			16,995	508*	PLOW 7.5 & 8' PICKUP	
			36,050	708*	SALT SPREADER HOPPER	
			6,783	519	PLOW 7.5 & 8' PICKUP	
			6,783	536	PLOW 7.5 & 8' PICKUP	
			111,860	756	TAR DISTRIBUTOR	
		Carryover from 2021		Unit #		38,460
		** Denotes Priority, ** Denotes PO Issued*	38,460	74*	SPORT UTIL-2WD-HYBR	
	90630	Health Insurance				114,026
	91620	Liability Insurance				30,474
	92100	Administrative Services				139,810
	93641	Technology Replacement				5,202
Total Fleet Services Expenses						**$ 6,636,591**

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City of Wheaton
Vehicle and Equipment Replacement Schedule
Calendar Year 2025 Budget

Department	Vehicle/Equipment	Vehicle #	2025	2026	2027	2028	2029	5-Yr Total
City Managers Office	CAR MID SIZE	**50**	27,295					$ **27,295**
City Managers Office	CAR MID SIZE HYBRID	**100**	39,094					$ **39,094**
Engineering	SPORTS UTIL-2WD	**68**	30,771					$ **30,771**
Engineering	SPORTS UTIL-2WD	**71**				40,802		$ **40,802**
Engineering	SPORTS UTIL-2WD	**77**					47,001	$ **47,001**
Building & Code Enf	CAR MID SIZE	**65**				28,957		$ **28,957**
Building & Code Enf	CAR MID SIZE HYBRID	**62**	29,355					$ **29,355**
Buildings & Grounds	PICKUP 2WD < 8,600	**110**				49,752		$ **49,752**
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	CAR MID SIZE	**340**					34,328	$ **34,328**
Police Investigative Srvs	SPORTS UTIL-2WD	**367**		45,073				$ **45,073**
Police Investigative Srvs	SPORTS UTIL-4WD	**337**				50,003		$ **50,003**
Traffic Patrol Services	SQUAD CAR MARKED	**352**	61,532					$ **61,532**
Traffic Patrol Services	SQUAD CAR MARKED	**352-2**					77,947	$ **77,947**
Traffic Patrol Services	SQUAD CAR SUV	**336**		59,740				$ **59,740**
Traffic Patrol Services	SQUAD CAR SUV	**344**			61,532			$ **61,532**
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**			61,532			$ **61,532**
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	**362-2**					67,238	$ **67,238**
Traffic Patrol Services	SQUAD CAR SUV	**363-2**					67,238	$ **67,238**
Traffic Patrol Services	SQUAD CAR SUV HYBRID	**335**	59,740					$ **59,740**
Traffic Patrol Services	SQUAD CAR SUV HYBRID	**348**				63,378		$ **63,378**
Traffic Patrol Services	SQUAD CAR SUV HYBRID	**350**			61,532			$ **61,532**
Traffic Patrol Services	SQUAD CAR SUV HYBRID	**353**				63,378		$ **63,378**
Traffic Patrol Services	SQUAD CAR SUV HYBRID	**354**			61,532			$ **61,532**
Traffic Patrol Services	SQUAD CAR SUV HYBRID	**355**			61,532			$ **61,532**
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	**365**					65,280	$ **65,280**
Traffic Patrol Services	SQUAD CAR SUV HYBRID	**358-2**				65,280		$ **65,280**
Traffic Patrol Services	SQUAD CAR SUV HYBRID	**335-2**				65,280		$ **65,280**
Police General Services	VAN MINI	**338**		50,645				$ **50,645**
Police General Services	PICKUP 4WD < 8,600	**346**	59,740					$ **59,740**
Fire Administrative	PICKUP 4WD >8600	**904**				58,024		$ **58,024**
Fire Administrative	SQUAD SUV HYBRID	**900**				63,378		$ **63,378**
Fire Administrative	SQUAD SUV HYBRID	**901**				63,378		$ **63,378**
Firefighting/Investigation	UTILITY VEHICLE	**962**				37,377		$ **37,377**
Firefighting/Investigation	TRAILER-LARGE	**951**				27,318		$ **27,318**
Firefighting/Investigation	COMMAND	**902**	65,169					$ **65,169**
Firefighting/Investigation	FIRE- PUMPER	**922**				1,202,000		$ **1,202,000**
Firefighting/Investigation	FIRE- PUMPER	**920**	1,133,000					$ **1,133,000**
Firefighting/Investigation	FIRE- LADDER	**930**			2,387,025			$ **2,387,025**
Medical/Rescue Services	FIRE- AMBULANCE	**944**	347,116					$ **347,116**
Medical/Rescue Services	FIRE- AMBULANCE	**945**	347,116					$ **347,116**
Traffic Signs and Lines	PICKUP 4WD >8600	**41**		58,298				$ **58,298**
Traffic Signs and Lines	PICKUP 2WD >8600	**58**		88,065				$ **88,065**
Street Lights & Traffic Signal	PICKUP 4WD >8600	**19**	54,693					$ **54,693**
Street Lights & Traffic Signal	UTILITY TRK>1 TON	**522**					147,442	$ **147,442**
Street Lights & Traffic Signal	SPORT UTIL-2WD-HYBR	**74**	38,460					$ **38,460**
Snow & Ice Control	PLOW 10' HD FRONT	**529**					23,546	$ **23,546**
Snow & Ice Control	PLOW 10' HD FRONT	**531**			22,194			$ **22,194**
Snow & Ice Control	PLOW 10' HD FRONT	**549**					23,546	$ **23,546**
Snow & Ice Control	PLOW 10' HD FRONT	**551**		21,548				$ **21,548**
Snow & Ice Control	PLOW 10' HD FRONT	**552**		21,548				$ **21,548**
Snow & Ice Control	PLOW 10' HD FRONT	**553**		21,548				$ **21,548**
Snow & Ice Control	PLOW 10' HD FRONT	**554**			22,194			$ **22,194**
Snow & Ice Control	PLOW 7.5 & 8' PICKUP	**508**	16,995					$ **16,995**
Snow & Ice Control	PLOW 7.5 & 8' PICKUP	**510**					7,411	$ **7,411**

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City of Wheaton
Vehicle and Equipment Replacement Schedule
Calendar Year 2025 Budget

Department	Vehicle/Equipment	Vehicle #	2025	2026	2027	2028	2029	5-Yr Total
Snow & Ice Control	PLOW 7.5 & 8' PICKUP	**513**				7,196		$ **7,196**
Snow & Ice Control	PLOW 7.5 & 8' PICKUP	**514**					7,411	$ **7,411**
Snow & Ice Control	PLOW 7.5 & 8' PICKUP	**519**	6,783					$ **6,783**
Snow & Ice Control	PLOW 7.5 & 8' PICKUP	**536**	6,783					$ **6,783**
Snow & Ice Control	PLOW 7.5 & 8' PICKUP	**541**		6,783				$ **6,783**
Snow & Ice Control	PLOW 7.5 & 8' PICKUP	**544**				7,196		$ **7,196**
Snow & Ice Control	PLOW 7.5 & 8' PICKUP	**591**				7,196		$ **7,196**
Snow & Ice Control	PLOW 7.5 & 8' PICKUP	**537**		6,783				$ **6,783**
Snow & Ice Control	PLOW 7.5 & 8' PICKUP	**573**					7,411	$ **7,411**
Snow & Ice Control	PLOW 7.5 & 8' PICKUP	**545**				7,196		$ **7,196**
Snow & Ice Control	SALT SPREADER HOPPER	**708**	36,050					$ **36,050**
Snow & Ice Control	SALT SPREADER HOPPER	**751**		41,200				$ **41,200**
Snow & Ice Control	SALT SPREADER HOPPER	**753**		41,200				$ **41,200**
Snow & Ice Control	PLOW UNDERBODY	**649**					20,653	$ **20,653**
Snow & Ice Control	SALT SPREADER TGATE	**729**					11,794	$ **11,794**
Snow & Ice Control	SALT SPREADER TGATE	**731**			11,117			$ **11,117**
Snow & Ice Control	SALT SPREADER TGATE	**749**					11,794	$ **11,794**
Snow & Ice Control	SALT SPREADER TGATE	**754**			11,117			$ **11,117**
Snow & Ice Control	SALT SPREADER TGATE	**757**					11,794	$ **11,794**
Snow & Ice Control	SALT SPREADER TGATE	**752**		10,793				$ **10,793**
Snow & Ice Control	SALT SPREADER TGATE	**752-2**			11,117			$ **11,117**
Snow & Ice Control	PLOW 8.5' STEEL	**557**					8,104	$ **8,104**
Snow & Ice Control	PLOW 11' LOADER	**586**	19,844					$ **19,844**
Streets	LOADER	**135**	303,850					$ **303,850**
Streets	STAKE BODY	**8**	106,399					$ **106,399**
Streets	PICKUP 4WD >8600	**10**					59,765	$ **59,765**
Streets	PICKUP 4WD >8600	**73**					59,765	$ **59,765**
Streets	PICKUP 4WD >8600	**14**					59,765	$ **59,765**
Streets	PICKUP 4WD >8600	**45**				58,024		$ **58,024**
Streets	DUMP 3 TON	**49**					291,507	$ **291,507**
Streets	DUMP TANDEM	**31**			288,565			$ **288,565**
Streets	DUMP TANDEM	**51**		280,160				$ **280,160**
Streets	DUMP TANDEM	**52**		280,160				$ **280,160**
Streets	DUMP TANDEM	**53**		280,160				$ **280,160**
Streets	DUMP TANDEM	**54**			288,565			$ **288,565**
Streets	AIR COMPRESSOR	**143**				13,261		$ **13,261**
Streets	TAR DISTRIBUTOR	**756**	111,860					$ **111,860**
Streets	PATCHING TRAILER	**151**					42,555	$ **42,555**
Street Cleaning	SWEEPER - STREET	**16**					364,665	$ **364,665**
Forestry Operations	AERIAL TRUCK - 3 TON	**82**		232,780				$ **232,780**
Forestry Operations	PICKUP 2WD >8600	**60**	42,436					$ **42,436**
Forestry Operations	DUMP 2 TON	**83**		161,710				$ **161,710**
Forestry Operations	DUMP 2 TON	**85**		161,710				$ **161,710**
Forestry Operations	WOOD CHIPPERS	**182**					140,456	$ **140,456**
Forestry Operations	WOOD CHIPPERS	**183**		124,794				$ **124,794**
Forestry Operations	STUMP GRINDER	**188**				47,031		$ **47,031**
Public Grounds	DUMP 1 1/2 TON	**46**		78,340				$ **78,340**
Public Grounds	DUMP 1 1/2 TON	**57**					85,604	$ **85,604**
Public Grounds	PICKUP 4WD >8600	**13**				58,024		$ **58,024**
Public Grounds	PICKUP 4WD >8600	**36**	54,693					$ **54,693**
Public Grounds	PICKUP 4WD >8600	**44**				58,024		$ **58,024**
Public Grounds	DUMP 1 TON	**37**		81,370				$ **81,370**
Public Grounds	UTILITY VEHICLE	**101**					27,243	$ **27,243**
Public Grounds	UTILITY TRACTOR	**103**	85,593					$ **85,593**
Water Administrative	PICKUP 4WD >8600	**91**				58,024		$ **58,024**
Water Administrative	DUMP TANDEM	**96**					306,138	$ **306,138**
Water Administrative	PICKUP 2WD> 8,600	**86**				52,014		$ **52,014**
Water Administrative	PICKUP 2WD> 8,600	**88**					53,574	$ **53,574**
Water Administrative	PICKUP 2WD> 8,600	**98**	45,526					$ **45,526**
Water Administrative	UTILITY TRK=1 TON	**92**				97,253		$ **97,253**
Water Administrative	SPORT UTIL-2WD	**89**		38,460				$ **38,460**
Parking Support & Enf	SPORTS UTIL-2WD	**300**				43,534		$ **43,534**
Fleet Services	UTILITY TRK-CRANE	**12**				85,512		$ **85,512**
Fleet Services	FORKLIFT	**191**					41,200	$ **41,200**
Fleet Services	SWEEPER - SMALL	**192**		67,980				$ **67,980**

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City of Wheaton
Vehicle and Equipment Replacement Schedule
Calendar Year 2025 Budget

Department	Vehicle/Equipment	Vehicle #	2025	2026	2027	2028	2029	5-Yr Total
Fleet Services	MISCELLANEOUS	**3001**			14,802			**$ 14,802**
Sewer Maintenance	VAN STANDARD	**47**	54,693					**$ 54,693**
Sewer Maintenance	STAKE BODY	**5**	134,930					**$ 134,930**
Sewer Maintenance	DUMP 1 1/2 TON	**6**				83,111		**$ 83,111**
Sewer Maintenance	PLOW 7.5 & 8' PICKUP	**543**				7,196		**$ 7,196**
Sewer Maintenance	PICKUP 4WD >8600	**43**				58,024		**$ 58,024**
Sewer Maintenance	DUMP 3 TON	**29**					291,507	**$ 291,507**
Sewer Maintenance	PICKUP 2WD < 8,600	**59**	42,436					**$ 42,436**
Library	VAN MINI	**105**		47,452				**$ 47,452**
Totals		**	**$ 3,692,067**	**$ 2,459,195**	**$ 3,395,771**	**$ 2,626,121**	**$ 2,463,682**	**$ 14,636,836**

****Total for 2025 includes carryover from:**

2024	$ 558,260
2023	$ 134,621
2022	$ 484,767
2021	$ 38,460
	$ 1,216,108

City of Wheaton
Capital Equipment Replacement Fund
Calendar Year 2025 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.

2025 BUDGET SUMMARY

The 2025 budget allocates funds for equipment replacements across multiple departments, including $11,150 for Communications, $75,000 for Fire and $42,000 for Public Works.

EXPENDITURES BY CATEGORY

Expenditures	2023 Actual	2024 Budget	2024 Projected	2025 Budget
Capital Outlays	$ 138,394	$ 362,100	$ 694,785	$ 128,150
Total Expenditures	**$ 138,394**	**$ 362,100**	**$ 694,785**	**$ 128,150**

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City of Wheaton
Capital Equipment Replacement Fund
Fund Summary
Calendar Year 2025 Budget

	2022 Actual	2023 Actual	2024 Budget	2024 Projected	2025 Budget	25 Budget vs 24 Proj. $	25 Budget vs 24 Proj. %
Beginning Fund Balance	**$ 4,425,504**	**$ 4,094,171**	**$ 4,359,246**	**$ 4,094,171**	**$ 3,892,397**		
Revenues							
Investment Income	$ (143,385)	$ 211,416	$ 30,000	$ 150,000	$ 60,000	$ (90,000)	-60.0%
Miscellaneous	(2,692)	(20,461)	-	-	-	-	0.0%
Interfund Transfers In	250,994	212,514	343,011	343,011	343,862	851	0.2%
Total Revenues	**$ 104,917**	**$ 403,469**	**$ 373,011**	**$ 493,011**	**$ 403,862**	**$ (89,149)**	**-18.1%**
Expenses							
Capital Outlays	$ 436,250	$ 138,394	$ 362,100	$ 694,785	$ 128,150	$ (566,635)	-81.6%
Total Expenses	**$ 436,250**	**$ 138,394**	**$ 362,100**	**$ 694,785**	**$ 128,150**	**$ (566,635)**	**-81.6%**
Revenues Over/ (Under) Expenses	**$ (331,333)**	**$ 265,075**	**$ 10,911**	**$ (201,774)**	**$ 275,712**		
Ending Fund Balance	**$ 4,094,171**	**$ 4,359,246**	**$ 4,370,157**	**$ 3,892,397**	**$ 4,168,109**		

City of Wheaton
Capital Equipment Replacement Fund
Revenues
Calendar Year 2025 Budget

Fund 640 Capital Equipment Replacement Fund
Org 64000000 Capital Equipment Replacement Revenues

		2022 Actual	2023 Actual	2024 Budget	2024 Projected	2025 Budget	25 Budget vs 24 Proj. $	25 Budget vs 24 Proj. %
46000	Interest Income-Investments	$ (143,385)	$ 211,416	$ 30,000	$ 150,000	$ 60,000	$ (90,000)	-60.0%
	Total Investment Income	**(143,385)**	**211,416**	**30,000**	**150,000**	**60,000**	**(90,000)**	**-60.0%**
47300	Sale of City Assets	(2,692)	(20,461)	-	-	-	-	0.0%
	Total Miscellaneous	**(2,692)**	**(20,461)**	**-**	**-**	**-**	**-**	**0.0%**
80000	Contribution From Other Funds	250,994	212,514	343,011	343,011	343,862	851	0.2%
	Total Interfund Transfers	**250,994**	**212,514**	**343,011**	**343,011**	**343,862**	**851**	**0.2%**
	Total Capital Equip Repl Revenues	**$ 104,917**	**$ 403,469**	**$ 373,011**	**$ 493,011**	**$ 403,862**	**$ (89,149)**	**-18.1%**

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City of Wheaton
Capital Equipment Replacement Fund
Expenses
Calendar Year 2025 Budget

Fund 640 Capital Equipment Replacement Fund
Org 64000010 Capital Equipment Replacement Expenses

		2022 Actual	2023 Actual	2024 Budget	2024 Projected	2025 Budget	25 Budget vs 24 Proj. $	25 Budget vs 24 Proj. %
70030	Operating Equipment	$ 436,250	$ 138,394	$ 362,100	$ 694,785	$ 128,150	(566,635)	-81.6%
	Total Capital Outlays	**436,250**	**138,394**	**362,100**	**694,785**	**128,150**	**(566,635)**	**-81.6%**
	Total Capital Equip Replacement Expenses	**$ 436,250**	**$ 138,394**	**$ 362,100**	**$ 694,785**	**$ 128,150**	**$ (566,635)**	**-81.6%**

City of Wheaton
Capital Equipment Replacement Fund
Expenses
Calendar Year 2025 Budget

Fund 640 Capital Equipment Replacement Fund
Org 64000010 Capital Equipment Replacement Expenses

Account	Description	Amount	Description	Department	Budget
70030	Operating Equipment				$ 128,150
		11,150	Video Cameras (2)	Communications	
		75,000	FD - Office Furniture	Fire	
		11,000	PW - Wheel Loader Snow Bucket	PW	
		11,000	PW - Conveyor for Unit 24	PW	
		20,000	PW - Salt Bin Curtains (5)	PW	
Total Capital Equipment Replacement Expenses					**$ 128,150**

City of Wheaton
Technology Replacement Fund
Calendar Year 2025 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.

