






2023 ANNUAL BUDGET

JANUARY 1, 2023 - DECEMBER 31, 2023

CITY OF WHEATON Illinois

City of Wheaton, Illinois
Annual Budget
Calendar Year 2023
January 1, 2023 - December 31, 2023



303 West Wesley Street
Wheaton, Illinois 60187

City of Wheaton, Illinois
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City of Wheaton
Principal Officials
Calendar Year 2023 Budget

Mayor

Philip Suess
(Term Expires May 2023)

City Council

Michael Barbier, East District
(Term Expires May 2025)

Lynn Robbins, West District
(Term Expires May 2025)

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

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

Scott Brown, North District
(Term Expires May 2025)

Scott Weller, South District
(Term Expires May 2025)

Appointed

Robert Lehnhardt	City Treasurer
Andrea Rosedale	City Clerk

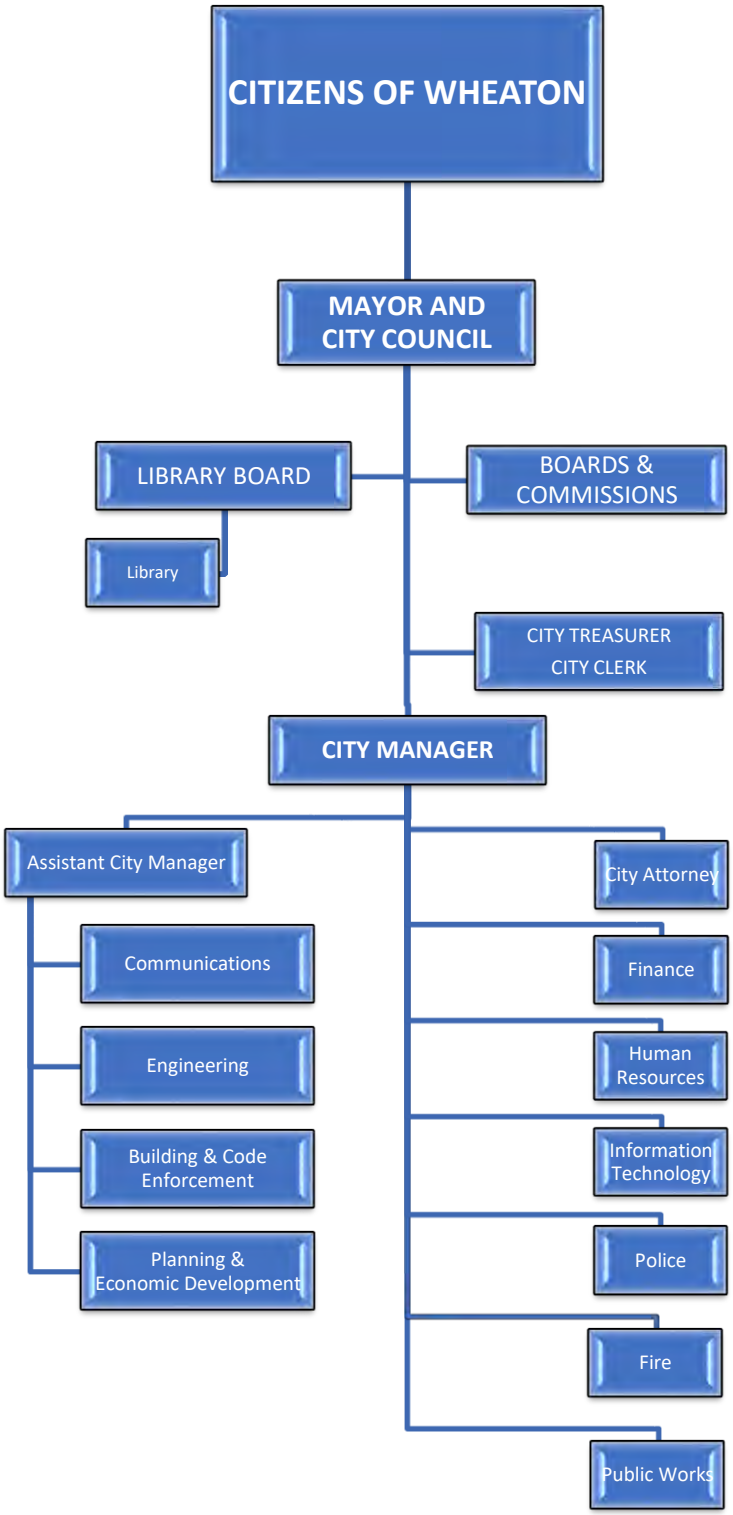
Administration

Michael Dzugan	City Manager
John Duguay	Assistant City Manager

Department Heads

Robert Lehnhardt	Director of Finance
William Murphy	Police Chief
Peter Vassios	Acting 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
Vacant	City Attorney

City of Wheaton
Organizational Chart
Calendar Year 2023 Budget



GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

City of Wheaton
Illinois

For the Fiscal Year Beginning

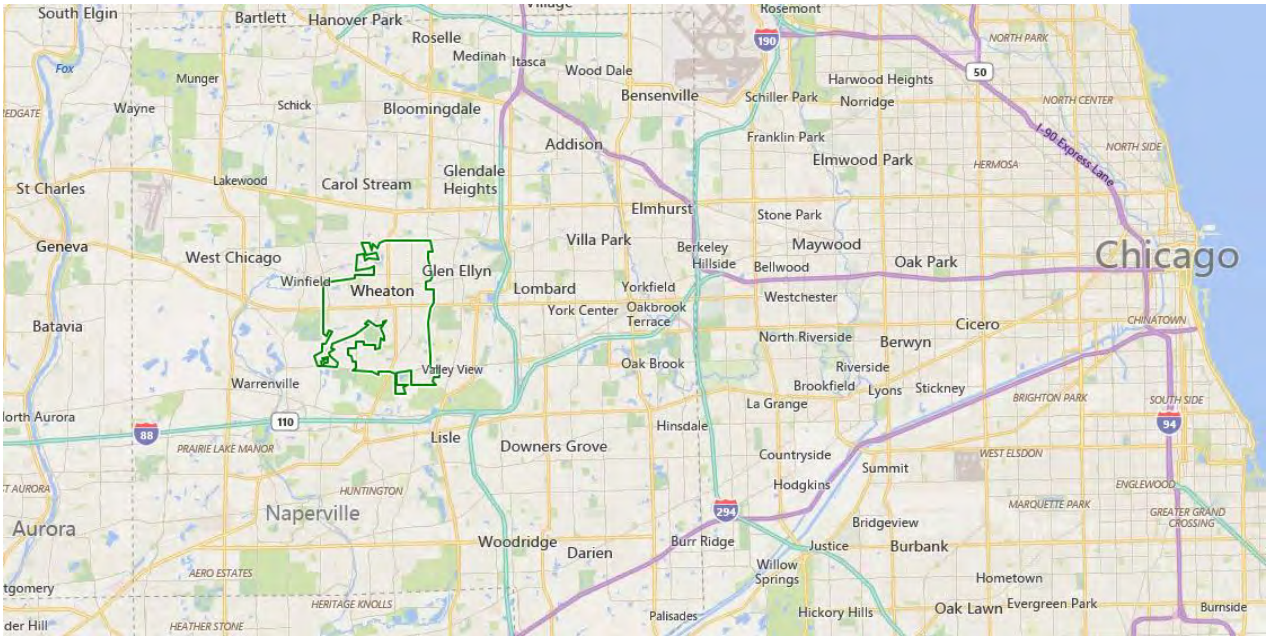
January 01, 2022



Executive Director

City of Wheaton, Illinois
Community Profile
Calendar Year 2023 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 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 303.70 full-time equivalent employees, including 69 sworn police officers and 37 sworn firefighters. The Fire Department operates out of three stations and contracts with a private provider for emergency medical services. The City's fire department has an ISO Class 2 rating.

City of Wheaton, Illinois
Community Profile
Calendar Year 2023 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 was the authentic character of the downtown, outstanding schools, and community events.

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

Education

Among the reasons why people are drawn to Wheaton are the schools, which have received state and national recognition. Based on U.S. Department of Education analysis, the 2022 Niche Best School District ranking placed Community Unit School District No. 200 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 No. 63 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 2023 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.

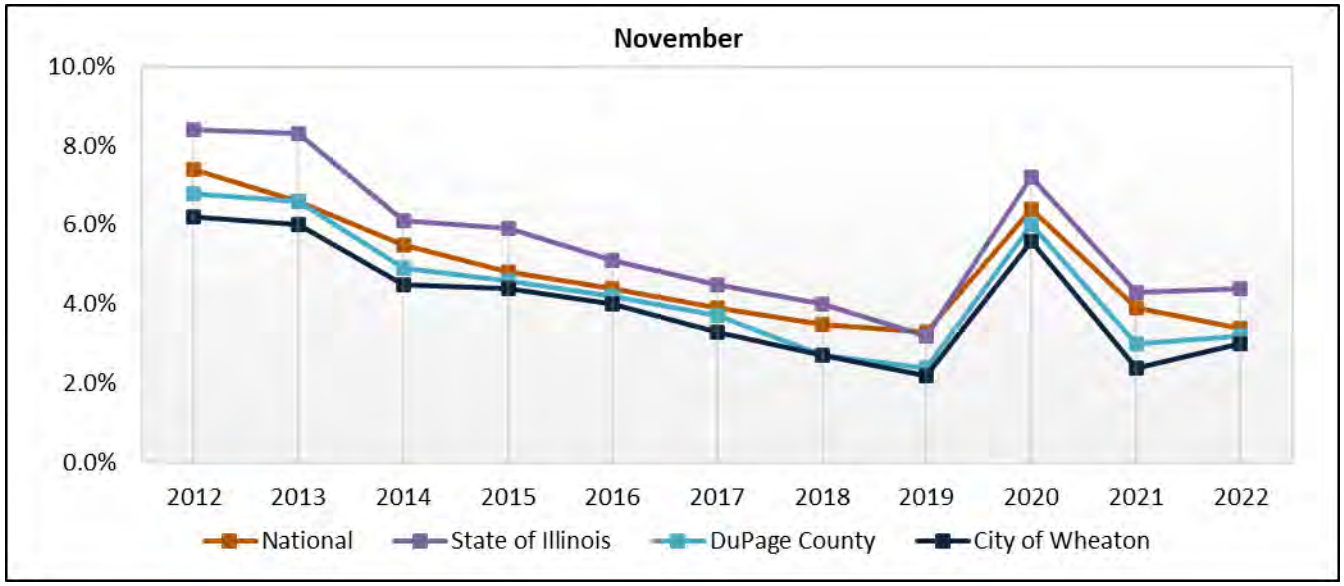
Community Economic Profile

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 which the City allocates to redevelopment projects are recouped over time through increased tax revenues resulting from higher-valued developed properties.

Unemployment Rates

The latest unemployment rate (November 2022) for the City was projected at 3.0%, which compares favorably to 3.2% for DuPage County and 4.4% for the State of Illinois, and 3.4% for the Nation. The City's unemployment rate has historically been below the State and National levels. The following chart is the unemployment rate for November since 2012.

Unemployment Rate
Not Seasonally Adjusted



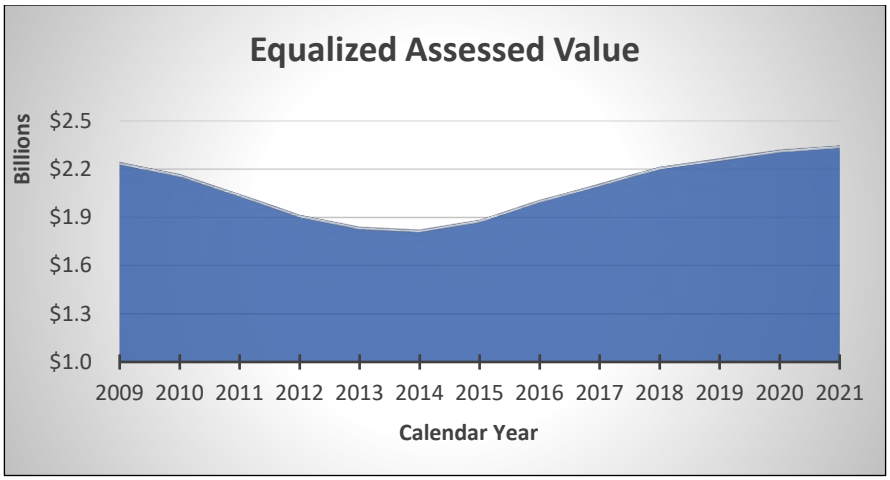
Source: U.S. Department of Labor, Bureau of Labor Statistics.

City of Wheaton, Illinois
Community Profile
Calendar Year 2023 Budget

Equalized Assessed Valuation

The Equalized Assessed Valuation (EAV) of property in Wheaton increased $27.7 million (or 1.2%) to $2.35 billion for 2021. Residential properties account for $1.97 billion (or 83.9%) of the total EAV with Commercial property comprising $364.8 million (or 15.6%), Industrial property $9.9 million (or 0.4%) and Railroad at $2.1 million (or 0.1%).

Equalized Assessed Valuation



2021 EAV by Property Type		
Type	**Amount**	**% of Total**
Residential	$ 1,969,590,834	**83.9%**
Commercial	364,785,382	**15.6%**
Industrial	9,891,530	**0.4%**
Railroad	2,113,969	**0.1%**
Total	**$ 2,346,381,715**	**100.0%**

Principal Property Taxpayers

Every effort has been made to seek out and report the largest taxpayer. However, many of the taxpayers listed contain multiple parcels, and some parcels and their valuations may have been overlooked. The 2021 EAV is the most current available.

Principle Property Taxpayers
2021

Taxpayer	Taxable Assessed Value	% of Total Assessed Valuation
FPA6 Wheaton Center LLC	31,624,710	1.35%
Wheaton 121 Apartments	22,497,750	0.96%
TGM Retreat Danada LLC	21,618,500	0.92%
Wheaton IL Senior Property	17,371,360	0.74%
UCR Asset Services	15,617,950	0.67%
Wilson Dana LLC	14,829,960	0.63%
Wilson Danada LLC	14,439,710	0.62%
Rice Lake Sq LP	13,006,690	0.55%
Redwood Briarbrook Wheat	12,616,240	0.54%
NBINV AF3 LLC	12,146,270	0.52%

Source: DuPage County Clerk

Principle Employers
2021

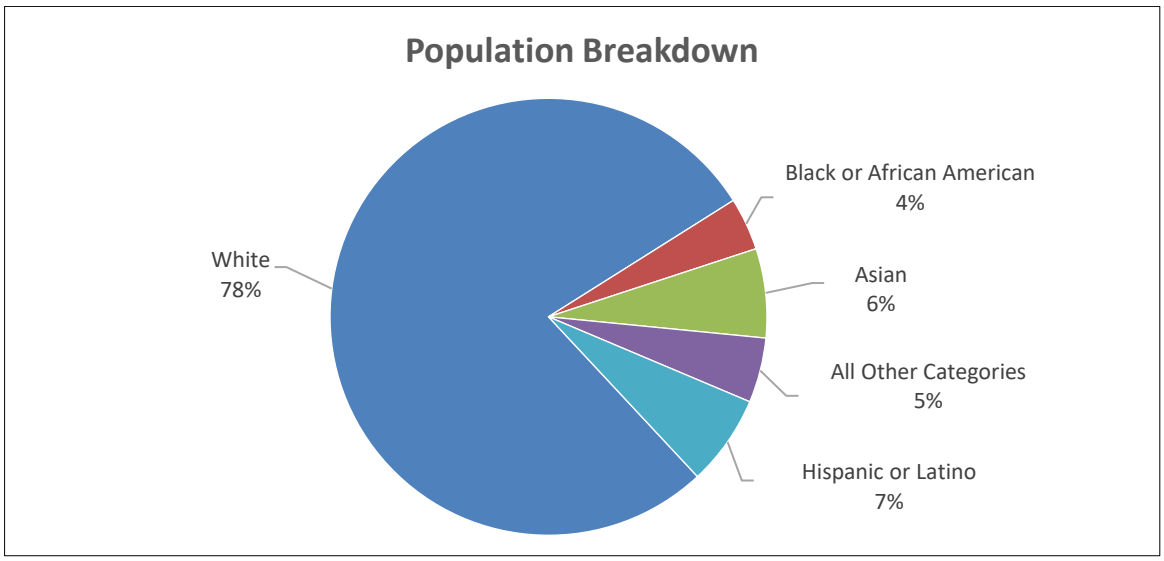
Employer	No. of Employees	% of Total City Employment
DuPage County	2,124	7.9%
Community Unity School Dist. #200	1,687	6.3%
Wheaton Park District	1,053	3.9%
Marianjoy Rehab Hospital	940	3.5%
Wheaton College	900	3.3%
First Trust Partners	500	1.9%
Wyndemere Senior Living Campus	370	1.4%
Forest Preserve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

Source: City phone canvas of employers, financial reports

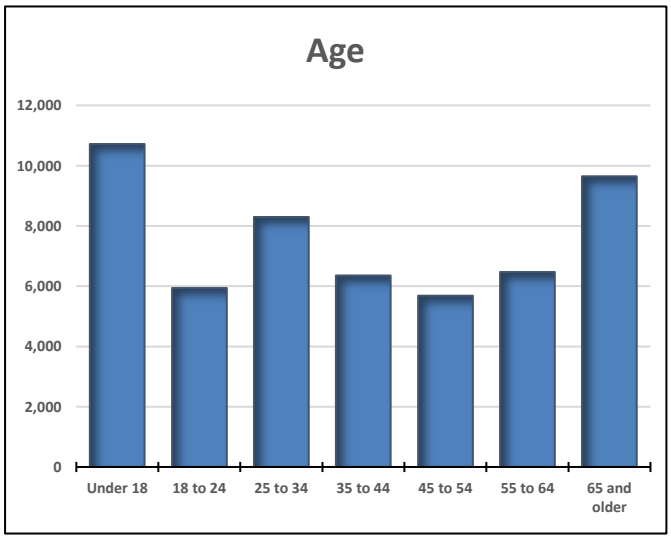
City of Wheaton, Illinois
Community Profile
Calendar Year 2023 Budget

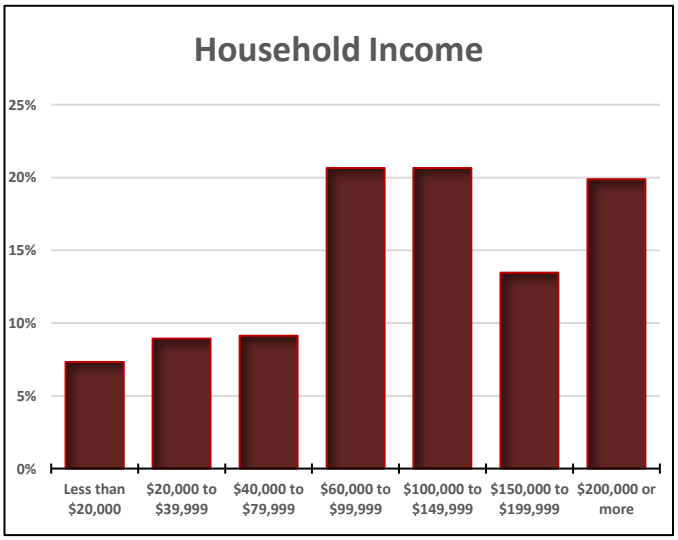
City General Population Characteristics

Population: 53,970	Median Age: 37.8	Bachelor's Degree or Higher: 63.8%	Total Households: 19,218	Median Income: $105,764	Median Home Value: $371,700



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 19, 2022

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

The Calendar Year 2023 (2023) Budget is hereby presented for the fiscal year January 1, 2023 to December 31, 2023. 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 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 funding for the improvement of the City's infrastructure and municipal facilities.
- Provide financial responsibility by managing the City's finances given the economic climate.

Strategic Planning and Budget Development

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

2022 Goals Achieved

The City was able to accomplish many of the goals set forth in the 2022 Budget. The goals achieved within each City organization is listed within the organizational summary section of the respective organization's budget. Some of the noteworthy achievements were:

1. **Strategic Priority: Financial Stability.**
   - Achieved goal of 40% of General Fund operating expenditures are in reserve.
   - Completed annual update of the Capital Improvement Plan (CIP) and five-year projections for major operating funds.
2. **Strategic Priority: Enhanced Infrastructure.**
   - 2022 Road, Sewer, and Water Rehabilitation Program ($4.1 million) resurfaced and reconstructed 6.55 miles of roads and the Public Works Street Division completed 2.9 miles

of street resurfacing and patching. The State Rebuild Illinois Capital Program grant provided $0.9 million in funding for road reconstruction.

- Substantially completed the multi-year Downtown Streetscape Project.
- New Sidewalk Program ($0.6 million) installed 11,000 lineal feet of new sidewalk and was fully funded from the APRA Grant ($0.6 million).
- Sidewalk Replacement Program replaced 1,500 squares of failed sidewalk and upgraded 114 curb ramps to meet ADA standards with detectable warning panels.
- Water Main Replacement Program replaced 2,900 feet of water main and replaced 50 public lead service lines.
- Dorset Flood Control Project was completed ($0.6 million) and was fully funded from grants (APRA Grant: $0.4 million & DuPage ARPA Grant: $0.2 million).
- Sanitary Sewer Division cleaned over 240,000 feet of sanitary sewer, repaired 40 sanitary structures, replaced 9 sanitary structures, and replaced over 10 feet of sanitary sewer pipe.
- Storm Sewer Division completed 145,000 feet of storm sewer cleaning, cleaned over 1,800 catch basins, replaced 25 catch basins, repaired 50 catch basins, replaced over 2,000 feet of storm sewer pipe, and repaired over 50 feet of storm sewer pipe.
- Developed a new shared-cost private Sanitary Sewer Service Line Reimbursement Program and revised the Residential Sewer Backup Prevention Program.
- Developed a new shared-cost Overland Flooding Program and Yard Flooding Reimbursement Program.

3. **Strategic Priority: Responsive and Efficient Services.**
   - Used social media platforms and videos to increase awareness of City programs and services, such as: produced video series with Police Department on police body-worn cameras, launched new business video series featuring new businesses in Wheaton, completed short PSAs on public safety issues, social services resources, and more. Created infographics for social media on topics including employment opportunities, sustainability facts, commission events, and City programs. Online surveys conducted to gather input from residents on the Roosevelt Road Comprehensive Plan and Memorial Park activities review after the first year of events.
   - Customer service survey implemented for Building & Code Enforcement Department gathering feedback from customers.
   - Police Department survey implemented that solicited feedback from Neighborhood Roll Call attendees on the effectiveness of the program.
   - Fire Department personnel completed mental health first aid training to improve delivery of care to community members experiencing mental health emergencies.
4. **Strategic Priority: Community Safety.**
   - Police Department conducted sixteen (16) Neighborhood Roll Calls to engage more residents directly in crime prevention efforts while enhancing our community partnerships.
   - Police Department hosted a National Night Out event for the community to interact with public safety personnel.
   - Police Department enhanced senior services by certifying two (2) additional officers as Elderly Service Officers and partnering the officers with the City social worker to address senior needs and reduce senior victimization/fear of victimization.
   - Fire Department conducted the annual Citizens Fire Academy Program.
5. **Strategic Priority: Environmental Sustainability.**
   - Used the City's social media platforms to communicate the City's sustainability efforts, such as: created videos on monthly electronic recycling events, featured the Environmental

Improvement Commission's eco-friendly initiatives and events, such as Arbor Day with District 200, the annual Recycling Extravaganza, Prairie Path Cleanup, and Native Plant Sale. Created a green building resources section under the Building & Code Enforcement Department's webpage.

- Named "Tree City USA" for the 36th consecutive year. Over 236 new trees were planted, 3,600 trees were pruned, and 440 hazardous or diseased trees were removed in the City.
- Incorporated Hot-In-Place Recycling into the 2022 Road, Sewer, and Water Rehabilitation Program to reduce waste generated by the project.
- Replaced 72 High Pressure Sodium streetlight fixtures with energy efficient LED fixtures as part of a multi-year replacement project.

2023 Budget Overview

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

When reviewing the 2023 budget, please note the comparison of the 2023 budget to the 2022 budget is impacted by the City issuing $45.7 million in General Obligation Bonds (2021 G.O. Bonds) in October 2021 to fund the City's Police and Fire Pension Plans ("Pension Plans") unfunded liabilities. In order to mitigate investment risks associated with market timing, the bond proceeds were contributed to the Pension Plans in twelve equal monthly 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. The $36.8 million for 2022 was recorded as an expense (Employee Benefits) in the General Fund and $36.8 million was recorded as a revenue (Interfund Transfer) in the Fire Pension Fund ($7.4 million) and Police Pension Fund ($29.4 million). The charts on the remaining pages of the transmittal letter separate out the one-time transfer of $36.8 million in 2022 to provide a clearer picture of the City's finances.

The 2023 budgeted revenues for all funds are conservatively estimated due to the uncertainty of the economy and the prospect of a recession in 2023. 2023 revenues hold the property tax levy flat, does not recommend any new taxes, and does not reflect any increases in water, sewer, or parking rates. In addition, investment income has significantly been impacted by current market conditions and will be noticeable on schedules in the budget. Also, the budget includes $5.4 million in grant revenue, including $4.0 million from the American Rescue Plan Act (ARPA) for capital projects.

The 2023 budgeted expenditures for all funds do not reflect any significant changes to service levels, personnel expenses based on contractually obligated increases, and some operating accounts reflect inflationary increases due to economic conditions. The 2023 expenditure budget also includes $27.0 million for capital improvements, which accounts for 22.2% of total expenditures, and represents the City's continued commitment to maintain quality infrastructure. Some of the City's enterprise, capital projects, and replacement funds will reflect planned deficit spending due to the timing of expenditures for capital projects and the timing of spending of grants received. Over the years, the City has accumulated reserves to invest in critical infrastructure and capital improvements to limit the need to issue debt.

City of Wheaton, Illinois
Transmittal Letter
Calendar Year 2023 Budget

2023 Goals

For 2023, some of the noteworthy goals set forth in the budget are:

1. **Strategic Priority: Financial Stability.**
   - Achieve goal of 40% of General Fund operating expenditures are in reserve.
   - Complete annual update of the Capital Improvement Plan (CIP) and five-year projections for major operating funds.
   - Complete review and analysis of Parking Fund operations to ensure operating revenues are sufficient to fund future operating and capital expenses.
   - Complete review and analysis of Storm Sewer Fund operations to ensure operating revenues are sufficient to fund future operating and capital expenses.
2. **Strategic Priority: Enhanced Infrastructure.**
   - Complete the Downtown Streetscape Project. A total of $0.7 million is budgeted to complete the project, $0.5 million in the TIF #2 Fund, $0.2 million in the 2018 G.O. Bond Fund, $13,262 in the Sanitary Sewer Fund, and $9,481 in the Water Fund.
   - Complete the 2023 Road, Sewer, and Water Rehabilitation Program. A total of $3.5 million is budgeted in the Motor Fuel Tax Fund, Capital Projects Fund, Water Fund, Sanitary Sewer Fund, and Storm Sewer Fund. The State Rebuild Illinois Capital Program grant will provide $0.6 million in funding for road reconstruction.
   - Complete the New Sidewalk Program ($2.5 million) which will be partially funded from the APRA Grant ($2.2 million).
   - Complete the Cadillac/Wakeman Flood Prone Project ($2.3 million), Streams Dredging Project ($0.9 million), Storm Sewer Replacement Program ($0.4 million), and Storm Sewer Rehabilitation Lining Program ($0.1 million). The Cadillac/Wakeman Flood Prone Project will be fully funded from grants (APRA Grant: $1.8 million & DuPage ARPA Grant: $0.5 million).
   - Complete the Library West Plaza Renovation Project ($1.0 million) and Library Chiller Replacement ($0.7 million). The Library West Plaza Renovation Project is anticipated to be partially funded with a $0.75 million grant.
   - Complete the Water Main Replacement Program and Lead Service Line Replacement Program. A total of $2.5 million is budgeted in the Water Fund.
   - Complete the Standby Generator Replacement at the Reber Street Pump Station ($0.6 million) in the Water Fund.
3. **Strategic Priority: Responsive and Efficient Services.**
   - Seek out new ways to engage the community creatively through social media and video about City services, programs, and initiatives.
   - Communications Department will lead the development of a community-wide survey with a third-party vendor to gauge resident satisfaction with City services.
   - Building and Code Enforcement Department will lead the implementation of new building permit software to allow customers to obtain building permits on-line.
   - Information Technology Department will continue to work with other departments to identify opportunities for improvement to the City's electronic service request system.
4. **Strategic Priority: Community Safety.**
   - Police Department will conduct Neighborhood Roll Calls to engage residents directly in crime prevention efforts while enhancing our community partnerships.
   - Police Department will establish an automated license plate reader program throughout the City and integrate the technology into the daily operations of the department.
   - 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%.

- Fire Department will conduct Citizens Fire Academy Program.
- Fire Department will conduct fire safety inspections of multi-family occupancies to ensure safety within these residential properties.

5. **Strategic Priority: Environmental Sustainability.**
   - Use City's communications platforms to educate and inform Wheaton residents about environmental sustainability opportunities.
   - Continue initiatives to improve the energy efficiency of all City facilities.
   - Reduce vehicle emissions and comply with regulations without compromising service levels. Purchase vehicles and equipment with increased emphasis on fuel savings and environmental impact.
   - Replace 72 High Pressure Sodium streetlight fixtures with energy efficient LED fixtures as part of a multi-year replacement project.

2023 Budget-All Funds

The 2023 budget for all the City's Funds is projected to have expenditures exceeding revenues by $9.2 million, mainly due to $25.4 million in capital expenditures. The Police & Fire UAAL Pensions in the chart below reflects the one-time contribution of $36.8 million, in 2022, to the Police and Fire Pension Funds from the 2021 G.O. Bond issue to fund the pension plans' unfunded liabilities.

All Funds
Revenues and Expenditures

Revenues	2022 Budget	2022 Projected	2023 Budget	23 Budget vs 22 Proj. $	23 Budget vs 22 Proj. %
Operating	$ 85,506,608	$ 86,251,301	$ 85,794,807	$ (456,494)	-0.5%
Investment Income	14,306,005	(10,555,229)	5,737,550	16,292,779	154.4%
Interfund Transfers	20,956,809	23,720,064	19,806,471	(3,913,593)	-16.5%
Sub-Total Revenues	**$ 120,769,422**	**$ 99,416,136**	**$ 111,338,828**	**$ 11,922,692**	**12.0%**
Police & Fire UAAL Pensions	**$ 36,853,272**	**$ 36,853,272**	**$ -**	**$ (36,853,272)**	**-100.0%**
Total Revs with UAAL Pensions	**$ 157,622,694**	**$ 136,269,408**	**$ 111,338,828**	**$ (24,930,580)**	**-18.3%**
Expenditures					
Operating	$ 73,598,934	$ 73,858,410	$ 76,465,933	$ 2,607,523	3.5%
Interfund Transfers	17,104,755	19,866,182	17,880,216	(1,985,966)	-10.0%
Capital	18,586,755	15,094,132	26,958,670	11,864,538	78.6%
Sub-Total Expenditures	**$ 109,290,444**	**$ 108,818,724**	**$ 121,304,819**	**$ 12,486,095**	**11.5%**
Police & Fire UAAL Pensions	**$ 36,853,272**	**$ 36,853,272**	**$ -**	**$ (36,853,272)**	**-100.0%**
Total Exp with UAAL Pensions	**$ 146,143,716**	**$ 145,671,996**	**$ 121,304,819**	**$ (24,367,177)**	**-16.7%**
Revenues Over/(Under) Expenditures	**$ 11,478,978**	**$ (9,402,588)**	**$ (9,965,991)**		

Compared to 2022 Projected, 2023 revenues (excluding the Police & Fire UAAL Pensions) increase $11.9 million (or 12.0%), entirely due to investment income. Investment income for 2023 is anticipated to recover slightly from 2022 projected market value losses. Investment income is budgeted at $5.7 million, with the Police & Fire Pension Plans accounting for $4.9 million (or 85.4%) of total investment income. Operating revenues decrease by $0.5 million (or -0.5%) from $86.3 million to $85.8 million. Interfund Transfers revenues decrease by $3.9 million (or -16.5%) from $23.7 million to $19.8 million.

2023 expenditures (excluding the Police & Fire UAAL Pensions) increase $12.5 million (or 11.5%), mainly due to capital expenditures. Operating expenditures increase by $2.6 million (or 3.5%) from $73.9 million to $76.5 million. Interfund Transfers expenditures decrease by $2.0 million (or -10.0%) from $19.9 million to $17.9 million. Capital expenditures increase $11.9 million (or 78.6%) from $15.1 million to $27.0 million.

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2023 Revenues-All Funds

Total revenues for 2023 in all funds are estimated at $111.3 million. Excluding the one-time transfer of $36.8 million to the Police and Fire Pension Funds in 2022, total revenues increase $11.9 million (or 12.0%) compared to 2022 Projected.

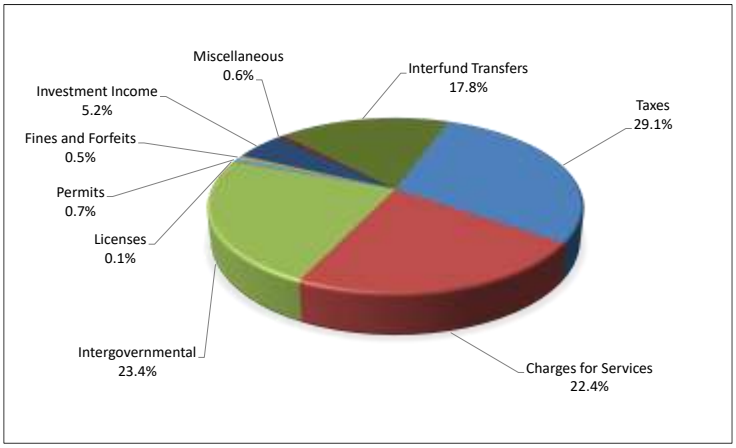
All Funds
Revenues

Revenues	2022 Budget	2022 Projected	2023 Budget	23 Budget vs 22 Proj. $	23 Budget vs 22 Proj. %
Taxes	$ 35,488,098	$ 35,232,579	$ 32,449,710	$ (2,782,869)	-7.9%
Intergovernmental	22,942,497	23,731,934	26,068,485	2,336,551	9.8%
Licenses	129,600	159,750	159,750	-	0.0%
Permits	766,000	895,500	831,500	(64,000)	-7.1%
Charges for Services	24,805,713	24,662,954	24,992,799	329,845	1.3%
Fines and Forfeits	680,200	613,380	593,060	(20,320)	-3.3%
Investment Income	14,306,005	(10,555,229)	5,737,550	16,292,779	154.4%
Miscellaneous	694,500	955,204	699,503	(255,701)	-26.8%
Interfund Transfers	20,956,809	23,720,064	19,806,471	(3,913,593)	-16.5%
Sub-Total Revenues	**$ 120,769,422**	**$ 99,416,136**	**$ 111,338,828**	**$ 11,922,692**	**12.0%**
Police & Fire UAAL Pensions	**$ 36,853,272**	**$ 36,853,272**	**$ -**	**$ (36,853,272)**	**-100.0%**
Total Revs with UAAL Pensions	**$ 157,622,694**	**$ 136,269,408**	**$ 111,338,828**	**$ (24,930,580)**	**-18.3%**

- **Taxes** of $32.4 million are the largest revenue source for the City accounting for 29.1% of total revenues. Tax revenues consist of property taxes ($23.5 million), local sales taxes ($4.9 million), utility taxes ($3.0 million), real estate transfer taxes ($0.9 million), and other locally imposed taxes ($0.1 million). Taxes are estimated to decrease by $2.8 million (or -7.9%) compared to 2022 Projected. Property taxes decrease by $2.5 million (or -9.5%), mainly due to the expiration of TIF District #2 which eliminated $2.6 million of property tax increment revenues.
- **Intergovernmental** revenues are the second largest revenue source accounting for $26.1 million (or 23.4%) of total revenues and consists of sales tax ($7.4 million), income tax ($8.1 million), grants ($5.5 million), motor fuel tax ($2.3 million), use tax ($2.1 million), and other taxes ($0.7 million). Intergovernmental revenues are estimated to increase by $2.3 million (or 9.8%) compared to 2022 Projected. The increase is mainly attributable to a $2.9 million increase in grants, offset by reductions in income tax ($0.4 million) and other taxes ($0.2 million).
- **Charges for Services** revenues are the third largest revenue source accounting for $25.0 million (or 22.4%) of total revenues and are primarily derived from user fees. Water, sanitary sewer service, and stormwater charges account for $17.1 million (or 68.4%) of this revenue source. Charges for Services are estimated to increase by $0.3 million (or 1.3%) compared to 2022 Projected.
- **Interfund Transfers** of $19.8 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 $3.9 million (or -16.5%) compared to 2022 Projected. The decrease is mainly attributable to reductions in the: General Fund Transfer to the Capital Projects Fund ($2.6 million) and General Fund Transfers to the Police and Fire Pension Funds ($1.9 million).
- Investment Income accounts for $5.7 million (or 5.2%), Permits are $0.8 million (or 0.7%), Miscellaneous is $0.7 million (or 0.6%), Fines & Forfeits are $0.6 million (or 0.5%), and Licenses are $0.16 million (or 0.1%) of total revenues.

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All Funds
Revenues by Type



Property Tax revenue is the City's largest revenue source representing 21.2% of total revenues. For the fourth year in a row, the City Council has recommended no increase in the 2022 property tax levy for the 2023 budget. The 2022 extended property tax levy is $20.6 million (net of debt service abatements), which equals the 2021 extended tax levy. The following table presents the components of the 2022 property tax levy.

Property Tax Levy
General Purpose and Debt Service

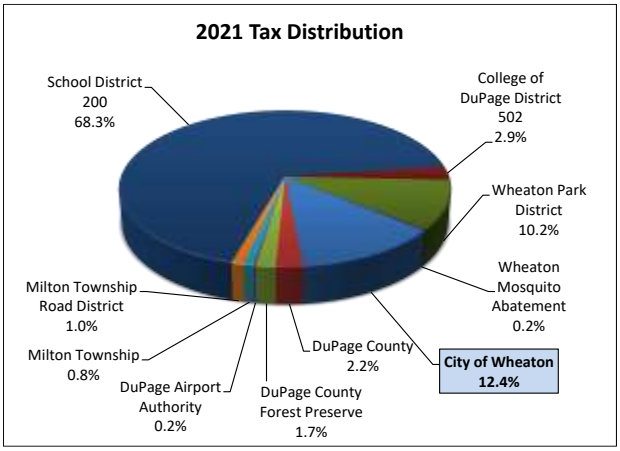
	2021 Levy 2022 Budget	2022 Levy 2023 Budget	2022 vs 2021 Levy $	2022 vs 2021 Levy %
General Purpose Levy				
General Corporate	$ 8,502,334	$ 9,145,033	$ 642,699	7.6%
Police Pension	2,485,880	1,043,231	(1,442,649)	-58.0%
Fire Pension	1,366,172	883,024	(483,148)	-35.4%
Total	**$ 12,354,386**	**$ 11,071,288**	**$ (1,283,098)**	**-10.4%**
Library	**4,112,521**	**4,289,359**	**176,838**	**4.3%**
Total General Purpose Levy	**$ 16,466,907**	**$ 15,360,647**	**$ (1,106,260)**	**-6.7%**
Debt Service Levy				
Debt Service	4,113,207	5,219,467	1,106,260	26.9%
Total Debt Service Levy	**$ 4,113,207**	**$ 5,219,467**	**$ 1,106,260**	**26.9%**
Total General & Debt Service	**$ 20,580,114**	**$ 20,580,114**	**$ -**	**0.0%**

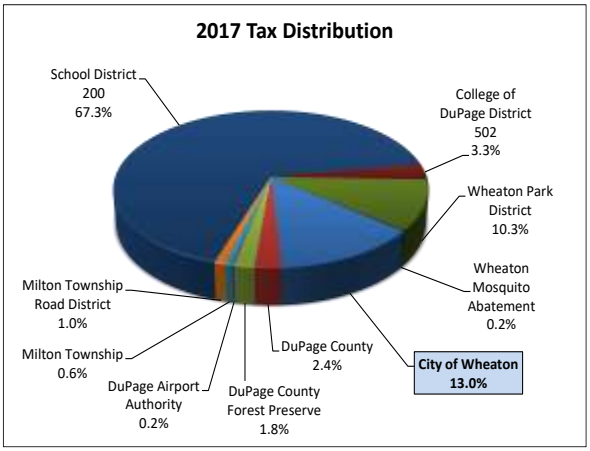
- The $15.4 million General Purpose portion of the levy decreases $1.1 million (or -6.7%). The General Corporate portion increases $0.6 million (or 7.6%), Police Pension decreases $1.4 million (or -58.0%), and Fire Pension decreases $0.5 million (or -35.4%). The Police and Fire Pension decreases are entirely due to the 2021 G.O. Bond Issue and is mostly offset by the increase in the Debt Service portion of the levy. The 2021 pension obligation bonds were issued to fund the unfunded pension liabilities; however, the City is still required to annually contribute the pensions' normal cost to the Pension Plans. Normal costs are the annual cost attributed to the current year of service rendered by active participants.
- The $4.3 million Library portion of the levy increases by $0.2 million (or 4.3%) compared to the 2021 extended levy. The $0.2 million increase includes $90,484 to transition from a 75-year to 50-year useful life for funding Library renewal projects.
- The $5.2 million Debt Service portion of the levy increases $1.1 million (or 26.9%) and reflects $0.15 million in debt service abatements.