2025 BUDGET SUMMARY

The 2025 budget of $110,200 includes the following items:

- $18,540 Surveillance Camera Replacements (1)
- $24,514 Desktop Computer Replacements (34)
- $16,226 Desktop Computer Workstation Replacements (6)
- $17,716 Police and Fire Mobile Data Terminal Replacements (4)
- $6,798 Police and Fire Tablet Replacements (3)
- $824 Network Firewall Branch (1)
- $17,510 Network Wi-Fi Access Points (1)
- $2,224 Notebook Computer Replacements (2)
- $1,113 Printer Replacements (3)
- $1,030 Scanner Replacements (2)
- $361 Tablet Replacements (1)
- $1,613 Signage Terminals (2)
- $670 Desktop UPS Replacements (1)
- $1,061 Small UPS Replacements (3)

EXPENDITURES BY CATEGORY

Expenditures	2023 Actual	2024 Budget	2024 Projected	2025 Budget
Capital Outlays	$ 281,918	$ 338,281	$ 190,000	$ 110,200
Total Expenditures	**$ 281,918**	**$ 338,281**	**$ 190,000**	**$ 110,200**

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City of Wheaton
Technology Replacement Fund
Fund Summary
Calendar Year 2025 Budget

	2022 Actual	2023 Actual	2024 Budget	2024 Projected	2025 Budget	2025 Budget vs 2024 Proj $	2025 Budget vs 2024 Proj %
Beginning Fund Balance	**$ 737,556**	**$ 818,763**	**$ 757,850**	**$ 757,850**	**$ 778,003**		
Revenues							
Investment Income	$ 11,547	$ 41,213	$ 15,000	$ 34,900	$ 15,000	$ (19,900)	-57.0%
Interfund Transfers In	186,632	179,792	175,253	175,253	168,232	(7,021)	-4.0%
Total Revenues	**$ 198,179**	**$ 221,005**	**$ 190,253**	**$ 210,153**	**$ 183,232**	**$ (26,921)**	**-12.8%**
Expenses							
Capital Outlays	$ 116,972	$ 281,918	$ 338,281	$ 190,000	$ 110,200	$ (79,800)	-42.0%
Total Expenses	**$ 116,972**	**$ 281,918**	**$ 338,281**	**$ 190,000**	**$ 110,200**	**$ (79,800)**	**-42.0%**
Revenues Over/ (Under) Expenses	**$ 81,207**	**$ (60,913)**	**$ (148,028)**	**$ 20,153**	**$ 73,032**		
Ending Fund Balance	**$ 818,763**	**$ 757,850**	**$ 609,822**	**$ 778,003**	**$ 851,035**		

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City of Wheaton
Technology Replacement Fund
Revenues
Calendar Year 2025 Budget

Fund 641 Technology Replacement Fund
Org 64103000 Technology Replacement Revenues

		2022 Actual	2023 Actual	2024 Budget	2024 Projected	2025 Budget	2025 Budget vs 2024 Proj $	2025 Budget vs 2024 Proj %
46000	Interest Income-Investments	$ 11,547	$ 41,213	$ 15,000	$ 34,900	$ 15,000	$ (19,900)	-57.0%
Interfund Transfe	**Total Investment Income**	**11,547**	**41,213**	**15,000**	**34,900**	**15,000**	**(19,900)**	**-57.0%**
80000	Contribution From Other Funds	186,632	179,792	175,253	175,253	168,232	(7,021)	-4.0%
	Total Interfund Transfers	**186,632**	**179,792**	**175,253**	**175,253**	**168,232**	**(7,021)**	**-4.0%**
	Total Technology Replacement Revenues	**$ 198,179**	**$ 221,005**	**$ 190,253**	**$ 210,153**	**$ 183,232**	**$ (26,921)**	**-12.8%**

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City of Wheaton
Technology Replacement Fund
Expenses
Calendar Year 2025 Budget

Fund 641 Technology Replacement Fund
Org 64130010 Technology Replacement Expenses

			2022 Actual	2023 Actual	2024 Budget	2024 Projected	2025 Budget	2025 Budget vs 2024 Proj $	2025 Budget vs 2024 Proj %
	70035	Technology Equipment	$ 116,972	$ 281,918	$ 338,281	$ 190,000	$ 110,200	$ (79,800)	-42.0%
		Total Capital Outlays	**116,972**	**281,918**	**338,281**	**190,000**	**110,200**	**(79,800)**	**-28.3%**
Inter		**Total Technology Replacement Expenses**	**$ 116,972**	**$ 281,918**	**$ 338,281**	**$ 190,000**	**$ 110,200**	**$ (79,800)**	**-28.3%**

City of Wheaton
Technology Replacement Fund
Expenses
Calendar Year 2025 Budget

Fund 641 Technology Replacement Fund
Org 64130010 Technology Replacement Expenses

Account	Description	Amount	Description	Budget
70035	Technology Equipment			$ 110,200
		24,514	Desktop Computer Replacements	
		16,226	Desktop Computer Workstation Replacements	
		670	Desktop UPS Replacements	
		824	Network Firewall Branch	
		17,510	Network Wi-Fi Access Points	
		2,224	Notebook Computer Replacements	
		17,716	Police and Fire Mobile Data Terminal Replacements	
		6,798	Police and Fire Tablet Replacements	
		1,113	Printer Replacements	
		1,030	Scanner Replacements	
		1,613	Signage Terminals	
		1,061	Small UPS Replacements	
		18,540	Surveillance Camera Replacements	
		361	Tablet Replacements	
Total Technology Replacement Expenses				**$ 110,200**

City of Wheaton
Building Renewal Fund
Calendar Year 2025 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.

2025 BUDGET SUMMARY

Some of the major projects in the 2025 budget include:

- $300,000 Facilities Architectural & Space Evaluation (FS39, PD, PW)
- $296,000 Police – Generator Replacement
- $225,000 Annex Roof Top Units Replacement
- $161,500 Fire Station #38 – Generator Replacement

EXPENDITURES BY CATEGORY

Expenditures	2023 Actual	2024 Budget	2024 Projected	2025 Budget
Capital Outlays	$ 1,161,296	$ 847,960	$ 359,500	$ 982,500
Total Expenditures	**$ 1,161,296**	**$ 847,960**	**$ 359,500**	**$ 982,500**

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City of Wheaton
Building Renewal Fund
Fund Summary
Calendar Year 2025 Budget

	2022 Actual	2023 Actual	2024 Budget	2024 Projected	2025 Budget	25 Budget vs 24 Proj. $	25 Budget vs 24 Proj. %
Beginning Fund Balance	**$ 2,864,691**	**$ 2,513,132**	**$ 1,753,108**	**$ 1,753,108**	**$ 1,756,672**		
Revenues							
Investment Income	$ (1,167)	$ 117,405	$ 10,000	$ 60,000	$ 60,000	$ -	0.0%
Interfund Transfers In	265,529	283,867	303,064	303,064	323,158	20,094	6.6%
Total Revenues	**$ 264,362**	**$ 401,272**	**$ 313,064**	**$ 363,064**	**$ 383,158**	**$ 20,094**	**5.5%**
Expenses							
Capital Outlays	$ 615,921	$ 1,161,296	$ 847,960	$ 359,500	$ 982,500	$ 623,000	173.3%
Total Expenses	**$ 615,921**	**$ 1,161,296**	**$ 847,960**	**$ 359,500**	**$ 982,500**	**$ 623,000**	**173.3%**
Revenues Over/ (Under) Expenses	**$ (351,559)**	**$ (760,024)**	**$ (534,896)**	**$ 3,564**	**$ (599,342)**		
Ending Fund Balance	**$ 2,513,132**	**$ 1,753,108**	**$ 1,218,212**	**$ 1,756,672**	**$ 1,157,330**		

City of Wheaton
Building Renewal Fund
Revenues
Calendar Year 2025 Budget

Fund 642 Building Renewal Fund
Org 64205500 Building Renewal Revenues

		2022 Actual	2023 Actual	2024 Budget	2024 Projected	2025 Budget	25 Budget vs 24 Proj. $	25 Budget vs 24 Proj. %
46000	Interest Income-Investments	$ (1,167)	$ 117,405	$ 10,000	$ 60,000	$ 60,000	$ -	0.0%
	Total Investment Income	**(1,167)**	**117,405**	**10,000**	**60,000**	**60,000**	**-**	**0.0%**
85100	Contribution From Other Funds	265,529	283,867	303,064	303,064	323,158	20,094	6.6%
	Total Interfund Transfers	**265,529**	**283,867**	**303,064**	**303,064**	**323,158**	**20,094**	**6.6%**
Total Building Renewal Revenues		**$ 264,362**	**$ 401,272**	**$ 313,064**	**$ 363,064**	**$ 383,158**	**$ 20,094**	**5.5%**

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City of Wheaton
Building Renewal Fund
Expenses
Calendar Year 2025 Budget

Fund 642 Building Renewal Fund
Org 64255010 Building Renewal Expenses

			2022 Actual	2023 Actual	2024 Budget	2024 Projected	2025 Budget	25 Budget vs 24 Proj. $	25 Budget vs 24 Proj. %
	64110	Engineering Services	$ 22,289	$ 28,088	$ 132,500	$ 117,500	$ 326,500	$ 209,000	177.9%
	70001	Building Improvements	593,632	1,133,208	715,460	242,000	656,000	414,000	171.1%
		Total Capital Outlays	**615,921**	**1,161,296**	**847,960**	**359,500**	**982,500**	**623,000**	**173.3%**
		Total Building Renewal Expenses	**$ 615,921**	**$ 1,161,296**	**$ 847,960**	**$ 359,500**	**$ 982,500**	**$ 623,000**	**173.3%**

City of Wheaton
Building Renewal Fund
Expenses
Calendar Year 2025 Budget

Fund 642 Building Renewal Fund
Org 64255010 Building Renewal Expenses

Account	Description	Amount	Description	Budget
64110	Engineering Services			$ 326,500
		300,000	Facilities Architectural & Space Evaluations *(FS 39, PD, PW)*	
		16,500	FS 38 - Generator Replacement (2024 Budget)	
		10,000	PD - Generator Replacement	
70001	Building Improvements			656,000
		225,000	Annex Roof Top Units Replacement	
		145,000	FS 38 - Generator Replacement	
		286,000	PD - Generator Replacement (2024 Budget)	
Total Building Renewal Expenses				**$ 982,500**

City of Wheaton
Liability Insurance Fund
Calendar Year 2025 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.

2025 BUDGET SUMMARY

The 2025 budget assumes a 4% increase for property and casualty insurance premiums and decreases in liability and workers' compensation claims. The 2024 projected $1.7 million for Charges & Services expenses includes one-time settlements for liability claims ($0.5 million), which are offset by $0.5 million in revenues from excess insurance coverage.

EXPENDITURES BY CATEGORY

Expenditures	2023 Actual	2024 Budget	2024 Projected	2025 Budget
Charges & Services	$ 1,094,812	$ 1,272,950	$ 1,676,540	$ 1,169,850
Interfund Transfers	1,400,000	-	-	-
Total Expenditures	**$ 2,494,812**	**$ 1,272,950**	**$ 1,676,540**	**$ 1,169,850**

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City of Wheaton
Liability Insurance Fund
Fund Summary
Calendar Year 2025 Budget

	2022 Actual	2023 Actual	2024 Budget	2024 Projected	2025 Budget	25 Budget vs 24 Proj. $	25 Budget vs 24 Proj. %
Beginning Fund Balance	**$ 1,850,130**	**$ 1,659,281**	**$ 1,282,372**	**$ 1,282,372**	**$ 1,470,317**		
Revenues							
Investment Income	$ (93,906)	$ 172,768	$ 30,000	$ 50,000	$ 50,000	$ -	0.0%
Miscellaneous	56,907	759,910	50,000	621,535	50,000	(571,535)	-92.0%
Interfund Transfers In	1,112,550	1,185,225	1,192,950	1,192,950	1,069,850	(123,100)	-10.3%
Total Revenues	**$ 1,075,551**	**$ 2,117,903**	**$ 1,272,950**	**$ 1,864,485**	**$ 1,169,850**	**(694,635)**	**-37.3%**
Expenses							
Charges & Services	$ 1,266,400	$ 1,094,812	$ 1,272,950	$ 1,676,540	$ 1,169,850	$ (506,690)	-30.2%
Interfund Transfers Out	-	1,400,000	-	-	-	-	0.0%
Total Expenses	**$ 1,266,400**	**$ 2,494,812**	**$ 1,272,950**	**$ 1,676,540**	**$ 1,169,850**	**$ (506,690)**	**-30.2%**
Revenues Over/ (Under) Expenses	**$ (190,849)**	**$ (376,909)**	**$ -**	**$ 187,945**	**$ -**		
Ending Fund Balance	**$ 1,659,281**	**$ 1,282,372**	**$ 1,282,372**	**$ 1,470,317**	**$ 1,470,317**		

City of Wheaton
Liability Insurance Fund
Revenues
Calendar Year 2025 Budget

Fund 620 Liability Insurance Fund
Org 62000000 Liability Insurance Revenues

			2022 Actual	2023 Actual	2024 Budget	2024 Projected	2025 Budget	25 Budget vs 24 Proj. $	25 Budget vs 24 Proj. %
	46000	Interest Income-Investments	$ (93,906)	$ 172,768	$ 30,000	$ 50,000	$ 50,000	$ -	0.0%
		Total Investment Income	**(93,906)**	**172,768**	**30,000**	**50,000**	**50,000**	**-**	**0.0%**
	47000	Miscellaneous Revenues	1,367	718,337	-	-	-	-	0.0%
	47200	Insurance-Liability Recovery	-	-	10,000	573,000	10,000	(563,000)	-98.3%
	47205	Insurance-WC Recovery	55,540	41,573	40,000	48,535	40,000	(8,535)	-17.6%
		Total Miscellaneous	**56,907**	**759,910**	**50,000**	**621,535**	**50,000**	**(571,535)**	**-92.0%**
	80000	Contribution From Other Funds	1,112,550	1,185,225	1,192,950	1,192,950	1,069,850	(123,100)	-10.3%
		Total Interfund Transfers	**1,112,550**	**1,185,225**	**1,192,950**	**1,192,950**	**1,069,850**	**(123,100)**	**-10.3%**
Total Liability Insurance Revenues			**$ 1,075,551**	**$ 2,117,903**	**$ 1,272,950**	**$ 1,864,485**	**$ 1,169,850**	**$ (694,635)**	**-37.3%**

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City of Wheaton
Liability Insurance Fund
Expenses
Calendar Year 2025 Budget

Fund 620 Liability Insurance Fund
Org 62020010 Liability Insurance Expenses

		2022 Actual	2023 Actual	2024 Budget	2024 Projected	2025 Budget	25 Budget vs 24 Proj. $	25 Budget vs 24 Proj. %
63005	Training	$ 21,065	$ 22,074	$ 23,500	$ 21,500	$ 24,000	$ 2,500	11.6%
64100	Contractual Services	57,035	59,073	93,500	50,500	52,000	1,500	3.0%
69025	Liability Insurance Premiums	586,823	628,384	589,150	586,720	618,950	32,230	5.5%
69030	Liability Claims	150,485	120,657	125,000	675,000	125,000	(550,000)	-81.5%
69035	Workers Comp Ins Premiums	134,686	134,592	141,300	141,320	148,400	7,080	5.0%
69040	Workers Comp Claims	310,586	115,973	300,000	200,000	200,000	-	0.0%
69045	Unemployment Claims	5,523	13,388	-	1,000	1,000	-	0.0%
69065	Notary Bonds	197	671	500	500	500	-	0.0%
	Total Charges & Services	**1,266,400**	**1,094,812**	**1,272,950**	**1,676,540**	**1,169,850**	**(506,690)**	**-30.2%**
97100	Transfer Out-General Fund	-	1,169,000	-	-	-	-	0.0%
97500	Transfer Out-Water Fund	-	82,600	-	-	-	-	0.0%
97510	Transfer Out-Sanitary Sewer Fund	-	32,200	-	-	-	-	0.0%
97515	Transfer Out-Storm Sewer Fund	-	42,000	-	-	-	-	0.0%
97520	Transfer Out-Parking Fund	-	11,200	-	-	-	-	0.0%
97600	Transfer Out-Fleet Srvc Fund	-	39,200	-	-	-	-	0.0%
97900	Transfer Out-Library Fund	-	23,800	-	-	-	-	0.0%
	Total Interfund Transfers	**-**	**1,400,000**	**-**	**-**	**-**	**-**	**0.0%**
	Total Liability Insurance Expenses	**$ 1,266,400**	**$ 2,494,812**	**$ 1,272,950**	**$ 1,676,540**	**$ 1,169,850**	**$ (506,690)**	**-30.2%**

City of Wheaton
Liability Insurance Fund
Expenses
Calendar Year 2025 Budget

Fund	**620**	**Liability Insurance Fund**				
Org	**62020010**	**Liability Insurance Expenses**				
	Account	**Description**	**Amount**	**Description**		**Budget**
	63005	Training			$	24,000
			5,000	Safety/Loss Control Training		
			19,000	Safety/Loss Control Training Software		
	64100	Contractual Services				52,000
			25,000	Broker Fee		
			25,000	TPA Claims Administration		
			2,000	IWCC		
	69025	Liability Insurance Premiums				618,950
			616,900	Property & Casualty Insurance		
			2,050	Treasurer & City Clerk Bonds		
	69030	Liability Claims				125,000
	69035	Workers Comp Insurance Premiums				148,400
	69040	Workers Comp Claims				200,000
	69045	Unemployment Claims				1,000
	69065	Notary Bonds				500
	Total Liability Insurance Expenses				**$**	**1,169,850**

City of Wheaton
Health Insurance Fund
Calendar Year 2025 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, 157 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 Preferred Provider Organization (PPO) rate decreased by -1.0% and Health Maintenance Organization (HMO) rate increased by 0.3% in 2024.

Health Insurance Plans
History of Rate Changes

City Health Insurance Plans		
Date	**PPO**	**HMO**
7/1/2015	0.7%	-4.9%
7/1/2016	6.2%	2.6%
7/1/2017	2.7%	2.7%
7/1/2018	7.9%	0.0%
7/1/2019	1.1%	-1.8%
7/1/2020	-0.6%	-0.4%
7/1/2021	5.3%	-4.2%
7/1/2022	5.0%	6.7%
7/1/2023	0.2%	7.1%
7/1/2024	-1.0%	0.3%
5-Year Avg	**1.8%**	**1.9%**
10-Year Avg	**2.7%**	**0.8%**

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 paid Local 150 an agreed-upon monthly contribution, based on type of coverage, for each active employee participating in the union plan. As of July 1, 2024, Public Works union employees transferred from the Local 150 union health insurance plan to the City's IPBC plan.

2025 BUDGET SUMMARY

Charges & Services expenses for 2025 are estimated to decrease from $5.8 million to $5.7 million, representing a reduction of $0.1 million (or -1.2%) compared to 2024 Projected. This decrease is primarily attributed to savings realized from Public Works union employees transitioning to the City's insurance plans.

EXPENDITURES BY CATEGORY

Expenditures	2023 Actual	2024 Budget	2024 Projected	2025 Budget
Charges & Services	$ 5,832,390	$ 6,101,392	$ 5,776,622	$ 5,708,026
Interfund Transfers	800,000	-	-	-
Total Expenditures	**$ 6,632,390**	**$ 6,101,392**	**$ 5,776,622**	**$ 5,708,026**

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City of Wheaton
Health Insurance Fund
Fund Summary
Calendar Year 2025 Budget

	2022 Actual	2023 Actual	2024 Budget	2024 Projected	2025 Budget	25 Budget vs 24 Proj. $	25 Budget vs 24 Proj. %
Beginning Fund Balance	**$ 2,559,901**	**$ 2,357,315**	**$ 1,612,250**	**$ 1,612,250**	**$ 1,877,320**		
Revenues							
Charges for Services	$ 1,039,864	$ 1,069,845	$ 1,254,100	$ 1,210,400	$ 1,329,500	$ 119,100	9.8%
Investment Income	(20,963)	78,768	20,000	35,000	35,000	-	0.0%
Miscellaneous	30,509	142,993	81,000	50,000	50,000	-	0.0%
Interfund Transfers In	4,402,380	4,595,719	4,746,292	4,746,292	4,293,526	(452,766)	-9.5%
Total Revenues	**$ 5,451,790**	**$ 5,887,325**	**$ 6,101,392**	**$ 6,041,692**	**$ 5,708,026**	**$ (333,666)**	**-5.5%**
Expenses							
Charges & Services	$ 5,654,376	$ 5,832,390	$ 6,101,392	$ 5,776,622	$ 5,708,026	$ (68,596)	-1.2%
Interfund Transfers Out	-	800,000	-	-	-	-	0.0%
Total Expenses	**$ 5,654,376**	**$ 6,632,390**	**$ 6,101,392**	**$ 5,776,622**	**$ 5,708,026**	**$ (68,596)**	**-1.2%**
Revenues Over/ (Under) Expenses	**$ (202,586)**	**$ (745,065)**	**$ -**	**$ 265,070**	**$ -**		
Ending Fund Balance	**$ 2,357,315**	**$ 1,612,250**	**$ 1,612,250**	**$ 1,877,320**	**$ 1,877,320**		

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City of Wheaton
Health Insurance Fund
Revenues
Calendar Year 2025 Budget

Fund 630 Health Insurance Fund
Org 63000000 Health Insurance Revenues

			2022 Actual	2023 Actual	2024 Budget	2024 Projected	2025 Budget	25 Budget vs 24 Proj. $	25 Budget vs 24 Proj. %
	43800	Ins.-Employee Contribution	$ 680,581	$ 719,437	$ 886,000	$ 865,400	$ 968,500	$ 103,100	11.9%
	43820	Ins.-Retiree Contribution	359,283	350,408	368,100	345,000	361,000	16,000	4.6%
		Total Charges for Services	**1,039,864**	**1,069,845**	**1,254,100**	**1,210,400**	**1,329,500**	**119,100**	**9.8%**
	46000	Interest Income-Investments	(20,963)	78,768	20,000	35,000	35,000	-	0.0%
		Total Investment Income	**(20,963)**	**78,768**	**20,000**	**35,000**	**35,000**	**-**	**0.0%**
	47000	Miscellaneous Revenues	30,509	142,993	81,000	50,000	50,000	-	0.0%
		Total Miscellaneous	**30,509**	**142,993**	**81,000**	**50,000**	**50,000**	**-**	**0.0%**
	80000	Contribution From Other Funds	4,402,380	4,595,719	4,746,292	4,746,292	4,293,526	(452,766)	-9.5%
		Total Interfund Transfers	**4,402,380**	**4,595,719**	**4,746,292**	**4,746,292**	**4,293,526**	**(452,766)**	**-9.5%**
Total Health Insurance Revenues			**$ 5,451,790**	**$ 5,887,325**	**$ 6,101,392**	**$ 6,041,692**	**$ 5,708,026**	**$ (333,666)**	**-5.5%**

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City of Wheaton
Health Insurance Fund
Expenses
Calendar Year 2025 Budget

Fund 630 Health Insurance Fund
Org 63020010 Health Insurance Expenses

		2022 Actual	2023 Actual	2024 Budget	2024 Projected	2025 Budget	25 Budget vs 24 Proj. $	25 Budget vs 24 Proj. %
64100	Contractual Services	$ 40,256	$ 56,356	$ 50,700	$ 53,700	$ 54,300	$ 600	1.1%
69000	Health Ins. Premiums	4,288,159	4,271,080	5,099,912	4,810,456	5,417,804	607,348	12.6%
69010	Dental Ins. Premiums	143,043	147,749	194,170	186,978	219,862	32,884	17.6%
69015	Life Ins. Premiums	25,526	26,116	25,184	19,772	14,560	(5,212)	-26.4%
69020	Disability Ins. Premiums	1,259	590	1,500	1,500	1,500	-	0.0%
69075	Insurance-Local 150	1,156,133	1,330,499	729,926	704,216	-	(704,216)	-100.0%
	Total Charges & Services	**5,654,376**	**5,832,390**	**6,101,392**	**5,776,622**	**5,708,026**	**(68,596)**	**-1.2%**
97100	Transfer Out-General Fund	-	585,600	-	-	-	-	0.0%
97500	Transfer Out-Water Fund	-	55,200	-	-	-	-	0.0%
97510	Transfer Out-Sanitary Sewer Fund	-	19,200	-	-	-	-	0.0%
97515	Transfer Out-Storm Sewer Fund	-	25,600	-	-	-	-	0.0%
97520	Transfer Out-Parking Fund	-	5,600	-	-	-	-	0.0%
97600	Transfer Out-Fleet Srvc Fund	-	26,400	-	-	-	-	0.0%
97900	Transfer Out-Public Library Fund	-	82,400	-	-	-	-	0.0%
	Total Interfund Transfers	**-**	**800,000**	**-**	**-**	**-**	**-**	**0.0%**
	Total Health Insurance Expenses	**$ 5,654,376**	**$ 6,632,390**	**$ 6,101,392**	**$ 5,776,622**	**$ 5,708,026**	**$ (68,596)**	**-1.2%**

City of Wheaton
Health Insurance Fund
Expenses
Calendar Year 2025 Budget

Fund 630 Health Insurance Fund
Org 63020010 Health Insurance Expenses

Account	Description	Amount	Description	Budget
64100	Contractual Services			$ 54,300
		5,300	Flex Benefit Plan Administration	
		4,000	Influenza Vaccines	
		45,000	Wellness Program (reimbursable)	
69000	Health Insurance Premiums			5,417,804
			IPBC HMO & PPO Health Insurance	
69010	Dental Insurance Premiums			219,862
			IPBC Dental Insurance Premiums	
			(Employees Pay 95% of Premium)	
69015	Life Insurance Premiums			14,560
			IPBC Life Insurance Premiums	
69020	Disability Insurance Premiums			1,500
Total Health Insurance Expenses				**$ 5,708,026**

City of Wheaton
Fire Pension Fund
Calendar Year 2025 Budget

GENERAL DESCRIPTION AND MAJOR AREAS OF RESPONSIBILITY

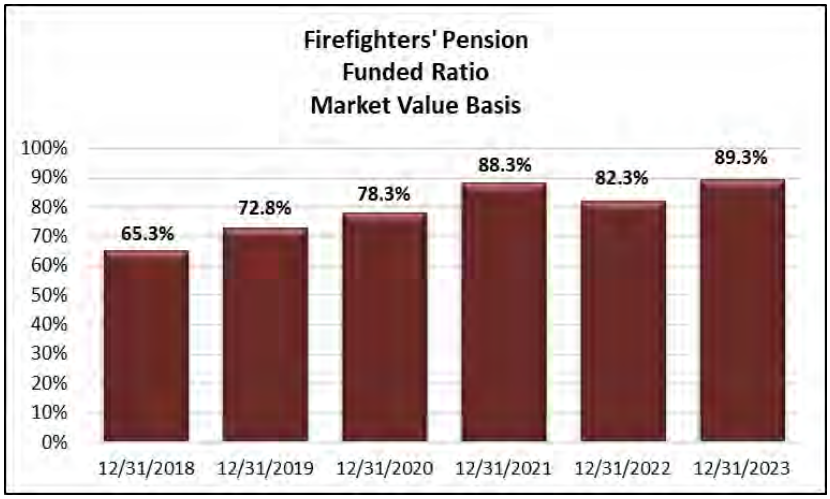
The City's sworn firefighters participate in the Firefighters' Pension Employees Retirement System (FPERS), a single employer defined benefit pension plan, and is accounted for in the Fire Pension Fund. The defined benefits and employee and minimum employer contribution levels are governed by Illinois 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 2025 budget, the City's Contribution increases by $50,398 (or 3.9%) to $1.4 million.

PENSION PLAN INFORMATION



City Contributions			
Fiscal Year	Amount	Incr/(Decr)	% Change
12/31/2025	$1,357,061	$ 50,398	3.9%
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	12/31/2023
Retirees and Beneficiaries	22	23	23	25	28	30
Inactive, Non-Retired Members	3	3	3	3	4	4
Active Members	37	37	37	35	36	37
Total	**62**	**63**	**63**	**63**	**68**	**71**

2025 BUDGET SUMMARY

In 2025, total expenses increased from $2.7 million to $2.8 million, an increase of $61,500 (or 2.2%) compared to the 2024 projected, mainly due to pension benefits increasing by $59,500 (or 2.3%).

EXPENDITURES BY CATEGORY

Expenditures	2023 Actual	2024 Budget	2024 Projected	2025 Budget
Supplies & Materials	$ 38	$ -	$ -	$ -
Charges & Services	97,710	141,895	121,795	123,795
Pension Benefits	2,472,413	2,671,560	2,634,500	2,694,000
Total Expenditures	**$ 2,570,161**	**$ 2,813,455**	**$ 2,756,295**	**$ 2,817,795**

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City of Wheaton
Fire Pension Fund
Fund Summary
Calendar Year 2025 Budget

	2022 Actual	2023 Actual	2024 Budget	2024 Projected	2025 Budget	25 Budget vs 24 Proj. $	25 Budget vs 24 Proj. %
Beginning Fund Balance	**$ 48,764,799**	**$ 49,243,867**	**$ 55,798,005**	**$ 55,798,005**	**$ 60,264,873**		
Revenues							
Charges for Services	$ 405,989	$ 409,452	$ 428,500	$ 416,500	$ 429,000	$ 12,500	3.0%
Investment Income	(6,518,706)	7,831,498	3,820,000	5,500,000	5,500,000	-	0.0%
Miscellaneous	(2,607)	325	-	-	-	-	0.0%
Interfund Transfers In	8,838,885	883,024	1,306,663	1,306,663	1,357,061	50,398	3.9%
Total Revenues	**$ 2,723,561**	**$ 9,124,299**	**$ 5,555,163**	**$ 7,223,163**	**$ 7,286,061**	**$ 62,898**	**0.9%**
Expenses							
Supplies & Materials	$ 215	$ 38	$ -	$ -	$ -	$ -	0.0%
Charges & Services	124,893	97,710	141,895	121,795	123,795	2,000	1.6%
Pension Benefits	2,119,385	2,472,413	2,671,560	2,634,500	2,694,000	59,500	2.3%
Total Expenses	**$ 2,244,493**	**$ 2,570,161**	**$ 2,813,455**	**$ 2,756,295**	**$ 2,817,795**	**$ 61,500**	**2.2%**
Revenues Over/ (Under) Expenses	**$ 479,068**	**$ 6,554,138**	**$ 2,741,708**	**$ 4,466,868**	**$ 4,468,266**		
Ending Fund Balance	**$ 49,243,867**	**$ 55,798,005**	**$ 58,539,713**	**$ 60,264,873**	**$ 64,733,139**		

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City of Wheaton
Fire Pension Fund
Revenues
Calendar Year 2025 Budget

Fund 800 Fire Pension Fund
Org 80000000 Fire Pension Revenues

			2022 Actual	2023 Actual	2024 Budget	2024 Projected	2025 Budget	25 Budget vs 24 Proj. $	25 Budget vs 24 Proj. %
	43980	Fire Pension-Employee Contr	$ 405,989	$ 409,452	$ 428,500	$ 416,500	$ 429,000	$ 12,500	3.0%
		Total Charges for Services	**405,989**	**409,452**	**428,500**	**416,500**	**429,000**	**12,500**	**3.0%**
	46000	Interest Income-Investments	445,458	935,665	820,000	1,000,000	1,000,000	-	0.0%
	46030	Invest Inc-Market Value Gain/Loss	(6,964,164)	6,895,833	3,000,000	4,500,000	4,500,000	-	0.0%
		Total Investment Income	**(6,518,706)**	**7,831,498**	**3,820,000**	**5,500,000**	**5,500,000**	**-**	**0.0%**
	47000	Miscellaneous Revenues	(2,607)	325	-	-	-	-	0.0%
		Total Miscellaneous	**(2,607)**	**325**	**-**	**-**	**-**	**-**	**0.0%**
	88105	Fire Pension-Employer Contr	1,366,172	883,024	1,306,663	1,306,663	1,357,061	50,398	3.9%
	88106	Fire Pension-Employer Contr (POB)	7,472,713	-	-	-	-	-	0.0%
		Total Interfund Transfers	**8,838,885**	**883,024**	**1,306,663**	**1,306,663**	**1,357,061**	**50,398**	**3.9%**
		Total Fire Pension Revenues	**$ 2,723,561**	**$ 9,124,299**	**$ 5,555,163**	**$ 7,223,163**	**$ 7,286,061**	**$ 62,898**	**0.9%**

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City of Wheaton
Fire Pension Fund
Expenses
Calendar Year 2025 Budget

Fund 800 Fire Pension Fund
Org 80000010 Fire Pension Expenses

		2022 Actual	2023 Actual	2024 Budget	2024 Projected	2025 Budget	25 Budget vs 24 Proj. $	25 Budget vs 24 Proj. %
60005	Office Supplies	$ 215	$ 38	$ -	$ -	$ -	$ -	0.0%
	Total Supplies & Materials	**215**	**38**	**-**	**-**	**-**	**-**	**0.0%**
63010	Meetings and Conferences	5,834	5,940	6,500	6,500	6,500	-	0.0%
63015	Dues and Subscriptions	795	795	795	795	795	-	0.0%
64100	Contractual Services	20,185	22,354	36,600	25,000	27,000	2,000	8.0%
64106	Legal Services	5,111	4,136	5,000	5,000	5,000	-	0.0%
64130	Investment Mgr/Advisor Fees	85,009	55,389	84,000	75,000	75,000	-	0.0%
69070	Fiduciary Insurance	7,959	9,096	9,000	9,500	9,500	-	0.0%
	Total Charges & Services	**124,893**	**97,710**	**141,895**	**121,795**	**123,795**	**2,000**	**1.6%**
79001	Service Pension	1,878,618	2,201,133	2,400,000	2,350,000	2,400,000	50,000	2.1%
79002	Disability Pension	124,689	125,756	126,000	82,000	85,000	3,000	3.7%
79010	Surviving Spouse Pension	116,078	145,524	145,560	202,500	209,000	6,500	3.2%
	Total Pension Benefits	**2,119,385**	**2,472,413**	**2,671,560**	**2,634,500**	**2,694,000**	**59,500**	**2.3%**
Total Fire Pension Expenses		**$ 2,244,493**	**$ 2,570,161**	**$ 2,813,455**	**$ 2,756,295**	**$ 2,817,795**	**$ 61,500**	**2.2%**

City of Wheaton
Fire Pension Fund
Expenses
Calendar Year 2025 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			27,000
		25,000	Accounting, PSA Services	
		2,000	Medical Services	
64106	Legal Services			5,000
64130	Investment Manager/Advisor Fees		IFPIF	75,000
69070	Fiduciary Insurance			9,500
79001	Service Pension			2,400,000
79002	Disability Pension			85,000
79010	Surviving Spouse Pension			209,000
Total Fire Pension Expenses				**$ 2,817,795**

City of Wheaton
Police Pension Fund
Calendar Year 2025 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 2025 budget, the City's Contribution increases by $0.4 million (or 20.6%) to $2.4 million.

PENSION PLAN INFORMATION



City Contributions			
Fiscal Year	Amount	Incr/(Decr)	% Change
12/31/2025	$ 2,417,914	$ 413,664	20.6%
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	12/31/2023
Retirees and Beneficiaries	68	67	71	74	74	73
Inactive, Non-Retired Members	9	11	13	13	14	14
Active Members	64	67	66	67	67	69
Total	**141**	**145**	**150**	**154**	**155**	**156**

2025 BUDGET SUMMARY

In 2025, total expenses increased from $6.2 million to $6.4 million, an increase of $0.2 million (or 4.0%) compared to the 2024 projected, mainly due to pension benefits increasing by $0.2 million (or 4.0%).