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The City's portion of a typical resident's 2021 property tax bill was 12.4% and has decreased slightly over the years from 13.0% in 2017.

2021 vs 2017 Property Tax Distribution





2023 Expenditures-All Funds

Total expenditures for 2023 in all funds are estimated at $121.3 million. Excluding the one-time transfer of $36.8 million to the Police and Fire Pension Funds in 2022, total expenditures increase $12.5 million (or 11.5%) compared to 2022 Projected.

All Funds
Expenditures

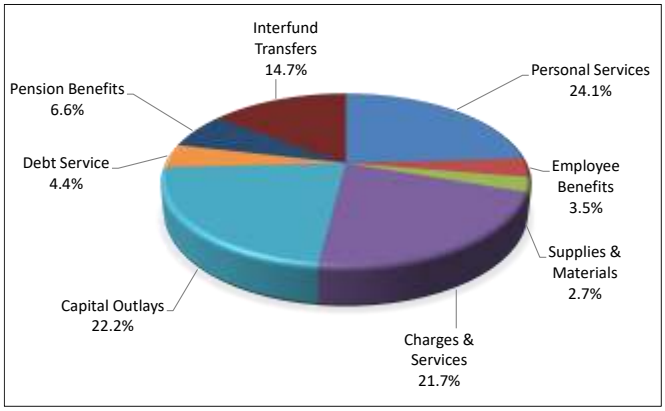
Expenditures	2022 Budget	2022 Projected	2023 Budget	23 Budget vs 22 Proj. $	23 Budget vs 22 Proj. %
Personal Services	$ 27,490,791	$ 27,800,725	$ 29,228,398	$ 1,427,673	5.1%
Employee Benefits	6,489,494	6,418,310	4,286,706	(2,131,604)	-33.2%
Supplies & Materials	3,050,926	3,171,388	3,290,717	119,329	3.8%
Charges & Services	24,739,200	24,285,929	26,295,643	2,009,714	8.3%
Capital Outlays	18,586,755	15,094,132	26,958,670	11,864,538	78.6%
Debt Service	4,387,023	4,387,078	5,318,794	931,716	21.2%
Pension Benefits	7,441,500	7,794,980	8,045,675	250,695	3.2%
Interfund Transfers	17,104,755	19,866,182	17,880,216	(1,985,966)	-10.0%
Sub-Total Expenditures	**$ 109,290,444**	**$ 108,818,724**	**$ 121,304,819**	**$ 12,486,095**	**11.5%**
Police & Fire UAAL Pensions	**$ 36,853,272**	**$ 36,853,272**	**$ -**	**$ (36,853,272)**	**-100.0%**
Total Exps with UAAL Pensions	**$ 146,143,716**	**$ 145,671,996**	**$ 121,304,819**	**$ (24,367,177)**	**-16.7%**

- **Personal Services**, consisting of salaries and overtime, accounts for $29.2 million (or 24.1%) of total expenditures. Personal Services are estimated to increase by $1.4 million (or 5.1%) compared to 2022 Projected.
- **Employee Benefits** for FICA, IMRF pension, police pension, and fire pension is $4.3 million (or 3.5%) of total expenditures. Employee Benefits are estimated to decrease by $2.1 million (or -33.2%). The City's IMRF pension costs are estimated to decrease by $0.3 million (or -30.8%) due to a reduction in the City's contribution rate in 2023. In addition, the City's contributions to the police and fire pension plans decrease $1.9 million (or -50.0%) due to the 2021 G.O. Bond issue which reduced the City's contribution to the pension plans' unfunded liabilities; however, the City is still required to contribute the pensions' normal costs to the pension plans.
- **Charges & Services** include expenditures for DuPage Water Commission (DWC) water purchases, utilities, paramedic services, and other contractual services which accounts for $26.3 million (or 21.7%) of total expenditures. DWC water purchased accounts for $8.0 M (or 30.4%) of total Charges

& Services. Charges & Services are estimated to increase by $2.0 million (or 8.3%), mainly due to increases in contractual services ($0.6 million), sewer improvements programs ($0.4 million), health insurance premiums ($0.3 million), electricity costs ($0.1 million), and software licenses\maintenance ($0.1 million).

- **Capital Outlays** is $27.0 million (or 22.2%) 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 $11.9 million (or 78.6%) compared to 2022 Projected, with increases in storm sewer projects ($2.5 million), water improvement projects ($3.1 million), sidewalk improvements ($2.0 million), and vehicle replacements ($2.8 million). Facilities improvements increase $1.8 million, which includes $1.0 million for the Library West Plaza Renovation and $0.7 million for the Library chiller replacement.
- **Interfund Transfers** is $17.9 million (or 14.7%) of total expenditures and represent annual internal transfers between City Funds for health insurance, liability insurance, vehicle replacements, building renewal, capital equipment replacements, technology replacements, administrative services, and other transfers between City Funds. Interfund Transfers are estimated to decrease by $2.0 million (or -10.0%) compared to 2022 Projected. The decrease is mainly attributable to reductions in the General Fund transfer to the Capital Projects Fund ($2.6 million), the TIF #2 Fund transfer to the Water & Sewer Funds ($1.0 million), and the TIF #3 Fund transfer to TIF #2 Fund ($0.7 million) for the Downtown Streetscape Project. These decreases are offset with increases in the General Fund transfer to the Debt Service Fund ($1.1 million), transfers for vehicle replacements ($0.5 million), health insurance ($0.2 million), and one-time transfer from the Library General Operating Fund to Library Building Renewal Fund ($0.5 million).
- **Pension Benefits** is $8.0 million (or 6.6%) of total expenditures and represents police pension and fire pension retirement benefits and administration expenses. Pension Benefits are estimated to increase by $0.3 million (or 3.2%) compared to 2022 Projected.
- **Debt Service** is $5.3 million (or 4.4%) of total expenditures and represents principal and interest payments for the City's three (3) General Obligation Bonds. Debt Service is estimated to increase by $0.9 million (or 21.2%) compared to 2022 Projected, mainly due to the 2021 G.O. Bond Issue.
- **Supplies & Materials** is $3.3 million (or 2.7%) of total expenditures and are estimated to increase by $0.1 million (or 3.8%) compared to 2022 Projected.

All Funds
Expenditures by Type



General Fund

The General Fund is the largest operating fund of the City and accounts for the activities for police protection, fire protection, public works services (street maintenance, forestry, snow removal), building

and code enforcement, economic development, planning and zoning, engineering, legal services, and general administration.

General Fund-Reserve Policy

The City's General Fund reserve policy is to maintain a minimum total unrestricted fund balance reserve equal to 40% of annual operating expenditures excluding capital improvements and transfers to other funds. A fund balance at this level gives the City the ability to maintain positive cash flow, provide some limited ability to maintain current service levels during down economic cycles, address unexpected expenditures, reductions in revenues, and invest in infrastructure. The unrestricted fund balance reserve on December 31, 2023 is projected to be $21.2 million (or 44.4% of annual operating expenditures).

2023 Budget-General Fund

The 2023 General Fund is projected to be balanced, with $50.1 million in revenues and $50.1 million in expenditures. The Police & Fire UAAL Pensions in the chart below reflects the one-time contribution of $36.8 million, in 2022, to the Police and Fire Pension Funds from the 2021 G.O. Bond issue to fund the pension plans' unfunded liabilities. The $36.8 million one-time contribution is shown as a separate line item to give a better picture of the General Fund's annual expenditures.

General Fund
Revenues and Expenditures

Revenues	2022 Budget	2022 Projected	2023 Budget	23 Budget vs 22 Proj. $	23 Budget vs 22 Proj. %
Operating	$ 46,483,003	$ 49,415,124	$ 48,470,500	$ (944,624)	-1.9%
Interfund Transfers	1,594,770	1,594,770	1,660,380	65,610	4.1%
Total Revenues	**$ 48,077,773**	**$ 51,009,894**	**$ 50,130,880**	**$ (879,014)**	**-1.7%**
Expenditures					
Operating	$ 45,938,365	$ 46,324,796	$ 47,859,193	$ 1,534,397	3.3%
Capital Outlays	17,050	11,370	173,550	162,180	1426.4%
Interfund Transfers-Capital	2,122,358	4,673,728	2,098,137	(2,575,591)	-55.1%
Sub-Total Expenditures	**$ 48,077,773**	**$ 51,009,894**	**$ 50,130,880**	**$ (879,014)**	**-1.7%**
Police & Fire UAAL Pensions	**$ 36,853,272**	**$ 36,853,272**	**$ -**	**$ (36,853,272)**	**-100.0%**
Total Exps with UAAL Pensions	**$ 84,931,045**	**$ 87,863,166**	**$ 50,130,880**	**$ (37,732,286)**	**-42.9%**
Revenues Over/(Under) Expenditures	**$ (36,853,272)**	**$ (36,853,272)**	**$ -**		

2023 Budget-General Fund Revenues

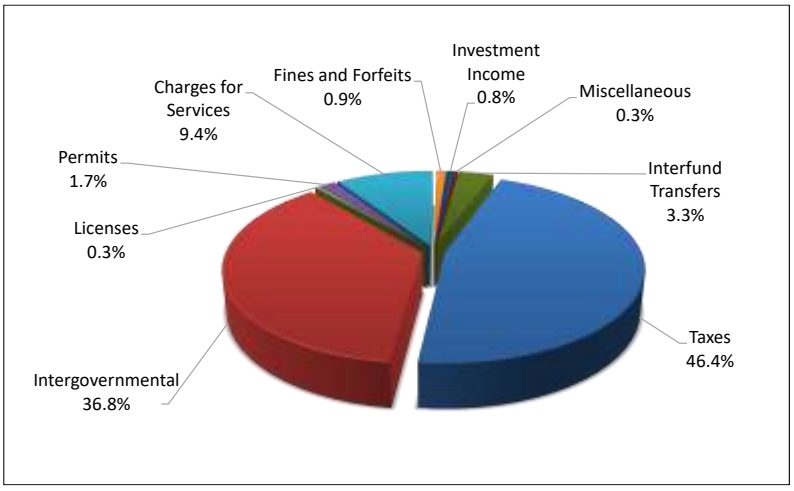
The General Fund revenues budget for 2023 is $50.1 million, a decrease of $0.9 million (or -1.7%) compared to 2022 Projected.

General Fund Revenues

Revenues	2022 Budget	2022 Projected	2023 Budget	23 Budget vs 22 Proj. $	23 Budget vs 22 Proj. %
Taxes	$ 23,404,291	$ 23,769,300	$ 23,278,910	$ (490,390)	-2.1%
Intergovernmental	16,575,100	19,114,396	18,444,425	(669,971)	-3.5%
Licenses	129,600	159,750	159,750	-	0.0%
Permits	766,000	895,500	831,500	(64,000)	-7.1%
Charges for Services	4,474,312	4,620,375	4,736,852	116,477	2.5%
Fines and Forfeits	569,200	468,800	464,560	(4,240)	-0.9%
Investment Income	430,000	200,000	400,000	200,000	100.0%
Miscellaneous	134,500	187,003	154,503	(32,500)	-17.4%
Interfund Transfers	1,594,770	1,594,770	1,660,380	65,610	4.1%
Total Revenues	**$ 48,077,773**	**$ 51,009,894**	**$ 50,130,880**	**$ (879,014)**	**-1.7%**

- **Taxes**, which account for $23.3 million (or 46.4%) of total General Fund revenues, consist of: property taxes ($14.5 million), local sales tax ($4.9 million), utility taxes ($3.0 million), and real estate transfer tax ($0.9 million). Taxes are estimated to decrease by $0.5 million (or -2.1%) compared to 2022 Projected, attributable to decreases in property taxes ($0.2 million), real estate transfer taxes ($0.15 million), and utility taxes ($0.1 million).
- **Intergovernmental revenues**, the second largest revenue source at $18.4 million (or 36.8%), consist of: sales tax ($7.4 million), income tax ($8.1 million), use tax ($2.1 million), personal property replacement tax ($0.5 million), cannabis use tax ($0.1 million), and grants ($0.2 million). Intergovernmental revenues are estimated to decrease by $0.7 million (or -3.5%) compared to 2022 Projected. The decrease is mainly attributable to decreases in income tax ($0.4 million) and personal property replacement tax ($0.3 million).
- **Charges for Services** is the third largest revenue source at $4.7 million (or 9.4%) and includes ambulance services ($2.3 million), franchise fees ($0.8 million), and wireless fire alarm monitoring fees ($0.7 million). Charges for Services are estimated to increase by $0.1 million (or 2.5%) compared to 2022 Projected.
- **Interfund Transfers** is the fourth largest revenue source accounting for $1.7 million (or 3.3%) of total revenues and represent annual internal transfers from the City's Enterprise Funds for administrative service charges. Interfund Transfers are estimated to increase by $0.1 million (or 4.1%) compared to 2022 Projected.

General Fund Revenues
By Type



General Fund-Major Revenues

General Fund Major Revenues account for approximately 75.6% of total General Fund revenues. The five major revenue sources are: property taxes, sales tax, income tax, utility taxes, and local sales tax. As shown in the following chart, total major revenues for 2023 are budgeted to decrease $0.8 million (or -2.1%) compared to 2022 Projected. Compared to 2022 Projected, Property taxes decrease by $0.2 million (or -1.3%), Sales tax decrease by $75,000 (or -1.0%), local sales tax decreases by $50,000 (or -1.0%), and income taxes decrease by $0.4 million (or -4.7%). Utility taxes are estimated to decrease by $0.1 million (or -3.1%).

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General Fund
Major Revenues

Major Revenues	2019 Actual	2020 Actual	2021 Actual	2022 Projected	2023 Budget	23 Budget vs 22 Proj. $	23 Budget vs 22 Proj. %
Property Taxes	$ 14,192,129	$ 13,976,859	$ 13,906,588	$ 14,676,275	$ 14,484,885	$ (191,390)	-1.3%
Sales Tax	6,130,111	5,825,629	7,377,111	7,460,000	7,385,000	(75,000)	-1.0%
Local Sales Tax	3,839,196	3,298,356	4,716,289	4,900,000	4,850,000	(50,000)	-1.0%
Income Tax	5,629,986	5,747,933	6,995,024	8,554,250	8,149,500	(404,750)	-4.7%
Utility Taxes	3,643,156	3,381,764	3,247,880	3,143,000	3,044,000	(99,000)	-3.1%
Total	**$ 33,434,578**	**$ 32,230,541**	**$ 36,242,892**	**$ 38,733,525**	**$ 37,913,385**	**$ (820,140)**	**-2.1%**
% of Operating Revenues	**74.5%**	**75.3%**	**76.3%**	**76.0%**	**75.7%**		

Property Taxes are the largest source of revenue in the General Fund representing 28.9% of total revenues. For the 2023 budget, the 2022 property tax levy for the General Fund decreases by $0.2 million (or -1.4%), with the City's contribution to the Police Pension Fund decreasing $1.4 million (or -58.0%), the Fire Pension Fund decreasing $0.5 million (or -35.4%), the General Corporate increasing $0.6 million (or 7.6%), and the 2021 G.O. Bonds (Pension Obligation Bonds) increasing $1.1 million (or 54.5%).

Property Tax Levy
General Fund Only*

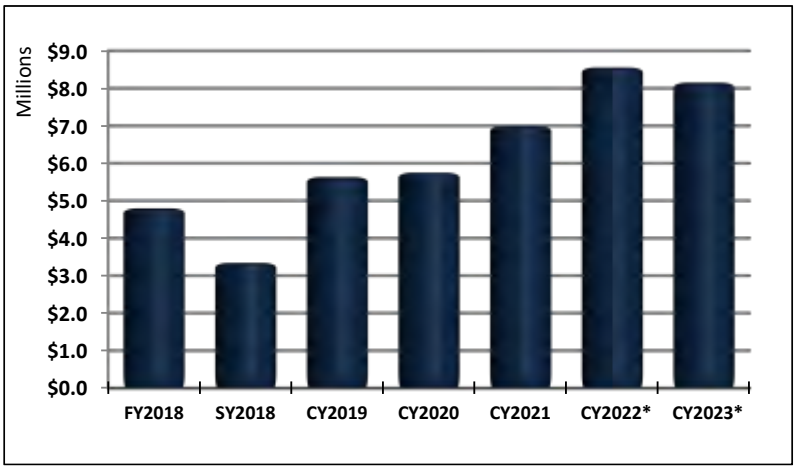
	2021 Levy 2022 Budget	2022 Levy 2023 Budget	2022 vs 2021 Levy $	2022 vs 2021 Levy %
General Corporate	$ 8,502,334	$ 9,145,033	$ 642,699	7.6%
Police Pension	2,485,880	1,043,231	(1,442,649)	-58.0%
Fire Pension	1,366,172	883,024	(483,148)	-35.4%
2021 G.O. Bonds	1,980,346	3,059,026	1,078,680	54.5%
Total	**$ 14,334,732**	**$ 14,130,314**	**$ (204,418)**	**-1.4%**

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

Income Tax (State-Shared) revenue is the second largest revenue source representing 16.3% of total General Fund revenues. For the State's fiscal year (SFY) 2019 and 2020 budgets, the State imposed 5% reductions in income tax distributions to local governments. The State has not imposed any reductions since 2020. For SFY 2021 and 2022, the local government share of income taxes was 6.06% of individual income tax collections and 6.845% of corporate income tax collections. Income tax revenues for 2021 increased $1.2 million (or 21.7%) to $7.0 million. Based on the latest estimates provided by the Illinois Municipal League (IML), 2022 income tax revenue is projected at $8.6 million, an increase of $1.6 million (or 22.3%) compared to 2021. In SFY 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%). For 2023, income tax revenue is estimated to decrease $0.4 million (or -4.7%).

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Income Tax Revenue

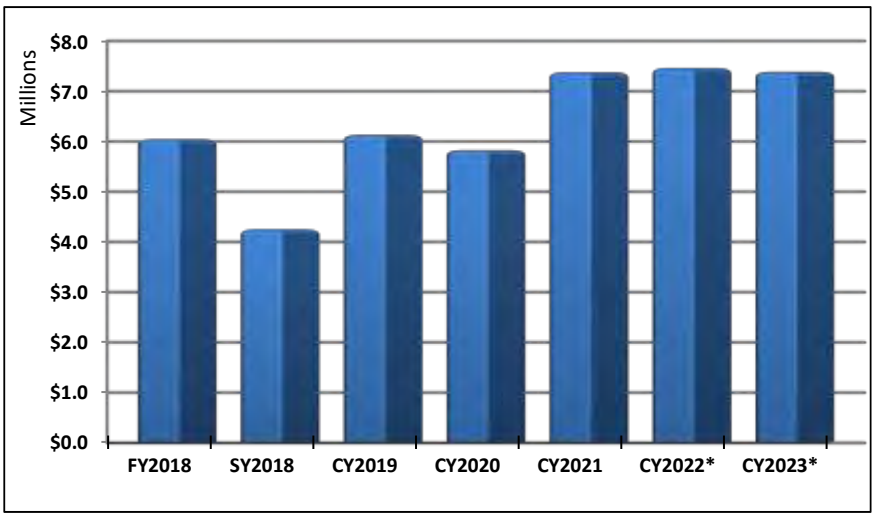


Reporting Period	Amount	% Change
FY2018	$ 4,796,528	-4.1%
SY2018	3,340,052	N/A
CY2019	5,629,986	N/A
CY2020	5,747,933	2.1%
CY2021	6,995,024	21.7%
CY2022*	8,554,250	22.3%
CY2023*	8,149,500	-4.7%

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

Sales Tax Revenue is the third largest revenue source representing 14.7% of total General Fund revenues. Due to the COVID-19 pandemic, sales tax for 2020 decreased $0.3 million (or -5.0%) compared to 2019. 2021 sales tax increased $1.6 million (or 26.6%) from $5.8 million to $7.4 million reflecting 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 has continued to look strong in 2022 is projected to increase to $7.46 million, which would be a 1.1% increase over 2021. For 2023, sales tax is conservatively budgeted to decrease by $75,000 (or -1.0%) compared to 2022 Projected based on anticipated corrections (i.e., lower inflation) in the economy following two years of higher-than-expected revenues.

Sales Tax Revenue



Reporting Period	Amount	% Change
FY2018	$ 6,044,861	1.7%
SY2018	4,249,525	N/A
CY2019	6,130,111	N/A
CY2020	5,825,629	-5.0%
CY2021	7,377,111	26.6%
CY2022*	7,460,000	1.1%
CY2023*	7,385,000	-1.0%

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

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The table on the right shows the total amount of sales taxes collected by business type for 2021. In 2021, the sale of Food is the largest portion of the City's total sales tax receipts at $2.2 million (or 30.2%), followed by $2.2 million (or 29.6%) for Drugs and Miscellaneous Retail, $0.8 million (or 11.1%) for Drinking and Eating Places, and $0.7 million (or 9.0%) for General Merchandise.

Sales Tax by Business Type Calendar Year 2021

Business Type	Amount	% of Total
Food	**$2,230,636**	**30.2%**
Drugs & Misc. Retail	2,185,438	29.6%
Drinking and Eating Places	822,390	11.1%
General Merchandise	664,057	9.0%
Agriculture & All Others	456,186	6.2%
Automotive & Filling Stations	363,220	4.9%
Furniture, Household	241,382	3.3%
Lumber, Building, Hardware	197,106	2.7%
Apparel	156,553	2.1%
Manufacturers	60,143	0.8%
Total	**$7,377,111**	**100.0%**

The following table compares the annual sales tax revenues for the years 2021 and 2020. The 2021 total sales tax revenues increased by $1.6 million (or 26.6%) compared to 2020 and reflects how the new sales tax legislation and economic recovery impacted sales on the different business types. Food continues to represent the largest portion of sales tax revenue at $2.2 million in 2021 and decreased slightly by $36, 202 (or -1.6%) compared to 2020. The Drugs and Miscellaneous Retail category had the largest increase at $1.0 million (or 85.9%), followed by Drinking & Eating Places increasing $139,649 (or 20.5%), Agriculture & All Others increasing $122,969 (or 36.9%), Automotive & Filling Stations increasing $81,686 (or 29.0%), and General Merchandise increasing $73,941 (or 12.5%).

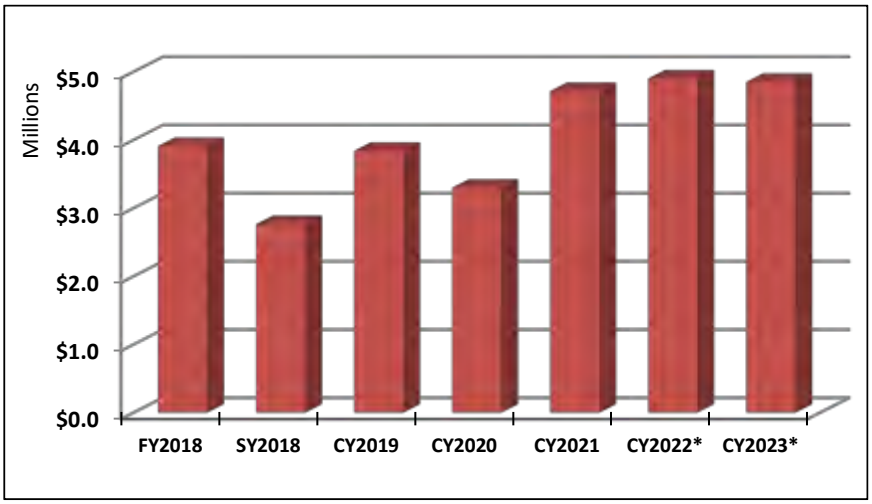
Sales Tax
By Business Type
2021 vs 2020

Business Type	2020	% of Total	2021	% of Total	2021 vs 2020 $	2021 vs 2020 %
Food	$2,266,838	38.9%	$2,230,636	30.2%	$ (36,202)	-1.6%
Drugs & Misc. Retail	1,175,807	20.2%	2,185,438	29.6%	1,009,631	85.9%
Drinking and Eating Places	682,741	11.7%	822,390	11.1%	139,649	20.5%
General Merchandise	590,116	10.1%	664,057	9.0%	73,941	12.5%
Agriculture & All Others	333,217	5.7%	456,186	6.2%	122,969	36.9%
Automotive & Filling Stations	281,534	4.8%	363,220	4.9%	81,686	29.0%
Furniture, Household	183,007	3.1%	241,382	3.3%	58,375	31.9%
Lumber, Building, Hardware	183,528	3.2%	197,106	2.7%	13,578	7.4%
Apparel	91,293	1.6%	156,553	2.1%	65,260	71.5%
Manufacturers	37,548	0.6%	60,143	0.8%	22,595	60.2%
Total	**$5,825,629**	**100.0%**	**$7,377,111**	**100.0%**	**$1,551,482**	**26.6%**

Local Sales Tax Revenue accounts for 9.7% of total General Fund revenues and was first implemented by the City on July 1, 2004, at a rate of 0.50% and on January 1, 2009, the City increased the local sales tax rate to 1.00%. Due to the COVID-19 pandemic, local sales tax for 2020 decreased $0.5 million (or -14.1%) compared to 2019. 2021 local sales tax increased $1.4 million (or 43.0%) from $3.3 million to $4.7 million reflecting the economic recovery from the pandemic and new sales tax legislation effective on January 1, 2021. 2022 local sales tax is projected to increase to $4.9 million (or 3.9%) over 2021. For 2023, local sales tax is conservatively budgeted to decrease by $75,000 (or -1.0%) compared to 2022 Projected based on the same above-mentioned factors as sales tax.

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Local Sales Tax Revenue



Reporting Period	Amount	% Change
FY2018	$ 3,909,374	3.1%
SY2018	2,763,459	N/A
CY2019	3,839,196	N/A
CY2020	3,298,356	-14.1%
CY2021	4,716,289	43.0%
CY2022*	4,900,000	3.9%
CY2023*	4,850,000	-1.0%

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

The table on the right shows the total amount of local sales taxes collected by business type for 2021. In 2021, Drugs & Miscellaneous Retail is the largest portion of the City's total local sales tax receipts at $1.3 million (or 28.0%), followed by $0.8 million (or 17.3%) for Drinking and Eating Places, $0.8 million (or 16.5%) for Food, and $0.6 million (or 12.1%) for General Merchandise.

Local Home-Rule Sales Tax by Business Type Calendar Year 2021

Business Type	Amount	% of Total
Drugs & Misc. Retail	**$ 1,320,952**	**28.0%**
Drinking and Eating Places	816,762	17.3%
Food	778,641	16.5%
General Merchandise	571,832	12.1%
Agriculture & All Others	352,426	7.5%
Furniture, Household	237,879	5.0%
Automotive & Filling Stations	230,413	4.9%
Lumber, Building, Hardware	195,136	4.1%
Apparel	155,238	3.3%
Manufacturers	57,010	1.2%
Total	**$ 4,716,289**	**100.0%**

The following table compares the annual local sales tax revenues for the years 2021 and 2020. The 2021 total local sales tax revenues increased by $1.4 million (or 43.0%) compared to 2020 and reflects how the new sales tax legislation and economic recovery impacted sales on the different business types. In 2020, Food was the largest portion of local sales tax revenue at $0.7 million (or 20.8%) of total local sales tax revenue; however, in 2021, Drugs and Miscellaneous Retail at $1.3 million (or 28.0%) was the largest revenue source for local sales tax revenues. The Drugs and Miscellaneous Retail category had the largest increase at $0.8 million (or 160.5%) compared to 2020, followed by Drinking & Eating Places increasing $139,484 (or 20.6%), Agriculture & All Others increasing $102,697 (or 41.1%), Food increasing $94,116 (or 13.7%), and General Merchandise increasing $72,369 (or 14.5%).

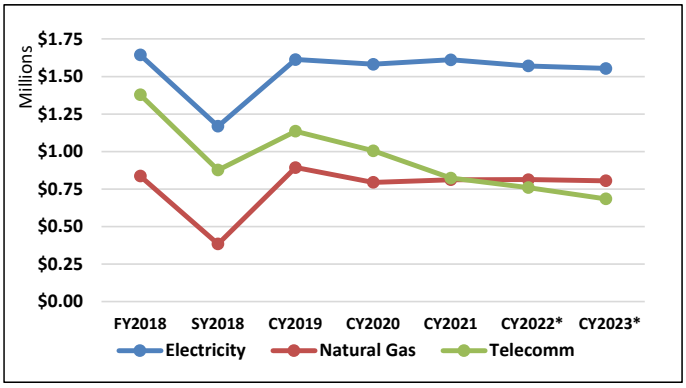
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Local Sales Tax
By Business Type
2021 vs 2020

Business Type	2020	% of Total	2021	% of Total	2021 vs 2020 Amount	2021 vs 2020 %
Drugs & Misc. Retail	$ 507,099	15.4%	$ 1,320,952	28.0%	$ 813,853	160.5%
Drinking and Eating Places	677,278	20.5%	816,762	17.3%	139,484	20.6%
Food	684,525	20.8%	778,641	16.5%	94,116	13.7%
General Merchandise	499,463	15.1%	571,832	12.1%	72,369	14.5%
Agriculture & All Others	249,729	7.6%	352,426	7.5%	102,697	41.1%
Furniture, Household	180,759	5.5%	237,879	5.0%	57,120	31.6%
Automotive & Filling Stations	191,051	5.8%	230,413	4.9%	39,362	20.6%
Lumber, Building, Hardware	182,485	5.5%	195,136	4.1%	12,651	6.9%
Apparel	91,254	2.8%	155,238	3.3%	63,984	70.1%
Manufacturers	34,713	1.1%	57,010	1.2%	22,297	64.2%
Total	**$ 3,298,356**	**100.0%**	**$ 4,716,289**	**100.0%**	**$1,417,933**	**43.0%**

Utility Taxes represent 6.1% of total General Fund revenues. The City has three utility taxes: natural gas, electricity, and telecommunications. Gas and electricity are based on usage, so revenues will fluctuate with weather conditions and consumer usage. As shown on the following chart, total utility taxes have declined since FY 2018. 2022 total utility taxes are projected at $3.14 million, a decrease of $0.1 million (or -3.2%) compared to 2021. For 2023, total utility taxes are expected to decrease $0.1 million (or -3.1%) to $3.04 million.

Utility Taxes Revenue



Reporting Period	Electricity	Natural Gas	Telecomm	Total	% Change
FY2018	$ 1,643,935	$ 836,598	$ 1,377,929	**$ 3,858,462**	-3.8%
SY2018	1,168,339	383,966	876,719	**2,429,024**	N/A
CY2019	1,613,583	893,804	1,135,769	**3,643,156**	N/A
CY2020	1,582,152	794,539	1,005,073	**3,381,764**	-7.2%
CY2021	1,611,590	812,706	823,584	**3,247,880**	-4.0%
CY2022*	1,570,000	813,000	760,000	**3,143,000**	-3.2%
CY2023*	1,554,000	805,000	685,000	**3,044,000**	-3.1%

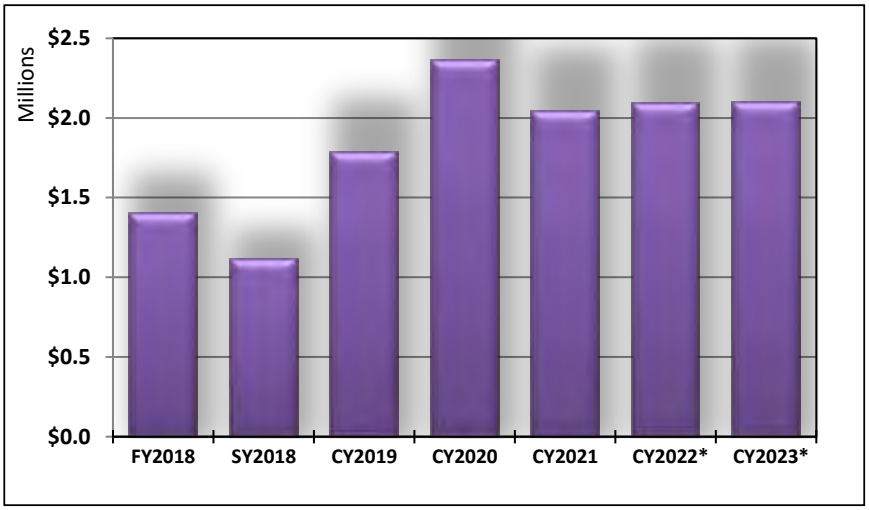
*Projected
FY: 12 Months (May through April)
SY: 8 Months (May through December)
CY: 12 Months (January through December)

- The **Electricity Tax** (based on a tiered kilowatt-hour use) was last increased in 2010, on a percentage equivalent basis, from 3.6% to 5% of gross charges. 2022 electricity tax is projected at $1.57 million and for 2023, electricity tax revenues have been budgeted at $1.55 million.
- The **Natural Gas Use Tax** was last increased in 2010, from $.02 per therm to $.03 per therm. 2022 natural gas revenue is projected at $813,000 and for 2023, gas revenue has been budgeted at $805,000.
- The **Telecommunication Tax** is 6% of gross charges. Telecommunication receipts have declined since 2015 due to consumers abandoning traditional landlines in favor of mobile devices and communicating over the internet using Wi-Fi networks. The transmission of data over the internet and mobile data plans are not subject to the tax due to Federal law. 2022 telecommunications tax revenue is projected to decrease by $63,584 (or -7.7%) to $760,000 and for 2023, revenues have been budgeted at $685,000, a decrease of $75,000 (or -9.9%). Comparing CY2023 to FY2018, telecommunications tax revenue has decreased $0.7 million (or -50.3%).

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The **Use Tax** is a form of sales tax designed to distribute the tax burden fairly among consumers and assure fair competition between in state and out-of-state businesses. Illinois use tax rates are 6.25% of the purchase price of general merchandise and 1.00% of the purchase price of qualifying food, drugs, and medical appliances. This tax revenue is collected and allocated by the State to the City on a per capita basis. Based on the latest estimates provided by IML, 2022 use tax revenues are estimated to increase $50,147 (or 2.5%) to $2.09 million compared to 2021. For 2023, use tax revenues are estimated to increase slightly to $2.1 million.

Use Tax Revenue



Reporting Period	Amount	% Change
FY2018	$ 1,398,766	7.4%
SY2018	1,115,078	N/A
CY2019	1,784,730	N/A
CY2020	2,361,889	32.3%
CY2021	2,043,853	-13.5%
CY2022*	2,094,000	2.5%
CY2023*	2,100,000	0.3%

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

2023 Budget-General Fund Expenditures

General Fund expenditures for 2023 total $50.1 million. Excluding the one-time transfer of $36.8 million to the Police and Fire Pension Funds in 2022, total expenditures decrease of $0.9 million (or -1.7%) compared to 2022 Projected.

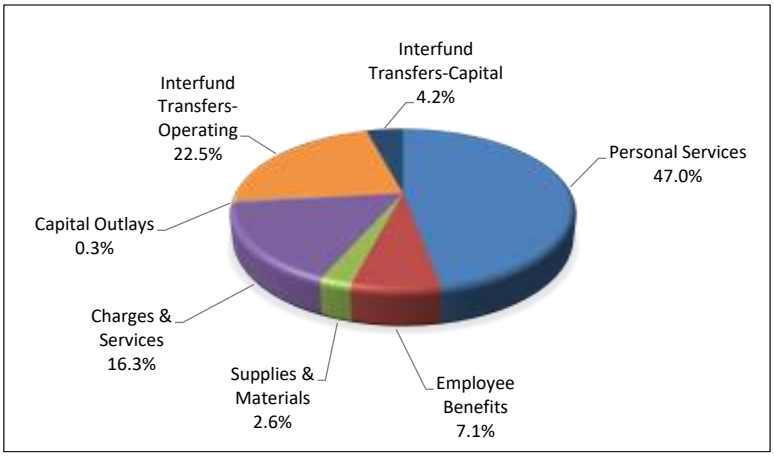
2023 Operating expenditures are estimated to increase $1.5 million (or 3.3%) from $46.3 million to $47.8 million. Total Capital Outlays increase $0.2 million and the Interfund Transfer to the Capital Projects Fund decreases $2.6 million (or -55.1%) from $4.7 million to $2.1 million.

General Fund Expenditures

Expenditures	2022 Budget	2022 Projected	2023 Budget	23 Budget vs 22 Proj. $	23 Budget vs 22 Proj. %
Personal Services	$ 22,130,414	$ 22,570,189	$ 23,580,609	$ 1,010,420	4.5%
Employee Benefits	5,607,890	5,576,458	3,536,057	(2,040,401)	-36.6%
Supplies & Materials	1,280,221	1,128,087	1,290,503	162,416	14.4%
Charges & Services	7,330,036	7,460,258	8,195,266	735,008	9.9%
Interfund Transfers	9,589,804	9,589,804	11,256,758	1,666,954	17.4%
Total Operating	**$ 45,938,365**	**$ 46,324,796**	**$ 47,859,193**	**$ 1,534,397**	**3.3%**
Capital Outlays	17,050	11,370	173,550	162,180	1426.4%
Interfund Transfers-Capital	2,122,358	4,673,728	2,098,137	(2,575,591)	-55.1%
Total Capital & Int. Transfers	**$ 2,139,408**	**$ 4,685,098**	**$ 2,271,687**	**$ (2,413,411)**	**-51.5%**
Sub-Total Expenditures	**$ 48,077,773**	**$ 51,009,894**	**$ 50,130,880**	**$ (879,014)**	**-1.7%**
Police & Fire UAAL Pensions	**$ 36,853,272**	**$ 36,853,272**	**$ -**	**$ (36,853,272)**	**-100.0%**
Total Exps with UAAL Pensions	**$ 84,931,045**	**$ 87,863,166**	**$ 50,130,880**	**$ (37,732,286)**	**-42.9%**

- **Personal Services**, consisting of salaries and overtime, accounts for $23.6 million (or 47.0%) of total expenditures. Personal Services are estimated to increase by $1.0 million (or 4.5%) compared to 2022 Projected.
- **Employee Benefits** for FICA, IMRF pension, police pension, and fire pension is $3.5 million (or 7.1%) of total expenditures. Employee Benefits are estimated to decrease by $2.0 million (or -36.6%). The City's IMRF pension costs are estimated to decrease by $0.2 million (or -30.8%) due to a reduction in the City's contribution rate in 2023. In addition, the City's contributions to the police and fire pension plans decrease $1.9 million (or -50.0%) due to the 2021 G.O. Bond issue which reduced the City's contribution to the pension plans' unfunded liabilities; however, the City is still required to contribute the pensions' normal costs to the pension plans.
- **Charges & Services** include expenditures for software licenses, DU-COMM public safety communication services, paramedic services, and other contracted services accounts for $8.2 million (or 16.3%) of total expenditures. Charges & Services are estimated to increase by $0.7 million (or 9.9%) compared to 2022 Projected, mainly due to increases in the paramedic services contract ($0.2 million), electricity costs ($0.1 million), software licenses ($0.1 million), and other contracted services ($0.1 million).
- **Interfund Transfers-Operating**, which consists of transfers for vehicles, equipment, building renewal, insurance, and debt service accounts for $11.3 million (or 22.5%) of total expenditures. Interfund Transfers-Operating are estimated to increase by $1.7 million (or 17.4%) compared to 2022 Projected. The $1.7 million increase is due to the $1.1 million increase in the transfer to the Debt Service Fund for the 2021 G.O. Bonds, $0.4 million increase in the vehicle replacement transfer, and $0.2 million increase in the health insurance transfer.
- **Supplies & Materials**, which consists of road materials, road salt, and other miscellaneous supplies is $1.3 million (or 2.6%) of total expenditures. Supplies & Materials are estimated to increase by $0.2 million (or 14.4%) compared to 2022 Projected. The increase is mainly attributable to reduced spending on road materials in 2022 due to a 2-month strike during the year related to aggregate materials which reduced paving work.
- **Interfund Transfers-Capital** of $2.1 million decreases by $2.6 million (or -55.1%) compared to 2022 Projected. The $2.1 million reflects the transfer to the Capital Projects Fund for capital improvements and infrastructure.

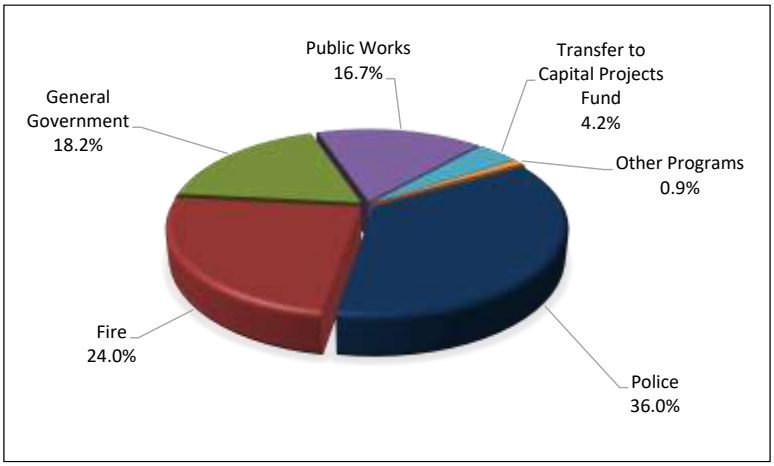
General Fund Expenditures
By Type



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The following chart shows the General Fund expenditures by function for 2023 as a percentage of total expenditures. Public safety (Police and Fire) accounts for 60.0%, General Government is 18.2%, Public Works is 16.7%, Transfer to Capital Projects Fund is 4.2%, and Other Programs is 0.9%.

General Fund Expenditures
By Function



Other City Funds

The **Debt Service Fund** is used to account for the principal, interest, and paying agent fees for general obligation debt issued by the City. Revenues from the property tax levy are used to finance the annual debt service costs. The City has three (3) separate debt issuances outstanding. The 2012A G.O. Bonds will be retired in 2023. The following table shows the debt service for 2023.