EXPENDITURES BY CATEGORY

Expenditures	2023 Actual	2024 Budget	2024 Projected	2025 Budget
Supplies & Materials	$ 375	$ 400	$ 400	$ 400
Charges & Services	179,354	185,845	120,799	124,045
Pension Benefits	5,828,757	5,910,400	6,092,109	6,335,000
Total Expenditures	**$ 6,008,486**	**$ 6,096,645**	**$ 6,213,308**	**$ 6,459,445**

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City of Wheaton
Police Pension Fund
Fund Summary
Calendar Year 2025 Budget

	2022 Actual	2023 Actual	2024 Budget	2024 Projected	2025 Budget	25 Budget vs 24 Proj. $	25 Budget vs 24 Proj. %
Beginning Fund Balance	**$ 82,715,442**	**$ 97,466,833**	**$ 105,647,768**	**$ 105,647,768**	**$ 111,818,710**		
Revenues							
Charges for Services	$ 1,220,538	$ 1,102,301	$ 903,000	$ 1,030,000	$ 915,000	$ (115,000)	-11.2%
Investment Income	(12,443,203)	12,043,889	6,100,000	9,350,000	9,350,000	-	0.0%
Miscellaneous	25	-	-	-	-	-	0.0%
Interfund Transfers In	31,866,439	1,043,231	2,004,250	2,004,250	2,417,914	413,664	20.6%
Total Revenues	**$ 20,643,799**	**$ 14,189,421**	**$ 9,007,250**	**$ 12,384,250**	**$ 12,682,914**	**$ 298,664**	**2.4%**
Expenses							
Supplies & Materials	$ 380	$ 375	$ 400	$ 400	$ 400	$ -	0.0%
Charges & Services	219,523	179,354	185,845	120,799	124,045	3,246	2.7%
Pension Benefits	5,672,505	5,828,757	5,910,400	6,092,109	6,335,000	242,891	4.0%
Total Expenses	**$ 5,892,408**	**$ 6,008,486**	**$ 6,096,645**	**$ 6,213,308**	**$ 6,459,445**	**$ 246,137**	**4.0%**
Revenues Over/ (Under) Expenses	**$ 14,751,391**	**$ 8,180,935**	**$ 2,910,605**	**$ 6,170,942**	**$ 6,223,469**		
Ending Fund Balance	**$ 97,466,833**	**$ 105,647,768**	**$ 108,558,373**	**$ 111,818,710**	**$ 118,042,179**		

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City of Wheaton
Police Pension Fund
Revenues
Calendar Year 2025 Budget

Fund 810 Police Pension Fund
Org 81000000 Police Pension Revenues

			2022 Actual	2023 Actual	2024 Budget	2024 Projected	2025 Budget	25 Budget vs 24 Proj. $	25 Budget vs 24 Proj. %
	43985	Police Pension-Employee Contr	$ 1,220,538	$ 1,102,301	$ 903,000	$ 1,030,000	$ 915,000	$ (115,000)	-11.2%
		Total Charges for Services	**1,220,538**	**1,102,301**	**903,000**	**1,030,000**	**915,000**	**(115,000)**	**-11.2%**
	46000	Interest Income-Investments	977,743	1,034,288	1,100,000	850,000	850,000	-	0.0%
	46030	Invest Inc-Market Value Gain/Loss	(13,420,946)	11,009,601	5,000,000	8,500,000	8,500,000	-	0.0%
		Total Investment Income	**(12,443,203)**	**12,043,889**	**6,100,000**	**9,350,000**	**9,350,000**	**-**	**0.0%**
	47000	Miscellaneous Revenues	25	-	-	-	-	-	0.0%
		Total Miscellaneous	**25**	**-**	**-**	**-**	**-**	**-**	**0.0%**
	88100	Police Pension-Employer Contr	2,485,880	1,043,231	2,004,250	2,004,250	2,417,914	$ 413,664	20.6%
	88101	Police Pension-Employer Contr (POB)	29,380,559	-	-	-		-	0.0%
		Total Interfund Transfers	**31,866,439**	**1,043,231**	**2,004,250**	**2,004,250**	**2,417,914**	**413,664**	**20.6%**
		Total Police Pension Revenues	**$ 20,643,799**	**$ 14,189,421**	**$ 9,007,250**	**$ 12,384,250**	**$12,682,914**	**$ 298,664**	**2.4%**

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City of Wheaton
Police Pension Fund
Expenses
Calendar Year 2025 Budget

Fund 810 Police Pension Fund
Org 81000010 Police Pension Expenses

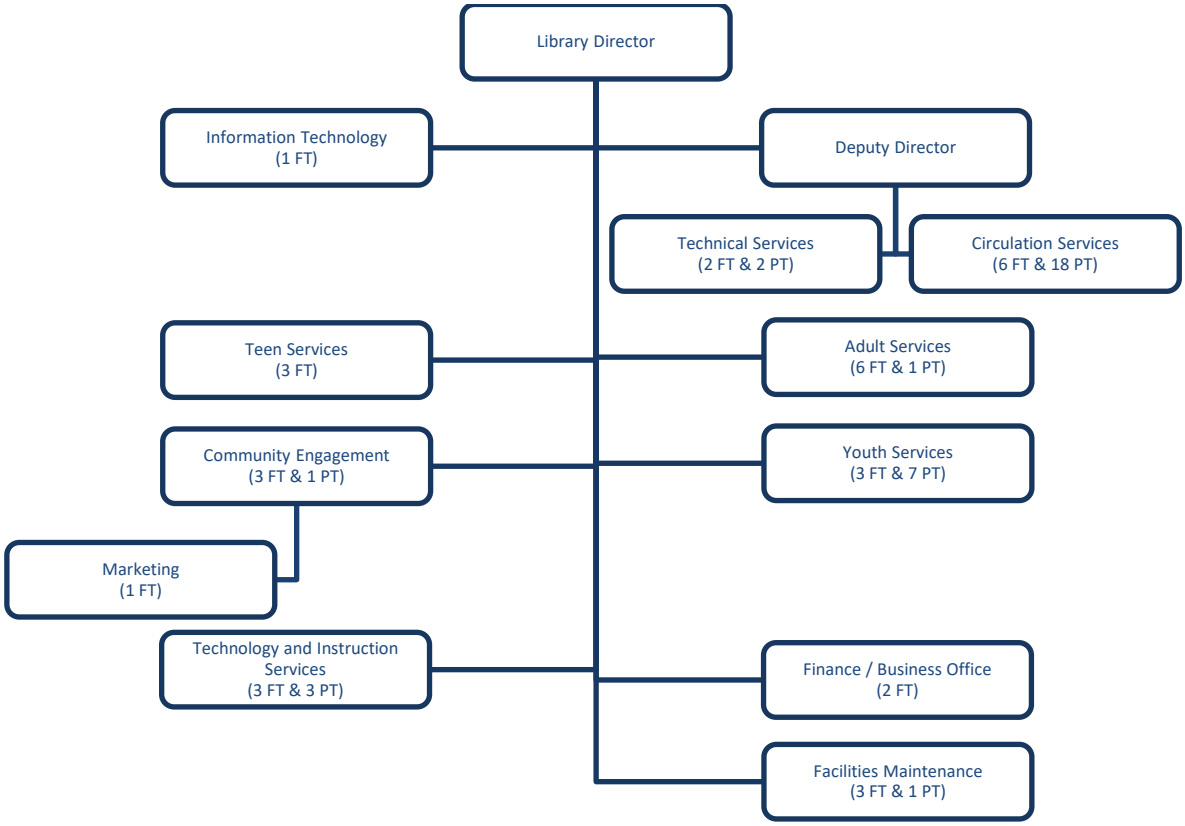
		2022 Actual	2023 Actual	2024 Budget	2024 Projected	2025 Budget	25 Budget vs 24 Proj. $	25 Budget vs 24 Proj. %
60005	Office Supplies	$ 380	$ 375	$ 400	$ 400	$ 400	$ -	0.0%
	Total Supplies & Materials	**380**	**375**	**400**	**400**	**400**	**-**	**0.0%**
63010	Meetings & Conferences	2,393	2,781	3,500	3,500	3,500	-	0.0%
63015	Dues & Subscriptions	795	795	795	795	795	-	0.0%
64100	Contractual Services	47,190	38,775	49,800	40,000	43,000	3,000	7.5%
64106	Legal Services	7,478	1,369	5,000	5,000	5,000	-	0.0%
64130	Investment Mgr/Advisor Fees	155,323	129,178	120,000	65,000	65,000	-	0.0%
69070	Fiduciary Insurance	6,344	6,456	6,750	6,504	6,750	246	3.8%
	Total Charges & Services	**219,523**	**179,354**	**185,845**	**120,799**	**124,045**	**3,246**	**2.7%**
79001	Service Pension	4,625,420	4,869,893	5,064,000	5,100,000	5,300,000	200,000	3.9%
79002	Disability Pension	225,359	223,996	224,400	227,000	235,000	8,000	3.5%
79010	Surviving Spouse Pension	666,910	646,698	612,000	727,000	750,000	23,000	3.2%
79015	Pension Contribution Refund	154,816	88,170	10,000	38,109	50,000	11,891	31.2%
	Total Pension Benefits	**5,672,505**	**5,828,757**	**5,910,400**	**6,092,109**	**6,335,000**	**242,891**	**4.0%**
	Total Police Pension Expenses	**$ 5,892,408**	**$ 6,008,486**	**$ 6,096,645**	**$ 6,213,308**	**$ 6,459,445**	**$ 246,137**	**4.0%**

City of Wheaton
Police Pension Fund
Expenses
Calendar Year 2025 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			43,000
			40,000	Accounting, PSA Services	
			3,000	Medical Services	
	64106	Legal Services			5,000
	64130	Investment Manager/Advisor Fees		IPOPIF	65,000
	69070	Fiduciary Insurance			6,750
	79001	Service Pension			5,300,000
	79002	Disability Pension			235,000
	79010	Surviving Spouse Pension			750,000
	79015	Pension Contribution Refund			50,000
	Total Police Pension Expenses				**$ 6,459,445**

City of Wheaton
Wheaton Public Library
Calendar Year 2024 Budget

ORGANIZATIONAL CHART



PERSONNEL SUMMARY

	Full Time Equivalent				
	2022 Actual	2023 Actual	2024 Budget	2024 Projected	2025 Budget
Full-Time Employees	30.00	30.00	34.00	34.00	34.00
Part-Time Employees	22.00	22.40	17.80	17.40	17.60
Total FTEs	**52.00**	**52.40**	**51.80**	**51.40**	**51.60**

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.

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

- Design and create potential funding resources to re-develop the the main level, which includes the Teen and Tech Centers and the fiction area. The main floor re-design for fiction collections should be complete by the first of 2025.
- Continue to review library databases and remove ones with low use and add new ones. Participate in the Illinois State Library grant program for a state-wide database purchasing grant.
- Increase marketing efforts for databases and library app.
- Hire a full-time technology instructor and add an "Ask a Tech-pert" one-on-one training service.
- With a partnership with Wheaton Rotary, develop a new born baby book service.
- Add sensory kits for all ages in all library departments.
- Sponsor and host Community Partners Playdate in collaboration with the Wheaton/Warrenville Early Childhood Collab.
- Launch a first time Toy Swap.
- Launch a Business Networking Group.
- Launch a first time Craft Swap.
- Start a Support Group for Parents of Children with Autism in partnership with North Shore Pediatric Therapy Group.
- Start an ongoing Puzzle Swap on the main floor.
- Start a home-based business mailing to help engage Wheaton home businesses.
- With grants and community sponsorships, distribute 3,400 free solar eclipse glasses to the community.
- Host a first time Star Wars Day event, for all ages, with over 400 in attendance.
- Offer programming for adults and teens featuring Holocaust films via Virtual Reality technology, provided by the Illinois Holocaust Museum & Education Center at no cost to the library.
- Start a Board Games Program for seniors.
- Add Aspen Discovery overlay to our online catalog in order to expand search capabilities beyond our collections, to include events and online resources.

Strategic Priority 2: Cultivate Library Sustainability

- Develop and incorporate new employee initiatives to that will help grow and sustain employee wellness and life balance.
- Do a first-time staff wellness survey.
- Count, analyze and assess library usage to study how patrons use library spaces.
- Adopt ClickUp project management software to streamline marketing workflows.

Strategic Priority 4: Enhance Library Building, Exterior, Interior Spaces, and Grounds

- Replaced the library's 2 chillers with one chiller, which provided a savings to the library.
- Receive a $750,000 federal grant to replace and repair the west side plaza.
- Participate in the City of Wheaton Facility Needs Study.

- Install a Key Card Door Access System.
- Re-open the library café with a new vendor in June, 2024.

2025 GOALS

For the 2025 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.
- 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.
- Do a business community analysis, using surveys and focus groups.
- Develop a Library of Things collection.

Strategic Priority 2: Cultivate Library Sustainability

- Enhance staff learning opportunities to use library resources and tools with confidence and skill.
- 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 a Teen and Tech Center on the main floor that will encourage users to discover, learn and grow with trending collections, technology, and collaborative areas.
- Develop a landscaping plan.

EXPENDITURES BY CATEGORY

Expenditures	2023 Actual	2024 Budget	2024 Projected	2025 Budget
Personal Services	$ 2,376,275	$ 2,652,819	$ 2,569,993	$ 2,755,619
Employee Benefits	297,214	351,606	332,339	379,523
Supplies & Materials	455,093	492,880	498,419	529,530
Charges & Services	688,951	711,436	696,139	753,385
Capital Outlays	500,000	900	-	-
Interfund Transfers	746,244	813,445	813,445	839,001
Total Expenditures	**$ 5,063,777**	**$ 5,023,086**	**$ 4,910,335**	**$ 5,257,058**

Wheaton Public Library
Fund Summary
Calendar Year 2025 Budget

	2022 Actual	2023 Actual	2024 Budget	2024 Projected	2025 Budget	25 Budget vs 24 Proj. $	25 Budget vs 24 Proj. %
Beginning Fund Balance	**$ 2,686,131**	**$ 2,764,836**	**$ 2,483,211**	**$ 2,483,211**	**$ 2,433,026**		
Revenues							
Taxes	$ 4,112,521	$ 4,289,359	$ 4,489,359	$ 4,489,359	4,691,380	$ 202,021	4.5%
Intergovernmental	79,606	80,156	79,606	80,145	80,145	-	0.0%
Charges for Services	192,759	169,027	175,000	170,446	194,000	23,554	13.8%
Fines & Forfeits	13,554	16,614	18,000	15,700	16,000	300	1.9%
Investment Income	16,508	58,063	45,000	43,400	40,000	(3,400)	-7.8%
Miscellaneous	39,424	62,732	59,000	61,100	60,000	(1,100)	-1.8%
Interfund Transfers In	-	106,200	-	-	-	-	0.0%
Total Revenues	**$ 4,454,372**	**$ 4,782,151**	**$ 4,865,965**	**$ 4,860,150**	**$ 5,081,525**	**$ 221,375**	**4.6%**
Expenditures							
Personal Services	$ 2,303,438	$ 2,376,275	$ 2,652,819	$ 2,569,993	$ 2,755,619	$ 185,626	7.2%
Employee Benefits	354,268	297,212	351,606	332,339	379,523	47,184	14.2%
Supplies & Materials	439,607	455,092	492,880	498,419	529,530	31,111	6.2%
Charges & Services	637,622	688,953	711,436	696,139	753,385	57,246	8.2%
Interfund Transfers Out	639,852	746,244	813,445	813,445	839,001	25,556	3.1%
Total Operating	**$ 4,374,787**	**$ 4,563,776**	**5,022,186**	**4,910,335**	**5,257,058**	**346,723**	**7.1%**
Capital Outlays	880	-	900	-	-	-	0.0%
Interfund Transfers-Capital	-	500,000	-	-	-	-	0.0%
Total Capital & Interfund Transfers	**880**	**500,000**	**900**	**-**	**-**	**-**	**0.0%**
Total Expenditures	**$ 4,375,667**	**$ 5,063,776**	**$ 5,023,086**	**$ 4,910,335**	**$ 5,257,058**	**$ 346,723**	**7.1%**
Revenues Over/ (Under) Expenditures	**$ 78,705**	**$ (281,625)**	**$ (157,121)**	**$ (50,185)**	**$ (175,533)**		
Ending Fund Balance	**$ 2,764,836**	**$ 2,483,211**	**$ 2,326,090**	**$ 2,433,026**	**$ 2,257,493**		

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Wheaton Public Library
Revenues
Calendar Year 2025 Budget

Fund 900 Wheaton Public Library Fund
Org 90009000 Library Fund Revenues

		2022 Actual	2023 Actual	2024 Budget	2024 Projected	2025 Budget	25 Budget vs 24 Proj. $	25 Budget vs 24 Proj. %
40025	Property Tax-Library	$ 4,112,521	$ 4,289,359	$ 4,489,359	$ 4,489,359	$ 4,691,380	$ 202,021	4.5%
	Total Taxes	**4,112,521**	**4,289,359**	**4,489,359**	**4,489,359**	**4,691,380**	**202,021**	**4.5%**
Intergovernmental								
40800	Grant Revenue	-	550	-	-	-	-	0.0%
40899	Library Per Capita Grant	79,606	79,606	79,606	80,145	80,145	-	0.0%
	Total Intergovernmental	**79,606**	**80,156**	**79,606**	**80,145**	**80,145**	**-**	**0.0%**
Charges for Services								
43050	Copy Fees	14,209	15,976	14,000	19,000	18,000	(1,000)	-5.3%
43800	Ins.-Employee Contribution	73,908	65,712	73,000	72,000	77,000	5,000	6.9%
43820	Ins.-Retiree Contribution	48,191	38,706	32,000	31,596	42,000	10,404	32.9%
45910	Library Fees	50,451	42,633	50,000	40,850	45,000	4,150	10.2%
45950	Library - Concession Fees	6,000	6,000	6,000	7,000	12,000	5,000	71.4%
	Total Charges for Services	**192,759**	**169,027**	**175,000**	**170,446**	**194,000**	**23,554**	**13.8%**
Fines and Forfeits								
45925	Replacement Charge	13,554	16,614	18,000	15,700	16,000	300	1.9%
	Total Fines & Forfeits	**13,554**	**16,614**	**18,000**	**15,700**	**16,000**	**300**	**1.9%**
Investment Income								
46000	Interest Income-Invest	16,508	58,063	45,000	43,400	40,000	(3,400)	-7.8%
	Total Investment Income	**16,508**	**58,063**	**45,000**	**43,400**	**40,000**	**(3,400)**	**-7.8%**
Miscellaneous								
47000	Miscellaneous Revenues	5,041	8,011	5,000	5,100	5,000	(100)	-2.0%
47005	Donations-Gift & Memorial	34,383	54,721	54,000	56,000	55,000	(1,000)	-1.8%
	Total Misc Revenue	**39,424**	**62,732**	**59,000**	**61,100**	**60,000**	**(1,100)**	**-1.8%**
Interfund Transfers								
87620	Trans In-Liability Ins Fund	-	23,800	-	-	-	-	0.0%
87630	Trans In-Health Ins Fund	-	82,400	-	-	-	-	0.0%
	Total Interfund Transfers	**-**	**106,200**	**-**	**-**	**-**	**-**	**0.0%**
Total Library Fund Revenues		**$ 4,454,372**	**$ 4,782,151**	**$ 4,865,965**	**$ 4,860,150**	**$ 5,081,525**	**$ 221,375**	**4.6%**

Wheaton Public Library
Operating Fund
Library Organization Summary
Calendar Year 2025 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, Technology & Instruction Services, Information Technology, and General Building Operations.

		2022 Actual	2023 Actual	2024 Budget	2024 Projected	2025 Budget	25 Budget vs 24 Proj. $	25 Budget vs 24 Proj. %
50010	Wages-Full Time	$ 1,709,561	$ 1,828,877	$ 1,993,382	$ 1,994,516	$ 2,112,283	$ 117,767	5.9%
50030	Wages-Part Time	593,877	547,398	659,437	575,477	643,336	67,859	11.8%
	Total Personal Services	**2,303,438**	**2,376,275**	**2,652,819**	**2,569,993**	**2,755,619**	**185,626**	**7.2%**
51100	Employer-FICA	169,816	176,351	200,740	190,322	209,028	18,706	9.8%
51105	Employer-IMRF Pension	176,855	116,073	145,866	137,017	164,995	27,978	20.4%
51200	Employee Relations	7,597	4,788	5,000	5,000	5,500	500	10.0%
	Total Employee Benefits	**354,268**	**297,212**	**351,606**	**332,339**	**379,523**	**47,184**	**14.2%**
60025	Postage	8,446	7,269	7,600	7,515	8,400	885	11.8%
60700	Supplies & Materials	81,672	89,001	85,660	92,485	101,260	8,775	9.5%
60980	Purchase of Books	186,013	189,098	198,100	197,121	202,100	4,979	2.5%
60983	Purchase of Digital Media	93,983	114,583	135,750	135,807	154,500	18,693	13.8%
60985	Purchase of Periodicals	20,735	14,726	15,500	15,392	15,000	(392)	-2.5%
60987	Purchase of A/V Materials	48,758	40,415	50,270	50,099	48,270	(1,829)	-3.7%
	Total Supplies & Materials	**439,607**	**455,092**	**492,880**	**498,419**	**529,530**	**31,111**	**6.2%**
63005	Training	167	333	2,000	1,936	2,000	64	3.3%
63010	Meetings & Conferences	8,542	12,224	12,500	9,384	12,800	3,416	36.4%
63015	Dues & Subscriptions	7,634	7,001	8,315	6,671	9,515	2,844	42.6%
63030	Advertising	33,864	44,867	48,500	48,559	65,854	17,295	35.6%
64100	Contractual Services	256,381	268,399	264,205	262,578	277,295	14,717	5.6%
64125	Snow Removal	11,100	9,230	15,000	15,000	15,000	-	0.0%
65510	Equipment Rental	25,028	24,890	23,400	30,162	28,400	(1,762)	-5.8%
69900	Contingencies	3,527	25,329	43,075	40,000	42,375	2,375	5.9%
67700	Communications	20,672	15,791	12,450	8,743	12,600	3,857	44.1%
67705	Utilities-Gas	27,808	23,395	25,000	25,000	25,000	-	0.0%
68001	Software Licenses/Maint	165,213	173,026	163,691	155,568	162,746	7,178	4.6%
69060	Building & Contents Ins.	32,329	37,175	43,000	43,000	48,000	5,000	11.6%
69990	Programming	45,357	47,293	50,300	49,538	51,800	2,262	4.6%
	Total Charges & Services	**637,622**	**688,953**	**711,436**	**696,139**	**753,385**	**57,246**	**8.2%**
70030	Operating Equipment	880	-	900	-	-	-	0.0%
	Total Capital Outlays	**880**	**-**	**900**	**-**	**-**	**-**	**0.0%**
90630	Health Insurance	461,406	474,872	525,637	525,637	534,725	9,088	1.7%
91620	Liability Insurance	18,339	20,154	20,261	20,261	18,170	(2,091)	-10.3%
97945	Library Capital Projects	8,800	-	-	-	-	-	0.0%
98940	Library Capital Equip Repl	37,664	38,417	39,186	39,186	39,969	783	2.0%
98941	Library Tech Replacement	26,929	35,822	31,297	31,297	33,482	2,185	7.0%
98942	Library Building Renewal	82,527	673,011	188,466	188,466	204,471	16,005	8.5%
96600	Fleet Services	4,187	3,968	8,598	8,598	8,184	(414)	-4.8%
	Total Interfund Transfers	**639,852**	**1,246,244**	**813,445**	**813,445**	**839,001**	**25,556**	**3.1%**
	Total Library Fund Expenditures	**$ 4,375,667**	**$ 5,063,776**	**$ 5,023,086**	**$ 4,910,335**	**$ 5,257,058**	**$ 346,723**	**7.1%**

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Wheaton Public Library
Administrative Services
Expenditures
Calendar Year 2025 Budget

Fund 900 Wheaton Public Library Fund
Org 90090001 Administrative Services Expenditures

		2022 Actual	2023 Actual	2024 Budget	2024 Projected	2025 Budget	25 Budget vs 24 Proj. $	25 Budget vs 24 Proj. %
50010	Wages-Full Time	$ 497,630	$ 396,529	$ 416,600	$ 416,116	$ 430,255	$ 14,139	3.4%
50030	Wages-Part Time	17,967	-	-	-	4,320	4,320	100.0%
	Total Personal Services	**515,597**	**396,529**	**416,600**	**416,116**	**434,575**	**18,459**	**4.4%**
51100	Employer-FICA	37,503	29,620	31,870	30,797	33,245	2,448	7.9%
51105	Employer-IMRF Pension	42,496	20,914	24,663	23,832	27,967	4,135	17.4%
51200	Employee Relations	7,597	4,788	5,000	5,000	5,500	500	10.0%
	Total Employee Benefits	**87,596**	**55,322**	**61,533**	**59,629**	**66,712**	**7,083**	**11.9%**
60700	Supplies & Materials	21,070	1,029	1,200	550	5,700	5,150	936.4%
	Total Supplies & Materials	**21,070**	**1,029**	**1,200**	**550**	**5,700**	**5,150**	**936.4%**
63010	Meetings & Conferences	3,360	2,055	2,000	1,855	2,000	145	7.8%
63015	Dues & Subscriptions	5,140	4,613	5,000	4,111	5,300	1,189	28.9%
63030	Advertising	30,596	-	-	-	-	-	0.0%
64100	Contractual Services	14,796	26,182	15,000	15,293	11,200	(4,093)	-26.8%
68001	Software License/Maint	17,530	-	-	-	-	-	0.0%
69900	Contingencies	3,527	25,329	30,000	30,000	30,000	-	0.0%
	Total Charges & Services	**74,949**	**58,179**	**52,000**	**51,259**	**48,500**	**(2,759)**	**-5.4%**
90630	Health Insurance	124,225	64,756	97,341	97,341	106,945	9,604	9.9%
91620	Liability Insurance	7,075	7,775	7,816	7,816	7,009	(807)	-10.3%
97945	Library Capital Projects	8,800	-	-	-	-	-	0.0%
98940	Library Capital Equip Repl	37,664	38,417	39,186	39,186	39,969	783	2.0%
98941	Library Tech Replacement	26,929	35,822	31,297	31,297	33,482	2,185	7.0%
98942	Library Building Renewal	82,527	673,011	188,466	188,466	204,471	16,005	8.5%
	Total Interfund Transfers	**287,220**	**819,781**	**364,106**	**364,106**	**391,876**	**27,770**	**7.6%**
	Total Administrative Services	**$ 986,432**	**$ 1,330,840**	**$ 895,439**	**$ 891,660**	**$ 947,363**	**$ 55,703**	**6.2%**

Wheaton Public Library
Administrative Services
Expenditures
Calendar Year 2025 Budget

Fund	**900**	**Wheaton Public Library Fund**			
Org	**90090001**	**Administrative Services Expenditures**			
	Account	**Description**	**Amount**	**Description**	**Budget**
	50010	Wages-Full Time			$ 430,255
				Library Director	
				Finance\Business Office Manager	
				Business Office Associate	
				Building Maintenance Supervisor	
				Building Maintenance/Security	
				Custodian	
	50030	Wages-Part Time			4,320
	51100	Employer-FICA			33,245
	51105	Employer-IMRF Pension			27,967
	51200	Employee Relations			5,500
	60700	Supplies & Materials			5,700
	63010	Meetings & Conferences			2,000
	63015	Dues & Subscriptions			5,300
	64100	Contractual Services			11,200
			2,600	City Bookkeeping and Audit	
			6,800	City Payroll Services	
			300	Collections	
			1,500	Credit Card Processing	
	69900	Contingencies			30,000
	90630	Health Insurance			106,945
	91620	Liability Insurance			7,009
	98940	Library Capital Equipment Replacement			39,969
	98941	Library Technology Replacement			33,482
	98942	Library Building Renewal			204,471
	Total Library Administrative Services Expenditures				**$ 947,363**

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Wheaton Public Library
Youth Services
Expenditures
Calendar Year 2025 Budget

Fund 900 Wheaton Public Library Fund
Org 90090002 Youth Services Expenditures

		2022 Actual	2023 Actual	2024 Budget	2024 Projected	2025 Budget	25 Budget vs 24 Proj. $	25 Budget vs 24 Proj. %
50010	Wages-Full Time	$ 166,879	$ 172,526	$ 187,030	$ 187,030	$ 194,511	$ 7,481	4.0%
50030	Wages-Part Time	137,501	150,176	174,836	171,574	180,288	8,714	5.1%
	Total Personal Services	**304,380**	**322,702**	**361,866**	**358,604**	**374,799**	**16,195**	**4.5%**
51100	Employer-FICA	22,426	23,802	27,683	26,511	28,672	2,161	8.2%
51105	Employer-IMRF Pension	25,174	16,805	21,422	20,516	24,362	3,846	18.7%
	Total Employee Benefits	**47,600**	**40,607**	**49,105**	**47,027**	**53,034**	**6,007**	**12.8%**
60700	Supplies & Materials	3,167	4,005	3,500	3,423	3,500	77	2.2%
60980	Purchase of Books	32,473	38,547	39,400	38,353	45,500	7,147	18.6%
60983	Purchase of Digital Media	4,309	4,319	5,350	5,324	6,000	676	12.7%
60987	Purchase of A/V Materials	10,523	12,354	13,320	12,976	16,520	3,544	27.3%
	Total Supplies & Materials	**50,472**	**59,225**	**61,570**	**60,076**	**71,520**	**11,444**	**19.0%**
63010	Meetings & Conferences	1,728	2,245	2,500	2,242	2,500	258	11.5%
63015	Dues & Subscriptions	528	536	650	550	650	100	18.2%
69990	Programming	19,588	21,791	21,500	21,500	23,000	1,500	7.0%
	Total Charges & Services	**21,844**	**24,572**	**24,650**	**24,292**	**26,150**	**1,858**	**7.6%**
90630	Health Insurance	53,239	64,755	58,404	58,404	64,167	5,763	9.9%
	Total Interfund Transfers	**53,239**	**64,755**	**58,404**	**58,404**	**64,167**	**5,763**	**9.9%**
	Total Youth Services	**$ 477,535**	**$ 511,861**	**$ 555,595**	**$ 548,403**	**$ 589,670**	**$ 41,267**	**7.5%**

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Wheaton Public Library
Youth Services
Expenditures
Calendar Year 2025 Budget

Fund	**900**	**Wheaton Public Library Fund**			
Org	**90090002**	**Youth Services Expenditures**			
	Account	**Description**	**Amount**	**Description**	**Budget**
	50010	Wages-Full Time		Youth Services Department Head Youth Services Librarian Early Childhood Services Associate II	$ 194,511
	50030	Wages-Part Time			180,288
	51100	Employer-FICA			28,672
	51105	Employer-IMRF Pension			24,362
	60700	Supplies & Materials			3,500
	60980	Purchase of Books			45,500
	60983	Digital Media			6,000
	60987	Purchase of A/V Materials			16,520
	63010	Meetings & Conferences			2,500
	63015	Dues & Subscriptions			650
	69990	Programming			23,000
	90630	Health Insurance			64,167
	Total Youth Services Expenditures				**$ 589,670**

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Wheaton Public Library
Circulation
Expenditures
Calendar Year 2025 Budget

Fund 900 Wheaton Public Library Fund
Org 90090003 Circulation Expenditures

		2022 Actual	2023 Actual	2024 Budget	2024 Projected	2025 Budget	25 Budget vs 24 Proj. $	25 Budget vs 24 Proj. %
50010	Wages-Full Time	$ 183,394	$ 201,254	$ 234,210	$ 262,994	$ 278,479	$ 15,485	5.9%
50030	Wages-Part Time	270,190	263,249	321,931	245,665	285,534	39,869	16.2%
	Total Personal Services	**453,584**	**464,503**	**556,141**	**508,659**	**564,013**	**55,354**	**10.9%**
51100	Employer-FICA	33,791	34,573	40,344	38,050	41,371	3,321	8.7%
51105	Employer-IMRF Pension	26,817	17,442	24,090	20,243	24,117	3,874	19.1%
	Total Employee Benefits	**60,608**	**52,015**	**64,434**	**58,293**	**65,488**	**7,195**	**12.3%**
60025	Postage	-	7,117	7,500	7,500	8,300	800	10.7%
60700	Supplies & Materials	9,390	10,166	8,500	9,713	4,800	(4,913)	-50.6%
	Total Supplies & Materials	**9,390**	**17,283**	**16,000**	**17,213**	**13,100**	**(4,113)**	**-23.9%**
63010	Meetings & Conferences	202	335	500	649	800	151	23.3%
64100	Contractual Services	10,703	6,975	15,300	17,469	15,075	(2,394)	-13.7%
	Total Charges & Services	**10,905**	**7,310**	**15,800**	**18,118**	**15,875**	**(2,243)**	**-12.4%**
90630	Health Insurance	53,239	64,755	77,872	77,872	85,556	7,684	9.9%
	Total Interfund Transfers	**53,239**	**64,755**	**77,872**	**77,872**	**85,556**	**7,684**	**9.9%**
	Total Circulation	**$ 587,726**	**$ 605,866**	**$ 730,247**	**$ 680,155**	**$ 744,032**	**$ 63,877**	**9.4%**

Wheaton Public Library
Circulation Services
Expenditures
Calendar Year 2025 Budget

Fund 900 Wheaton Public Library Fund
Org 90090003 Circulation Expenditures

Account	Description	Amount	Description	Budget
50010	Wages-Full Time			$ 278,479
			Circulation Services Supervisor I	
			Circulation Associate II (2)	
			Circulation Associate I (2)	
			Resource Sharing Supervisor	
50030	Wages-Part Time			285,534
51100	Employer-FICA			41,371
51105	Employer-IMRF Pension			24,117
60025	Postage			8,300
60700	Supplies & Materials			4,800
63010	Meetings & Conferences			800
64100	Contractual Services			15,075
90630	Health Insurance			85,556
Total Circulation Expenditures				**$ 744,032**

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Wheaton Public Library
Community Engagement
Expenditures
Calendar Year 2025 Budget

Fund 900 Wheaton Public Library Fund
Org 90090004 Community Engagement Expenditures

		2022 Actual	2023 Actual	2024 Budget	2024 Projected	2025 Budget	25 Budget vs 24 Proj. $	25 Budget vs 24 Proj. %
50010	Wages-Full Time	$ 179,264	$ 216,581	$ 237,478	$ 235,080	$ 246,324	$ 11,244	4.8%
50030	Wages-Part Time	15,865	23,583	39,648	17,896	19,954	2,058	11.5%
	Total Personal Services	**195,129**	**240,164**	**277,126**	**252,976**	**266,278**	**13,302**	**5.3%**
51100	Employer-FICA	14,786	18,224	21,200	18,544	20,370	1,826	9.8%
51105	Employer-IMRF Pension	15,185	11,592	14,059	13,291	16,011	2,720	20.5%
	Total Employee Benefits	**29,971**	**29,816**	**35,259**	**31,835**	**36,381**	**4,546**	**14.3%**
60700	Supplies & Materials	557	5,041	5,560	4,664	5,560	896	19.2%
	Total Supplies & Materials	**557**	**5,041**	**5,560**	**4,664**	**5,560**	**896**	**19.2%**
63010	Meetings & Conferences	1,118	1,484	1,500	1,247	1,500	253	20.3%
63015	Dues & Subscriptions	213	213	340	219	340	121	55.3%
63030	Advertising	-	41,455	45,000	45,000	61,154	16,154	35.9%
69990	Programming	19,402	19,521	22,000	22,000	22,000	-	0.0%
	Total Charges & Services	**20,733**	**62,673**	**68,840**	**68,466**	**84,994**	**16,528**	**24.1%**
90630	Health Insurance	53,239	21,585	38,936	38,936	42,778	3,842	9.9%
	Total Interfund Transfers	**53,239**	**21,585**	**38,936**	**38,936**	**42,778**	**3,842**	**9.9%**
	Total Community Engagement	**$ 299,630**	**$ 359,281**	**$ 425,721**	**$ 396,877**	**$ 435,991**	**$ 39,114**	**9.9%**

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Wheaton Public Library
Community Engagement
Expenditures
Calendar Year 2025 Budget

Fund 900 Wheaton Public Library Fund
Org 90090004 Community Engagement Expenditures