Debt Service Schedule

Debt Issuance	Purpose	Principal Outstanding 01/01/2023	Principal	Interest	Total Principal and Interest	Principal Outstanding 12/31/2023
2012A G.O. Bonds	Library	**$ 1,610,000**	$ 1,610,000	$ 40,250	**$ 1,650,250**	**$ -**
2018A G.O. Bonds	Downtown\Other	**10,000,000**	325,000	313,800	**638,800**	**9,675,000**
2021 G.O. Bonds	Police\Fire Pensions	**44,825,000**	2,080,000	948,739	**3,028,739**	**42,745,000**
Total		**$ 56,435,000**	**$ 4,015,000**	**$ 1,302,789**	**$ 5,317,789**	**$ 52,420,000**

Revenues in the Debt Service Fund for 2023 total $5.2 million versus expenditures of $5.3 million. The City abated the 2022 property tax debt service levy by $0.15 million using excess fund balance reserves in the Debt Service Fund.

Debt Service Fund
Revenues and Expenditures

Revenues	2022 Budget	2022 Projected	2023 Budget	23 Budget vs 22 Proj. $	23 Budget vs 22 Proj. %
Taxes	$ 2,132,886	$ 2,132,861	$ 2,160,441	$ 27,580	1.3%
Investment Income	10,000	10,000	7,500	(2,500)	-25.0%
Interfund Transfers	2,093,893	2,095,721	3,059,026	963,305	46.0%
Total Revenues	**$ 4,236,779**	**$ 4,238,582**	**$ 5,226,967**	**$ 988,385**	**23.3%**
Expenditures					
Debt Service	$ 4,387,023	$ 4,387,078	$ 5,318,794	$ 931,716	21.2%
Total Expenditures	**$ 4,387,023**	**$ 4,387,078**	**$ 5,318,794**	**$ 931,716**	**21.2%**
Revenues Over/ (Under) Expenditures	**$ (150,244)**	**$ (148,496)**	**$ (91,827)**		

Capital Projects Fund

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	2022 Budget	2022 Projected	2023 Budget	23 Budget vs 22 Proj. $	23 Budget vs 22 Proj. %
Intergovernmental	$ 2,954,908	$ 1,157,446	$ 4,462,950	$ 3,305,504	285.6%
Investment Income	140,000	100,000	120,000	20,000	20.0%
Miscellaneous	25,000	17,200	20,000	2,800	16.3%
Interfund Transfers	2,122,358	4,673,728	2,098,137	(2,575,591)	-55.1%
Total Revenues	**$ 5,242,266**	**$ 5,948,374**	**$ 6,701,087**	**$ 752,713**	**12.7%**
Expenditures					
Capital Outlays	$ 3,625,620	$ 2,846,166	$ 8,565,063	$ 5,718,897	200.9%
Total Expenditures	**$ 3,625,620**	**$ 2,846,166**	**$ 8,565,063**	**$ 5,718,897**	**200.9%**
Revenues Over/ (Under) Expenditures	**$ 1,616,646**	**$ 3,102,208**	**$ (1,863,976)**		

The 2023 budgeted revenues total $6.7 million and includes $4.5 million in grant revenue and a $2.1 million transfer from the General Fund. The 2023 budgeted expenditures are $8.6 million, an increase of $5.7 million from 2022 Projected. Some of the noteworthy capital improvements are:

- Sidewalk Improvements: $2.8 million (ARPA Grant: $2.2 million).
- Roadway Improvements: $1.3 million.
- Storm Sewer Improvements: $2.3 million (APRA Grant $1.8 million & DuPage ARPA Grant $0.5 million).
- Bridge Replacement-Creekside Dr. & Stonebridge Tr.: $0.9 million.
- Bridge Painting-Manchester Rd./Wesley St.: $0.4 million.

2018 G.O. Bond Fund

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

2018 G.O. Bond Fund
Revenues and Expenditures

Revenues	2022 Budget	2022 Projected	2023 Budget	23 Budget vs 22 Proj. $	23 Budget vs 22 Proj. %
Investment Income	$ 500	$ 7,000	$ -	$ (7,000)	-100.0%
Total Revenues	**$ 500**	**$ 18,139**	**$ -**	**$ (18,139)**	**-100.0%**
Expenditures					
Capital Outlays	$ 208,550	$ 957,459	$ 189,694	$ (767,765)	-80.2%
Interfund Transfers-Debt Serv	115,375	115,375	-	(115,375)	-100.0%
Total Expenditures	**$ 323,925**	**$ 1,072,834**	**$ 189,694**	**$ (883,140)**	**-82.3%**
Revenues Over/ (Under) Expenditures	**$ (323,425)**	**$ (1,054,695)**	**$ (189,694)**		

The 2023 budgeted expenditures are $0.2 million for contractually committed expenditures remaining to complete the Downtown Streetscape Project.

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Enterprise Funds

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

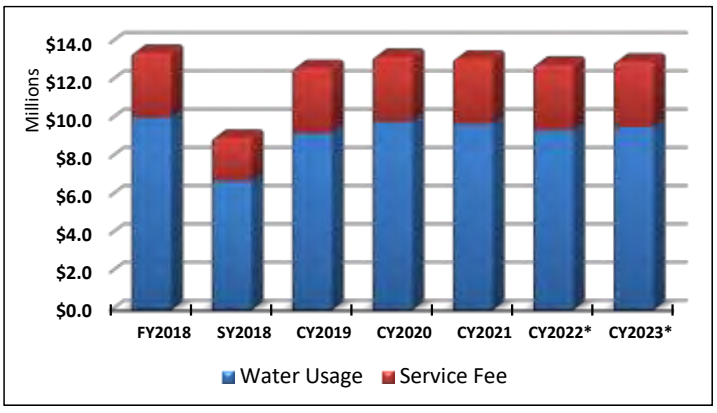
The **Water Fund** is projected to have expenses exceeding revenues by $2.1 million in 2023, mainly due to $3.9 million in capital projects.

Water Fund
Revenues and Expenditures

Revenues	2022 Budget	2022 Projected	2023 Budget	23 Budget vs 22 Proj. $	%
Charges for Services	$ 13,258,220	$ 12,987,301	$ 13,144,279	$ 156,978	1.2%
Investment Income	60,000	30,000	50,000	20,000	66.7%
Miscellaneous	115,000	92,800	111,800	19,000	20.5%
Interfund Transfers	738,149	738,149	-	(738,149)	-100.0%
Total Revenues	**$ 14,171,369**	**$ 13,848,250**	**$ 13,306,079**	**$ (542,171)**	**-3.9%**
Expenses					
Personal Services	$ 1,249,932	$ 1,282,360	$ 1,321,735	$ 39,375	3.1%
Employee Benefits	212,034	221,306	181,436	(39,870)	-18.0%
Supplies & Materials	323,159	350,346	385,226	34,880	10.0%
Charges & Services	8,292,381	8,204,359	8,415,080	210,721	2.6%
Interfund Transfers	1,173,314	1,173,314	1,219,374	46,060	3.9%
Total Operating	**$ 11,250,820**	**$ 11,231,685**	**$ 11,522,851**	**$ 291,166**	**2.6%**
Capital Outlays	**2,990,390**	**873,855**	**3,886,637**	**3,012,782**	**344.8%**
Total Expenses	**$ 14,241,210**	**$ 12,105,540**	**$ 15,409,488**	**$ 3,303,948**	**27.3%**
Revenues Over/ (Under) Expenses	**$ (69,841)**	**$ 1,742,710**	**$ (2,103,409)**		

Water Service Charges Revenues

The Water Usage rate and Fixed Service fees were last increased on January 1, 2015 are not budgeted to be increased in 2023. For 2023, Water Service Charges are budgeted at $13.0 million, based on the past 4 years average billed usage.



Reporting Period	Water Usage Charges	Service Fee Charges	Total Charges	% Change
FY2018	$ 10,102,978	$ 3,378,458	**$ 13,481,436**	3.4%
SY2018	6,781,601	2,255,896	**9,037,497**	N/A
CY2019	9,291,545	3,388,749	**12,680,294**	N/A
CY2020	9,875,342	3,394,541	**13,269,883**	4.6%
CY2021	9,761,052	3,406,508	**13,167,560**	-0.8%
CY2022*	9,453,202	3,411,599	**12,864,801**	-2.3%
CY2023*	9,606,379	3,412,500	**13,018,879**	1.2%

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

Water Fund Expenses

Expenses	2022 Budget	2022 Projected	2023 Budget	23 Budget vs 22 Proj. $	%
Personal Services	$ 1,249,932	$ 1,282,360	$ 1,321,735	$ 39,375	3.1%
Employee Benefits	212,034	221,306	181,436	(39,870)	-18.0%
Supplies & Materials	323,159	350,346	385,226	34,880	10.0%
Charges & Services	8,292,381	8,204,359	8,415,080	210,721	2.6%
Interfund Transfers	1,173,314	1,173,314	1,219,374	46,060	3.9%
Total Operating	**$ 11,250,820**	**$ 11,231,685**	**$ 11,522,851**	**$ 291,166**	**2.6%**
Capital Outlays	**2,990,390**	**873,855**	**3,886,637**	**3,012,782**	**344.8%**
Total Expenses	**$ 14,241,210**	**$ 12,105,540**	**$ 15,409,488**	**$ 3,303,948**	**27.3%**

Water Fund 2023 total expenses are estimated at $15.4 million, an increase of $3.3 million (or 27.3%) compared to 2022 Projected.

- Operating expenses increase by $0.3 million (or 2.6%) compared to 2022 Projected. Water purchased from the DuPage Water Commission accounts for $8.0 million (or 69.4%) of total operating expenses in the Water Fund and is projected to increase by $0.1 million in 2023.
- Capital Outlay expenses increase by $3.0 million compared to 2022 Projected. Capital expenses are budgeted at $3.9 million and includes:
  - Water Main Replacements: $1.8 million.
  - Lead Service Line Replacements: $0.7 million.
  - Standby Generator Replacement-Reber Pump Station: $0.6 million.
  - Variable Frequency Drives (3 pump stations): $0.5 million.

The **Sanitary Sewer Fund** is projected to have expenses exceeding revenues by $0.8 million in 2023, mainly due to $1.4 million in capital projects.

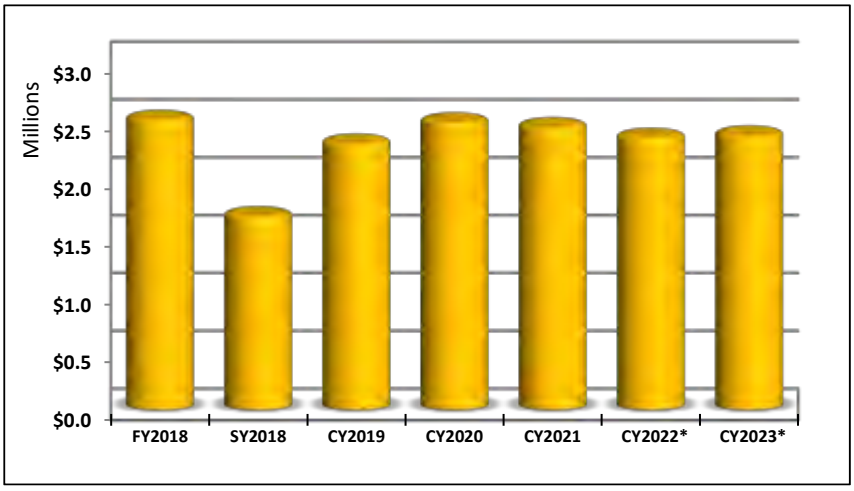
Sanitary Sewer Fund
Revenues and Expenditures

Revenues	2022 Budget	2022 Projected	2023 Budget	23 Budget vs 22 Proj. $	%
Charges for Services	$ 2,457,133	$ 2,356,476	$ 2,377,214	$ 20,738	0.9%
Investment Income	80,000	50,000	60,000	10,000	20.0%
Miscellaneous	-	640	-	(640)	-100.0%
Interfund Transfers	276,729	276,729	-	(276,729)	-100.0%
Total Revenues	**$ 2,813,862**	**$ 2,683,845**	**$ 2,437,214**	**$ (246,631)**	**-9.2%**
Expenses					
Personal Services	$ 442,173	$ 432,576	$ 469,381	$ 36,805	8.5%
Employee Benefits	75,574	73,691	65,316	(8,375)	-11.4%
Supplies & Materials	115,834	118,674	164,942	46,268	39.0%
Charges & Services	445,081	188,029	456,627	268,598	142.8%
Interfund Transfers	654,888	654,888	718,657	63,769	9.7%
Total Operating	**$ 1,733,550**	**$ 1,467,858**	**$ 1,874,923**	**$ 407,065**	**27.7%**
Capital Outlays	**1,348,770**	**1,365,875**	**1,397,981**	**32,106**	**2.4%**
Total Expenses	**$ 3,082,320**	**$ 2,833,733**	**$ 3,272,904**	**$ 439,171**	**15.5%**
Revenues Over/ (Under) Expenses	**$ (268,458)**	**$ (149,888)**	**$ (835,690)**		

Sanitary Sewer Charges Revenues

Sanitary Sewer Charges are billed based on water usage. Usage is impacted by factors including weather conditions and conservation. The Sanitary Sewer rate has remained at the current rate of $1.40 per 100 cubic feet since July 2007 and is not budgeted to be increased for the 2023 budget. Sanitary Sewer Service Charges are estimated at $2.4 million for the 2023 budget, based on the past 4 years average billed usage.

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Reporting Period	Sanitary Sewer Charges	% Change
FY2018	$ 2,510,952	4.8%
SY2018	1,678,395	N/A
CY2019	2,306,885	N/A
CY2020	2,489,962	7.9%
CY2021	2,448,508	-1.7%
CY2022*	2,356,476	-3.8%
CY2023*	2,377,214	0.9%

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

Sanitary Sewer Fund Expenses

Expenses	2022 Budget	2022 Projected	2023 Budget	23 Budget vs 22 Proj. $	23 Budget vs 22 Proj. %
Personal Services	$ 442,173	$ 432,576	$ 469,381	$ 36,805	8.5%
Employee Benefits	75,574	73,691	65,316	(8,375)	-11.4%
Supplies & Materials	115,834	118,674	164,942	46,268	39.0%
Charges & Services	445,081	188,029	456,627	268,598	142.8%
Interfund Transfers	654,888	654,888	718,657	63,769	9.7%
Total Operating	**$ 1,733,550**	**$1,467,858**	**$ 1,874,923**	**$ 407,065**	**27.7%**
Capital Outlays	**1,348,770**	**1,365,875**	**1,397,981**	**32,106**	**2.4%**
Total Expenses	**$ 3,082,320**	**$2,833,733**	**$ 3,272,904**	**$ 439,171**	**15.5%**

Sanitary Sewer Fund 2023 total expenses are estimated at $3.3 million, an increase of $0.4 million (or 15.5%) compared to 2022 Projected.

- Operating expenses increase by $0.4 million (or 27.7%) compared to 2022 Projected. The increase is attributable to a $0.3 million increase in the Sewer Improvements Programs (Residential Basement Backup Prevention Program and Service Line Reimbursement Program).
- Capital Outlay expenses of $1.4 million includes:
  - Service Lateral Rehabilitation-Chemical Grouting: $0.5 million.
  - Sanitary Sewer Rehabilitation Program: $0.2 million.
  - Sanitary Sewer Replacement: $0.4 million.
  - Blacksmith Lift Station Wet Well Rehabilitation: $0.1 million.

The **Storm Sewer Fund** is projected to have expenses exceeding revenues by $1.7 million in 2023, mainly due to $1.7 million in capital projects. The fund balance is projected to below the policy target on December 31, 2023. Staff is conducting an analysis of the Storm Sewer Fund to identify financing options to support operations and capital improvements.

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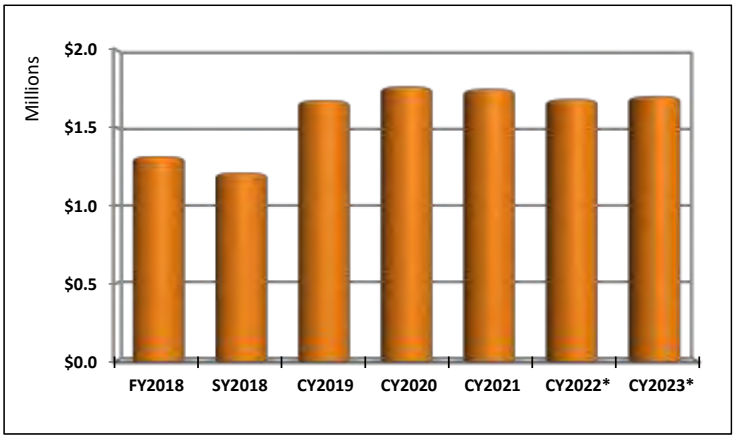
Storm Sewer Fund
Revenues and Expenditures

Revenues	2022 Budget	2022 Projected	2023 Budget	23 Budget vs 22 Proj. $	%
Charges for Services	$ 1,742,518	$ 1,681,969	$ 1,700,554	$ 18,585	1.1%
Investment Income	500	11,000	5,000	(6,000)	-54.5%
Miscellaneous	-	3,892	-	(3,892)	-100.0%
Total Revenues	**$ 1,743,018**	**$ 1,696,861**	**$ 1,705,554**	**$ 8,693**	**0.5%**
Expenses					
Personal Services	$ 523,074	$ 579,265	$ 584,682	$ 5,417	0.9%
Employee Benefits	88,850	96,941	80,028	(16,913)	-17.4%
Supplies & Materials	115,144	117,934	128,098	10,164	8.6%
Charges & Services	43,719	43,019	208,210	165,191	384.0%
Interfund Transfers	663,756	663,756	715,451	51,695	7.8%
Total Operating	**$ 1,434,543**	**$ 1,500,915**	**$ 1,716,469**	**$ 215,554**	**14.4%**
Capital Outlays	**701,210**	**572,475**	**1,671,300**	**1,098,825**	**191.9%**
Total Expenses	**$ 2,135,753**	**$ 2,073,390**	**$ 3,387,769**	**$ 1,314,379**	**63.4%**
Revenues Over/ (Under) Expenses	**$ (392,735)**	**$ (376,529)**	**$ (1,682,215)**		

Stormwater Management Charges Revenues

Stormwater Management Charges are billed based on water usage. The Stormwater Management Fee and Fixed Fee were last increased on May 1, 2018 and are not budgeted to be increased for the 2023 budget. For 2023, total Stormwater Management Charges are budgeted at $1.7 million, based on the past 4 years average billed usage.

Stormwater Management Charges Revenues



Reporting Period	Storm Mgmt Fees	Storm Fixed Fee	Stormwater Total	% Change
FY2018	$ 1,313,832	$ -	**$ 1,313,832**	5.2%
SY2018	1,009,192	199,505	**1,208,697**	N/A
CY2019	1,374,863	299,340	**1,674,203**	N/A
CY2020	1,463,366	299,372	**1,762,738**	5.3%
CY2021	1,447,224	299,670	**1,746,894**	-0.9%
CY2022*	1,381,858	300,111	**1,681,969**	-3.7%
CY2023*	1,400,368	300,186	**1,700,554**	1.1%

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

Storm Sewer Fund Expenses

Expenses	2022 Budget	2022 Projected	2023 Budget	23 Budget vs 22 Proj. $	%
Personal Services	$ 523,074	$ 579,265	$ 584,682	$ 5,417	0.9%
Employee Benefits	88,850	96,941	80,028	(16,913)	-17.4%
Supplies & Materials	115,144	117,934	128,098	10,164	8.6%
Charges & Services	43,719	43,019	208,210	165,191	384.0%
Interfund Transfers	663,756	663,756	715,451	51,695	7.8%
Total Operating	**$ 1,434,543**	**$ 1,500,915**	**$ 1,716,469**	**$ 215,554**	**14.4%**
Capital Outlays	**701,210**	**572,475**	**1,671,300**	**1,098,825**	**191.9%**
Total Expenses	**$ 2,135,753**	**$ 2,073,390**	**$ 3,387,769**	**$ 1,314,379**	**63.4%**

Storm Sewer Fund 2023 total expenses are estimated at $3.4 million, an increase of $1.3 million (or 63.4%) compared to 2022 Projected.

- Operating expenses increase by $0.2 million (or 14.4%) compared to 2022 Projected. The increase is attributable to $0.15 million for new Storm Sewer Improvements Programs (Overland Flooding Cost-Share Program and Yard Flooding Improvement Reimbursement Program).
- Capital Outlay expenses increase by $1.1 million compared to 2022 Projected. Capital expenses are budgeted at $1.7 million and includes:
    - Streams Dredging Project: $0.9 million.
    - Storm Sewer Replacements: $0.4 million.
    - Storm Sewer Rehabilitation Lining Program: $0.1 million.

The **Parking Fund** is projected to have expenses exceeding revenues by $0.3 million in 2023.

Parking Fund
Revenues and Expenditures

Revenues	2022 Budget	2022 Projected	2023 Budget	23 Budget vs 22 Proj. $	23 Budget vs 22 Proj. %
Charges for Services	$ 487,180	$ 414,723	$ 420,600	5,877	1.4%
Fines and Forfeits	90,000	108,350	108,000	(350)	-0.3%
Investment Income	20,000	10,000	20,000	10,000	100.0%
Miscellaneous	-	250,000	-	(250,000)	-100.0%
Total Revenues	**$ 597,180**	**$ 783,073**	**$ 548,600**	**$ (234,473)**	**-29.9%**
Expenses					
Personal Services	$ 121,039	$ 118,670	$ 125,530	$ 6,860	5.8%
Employee Benefits	20,350	19,993	16,920	(3,073)	-15.4%
Supplies & Materials	33,750	73,500	41,900	(31,600)	-43.0%
Charges & Services	261,570	230,540	254,133	23,593	10.2%
Interfund Transfers	285,598	285,598	305,284	19,686	6.9%
Total Operating	**$ 722,307**	**$ 728,301**	**$ 743,767**	**$ 15,466**	**2.1%**
Capital Outlays	**633,000**	**469,849**	**140,000**	**(329,849)**	**-70.2%**
Total Expenses	**$ 1,355,307**	**$ 1,198,150**	**$ 883,767**	**$ (314,383)**	**-26.2%**
Revenues Over/ (Under) Expenses	**$ (758,127)**	**$ (415,077)**	**$ (335,167)**		

Parking Fund 2023 total revenues are estimated at $0.5 million. Revenues continue to be below pre-COVID-19 levels due to the hybrid\remote workforce, which has impacted revenues generated from our commuter lots. Staff has initiated a comprehensive review and analysis of Parking Fund operations to identity financing options to fund future operating and capital expenses.

Parking Fund 2023 total expenses are estimated at $0.9 million, a decrease of $0.3 million (or -26.2%) compared to 2022 Projected. Operating expenses increase by $15,466 (or 2.1%) and Capital Outlay expenses decrease by $0.3 million (or -70.2%) compared to 2022 Projected.

Internal Service Funds

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

The **Fleet Services Fund** is projected to have expenses exceeding revenues by $1.6 million in 2023, mainly due to $3.7 million in capital outlays.

Fleet Services Fund
Revenues and Expenditures

Revenues	2022 Budget	2022 Projected	2023 Budget	23 Budget vs 22 Proj. $	23 Budget vs 22 Proj. %
Fines and Forfeits	$ 1,000	$ 500	$ 500	$ -	0.0%
Investment Income	100,000	30,000	50,000	20,000	66.7%
Miscellaneous	200,000	184,500	183,000	(1,500)	-0.8%
Interfund Transfers	3,363,653	3,363,653	3,858,306	494,653	14.7%
Total Revenues	**$ 3,664,653**	**$ 3,578,653**	**$ 4,091,806**	**$ 513,153**	**14.3%**
Expenses					
Personal Services	$ 619,522	$ 580,308	$ 647,262	$ 66,954	11.5%
Employee Benefits	104,904	98,539	87,830	(10,709)	-10.9%
Supplies & Materials	753,538	908,650	813,688	(94,962)	-10.5%
Charges & Services	121,869	140,168	151,259	11,091	7.9%
Interfund Transfers	303,732	303,732	320,311	16,579	5.5%
Total Operating	**$ 1,903,565**	**$ 2,031,397**	**$ 2,020,350**	**$ (11,047)**	**-0.5%**
Capital Outlays	**3,865,580**	**668,240**	**3,682,349**	**3,014,109**	**451.1%**
Total Expenses	**$ 5,769,145**	**$ 2,699,637**	**$ 5,702,699**	**$ 3,003,062**	**111.2%**
Revenues Over/ (Under) Expenses	**$ (2,104,492)**	**$ 879,016**	**$ (1,610,893)**		

Fleet Services Fund 2023 total revenues are estimated at $4.1 million, with Interfund Transfers accounting for $3.9 million of the total revenues. The vehicle interfund transfers from other funds of $3.9 million increases by $0.5 million (or 14.7%) compared to the 2022 Projected.

Fleet Services Fund 2023 expenses are budgeted at $5.7 million, an increase of $3.0 million compared to 2022 Projected. Operating expenses decrease by $11,047 (or -0.5%) compared to 2022 Projected, mainly attributable to anticipated reductions in fuel costs ($0.1 million) in 2023. Capital Outlays increases $3.0 million, mainly attributable to $2.0 million in vehicle replacements carried over from the past two years due to supply chain disruptions and price increases.

The **Capital Equipment Replacement Fund** is projected to have revenues exceeding expenses by $102,914 in 2023. The Capital Equipment Replacement fund provides for the replacement of the City's major operating equipment. Examples of assets in the Capital Equipment Replacement Fund include police and fire safety equipment, security systems, communications equipment, and wireless alarm network equipment. The transfers from other City operating funds are determined annually based on each asset's replacement cost and useful life. 2023 total revenues are estimated at $242,514 and expenses are budgeted at $139,600 for equipment replacements.

The **Technology Replacement Fund** is projected to have expenses exceeding revenues by $121,067 in 2023. The Technology Replacement Fund provides for the replacement of the City's information technology assets. Examples of assets in the Technology Replacement Fund include computers, servers, and network equipment. The transfers from other City operating funds are determined annually based on each asset's replacement cost and useful life. 2023 revenues are estimated at $180,292 and expenses are budgeted at $301,359 for technology replacements.

The **Building Renewal Fund** is projected to have expenses exceeding revenues by $431,883 in 2023. The Building Renewal Fund provides for the replacement of the City's general government building systems and components. Examples of assets that would be replaced in the Building Renewal Fund include roofs, HVAC equipment, and lighting fixtures. The transfers from other City operating funds are based upon the Sherman-Dergis Formula for calculating facility renewal costs over the life of a building. 2023 revenues are estimated at $293,867 and expenses are budgeted at $725,750 for building improvements.

The **Liability Insurance Fund** is projected to have a balanced budget in 2023. The City operates a self-insurance program for general liability, property, and workers' compensation coverages while securing excess coverage to protect it in the event of numerous or catastrophic losses. The City's liability insurance plan year is November 1st through October 31st. 2023 total revenues increase from $1.2 million to $1.5 million, an increase of $0.1 million (or 5.5%) compared to 2022 Projected, mainly due to liability insurance transfers from other funds increasing $0.1 million (or 6.5%). 2023 total expenses increase from $1.1 million to $1.3 million, an increase of $0.2 million (or 14.9%) compared to 2022 Projected, mainly due to insurance premiums increasing $0.1 million (or 9.7%).

The **Health Insurance Fund** is projected to have a balanced budget in 2023. The City is a member of the Intergovernmental Personnel Benefit Cooperative (IPBC) pool for health and life insurance for active and retired employees. The City's health insurance plan year is July 1st through June 30th. 2023 total revenues increase from $5.6 million to $5.9 million, an increase of $0.3 million (or 5.4%) compared to 2022 Projected, mainly due to health insurance transfers from other funds increasing $0.2 million (or 4.4%). 2023 total expenses are estimated to increase from $5.5 million to $5.9 million, an increase of $0.4 million (or 7.0 %) compared to 2022 Projected, mainly due health insurance premiums estimated to increase by $0.3 million (or 7.4%).

Special Revenue Funds

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

The **Motor Fuel Tax Fund** is projected to have expenditures exceeding revenues by $0.5 million in 2023, mainly due to $2.8 million in capital projects.

Motor Fuel Tax Fund
Revenues and Expenditures

Revenues	2022 Budget	2022 Projected	2023 Budget	23 Budget vs 22 Proj. $	%
Intergovernmental	$ 3,309,470	$ 3,369,347	$ 2,331,504	$ (1,037,843)	-30.8%
Investment Income	1,000	10,000	1,000	(9,000)	-90.0%
Total Revenues	**$ 3,310,470**	**$ 3,379,347**	**$ 2,332,504**	**$ (1,046,843)**	**-31.0%**
Expenditures					
Capital Outlays	$ 3,188,990	$ 3,650,660	$ 2,815,987	$ (834,673)	-22.9%
Total Expenditures	**$ 3,188,990**	**$ 3,650,660**	**$ 2,815,987**	**$ (834,673)**	**-22.9%**
Revenues Over/ (Under) Expenditures	**$ 121,480**	**$ (271,313)**	**$ (483,483)**		

Motor Fuel Tax Fund 2023 total revenues are budgeted at $2.3 million, a decrease of $1.0 million (or -31.0%) compared to 2022 Projected. The decrease is entirely due to 2022 being the last year receiving $1.2 million in grant revenue from the State Rebuild Illinois Capital Program. The City received $1.2 million annually from 2020 thru 2022 from the program and earmarked the grant revenue for road reconstruction.

Motor Fuel Tax Fund 2023 total expenditures are budgeted at $2.8 million, with $2.0 million allocated for the 2023 Annual Road Program and $0.6 million for road reconstruction.

The **Foreign Fire Insurance Tax Fund** is projected to have revenues exceeding expenditures by $2,585 in 2023. 2023 foreign fire insurance tax revenue is estimated at $100,000 and total budgeted expenditures are $97,425, which includes $90,000 to purchase apparatus equipment, station maintenance equipment, and personal protective equipment.

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

The **TIF District Number Two Main Street Redevelopment Fund** is projected to have expenditures exceeding revenues by $0.5 million in 2023.

TIF District #2 Fund
Revenues and Expenditures

Revenues	2022 Budget	2022 Projected	2023 Budget	23 Budget vs 22 Proj. $	23 Budget vs 22 Proj. %
Taxes	$ 3,194,000	$ 2,613,775	$ -	$ (2,613,775)	-100.0%
Investment Income	500	9,000	-	(9,000)	-100.0%
Interfund Transfers	-	751,257	-	(751,257)	-100.0%
Total Revenues	**$ 3,194,500**	**$ 3,374,032**	**$ -**	**$ (3,374,032)**	**-100.0%**
Expenditures					
Charges & Services	$ 186,000	$ 173,156	$ -	$ (173,156)	-100.0%
Total Operating	**186,000**	**173,156**	**-**	**(173,156)**	**-100.0%**
Capital Outlays	579,725	1,819,389	500,000	(1,319,389)	-72.5%
Interfund Transfers	1,564,878	1,014,878	-	(1,014,878)	-100.0%
Total Capital & Int. Transfers	**2,144,603**	**2,834,267**	**500,000**	**(2,334,267)**	**-82.4%**
Total Expenditures	**$ 2,330,603**	**$ 3,007,423**	**$ 500,000**	**$ (2,507,423)**	**-83.4%**
Revenues Over/ (Under) Expenditures	**$ 863,897**	**$ 366,609**	**$ (500,000)**		

TIF District #2 expired on December 31, 2022 with 2022 being the final year of property tax collections. However, the fund will remain open to pay for existing TIF District #2 project area costs and obligations approved and incurred prior to the expiration of TIF District #2. Staff anticipates some work remaining for the Downtown Streetscape Project will carry over into 2023. 2023 total expenditures are projected at $0.5 million.

The **TIF District Number Three Courthouse Redevelopment Fund** is projected to have revenues exceeding expenditures by $1.6 million in 2023.

TIF District #3 Fund
Revenues and Expenditures

Revenues	2022 Budget	2022 Projected	2023 Budget	23 Budget vs 22 Proj. $	23 Budget vs 22 Proj. %
Taxes	$ 2,385,400	$ 2,338,166	$ 2,346,000	$ 7,834	0.3%
Investment Income	10,000	10,000	10,000	-	0.0%
Interfund Transfers	550,000	-	-	-	0.0%
Total Revenues	**$ 2,395,400**	**$ 2,348,166**	**$ 2,356,000**	**$ 7,834**	**0.3%**
Expenditures					
Charges & Services	$ 26,000	$ 13,000	$ 26,000	$ 13,000	100.0%
Total Operating	**26,000**	**13,000**	**26,000**	**13,000**	**100.0%**
Capital Outlays	220,000	217,500	700,000	482,500	221.8%
Total Capital Outlays	**220,000**	**217,500**	**700,000**	**482,500**	**221.8%**
Total Expenditures	**$ 246,000**	**$ 230,500**	**$ 726,000**	**$ 495,500**	**215.0%**
Revenues Over/ (Under) Expenditures	**$ 2,149,400**	**$ 2,117,666**	**$ 1,630,000**		

TIF District #3 Fund 2023 total revenues are budgeted at $2.4 million, which includes $2.3 million for incremental property taxes. 2023 expenditures are budgeted at $726,000 and includes $0.7 million for the Water Building Exterior Renovation.

The **Special Service Area #8 Fund** was established in 2018 to provide enhanced marketing and education promoting benefits and activities in the area. The SSA #8 Fund is projected to have a balanced budget in 2023.

Special Service Area #8 Fund
Revenues and Expenditures

Revenues	2022 Budget	2022 Projected	2023 Budget	23 Budget vs 22 Proj. $	23 Budget vs 22 Proj. %
Taxes	$ 159,000	$ 157,686	$ 275,000	$ 117,314	74.4%
Total Revenues	**$ 159,000**	**$ 157,691**	**$ 275,000**	**$ 117,309**	**74.4%**
Expenses					
Charges & Services	$ 159,000	$ 157,691	$ 275,000	$ 117,309	74.4%
Total Expenses	**$ 159,000**	**$ 157,691**	**$ 275,000**	**$ 117,309**	**74.4%**
Revenues Over/ (Under) Expenses	**$ -**	**$ -**	**$ -**		

Due to the expiration of TIF District #2 on December 31, 2022, 2023 revenues are estimated at $275,000 from the SSA #8 property tax levy and 2023 expenditures of $275,000 for marketing and education promoting benefits and activities in the area through the Downtown Wheaton Association. In the previous year budget, $159,000 was budgeted in the SSA #8 Fund and $116,000 in the TIF District #2 Fund.

The **Federal Forfeiture Fund and State Forfeiture Fund** were established in 2020 to account for revenues and expenditures associated with funds received from forfeitures. For 2023 expenditures, $63,500 is budgeted for automated LPR cameras in the State Forfeiture Fund.

Pension Trust (Fiduciary) Funds

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

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 %
FY 2018	**$ 2,744,782**	$ 366,129	15.4%	**$ 1,452,575**	$ 348,484	31.6%	**$ 4,197,357**	$ 714,613	20.5%
SY 2018	**2,933,100**	188,318	6.9%	**1,491,364**	38,789	2.7%	**4,424,464**	227,107	5.4%
CY 2019	**2,989,971**	56,871	1.9%	**1,488,287**	(3,077)	-0.2%	**4,478,258**	53,794	1.2%
CY 2020	**3,405,260**	415,289	13.9%	**1,717,043**	228,756	15.4%	**5,122,303**	644,045	14.4%
CY 2021	**9,704,877**	6,299,617	185.0%	**3,403,025**	1,685,982	98.2%	**13,107,902**	7,985,599	155.9%
CY 2022	**31,866,439**	22,161,562	228.4%	**8,838,885**	5,435,860	159.7%	**40,705,324**	27,597,422	210.5%
CY 2023	**1,043,231**	(30,823,208)	-96.7%	**883,024**	(7,955,861)	-90.0%	**1,926,255**	(38,779,069)	-95.3%

In October 2021, the City issued $45.7 million of General Obligation Bonds ("2021 G.O. Bonds") to fund the unfunded liabilities of the City's Police and Firefighters' Pension Plans ("Pension Plans"). In order to mitigate investment risks associated with market timing, bond proceeds 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.

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. 2023 total revenues are budgeted at $4.7 million, an increase of $0.2 million (or 5.0%) compared to 2022 Projected. The 2022 property tax levy is budgeted at $4.3 million, an increase of $0.2 million (or 4.3%) compared to the 2021 property tax levy. The $0.2 million increase includes $90,484 to transition from a 75-year to 50-year useful life for funding Library renewal projects. Property taxes account for 91.9% of total revenues. 2023 total expenditures are budgeted at $5.3 million, an increase of $1.0 million (or 23.0%) compared to 2022 Projected, mainly attributable to a $0.5 million one-time transfer of excess fund balance reserves to the Library Building Renewal Fund.

Public Library
General Operating Fund
Revenues and Expenditures

Revenues	2022 Budget	2022 Projected	2023 Budget	23 Budget vs 22 Proj. $	23 Budget vs 22 Proj. %
Taxes	$ 4,112,521	$ 4,112,521	$ 4,289,359	$ 176,838	4.3%
Intergovernmental	78,019	79,606	79,606	-	0.0%
Charges for Services	203,000	195,410	214,000	18,590	9.5%
Fines and Forfeits	20,000	14,000	20,000	6,000	42.9%
Investment Income	3,500	3,600	4,000	400	11.1%
Miscellaneous	37,000	37,000	58,000	21,000	56.8%
Total Revenues	**$ 4,454,040**	**$ 4,442,137**	**$ 4,664,965**	**$ 222,828**	**5.0%**
Expenditures					
Personal Services	$ 2,404,637	$ 2,237,357	$ 2,499,199	$ 261,842	11.7%
Employee Benefits	379,892	331,382	319,119	(12,263)	-3.7%
Supplies & Materials	428,480	434,900	465,610	30,710	7.1%
Charges & Services	679,394	635,608	734,524	98,916	15.6%
Interfund Transfers	631,052	639,852	746,244	106,392	16.6%
Total Operating	**$ 4,523,455**	**$ 4,279,099**	**$ 4,764,696**	**$ 485,597**	**11.3%**
Capital Outlays	900	880	900	20	2.3%
Interfund Transfers-Capital	-	-	500,000	500,000	100.0%
Total Capital & Int. Transfers	**$ 900**	**$ 880**	**$ 500,900**	**500,020**	**56820.5%**
Total Expenditures	**$ 4,524,355**	**$ 4,279,979**	**$ 5,265,596**	**$ 985,617**	**23.0%**
Revenues Over/ (Under) Expenditures	**$ (70,315)**	**$ 162,158**	**$ (600,631)**		

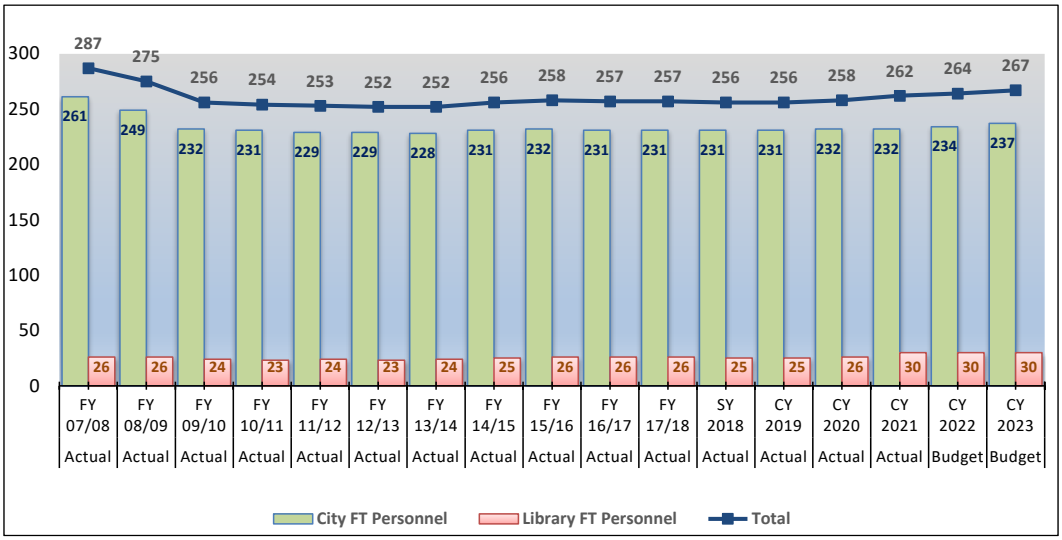
Personnel

The City and Library total number of full-time equivalents (FTE) increases from 301.70 to 303.70 for the 2023 budget. The total number of full-time positions increases from 264 to 267 and reflects a reallocation of personnel resources to meet the service needs of the community with the following positions added:

- Director of Building & Code Enforcement (General Fund-Building & Code Enforcement Department).
- City Attorney (General Fund-Legal Services Department). This position was previously a contracted position for the City.
- Public Safety Analyst (General Fund-Police Department).

City of Wheaton, Illinois
Transmittal Letter
Calendar Year 2023 Budget

Full-Time Personnel History



Financial Reporting and Planning

The Mayor and City Council together with the City Manager have always encouraged and insisted upon complying with the highest standards of excellence in planning and conducting the financial operations of the City. The City's Annual Comprehensive Financial Report has received 39 consecutive Certificates of Achievement for Excellence in Financial Reporting from the Government Finance Officers Association (GFOA). In addition, the City has received the GFOA's Distinguished Budget Award for the 21st straight year for the 2022 Annual Budget. The 2023 Annual Budget complies with the high standards established by this program and will be submitted to the GFOA Award Program. Sections of the budget have been enhanced to improve the presentation and understanding of this document for the community.