Account	Description	Amount	Description	Budget
50010	Wages-Full Time			$ 246,324
			Community Engagement DH	
			Community Engage Librarian	
			Community Engage Coordinator	
			Graphics/Marketing Coordinator	
50030	Wages-Part Time			19,954
51100	Employer-FICA			20,370
51105	Employer-IMRF Pension			16,011
60700	Supplies & Materials			5,560
63010	Meetings and Conferences			1,500
63015	Dues & Subscriptions			340
63030	Advertising			61,154
69990	Programming			22,000
90630	Health Insurance			42,778
Total Community Engagement Expenditures				**$ 435,991**

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Wheaton Public Library
Adult Services
Expenditures
Calendar Year 2025 Budget

Fund 900 Wheaton Public Library Fund
Org 90090007 Adult Services Expenditures

		2022 Actual	2023 Actual	2024 Budget	2024 Projected	2025 Budget	25 Budget vs 24 Proj. $	25 Budget vs 24 Proj. %
50010	Wages-Full Time	$ 283,171	$ 265,098	$ 303,169	$ 303,169	$ 315,296	$ 12,127	4.0%
50030	Wages-Part Time	24,616	19,230	27,566	28,290	28,669	379	1.3%
	Total Personal Services	**307,787**	**284,328**	**330,735**	**331,459**	**343,965**	**12,506**	**3.8%**
51100	Employer-FICA	22,610	21,073	25,301	24,746	26,313	1,567	6.3%
51105	Employer-IMRF Pension	25,370	14,717	19,580	19,147	22,358	3,211	16.8%
	Total Employee Benefits	**47,980**	**35,790**	**44,881**	**43,893**	**48,671**	**4,778**	**10.9%**
60700	Supplies & Materials	971	3,311	1,500	1,580	1,500	(80)	-5.1%
60980	Purchase of Books	144,520	142,068	150,000	150,068	147,500	(2,568)	-1.7%
60983	Purchase of Digital Media	88,666	109,212	128,400	128,423	145,500	17,077	13.3%
60985	Purchase of Periodicals	20,735	14,726	15,500	15,392	15,000	(392)	-2.5%
60987	Purchase of AV	35,338	25,534	34,200	34,476	29,000	(5,476)	-15.9%
	Total Supplies & Materials	**290,230**	**294,851**	**329,600**	**329,939**	**338,500**	**8,561**	**2.6%**
63010	Meetings & Conferences	1,058	4,214	4,000	2,872	4,000	1,128	39.3%
63015	Dues & Subscriptions	408	222	600	430	600	170	39.5%
63030	Advertising	3,268	3,412	3,500	3,559	4,700	1,141	32.1%
68001	Software Licenses/Maint	140,880	143,878	130,531	124,022	123,641	(381)	-0.3%
69990	Programming	1,270	970	1,400	888	1,400	512	57.7%
	Total Charges & Services	**146,884**	**152,696**	**140,031**	**131,771**	**134,341**	**2,570**	**2.0%**
70030	Operating Equipment	880	-	900	-	-	-	0.0%
	Total Capital Outlays	**880**	**-**	**900**	**-**	**-**	**-**	**0.0%**
90630	Health Insurance	88,732	107,926	97,340	97,340	64,167	(33,173)	-34.1%
	Total Interfund Transfers	**88,732**	**107,926**	**97,340**	**97,340**	**64,167**	**(33,173)**	**-34.1%**
	Total Adult Services	**$ 882,493**	**$ 875,591**	**$ 943,487**	**$ 934,402**	**$ 929,644**	**$ (4,758)**	**-0.5%**

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Wheaton Public Library
Adult Services
Expenditures
Calendar Year 2025 Budget

Fund	**900**	**Wheaton Public Library Fund**
Org	**90090007**	**Adult Services Expenditures**

Account	Description	Amount	Description	Budget
50010	Wages-Full Time			$ 315,296
			Adult Services Department Head	
			Adult Services Associate II (2)	
			Adult Services Librarians (2)	
			Readers Service Coordinator	
50030	Wages-Part Time			28,669
51100	Employer-FICA			26,313
51105	Employer-IMRF Pension			22,358
60700	Supplies & Materials			1,500
60980	Purchase of Books			147,500
60983	Purchase of Digital Media			145,500
60985	Purchase of Periodicals			15,000
60987	Purchase of AV			29,000
63010	Meetings and Conferences			4,000
63015	Dues and Subscriptions			600
63030	Advertising			4,700
68001	Software Licenses/Maintenance			123,641
69990	Programming			1,400
90630	Health Insurance			64,167
Total Adult Services				**$ 929,644**

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Wheaton Public Library
Technical Services
Expenditures
Calendar Year 2025 Budget

Fund 900 Wheaton Public Library Fund
Org 90090008 Technical Services Expenditures

		2022 Actual	2023 Actual	2024 Budget	2024 Projected	2025 Budget	25 Budget vs 24 Proj. $	25 Budget vs 24 Proj. %
50010	Wages-Full Time	$ 173,389	$ 180,027	$ 185,090	$ 186,254	$ 193,704	$ 7,450	4.0%
50030	Wages-Part Time	37,875	38,249	45,285	42,788	47,096	4,308	10.1%
	Total Personal Services	**211,264**	**218,276**	**230,375**	**229,042**	**240,800**	**11,758**	**5.1%**
51100	Employer-FICA	14,990	15,486	17,624	16,274	18,421	2,147	13.2%
51105	Employer-IMRF Pension	16,822	10,932	13,638	12,593	15,652	3,059	24.3%
	Total Employee Benefits	**31,812**	**26,418**	**31,262**	**28,867**	**34,073**	**5,206**	**18.0%**
60700	Supplies & Materials	7,950	4,854	7,500	4,611	12,500	7,889	171.1%
	Total Supplies & Materials	**7,950**	**4,854**	**7,500**	**4,611**	**12,500**	**7,889**	**171.1%**
63010	Meetings & Conferences	75	52	100	-	100	100	100.0%
63015	Dues & Subscriptions	649	673	695	684	695	11	1.6%
64100	Contractual Services	136,594	142,538	139,380	140,284	143,000	2,716	1.9%
68001	Software Licenses/Maint	6,803	7,237	7,600	7,356	7,625	269	3.7%
	Total Charges & Services	**144,121**	**150,500**	**147,775**	**148,324**	**151,420**	**3,096**	**2.1%**
90630	Health Insurance	35,493	43,170	38,936	38,936	42,778	3,842	9.9%
	Total Interfund Transfers	**35,493**	**43,170**	**38,936**	**38,936**	**42,778**	**3,842**	**9.9%**
	Total Technical Services	**$ 430,640**	**$ 443,218**	**$ 455,848**	**$ 449,780**	**$ 481,571**	**$ 31,791**	**7.1%**

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Wheaton Public Library
Technical Services
Expenditures
Calendar Year 2025 Budget

Fund 900 Wheaton Public Library Fund
Org 90090008 Technical Services Expenditures

Account	Description	Amount	Description	Budget
50010	Wages-Full Time		Deputy Director Cataloger	$ 193,704
50030	Wages-Part Time			47,096
51100	Employer-FICA			18,421
51105	Employer-IMRF Pension			15,652
60700	Supplies & Materials			12,500
63010	Meetings and Conferences			100
63015	Dues and Subscriptions			695
64100	Contractual Services			143,000
68001	Software Licenses/Maintenance			7,625
90630	Health Insurance			42,778
Total Technical Services Expenditures				**$ 481,571**

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Wheaton Public Library
Teen Services
Expenditures
Calendar Year 2025 Budget

Fund 900 Wheaton Public Library Fund
Org 90090009 Teen Services Expenditures

		2022 Actual	2023 Actual	2024 Budget	2024 Projected	2025 Budget	25 Budget vs 24 Proj. $	25 Budget vs 24 Proj. %
50010	Wages-Full Time	$ 108,688	$ 144,111	$ 156,520	$ 155,720	$ 162,785	$ 7,065	4.5%
50030	Wages-Part Time	15,786	-	-	-	-	-	0.0%
	Total Personal Services	**124,474**	**144,111**	**156,520**	**155,720**	**162,785**	**7,065**	**4.5%**
51100	Employer-FICA	9,264	10,657	11,974	11,547	12,453	906	7.8%
51105	Employer-IMRF Pension	10,411	7,525	9,266	8,936	10,581	1,645	18.4%
	Total Employee Benefits	**19,675**	**18,182**	**21,240**	**20,483**	**23,034**	**2,551**	**12.5%**
60700	Supplies & Materials	508	580	500	536	500	(36)	-6.7%
60980	Purchase of Books	9,020	8,483	8,700	8,700	9,100	400	4.6%
60983	Purchase of Digital Media	1,008	1,052	2,000	2,060	3,000	940	45.6%
60987	Purchase of A/V Materials	2,897	2,527	2,750	2,647	2,750	103	3.9%
	Total Supplies & Materials	**13,433**	**12,642**	**13,950**	**13,943**	**15,350**	**1,407**	**10.1%**
63010	Meetings & Conferences	986	1,427	1,500	305	1,500	1,195	391.8%
63015	Dues & Subscriptions	312	317	680	250	680	430	172.0%
69990	Programming	5,097	4,861	5,000	5,000	5,000	-	0.0%
	Total Charges & Services	**6,395**	**6,605**	**7,180**	**5,555**	**7,180**	**1,625**	**29.3%**
90630	Health Insurance	35,493	43,170	58,404	58,404	64,167	5,763	9.9%
	Total Interfund Transfers	**35,493**	**43,170**	**58,404**	**58,404**	**64,167**	**5,763**	**9.9%**
	Total Teen Services	**$ 199,470**	**$ 224,710**	**$ 257,294**	**$ 254,105**	**$ 272,516**	**$ 18,411**	**7.2%**

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Wheaton Public Library
Teen Services
Expenditures
Calendar Year 2025 Budget

Fund 900 Wheaton Public Library Fund
Org 90090009 Teen Services Expenditures

Account	Description	Amount	Description	Budget
50010	Wages-Full Time		Teen Services Department Head Teen Services Coordinator Teen Services Associate II	$ 162,785
51100	Employer-FICA			12,453
51105	Employer-IMRF Pension			10,581
60700	Supplies & Materials			500
60980	Purchase of Books			9,100
60983	Purchase of Digital Media			3,000
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			64,167
Total Teen Services				**$ 272,516**

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Wheaton Public Library
Technology & Instruction Services
Expenditures
Calendar Year 2025 Budget

Fund 900 Wheaton Public Library Fund
Org 90090011 Technology & Instruction Services Expenditures

		2022 Actual	2023 Actual	2024 Budget	2024 Projected	2025 Budget	25 Budget vs 24 Proj. $	25 Budget vs 24 Proj. %
50010	Wages-Full Time	$ 117,146	$ 121,475	$ 133,384	$ 133,384	$ 189,490	$ 56,106	42.1%
50030	Wages-Part Time	74,077	52,911	50,171	69,264	77,475	8,211	11.9%
	Total Personal Services	**191,223**	**174,386**	**183,555**	**202,648**	**266,965**	**64,317**	**31.7%**
51100	Employer-FICA	14,446	13,154	14,042	15,308	20,423	5,115	33.4%
51105	Employer-IMRF Pension	14,580	9,254	10,866	11,845	17,353	5,508	46.5%
	Total Employee Benefits	**29,026**	**22,408**	**24,908**	**27,153**	**37,776**	**10,623**	**39.1%**
60700	Supplies & Materials	633	554	500	500	2,600	2,100	420.0%
	Total Supplies & Materials	**633**	**554**	**500**	**500**	**2,600**	**2,100**	**420.0%**
63005	Training	167	333	2,000	1,936	2,000	64	3.3%
63010	Meetings & Conferences	15	412	400	214	400	186	86.9%
63015	Dues & Subscriptions	384	427	350	427	1,250	823	192.7%
69990	Programming	-	150	400	150	400	250	166.7%
	Total Charges & Services	**566**	**1,322**	**3,150**	**2,727**	**4,050**	**1,323**	**48.5%**
90630	Health Insurance	17,746	21,585	19,468	19,468	42,778	23,310	119.7%
	Total Interfund Transfers	**17,746**	**21,585**	**19,468**	**19,468**	**42,778**	**23,310**	**119.7%**
Total Technology & Instruction Services		**$ 239,194**	**$ 220,255**	**$ 231,581**	**$ 252,496**	**$ 354,169**	**$ 101,673**	**40.3%**

Wheaton Public Library
Technology & Instruction Services
Expenditures
Calendar Year 2025 Budget

Fund 900 Wheaton Public Library Fund
Org 90090011 Technology & Instruction Services Expenditures

Account	Description	Amount	Description	Budget
50010	Wages-Full Time		Technology & Instruction Services DH Tech Center Supervisor	$ 189,490
50030	Wages-Part Time			77,475
51100	Employer-FICA			20,423
51105	Employer-IMRF			17,353
60700	Supplies & Materials			2,600
63005	Training			2,000
63010	Meetings & Conferences			400
63015	Dues & Subscriptions			1,250
69990	Programming			400
90630	Health Insurance			42,778
Total Technology & Instruction Services				**$ 354,169**

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Wheaton Public Library
Information Technology
Expenditures
Calendar Year 2025 Budget

Fund 900 Wheaton Public Library Fund
Org 90090012 Information Technology Expenditures

		2022 Actual	2023 Actual	2024 Budget	2024 Projected	2025 Budget	25 Budget vs 24 Proj. $	25 Budget vs 24 Proj. %
50010	Wages-Full Time	$ -	$ 131,276	$ 139,901	$ 114,769	$ 101,439	$ (13,330)	-11.6%
	Total Personal Services	**-**	**131,276**	**139,901**	**114,769**	**101,439**	**(13,330)**	**-11.6%**
51100	Employer-FICA	-	9,762	10,702	8,545	7,760	(785)	-9.2%
51105	Employer-IMRF Pension	-	6,892	8,282	6,614	6,594	(20)	-0.3%
	Total Employee Benefits	**-**	**16,654**	**18,984**	**15,159**	**14,354**	**(805)**	**-5.3%**
60700	Supplies & Materials	-	20,224	20,000	19,918	18,000	(1,918)	-9.6%
	Total Supplies & Materials	**-**	**20,224**	**20,000**	**19,918**	**18,000**	**(1,918)**	**-9.6%**
64100	Contractual Services	-	-	500	500	500	500	100.0%
68001	Software License/Maint	-	21,911	25,560	24,190	31,480	7,290	30.1%
69900	Contingencies	-	-	13,075	10,000	12,375	2,375	23.8%
	Total Charges & Services	**-**	**21,911**	**39,135**	**34,690**	**44,355**	**9,665**	**27.9%**
90630	Health Insurance	-	43,170	38,936	38,936	21,389	(17,547)	-45.1%
	Total Interfund Transfers	**-**	**43,170**	**38,936**	**38,936**	**21,389**	**(17,547)**	**-45.1%**
	Total Information Technology	**$ -**	**$ 233,235**	**$ 256,956**	**$ 223,472**	**$ 199,537**	**$ (23,935)**	**-10.7%**

Wheaton Public Library
Information Technology
Expenditures
Calendar Year 2025 Budget

Fund 900 Wheaton Public Library Fund
Org 90090012 Information Technology Expenditures

Account	Description	Amount	Description	Budget
50010	Wages-Full Time			$ 101,439
			IT/Facilities Manager	
			IT Associate	
51100	Employer-FICA			7,760
51105	Employer-IMRF Pension			6,594
60700	Supplies & Materials			18,000
64100	Contractual Services			500
68001	Software License/Maintenance			31,480
69900	Contingencies			12,375
90630	Health Insurance			21,389
Total Library Information Technology Expenditures				**$ 199,537**

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Wheaton Public Library
General Building Operations
Expenditures
Calendar Year 2025 Budget

Fund 900 Wheaton Public Library Fund
Org 90090020 General Building Operations Expenditures

			2022 Actual	2023 Actual	2024 Budget	2024 Projected	2025 Budget	25 Budget vs 24 Proj. $	25 Budget vs 24 Proj. %
	60025	Postage	$ 8,446	$ 152	$ 100	$ 15	$ 100	$ 85	566.7%
	60700	Supplies & Materials	37,426	39,237	36,900	46,990	46,600	(390)	-0.8%
		Total Supplies & Materials	**45,872**	**39,389**	**37,000**	**47,005**	**46,700**	**(305)**	**-0.6%**
	64100	Contractual Services	94,288	92,704	94,025	89,032	107,520	18,488	20.8%
	64125	Snow Removal	11,100	9,230	15,000	15,000	15,000	-	0.0%
	65510	Equipment Rental	25,028	24,890	23,400	30,162	28,400	(1,762)	-5.8%
	67700	Communications	20,672	15,791	12,450	8,743	12,600	3,857	44.1%
	67705	Utilities-Gas	27,808	23,395	25,000	25,000	25,000	-	0.0%
	69060	Building & Contents Ins	32,329	37,175	43,000	43,000	48,000	5,000	11.6%
		Total Charges & Services	**211,225**	**203,185**	**212,875**	**210,937**	**236,520**	**25,583**	**12.1%**
	91620	Liability Insurance	11,264	12,379	12,445	12,445	11,161	(1,284)	-10.3%
	96600	Fleet Services	4,187	3,968	8,598	8,598	8,184	(414)	-4.8%
		Total Interfund Transfers	**15,451**	**16,347**	**21,043**	**21,043**	**19,345**	**(1,698)**	**-8.1%**
		Total General Building Operations	**$ 272,549**	**$ 258,923**	**$ 270,918**	**$ 278,985**	**$ 302,565**	**$ 23,580**	**8.5%**

Wheaton Public Library
General Building Operations
Expenditures
Calendar Year 2025 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			46,600
		21,000	Cleaning Supplies	
		600	First Aid Kit	
		22,000	Miscellaneous Supplies	
		3,000	Water Dispensers	
64100	Contractual Services			107,520
		400	Backflow Testing	
		25,000	Carpet cleaning	
		2,000	Defibrillator service	
		1,500	Document Shredding	
		4,600	Elevator Service/Repair/Inspection	
		4,400	Fire/Safety Tests/Repairs	
		15,000	General Service Calls	
		31,100	HVAC Service/Repair	
		12,600	Landscaping	
		420	Pest Control	
		5,000	Roof Maintenance	
		5,500	Wheaton Sanitary	
64125	Snow Removal			15,000
65510	Equipment Rental			28,400
		25,000	Copier Rental	
		2,000	Copies	
		1,400	Postage Machine	
67700	Communications			12,600
		300	Communications	
		4,700	Internet Line	
		5,500	Internet Service	
		2,100	Telephone	
67705	Utilities-Gas			25,000
69060	Building & Contents Insurance			48,000
91620	Liability Insurance			11,161
96600	Fleet Services			8,184
Total General Building Operations Expenditures				**$ 302,565**