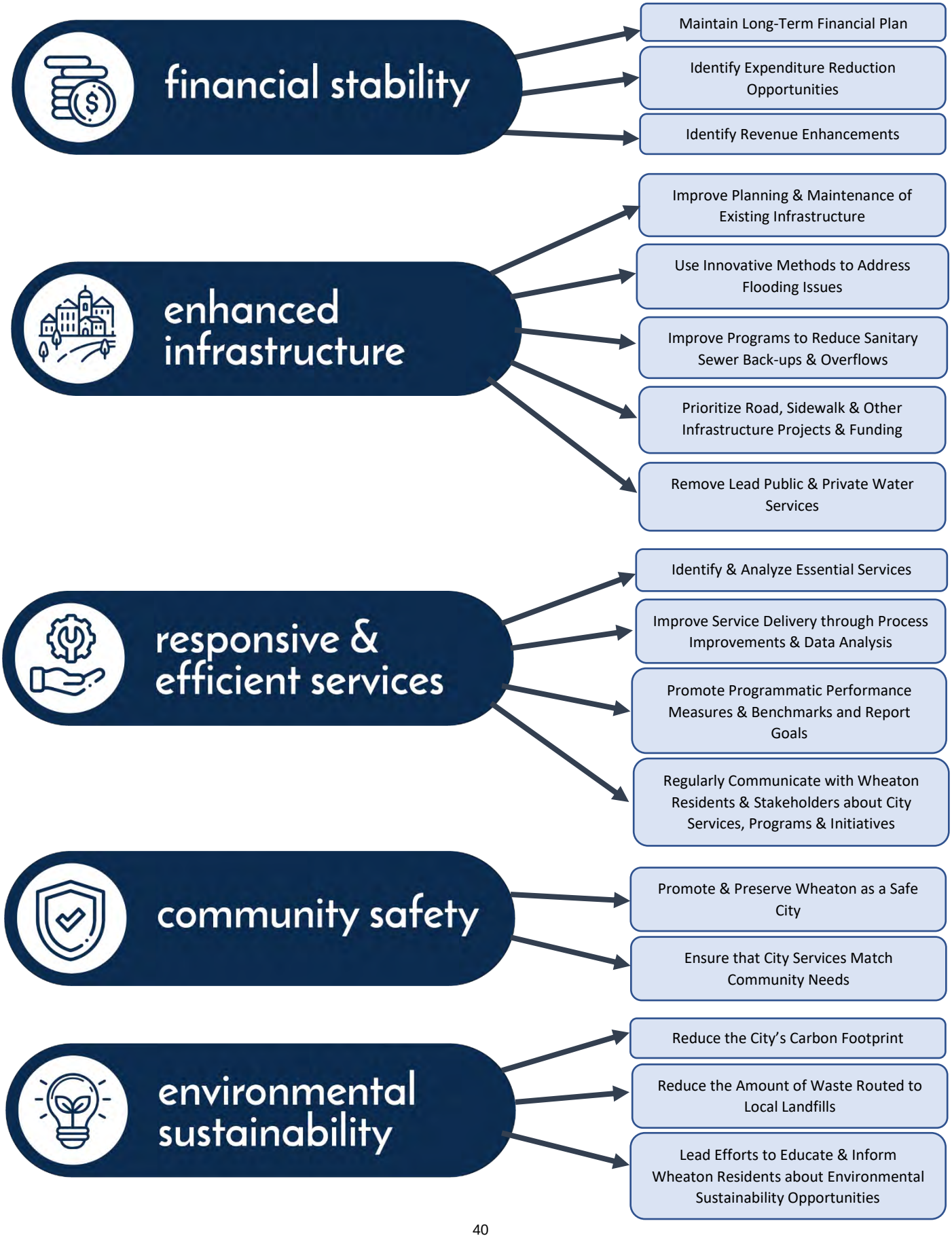
Acknowledgments

The preparation of the 2023 Budget could not have been accomplished without the efficient and dedicated services of the City Manager, Assistant City Manager, City Department Heads, Assistant Director of Finance Jolanta Moryl, and Finance Analyst Kyle Moss. I would like to express my sincere appreciation to the Mayor and City Council and the City Manager who encourage and insist upon the highest standards of excellence in planning and conducting the financial operations of the City.

Respectfully submitted,

Robert R. Lehnhardt
Director of Finance/Treasurer

City of Wheaton
Strategic Plan 2021-2025
Calendar Year 2023 Budget



City of Wheaton
Budget Process and Budget Structure
Calendar Year 2023 Budget

Budget Process

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

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

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

Long-Term Financial and Capital Planning

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

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

City of Wheaton
Budget Process and Budget Structure
Calendar Year 2023 Budget

Budget Preparation

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

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

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

Amending the Budget

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

City of Wheaton, Illinois
Budget Calendar
Calendar Year 2023 Budget

Date	
May 2, 2022	Begin Five-Year Forecast Preparation\Projections
May 2, 2022	Capital Improvement Plan (CIP) instructions distributed to Department Heads
May 20, 2022	CIP request due to the CIP Team
June 6-10, 2022	CIP Team review requests with Departments
August 16, 2022	2023 Budget instructions and worksheets distributed to Department Heads
August 19, 2022	Draft CIP submitted to City Manager
August 22, 2022	2023 Budget Framework presented to City Council
September 9, 2022	Department 2023 Request Budget documents due to the Finance Department
September 12, 2022	Draft CIP presented to City Council
September 30, 2022	Department 2023 Request Budget submitted to City Manager and Departments
October 10 – October 14, 2022	Individual Department Meetings with City Manager and Budget Team to review 2023 Department Request Budgets
October 10, 2022	2022 Property Tax Levy-Preliminary Estimate
October 21, 2022	City Manager and Budget Team complete final review of 2023 Request Budget
October 31, 2022	2023 Draft Budget submitted to City Manager and City Council
November 14, 2022	2023 Budget Workshop Session
November 19, 2022	2023 Budget Workshop Session
November 28, 2022	2022 Property Tax Levy-Truth in Taxation Public Hearing
December 5, 2022	2022 Property Tax Levy-First Reading
December 12, 2022	2023 Budget-Public Hearing
December 19, 2022	2023 Budget-Adoption 2022 Property Tax Levy-Adoption

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City of Wheaton
Organizational Matrix - Department/Fund Relationship
Calendar Year 2023 Budget

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

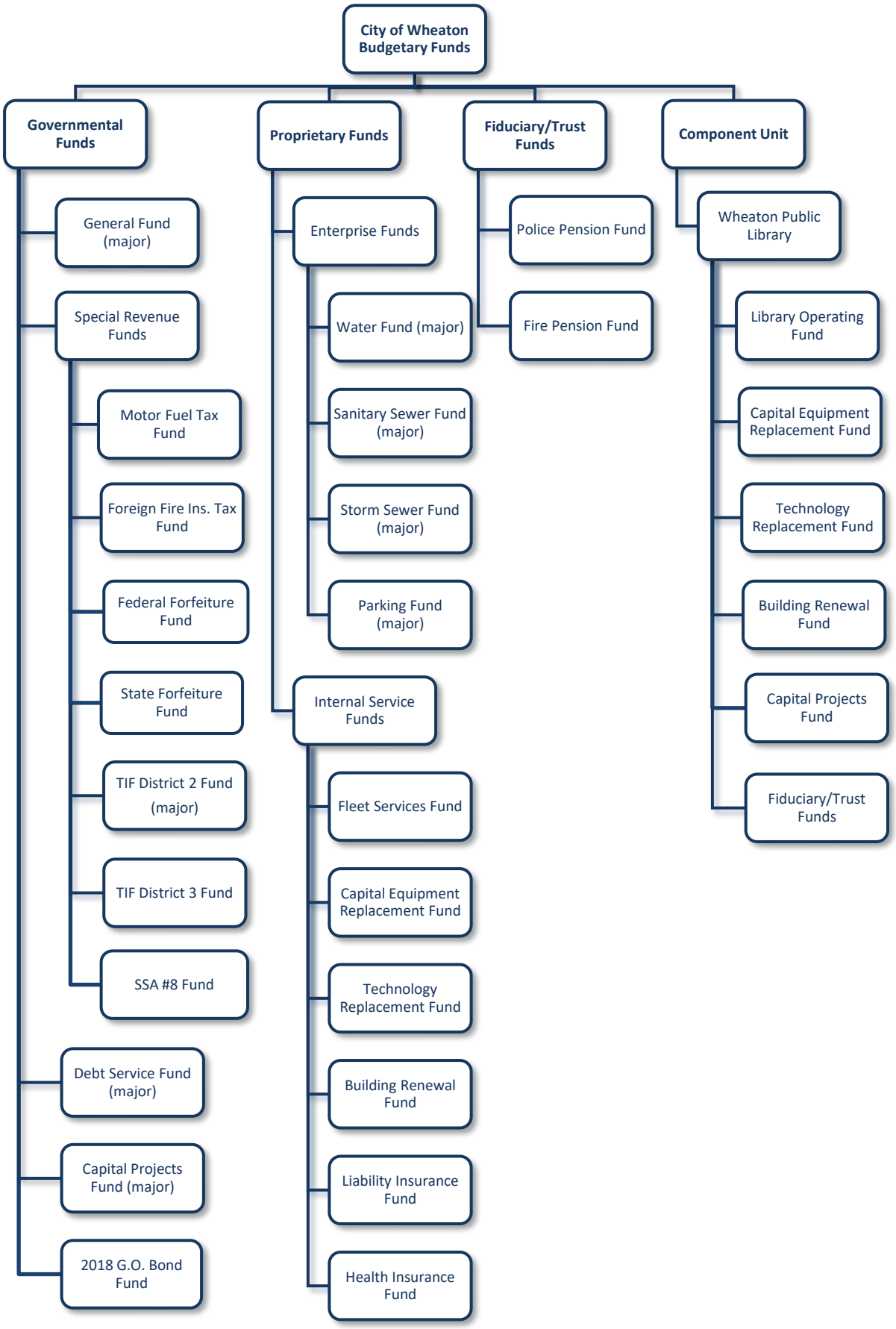
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Parking Fund																			
Support & Enforcement													x	x	x			x	x
CBD Enforcement													x		x	x		x	x
Maintenance - Out of CBD													x	x				x	x
Maintenance - CBD													x	x				x	x
Metra Train Stations													x	x				x	x
Parking Garages													x	x				x	x
Parking Capital Projects													x						
Fleet Services Fund																			
Fleet Services														x		x		x	x
Foreign Fire Insurance Tax Fund																			
Foreign Fire Tax Board			x																

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City of Wheaton
Fund Structure
Calendar Year 2023 Budget



City of Wheaton
Fund Structure and Basis of Accounting and Budgeting
Calendar Year 2023 Budget

General Description

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

General Fund

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

Special Revenue Funds

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

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

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

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

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

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

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

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

Debt Service Fund

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

Capital Projects Funds

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

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

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

Enterprise Funds

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

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

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

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

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

City of Wheaton
Fund Structure and Basis of Accounting and Budgeting
Calendar Year 2023 Budget

Internal Service Funds

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

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

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

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

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

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

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

Trust and Agency Funds

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

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

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

Wheaton Public Library Funds

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

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

Basis of Accounting

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

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

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

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

Basis of Budgeting

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

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

City of Wheaton
Financial Management Policies
Calendar Year 2023 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 2023 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 2023 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, 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 2021 EAV, the debt capacity limit is $117,319,086. As of January 1, 2023, the City has three (3) debt issuances with a total gross outstanding debt of $56,435,000 and a debt to EAV ratio of 2.41%.

Equalized Assessed Valuation	**$**	**2,346,381,715**
Debt Capacity Limit: 5% of EAV	$	117,319,086
Less: Debt Outstanding	$	(56,435,000)
Remaining Debt Capacity	**$**	**60,884,086**
Gross Debt to EAV		**2.41%**

City of Wheaton
Debt Policy and Outstanding Debt
Calendar Year 2023 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 so as to (i) minimize risk, (ii) ensure liquidity, and (iii) optimize returns.

General Obligation Debt

As of January 1, 2023, the City has three (3) outstanding debt issuances. In 2021 Standard & Poor assigned a rating of "AAA" for the City's 2021 Taxable General Obligation Bonds. The AAA rating reflects the City's very strong economy, very strong financial policies and practices, strong budgetary performance and flexibility, and very strong liquidity. The gross debt per capita is $1,045.67 as of January 1, 2023.

- Corporate Purpose Bond Series of 2012A

  Original Issue Amount: $17,920,000 — Outstanding Principal: $1,610,000
  Original Issue Date: July 26, 2012 — Outstanding Interest: $40,250
  Date of Maturity: December 1, 2023 — Current Interest Rate: 2.50%
  Interest Rates: 1.50% to 3.00%
  Description: Bonds issued are a refunding of Series 2004 bonds originally issued to finance the renovation and expansion of the Wheaton Public Library. Financing is being provided by an annual property tax levy.

- Corporate Purpose Bond Series of 2018A

  Original Issue Amount: $10,000,000 — Outstanding Principal: $10,000,000
  Original Issue Date: August 1, 2018 — Outstanding Interest: $1,709,426
  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.

City of Wheaton
Debt Policy and Outstanding Debt
Calendar Year 2023 Budget

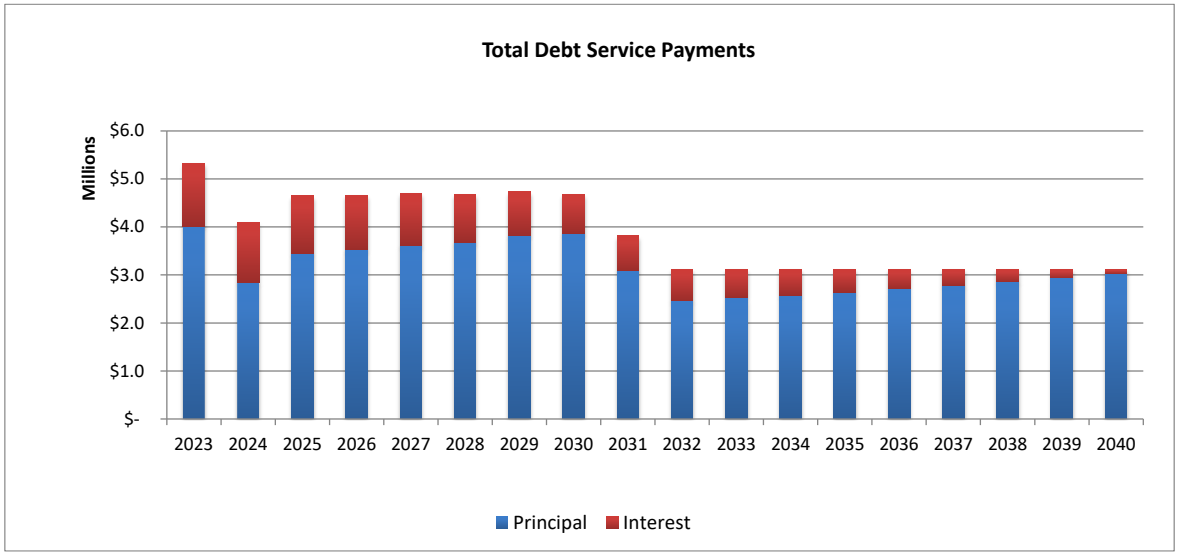
- Corporate Purpose Taxable Bond Series of 2021
  Original Issue Amount: $45,740,000 Outstanding Principal: $44,825,000
  Original Issue Date: October 26, 2021 Outstanding Interest: $11,188,765
  Date of Maturity: December 1, 2040 Current Interest Rate: 0.444%
  Interest Rates: 0.294% to 2.924%
  Description: Bonds issued to fund all or a portion of the unfunded liabilities of the City's Police Pension Fund and Fire Pension Fund and fund a budget stabilization fund. Financing is being provided by an annual property tax levy.

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

Total Debt Service Schedule

General Obligation Debt					
Budget Year	Beginning Principal Balance	Principal	Interest	Total Principal & Interest	Ending Principal Balance
2023	$ 56,435,000	$ 4,015,000	$ 1,302,789	$ 5,317,789	$ 52,420,000
2024	52,420,000	2,850,000	1,243,105	4,093,105	49,570,000
2025	49,570,000	3,445,000	1,204,828	4,649,828	46,125,000
2026	46,125,000	3,520,000	1,142,380	4,662,380	42,605,000
2027	42,605,000	3,620,000	1,072,549	4,692,549	38,985,000
2028	38,985,000	3,680,000	994,851	4,674,851	35,305,000
2029	35,305,000	3,820,000	911,269	4,731,269	31,485,000
2030	31,485,000	3,865,000	819,911	4,684,911	27,620,000
2031	27,620,000	3,090,000	724,855	3,814,855	24,530,000
2032	24,530,000	2,465,000	652,258	3,117,258	22,065,000
2033	22,065,000	2,520,000	597,313	3,117,313	19,545,000
2034	19,545,000	2,580,000	538,622	3,118,622	16,965,000
2035	16,965,000	2,640,000	474,664	3,114,664	14,325,000
2036	14,325,000	2,710,000	406,579	3,116,579	11,615,000
2037	11,615,000	2,785,000	333,978	3,118,978	8,830,000
2038	8,830,000	2,860,000	255,329	3,115,329	5,970,000
2039	5,970,000	2,940,000	174,563	3,114,563	3,030,000
2040	3,030,000	3,030,000	88,597	3,118,597	-
Total		**$ 56,435,000**	**$ 12,938,440**	**$ 69,373,440**	

Total Annual Debt Service Payments



City of Wheaton
Debt Policy and Outstanding Debt
Calendar Year 2023 Budget

The following shows the principal and interest payments in 2023 that are paid out of the City's Debt Service Fund. The 2012A G.O. Bonds will be retired on December 1, 2023.

Debt Service Schedule
2023 Budget

Debt Issuance	Principal Outstanding 01/01/2023	Principal	Interest	Total Principal and Interest	Principal Outstanding 12/31/2023
2012A G.O. Bonds	**$ 1,610,000**	$ 1,610,000	$ 40,250	**$ 1,650,250**	**$ -**
2018A G.O. Bonds	**10,000,000**	325,000	313,800	**638,800**	**9,675,000**
2021 G.O. Bonds	**44,825,000**	2,080,000	948,739	**3,028,739**	**42,745,000**
Total	**$ 56,435,000**	**$ 4,015,000**	**$ 1,302,789**	**$ 5,317,789**	**$ 52,420,000**

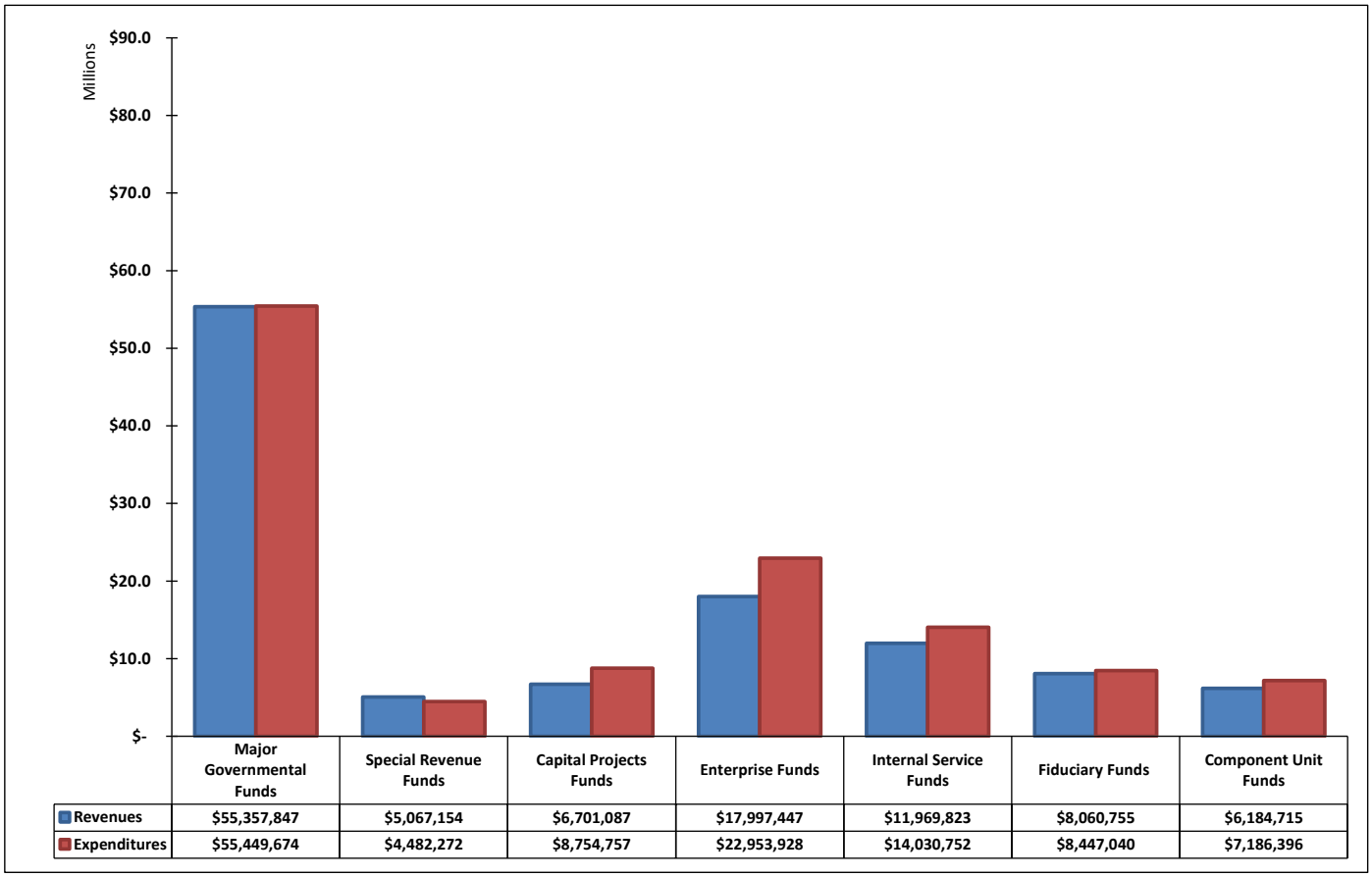
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City of Wheaton
Budget Year Comparison Summary - All Funds
Calendar Year 2023 Budget

Fund	Revenues	Expenditures	Rev vs Exp
Major Governmental Funds			
General Fund	$ 50,130,880	$ 50,130,880	**$ -**
Debt Service Fund	5,226,967	5,318,794	**(91,827)**
Total Major Governmental Funds	**55,357,847**	**55,449,674**	**(91,827)**
Special Revenue Funds			
Motor Fuel Tax Fund	2,332,504	2,815,987	**(483,483)**
Foreign Fire Insurance Fund	100,010	97,425	**2,585**
Federal Forfeiture Fund	600	720	**(120)**
State Forfeiture Fund	3,040	67,140	**(64,100)**
TIF Dist #2 Main St Redev Fund	-	500,000	**(500,000)**
TIF Dist #3 Courthouse Redev Fund	2,356,000	726,000	**1,630,000**
SSA #8 Fund	275,000	275,000	**-**
Total Special Revenue Funds	**5,067,154**	**4,482,272**	**584,882**
Capital Projects Funds			
Capital Projects Fund	6,701,087	8,565,063	**(1,863,976)**
2018 G.O. Bond Fund	-	189,694	**(189,694)**
Total Capital Project Funds	**6,701,087**	**8,754,757**	**(2,053,670)**
Internal Service Funds			
Fleet Services Fund	4,091,806	5,702,699	**(1,610,893)**
Capital Equip Replacement Fund	242,514	139,600	**102,914**
Technology Replacement Fund	180,292	301,359	**(121,067)**
Building Renewal Fund	293,867	725,750	**(431,883)**
Liability Insurance Fund	1,265,225	1,265,225	**-**
Health Insurance Fund	5,896,119	5,896,119	**-**
Total Internal Service Funds	**11,969,823**	**14,030,752**	**(2,060,929)**
Total Governmental Funds	**$ 79,095,911**	**$ 82,717,455**	**$ (3,621,544)**
Enterprise Funds			
Water Fund	$ 13,306,079	$ 15,409,488	**$ (2,103,409)**
Sanitary Sewer Fund	2,437,214	3,272,904	**(835,690)**
Storm Sewer Fund	1,705,554	3,387,769	**(1,682,215)**
Parking Fund	548,600	883,767	**(335,167)**
Total Enterprise Funds	**$ 17,997,447**	**$ 22,953,928**	**$ (4,956,481)**
Fiduciary Funds			
Fire Pension Fund	$ 3,100,224	$ 2,364,470	**$ 735,754**
Police Pension Fund	4,960,531	6,082,570	**(1,122,039)**
Total Fiduciary Funds	**$ 8,060,755**	**$ 8,447,040**	**$ (386,285)**
Total City of Wheaton	**$ 105,154,113**	**$ 114,118,423**	**$ (8,964,310)**
Component Unit Funds			
Library Operating Fund	$ 4,664,965	$ 5,265,596	**$ (600,631)**
Library Capital Equip Repl Fund	39,117	-	**39,117**
Library Technology Repl Fund	36,822	45,000	**(8,178)**
Library Building Renewal Fund	1,425,511	1,870,000	**(444,489)**
Adams Memorial Fund	10,000	3,600	**6,400**
Garbe Book Endowment Fund	1,100	400	**700**
Library Agency Endowment Fund	3,200	1,000	**2,200**
Library Theodore Utchen Agency Fund	4,000	800	**3,200**
Total Component Unit Funds	**$ 6,184,715**	**$ 7,186,396**	**$ (1,001,681)**
Total All Funds	**$ 111,338,828**	**$ 121,304,819**	**$ (9,965,991)**

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City of Wheaton
Revenues and Expenditures by Fund Type
Calendar Year 2023



	Major Governmental Funds	Special Revenue Funds	Capital Projects Funds	Enterprise Funds	Internal Service Funds	Fiduciary Funds	Component Unit Funds
Revenues	$55,357,847	$5,067,154	$6,701,087	$17,997,447	$11,969,823	$8,060,755	$6,184,715
Expenditures	$55,449,674	$4,482,272	$8,754,757	$22,953,928	$14,030,752	$8,447,040	$7,186,396

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

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City of Wheaton
Schedule of Fund Balances
Calendar Year 2023 Budget

The following charts summarizes the projected fund balances for Calendar Year 2022 and Calendar Year 2023, along with a brief explanation for changes in fund balance that are greater than 10% and $100,000.

Calendar Year 2022 Projected

Fund	01/01/2022 Beg. Fund Balance	Revenues	Expenditures	Revenues Over/(Under) Expenditures	12/31/2022 Ending Fund Balance	% Change	
Major Governmental Funds							
General Fund	$ 59,211,747	$ 51,009,894	$ 87,863,166	$ (36,853,272)	$ 22,358,475	-62.2%	(a)
Debt Service Fund	1,100,009	4,238,582	4,387,078	(148,496)	951,513	-13.5%	(b)
Total Major Governmental Funds	60,311,756	55,248,476	92,250,244	(37,001,768)	23,309,988	-61.4%	
Special Revenue Funds							
Motor Fuel Tax Fund	1,929,562	3,379,347	3,650,660	(271,313)	1,658,249	-14.1%	(c)
Foreign Fire Insurance Tax Fund	324,798	108,280	148,883	(40,603)	284,195	-12.5%	
Federal Forfeiture Fund	73,362	590	37,117	(36,527)	36,835	-49.8%	
State Forfeiture Fund	268,431	25,396	10,617	14,779	283,210	5.5%	
TIF Dist #2 Main St Redev Fund	133,391	3,374,032	3,007,423	366,609	500,000	274.8%	(d)
TIF Dist #3 Courthouse Redev Fund	4,067,852	2,348,166	981,757	1,366,409	5,434,261	33.6%	(e)
SSA #8 Fund	-	157,691	157,691	-	-	0.0%	
Total Special Revenue Funds	6,797,396	9,393,502	7,994,148	1,399,354	8,196,750	20.6%	
Capital Projects Funds							
Capital Projects Fund	8,674,478	5,948,374	2,846,166	3,102,208	11,776,686	35.8%	(f)
2018 G.O. Bond Fund	1,563,841	18,139	1,072,834	(1,054,695)	509,146	-67.4%	(g)
Total Capital Project Funds	10,238,319	5,966,513	3,919,000	2,047,513	12,285,832	20.0%	
Internal Service Funds							
Fleet Services Fund	7,688,498	3,578,653	2,699,637	879,016	8,567,514	11.4%	(h)
Capital Equip Replacement Fund	4,425,504	280,993	396,500	(115,507)	4,309,997	-2.6%	
Technology Replacement Fund	737,555	189,132	145,417	43,715	781,270	5.9%	
Building Renewal Fund	2,864,689	275,530	780,816	(505,286)	2,359,403	-17.6%	(i)
Liability Insurance Fund	1,850,130	1,198,917	1,100,940	97,977	1,948,107	5.3%	
Health Insurance Fund	2,559,901	5,596,382	5,508,337	88,045	2,647,946	3.4%	
Total Internal Service Funds	20,126,277	11,119,607	10,631,647	487,960	20,614,237	2.4%	
Total Governmental Funds	$ 97,473,748	$ 81,728,098	$ 114,795,039	$ (33,066,941)	$ 64,406,807	-33.9%	
Enterprise Funds							
Water Fund	$ 5,138,338	$ 13,848,250	$ 12,105,540	$ 1,742,710	$ 6,881,048	33.9%	(j)
Sanitary Sewer Fund	5,496,557	2,683,845	2,833,733	(149,888)	5,346,669	-2.7%	
Storm Sewer Fund	2,266,498	1,696,861	2,073,390	(376,529)	1,889,969	-16.6%	(k)
Parking Fund	1,748,422	783,073	1,198,150	(415,077)	1,333,345	-23.7%	(l)
Total Enterprise Funds	$ 14,649,815	$ 19,012,029	$ 18,210,813	$ 801,216	$ 15,451,031	5.5%	
Total Governmental & Enterprise	$ 112,123,563	$ 100,740,127	$ 133,005,852	$ (32,265,725)	$ 79,857,838	-28.8%	
Fiduciary Funds							
Fire Pension Fund	$ 48,764,800	$ 6,041,085	$ 2,273,920	$ 3,767,165	$ 52,531,965	7.7%	
Police Pension Fund	82,715,442	24,915,739	5,916,650	18,999,089	101,714,531	23.0%	(m)
Total Fiduciary Funds	$ 131,480,242	$ 30,956,824	$ 8,190,570	$ 22,766,254	$ 154,246,496	17.3%	
Total City	$ 243,603,805	$ 131,696,951	$ 141,196,422	$ (9,499,471)	$ 234,104,334	-3.9%	
Component Unit Funds							
Library Operating Fund	$ 2,686,130	$ 4,442,137	$ 4,279,979	$ 162,158	$ 2,848,288	6.0%	
Library Capital Equip Repl Fund	282,565	38,364	-	38,364	320,929	13.6%	
Library Technology Repl Fund	361,288	27,729	81,626	(53,897)	307,391	-14.9%	
Library Building Renewal Fund	518,426	85,527	87,255	(1,728)	516,698	-0.3%	
Library Capital Projects Fund	21,313	8,800	8,800	-	21,313	0.0%	
Adams Memorial Fund	410,512	(25,900)	15,714	(41,614)	368,898	-10.1%	
Garbe Book Endowment Fund	51,834	(3,300)	400	(3,700)	48,134	-7.1%	
Library Agency Endowment Fund	107,033	(1,300)	1,000	(2,300)	104,733	-2.1%	
Library T. Utchen Agency Fund	99,947	400	800	(400)	99,547	-0.4%	
Total Component Unit Funds	$ 4,539,048	$ 4,572,457	$ 4,475,574	$ 96,883	$ 4,635,931	2.1%	
Total All Funds	$ 248,142,854	$ 136,269,408	$ 145,671,996	$ (9,402,588)	$ 238,740,266	-3.8%	

Calendar Year 2022 - Explanation for Changes in Fund Balance (Greater than 10% and $100,000):

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

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

City of Wheaton
Schedule of Fund Balances
Calendar Year 2023 Budget

(c) Motor Fuel Tax Fund. The planned decrease in fund balance is attributable to additional road projects funded by the Rebuild Illinois Capital grant.
(d) TIF District Two Main St Redev Fund. The planned decrease in fund balance is due to the timing of expenditures for the Downtown Streetscape Project.
(e) TIF District Three Courthouse Redev Fund. The planned increase is due to the timing of expenditures in the TIF District.
(f) Capital Projects Fund. The increase in fund balance is attributable to the $4.7 million transfer from the General Fund and the timing of expenditures for capital projects.
(g) 2018 G.O. Bond Fund. The planned decrease in fund balance is due to the timing of expenditures for the Downtown Streetscape Project. In 2018, the City issued $10 million in general obligation bonds to fund the costs outside of the TIF Districts.
(h) Fleet Services Fund. The increase in fund balance is due to the timing of capital expenditures, which includes $2.3 million in vehicle replacements not purchased due to manufacturing delays.
(i) 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.
(j) Water Fund. The increase in fund balance is due to the timing of capital expenses. The City responsibly plans for future capital improvements by maintaining a reserve balance to accommodate fluctuations in annual capital expenses.
(k) Storm Sewer Fund. The planned decrease in fund balance is due to the timing of capital expenses. The City responsibly plans for future capital improvements by maintaining a reserve balance to accommodate fluctuations in annual capital expenses.
(l) Parking Fund. The decrease in fund balance is mainly attributable to reductions in parking revenues generated from City commuter lots. Staff has initiated a comprehensive analysis of the Parking Fund to identify financing options to fund future operating and capital expenses.
(m) Police Pension Fund. The planned increase in fund balance is mainly attributable to the 2021 G.O. Bond Issue to fund the police pension plan unfunded liability. A $5.9 million contribution (from the General Fund) was received in 2021 and $29.4 million was received in 2022.

Calendar Year 2023

Fund	01/01/2023 Beg. Fund Balance	Revenues	Expenditures	Revenues Over/(Under) Expenditures	12/31/2023 Ending Fund Balance	% Change	
Major Governmental Funds							
General Fund	**$ 22,358,475**	$ 50,130,880	$ 50,130,880	**$ -**	**$ 22,358,475**	0.0%	
Debt Service Fund	**951,513**	5,226,967	5,318,794	**(91,827)**	**859,686**	-9.7%	
Total Major Governmental Funds	**23,309,988**	**55,357,847**	**55,449,674**	**(91,827)**	**23,218,161**	**-0.4%**	
Special Revenue Funds							
Motor Fuel Tax Fund	**1,658,249**	2,332,504	2,815,987	**(483,483)**	**1,174,766**	-29.2%	(a)
Foreign Fire Insurance Tax Fund	**284,195**	100,010	97,425	**2,585**	**286,780**	0.9%	
Federal Forfeiture Fund	**36,835**	600	720	**(120)**	**36,715**	-0.3%	
State Forfeiture Fund	**283,210**	3,040	67,140	**(64,100)**	**219,110**	-22.6%	
TIF Dist #2 Main St Redev Fund	**500,000**	-	500,000	**(500,000)**	**-**	-100.0%	(b)
TIF Dist #3 Courthouse Redev Fund	**5,434,261**	2,356,000	726,000	**1,630,000**	**7,064,261**	30.0%	(c)
SSA #8 Fund	-	275,000	275,000	-	-	0.0%	
Total Special Revenue Funds	**8,196,750**	**5,067,154**	**4,482,272**	**584,882**	**8,781,632**	**7.1%**	
Capital Projects Funds							
Capital Projects Fund	**11,776,686**	6,701,087	8,565,063	**(1,863,976)**	**9,912,710**	-15.8%	(d)
2018 G.O. Bond Fund	**509,146**	-	189,694	**(189,694)**	**319,452**	-37.3%	(e)
Total Capital Project Funds	**12,285,832**	**6,701,087**	**8,754,757**	**(2,053,670)**	**10,232,162**	**-16.7%**	
Internal Service Funds							
Fleet Services Fund	**8,567,514**	4,091,806	5,702,699	**(1,610,893)**	**6,956,621**	-18.8%	(f)
Capital Equip Replacement Fund	**4,309,997**	242,514	139,600	**102,914**	**4,412,911**	2.4%	
Technology Replacement Fund	**781,270**	180,292	301,359	**(121,067)**	**660,203**	-15.5%	(g)
Building Renewal Fund	**2,359,403**	293,867	725,750	**(431,883)**	**1,927,520**	-18.3%	(h)
Liability Insurance Fund	**1,948,107**	1,265,225	1,265,225	-	**1,948,107**	0.0%	
Health Insurance Fund	**2,647,946**	5,896,119	5,896,119	-	**2,647,946**	0.0%	
Total Internal Service Funds	**20,614,237**	**11,969,823**	**14,030,752**	**(2,060,929)**	**18,553,308**	**-10.0%**	
Total Governmental Funds	**$ 64,406,807**	**$ 79,095,911**	**$ 82,717,455**	**$ (3,621,544)**	**$ 60,785,263**	**-5.6%**	
Enterprise Funds							
Water Fund	**$ 6,881,048**	$ 13,306,079	$ 15,409,488	**$ (2,103,409)**	**$ 4,777,639**	-30.6%	(i)
Sanitary Sewer Fund	**5,346,669**	2,437,214	3,272,904	**(835,690)**	**4,510,979**	-15.6%	(j)
Storm Sewer Fund	**1,889,969**	1,705,554	3,387,769	**(1,682,215)**	**207,754**	-89.0%	(k)
Parking Fund	**1,333,345**	548,600	883,767	**(335,167)**	**998,178**	-25.1%	(l)
Total Enterprise Funds	**$ 15,451,031**	**$ 17,997,447**	**$ 22,953,928**	**$ (4,956,481)**	**$ 10,494,550**	**-32.1%**	
Total Governmental & Enterprise	**$ 79,857,838**	**$ 97,093,358**	**$ 105,671,383**	**$ (8,578,025)**	**$ 71,279,813**	**-10.7%**	
Fiduciary Funds							
Fire Pension Fund	**$ 52,531,965**	$ 3,100,224	$ 2,364,470	**$ 735,754**	**$ 53,267,719**	1.4%	
Police Pension Fund	**101,714,531**	4,960,531	6,082,570	**(1,122,039)**	**100,592,492**	-1.1%	
Total Fiduciary Funds	**$ 154,246,496**	**$ 8,060,755**	**$ 8,447,040**	**$ (386,285)**	**$ 153,860,211**	**-0.3%**	
Total City	**$ 234,104,334**	**$ 105,154,113**	**$ 114,118,423**	**$ (8,964,310)**	**$ 225,140,024**	**-3.8%**	

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City of Wheaton
Schedule of Fund Balances
Calendar Year 2023 Budget

Fund	01/01/2023 Beg. Fund Balance	Revenues	Expenditures	Revenues Over/(Under) Expenditures	12/31/2023 Ending Fund Balance	% Change
Component Unit Funds						
Library Operating Fund	**$ 2,848,288**	$ 4,664,965	$ 5,265,596	**$ (600,631)**	**$ 2,247,657**	-21.1% (m)
Library Capital Equip Repl Fund	**320,929**	39,117	-	**39,117**	**360,046**	12.2%
Library Technology Repl Fund	**307,391**	36,822	45,000	**(8,178)**	**299,213**	-2.7%
Library Building Renewal Fund	**516,698**	1,425,511	1,870,000	**(444,489)**	**72,209**	-86.0% (n)
Library Capital Projects Fund	**21,313**	-	-	**-**	**21,313**	0.0%
Adams Memorial Fund	**368,898**	10,000	3,600	**6,400**	**375,298**	1.7%
Garbe Book Endowment Fund	**48,134**	1,100	400	**700**	**48,834**	1.5%
Library Agency Endowment Fund	**104,733**	3,200	1,000	**2,200**	**106,933**	2.1%
Library T. Utchen Agency Fund	**99,547**	4,000	800	**3,200**	**102,747**	3.2%
Total Component Unit Funds	**$ 4,635,931**	**$ 6,184,715**	**$ 7,186,396**	**$ (1,001,681)**	**$ 3,634,250**	**-21.6%**
Total All Funds	**$ 238,740,266**	**$ 111,338,828**	**$ 121,304,819**	**$ (9,965,991)**	**$ 228,774,275**	**-4.2%**

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

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

(b) TIF District Two Main St Redev Fund. The planned decrease in fund balance is due to the timing of expenditures for the Downtown Streetscape Project. The Downtown Streetscape Project is anticipated to be completed in 2023 and the TIF #2 Fund would be closed at fiscal year

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

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

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

(f) Fleet Services Fund. The planned decrease in fund balance is due to the timing of capital expenditures, which includes $2.0 million in vehicle replacements carried over from 2021 and 2022 due to manufacturing delays.

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

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

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

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

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

(l) Parking Fund. The decrease in fund balance is mainly attributable to reductions in parking revenues generated from City commuter lots. Staff has initiated a comprehensive analysis of the Parking Fund to identify financing options to fund future operating and capital expenses.

(m) Library Operating Fund. The planned decrease in fund balance is mainly attributable to a $0.5 million one-time transfer of excess fund balance reserves to the Library Building Renewal Fund for capital projects.

(n) Library Building Renewal Fund. The planned decrease in fund balance is attributable to two (2) major capital projects, the Library West Plaza Renovation Project ($1.0 million) and Library Chiller Replacement ($0.7 million).

Fund Balance History
2018 - 2023 Budget

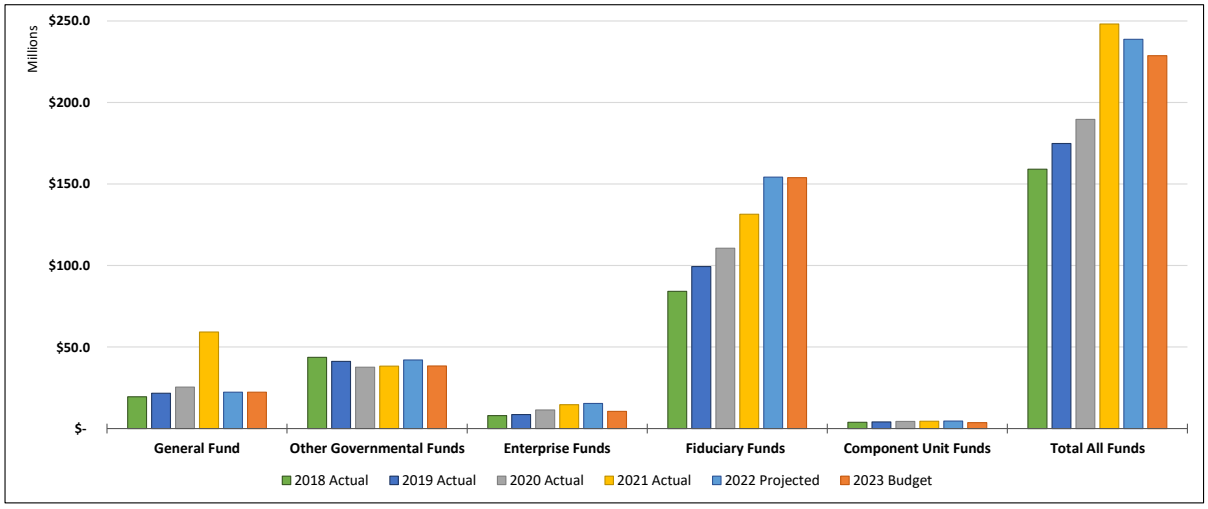


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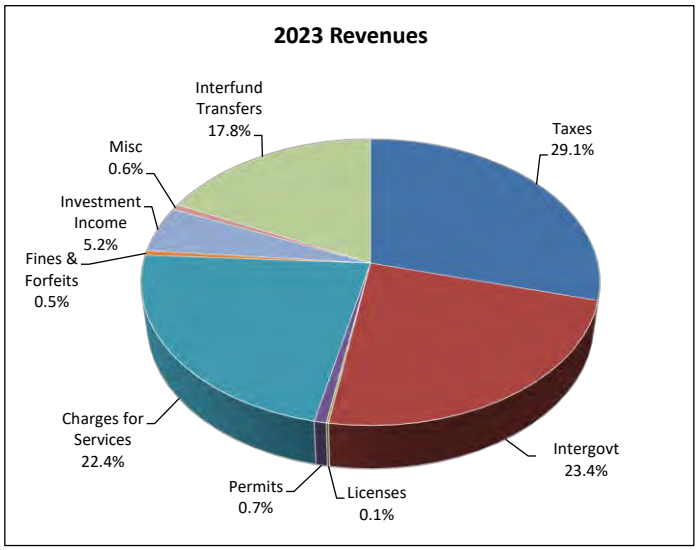
City of Wheaton
Revenues and Expenditures by Type
All Funds
Calendar Year 2023 Budget

Revenues	2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	23 Budget vs 22 Budget $	23 Budget vs 22 Budget %	23 Budget vs 22 Proj. $	23 Budget vs 22 Proj. %
Taxes	$ 34,376,130	$ 36,357,158	$ 35,488,098	$ 35,232,579	$ 32,449,710	$ (3,038,388)	-8.6%	$ (2,782,869)	-7.9%
Intergovernmental	20,393,414	20,642,642	22,942,497	23,731,934	26,068,485	3,125,988	13.6%	2,336,551	9.8%
Licenses	93,507	147,715	129,600	159,750	159,750	30,150	23.3%	-	0.0%
Permits	728,913	792,546	766,000	895,500	831,500	65,500	8.6%	(64,000)	-7.1%
Charges for Services	23,495,291	24,849,592	24,805,713	24,662,954	24,992,799	187,086	0.8%	329,845	1.3%
Fines & Forfeits	832,936	592,302	680,200	613,380	593,060	(87,140)	-12.8%	(20,320)	-3.3%
Investment Income	13,994,370	12,781,030	14,306,005	(10,555,229)	5,737,550	(8,568,455)	-59.9%	16,292,779	154.4%
Miscellaneous	713,680	1,210,052	694,500	955,204	699,503	5,003	0.7%	(255,701)	-26.8%
Interfund Transfers In	16,912,135	36,363,552	57,810,081	60,573,336	19,806,471	(38,003,610)	-65.7%	(40,766,865)	-67.3%
Other Financing Sources	-	45,740,000	-	-	-	-	0.0%	-	0.0%
Totals	**$ 111,540,376**	**$ 179,476,589**	**$ 157,622,694**	**$ 136,269,408**	**$ 111,338,828**	**$ (46,283,866)**	**-29.4%**	**$ (24,930,580)**	**-18.3%**

Expenditures	2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	23 Budget vs 22 Budget $	23 Budget vs 22 Budget %	23 Budget vs 22 Proj. $	23 Budget vs 22 Proj. %
Personal Services	$ 25,404,165	$ 26,408,087	$ 27,490,791	$ 27,800,725	$ 29,228,398	$ 1,737,607	6.3%	$ 1,427,673	5.1%
Employee Benefits	7,356,016	7,494,275	6,489,494	6,418,310	4,286,706	(2,202,788)	-33.9%	(2,131,604)	-33.2%
Supplies & Materials	2,439,139	2,745,219	3,050,926	3,171,388	3,290,717	239,791	7.9%	119,329	3.8%
Charges & Services	22,561,529	23,226,153	24,739,200	24,285,929	26,295,643	1,556,443	6.3%	2,009,714	8.3%
Capital Outlays	16,412,123	16,669,685	18,586,755	15,094,132	26,958,670	8,371,915	45.0%	11,864,538	78.6%
Debt Service	4,160,094	6,479,360	4,387,023	4,387,078	5,318,794	931,771	21.2%	931,716	21.2%
Pension Benefits	6,381,555	6,985,204	7,441,500	7,794,980	8,045,675	604,175	8.1%	250,695	3.2%
Interfund Transfers Out	11,789,832	23,255,650	17,104,755	19,866,182	17,880,216	775,461	4.5%	(1,985,966)	-10.0%
Other Financing Uses	-	7,370,655	36,853,272	36,853,272	-	(36,853,272)	-100.0%	(36,853,272)	-100.0%
Totals	**$ 96,504,453**	**$ 120,634,288**	**$ 146,143,716**	**$ 145,671,996**	**$ 121,304,819**	**$ (24,838,897)**	**-17.0%**	**$ (24,367,177)**	**-16.7%**

Revenues Over (Under) Expenditures	**$ 15,035,923**	**$ 58,842,301**	**$ 11,478,978**	**$ (9,402,588)**	**$ (9,965,991)**

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



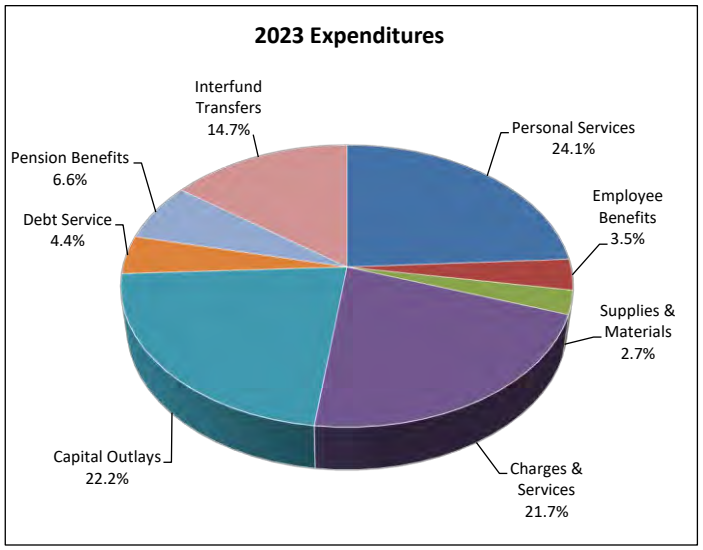


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City of Wheaton
Summary of Revenues by Type - All Funds
Calendar Year 2023 Budget

Fund	Taxes	Intergovernmental	Licenses	Permits	Charges for Services	Fines & Forfeits	Investment Income	Miscellaneous	Interfund Transfers In	2023 Budget Total
General Fund	$ 23,278,910	$ 18,444,425	$ 159,750	$ 831,500	$ 4,736,852	$ 464,560	$ 400,000	$ 154,503	$ 1,660,380	$ 50,130,880
Motor Fuel Tax Fund	-	2,331,504	-	-	-	-	1,000	-	-	**2,332,504**
Foreign Fire Insurance Tax Fund	100,000	-	-	-	-	-	10	-	-	**100,010**
Federal Forfeiture Fund	-	-	-	-	-	-	600	-	-	**600**
State Forfeiture Fund	-	-	-	-	-	-	1,440	1,600	-	**3,040**
Special Service Area #8	275,000	-	-	-	-	-	-	-	-	**275,000**
TIF #2 Main St Redev Fund	-	-	-	-	-	-	-	-	-	-
TIF #3 Courthouse Redev Fund	2,346,000	-	-	-	-	-	10,000	-	-	**2,356,000**
Total Special Revenue Funds	$ 2,721,000	$ 2,331,504	$ -	$ -	$ -	$ -	$ 13,050	$ 1,600	$ -	$ 5,067,154
Debt Service Fund	$ 2,160,441	$ -	$ -	$ -	$ -	$ -	$ 7,500	$ -	$ 3,059,026	$ 5,226,967
Capital Projects Fund	-	4,462,950	-	-	-	-	120,000	20,000	2,098,137	**6,701,087**
2018 G.O. Bond Fund	-	-	-	-	-	-	0	-	-	-
Capital Projects Funds	$ -	$ 4,462,950	$ -	$ -	$ -	$ -	$ 120,000	$ 20,000	$ 2,098,137	$ 6,701,087
Water Fund	-	-	-	-	13,144,279	-	50,000	111,800	-	**13,306,079**
Sanitary Sewer Fund	-	-	-	-	2,377,214	-	60,000	-	-	**2,437,214**
Storm Sewer Fund	-	-	-	-	1,700,554	-	5,000	-	-	**1,705,554**
Parking Fund	-	-	-	-	420,600	108,000	20,000	-	-	**548,600**
Total Enterprise Funds	$ -	$ -	$ -	$ -	$ 17,642,647	$ 108,000	$ 135,000	$ 111,800	$ -	$ 17,997,447
Fleet Services Fund	-	-	-	-	-	500	50,000	183,000	3,858,306	**4,091,806**
Capital Equip Replacement Fund	-	-	-	-	-	-	30,000	-	212,514	**242,514**
Tech Replacement Fund	-	-	-	-	-	-	500	-	179,792	**180,292**
Building Renewal Fund	-	-	-	-	-	-	10,000	-	283,867	**293,867**
Liability Insurance Fund	-	-	-	-	-	-	30,000	50,000	1,185,225	**1,265,225**
Health Insurance Fund	-	-	-	-	1,165,300	-	20,000	115,100	4,595,719	**5,896,119**
Total Internal Service Funds	$ -	$ -	$ -	$ -	$ 1,165,300	$ 500	$ 140,500	$ 348,100	$ 10,315,423	$ 11,969,823
Fire Pension Fund	-	-	-	-	417,000	-	1,800,000	200	883,024	**3,100,224**
Police Pension Fund	-	-	-	-	817,000	-	3,100,000	300	1,043,231	**4,960,531**
Total Fiduciary Funds	$ -	$ -	$ -	$ -	$ 1,234,000	$ -	$ 4,900,000	$ 500	$ 1,926,255	$ 8,060,755
Library - Component Unit										
Library Operating Fund	4,289,359	79,606	-	-	214,000	20,000	4,000	58,000	-	**4,664,965**
Library Capital Equip Repl Fund	-	-	-	-	-	-	700	-	38,417	**39,117**
Library Tech Replacement Fund	-	-	-	-	-	-	1,000	-	35,822	**36,822**
Library Building Renewal Fund	-	750,000	-	-	-	-	2,500	-	673,011	**1,425,511**
Library Capital Projects Fund	-	-	-	-	-	-	-	-	-	-
Adams Memorial Trust Fund	-	-	-	-	-	-	10,000	-	-	**10,000**
Garbe Book Endowment Fund	-	-	-	-	-	-	1,100	-	-	**1,100**
Library Agency Endowment Fund	-	-	-	-	-	-	(1,800)	5,000	-	**3,200**
Library Ted Utchen Agency Fund	-	-	-	-	-	-	4,000	-	-	**4,000**
Total Library Funds	$ 4,289,359	$ 829,606	$ -	$ -	$ 214,000	$ 20,000	$ 21,500	$ 63,000	$ 747,250	$ 6,184,715
Total All Funds	$ 32,449,710	$ 26,068,485	$ 159,750	$ 831,500	$ 24,992,799	$ 593,060	$ 5,737,550	$ 699,503	$ 19,806,471	$ 111,338,828
Less Interfund Transfers	-	-	-	-	-	-	-	-	$ (19,806,471)	$ (19,806,471)
All Funds Less Interfund Transfers	$ 32,449,710	$ 26,068,485	$ 159,750	$ 831,500	$ 24,992,799	$ 593,060	$ 5,737,550	$ 699,503	$ -	$ 91,532,357

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City of Wheaton
Summary of Expenditures by Type - All Funds
Calendar Year 2023 Budget

Fund	Personal Services	Employee Benefits	Supplies & Materials	Charges & Services	Capital Outlays	Debt Service	Pension Benefits	Interfund Transfers Out	2023 Budget Total
General Fund	**$ 23,580,609**	**$ 3,536,057**	**$ 1,290,503**	**$ 8,195,266**	**$ 173,550**	**$ -**	**$ -**	**$ 13,354,895**	**$ 50,130,880**
Motor Fuel Tax Fund	-	-	-	-	2,815,987	-	-	-	**2,815,987**
Foreign Fire Insurance Tax Fund	-	-	350	7,075	90,000	-	-	-	**97,425**
Federal Forfeiture Fund	-	-	-	720	-	-	-	-	**720**
State Forfeiture Fund	-	-	-	3,640	63,500	-	-	-	**67,140**
Special Service Area #8	-	-	-	275,000	-	-	-	-	**275,000**
TIF #2 Main St Redev Fund	-	-	-	-	500,000	-	-	-	**500,000**
TIF #3 Courthouse Redev Fund	-	-	-	26,000	700,000	-	-	-	**726,000**
Total Special Revenue Funds	**$ -**	**$ -**	**$ 350**	**$ 312,435**	**$ 4,169,487**	**$ -**	**$ -**	**$ -**	**$ 4,482,272**
Debt Service Fund	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 5,318,794**	**$ -**	**$ -**	**$ 5,318,794**
Capital Projects Fund	-	-	-	-	8,565,063	-	-	-	**8,565,063**
2018 G.O. Bond Fund	-	-	-	-	189,694	-	-	-	**189,694**
Capital Projects Funds	**$ -**	**$ -**	**$ -**	**$ -**	**$ 8,754,757**	**$ -**	**$ -**	**$ -**	**$ 8,754,757**
Water Fund	1,321,735	181,436	385,226	8,415,080	3,886,637	-	-	1,219,374	**15,409,488**
Sanitary Sewer Fund	469,381	65,316	164,942	456,627	1,397,981	-	-	718,657	**3,272,904**
Storm Sewer Fund	584,682	80,028	128,098	208,210	1,671,300	-	-	715,451	**3,387,769**
Parking Fund	125,530	16,920	41,900	254,133	140,000	-	-	305,284	**883,767**
Total Enterprise Funds	**$ 2,501,328**	**$ 343,700**	**$ 720,166**	**$ 9,334,050**	**$ 7,095,918**	**$ -**	**$ -**	**$ 2,958,766**	**$ 22,953,928**
Fleet Services Fund	647,262	87,830	813,688	151,259	3,682,349	-	-	320,311	**5,702,699**
Capital Equip Replacement Fund	-	-	-	-	139,600	-	-	-	**139,600**
Tech Replacement Fund	-	-	-	-	301,359	-	-	-	**301,359**
Building Renewal Fund	-	-	-	-	725,750	-	-	-	**725,750**
Liability Insurance Fund	-	-	-	1,265,225	-	-	-	-	**1,265,225**
Health Insurance Fund	-	-	-	5,896,119	-	-	-	-	**5,896,119**
Total Internal Service Funds	**$ 647,262**	**$ 87,830**	**$ 813,688**	**$ 7,312,603**	**$ 4,849,058**	**$ -**	**$ -**	**$ 320,311**	**$ 14,030,752**
Fire Pension Fund	-	-	-	159,245	-	-	2,205,225	-	**2,364,470**
Police Pension Fund	-	-	400	241,720	-	-	5,840,450	-	**6,082,570**
Total Fiduciary Funds	**$ -**	**$ -**	**$ 400**	**$ 400,965**	**$ -**	**$ -**	**$ 8,045,675**	**$ -**	**$ 8,447,040**
Library - Component Unit									
Library Operating Fund	2,499,199	319,119	465,610	734,524	900	-	-	1,246,244	**5,265,596**
Library Capital Equip Repl Fund	-	-	-	-	-	-	-	-	**-**
Library Tech Replacement Fund	-	-	-	-	45,000	-	-	-	**45,000**
Library Building Renewal Fund	-	-	-	-	1,870,000	-	-	-	**1,870,000**
Library Capital Projects Fund	-	-	-	-	-	-	-	-	**-**
Adams Memorial Trust Fund	-	-	-	3,600	-	-	-	-	**3,600**
Garbe Book Endowment Fund	-	-	-	400	-	-	-	-	**400**
Library Agency Endowment Fund	-	-	-	1,000	-	-	-	-	**1,000**
Library Ted Utchen Agency Fund	-	-	-	800	-	-	-	-	**800**
Total Library Funds	**$ 2,499,199**	**$ 319,119**	**$ 465,610**	**$ 740,324**	**$ 1,915,900**	**$ -**	**$ -**	**$ 1,246,244**	**$ 7,186,396**
Total All Funds	**$ 29,228,398**	**$ 4,286,706**	**$ 3,290,717**	**$ 26,295,643**	**$ 26,958,670**	**$ 5,318,794**	**$ 8,045,675**	**$ 17,880,216**	**$ 121,304,819**
Less Interfund Transfers	-	-	-	-	-	-	-	**$ (17,880,216)**	**$ (17,880,216)**
All Funds Less Interfund Transfers	**$ 29,228,398**	**$ 4,286,706**	**$ 3,290,717**	**$ 26,295,643**	**$ 26,958,670**	**$ 5,318,794**	**$ 8,045,675**	**$ -**	**$ 103,424,603**

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City of Wheaton
Revenue Summary
5 Years by Fund
Calendar Year 2023 Budget

Revenues - All Funds

Fund	Actual 2019	Actual 2020	Actual 2021	Budget 2022	Projected 2022	Budget 2023
Major Governmental Funds						
General Fund	$ 44,885,541	$ 45,827,515	$ 94,050,462	$ 48,077,773	$ 51,009,894	$ 50,130,880
Debt Service Fund	4,488,384	4,039,810	6,298,040	4,236,779	4,238,582	5,226,967
Total Major Governmental Funds	**49,373,925**	**49,867,325**	**100,348,502**	**52,314,552**	**55,248,476**	**55,357,847**
Special Revenue Funds						
Motor Fuel Tax Fund	1,749,104	3,090,638	3,235,696	3,310,470	3,379,347	2,332,504
Foreign Fire Insurance Tax Fund	76,855	83,938	99,360	100,025	108,280	100,010
Federal Forfeiture Fund	-	104,380	42	60	590	600
State Forfeiture Fund	-	190,543	88,023	1,000	25,396	3,040
TIF Dist #2 Main St Redev Fund	4,529,483	3,154,427	4,514,565	3,194,500	3,374,032	-
TIF Dist #3 Courthouse Redev Fund	2,271,801	2,313,985	2,333,433	2,945,400	2,348,166	2,356,000
SSA #8 Fund	127,943	140,427	158,940	159,000	157,691	275,000
Total Special Revenue Funds	**8,755,186**	**9,078,338**	**10,430,059**	**9,710,455**	**9,393,502**	**5,067,154**
Capital Projects Funds						
Capital Projects Fund	1,955,703	557,193	2,857,245	5,242,266	5,948,374	6,701,087
2018 GO Bond Fund	156,705	40,368	164,760	500	18,139	-
Total Capital Projects Funds	**2,112,408**	**597,561**	**3,022,005**	**5,242,766**	**5,966,513**	**6,701,087**
Internal Service Funds						
Fleet Services Fund	3,650,780	3,385,184	3,409,137	3,664,653	3,578,653	4,091,806
Capital Equip Replacement Fund	481,969	496,225	241,094	300,993	280,993	242,514
Technology Replacement Fund	253,119	155,565	184,792	186,882	189,132	180,292
Building Renewal Fund	256,042	265,969	2,355,085	275,530	275,530	293,867
Liability Insurance Fund	1,049,664	902,209	1,430,019	1,202,550	1,198,917	1,265,225
Health Insurance Fund	5,816,859	5,395,613	5,289,062	5,536,130	5,596,382	5,896,119
Total Internal Service Funds	**11,508,433**	**10,600,765**	**12,909,189**	**11,166,738**	**11,119,607**	**11,969,823**
Total Governmental Funds	**$ 71,749,952**	**$ 70,143,989**	**$ 126,709,755**	**$ 78,434,511**	**$ 81,728,098**	**$ 79,095,911**
Enterprise Funds						
Water Fund	$ 13,045,003	$ 13,529,197	$ 13,478,587	$ 14,171,369	$ 13,848,250	$ 13,306,079
Sanitary Sewer Fund	2,504,439	2,654,603	2,508,932	2,813,862	2,683,845	2,437,214
Storm Sewer Fund	1,681,075	1,765,118	3,315,932	1,743,018	1,696,861	1,705,554
Parking Fund	892,578	612,618	435,923	597,180	783,073	548,600
Total Enterprise Funds	**$ 18,123,095**	**$ 18,561,536**	**$ 19,739,374**	**$ 19,325,429**	**$ 19,012,029**	**$ 17,997,447**
Total Governmental & Enterprise	**$ 89,873,047**	**$ 88,705,525**	**$ 146,449,129**	**$ 97,759,940**	**$ 100,740,127**	**$ 97,093,358**
Fiduciary Funds						
Fire Pension Fund	$ 7,425,020	$ 6,448,461	$ 9,217,501	$ 14,532,585	$ 6,041,085	$ 3,100,224
Police Pension Fund	14,320,480	11,580,288	19,042,532	40,644,339	24,915,739	4,960,531
Total Fiduciary Funds	**$ 21,745,500**	**$ 18,028,749**	**$ 28,260,033**	**$ 55,176,924**	**$ 30,956,824**	**$ 8,060,755**
Total City	**$ 111,618,547**	**$ 106,734,274**	**$ 174,709,162**	**$ 152,936,864**	**$ 131,696,951**	**$ 105,154,113**
Component Unit Funds						
Wheaton Public Library Fund	$ 4,278,422	$ 4,386,116	$ 4,337,062	$ 4,454,040	$ 4,442,137	$ 4,664,965
Library Capital Equip Repl Fund	43,399	37,337	37,172	37,744	38,364	39,117
Library Technology Repl Fund	38,422	30,523	52,898	52,019	27,729	36,822
Library Building Renewal Fund	71,353	70,965	75,960	82,627	85,527	1,425,511
Library Capital Projects Fund	-	193,786	70,274	-	8,800	-
Library Expendable Trust Fund	-	-	-	-	-	-
Adams Memorial Trust Fund	52,393	62,466	61,516	35,000	(25,900)	10,000
Garbe Book Endowment Fund	6,456	7,885	7,765	11,600	(3,300)	1,100
Library Agency Endowment Fund	26,386	17,019	30,093	12,800	(1,300)	3,200
Library T. Utchen Agency Fund	-	-	100,000	-	400	4,000
Total Component Unit Funds	**$ 4,516,831**	**$ 4,806,097**	**$ 4,772,740**	**$ 4,685,830**	**$ 4,572,457**	**$ 6,184,715**
Total All Funds	**$ 116,135,378**	**$ 111,540,371**	**$ 179,481,902**	**$ 157,622,694**	**$ 136,269,408**	**$ 111,338,828**

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City of Wheaton
Expenditure Summary
5 Years by Fund
Calendar Year 2023 Budget

Expenditures - All Funds

Fund	Actual 2019	Actual 2020	Actual 2021	Budget 2022	Projected 2022	Budget 2023
Major Governmental Funds						
General Fund	$ 42,696,811	$ 42,011,178	$ 60,316,447	$ 84,931,045	$ 87,863,166	$ 50,130,880
Debt Service Fund	4,568,559	4,160,094	6,479,360	4,387,023	4,387,078	5,318,794
Total Major Governmental Funds	**47,265,370**	**46,171,272**	**66,795,807**	**89,318,068**	**92,250,244**	**55,449,674**
Special Revenue Funds						
Motor Fuel Tax Fund	1,300,000	1,800,000	3,633,440	3,188,990	3,650,660	2,815,987
Foreign Fire Insurance Tax Fund	42,491	7,868	31,779	130,000	148,883	97,425
Federal Forfeiture Fund	-	-	31,060	-	37,117	720
State Forfeiture Fund	-	1,046	9,089	41,000	10,617	67,140
TIF Dist #2 Main St Redev Fund	6,752,288	6,223,172	5,297,294	2,330,603	3,007,423	500,000
TIF Dist #3 Courthouse Redev Fund	2,225,181	659,365	1,356,617	246,000	981,757	726,000
SSA #8 Fund	127,943	140,427	158,940	159,000	157,691	275,000
Total Special Revenue Funds	**10,447,903**	**8,831,878**	**10,518,219**	**6,095,593**	**7,994,148**	**4,482,272**
Capital Projects Funds						
Capital Projects Fund	3,414,652	3,638,525	1,262,052	3,625,620	2,846,166	8,565,063
2018 GO Bond Capital Projects Fund	2,011,659	1,593,109	2,997,416	323,925	1,072,834	189,694
Total Capital Projects Funds	**5,426,311**	**5,231,634**	**4,259,468**	**3,949,545**	**3,919,000**	**8,754,757**
Internal Service Funds						
Fleet Services Fund	2,719,761	2,546,914	3,560,079	5,769,145	2,699,637	5,702,699
Capital Equip Replacement Fund	112,757	134,738	77,492	163,163	396,500	139,600
Technology Replacement Fund	205,529	123,905	127,752	127,683	145,417	301,359
Building Renewal Fund	302,756	382,485	518,874	589,424	780,816	725,750
Liability Insurance Fund	616,422	828,513	1,287,337	1,202,550	1,100,940	1,265,225
Health Insurance Fund	5,242,769	5,248,451	5,255,432	5,536,130	5,508,337	5,896,119
Total Internal Service Funds	**9,199,994**	**9,265,006**	**10,826,966**	**13,388,095**	**10,631,647**	**14,030,752**
Total Governmental Funds	**$ 72,339,578**	**$ 69,499,790**	**$ 92,400,460**	**$112,751,301**	**$114,795,039**	**$ 82,717,455**
Enterprise Funds						
Water Fund	$ 12,521,565	$ 12,317,656	$ 12,280,987	$ 14,241,210	$ 12,105,540	$ 15,409,488
Sanitary Sewer Fund	2,288,268	1,490,969	1,815,588	3,082,320	2,833,733	3,272,904
Storm Sewer Fund	1,727,470	1,400,989	1,486,498	2,135,753	2,073,390	3,387,769
Parking Fund	922,865	641,872	819,833	1,355,307	1,198,150	883,767
Total Enterprise Funds	**$ 17,460,168**	**$ 15,851,486**	**$ 16,402,906**	**$ 20,814,590**	**$ 18,210,813**	**$ 22,953,928**
Total Governmental & Enterprise	**$ 89,799,746**	**$ 85,351,276**	**$108,803,366**	**$133,565,891**	**$133,005,852**	**$105,671,383**
Fiduciary Funds						
Fire Pension Fund	$ 1,788,220	$ 1,837,005	$ 1,958,197	$ 2,127,995	$ 2,273,920	$ 2,364,470
Police Pension Fund	4,733,510	4,925,436	5,456,203	5,759,275	5,916,650	6,082,570
Total Fiduciary Funds	**$ 6,521,730**	**$ 6,762,441**	**$ 7,414,400**	**$ 7,887,270**	**$ 8,190,570**	**$ 8,447,040**
Total City	**$ 96,321,476**	**$ 92,113,717**	**$ 116,217,766**	**$ 141,453,161**	**$ 141,196,422**	**$ 114,118,423**
Component Unit Funds						
Wheaton Public Library Fund	$ 4,226,373	$ 4,179,094	$ 4,247,411	$ 4,524,355	$ 4,279,979	$ 5,265,596
Library Capital Equip Repl Fund	19,148	10,278	14,143	-	-	-
Library Technology Repl Fund	19,554	82,939	65,823	93,200	81,626	45,000
Library Building Renewal Fund	53,587	35,839	75,116	68,000	87,255	1,870,000
Library Capital Projects Fund	-	173,527	69,220	-	8,800	-
Library Expendable Trust Fund	-	23,939	-	-	-	-
Adams Memorial Trust Fund	13,047	3,176	4,098	3,600	15,714	3,600
Garbe Family Book Trust Fund	379	401	498	400	400	400
Library Agency Endowment Fund	467	714	1,051	1,000	1,000	1,000
Library T. Utchen Agency Fund	-	-	53	-	800	800
Total Component Unit Funds	**$ 4,332,555**	**$ 4,509,907**	**$ 4,477,413**	**$ 4,690,555**	**$ 4,475,574**	**$ 7,186,396**
Total All Funds	**$ 100,654,031**	**$ 96,623,624**	**$ 120,695,179**	**$ 146,143,716**	**$ 145,671,996**	**$ 121,304,819**
Revenues Over/(Under) Expenditures	**$ 15,481,347**	**$ 14,916,747**	**$ 58,786,723**	**$ 11,478,978**	**$ (9,402,588)**	**$ (9,965,991)**

City of Wheaton
Description of Major Capital Improvements
Calendar Year 2023 Budget

Capital Improvement Plan

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

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

CIP Development Process

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

Project Ranking

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

Analyzing and Evaluating Current Infrastructure

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

Roadways	Water
2012, 2015, 2018, 2021 Pavement Management Report	2012 Water Rate Study
2021 Complete Streets Policy	2013 Water Distribution System Hydraulic Analysis Report
Stormwater	**Sanitary Sewer**
2009 North Main Street Flood Control Report	2006 Wet Weather Facility Plan
2012 Williston Basin Tributary Area Flood Study	2011 Basin 4 Sanitary Sewer System Rehabilitation Program-System Recommendation Report
2015 Briarcliffe Lakes System Flood Study	2014 Basin 4 Sanitary Sewer System Rehabilitation Program-System Assessment and Recommendations Report
2016 Stormwater Management Program Plan	2015 Basin 3 Sanitary Sewer Evaluation Study

City of Wheaton
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2016 Interior Home Survey Study	2016 Lift Stations Capital Improvements Plan
2016, 2017, 2018 Flood Prone Area Studies	2018 Basins 3 & 4 Sanitary Sewer Concept Design
2018, 2019 Floodplain Properties Survey	
Sidewalks	**Other Public Improvements**
2012 Sidewalk Maintenance Policy	2013 Downtown Strategic Plan and Streetscape Plan
2021 New Sidewalk Construction Program	2018 Adams Park Renovation and Maintenance Plan
Bikeways	**Parking**
2011 Bicycle Plan	2010 Downtown Parking Study
	2017 Parking Payment Management Study
Bridges & Culverts	
2018 Pedestrian Underpass Feasibility Study	

Impact of Capital Improvements on the Operating Budget

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

Capital Improvement Funding

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

2023 Budget Major Capital Improvements Descriptions

Annual Road Improvement Program

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

For the 2023 budget, the City has selected 3.8 miles of road for the 2023 Annual Road Program at a cost of $3.5 million. The road construction costs associated with the program will be funded through the City's Motor Fuel Tax Fund ($2.0 million) and Capital Projects Fund ($0.5 million). Water mains, sanitary sewer mains and storm sewer mains which lie under roads designated for repair or replacement are also repaired or replaced as needed for a combined total cost of $1.0 million. These water, sanitary sewer, and storm sewer costs are charged to the Water, Sanitary Sewer, and Storm Sewer Funds.

In addition, Pershing Ave (0.25 miles) resurfacing, which was part of the 2022 Annual Road Program, has been moved from the fall of 2022 to the spring of 2023 due to a nationwide concrete shortage. The total cost associated with Pershing Ave is $312,800 and will be funded by MFT fund ($235,000), Capital Projects Fund ($63,000), Sanitary Sewer Fund ($3,500) and Storm Sewer Fund ($11,300).

Impact on future operating budgets: Resurfacing pavements will increase pavement life and reduce maintenance repair costs. Normal pavement operations will be performed such as surface treatment and crack filling to extend pavement life.

City of Wheaton
Description of Major Capital Improvements
Calendar Year 2023 Budget

Street Reconstruction

One of City Council's Strategic goals includes maintenance of the current pavement network to achieve a rating of "good" condition. The current condition rates pavements below this goal due to street ratings which warrant total reconstruction. During 2019, the State approved a $45 billion Rebuild Illinois capital plan providing funding for infrastructure improvements over the next six years for local governments. Beginning in 2020, the State disbursed a total of $3.5 million to the City over three (3) years. As of December 2022, the City received all expected funds from the Rebuild Illinois program. These funds are restricted to be used for only bondable capital improvements. For 2023, a total of $0.6 million has been budgeted in the Motor Fuel Tax Fund for the street reconstruction project using the Rebuild IL funds. *Impact on future operating budgets:* Reconstruction of pavements will reduce immediate need for maintenance and materials to patch failed street surfaces and save costs on personnel time and patching materials.

Road Maintenance Program

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

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 3-year program, Staff reviewed all City streets to determine areas where a sidewalk did not exist on at least one side of the street. 170 street segments were identified throughout the City. Assuming $350,000 being budgeted annually, Staff expected the program to be completed by 2027. The City Council increased funding to accelerate the new sidewalk program with a desire to complete installation of new sidewalks in the Fall of 2024. The 2023 Capital Projects Fund budget includes $1.85 million for the 2023 New Sidewalk Program and $0.8 million carryover from the 2022 program. The 2022 Fall Sidewalk Program was not completed in 2022 due to a nationwide concrete shortage. A significant portion ($2.2 million) of the total project cost will be funded by the ARPA Grant. *Impact on future operating budgets:* Maintenance of additional sidewalk segments.

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 $35.7 million multi-year (2017-2023) infrastructure project that brought updates and improvements to underground utilities, roadways, lighting, and signage while creating wider, more pedestrian-friendly sidewalks throughout downtown Wheaton. The project was substantially completed in 2022 and for the 2023 budget, $0.8 million has been budgeted for the Downtown Strategic and Streetscape Plan to compete the project. $0.2 million in the 2018 G.O. Bond Fund, $0.5 million in the TIF #2 Fund, $13,262 in the Sanitary Sewer Fund, and $9,481 in the Water Fund. *Impact on future operating budgets:* Maintenance of new streetscape and streetscape elements.

City of Wheaton
Description of Major Capital Improvements
Calendar Year 2023 Budget

Water Main Replacement Program

The water main replacement program includes replacements done in conjunction with the Annual Road Program and Collector Street Resurfacing Project. The 2023 budget includes water main replacements of $824,300 in the Water Fund. *Impact on future operating budgets:* Replacement of water mains improves water distribution of the network and saves personnel costs and expenses repairing water main breaks.

Sanitary Sewer Rehabilitation Lining Program

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

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

HDPE Liner Sanitary Sewer Replacements

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

Storm Sewer Rehabilitation Lining Program

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

City of Wheaton
Description of Major Capital Improvements
Calendar Year 2023 Budget

2023 Budget Capital Improvements Summary

For 2023, a total of $26.9 million has been budgeted for capital projects and equipment acquisition. All equipment purchased that exceeds $10,000 is capitalized. Capital projects are those that typically exceed $25,000 and either are new construction (or acquisition) or add to the service life of the asset.

The following table shows the total expenses for 2023 by project category.

Capital Improvements
by Category
2023 Budget

Category	2023 Budget	% of Total
Road Improvements	**$ 4,334,275**	**16.1%**
Storm Sewer Improvements	**$ 3,971,300**	**14.7%**
Water Improvements	**$ 3,835,875**	**14.2%**
Facilities Improvements	**$ 3,686,750**	**13.7%**
Vehicle Replacements	**$ 3,466,349**	**12.9%**
Sidewalk Improvements	$ 2,999,875	11.1%
Sanitary Sewer Improvements	$ 1,388,500	5.2%
Bridges & Culverts Improvements	$ 1,272,000	4.7%
Other Public Improvements	$ 1,052,337	3.9%
Equipment	$ 736,409	2.7%
Parking Facilities/Lots Improvements	$ 140,000	0.5%
Traffic/Streetlight Improvements	$ 75,000	0.3%
Total Project Expenses	**$ 26,958,670**	**100.0%**

5-Year Capital Improvements Summary

The total for all funded projects for the City for the next five years totals $78.2 million. Funded projects represent projects that can be financed within our current revenue structure and available fund balance reserves.

The following schedule shows the total expenses by project category over the next five years. Road Improvements are the largest expense at $20.5 million (or 26.3%) of total capital expenses, followed by $15.7 million (or 20.1%) for Storm Sewer Improvements, and $11.3 million (or 14.5%) for Water Improvements. Facilities Improvements of $7.9 million (or 10.2%), %), and Sanitary Sewer Improvements of $6.4 million (or 8.2%) round out the top five largest expense categories.

Capital Improvements
by Category
5-Year Schedule

Project Type	2023	2024	2025	2026	2027	5 Year Total	% of Total
Road Improvements	**$ 4,334,275**	**$ 5,795,850**	**$ 3,700,000**	**$ 3,065,500**	**$ 3,640,000**	**$ 20,535,625**	**26.3%**
Storm Sewer Improvements	**$ 3,971,300**	**$ 2,322,500**	**$ 1,280,000**	**$ 5,075,000**	**$ 3,081,000**	**$ 15,729,800**	**20.1%**
Water Improvements	**$ 3,835,875**	**$ 2,273,000**	**$ 1,843,000**	**$ 1,611,000**	**$ 1,756,000**	**$ 11,318,875**	**14.5%**
Facilities Improvements	**$ 3,686,750**	**$ 1,024,500**	**$ 729,500**	**$ 2,161,000**	**$ 351,500**	**$ 7,953,250**	**10.2%**
Sanitary Sewer Improvements	**$ 1,388,500**	**$ 1,135,000**	**$ 2,435,000**	**$ 935,000**	**$ 535,000**	**$ 6,428,500**	**8.2%**
Sidewalk Improvements	$ 2,999,875	$ 1,650,000	$ 150,000	$ 150,000	$ 150,000	$ 5,099,875	6.5%
Vehicle Replacements	$ 3,466,349	$ -	$ -	$ -	$ -	$ 3,466,349	4.4%
Other Public Improvements	$ 1,052,337	$ 1,370,000	$ -	$ 835,983	$ -	$ 3,258,320	4.2%
Bridges & Culverts Improvements	$ 1,272,000	$ 20,000	$ 18,500	$ 170,000	$ 816,500	$ 2,297,000	2.9%
Parking Facilities/Lots Improvements	$ 140,000	$ 45,500	$ 47,500	$ 50,000	$ 720,000	$ 1,003,000	1.3%
Equipment	$ 736,409	$ -	$ -	$ -	$ -	$ 736,409	0.9%
Traffic/Streetlight Improvements	$ 75,000	$ 75,000	$ 75,000	$ 75,000	$ 75,000	$ 375,000	0.5%
Grand Total	**$ 26,958,670**	**$ 15,711,350**	**$ 10,278,500**	**$ 14,128,483**	**$ 11,125,000**	**$ 78,202,003**	**100.0%**

City of Wheaton
Description of Major Capital Improvements
Calendar Year 2023 Budget

The following schedule shows the total capital expenses by funding source for the next five years. The Capital Project Fund is the largest funding source at $22.0 million (or 28.1%) of total capital expenses, followed by $13.4 million (or 17.2%) from the Storm Sewer Fund. The Water Fund with $11.4 million (or 14.5%), the Motor Fuel Tax Fund with $11.2 million (or 14.3%), and the Sanitary Sewer Fund with $6.4 million (or 8.2%) round out the top five largest financing sources over the next five years.