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Wheaton Public Library
Library Capital Equipment Replacement Fund
Fund Summary
Calendar Year 2025 Budget

	2022 Actual	2023 Actual	2024 Budget	2024 Projected	2025 Budget	25 Budget vs 24 Proj. $	25 Budget vs 24 Proj. %
Beginning Fund Balance	**$ 282,566**	**$ 324,359**	**$ 378,305**	**$ 378,305**	**$ 433,491**		
Revenues							
Investment Income	$ 4,129	$ 15,529	$ 9,000	$ 16,000	$ 18,000	$ 2,000	12.5%
Interfund Transfers In	37,664	38,417	39,186	39,186	39,969	783	2.0%
Total Revenues	**$ 41,793**	**$ 53,946**	**$ 48,186**	**$ 55,186**	**$ 57,969**	**$ 2,783**	**5.0%**
Expenditures							
Capital Outlays	$ -	$ -	$ -	$ -	$ 49,266	$ 49,266	100.0%
Total Expenditures	**$ -**	**$ -**	**$ -**	**$ -**	**$ 49,266**	**$ 49,266**	**100.0%**
Revenues Over/ (Under) Expenditures	**$ 41,793**	**$ 53,946**	**$ 48,186**	**$ 55,186**	**$ 8,703**		
Ending Fund Balance	**$ 324,359**	**$ 378,305**	**$ 426,491**	**$ 433,491**	**$ 442,194**		

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Wheaton Public Library
Library Capital Equipment Replacement Fund
Revenues
Calendar Year 2025 Budget

Fund 940 Library Cap Equip Replace Fund
Org 94009000 Library Cap Equip Replace Revenues

			2022 Actual	2023 Actual	2024 Budget	2024 Projected	2025 Budget	25 Budget vs 24 Proj. $	25 Budget vs 24 Proj. %
	46000	Interest Income-Invest	$ 4,129	$ 15,529	$ 9,000	$ 16,000	$ 18,000	$ 2,000	12.5%
		Total Investment Income	**4,129**	**15,529**	**9,000**	**16,000**	**18,000**	**2,000**	**12.5%**
	84900	Cap Equip Repl Fund-Library	37,664	38,417	39,186	39,186	39,969	783	2.0%
		Total Interfund Transfers	**37,664**	**38,417**	**39,186**	**39,186**	**39,969**	**783**	**2.0%**
Total Library Cap Equip Replace Revenues			**$ 41,793**	**$ 53,946**	**$ 48,186**	**$ 55,186**	**$ 57,969**	**$ 2,783**	**5.0%**

Wheaton Public Library
Library Capital Equipment Replacement Fund
Expenditures
Calendar Year 2025 Budget

Fund 940 Library Cap Equip Replace Fund
Org 94090010 Library Cap Equip Replace Expenditures

		2022 Actual	2023 Actual	2024 Budget	2024 Projected	2025 Budget	25 Budget vs 24 Proj. $	25 Budget vs 24 Proj. %
70030	Operating Equipment	$ -	$ -	$ -	$ -	$ 49,266	$ 49,266	100.0%
	Total Capital Outlays	**-**	**-**	**-**	**-**	**49,266**	**49,266**	**100.0%**
Total Library Cap Equip Replacement Fund		**$ -**	**$ -**	**$ -**	**$ -**	**$ 49,266**	**$ 49,266**	**100.0%**

Wheaton Public Library
Library Capital Equipment Replacement Fund
Expenditures
Calendar Year 2025 Budget

Fund 940 Library Cap Equip Replace Fund
Org 94090010 Library Cap Equip Replace Expenditures

Account	Description	Amount	Description	Budget
70030	Operating Equipment			$ 49,266
		49,266	Office Furniture	
Total Library Cap Equip Replace Expenditures				**$ 49,266**

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Wheaton Public Library
Library Technology Replacement Fund
Fund Summary
Calendar Year 2025 Budget

	2022 Actual	2023 Actual	2024 Budget	2024 Projected	2025 Budget	25 Budget vs 24 Proj. $	25 Budget vs 24 Proj. %
Beginning Fund Balance	**$ 361,288**	**$ 310,158**	**$ 324,428**	**$ 324,428**	**$ 358,761**		
Revenues							
Investment Income	$ 4,576	$ 15,432	$ 9,000	$ 17,000	$ 18,000	$ 1,000	5.9%
Miscellaneous	1,370	1,164	-	1,104	-	(1,104)	-100.0%
Interfund Transfers In	26,929	35,822	31,297	31,297	33,482	2,185	7.0%
Total Revenues	**$ 32,875**	**$ 52,418**	**$ 40,297**	**$ 49,401**	**$ 51,482**	**$ 2,081**	**4.2%**
Expenditures							
Capital Outlays	$ 84,005	$ 38,148	$ 17,000	$ 15,068	$ 12,000	$ (3,068)	-20.4%
Total Expenditures	**$ 84,005**	**$ 38,148**	**$ 17,000**	**$ 15,068**	**$ 12,000**	**$ (3,068)**	**-20.4%**
Revenues Over/ (Under) Expenditures	**$ (51,130)**	**$ 14,270**	**$ 23,297**	**$ 34,333**	**$ 39,482**		
Ending Fund Balance	**$ 310,158**	**$ 324,428**	**$ 347,725**	**$ 358,761**	**$ 398,243**		

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Wheaton Public Library
Library Technology Replacement Fund
Revenues
Calendar Year 2025 Budget

Fund 941 Library Technology Replace Fund
Org 94109000 Library Tech Replace Fund Revenues

		2022 Actual	2023 Actual	2024 Budget	2024 Projected	2025 Budget	25 Budget vs 24 Proj. $	25 Budget vs 24 Proj. %
46000	Interest Income-Invest	$ 4,576	$ 15,432	$ 9,000	$ 17,000	$ 18,000	$ 1,000	5.9%
	Total Investment Income	**4,576**	**15,432**	**9,000**	**17,000**	**18,000**	**1,000**	**5.9%**
47000	Miscellaneous Revenues	1,370	1,164	-	1,104	-	(1,104)	-100.0%
	Total Miscellaneous	**1,370**	**1,164**	**-**	**1,104**	**-**	**(1,104)**	**-100.0%**
83900	Technology Repl Fund-Library	26,929	35,822	31,297	31,297	33,482	2,185	7.0%
	Total Interfund Transfers	**26,929**	**35,822**	**31,297**	**31,297**	**33,482**	**2,185**	**7.0%**
Total Library Tech Replace Fund Revenues		**$ 32,875**	**$ 52,418**	**$ 40,297**	**$ 49,401**	**$ 51,482**	**$ 3,185**	**6.4%**

Wheaton Public Library
Library Technology Replacement Fund
Expenditures
Calendar Year 2025 Budget

Fund 941 Library Technology Replace Fund
Org 94190010 Library Tech Replace Fund Expenditures

		2022 Actual	2023 Actual	2024 Budget	2024 Projected	2025 Budget	25 Budget vs 24 Proj. $	25 Budget vs 24 Proj. %
70030	Operating Equipment	$ 25,026	$ -	$ 5,000	$ 4,028	$ -	$ (4,028)	-100.0%
70035	Technology Equipment	58,979	38,148	12,000	11,040	12,000	960	8.7%
	Total Capital Outlays	**84,005**	**38,148**	**17,000**	**15,068**	**12,000**	**(3,068)**	**-20.4%**
	Total Library Tech Replacement Fund	**$ 84,005**	**$ 38,148**	**$ 17,000**	**$ 15,068**	**$ 12,000**	**$ (3,068)**	**-20.4%**

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Wheaton Public Library
Library Technology Replacement Fund
Expenditures
Calendar Year 2025 Budget

Fund 941 Library Technology Replace Fund
Org 94190010 Library Tech Replace Fund Expenditures

Account	Description	Amount	Description	Budget
70035	Technology Equipment			$ 12,000
		12,000	Staff computer replacements	
Total Library Tech Replacement Fund Expenditures				**$ 12,000**

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Wheaton Public Library
Library Building Renewal Fund
Fund Summary
Calendar Year 2025 Budget

	2022 Actual	2023 Actual	2024 Budget	2024 Projected	2025 Budget	25 Budget vs 24 Proj. $	25 Budget vs 24 Proj. %
Beginning Fund Balance	**$ 518,426**	**$ 529,897**	**$ 1,184,438**	**$ 1,184,438**	**$ 984,750**		
Revenues							
Intergovernmental	$ -	$ -	$ 750,000	$ -	$ 750,000	$ 750,000	100.0%
Investment Income	7,449	44,794	30,000	44,000	45,000	1,000	2.3%
Interfund Transfers In	82,527	673,011	188,466	188,466	204,471	16,005	8.5%
Total Revenues	**$ 89,976**	**$ 717,805**	**$ 968,466**	**$ 232,466**	**$ 999,471**	**$ 17,005**	**7.3%**
Expenditures							
Capital Outlays	$ 78,505	$ 63,264	$ 1,700,305	$ 432,154	$ 1,691,736	$ 1,259,582	291.5%
Total Expenditures	**$ 78,505**	**$ 63,264**	**$ 1,700,305**	**$ 432,154**	**$ 1,691,736**	**$ 1,259,582**	**291.5%**
Revenues Over/ (Under) Expenditures	**$ 11,471**	**$ 654,541**	**$ (731,839)**	**$ (199,688)**	**$ (692,265)**		
Ending Fund Balance	**$ 529,897**	**$ 1,184,438**	**$ 452,599**	**$ 984,750**	**$ 292,485**		

Wheaton Public Library
Library Building Renewal Fund
Revenues
Calendar Year 2025 Budget

Fund 942 Library Building Renewal Fund
Org 94209000 Library Building Renewal Fund Revenues

			2022 Actual	2023 Actual	2024 Budget	2024 Projected	2025 Budget	25 Budget vs 24 Proj. $	25 Budget vs 24 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	7,449	44,794	30,000	44,000	45,000	1,000	2.3%
		Total Investment Income	**7,449**	**44,794**	**30,000**	**44,000**	**45,000**	**1,000**	**2.3%**
	85900	Building Renewal Fund-Library	82,527	673,011	188,466	188,466	204,471	16,005	8.5%
		Total Interfund Transfers	**82,527**	**673,011**	**188,466**	**188,466**	**204,471**	**16,005**	**8.5%**
		Total Library Renewal Fund Revenues	**$ 89,976**	**$ 717,805**	**$ 968,466**	**$ 232,466**	**$ 999,471**	**$ 767,005**	**329.9%**

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Wheaton Public Library
Library Building Renewal Fund
Expenditures
Calendar Year 2025 Budget

Fund 942 Library Building Renewal Fund
Org 94290010 Library Building Renewal Fund Expenditures

			2022 Actual	2023 Actual	2024 Budget	2024 Projected	2025 Budget	25 Budget vs 24 Proj. $	25 Budget vs 24 Proj. %
	70001	Building Improvements	$ 78,505	$ 63,264	$ 1,700,305	$ 432,154	$ 1,691,736	$ 1,259,582	291.5%
		Total Capital Outlays	**78,505**	**63,264**	**1,700,305**	**432,154**	**1,691,736**	**1,259,582**	**291.5%**
	Total Library Building Renewal Fund		**$ 78,505**	**$ 63,264**	**$ 1,700,305**	**$ 432,154**	**$ 1,691,736**	**$ 1,259,582**	**291.5%**

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Wheaton Public Library
Library Building Renewal Fund
Expenditures
Calendar Year 2025 Budget

Fund 942 Library Building Renewal Fund
Org 94290010 Library Building Renewal Fund Expenditures

Account	Description	Amount	Description	Budget
70001	Building Improvements			$ 1,691,736
		308,183	New Tech Center Space	
		281,300	New Teen Activity Room	
		13,000	Sealcoating Library Parking Lot	
		933,733	West Side Plaza Renovation (Grant-$750k) (2024 Budget)	
		155,520	West Side Plaza Shade Structures (2024 Budget)	
Total Library Building Renewal Fund Expenditures				**$ 1,691,736**

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Wheaton Public Library
Library Capital Projects Fund
Fund Summary
Calendar Year 2025 Budget

	2022 Actual	2023 Actual	2024 Budget	2024 Projected	2025 Budget	25 Budget vs 24 Proj. $	25 Budget vs 24 Proj. %
Beginning Fund Balance	**$ 21,313**	**$ 21,313**	**$ 21,313**	**$ 21,313**	**$ 21,313**		
Revenues							
Interfund Transfers In	$ 8,800	$ -	$ -	$ -	$ -	$ -	0.0%
Total Revenues	**$ 8,800**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0.0%**
Expenditures							
Capital Outlays	$ 8,800	$ -	$ -	$ -	$ -	-	0.0%
Total Expenditures	**$ 8,800**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0.0%**
Revenues Over/ (Under) Expenditures	-	-	-	-	-		
Ending Fund Balance	**$ 21,313**	**$ 21,313**	**$ 21,313**	**$ 21,313**	**$ 21,313**		

Wheaton Public Library
Library Capital Projects Fund
Revenues
Calendar Year 2025 Budget

Fund 945 Library Capital Projects Fund
Org 94509000 Library Capital Projects Fund Revenues

		2022 Actual	2023 Actual	2024 Budget	2024 Projected	2025 Budget	25 Budget vs 24 Proj. $	25 Budget vs 24 Proj. %
87900	Transfer In-Lib General Fund	$ 8,800	$ -	$ -	$ -	$ -	-	0.0%
	Total Interfund Transfers	**8,800**	**-**	**-**	**-**	**-**	**-**	**0.0%**
	Total Library Capital Projects Fund Revenues	**$ 8,800**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0.0%**

Wheaton Public Library
Library Capital Projects Fund
Expenditures
Calendar Year 2025 Budget

Fund 945 Library Capital Projects Fund
Org 94590010 Library Capital Projects Expenditures

		2022 Actual	2023 Actual	2024 Budget	2024 Projected	2025 Budget	25 Budget vs 24 Proj. $	25 Budget vs 24 Proj. %
70950	Capital Improvements-Other	$ 8,800	$ -	$ -	$ -	$ -	$ -	0.0%
	Total Capital Outlays	**8,800**	**-**	**-**	**-**	**-**	**-**	**0.0%**
	Total Library Capital Projects	**$ 8,800**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0.0%**

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Wheaton Public Library
Adams Memorial Fund
Fund Summary
Calendar Year 2025 Budget

	2022 Actual	2023 Actual	2024 Budget	2024 Projected	2025 Budget	25 Budget vs 24 Proj. $	25 Budget vs 24 Proj. %
Beginning Fund Balance	**$ 410,513**	**$ 332,422**	**$ 383,068**	**$ 383,068**	**$ 446,068**		
Revenues							
Investment Income	$ (68,950)	$ 58,288	$ 31,000	$ 67,500	$ 57,100	$ (10,400)	-15.4%
Total Revenues	**$ (68,950)**	**$ 58,288**	**$ 31,000**	**$ 67,500**	**$ 57,100**	**$ (10,400)**	**-15.4%**
Expenditures							
Charges & Services	$ 9,141	$ 7,642	$ 3,600	$ 4,500	$ 5,600	$ 1,100	24.4%
Total Expenditures	**$ 9,141**	**$ 7,642**	**$ 3,600**	**$ 4,500**	**$ 5,600**	**$ 1,100**	**24.4%**
Revenues Over/ (Under) Expenditures	**$ (78,091)**	**$ 50,646**	**$ 27,400**	**$ 63,000**	**$ 51,500**		
Ending Fund Balance	**$ 332,422**	**$ 383,068**	**$ 410,468**	**$ 446,068**	**$ 497,568**		

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Wheaton Public Library
Adams Memorial Fund
Revenues
Calendar Year 2025 Budget

Fund 981 Adams Memorial Fund
Org 98109000 Adams Memorial Fund Revenues

		2022 Actual	2023 Actual	2024 Budget	2024 Projected	2025 Budget	25 Budget vs 24 Proj. $	25 Budget vs 24 Proj. %
46000	Interest Income-Investments	$ 5,866	$ 8,371	$ 5,000	$ 7,500	$ 7,000	$ (500)	-6.7%
46020	Invest Inc-Realized Gain/Loss	(2,183)	(5,641)	(4,000)	-	100	100	100.0%
46030	Invest Inc-Market Value Gain/Loss	(72,633)	55,558	30,000	60,000	50,000	(10,000)	-16.7%
	Total Investment Income	**(68,950)**	**58,288**	**31,000**	**67,500**	**57,100**	**(10,400)**	**-15.4%**
	Total Adams Memorial Fund Revenues	**$ (68,949)**	**$ 58,290**	**$ 31,000**	**$ 67,500**	**$ 57,100**	**$ (10,400)**	**-15.4%**

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Wheaton Public Library
Adams Memorial Fund
Expenditures
Calendar Year 2025 Budget

Fund 981 Adams Memorial Fund
Org 98190010 Adams Memorial Fund Expenditures

			2022 Actual	2023 Actual	2024 Budget	2024 Projected	2025 Budget	25 Budget vs 24 Proj. $	25 Budget vs 24 Proj. %
	64130	Investment Manager Fees	$ 3,694	$ 3,609	$ 3,600	$ 4,500	$ 5,600	$ 1,100	24.4%
	69900	Contingencies	5,447	4,033	-	-	-	-	0.0%
		Total Charges & Services	**9,141**	**7,642**	**3,600**	**4,500**	**5,600**	**1,100**	**24.4%**
		Total Adams Memorial Fund	**$ 9,141**	**$ 7,642**	**$ 3,600**	**$ 4,500**	**$ 5,600**	**$ 1,100**	**24.4%**

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Wheaton Public Library
Adams Memorial Fund
Expenditures
Calendar Year 2025 Budget

Fund 981 Adams Memorial Fund
Org 98190010 Adams Memorial Fund Expenditures

Account	Description	Amount	Description	Budget
64130	Investment Manager Fees		DuPage Foundation	$ 5,600
Total Adams Memorial Fund Expenditures				**$ 5,600**

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Wheaton Public Library
Garbe Book Endowment Fund
Fund Summary
Calendar Year 2025 Budget

	2022 Actual	2023 Actual	2024 Budget	2024 Projected	2025 Budget	25 Budget vs 24 Proj. $	25 Budget vs 24 Proj. %
Beginning Fund Balance	**$ 51,834**	**$ 42,789**	**$ 50,001**	**$ 50,001**	**$ 56,266**		
Revenues							
Investment Income	$ (8,653)	$ 7,601	$ 2,800	$ 6,715	$ 9,320	$ 2,605	38.8%
Total Revenues	**$ (8,653)**	**$ 7,601**	**$ 2,800**	**$ 6,715**	**$ 9,320**	**$ 2,605**	**38.8%**
Expenditures							
Charges & Services	$ 392	$ 389	$ 400	$ 450	$ 450	$ -	0.0%
Total Expenditures	**$ 392**	**$ 389**	**$ 400**	**$ 450**	**$ 450**	**$ -**	**0.0%**
Revenues Over/ (Under) Expenditures	**$ (9,045)**	**$ 7,212**	**$ 2,400**	**$ 6,265**	**$ 8,870**		
Ending Fund Balance	**$ 42,789**	**$ 50,001**	**$ 52,401**	**$ 56,266**	**$ 65,136**		

Wheaton Public Library
Garbe Book Endowment Fund
Revenues
Calendar Year 2025 Budget

Fund 982 Garbe Book Endowment Fund
Org 98209000 Garbe Book Endowment Fund Revenues

		2022 Actual	2023 Actual	2024 Budget	2024 Projected	2025 Budget	25 Budget vs 24 Proj. $	25 Budget vs 24 Proj. %
46000	Interest Income-Investments	$ 749	$ 1,092	$ 800	$ 1,000	$ 1,300	$ 300	30.0%
46020	Invest Inc-Realized Gain/Loss	(278)	(735)	(1,000)	15	20	5	33.3%
46030	Invest Inc-Market Value Gain/Loss	(9,124)	7,244	3,000	5,700	8,000	2,300	40.4%
	Total Investment Income	**(8,653)**	**7,601**	**2,800**	**6,715**	**9,320**	**2,605**	**38.8%**
Total Garbe Book Endowment Fund Revenues		**$ (8,653)**	**$ 7,601**	**$ 2,800**	**$ 6,715**	**$ 9,320**	**$ 2,605**	**38.8%**

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Wheaton Public Library
Garbe Book Endowment Fund
Expenditures
Calendar Year 2025 Budget

Fund 982 Garbe Book Endowment Fund
Org 98290010 Garbe Book Endowment Fund Expenditures

			2022 Actual	2023 Actual	2024 Budget	2024 Projected	2025 Budget	25 Budget vs 24 Proj. $	25 Budget vs 24 Proj. %
	64130	Investment Manager Fees	$ 392	$ 389	$ 400	$ 450	$ 450	$ -	0.0%
		Total Charges & Services	**392**	**389**	**400**	**450**	**450**	**-**	**0.0%**

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Wheaton Public Library
Garbe Book Endowment Fund
Expenditures
Calendar Year 2025 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	$	450
	Total Garbe Book Endowment Fund Expenditures				**$**	**450**

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Wheaton Public Library
Library Agency Endowment Fund
Fund Summary
Calendar Year 2025 Budget

	2022 Actual	2023 Actual	2024 Budget	2024 Projected	2025 Budget	25 Budget vs 24 Proj. $	25 Budget vs 24 Proj. %
Beginning Fund Balance	**$ 107,035**	**$ 96,360**	**$ 187,458**	**$ 187,458**	**$ 227,508**		
Revenues							
Investment Income	$ (17,933)	$ 21,874	$ 21,000	$ 33,550	$ 40,050	$ 6,500	19.4%
Miscellaneous	8,164	73,918	35,000	8,000	10,000	2,000	25.0%
Total Revenues	**$ (9,769)**	**$ 95,792**	**$ 56,000**	**$ 41,550**	**$ 50,050**	**$ 8,500**	**20.5%**
Expenditures							
Charges & Services	$ 906	$ 1,195	$ 1,500	$ 1,500	$ 1,700	$ 200	13.3%
Interfund Transfers Out	-	3,499	-	-	-	-	0.0%
Total Expenditures	**$ 906**	**$ 4,694**	**$ 1,500**	**$ 1,500**	**$ 1,700**	**$ 200**	**13.3%**
Revenues Over/ (Under) Expenditures	**$ (10,675)**	**$ 91,098**	**$ 54,500**	**$ 40,050**	**$ 48,350**		
Ending Fund Balance	**$ 96,360**	**$ 187,458**	**$ 241,958**	**$ 227,508**	**$ 275,858**		

Wheaton Public Library
Library Agency Endowment Fund
Revenues
Calendar Year 2025 Budget

Fund 983 Library Agency Endowment Fund
Org 98309000 Library Agency Endowment Fund Revenue

			2022 Actual	2023 Actual	2024 Budget	2024 Projected	2025 Budget	25 Budget vs 24 Proj. $	25 Budget vs 24 Proj. %
	46000	Interest Income-Investments	$ 1,580	$ 3,134	$ 3,000	$ 3,500	$ 5,000	$ 1,500	42.9%
	46020	Invest Inc-Realized Gain/Loss	(581)	(1,660)	(2,000)	50	50	-	0.0%
	46030	Invest Inc-Market Value Gain/Loss	(18,932)	20,400	20,000	30,000	35,000	5,000	16.7%
		Total Investment Income	**(17,933)**	**21,874**	**21,000**	**33,550**	**40,050**	**6,500**	**19.4%**
	47007	Donations-DuPage Foundation	8,164	73,918	35,000	8,000	10,000	2,000	25.0%
		Total Miscellaneous Revenue	**8,164**	**73,918**	**35,000**	**8,000**	**10,000**	**2,000**	**25.0%**
Total Library Agency Endowment Fund Revenue			**$ (9,769)**	**$ 95,792**	**$ 56,000**	**$ 41,550**	**$ 50,050**	**$ 8,500**	**20.5%**

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Wheaton Public Library
Library Agency Endowment Fund
Expenditures
Calendar Year 2025 Budget

Fund 983 Library Agency Endowment Fund
Org 98390010 Library Agency Endowment Fund Expenditures

		2022 Actual	2023 Actual	2024 Budget	2024 Projected	2025 Budget	25 Budget vs 24 Proj. $	25 Budget vs 24 Proj. %
64130	Investment Manager Fees	$ 906	$ 1,195	$ 1,500	$ 1,500	$ 1,700	$ 200	13.3%
	Total Charges & Services	**906**	**1,195**	**1,500**	**1,500**	**1,700**	**200**	**13.3%**
97981	Transfer Out-Lib Youth	-	3,499	-	-	-	-	0.0%
	Total Interfund Transfers	**-**	**3,499**	**-**	**-**	**-**	**-**	**0.0%**
Total Library Agency Endowment Fund		**$ 906**	**$ 4,694**	**$ 1,500**	**$ 1,500**	**$ 1,700**	**$ 200**	**13.3%**

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Wheaton Public Library
Library Agency Endowment Fund
Expenditures
Calendar Year 2025 Budget

Fund 983 Library Agency Endowment Fund
Org 98390010 Library Agency Endowment Fund Expenditures

Account	Description	Amount Description	Budget
64130	Investment Manager Fees	DuPage Foundation	$ 1,700
Total Library Agency Endowment Fund Expenditures			**$ 1,700**

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Wheaton Public Library
Library Theodore Utchen Agency Fund
Fund Summary
Calendar Year 2025 Budget

	2022 Actual	2023 Actual	2024 Budget	2024 Projected	2025 Budget	25 Budget vs 24 Proj. $	25 Budget vs 24 Proj. %
Beginning Fund Balance	**$ 99,946**	**$ 86,179**	**$ 100,703**	**$ 100,703**	**$ 119,903**		
Revenues							
Investment Income	$ (12,981)	$ 15,308	$ 10,000	$ 20,050	$ 16,550	$ (3,500)	-17.5%
Total Revenues	**$ (12,981)**	**$ 15,308**	**$ 10,000**	**$ 20,050**	**$ 16,550**	**$ (3,500)**	**-17.5%**
Expenditures							
Charges & Services	$ 786	$ 784	$ 800	$ 850	$ 850	$ -	0.0%
Total Expenditures	**$ 786**	**$ 784**	**$ 800**	**$ 850**	**$ 850**	**$ -**	**0.0%**
Revenues Over/ (Under) Expenditures	**$ (13,767)**	**$ 14,524**	**$ 9,200**	**$ 19,200**	**$ 15,700**		
Ending Fund Balance	**$ 86,179**	**$ 100,703**	**$ 109,903**	**$ 119,903**	**$ 135,603**		

Wheaton Public Library
Library Theodore Utchen Agency Fund
Revenues
Calendar Year 2025 Budget

Fund 984 **Library Theodore Utchen Agency Fund**
Org 98409000 **Library Theodore Utchen Agency Fund Revenue**

			2022 Actual	2023 Actual	2024 Budget	2024 Projected	2025 Budget	25 Budget vs 24 Proj. $	25 Budget vs 24 Proj. %
	46000	Interest Income-Investments	$ 1,508	$ 2,198	$ 1,000	$ 3,000	$ 1,500	$ (1,500)	-50.0%
	46020	Invest Inc-Realized Gain/Loss	(559)	(1,481)	(1,000)	50	50	-	0.0%
	46030	Invest Inc-Market Value Gain/Loss	(13,930)	14,591	10,000	17,000	15,000	(2,000)	-11.8%
		Total Investment Income	**(12,981)**	**15,308**	**10,000**	**20,050**	**16,550**	**(3,500)**	**-17.5%**
Total Library Theodore Uthcen Agency Fund Revenue			**$ (12,981)**	**$ 15,308**	**$ 10,000**	**$ 20,050**	**$ 16,550**	**$ (3,500)**	**-17.5%**

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Wheaton Public Library
Library Theodore Utchen Agency Fund
Expenditures
Calendar Year 2025 Budget

Fund 984 Library Theodore Utchen Agency Fund
Org 98490010 Library Theodore Utchen Agency Fund Expenditures

			2022 Actual	2023 Actual	2024 Budget	2024 Projected	2025 Budget	25 Budget vs 24 Proj. $	25 Budget vs 24 Proj. %
	64130	Investment Manager Fees	$ 786	$ 784	$ 800	$ 850	$ 850	$ -	0.0%
		Total Charges & Services	**786**	**784**	**800**	**850**	**850**	**-**	**0.0%**
Total Library Theodore Utchen Agency Fund			**$ 786**	**$ 784**	**$ 800**	**$ 850**	**$ 850**	**$ -**	**0.0%**

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Wheaton Public Library
Library Theodore Utchen Agency Fund
Expenditures
Calendar Year 2025 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	$ 850
Total Library Theodore Utchen Agency Fund Expenditures				**$ 850**

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Wheaton Public Library
Library Youth Fund
Fund Summary
Calendar Year 2025 Budget

	2022 Actual	2023 Actual	2024 Budget	2024 Projected	2025 Budget	25 Budget vs 24 Proj. $	25 Budget vs 24 Proj. %
Beginning Fund Balance	**$ -**	**$ -**	**$ 6,665**	**$ 6,665**	**$ 8,893**		
Revenues							
Investment Income	$ -	$ 147	$ -	$ 853	$ 1,355	$ 502	58.9%
Miscellaneous	-	3,098	-	1,500	3,000	1,500	100.0%
Interfund Transfers In	-	3,499	-	-	-	-	0.0%
Total Revenues	**$ -**	**$ 6,744**	**$ -**	**$ 2,353**	**$ 4,355**	**$ 2,002**	**85.1%**
Expenditures							
Charges & Services	$ -	$ 79	$ -	$ 125	$ 150	$ 25	20.0%
Total Expenditures	**$ -**	**$ 79**	**$ -**	**$ 125**	**$ 150**	**$ 25**	**20.0%**
Revenues Over/ (Under) Expenditures	**$ -**	**$ 6,665**	**$ -**	**$ 2,228**	**$ 4,205**		
Ending Fund Balance	**$ -**	**$ 6,665**	**$ 6,665**	**$ 8,893**	**$ 13,098**		

Wheaton Public Library
Library Youth Fund
Revenues
Calendar Year 2025 Budget

Fund 985 Library Youth Fund
Org 98509000 Library Youth Fund Revenue

			2022 Actual	2023 Actual	2024 Budget	2024 Projected	2025 Budget	25 Budget vs 24 Proj. $	25 Budget vs 24 Proj. %
	46000	Interest Income-Investments	$ -	$ 12	$ -	$ 150	$ 150	$ -	0.0%
	46020	Invest Inc-Realized Gain/Loss	-	-	-	3	5	2	66.7%
	46030	Invest Inc-Market Value Gain/Loss	-	135	-	700	1,200	500	71.4%
		Total Investment Income	**-**	**147**	**-**	**853**	**1,355**	**502**	**58.9%**
	47007	Donations-DuPage Foundation	-	3,098	-	1,500	3,000	1,500	100.0%
		Total Miscellaneous Revenue	**-**	**3,098**	**-**	**1,500**	**3,000**	**1,500**	**100.0%**
	87981	Transfer In-Lib Agency Endwmnt	-	3,499	-	-	-	-	0.0%
		Total Interfund Transfers	**-**	**3,499**	**-**	**-**	**-**	**-**	**0.0%**
Total Library Youth Fund Revenue			**$ -**	**$ 6,744**	**$ -**	**$ 2,353**	**$ 4,355**	**$ 2,002**	**85.1%**

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Wheaton Public Library
Library Youth Fund
Expenditures
Calendar Year 2025 Budget

Fund 985 Library Youth Fund
Org 98590010 Library Youth Fund Expenditures

		2022 Actual	2023 Actual	2024 Budget	2024 Projected	2025 Budget	25 Budget vs 24 Proj. $	25 Budget vs 24 Proj. %
64130	Investment Manager Fees	$ -	$ 79	$ -	$ 125	$ 150	$ 25	20.0%
	Total Charges & Services	**-**	**79**	**-**	**125**	**150**	**25**	**20.0%**
Total Library Youth Fund		**$ -**	**$ 79**	**$ -**	**$ 125**	**$ 150**	**$ 25**	**20.0%**

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Wheaton Public Library
Library Youth Fund
Expenditures
Calendar Year 2025 Budget

Fund	**985**	**Library Youth Fund**
Org	**98590010**	**Library Youth Fund Expenditures**

Account	Description	Amount	Description	Budget
64130	Investment Manager Fees		DuPage Foundation	$ 150
Total Library Youth Fund Expenditures				**$ 150**

City of Wheaton
Glossary
Calendar Year 2025 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 is performed to accomplish a function for which a department is responsible.
Ad Valorem Tax: A tax levied on the assessed value of real property (also known as "property tax").
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 was approved by the City Council at the beginning of the fiscal year.
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.
Amortization: The reduction of debt through regular payments of principal and interest, of which the principal payments are sufficient to retire the debt instrument at a predetermined date known as maturity.
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, the 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 through the financial forecast, Capital Improvement Plan, and fund balance policies to build fund balance reserves to be available to address these factors.
Benchmarking: Comparing one's performance to that of their past performance or to that of comparable communities.

City of Wheaton
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Calendar Year 2025 Budget

Bond: A written promise to pay a specified sum of money, called face value or principal, at a specified date in the future, called maturity date, together with periodic interest at a specified rate.

Bonding: The act of borrowing money to be repaid, including interest, at specified dates.

Bond Refinancing: The payoff and re-issuance of bonds, to obtain better interest rates and or bond conditions.

Budget: A comprehensive financial plan of operations for a given 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 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 years.

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 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 Expenditure: An outlay that results in or contributes to the acquisition or construction of a capital asset.

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 of buildings, roads, water, sewer, sanitary sewer, and other related infrastructure.

Capital Outlay: Expenditures that result in the acquisition of or addition to, short-lived general fixed assets.

Capital Project Fund: A fund established 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 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 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 revenue 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 the health and safety of employees).

City of Wheaton
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Committed Fund Balance: Includes amounts that can only be utilized for the specific purposes determined by formal action of the City Council. Commitments may be changed or removed only by the City Council taking the same formal action that imposed the constraint originally.

Commodities: Items which, after use, are consumed or show a 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 that 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 that 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.

City of Wheaton
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Calendar Year 2025 Budget

Elastic Revenues: Revenues that are responsive to change with economic conditions. Examples of elastic revenues include sales and use taxes, municipal utility tax, income tax, license and permit fees, and interest on investments.

Enterprise Fund: Used to account for operations that are financed and operated like 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 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 of 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. Before 2019, the City's budget year began on May 1 and ended on April 30 of the following calendar year.

Fixed Assets: Assets of a long-term character that 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 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 that 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 between 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 that 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.

City of Wheaton
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Calendar Year 2025 Budget

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 encompasses 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 provides 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 that 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 of 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 and 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.

City of Wheaton
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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 that provides a measure of the readiness of the City's fire response for home insurance purposes. The City's ISO Rating is 2.

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 such as 27 days, so that the firefighter does not work more regular hours than allowed within that 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. 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 the 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 in the future.

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 are 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 that 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 collectible 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 are 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 that do pass this test are considered Major Funds.

Non-Operating Revenues: A classification of revenue that 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.

City of Wheaton
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NPDES (National Pollution Discharge Elimination System): The NPDES is the U.S. Environmental Protection Agency's permit program that controls water pollution by regulating point sources that discharge pollutants into the 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.

Operating Budget: A financial plan which presents proposed expenditures for the fiscal year and estimates of revenue to finance them.

Operating Expenses: Expenses that are directly related to service activities.

Operating Revenues: Revenues that 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 statute 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): These 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 to solicit 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 that 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.

City of Wheaton
Glossary
Calendar Year 2025 Budget

Resolution: A special or temporary order of a legislative body; an order of a legislative body requiring less legal formality than an ordinance or statute.

Revenues: Funds or monies that the government receives. It includes such items as tax receipts, fees from specific services, receipts from other governments, fines, forfeitures, grants, shared revenues, interest income, and nonoperating monies.

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 on 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 that 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 amount 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 assisting 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 were 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 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 website provides a significant amount of information and services that residents can access 24 hours a day and seven days a week.

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

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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

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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