Capital Improvements
by Funding Source
5-Year Schedule

Funding Source	2023	2024	2025	2026	2027	5 Year Total	% of Total
Capital Projects Fund	**$ 8,565,063**	**$ 6,810,850**	**$ 1,843,500**	**$ 2,196,483**	**$ 2,581,500**	**$ 21,997,396**	**28.1%**
Storm Sewer Fund	**$ 1,671,300**	**$ 2,322,500**	**$ 1,280,000**	**$ 5,075,000**	**$ 3,081,000**	**$ 13,429,800**	**17.2%**
Water Fund	**$ 3,886,637**	**$ 2,273,000**	**$ 1,843,000**	**$ 1,611,000**	**$ 1,756,000**	**$ 11,369,637**	**14.5%**
Motor Fuel Tax Fund	**$ 2,815,987**	**$ 2,100,000**	**$ 2,100,000**	**$ 2,100,000**	**$ 2,100,000**	**$ 11,215,987**	**14.3%**
Sanitary Sewer Fund	**$ 1,397,981**	**$ 1,135,000**	**$ 2,435,000**	**$ 935,000**	**$ 535,000**	**$ 6,437,981**	**8.2%**
Fleet Services Fund	$ 3,682,349	$ -	$ -	$ -	$ -	$ 3,682,349	4.7%
Building Renewal Fund	$ 725,750	$ 524,500	$ 729,500	$ 931,000	$ 351,500	$ 3,262,250	4.2%
Library Building Renewal	$ 1,870,000	$ -	$ -	$ 1,230,000	$ -	$ 3,100,000	4.0%
TIF District #3	$ 700,000	$ 500,000	$ -	$ -	$ -	$ 1,200,000	1.5%
Parking Fund	$ 140,000	$ 45,500	$ 47,500	$ 50,000	$ 720,000	$ 1,003,000	1.3%
TIF District #2	$ 500,000	$ -	$ -	$ -	$ -	$ 500,000	0.6%
Technology Replacement Fund	$ 301,359	$ -	$ -	$ -	$ -	$ 301,359	0.4%
2018 G.O. Bond Fund	$ 189,694	$ -	$ -	$ -	$ -	$ 189,694	0.2%
General Fund	$ 173,550	$ -	$ -	$ -	$ -	$ 173,550	0.2%
Capital Equip Replacement	$ 139,600	$ -	$ -	$ -	$ -	$ 139,600	0.2%
Foreign Fire Insurance Tax Fund	$ 90,000	$ -	$ -	$ -	$ -	$ 90,000	0.1%
State Forfeiture Fund	$ 63,500	$ -	$ -	$ -	$ -	$ 63,500	0.1%
Library Technology Replacement Fund	$ 45,000	$ -	$ -	$ -	$ -	$ 45,000	0.1%
Library Operating Fund	$ 900	$ -	$ -	$ -	$ -	$ 900	0.0%
Grand Total	**$ 26,958,670**	**$ 15,711,350**	**$ 10,278,500**	**$ 14,128,483**	**$ 11,125,000**	**$ 78,202,003**	**100.0%**

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City of Wheaton
Capital Outlays and Improvements by Fund
Calendar Year 2023 Budget

Fund	Improvement Type	Project Name	2023 Budget	2024 Proposed	2025 Proposed	2026 Proposed	2027 Proposed	5 Year Total
General Fund	Equipment	Mobile Radios- Fire Dep.	$ 1,500	$ -	$ -	$ -	$ -	$ 1,500
		Radio Pagers- Fire Dep.	4,000	-	-	-	-	4,000
		Intercom Headsets- Fire Dep.	2,500	-	-	-	-	2,500
		Two-Way Radio Repeater - PW Dep.	8,000	-	-	-	-	8,000
		Downtown Hale Street Tents - PW Dep.	122,000					122,000
		Arctic HD 14' Snow Pusher - PW Dep.	19,000					19,000
		Light Material Bucket - PW Dep.	15,500					15,500
		Municipal Band Equipment	1,050	-	-	-	-	1,050
		Total General Fund	**$ 173,550**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 173,550**
Motor Fuel Tax Fund	Road Improvements	Concrete Streets Panel Replacement	580,987	-	-	-	-	580,987
		Road, Sewer, Water Rehab Prgm- Roads (2022)	235,000	-	-	-	-	235,000
		Road, Sewer, Water Rehab Prgm- Roads (2023)	2,000,000	2,100,000	2,100,000	2,100,000	2,100,000	10,400,000
		Total Motor Fuel Tax Fund	**$ 2,815,987**	**$ 2,100,000**	**$ 2,100,000**	**$ 2,100,000**	**$ 2,100,000**	**$ 11,215,987**
Foreign Fire Insurance Tax Fund	Equipment	Fire Equipment	90,000	-	-	-	-	90,000
		Total Foreign Fire Insurance Tax Fund	**$ 90,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 90,000**
State Forfeiture Fund	Equipment	Automated LPR Cameras	63,500	-	-	-	-	63,500
		Total State Forfeiture Fund	**$ 63,500**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 63,500**
TIF District #2	Other Public Improvements	Downtown Strategic Plan and Streetscape Plan	500,000	-	-	-	-	500,000
		Total TIF District #2 Fund	**$ 500,000**	**-**	**-**	**-**	**-**	**$ 500,000**
TIF District #3	Facilities Improvements	Water - Building Interior/Exterior Reno	700,000	500,000	-	-	-	1,200,000
		Total TIF District #3 Fund	**$ 700,000**	**$ 500,000**	**-**	**-**	**-**	**$ 1,200,000**
Capital Projects Fund	Bridges & Culverts Improvements	Bridge Structure Inspections	22,000	20,000	18,500	20,000	16,500	97,000
		Creekside Dr & Stonebridge Tr Bridge Replacement	850,000	-	-	150,000	800,000	1,800,000
		Manchester Road/Wesley Street Bridge Painting	400,000	-	-	-	-	400,000
	Facilities Improvements	PW - Replacement of Liquid Deicing Tanks	60,000	-	-	-	-	60,000
	Other Public Improvements	Adams Park Renovation Implementation	165,000	-	-	85,983	-	250,983
		Liberty Square Lighting	60,000	-	-	-	-	60,000
		IDOT Phase II Rt. 56 Traffic Signals Improvements	114,900	-	-	-	-	114,900
		Main & Indiana Intersection Improvements	-	70,000	-	-	-	70,000
		Roosevelt Rd. Infrastructure Improvement	-	700,000	-	-	-	700,000
		Transition Area Improvements	-	600,000	-	750,000	-	1,350,000
	Road Improvements	Collector Street Resurfacing Project (LAFO/FAUS)	310,000	100,000	100,000	100,000	100,000	710,000
		Concrete Streets Panel Replacement	250,000	-	-	-	-	250,000
		Gary Avenue Reconstruction- FAU Routes - Roads	-	2,600,000	-	-	-	2,600,000
		Pavement Condition Rating Analysis	-	40,000	-	-	-	40,000
		PW - Road Maintenance Program	100,000	100,000	100,000	100,000	100,000	500,000
		Road, Sewer, Water Rehab Prgm- Roads	468,625	40,000	40,000	40,000	40,000	628,625
		Street Reconstruction	289,663	715,850	1,260,000	625,500	1,200,000	4,091,013
		Surface Treatment Program	100,000	100,000	100,000	100,000	100,000	500,000
	Sidewalk Improvements	New Sidewalk Program	1,850,000	1,400,000	-	-	-	3,250,000
		New Sidewalk Program - Fall 2022	836,875	-	-	-	-	836,875
		Road, Sewer, Water Rehab Prgm- Sidewalk (2022)	63,000	-	-	-	-	63,000
		Sidewalk Replacement Program	250,000	250,000	150,000	150,000	150,000	950,000
	Storm Sewer Improvements	Flood Prone Capital Projects	2,300,000	-	-	-	-	2,300,000
	Traffic/Streetlight Improvements	LED Streetlight Replacements	75,000	75,000	75,000	75,000	75,000	375,000
		Total Capital Projects Fund	**$ 8,565,063**	**$ 6,810,850**	**$ 1,843,500**	**$ 2,196,483**	**$ 2,581,500**	**$ 21,997,396**
2018 G.O. Bond Fund	Other Public Improvements	Downtown Strategic Plan and Streetscape Plan	189,694	-	-	-	-	189,694
		Total 2018 G.O. Bond Fund	**$ 189,694**	**-**	**-**	**-**	**-**	**$ 189,694**
Water Fund	Other Public Improvements	Downtown Strategic Plan and Streetscape Plan	13,262	-	-	-	-	13,262
	Facilities Improvements	Door Replacement - Countryside Pump Station	15,000					15,000
	Equipment	Horizontal Boring Machine	10,000					10,000
		Utility Trailer	5,000					5,000
		Mobile Meter Reading Computers	7,500					7,500
	Water Improvements	College Avenue Utility Replacements	217,000	-	-	-	-	217,000
		Inspection - Well #6	-	-	-	-	80,000	80,000
		Inspection - Well #7	-	-	65,000	-	-	65,000
		Lead Service Line Replacements	668,000	668,000	668,000	486,000	486,000	2,976,000
		Leak Loggers	-	-	-	40,000	-	40,000
		Manchester Tower Foundation Repair	75,000	-	-	-	-	75,000
		Orchard Tower Mixer Maintenance	-	-	-	15,000	-	15,000
		President Street Pump Station Repairs	50,000	250,000	-	-	-	300,000
		Road, Sewer, Water Rehab Prgm- Water	840,000	1,260,000	560,000	500,000	640,000	3,800,000
		Standby Generator Replacement Reber Pump Station	632,200	-	-	-	-	632,200

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City of Wheaton
Capital Outlays and Improvements by Fund
Calendar Year 2023 Budget

Fund	Improvement Type	Project Name	2023 Budget	2024 Proposed	2025 Proposed	2026 Proposed	2027 Proposed	5 Year Total
		Variable Frequency Drives - 3 Pump Stations	470,215	-	-	-	-	**470,215**
		Water Main Replacement Program	50,000	50,000	550,000	550,000	550,000	**1,750,000**
		Water Main Replacement Program (2022)	774,300	-	-	-	-	**774,300**
		Water Meter Replacement	59,160	-	-	-	-	**59,160**
		Water Meter Test Bench	-	45,000	-	-	-	**45,000**
		Water Quality Monitoring	-	-	-	20,000	-	**20,000**
		Total Water Fund	**$ 3,886,637**	**$ 2,273,000**	**$ 1,843,000**	**$ 1,611,000**	**$ 1,756,000**	**$ 11,369,637**
Sanitary Sewer Fund	Other Public Improvements	Downtown Strategic Plan and Streetscape Plan	9,481	-	-	-	-	**9,481**
	Sanitary Sewer Improvements	Blacksmith Wetwell Rehabilitation	100,000	-	-	-	-	**100,000**
		College Avenue Utility Replacements	150,000	-	-	-	-	**150,000**
		Road, Sewer, Water Rehab Prgm- Sanitary	10,000	10,000	10,000	10,000	10,000	**50,000**
		Road, Sewer, Water Rehab Pgrm- Sanitary (2022)	3,500	-	-	-	-	**3,500**
		Sanitary Manhole Rehabilitation	75,000	75,000	75,000	75,000	75,000	**375,000**
		Sanitary Sewer Cap. Assurance - Flow Metering	50,000	50,000	50,000	50,000	50,000	**250,000**
		Sanitary Sewer Rehabilitation Program	200,000	200,000	200,000	200,000	200,000	**1,000,000**
		Sanitary Sewer Replacement (HDPE)	200,000	200,000	100,000	100,000	100,000	**700,000**
		Service Lateral Rehab - Chemical Grouting	500,000	500,000	500,000	500,000	100,000	**2,100,000**
		SSCAP - Basin 3 & 4 Discharge Improvement	100,000	100,000	1,500,000	-	-	**1,700,000**
		Total Sanitary Sewer Fund	**$ 1,397,981**	**$ 1,135,000**	**$ 2,435,000**	**$ 935,000**	**$ 535,000**	**$ 6,437,981**
Storm Sewer Fund	Storm Sewer Improvements	Flood Prone Capital Projects	210,000	1,422,500	780,000	4,575,000	2,581,000	**9,568,500**
		Road, Sewer, Water Rehab Pgrm- Storm	200,000	200,000	200,000	200,000	200,000	**1,000,000**
		Road, Sewer, Water Rehab Pgrm- Storm (2022)	11,300	-	-	-	-	**11,300**
		Storm Replacement Program	200,000	200,000	200,000	200,000	200,000	**1,000,000**
		Storm Sewer Rehabilitation Program	100,000	100,000	100,000	100,000	100,000	**500,000**
		The North Main Street Dredging Project	40,000	400,000	-	-	-	**440,000**
		The Streams Dredging Project	910,000	-	-	-	-	**910,000**
		Total Storm Sewer Fund	**$ 1,671,300**	**$ 2,322,500**	**$ 1,280,000**	**$ 5,075,000**	**$ 3,081,000**	**$ 13,429,800**
Parking Fund	Parking Facilities/Lots Improvements	Garage 5-year Repair - Willow	-	-	-	25,000	300,000	**325,000**
		Garage Sealant Replacement	25,000	25,000	25,000	25,000	-	**100,000**
		Garage Stairwell Coating	115,000	-	-	-	-	**115,000**
		Parking Lot #9 Resurfacing	-	-	-	-	420,000	**420,000**
		Parking Payment Technology	-	10,000	-	-	-	**10,000**
		Sealcoating Parking Lots #3, #4, #5 and #9	-	10,500	22,500	-	-	**33,000**
		Total Parking Fund	**$ 140,000**	**$ 45,500**	**$ 47,500**	**$ 50,000**	**$ 720,000**	**$ 1,003,000**
Fleet Services Fund	Facilities Improvements	PW - Fleet Vehicle Hoists Replacements	216,000	-	-	-	-	**216,000**
	Vehicles	Vehicles Replacement	3,466,349	-	-	-	-	**3,466,349**
		Total Fleet Services Fund	**$ 3,682,349**	**-**	**-**	**-**	**-**	**$ 3,682,349**
Capital Equip Replacement Fund	Facilities Improvements	CH - Council Chambers Audio/Visual Upgrades	100,000	-	-	-	-	**100,000**
	Equipment	Police Civilian Radios	39,600	-	-	-	-	**39,600**
		Total Capital Equipment Replacement Fund	**$ 139,600**	**-**	**-**	**-**	**-**	**$ 139,600**
Building Renewal Fund	Facilities Improvements	Annex - Roof Top Units Replacement	110,000	-	-	-	-	**110,000**
		Annex - Sump pumps	-	-	-	-	11,000	**11,000**
		Annex - Water Tank	-	-	-	-	15,000	**15,000**
		CH - Admin Renovation	210,000	-	-	-	-	**210,000**
		CH - Carpet Replacement Conley Room	-	25,000	-	-	-	**25,000**
		CH - Concrete Entry Replacement	20,000	-	-	-	-	**20,000**
		CH - Door Hardware Replacement	-	125,000	-	-	-	**125,000**
		CH - Elevator Replacement	-	-	250,000	-	-	**250,000**
		CH - Exterior Painting and Maintenance	75,000	-	-	-	-	**75,000**
		CH - Flat Roof Replacement	80,000	-	-	-	-	**80,000**
		CH - Lunchroom Tables Replacement	-	-	-	18,000	-	**18,000**
		CH - Roof Replacement	-	-	125,000	-	-	**125,000**
		CH - Variable Frequency Drive Replacement	-	-	-	-	85,000	**85,000**
		FD 37 - Apparatus floor	-	50,000	-	-	-	**50,000**
		FD 37 - Generator Replacement	-	-	-	-	16,500	**16,500**
		FD 37 - Kitchen remodel	-	-	50,000	-	-	**50,000**
		FD 37 - Roof Replacement	-	-	-	150,000	-	**150,000**
		FD 38 - Generator Replacement	-	16,500	138,000	-	-	**154,500**
		FD 38 - Test and Balance HVAC	18,000	-	-	-	-	**18,000**
		FD 39 - Condensing and Air Handler Units	-	-	-	45,000	-	**45,000**
		PD - Bike Impound Gate Replacement	-	-	30,000	-	-	**30,000**
		PD - Carpet replacement	-	-	-	38,000	-	**38,000**
		PD - Ceiling tile Replacement	28,000	28,000	-	-	-	**56,000**
		PD - Detective Area Renovation	120,000	-	-	-	-	**120,000**
		PD - Entry Concrete Replacement	-	-	-	34,000	-	**34,000**
		PD - Evidence Lockers	-	30,000	-	-	-	**30,000**
		PD - Generator Replacement	-	-	16,500	196,000	-	**212,500**
		PD - PSR Area Reno	-	-	15,000	200,000	-	**215,000**
		PD - SWAT Room Reno	-	-	85,000	-	-	**85,000**
		PD - Training Room & Restroom Reno	-	-	20,000	250,000	-	**270,000**
		PD - Tuck Pointing	-	250,000	-	-	-	**250,000**
		PW - Carpet replacement	-	-	-	-	39,000	**39,000**

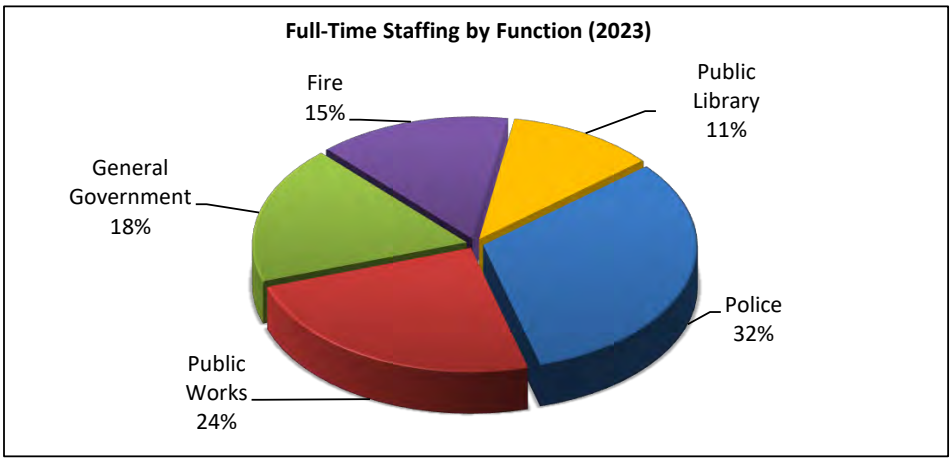
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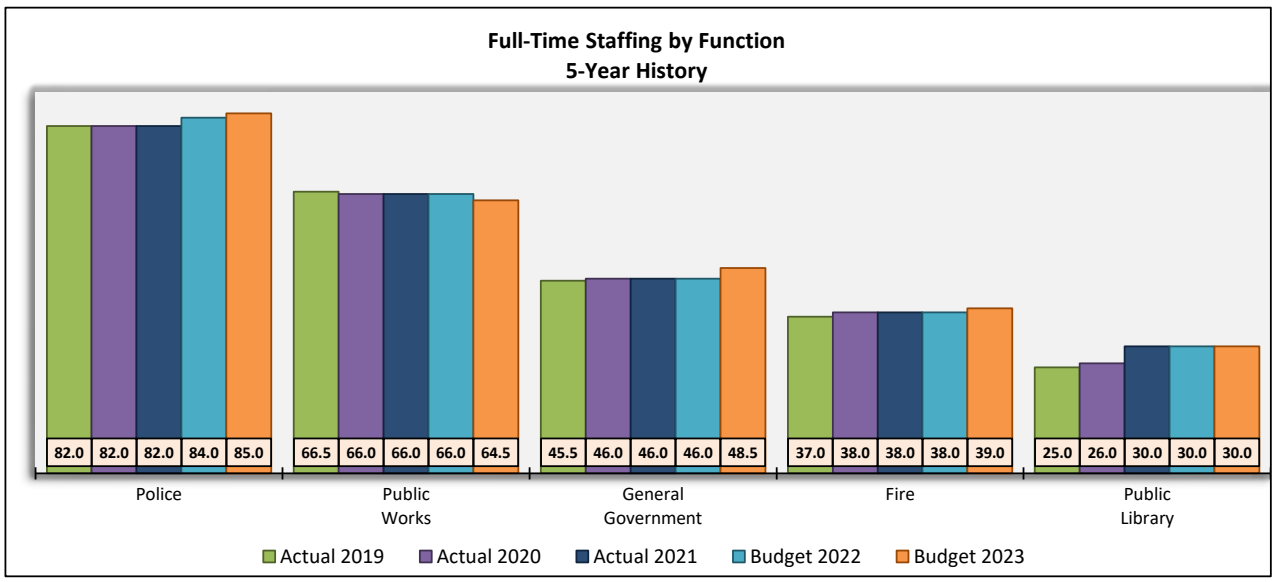
City of Wheaton
Capital Outlays and Improvements by Fund
Calendar Year 2023 Budget

Fund	Improvement Type	Project Name	2023 Budget	2024 Proposed	2025 Proposed	2026 Proposed	2027 Proposed	5 Year Total
		PW - Generator #2 Replacement	64,750	-	-	-	-	**64,750**
		PW - Overhead Doors	-	-	-	-	185,000	**185,000**
		Total Building Renewal Fund	**$ 725,750**	**$ 524,500**	**$ 729,500**	**$ 931,000**	**$ 351,500**	**$ 3,262,250**
Technology Replacement Fund	Equipment	Surveillance Cameras	19,069	-	-	-	-	**19,069**
		Desktop Computers	49,347	-	-	-	-	**49,347**
		First Responder Mobile Data Terminals	26,574	-	-	-	-	**26,574**
		Printers	1,331	-	-	-	-	**1,331**
		Cashiering Stations	8,816	-	-	-	-	**8,816**
		Network Firewall & Switch	9,991	-	-	-	-	**9,991**
		Tablets	19,056	-	-	-	-	**19,056**
		Server Virtualization	167,175	-	-	-	-	**167,175**
		Total Technology Replacement Fund	**$ 301,359**	**-**	**-**	**-**	**-**	**$ 301,359**
Library Operating Fund	Equipment	Library - Operating Equipment	900	-	-	-	-	**900**
		Total Library Operating Fund	**$ 900**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 900**
Library Technology Replacement Fund	Equipment	Library - Microfilm Machine	11,000	-	-	-	-	**11,000**
		Library - Firewall	16,000	-	-	-	-	**16,000**
		Library - Staff Computers	12,000	-	-	-	-	**12,000**
		Library - Youth Service AWE Computers	6,000	-	-	-	-	**6,000**
		Total Library Technology Replacement Fund	**$ 45,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 45,000**
Library Building Renewal Fund	Facilities Improvements	LB - Card Access Door Locks	65,000	-	-	-	-	**65,000**
		LB - Chiller Replacement	680,000	-	-	-	-	**680,000**
		LB - Roof Replacement	-	-	-	1,230,000	-	**1,230,000**
		LB - Roof Replacement - Partial	85,000	-	-	-	-	**85,000**
		LB - West Side Plaza Replacement	1,040,000	-	-	-	-	**1,040,000**
		Total Library Building Renewal	**$ 1,870,000**	**-**	**-**	**$ 1,230,000**	**-**	**$ 3,100,000**
		Grand Total	**$ 26,958,670**	**$ 15,711,350**	**$ 10,278,500**	**$ 14,128,483**	**$ 11,125,000**	**$ 78,202,003**

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City of Wheaton
Staffing Summary
Summary/History of Staffing by Function
Calendar Year 2023 Budget





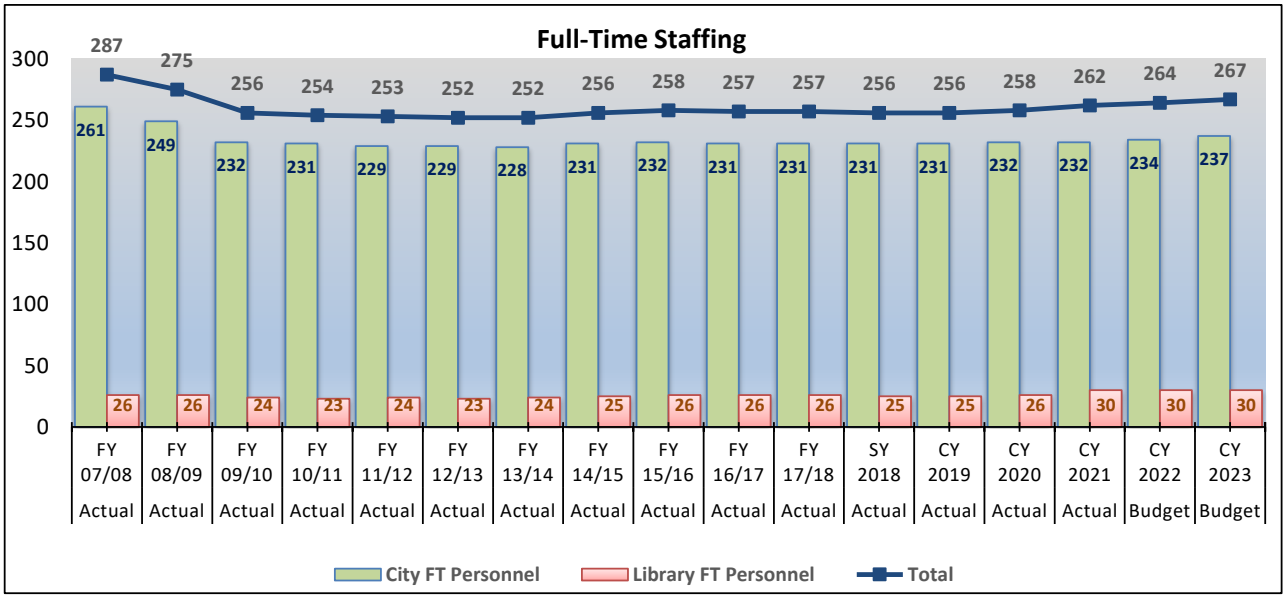


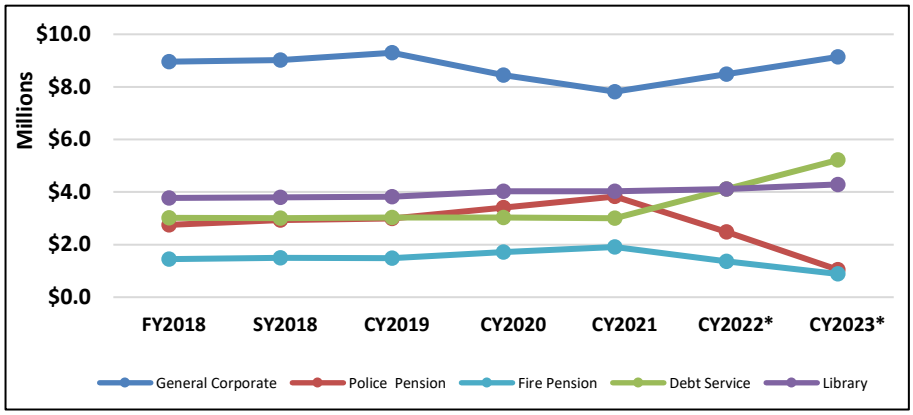
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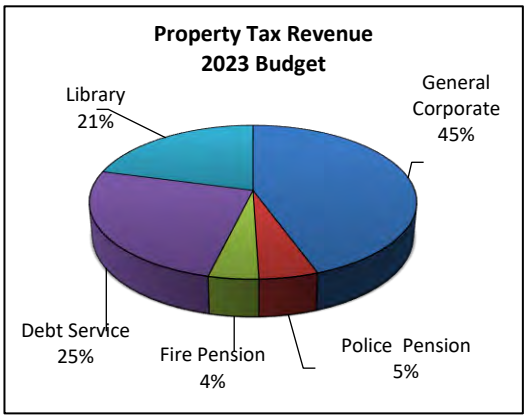
City of Wheaton
Staffing Summary
Calendar Year 2023 Budget

	Actual 2020	Actual 2021	Budget 2022	Projected 2022	Budget 2023	2023 vs 2022
FULL-TIME EMPLOYEES						
General Government	46.00	46.00	46.00	47.50	48.50	2.50
Police Department	82.00	82.00	84.00	84.00	85.00	1.00
Fire Department	38.00	38.00	38.00	39.00	39.00	1.00
Public Works Department	66.00	66.00	66.00	64.50	64.50	-1.50
Total Full-Time City Employees	**232.00**	**232.00**	**234.00**	**235.00**	**237.00**	**3.00**
Public Library	26.00	30.00	30.00	30.00	30.00	0.00
Total City & Library Full-Time Employees	**258.00**	**262.00**	**264.00**	**265.00**	**267.00**	**3.00**
PART-TIME EMPLOYEES						
General Government	8.00	10.00	10.00	9.00	7.00	-3.00
Police Department	31.00	31.00	31.00	32.00	33.00	2.00
Fire Department	2.00	2.00	2.00	1.00	1.00	-1.00
Public Works Department	1.00	1.00	1.00	1.00	1.00	0.00
Total Part-Time City Employees	**42.00**	**44.00**	**44.00**	**43.00**	**42.00**	**-2.00**
Public Library	50.00	38.00	38.00	38.00	39.00	1.00
Total City & Library Part-Time Employees	**92.00**	**82.00**	**82.00**	**81.00**	**81.00**	**-1.00**
SEASONAL EMPLOYEES						
General Government	3.00	3.00	3.00	3.00	3.00	0.00
Public Works Department	21.00	21.00	21.00	20.00	20.00	-1.00
Total City Seasonal Employees	**24.00**	**24.00**	**24.00**	**23.00**	**23.00**	**-1.00**
Full Time Equivalent (FTE) Summary						
General Government (FTE)	50.90	51.70	51.70	52.70	52.70	1.00
Police Department (FTE)	86.00	86.00	88.00	88.30	89.80	1.80
Fire Department (FTE)	38.90	38.90	38.90	39.40	39.40	0.50
Public Works Department (FTE)	70.60	71.10	71.10	69.40	69.40	-1.70
Total City Full-Time Equivalents	**246.40**	**247.70**	**249.70**	**249.80**	**251.30**	**1.60**
Public Library (FTE)	52.00	52.00	52.00	52.00	52.40	0.40
Grand Total Staffing by Full-Time Equivalents	**298.40**	**299.70**	**301.70**	**301.80**	**303.70**	**2.00**

City of Wheaton
Property Tax Revenue
Calendar Year 2023 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 2022 (2022 Levy), will be collected between June 2023 and December 2023.

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

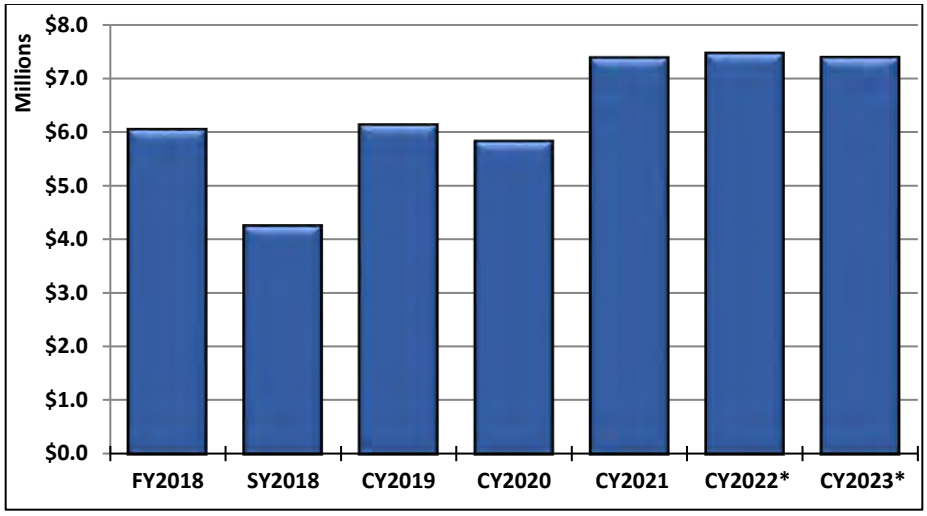
The 2022 extended tax levy is approximately $20.6 million, which has remained the same for the past four years. The General Corporate will increase by $642,699 (or 7.6%), the Police Pension will decrease by $1.4 million (or -58.0%), and the Fire Pension will decrease by $483,000 (or -35.4%). The decreases in both pension levies reflect eliminating the unfunded pension liability portion which was funded by issuing Pension Obligation Bonds (POB) in 2021. The debt service portion of the levy will increase by $1.1 million (or 26.9%) as a result of issuing POBs in 2021. The debt service portion of the levy is based on actual debt service for the City's outstanding general obligation and pension obligation bonds. The $4.3 million Library portion of the levy increased by $176,838 (or 4.3%) from the 2021 levy.

		Property Tax Collections					
Reporting Period	Levy Year	General Corporate	Police Pension	Fire Pension	Debt Service	Library	Total
FY2016	2014	$ 9,075,759	$ 2,000,982	$ 1,010,419	$ 3,024,963	$ 3,650,000	**$ 18,762,123**
FY2017	2015	$ 9,281,092	$ 2,378,653	$ 1,104,091	$ 3,034,014	$ 3,650,000	**$ 19,447,850**
FY2018	2016	$ 8,963,140	$ 2,744,782	$ 1,452,575	$ 3,022,243	$ 3,775,000	**$ 19,957,740**
SY2018	2017	$ 9,018,285	$ 2,933,100	$ 1,491,364	$ 3,004,866	$ 3,797,650	**$ 20,245,265**
CY2019	2018	$ 9,296,991	$ 2,989,971	$ 1,488,287	$ 3,030,046	$ 3,825,753	**$ 20,631,048**
CY2020	2019	$ 8,452,303	$ 3,405,260	$ 1,717,043	$ 3,031,073	$ 4,031,883	**$ 20,637,562**
CY2021	2020	$ 7,817,780	$ 3,828,765	$ 1,908,482	$ 3,002,650	$ 4,031,883	**$ 20,589,560**
CY2022*	2021	$ 8,489,306	$ 2,485,880	$ 1,366,172	$ 4,113,207	$ 4,112,521	**$ 20,567,086**
CY2023*	2022	$ 9,145,033	$ 1,043,231	$ 883,024	$ 5,219,467	$ 4,289,359	**$ 20,580,114**

*Projected

City of Wheaton
Sales Tax Revenue
Calendar Year 2023 Budget

Sales Tax Revenue Chart



Reporting Period	Amount	% Change
FY2018	$6,044,861	1.7%
SY2018	4,249,525	N/A
CY2019	6,130,111	N/A
CY2020	5,825,629	-5.0%
CY2021	7,377,111	26.6%
CY2022*	7,460,000	1.1%
CY2023*	7,385,000	-1.0%

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

General Description

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

Taxing Authority	Tax Rate
City Direct	1.00%
City 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

Due to COVID-19 pandemic, sales tax for 2020 decreased -5.0% (or -$304,000) compared to 2019. The City experienced a sharp turnaround 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 has continued to look strong in 2022. The City projects finishing the year with $7.46 million in total receipts by the end of the year, which would be a 1.1% increase over 2021. The City projected a conservative 1% decrease in 2023, which is based on the impact of inflation and anticipated corrections in the economy following two years of higher-than-expected revenues.

The City's sales tax revenue comes from a variety of business sectors as shown in the following table. The information is presented by calendar year, rather than fiscal year, because it is the only format available from the Illinois Department of Revenue.

City of Wheaton
Sales Tax Revenue
Calendar Year 2023 Budget

Sales Tax Revenue By Business Type (5-Year History)										
	2017		2018		2019		2020		2021	
Business Type	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
General Merchandise	$ 725,513	12.2%	$ 752,319	12.3%	$ 716,236	11.7%	$ 590,116	10.1%	$ 664,057	9.0%
Food	1,937,263	32.5%	1,994,264	32.5%	2,094,034	34.2%	2,266,838	38.9%	2,230,636	30.2%
Drinking & Eating Places	849,391	14.3%	859,837	14.0%	862,799	14.1%	682,741	11.7%	822,390	11.1%
Apparel	189,901	3.2%	187,991	3.1%	165,831	2.7%	91,293	1.6%	156,553	2.1%
Furniture, Household	216,910	3.6%	204,817	3.3%	214,591	3.5%	183,007	3.1%	241,382	3.3%
Lumber, Bldg, Hardware	130,804	2.2%	130,850	2.1%	139,453	2.3%	183,528	3.2%	197,106	2.7%
Auto & Filling Stations	265,588	4.5%	323,412	5.3%	320,770	5.2%	281,534	4.8%	363,220	4.9%
Drugs & Misc Retail	1,217,077	20.4%	1,200,058	19.6%	1,219,064	19.9%	1,175,807	20.2%	2,185,438	29.6%
Agriculture & All Others	342,061	5.7%	404,799	6.6%	366,027	6.0%	333,217	5.7%	456,186	6.2%
Manufacturers	78,676	1.3%	79,252	1.3%	31,191	0.5%	37,548	0.6%	60,143	0.8%
Total	**$ 5,953,184**	**100.0%**	**$ 6,137,599**	**100.0%**	**$ 6,129,996**	**100.0%**	**$ 5,825,629**	**100.0%**	**$ 7,377,111**	**100.0%**

The following chart shows the total amount of sales taxes collected by business type for 2021. In 2021, the sale of Food is the largest portion of the City's total sales tax receipts at $2.2 million (or 30.2%), followed by $2.2 million (or 29.6%) for Drugs and Miscellaneous Retail, $0.8 million (or 11.1%) for Drinking and Eating Places, and $0.7 million (or 9.0%) 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 provides stability as businesses open and close with fluctuations in the economy.

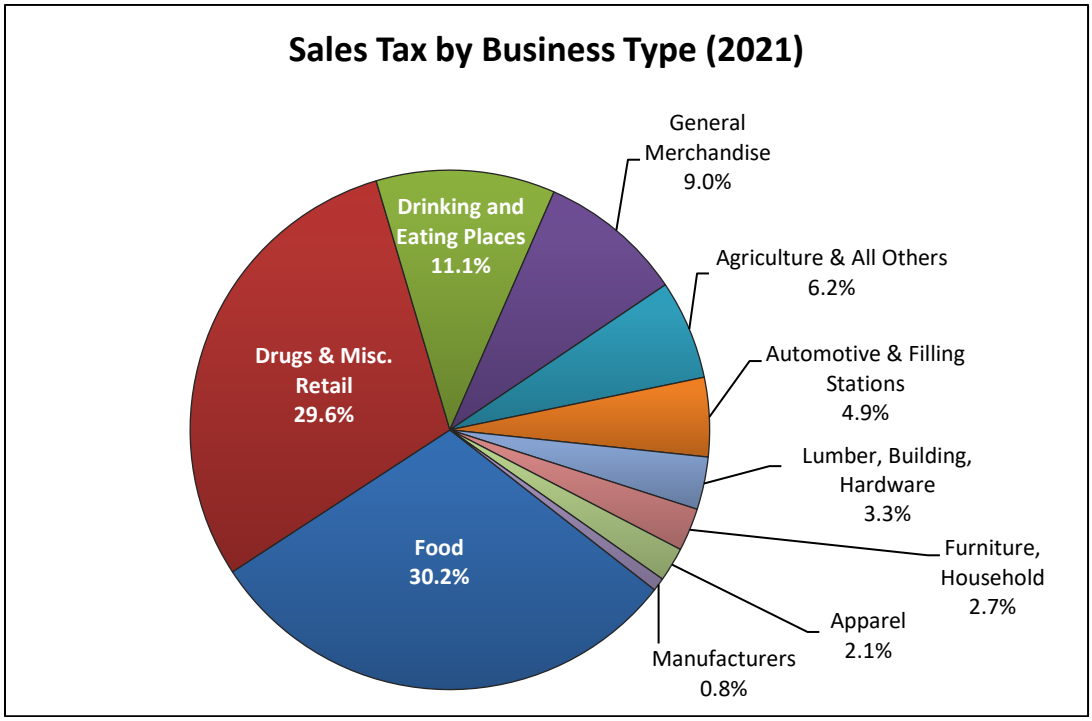
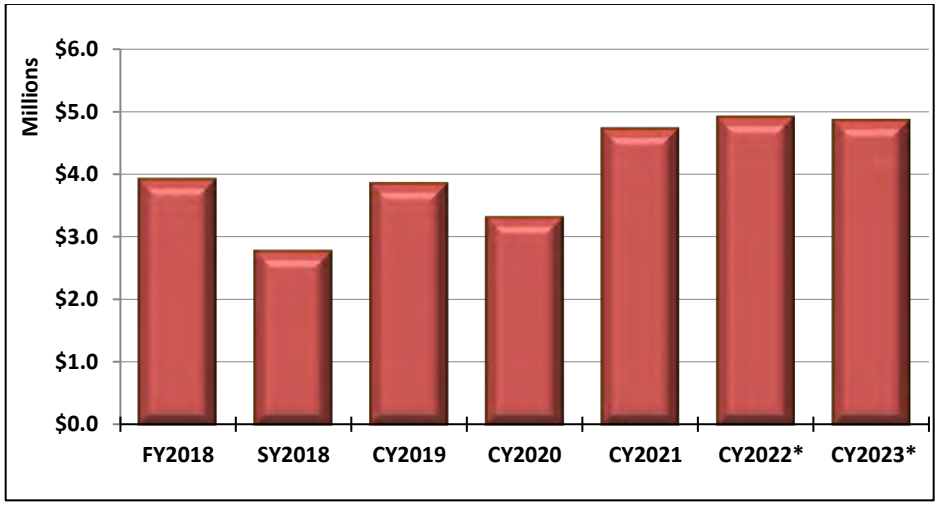


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City of Wheaton
Local Sales Tax Revenue
Calendar Year 2023 Budget

Local Sales Tax Revenue Chart



Reporting Period	Amount	% Change
FY2018	$3,909,374	3.1%
SY2018	2,763,459	N/A
CY2019	3,839,196	N/A
CY2020	3,298,356	-14.1%
CY2021	4,716,289	43.0%
CY2022*	4,900,000	3.9%
CY2023*	4,850,000	-1.0%

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

General Description

The City of Wheaton, pursuant to its home rule powers, implemented a 0.50% local home rule sales tax effective 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

Since the City shifted to a calendar year financial cycle, home rule sales tax revenues have totaled $11.85 million. 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. 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. Projections for 2022 are $4.90 million, which would be a 3.9% increase over 2021. Based on recent trends, the City is projecting $4.85 million in local sales tax revenue in 2023. The projection represents a 1% decrease from the anticipated 2022 revenue, which accounts for the recent growth, as well as the looming impact of inflation on prices during 2022.

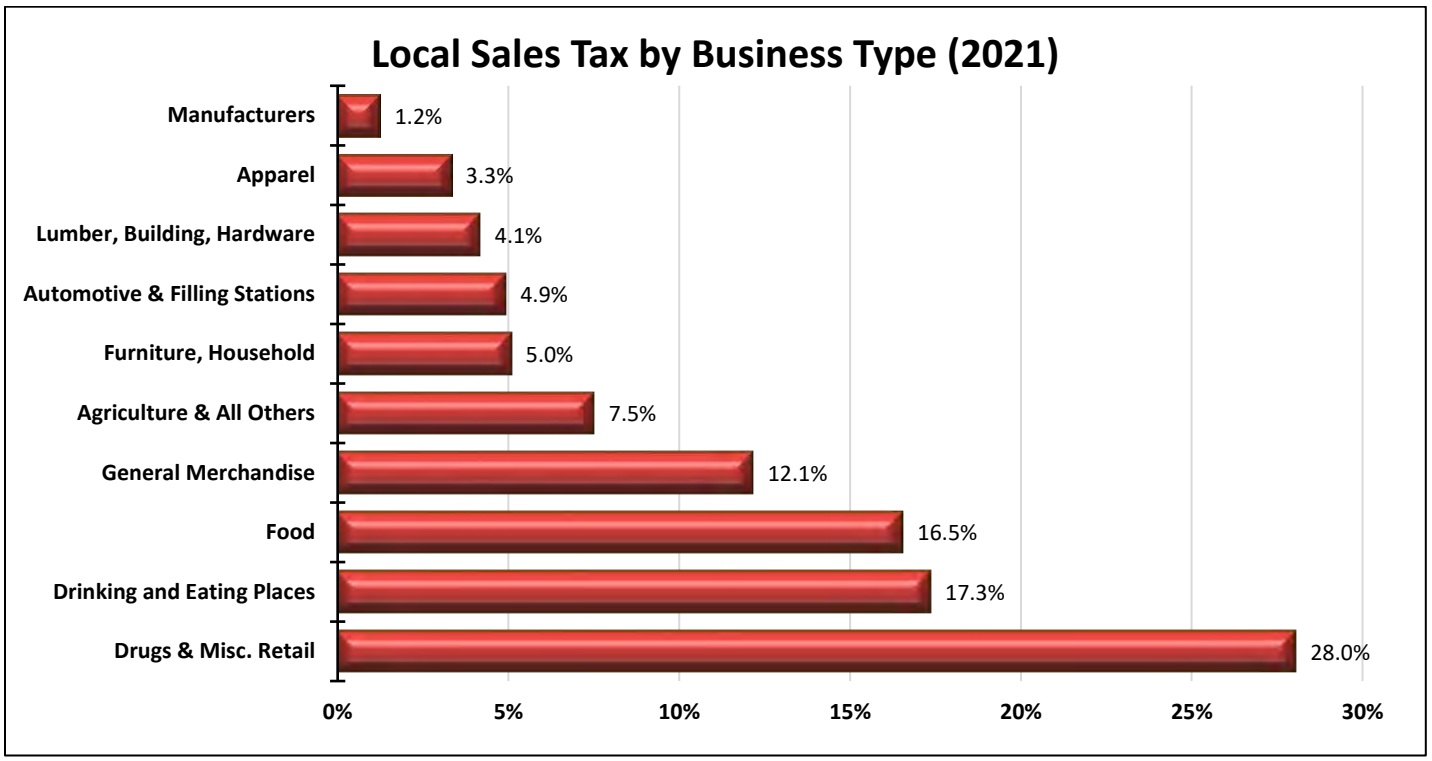
The following table is presented to distinguish the categories of local home rule sales tax revenue received by the City, by calendar year.

Home Rule Sales Tax Revenue By Business Type (5-Year History)

	2017		2018		2019		2020		2021	
Business Type	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Drinking & Eating Places	$ 843,682	22.1%	$ 853,984	21.5%	$ 866,324	22.6%	$ 499,463	15.1%	$ 816,762	17.3%
Food	672,389	17.6%	731,837	18.4%	730,057	19.0%	684,525	20.8%	778,641	16.5%
General Merchandise	639,194	16.7%	654,856	16.5%	621,354	16.2%	677,278	20.5%	571,832	12.1%
Drugs & Misc Retail	582,128	15.2%	554,603	14.0%	545,506	14.2%	507,099	15.4%	1,320,952	28.0%
Agriculture & All Others	277,401	7.3%	339,173	8.5%	293,653	7.6%	249,729	7.6%	352,426	7.5%
Auto & Filling Stations	196,442	5.1%	247,072	6.2%	238,014	6.2%	191,051	5.8%	230,413	4.9%
Furniture, Household	214,227	5.6%	202,052	5.1%	212,029	5.5%	180,759	5.5%	237,879	5.0%
Apparel	189,869	5.0%	187,744	4.7%	165,605	4.3%	91,254	2.8%	155,238	3.3%
Lumber, Bldg, Hardware	129,969	3.4%	128,533	3.2%	139,009	3.6%	182,485	5.5%	195,136	4.1%
Manufacturers	74,428	1.9%	73,692	1.9%	27,644	0.7%	34,713	1.1%	57,010	1.2%
Total	**$ 3,819,729**	**100.0%**	**$ 3,973,546**	**100.0%**	**$ 3,839,195**	**100.0%**	**$ 3,298,356**	**100.0%**	**$ 4,716,289**	**100.0%**

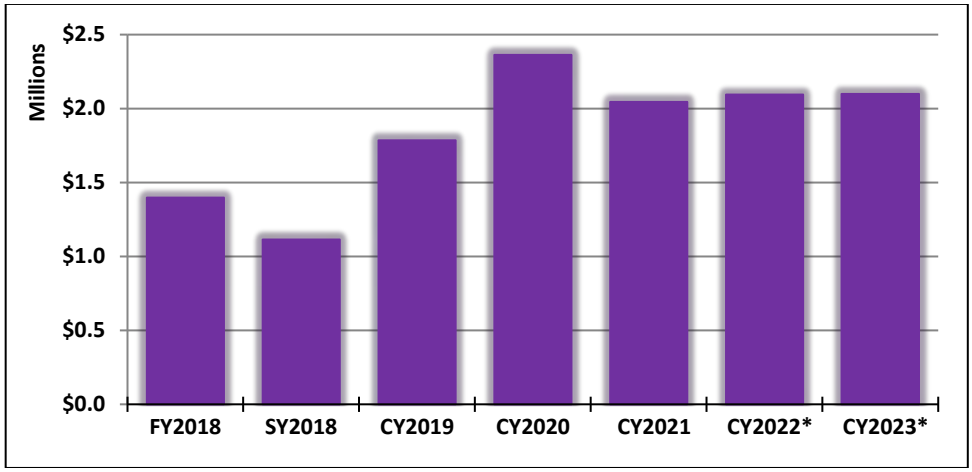
City of Wheaton
Local Sales Tax Revenue
Calendar Year 2023 Budget

The following chart shows the total amount of local sales taxes collected by business type for 2021. In 2021, Drugs & Miscellaneous Retail is the largest portion of the City's total local sales tax receipts at $1.3 million (or 28.0%), followed by $0.8 million (or 17.3%) for Drinking and Eating Places, $0.8 million (or 16.5%) for Food, and $0.6 million (or 12.1%) for General Merchandise.



City of Wheaton
Use Tax Revenue
Calendar Year 2023 Budget

Use Tax Revenue Chart



Reporting Period	Amount	% Change
FY2018	$1,398,766	7.4%
SY2018	1,115,078	N/A
CY2019	1,784,730	N/A
CY2020	2,361,889	32.3%
CY2021	2,043,853	-13.5%
CY2022*	2,094,000	2.5%
CY2023*	2,100,000	0.3%

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

General Description

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

Analysis and Trends

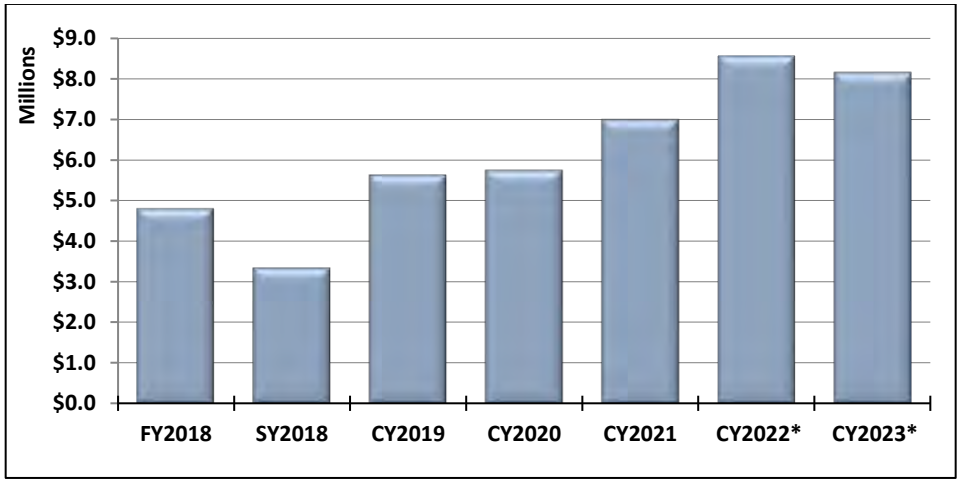
Highlights in Use Tax Revenue Changes due to recent legislation updates:

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

As the results of the above changes and the latest IML estimates, the CY 2022 Use Tax Revenue is estimated to increase by 2.5% (or $50,147) to $2.09 million compared to CY 2021. The CY 2023 Use Tax is budgeted to increase slightly to $2.1 million.

City of Wheaton
Income Tax Revenue
Calendar Year 2023 Budget

Income Tax Revenue Chart



Reporting Period	Amount	% Change
FY2018	$4,796,528	-4.1%
SY2018	3,340,052	N/A
CY2019	5,629,986	N/A
CY2020	5,747,933	2.1%
CY2021	6,995,024	21.7%
CY2022*	8,554,250	22.3%
CY2023*	8,149,500	-4.7%

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

General Description

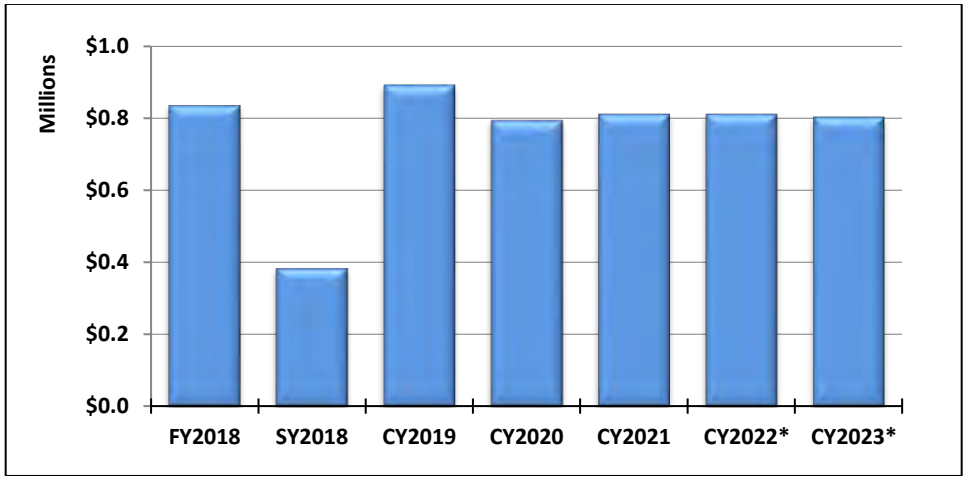
Beginning August 1, 2017, and continuing through January 31, 2021, the state distributes 6.06% of the net collections of all income tax received from individuals, trusts, and estates and 6.85% of the net collections of income tax received from corporations to local governments. In SFY 2023, the State increased the local government share to 6.16% of individual income tax collections, while keeping the corporation portion the same (6.845%). Wheaton receives income tax revenue from the state based on the City's population and collected state revenues. All Illinois municipalities receive a share of this revenue through the Local Government Distributive Fund (LGDF). The LGDF disbursements are not dependent on the employment levels of the community, only its population, but its decline does reflect overall trends in income tax receipts statewide. Following a two-year impasse, the state passed a budget in 2017 that included raising the personal and corporate income tax from 3.75% to 4.95% for individuals and from 5.25% to 7% for corporations. However, these increases did not flow down to local governments. The State's fiscal year 2018 budget (July 1, 2017 – June 30, 2018) imposed a 10% reduction in LGDF payments to local governments. For Wheaton, this resulted in an approximately $545,000 reduction in revenue. For the State's fiscal year 2019 budget (July 1, 2018 – June 30, 2019), the State imposed a 5% reduction in LGDF payments to local governments. The 5% reduction in LGDF continued for the State's fiscal year 2020 (July 1, 2019 – June 30, 2020) and was eliminated for the State's fiscal year 2021 budget.

Analysis and Trends

Income tax receipts surged in 2021 following a slight dip during the pandemic in 2020. Revenues from income tax disbursements totaled $7 million in 2021, representing a 21.7% increase over the previous year. The increase is projected to continue in 2022 with city estimates totaling $8.55 million, which would be a 22.3% increase over 2021. Based on economic trends and employment forecasts, the City programmed a 4.7% decrease into the 2023 Budget, which includes an estimate of $8.15 million.

City of Wheaton
Natural Gas Utility Tax Revenue
Calendar Year 2023 Budget

Natural Gas Utility Tax Revenue Chart



Reporting Period	Amount	% Change
FY2018	$836,598	9.6%
SY2018	383,966	N/A
CY2019	893,804	N/A
CY2020	794,539	-11.1%
CY2021	812,706	2.3%
CY2022*	813,000	0.0%
CY2023*	805,000	-1.0%

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

General Description

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

Analysis and Trends

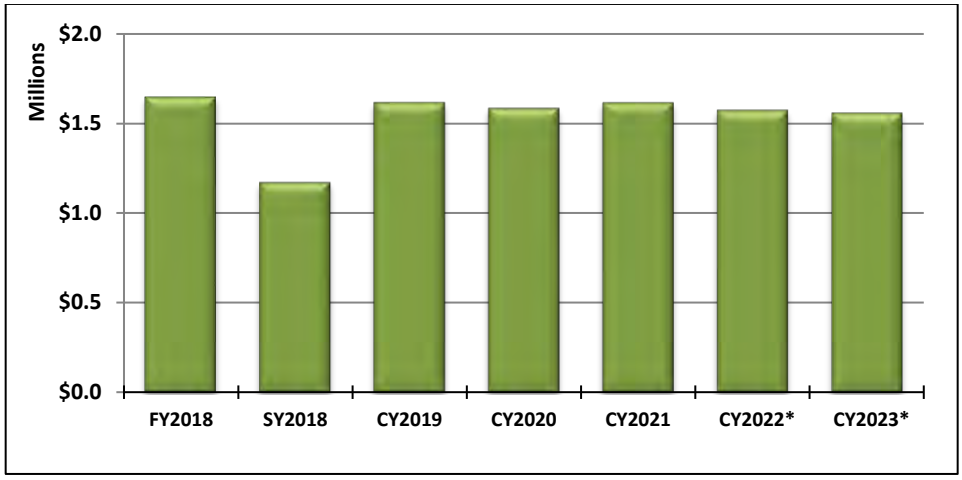
Effective May 1, 2010, the City rate for natural gas was increased from $0.02 per therm to $0.03 per therm. Natural gas usage is very dependent on winter weather as it is the primary heating fuel for most residences and businesses within the City. Other than periodic increases in usage due to colder-than-normal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

In CY 2020, gas revenue declined by -11.1% (or -$99,265) compared to CY 2019 and CY 2021 gas revenue increased 2.3% (or $18,167) to $812,706. The revenue projection for natural gas utility taxes in 2023 is $805,000, which represents a 1% decrease from the projected revenue in 2022. The 2023 projection falls in line with the City's average revenue since 2020, which has been just under $805,000.

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City of Wheaton
Electricity Utility Tax Revenue
Calendar Year 2023 Budget

Electricity Utility Tax Revenue Chart



Reporting Period	Amount	% Change
FY2018	$1,643,935	-4.7%
SY2018	1,168,339	N/A
CY2019	1,613,583	N/A
CY2020	1,582,152	-1.9%
CY2021	1,611,590	1.9%
CY2022*	1,570,000	-2.6%
CY2023*	1,554,000	-1.0%

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

General Description

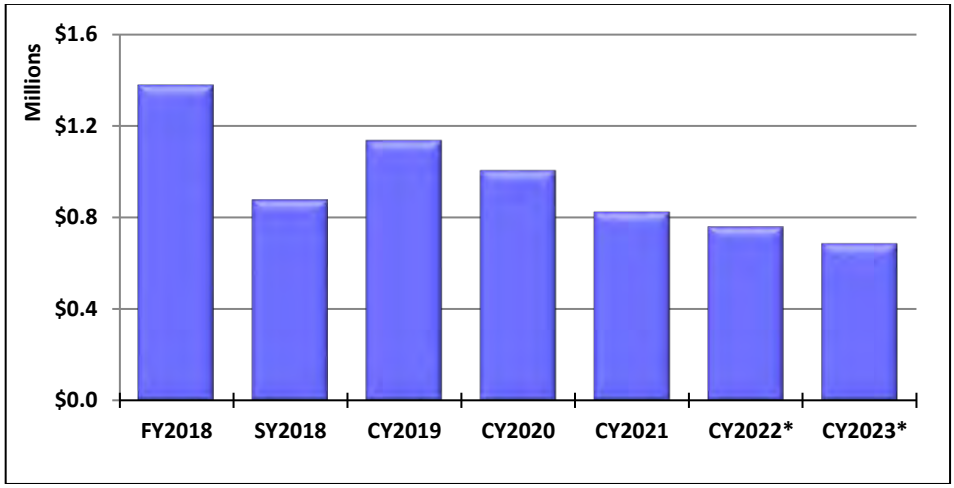
The City taxes the use of electricity based on a tiered kilowatt-hour use rate roughly equivalent to 5% of gross charges. Payments for the taxes on electricity are made directly to the City every month by Exelon, the parent company of ComEd.

Analysis and Trends

In May 2010, the City increased the tiered tax rates from the equivalent of 3.6% of gross charges to 5% of gross charges, the maximum allowed by State Statute. Since shifting to the calendar year in 2019, the City has collected an average of $1.59 million in electricity utility taxes showing a steady trend in use throughout the community. In 2021, the City collected $1.61 million in revenues, which was a 1.9% increase over the previous year. Revenues have been on a similar track in 2022, with the end-of-year projection estimated at $1.57 million. The 2023 Budget is estimated at $1.55 million, which is a 1% decrease over the 2022 projection.

City of Wheaton
Telecommunications Utility Tax Revenue
Calendar Year 2023 Budget

Telecommunications Utility Tax Revenue Chart



Reporting Period	Amount	% Change
FY2018	$1,377,929	-9.6%
SY2018	876,719	N/A
CY2019	1,135,769	N/A
CY2020	1,005,073	-11.5%
CY2021	823,584	-18.1%
CY2022*	760,000	-7.7%
CY2023*	685,000	-9.9%

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

General Description

The City taxes telecommunications at a rate of 6.0% of gross charges, the maximum rate allowed by 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

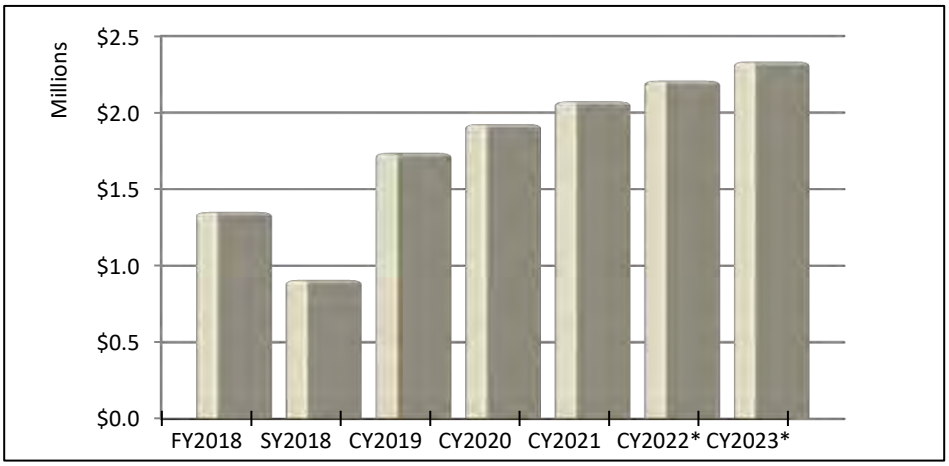
The telecommunications tax is imposed on fees telecommunications providers charge for messages or information transmitted through traditional landlines, cellular mobile networks, paging services, or any other form of mobile communication. Despite the widespread use of mobile devices, the activity occurring 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 from $1.7 million in 2015 and every year since. In CY 2020, telecommunication tax revenue of $1.0 million decreased by 11.5% (or -$130,696) from CY 2019 and CY 2021 revenue decreased by 18.1% (or -$181,489) to $823,584. The City is projecting CY 2022 revenues decreasing by 7.7% (or -$63,584) to $760,000 and for CY 2023, revenues have been budgeted at $685,000, a decrease of $75,000 (or -9.9%). Comparing CY2023 to FY2018, telecommunications tax revenue has decreased $0.7 million (or -50.3%).

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City of Wheaton
Motor Fuel Tax Revenue
Calendar Year 2023 Budget

Motor Fuel Tax Revenue Chart



Reporting Period	Amount	% Change
FY2018	$1,350,543	0.7%
SY2018	906,673	N/A
CY2019	1,735,235	N/A
CY2020	1,924,882	10.9%
CY2021	2,072,492	7.7%
CY2022*	2,207,373	6.5%
CY2023*	2,331,504	5.6%

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

General Description

The City receives monthly distributions from the State of Illinois for Motor Fuel Tax (MFT) revenues. A portion of this tax revenue is allocated to all municipalities in the State based on their total population as a percentage of the total municipal state population. The State, effective July 1, 2019, increased the motor fuel tax from $0.19 per gallon to $0.38 per gallon for gasoline and from $0.215 per gallon to $0.455 per gallon for diesel fuel. This was the first increase in the MFT rates since 1990. Future increases will occur on July 1 of each subsequent year by an amount equal to the percentage increase, if any, in the Consumer Price Index for All Urban Consumers for all items published by the United States Department of Labor for the 12 months ending in March of each year. The state suspended a planned increase set to begin on July 1, 2022, due to the impacts of inflation on state residents. The suspension expired on December 31, 2022.

Motor Fuel Tax Rate History

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%

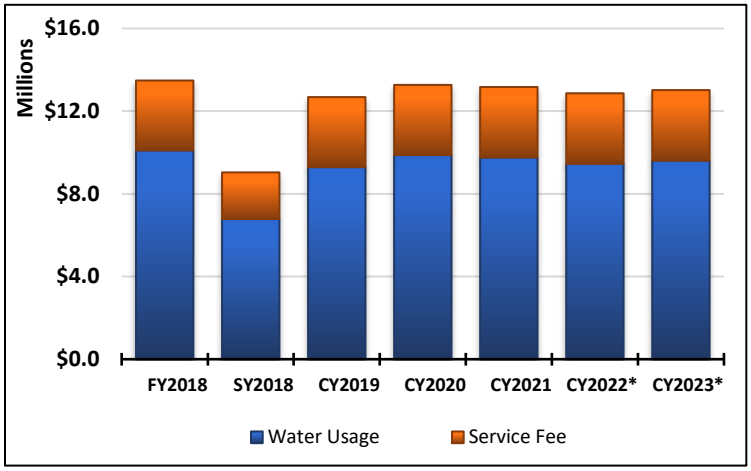
Analysis and Trends

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 2022 and 2023. The revenue increased by 20% for the City between 2021 and 2019, eclipsing the $2 million mark in 2021. Staff is projecting $2.21 million in total revenues by the end of 2022 and $2.33 million in 2023.

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City of Wheaton
Water Fund
Calendar Year 2023 Budget

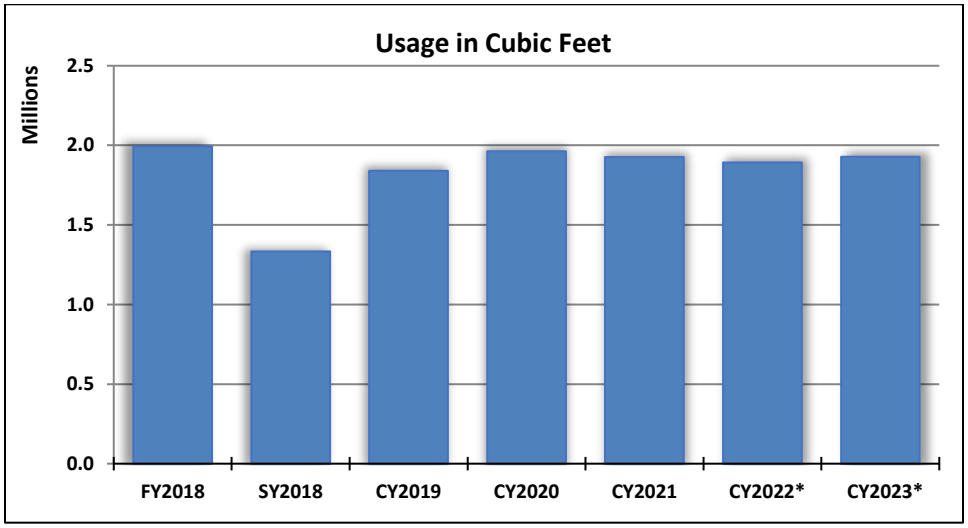
Water Service Charges Chart



Reporting Period	Water Usage Charges	Service Fee Charges	Total Charges	% Change
FY2018	$10,102,978	$3,378,458	**$13,481,436**	3.4%
SY2018	6,781,601	2,255,896	**9,037,497**	N/A
CY2019	9,291,545	3,388,749	**12,680,294**	N/A
CY2020	9,875,342	3,394,541	**13,269,883**	4.6%
CY2021	9,761,052	3,406,508	**13,167,560**	-0.8%
CY2022*	9,453,202	3,411,599	**12,864,801**	-2.3%
CY2023*	9,606,379	3,412,500	**13,018,879**	1.2%

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

Water Billed Usage Chart



Reporting Period	Billed Usage	% Change
FY2018	1,992,265	4.6%
SY2018	1,333,256	N/A
CY2019	1,840,338	N/A
CY2020	1,962,989	6.7%
CY2021	1,927,413	-1.8%
CY2022*	1,891,688	-1.9%
CY2023*	1,928,892	2.0%

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

General Description

Water service charges represent 98% of all Water Fund revenues. The City purchases water from the DuPage Water Commission (DWC) via the City of Chicago, which sources the water from Lake Michigan. Effective May 1, 2022, the DWC increased their price for water by 4.2% from $4.97 to $5.18 per 1,000 gallons. The increase in water purchased from the DWC did not result in any changes to the City's rates for City water customers. Since 2015, the City has maintained the same usage charge of $5.05 per 100 cubic feet of water consumed. The City also charges a fixed service fee based on meter size. All rates are established to cover operating costs and future capital improvements for the City's water distribution system.

City of Wheaton
Water Fund
Calendar Year 2023 Budget

Analysis and Trends

The cost of the water purchased from the DWC represents 69.4% of total annual operating expenses in the City's Water Fund. The CY 2023 budget estimates a 5% increase in the DWC rate to $5.44 per 1,000 gallons on May 1, 2023.

In CY 2020, water charges revenue of $13.3 million increased by $589,589 (or 4.6%) which was mostly attributed to increased water usage by customers during the summer months and CY 2021 water charges revenues decreased by 0.8% (or -$102,323) to $13.2 million. Projections for 2022 are estimated at $12.9 million, which would be a 2.3% (or -$302,759) decrease over 2021. The CY 2023 budget does not include any increase in the City water rates. For CY 2023, water service charges are budgeted at $13.0 million, based on the past 4 years average billed usage.

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

City Water Rates

Meter Size	01/01/15	01/01/16	01/01/17	01/01/18	01/01/19	01/01/20	01/01/21	01/01/22	01/01/23
	Monthly Fixed Service Fee								
5/8" and 3/4"	$ 13.59	$ 13.59	$ 13.59	$ 13.59	$ 13.59	$ 13.59	$ 13.59	$ 13.59	$ 13.59
1"	$ 27.18	$ 27.18	$ 27.18	$ 27.18	$ 27.18	$ 27.18	$ 27.18	$ 27.18	$ 27.18
1 ½"	$ 54.35	$ 54.35	$ 54.35	$ 54.35	$ 54.35	$ 54.35	$ 54.35	$ 54.35	$ 54.35
2"	$ 86.96	$ 86.96	$ 86.96	$ 86.96	$ 86.96	$ 86.96	$ 86.96	$ 86.96	$ 86.96
3"	$ 163.06	$ 163.06	$ 163.06	$ 163.06	$ 163.06	$ 163.06	$ 163.06	$ 163.06	$ 163.06
4"	$ 271.76	$ 271.76	$ 271.76	$ 271.76	$ 271.76	$ 271.76	$ 271.76	$ 271.76	$ 271.76
6"	$ 543.53	$ 543.53	$ 543.53	$ 543.53	$ 543.53	$ 543.53	$ 543.53	$ 543.53	$ 543.53
	Usage Rate per 100 c.f.								
Usage Rate	$ 5.05	$ 5.05	$ 5.05	$ 5.05	$ 5.05	$ 5.05	$ 5.05	$ 5.05	$ 5.05

DuPage Water Commission (DWC) Rates

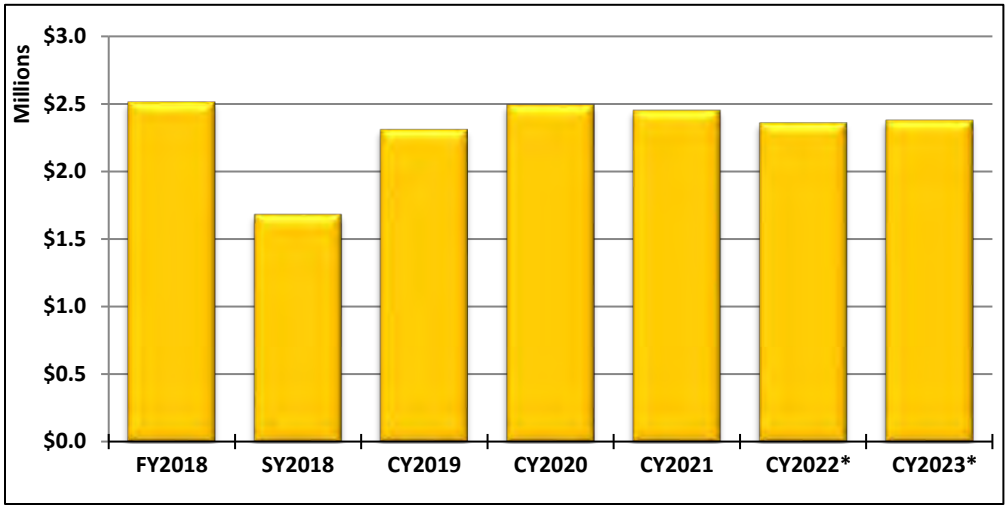
Fiscal Year	Date	O & M Rate	Fixed Rate	Total Rate*
FY2015	1/1/15	$ 4.68	$ 0.27	**$ 4.95**
FY2016	5/1/15	$ 4.85	-	**$ 4.85**
FY2017	5/1/16	$ 4.80	-	**$ 4.80**
FY2018	5/1/17	$ 4.88	-	**$ 4.88**
SY2018	5/1/18	$ 4.94	-	**$ 4.94**
CY2019	5/1/19	$ 4.97	-	**$ 4.97**
CY2020	5/1/20	$ 4.97	-	**$ 4.97**
CY2021	5/1/21	$ 4.97	-	**$ 4.97**
CY2022	5/1/22	$ 5.18	-	**$ 5.18**
CY2023	5/1/23	$ 5.44	-	**$ 5.44**

*per 1,000 gallons

(1) 05/01/23. Estimated 5% rate increase.

City of Wheaton
Sanitary Sewer Fund
Calendar Year 2023 Budget

Sanitary Sewer Service Charges Chart



Reporting Period	Total Charges	% Change
FY2018	$2,510,952	4.8%
SY2018	1,678,395	N/A
CY2019	2,306,885	N/A
CY2020	2,489,962	7.9%
CY2021	2,448,508	-1.7%
CY2022*	2,356,476	-3.8%
CY2023*	2,377,214	0.9%

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

General Description

Sanitary Sewer charges account for nearly all of Sanitary Sewer Fund revenues. Customers are billed monthly for sanitary sewer services at the rate of $1.40 for every 100 cubic feet of water used. The City's sanitary sewer rate covers only the cost of sewer conveyance. Other governmental entities (Wheaton Sanitary Sewer District and DuPage County) provide the treatment of sewerage. The sanitary sewer fee has remained at the current rate since 7/1/2007.

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

*per 100 cubic feet

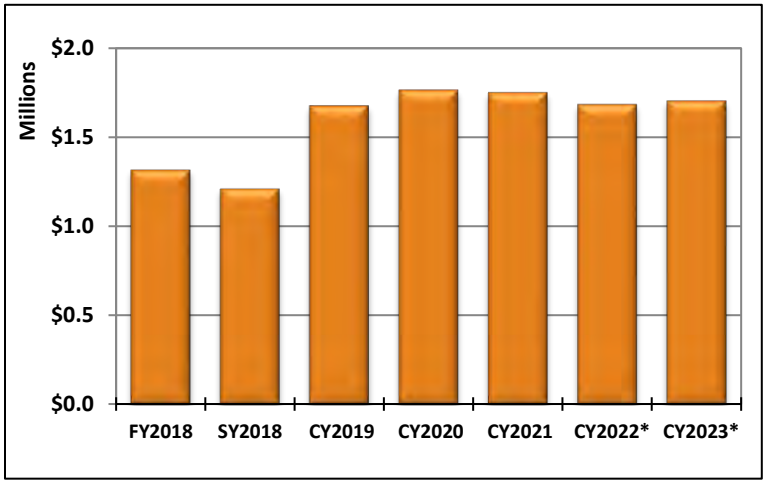
Analysis and Trends

Since sanitary sewer charges are based on water use, the annual revenues will vary depending on several factors including weather conditions, efficiencies, and conservation. In CY 2020, Sanitary Sewer Service charges increased by 7.9% (or $183,077) from the previous year based on increased water usage. CY 2021 Sanitary Sewer Service revenue of $2.45 million decreased by 1.7% (or -$41,454). Projections for 2022 are estimated at $2.36 million, which would be a 3.8% (or -$92,032) decrease over 2021. The CY 2023 budget does not include any increase in the City sanitary sewer rate. The estimated revenue for 2023 includes a slight increase over the 2022 projection with the total estimated at $2.38 million, a 0.9% increase. On average, sanitary sewer fees annually generate $2.40 million for the City's sanitary system since 2019.

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City of Wheaton
Storm Sewer Fund
Calendar Year 2023 Budget

Stormwater Management and Fixed Fees Chart



Reporting Period	Stormwater Mgmt. Fees	Stormwater Fixed Fee	Stormwater Total	% Change
FY2018	$1,313,832	$ -	**$1,313,832**	5.2%
SY2018	1,009,192	199,505	**1,208,697**	N/A
CY2019	1,374,863	299,340	**1,674,203**	N/A
CY2020	1,463,366	299,372	**1,762,738**	5.3%
CY2021	1,447,224	299,670	**1,746,894**	-0.9%
CY2022*	1,381,858	300,111	**1,681,969**	-3.7%
CY2023*	1,400,368	300,186	**1,700,554**	1.1%

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

General Description

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

Reporting Period	Date	Stormwater Mgmt. Rate*	Stormwater Fixed Rate
FY2016	1/1/2016	$0.65	-
FY2017	1/1/2017	$0.65	-
FY2018	1/1/2018	$0.65	-
SY2018	5/1/2018	$0.75	$1.50
CY2019	1/1/2019	$0.75	$1.50
CY2020	1/1/2020	$0.75	$1.50
CY2021	1/1/2021	$0.75	$1.50
CY2022	1/1/2022	$0.75	$1.50
CY2023	1/1/2023	$0.75	$1.50

*per 100 cubic feet

Analysis and Trends

The Storm Sewer Fund annually generates approximately $1.7 million in combined management and fixed fees. In CY 2020, total revenue was $1.76 million, a 5.3% (or $88,535) increase from CY 2019 and CY 2021 stormwater revenue of $1.75 million decreased 0.9% (or -$15,844). Projections for 2022 are estimated at $1.68 million, which would be a 3.7% decrease (or -$64,925) compared to 2021. The CY 2023 budget does not include any increase in the City stormwater rates. The estimated revenue for 2023 is $1.7 million, including $1.4 million in management fees and $300,000 in fixed fees.

Identifying a need for increased efforts in flood mitigation, the City began a rate analysis on the Storm Sewer Fund in late 2022. Discussions on adjustments for the fees remain under review, as the estimated expenses for the fund are budgeted to exceed $3.4 million in 2023. The budget figure is a $1.24 million increase over the 2022 Budget and a $1.70 million increase over the 2021 actual expenditures. The additional costs are related to several large projects designed to reduce ongoing flooding issues throughout the community and the Streams Dredging Project.

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City of Wheaton
General Fund
Fund Summary
Calendar Year 2023 Budget

	2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	23 Budget vs 22 Budget $	23 Budget vs 22 Budget %	23 Budget vs 22 Proj. $	23 Budget vs 22 Proj. %
Beginning Fund Balance	**$ 21,661,395**	**$ 25,477,732**	**$ 59,211,747**	**$ 59,211,747**	**$ 22,358,475**				
Revenues									
Taxes	$ 21,615,100	$ 23,556,090	$ 23,404,291	$ 23,769,300	$ 23,278,910	$ (125,381)	-0.5%	$ (490,390)	-2.1%
Intergovernmental	16,944,383	17,141,296	16,575,100	19,114,396	18,444,425	1,869,325	11.3%	(669,971)	-3.5%
Licenses	93,507	147,715	129,600	159,750	159,750	30,150	23.3%	-	0.0%
Permits	728,913	792,546	766,000	895,500	831,500	65,500	8.6%	(64,000)	-7.1%
Charges for Services	3,199,044	3,848,868	4,474,312	4,620,375	4,736,852	262,540	5.9%	116,477	2.5%
Fines and Forfeits	745,804	418,430	569,200	468,800	464,560	(104,640)	-18.4%	(4,240)	-0.9%
Investment Income	844,635	(150,596)	430,000	200,000	400,000	(30,000)	-7.0%	200,000	100.0%
Miscellaneous	116,162	134,009	134,500	187,003	154,503	20,003	14.9%	(32,500)	-17.4%
Interfund Transfers In	1,539,967	2,928,487	1,594,770	1,594,770	1,660,380	65,610	4.1%	65,610	4.1%
Total Revenues	**$ 45,827,515**	**$ 48,816,845**	**$ 48,077,773**	**$ 51,009,894**	**$ 50,130,880**	**$ 2,053,107**	**4.3%**	**$ (879,014)**	**-1.7%**
Expenditures									
Personal Services	$ 20,510,667	$ 21,404,400	$ 22,130,414	$ 22,570,189	$ 23,580,609	$ 1,450,195	6.6%	$ 1,010,420	4.5%
Employee Benefits	6,965,476	7,518,312	5,607,890	5,576,458	3,536,057	(2,071,833)	-36.9%	(2,040,401)	-36.6%
Supplies & Materials	1,048,290	1,062,551	1,280,221	1,128,087	1,290,503	10,282	0.8%	162,416	14.4%
Charges & Services	6,284,800	6,630,986	7,330,036	7,460,258	8,195,266	865,230	11.8%	735,008	9.9%
Interfund Transfers Out	7,172,221	7,468,772	9,589,804	9,589,804	11,256,758	1,666,954	17.4%	1,666,954	17.4%
Total Operating	**41,981,454**	**44,085,021**	**45,938,365**	**46,324,796**	**47,859,193**	**1,920,828**	**4.2%**	**1,534,397**	**3.3%**
Capital Outlays	6,852	6,263	17,050	11,370	173,550	156,500	917.9%	162,180	1426.4%
Interfund Transfers-Other	22,872	6,000,000	-	-	-	-	0.0%	-	0.0%
Interfund Transfers-Capital	-	2,854,508	2,122,358	4,673,728	2,098,137	(24,221)	-1.1%	(2,575,591)	-55.1%
Total Capital & Interfund Transfers	**29,724**	**8,860,771**	**2,139,408**	**4,685,098**	**2,271,687**	**132,279**	**6.2%**	**(2,413,411)**	**-51.5%**
Total Expenditures	**$ 42,011,178**	**$ 52,945,792**	**$ 48,077,773**	**$ 51,009,894**	**$ 50,130,880**	**$ 2,053,107**	**4.3%**	**$ (879,014)**	**-1.7%**
Revenues Over/ (Under) Expenditures	**$ 3,816,337**	**$ (4,128,947)**	**$ -**	**$ -**	**$ -**				
Other Financing Sources (Uses)									
Bond Proceeds - 2021 G.O. Bonds	$ -	$ 45,233,617	$ -	$ -	$ -	-	0.0%		
Pension Contribution - UAAL	-	(7,370,655)	(36,853,272)	(36,853,272)	-	36,853,272	-100.0%		
Total Other Financing Sources	**$ -**	**$ 37,862,962**	**$ (36,853,272)**	**$ (36,853,272)**	**$ -**	**$ 36,853,272**	**-100.0%**		
Net Change in Fund Balance	**$ 3,816,337**	**$ 33,734,015**	**$ (36,853,272)**	**$ (36,853,272)**	**$ -**				
Ending Fund Balance	**$ 25,477,732**	**$ 59,211,747**	**$ 22,358,475**	**$ 22,358,475**	**$ 22,358,475**				
General Fund Balance									
Restricted for Police & Fire Pensions	$ -	$ 36,853,272	$ -	$ -	$ -				
Restricted for Budget Stabilization Fund	-	1,009,690	1,009,690	1,086,960	1,114,450				
Unrestricted	25,477,732	21,348,785	21,348,785	21,271,515	21,244,025				
Total General Fund Balance	**$ 25,477,732**	**$ 59,211,747**	**$ 22,358,475**	**$ 22,358,475**	**$ 22,358,475**				

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City of Wheaton
General Fund
General Fund Revenues
Calendar Year 2023 Budget

			2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	23 Budget vs 22 Budget $	23 Budget vs 22 Budget %	23 Budget vs 22 Proj. $	23 Budget vs 22 Proj. %
Revenues											
	Taxes										
10009900	40000	Property Tax-Corporate	$ 8,452,303	$ 7,817,780	$ 8,590,000	$ 8,489,306	$ 9,145,033	$ 555,033	6.5%	$ 655,727	7.7%
10009900	40010	Property Tax-Fire Pension	1,717,043	1,908,482	1,366,172	1,366,172	883,024	(483,148)	-35.4%	(483,148)	-35.4%
10009900	40015	Property Tax-Police Pension	3,405,260	3,828,765	2,485,880	2,485,880	1,043,231	(1,442,649)	-58.0%	(1,442,649)	-58.0%
10009900	40095	Property Tax-Road & Bridge	384,430	339,386	323,000	342,400	342,400	19,400	6.0%	-	0.0%
10009900	40099	Property Tax-Prior Years	5,700	54	600	100	100	(500)	-83.3%	-	0.0%
10009900	40103	Property Tax-SSA #3	12,123	12,121	12,121	12,071	12,071	(50)	-0.4%	-	0.0%
10009900	40220	Property Tax-2021 GO Bonds	-	-	1,978,518	1,980,346	3,059,026	1,080,508	54.6%	1,078,680	54.5%
10009900	40405	Sales Tax-Local	3,298,356	4,716,289	4,488,000	4,900,000	4,850,000	362,000	8.1%	(50,000)	-1.0%
10009900	40421	Utility Tax-Gas	794,539	812,706	820,000	813,000	805,000	(15,000)	-1.8%	(8,000)	-1.0%
10009900	40422	Utility Tax-Electric	1,582,152	1,611,590	1,593,000	1,570,000	1,554,000	(39,000)	-2.4%	(16,000)	-1.0%
10009900	40423	Utility Tax-Telecom	1,005,073	823,584	747,000	760,000	685,000	(62,000)	-8.3%	(75,000)	-9.9%
10009900	40440	Auto Rental Tax	-	8	-	25	25	25	100.0%	-	0.0%
10009900	40450	Real Estate Transfer Tax	958,121	1,685,325	1,000,000	1,050,000	900,000	(100,000)	-10.0%	(150,000)	-14.3%
	Total Taxes		**21,615,100**	**23,556,090**	**23,404,291**	**23,769,300**	**23,278,910**	**(125,381)**	**-0.5%**	**(490,390)**	**-2.1%**
	Intergovernmental										
10009900	40400	Sales Tax	5,825,629	7,377,111	7,242,000	7,460,000	7,385,000	143,000	2.0%	(75,000)	-1.0%
10009900	40410	Use Tax	2,361,889	2,043,853	2,000,000	2,094,000	2,100,000	100,000	5.0%	6,000	0.3%
10009900	40412	Cannabis Use Tax	41,254	78,057	95,200	97,146	134,925	39,725	41.7%	37,779	38.9%
10009900	40415	Income Tax	5,747,933	6,995,024	6,791,000	8,554,250	8,149,500	1,358,500	20.0%	(404,750)	-4.7%
10009900	40430	Personal Prop Replac Tax	231,791	400,530	281,900	775,000	510,000	228,100	80.9%	(265,000)	-34.2%
10009900	40800	Grant Revenue	1,586	246,721	15,000	59,000	15,000	-	0.0%	(44,000)	-74.6%
10009900	40850	CARES Act-DuPage	2,734,301	-	-	-	-	-	0.0%	-	0.0%
10659900	40860	GEMT Program	-	-	150,000	75,000	150,000	-	0.0%	75,000	100.0%
	Total Intergovernmental		**16,944,383**	**17,141,296**	**16,575,100**	**19,114,396**	**18,444,425**	**1,869,325**	**11.3%**	**(669,971)**	**-3.5%**
	Licenses										
10009900	41000	Business Licenses	12,775	11,672	17,100	26,500	26,500	9,400	55.0%	-	0.0%
10009900	41100	Liquor Licenses	78,232	132,793	110,000	130,000	130,000	20,000	18.2%	-	0.0%
10009900	41200	Tobacco Licenses	2,500	3,250	2,500	3,250	3,250	750	30.0%	-	0.0%
	Total Licenses		**93,507**	**147,715**	**129,600**	**159,750**	**159,750**	**30,150**	**23.3%**	**-**	**0.0%**
	Permits										
10509900	42000	Building Permits	393,000	408,250	410,000	450,000	450,000	40,000	9.8%	-	0.0%
10509900	42020	Electrical Permits	69,122	81,425	75,000	120,000	90,000	15,000	20.0%	(30,000)	-25.0%
10509900	42030	HVAC Permits	59,634	63,785	59,000	67,000	65,000	6,000	10.2%	(2,000)	-3.0%
10509900	42040	Plumbing Permits	45,420	60,499	50,000	100,000	75,000	25,000	50.0%	(25,000)	-25.0%
10509900	42050	Alarm/Sprinkler Permits	11,300	13,860	13,000	22,000	15,000	2,000	15.4%	(7,000)	-31.8%
10509900	42060	Curb & Approach Permits	16,350	15,425	13,000	12,500	12,500	(500)	-3.8%	-	0.0%
10509900	42070	Sign Permits	6,670	20,180	12,000	10,000	10,000	(2,000)	-16.7%	-	0.0%
10509900	42099	Miscellaneous Permits	125,942	126,022	130,000	110,000	110,000	(20,000)	-15.4%	-	0.0%
10009900	42100	Special Event Permit	1,475	3,100	4,000	4,000	4,000	-	0.0%	-	0.0%
	Total Permits		**728,913**	**792,546**	**766,000**	**895,500**	**831,500**	**65,500**	**8.6%**	**(64,000)**	**-7.1%**
	Charges for Services										
10609900	40502	Reimb-School Liaison Svcs	96,297	261,449	275,380	270,868	276,290	910	0.3%	5,422	2.0%
10009900	40510	Reimb-Wheaton Sanitary	24,000	24,000	24,000	24,000	24,000	-	0.0%	-	0.0%
10009900	40520	Reimb-DuPage County	5,718	5,734	5,720	5,720	5,720	-	0.0%	-	0.0%
10009900	40530	Reimb-Library	9,006	8,955	9,000	9,000	9,000	-	0.0%	-	0.0%
10009900	40535	Reimb-Carol Stream Sales IGA	-	-	-	25,000	35,000	35,000	100.0%	10,000	40.0%
10009900	40540	Reimb-DWA Seasonal Tent Pgm	-	-	-	-	35,000	35,000	100.0%	35,000	100.0%
10509900	43001	Contractor Registrations	5,175	-	-	-	-	-	0.0%	-	0.0%
10509900	43002	Plan Examinations	4,764	300	5,000	5,000	5,000	-	0.0%	-	0.0%
10509900	43003	Sewer & Drain Inspections	9,750	7,725	10,000	8,000	8,000	(2,000)	-20.0%	-	0.0%
10509900	43005	Elevator Inspections	2,420	8,228	8,000	8,000	8,000	-	0.0%	-	0.0%
10459900	43006	Engineering Fees	66,115	55,328	67,500	70,000	70,000	2,500	3.7%	-	0.0%
10409900	43008	Public Hearing & Rezoning Fees	9,373	14,664	17,000	17,000	17,000	-	0.0%	-	0.0%
10009900	43101	Rental Income-Cell Towers	266,749	265,087	235,772	235,772	242,847	7,075	3.0%	7,075	3.0%
10009900	43102	Rental Income-Train Stations	6,406	-	11,000	-	11,000	-	0.0%	11,000	100.0%
10009900	43205	Franchise Fees-Comcast	764,649	786,597	790,000	795,000	790,000	-	0.0%	(5,000)	-0.6%
10009900	43210	Franchise Fees-AT&T	52,773	45,337	47,000	35,950	34,150	(12,850)	-27.3%	(1,800)	-5.0%
10009900	43215	Franchise Fees-AT&T PEG	10,555	9,067	9,500	7,190	6,830	(2,670)	-28.1%	(360)	-5.0%
10609900	43301	Report Fees-Police	3,805	4,830	4,500	4,500	4,500	-	0.0%	-	0.0%
10609900	43305	Fingerprint Fees-Police	2,556	2,175	2,500	2,500	2,500	-	0.0%	-	0.0%
10609900	43310	Police Services	33,625	54,866	100,000	55,000	56,100	(43,900)	-43.9%	1,100	2.0%
10609900	43315	Police Svcs-Special Events	2,214	16,250	35,000	60,000	61,200	26,200	74.9%	1,200	2.0%
10659900	43400	Fire Services	6,908	13,334	20,000	15,000	15,300	(4,700)	-23.5%	300	2.0%
10659900	43405	Fire Svcs-Special Events	-	-	-	2,950	3,015	3,015	100.0%	65	2.2%
10659900	43450	Ambulance Services	1,300,887	1,560,462	2,100,000	2,250,000	2,300,000	200,000	9.5%	50,000	2.2%

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City of Wheaton
General Fund
General Fund Revenues
Calendar Year 2023 Budget

			2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	23 Budget vs 22 Budget $	23 Budget vs 22 Budget %	23 Budget vs 22 Proj. $	23 Budget vs 22 Proj. %
10009900	43460	Alarm Monitoring Fee	493,389	660,610	659,940	660,000	660,000	60	0.0%	-	0.0%
10709900	43500	Public Works Services	12,286	31,402	25,000	30,000	32,400	7,400	29.6%	2,400	8.0%
10709900	43502	PW Svcs-Special Events	499	1,058	5,000	13,000	14,000	9,000	180.0%	1,000	7.7%
10709900	43505	Annual Tree Program	9,125	11,410	7,500	10,925	10,000	2,500	33.3%	(925)	-8.5%
		Total Charges for Services	**3,199,044**	**3,848,868**	**4,474,312**	**4,620,375**	**4,736,852**	**262,540**	**5.9%**	**116,477**	**2.5%**
		Fines and Forfeits									
10609900	45005	Police Fines-Standing Violations	84,887	122,619	95,000	63,200	42,000	(53,000)	-55.8%	(21,200)	-33.5%
10609900	45030	Court Fines-Moving Violations	230,368	188,034	230,000	170,400	156,000	(74,000)	-32.2%	(14,400)	-8.5%
10609900	45035	Court Fines-DUI	85,873	71,746	90,000	62,200	60,000	(30,000)	-33.3%	(2,200)	-3.5%
10609900	45040	Court Fines-FTA Warrant	2,470	4,250	3,500	3,200	3,360	(140)	-4.0%	160	5.0%
10609900	45045	Court Fines-Def Prosecution	1,700	100	-	-	-	-	0.0%	-	0.0%
10609900	45050	Court Fines-DUI Tech	34,458	14,839	15,000	16,300	15,000	-	0.0%	(1,300)	-8.0%
10609900	45060	Admin Adjudication-PD	-	-	114,000	94,200	163,200	49,200	43.2%	69,000	73.2%
10609900	45090	Narcotic Fines-Restitution	1,960	1,326	1,000	250	500	(500)	-50.0%	250	100.0%
10609900	45100	Police-False Alarm	14,850	14,421	12,000	15,000	15,000	3,000	25.0%	-	0.0%
10609900	45300	Liquor Licenses Fines	-	-	3,200	8,370	5,000	1,800	56.3%	(3,370)	-40.3%
10609900	45400	Tobacco License Fines	-	-	500	4,100	3,000	2,500	500.0%	(1,100)	-26.8%
10509900	45500	Property Code Violations	(387)	1,095	5,000	31,280	1,000	(4,000)	-80.0%	(30,280)	-96.8%
10509900	45550	Admin Adjudication-BD	-	-	-	300	500	500	0.0%	200	66.7%
10609900	45600	DOT Forfeiture Rev	7,172	-	-	-	-	-	0.0%	-	0.0%
10609900	45610	DOJ Forfeiture Rev	97,203	-	-	-	-	-	0.0%	-	0.0%
10609900	45650	State Drug Forfeiture Rev	90,364	-	-	-	-	-	0.0%	-	0.0%
10609900	45660	State Money Laundering Rev	27,683	-	-	-	-	-	0.0%	-	0.0%
10609900	45670	State Article 36 Seizure Rev	67,203	-	-	-	-	-	0.0%	-	0.0%
		Total Fines and Forfeits	**745,804**	**418,430**	**569,200**	**468,800**	**464,560**	**(104,640)**	**-18.4%**	**(4,240)**	**-0.9%**
		Investment Income									
10009900	46000	Interest Income-Invest	844,635	(150,596)	430,000	200,000	400,000	(30,000)	-7.0%	200,000	100.0%
		Total Investment Income	**844,635**	**(150,596)**	**430,000**	**200,000**	**400,000**	**(30,000)**	**-7.0%**	**200,000**	**100.0%**
		Miscellaneous									
10009900	47000	Miscellaneous Revenue	76,365	78,032	80,000	123,000	80,000	-	0.0%	(43,000)	-35.0%
10009900	47010	Recycling Income	1,484	4,670	3,500	3,500	3,500	-	0.0%	-	0.0%
10609900	47100	Misc Revenues-Police	35,074	27,913	25,000	25,000	25,000	-	0.0%	-	0.0%
10659900	47105	Misc Revenues-Fire	2,210	-	2,500	-	2,500	-	0.0%	2,500	100.0%
10009900	47115	Misc-Fine Arts Commission	-	2,000	5,000	-	5,000	-	0.0%	5,000	100.0%
10009900	47120	Misc-Environmental Comm	734	18,369	15,000	15,000	15,000	-	0.0%	-	0.0%
10009900	47125	Misc-Comm Relations Comm	-	3,000	3,000	-	3,000	-	0.0%	3,000	100.0%
10009900	47130	Misc-Historic Commission	-	25	-	25	25	25	100.0%	-	0.0%
10009900	47300	Sale of City Assets	295	-	500	500	500	-	0.0%	-	0.0%
10009900	47500	Opioid Settlement	-	-	-	19,978	19,978	19,978	100.0%	-	0.0%
		Total Miscellaneous Revenue	**116,162**	**134,009**	**134,500**	**187,003**	**154,503**	**20,003**	**14.9%**	**(32,500)**	**-17.4%**
		Interfund Transfers									
10009900	82000	Administrative Services	1,539,967	1,590,976	1,594,770	1,594,770	1,660,380	65,610	4.1%	65,610	4.1%
10009900	87600	Trans In-Fleet Fund	-	1,337,511	-	-	-	-	0.0%	-	0.0%
		Total Interfund Transfers	**1,539,967**	**2,928,487**	**1,594,770**	**1,594,770**	**1,660,380**	**65,610**	**4.1%**	**65,610**	**4.1%**
		Other Financing Sources									
10009900	48000	Bond Proceeds-2021 GO Bonds	-	45,233,617	-	-	-	-	0.0%	-	0.0%
		Total Other Financing Sources	**-**	**45,233,617**	**-**	**-**	**-**	**-**	**0.0%**	**-**	**0.0%**
		Total Revenues w/out Other Financing Sources	**$ 45,827,515**	**$ 48,816,845**	**$ 48,077,773**	**$ 51,009,894**	**$ 50,130,880**	**$ 2,053,107**	**4.3%**	**$ (879,014)**	**-1.7%**
		Total Revenues with Other Financing Sources	**$ 45,827,515**	**$ 94,050,462**	**$ 48,077,773**	**$ 51,009,894**	**$ 50,130,880**	**$ 2,053,107**	**4.3%**	**$ (879,014)**	**-1.7%**

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City of Wheaton
General Fund
General Fund Expenditures by Organization
Calendar Year 2023 Budget

		2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	23 Budget vs 22 Budget $	23 Budget vs 22 Budget %	23 Budget vs 22 Proj. $	23 Budget vs 22 Proj. %
General Government										
11000010	Mayor and City Council	123,095	136,011	142,501	134,981	144,166	$ 1,665	1.2%	$ 9,185	6.8%
11212000	Board and Commissions	44,083	84,425	75,750	65,335	126,925	51,175	67.6%	61,590	94.3%
18050130	Senior Citizen Programs	165,166	170,132	190,740	148,500	195,740	5,000	2.6%	47,240	31.8%
11500010	City Manager's Office	617,639	787,775	737,905	812,283	783,300	45,395	6.2%	(28,983)	-3.6%
11700010	Legal Services	309,863	302,855	328,000	303,000	382,609	54,609	16.6%	79,609	26.3%
12000010	Finance	1,718,294	1,904,690	2,004,897	1,957,392	1,905,663	(99,234)	-4.9%	(51,729)	-2.6%
12500010	Human Resources	335,627	336,134	410,751	391,719	385,287	(25,464)	-6.2%	(6,432)	-1.6%
13000015	Information Technology	1,449,030	1,474,814	1,535,914	1,517,728	1,518,447	(17,467)	-1.1%	719	0.0%
13500015	Communications	515,908	519,269	572,900	513,354	603,682	30,782	5.4%	90,328	17.6%
14000010	Planning & Econ Devlmpnt	811,343	353,410	356,717	365,659	363,205	6,488	1.8%	(2,454)	-0.7%
14500010	Engineering	1,039,032	941,676	1,064,234	973,558	1,078,325	14,091	1.3%	104,767	10.8%
15000010	Building & Code Enf.	847,871	821,933	995,317	903,307	1,188,480	193,163	19.4%	285,173	31.6%
15540000	Building & Grounds	424,368	397,986	409,995	389,942	426,812	16,817	4.1%	36,870	9.5%
Total General Government		**8,401,319**	**8,231,110**	**8,825,621**	**8,476,758**	**9,102,641**	**277,020**	**3.1%**	**625,883**	**7.4%**
Police										
16010020	Police Administrative	850,261	6,529,313	30,147,168	30,174,897	1,053,785	(29,093,383)	-96.5%	(29,121,112)	-96.5%
16052020	Police Investigative Services	2,636,401	2,850,628	2,969,936	2,971,925	3,042,519	72,583	2.4%	70,594	2.4%
16053020	Traffic Patrol Services	10,338,846	10,974,777	11,608,024	11,779,287	11,418,509	(189,515)	-1.6%	(360,778)	-3.1%
16053120	Police General Services	315,257	318,616	334,778	318,880	343,147	8,369	2.5%	24,267	7.6%
16050220	Police Support Services	1,557,975	1,647,545	1,728,105	1,727,403	1,800,702	72,597	4.2%	73,299	4.2%
15540020	Police Station Maint.	211,995	222,501	220,836	257,664	234,652	13,816	6.3%	(23,012)	-8.9%
16053200	School Crossing Guards	103,971	149,517	143,801	161,823	155,555	11,754	8.2%	(6,268)	-3.9%
Total Police		**16,014,706**	**22,692,897**	**47,152,648**	**47,391,879**	**18,048,869**	**(29,103,779)**	**-61.7%**	**(29,343,010)**	**-61.9%**
Fire										
16560031	Fire Administrative	1,245,112	2,796,612	8,790,518	8,826,077	1,370,336	(7,420,182)	-84.4%	(7,455,741)	-84.5%
16562000	Firefighting/Investigation	6,976,854	7,438,637	7,275,082	7,621,503	7,270,214	(4,868)	-0.1%	(351,289)	-4.6%
16563000	Fire Communications	201,565	269,350	284,400	278,700	292,400	8,000	2.8%	13,700	4.9%
16564000	Homeland Security	41,897	25,963	46,294	39,910	48,867	2,573	5.6%	8,957	22.4%
16565000	Medical/Rescue Services	2,074,793	2,361,157	2,408,302	2,628,453	2,851,580	443,278	18.4%	223,127	8.5%
15540031	Fire Station #38 Maint.	103,472	97,805	107,493	116,001	111,729	4,236	3.9%	(4,272)	-3.7%
15540032	Fire Station #39 Maint.	62,827	61,976	49,971	49,621	49,830	(141)	-0.3%	209	0.4%
15540033	Fire Station #37 Maint.	42,697	45,757	43,351	45,037	44,233	882	2.0%	(804)	-1.8%
Total Fire		**10,749,217**	**13,097,257**	**19,005,411**	**19,605,302**	**12,039,189**	**(6,966,222)**	**-36.7%**	**(7,566,113)**	**-38.6%**
Total Public Safety		**26,763,923**	**35,790,154**	**66,158,059**	**66,997,181**	**30,088,058**	**(36,070,001)**	**-54.5%**	**(36,909,123)**	**-55.1%**
Public Works										
17010040	Public Works Admin	401,633	377,764	410,037	375,117	421,423	11,386	2.8%	46,306	12.3%
15540040	PW Building Maintenance	161,979	140,067	135,639	149,131	152,128	16,489	12.2%	2,997	2.0%
17030701	Special Events	82,129	114,805	103,983	156,852	292,108	188,125	180.9%	135,256	86.2%
17032742	Streams Subdivision Maint.	17,802	8,102	15,158	15,158	15,158	-	0.0%	-	0.0%
17031720	Traffic Signs and Lines	530,045	594,600	619,719	627,069	693,228	73,509	11.9%	66,159	10.6%
17031721	Street Lights & Traffic Signal	533,565	583,487	646,647	695,458	813,040	166,393	25.7%	117,582	16.9%
17031722	Snow and Ice Control	837,561	1,180,122	1,233,437	1,164,002	1,452,120	218,683	17.7%	288,118	24.8%
17031723	Street & Sidewalk Maint.	1,957,228	1,933,889	2,062,848	1,931,557	2,194,139	131,291	6.4%	262,582	13.6%
17031725	Street Cleaning	421,794	466,570	447,584	450,973	480,789	33,205	7.4%	29,816	6.6%
17032740	Forestry Operations	1,009,340	1,080,934	1,044,947	1,093,479	1,161,676	116,729	11.2%	68,197	6.2%
17032741	Public Grounds	587,549	608,185	680,342	640,591	705,613	25,271	3.7%	65,022	10.2%
Total Public Works		**6,540,625**	**7,088,525**	**7,400,341**	**7,299,387**	**8,381,422**	**981,081**	**13.3%**	**1,082,035**	**14.8%**
Other Programs										
18050140	Municipal Band	31,351	92,143	107,951	107,033	117,270	9,319	8.6%	10,237	9.6%
18015000	Wireless Alarm Network	251,094	259,659	260,315	257,879	269,902	9,587	3.7%	12,023	4.7%
18020000	Local Admin Adjudication	-	349	56,400	51,200	73,450	17,050	30.2%	22,250	43.5%
Total Other Programs		**282,445**	**352,151**	**424,666**	**416,112**	**460,622**	**35,956**	**8.5%**	**44,510**	**10.7%**
Interfund Transfers										
18590000	Transfers to Other Funds	22,872	8,854,508	2,122,358	4,673,728	2,098,137	(24,221)	-1.1%	(2,575,591)	-55.1%
Total Interfund Transfers		**22,872**	**8,854,508**	**2,122,358**	**4,673,728**	**2,098,137**	**(24,221)**	**-1.1%**	**(2,575,591)**	**-55.1%**
Total Expenditures		**$ 42,011,184**	**$ 60,316,448**	**$ 84,931,045**	**$ 87,863,166**	**$ 50,130,880**	**$ (34,800,165)**	**-41.0%**	**$ (37,732,286)**	**-42.9%**

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City of Wheaton
General Fund
General Fund Expenditures by Function
Calendar Year 2023 Budget

	2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	23 Budget vs 22 Budget $	23 Budget vs 22 Budget %	23 Budget vs 22 Proj. $	23 Budget vs 22 Proj. %
General Government									
Personal Services	$ 4,246,281	$ 4,447,517	$ 4,755,530	$ 4,588,860	$ 5,077,155	$ 321,625	6.8%	$ 488,295	10.6%
Employee Benefits	859,994	804,196	767,109	751,599	663,932	(103,177)	-13.5%	(87,667)	-11.7%
Supplies & Materials	124,911	83,137	114,677	115,070	106,575	(8,102)	-7.1%	(8,495)	-7.4%
Charges & Services	2,130,952	1,810,780	2,065,334	1,898,258	2,041,340	(23,994)	-1.2%	143,082	7.5%
Capital Outlays	-	4,138	-	-	-	-	0.0%	-	0.0%
Interfund Transfers Out	1,039,181	1,081,342	1,122,971	1,122,971	1,213,639	90,668	8.1%	90,668	8.1%
Total General Government	**8,401,319**	**8,231,110**	**8,825,621**	**8,476,758**	**9,102,641**	**277,020**	**3.1%**	**$ 625,883**	**7.4%**
Police									
Personal Services	8,746,901	9,075,410	9,456,428	9,644,701	10,022,083	565,655	6.0%	377,382	3.9%
Employee Benefits	3,777,989	4,181,758	2,833,184	2,836,315	1,389,431	(1,443,753)	-51.0%	(1,446,884)	-51.0%
Supplies & Materials	119,106	100,399	143,716	180,316	132,550	(11,166)	-7.8%	(47,766)	-26.5%
Charges & Services	983,268	1,223,050	1,389,469	1,400,696	1,579,108	189,639	13.6%	178,412	12.7%
Interfund Transfers Out	2,387,442	2,236,168	3,949,292	3,949,292	4,925,697	976,405	24.7%	976,405	24.7%
Other Financial Uses	-	5,876,112	29,380,559	29,380,559	-	(29,380,559)	-100.0%	(29,380,559)	-100.0%
Total Police	**16,014,706**	**22,692,897**	**47,152,648**	**47,391,879**	**18,048,869**	**(29,103,779)**	**-61.7%**	**(29,343,010)**	**-61.9%**
Fire									
Personal Services	5,061,688	5,316,223	5,249,956	5,660,126	5,486,759	236,803	4.5%	(173,367)	-3.1%
Employee Benefits	1,853,441	2,041,437	1,562,396	1,533,337	1,082,810	(479,586)	-30.7%	(450,527)	-29.4%
Supplies & Materials	126,171	100,943	114,818	118,193	117,218	2,400	2.1%	(975)	-0.8%
Charges & Services	2,080,555	2,409,528	2,474,717	2,690,122	2,867,717	393,000	15.9%	177,595	6.6%
Capital Outlays	560	1,630	8,000	8,000	8,000	-	0.0%	-	0.0%
Interfund Transfers Out	1,626,802	1,732,953	2,122,811	2,122,811	2,476,685	353,874	16.7%	353,874	16.7%
Other Financial Uses	-	1,494,543	7,472,713	7,472,713	-	(7,472,713)	-100.0%	(7,472,713)	-100.0%
Total Fire	**10,749,217**	**13,097,257**	**19,005,411**	**19,605,302**	**12,039,189**	**(6,966,222)**	**-36.7%**	**(7,566,113)**	**-38.6%**
Total Public Safety	**26,763,923**	**35,790,154**	**66,158,059**	**66,997,181**	**30,088,058**	**(36,070,001)**	**-54.5%**	**(36,909,123)**	**-55.1%**
Public Works									
Personal Services	2,446,577	2,554,923	2,657,895	2,665,856	2,966,653	308,758	11.6%	300,797	11.3%
Employee Benefits	470,788	489,107	442,066	452,986	396,418	(45,648)	-10.3%	(56,568)	-12.5%
Supplies & Materials	678,007	777,907	906,660	714,365	933,760	27,100	3.0%	219,395	30.7%
Charges & Services	881,002	908,699	1,051,482	1,131,942	1,346,178	294,696	28.0%	214,236	18.9%
Capital Outlays	5,952	-	8,000	-	164,500	156,500	1956.3%	164,500	100.0%
Interfund Transfers Out	2,058,299	2,357,889	2,334,238	2,334,238	2,573,913	239,675	10.3%	239,675	10.3%
Total Public Works	**6,540,625**	**7,088,525**	**7,400,341**	**7,299,387**	**8,381,422**	**981,081**	**13.3%**	**1,082,035**	**14.8%**
Other Programs									
Municipal Band									
Employee Benefits	1,639	-	1,400	480	1,200	(200)	-14.3%	720	150.0%
Supplies & Materials	96	165	350	143	400	50	14.3%	257	179.7%
Charges & Services	29,275	91,484	105,151	105,510	114,620	9,469	9.0%	9,110	8.6%
Capital Outlays	341	494	1,050	900	1,050	-	0.0%	150	16.7%
Total Municipal Band	**31,351**	**92,143**	**107,951**	**107,033**	**117,270**	**9,319**	**8.6%**	**10,237**	**9.6%**
Wireless Alarm Network									
Personal Services	9,222	10,328	10,605	10,646	11,114	509	4.8%	468	4.4%
Employee Benefits	1,629	1,814	1,735	1,741	1,448	(287)	-16.5%	(293)	-16.8%
Charges & Services	179,746	187,097	187,483	185,000	195,903	8,420	4.5%	10,903	5.9%
Interfund Transfers Out	60,497	60,420	60,492	60,492	61,437	945	1.6%	945	1.6%
Total Wireless Alarm Network	**251,094**	**259,659**	**260,315**	**257,879**	**269,902**	**9,587**	**3.7%**	**12,023**	**4.7%**
Local Admin Adjudication									
Charges & Services	-	349	56,400	51,200	73,450	17,050	30.2%	22,250	43.5%
Total Local Admin Adjudication	**-**	**349**	**56,400**	**51,200**	**73,450**	**26,637**	**47.2%**	**34,273**	**66.9%**
Total Other Programs	**282,445**	**352,151**	**424,666**	**416,112**	**460,622**	**35,956**	**8.5%**	**44,510**	**10.7%**
Interfund Transfers									
Transfers to Other Funds	22,872	8,854,508	2,122,358	4,673,728	2,098,137	(24,221)	-1.1%	(2,575,591)	-55.1%
Total Interfund Transfers	**22,872**	**8,854,508**	**2,122,358**	**4,673,728**	**2,098,137**	**(24,221)**	**-1.1%**	**(2,575,591)**	**-55.1%**
Total Expenditures	**$ 42,011,184**	**$ 60,316,448**	**$ 84,931,045**	**$ 87,863,166**	**$ 50,130,880**	**$(34,800,165)**	**-41.0%**	**$(37,732,286)**	**-42.9%**

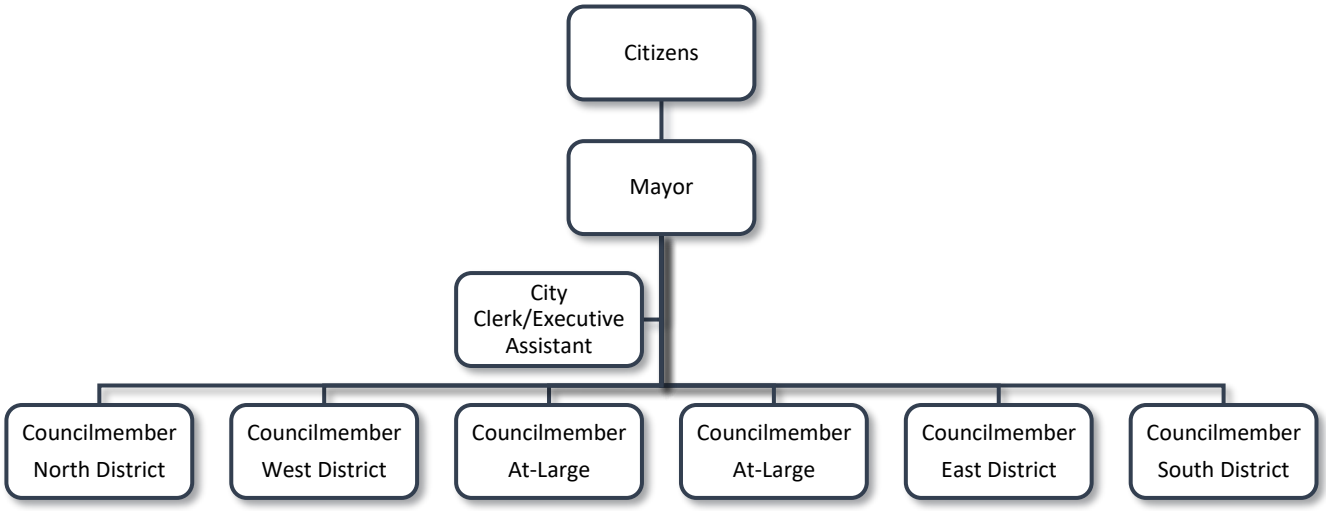
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City of Wheaton
General Fund
General Government Organization Summary
Calendar Year 2023 Budget

		2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	23 Budget vs 22 Budget $	23 Budget vs 22 Budget %	23 Budget vs 22 Proj. $	23 Budget vs 22 Proj. %
50010	Wages-Full Time	$ 4,057,964	$ 4,270,089	$ 4,486,720	$ 4,361,168	$ 4,866,364	$ 379,644	8.5%	$ 505,196	11.6%
50029	Wages-Full Time (Reg)	962	945	993	1,378	1,126	133	13.4%	(252)	-18.3%
50030	Wages-Part Time	139,545	130,775	223,367	182,008	161,383	(61,984)	-27.7%	(20,625)	-11.3%
50031	Wages-Seasonal	11,057	6,758	7,200	7,056	8,700	1,500	20.8%	1,644	23.3%
50040	Wages-Council	23,000	23,000	23,000	23,000	23,000	-	0.0%	-	0.0%
50100	Overtime	430	289	-	-	-	-	0.0%	-	0.0%
51060	Sick Leave Buy-Back	13,323	15,661	14,250	14,250	16,582	2,332	16.4%	2,332	16.4%
	Total Personal Services	**4,246,281**	**4,447,517**	**4,755,530**	**4,588,860**	**5,077,155**	**321,625**	**6.8%**	**488,295**	**10.6%**
51020	Uniform Allowance	3,233	480	700	500	700	-	0.0%	200	40.0%
51030	Auto Allowance	67	77	60	80	80	20	33.3%	-	0.0%
51040	Medical Physicals	10,176	12,387	10,500	10,000	10,500	-	0.0%	500	5.0%
51100	Employer-FICA	306,491	321,176	355,064	351,049	381,137	26,073	7.3%	30,088	8.6%
51105	Employer-IMRF Pension	512,955	461,198	392,035	381,220	262,765	(129,270)	-33.0%	(118,455)	-31.1%
51200	Employee Relations	27,072	8,878	8,750	8,750	8,750	-	0.0%	-	0.0%
	Total Employee Benefits	**859,994**	**804,196**	**767,109**	**751,599**	**663,932**	**(103,177)**	**-13.5%**	**(87,667)**	**-11.7%**
60025	Postage	24,358	19,277	25,000	21,800	22,500	(2,500)	-10.0%	700	3.2%
60030	Printing	12,782	9,275	14,241	16,145	18,014	3,773	26.5%	1,869	11.6%
60400	Repairs	40,205	12,052	16,000	16,500	17,000	1,000	6.3%	500	3.0%
60700	Supplies & Materials	47,566	42,533	59,436	60,625	49,061	(10,375)	-17.5%	(11,564)	-19.1%
	Total Supplies & Materials	**124,911**	**83,137**	**114,677**	**115,070**	**106,575**	**(8,102)**	**-7.1%**	**(8,495)**	**-7.4%**
63005	Training	4,136	3,674	26,750	19,450	29,150	2,400	9.0%	9,700	49.9%
63010	Meetings & Conferences	3,018	3,171	25,250	22,000	35,550	10,300	40.8%	13,550	61.6%
63015	Dues & Subscriptions	51,442	68,198	70,836	70,751	74,712	3,876	5.5%	3,961	5.6%
63030	Advertising	2,719	2,230	2,800	6,300	3,700	900	32.1%	(2,600)	-41.3%
64100	Contractual Services	909,362	505,201	517,199	576,061	651,409	134,210	25.9%	75,348	13.1%
64101	Legal Svcs-Attorney Retainer	195,000	195,000	195,000	195,000	-	(195,000)	-100.0%	(195,000)	-100.0%
64102	Legal Svcs-Labor	6,883	15,032	20,000	15,000	20,000	-	0.0%	5,000	33.3%
64103	Legal Svcs-Prosecutor	35,000	35,000	35,000	35,000	35,000	-	0.0%	-	0.0%
64104	Legal Svcs-DUI Prosecutor	48,000	48,000	48,000	48,000	48,000	-	0.0%	-	0.0%
64105	Legal Svcs-Litigation	24,980	9,823	30,000	10,000	30,000	-	0.0%	20,000	200.0%
64125	Snow Removal Svcs	5,480	10,680	14,000	10,000	14,000	-	0.0%	4,000	40.0%
64130	Invest Mgr/Advisor Fees	126,207	124,694	126,580	124,360	127,800	1,220	1.0%	3,440	2.8%
64140	Accounting Services	39,050	42,800	43,900	41,100	46,105	2,205	5.0%	5,005	12.2%
64145	Actuarial Services	13,600	26,990	13,900	13,800	18,600	4,700	33.8%	4,800	34.8%
66600	Maint.-Equipment	15,066	12,450	26,485	15,976	31,697	5,212	19.7%	15,721	98.4%
67700	Communications	56,802	55,701	56,109	55,021	59,623	3,514	6.3%	4,602	8.4%
67705	Utilities-Gas	1,420	2,094	3,750	4,500	5,350	1,600	42.7%	850	18.9%
68001	Software Licenses/Maint.	429,200	415,070	537,985	434,104	507,679	(30,306)	-5.6%	73,575	16.9%
69200	Civic Services	-	38,305	45,000	37,900	45,000	-	0.0%	7,100	18.7%
69205	Community Assistance	119,125	111,945	130,740	88,500	130,740	-	0.0%	42,240	47.7%
69220	Special Programming	292	217	300	100	300	-	0.0%	200	200.0%
69500	Redevelopment Prg.	-	-	20,000	10,000	-	(20,000)	-100.0%	(10,000)	-100.0%
69900	Contingencies	87	80	-	-	-	-	0.0%	-	0.0%
69100	Boards & Commissions	44,083	84,425	75,750	65,335	126,925	51,175	67.6%	61,590	94.3%
	Total Charges & Services	**2,130,952**	**1,810,780**	**2,065,334**	**1,898,258**	**2,041,340**	**(23,994)**	**-1.2%**	**143,082**	**7.5%**
70035	Technology Equipment	-	4,138	-	-	-	-	0.0%	-	0.0%
	Total Capital Outlays	**-**	**4,138**	**-**	**-**	**-**	**-**	**0.0%**	**-**	**0.0%**
90630	Health Insurance	702,113	699,604	707,702	707,702	767,617	59,915	8.5%	59,915	8.5%
91620	Liability Insurance	150,868	198,128	230,295	230,295	248,136	17,841	7.7%	17,841	7.7%
93641	Tech Replacement	36,857	43,408	39,747	39,747	50,863	11,116	28.0%	11,116	28.0%
94640	Capital Equip Repl	38,139	37,874	38,647	38,647	35,202	(3,445)	-8.9%	(3,445)	-8.9%
95642	Building Renewal	42,105	45,436	48,927	48,927	52,588	3,661	7.5%	3,661	7.5%
96600	Fleet Services	69,099	56,892	57,653	57,653	59,233	1,580	2.7%	1,580	2.7%
	Total Interfund Transfers	**1,039,181**	**1,081,342**	**1,122,971**	**1,122,971**	**1,213,639**	**90,668**	**8.1%**	**90,668**	**8.1%**
	Total General Government	**$ 8,401,319**	**$ 8,231,110**	**$ 8,825,621**	**8,476,758**	**$ 9,102,641**	**$ 277,020**	**3.1%**	**$ 625,883**	**7.4%**

City of Wheaton
Mayor and City Council
Calendar Year 2023 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.

2022 GOALS

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

- **Goal:** Monitor strategic goal attainment.
  Status: Staff created a list of key projects and milestones that are necessary to carry out the Strategic Plan. As work is completed on these projects, public dashboards on the City's website are updated to show how much of the plan has been implemented to date.

- **Goal:** Continue to monitor financial issues related to City's ability to maintain its core services and adequately fund capital/infrastructure.
  Status: Staff provided regular updates related to the health of the General Fund and Enterprise Fund, including the CIP presentation and Budget Framework discussion.
- **Goal:** Review analysis of parking fund – evaluation of revenue to adequately address operating and capital expenses.
  Status: Not completed. Limited resources and desire to provide additional time to ascertain measure COVID's impact on a significant reduction in commuting into the City of Chicago. Commuter leases are down 50%.
- **Goal:** Review stormwater rate analysis.
  Status: Reviewed concept options for creating a distinct rate using a revenue methodology for determining a rate that has a greater nexus to storm water expenses.
- **Goal:** Complete review of structure, purposes and reporting of City's boards, commissions, and committees.
  Status: Over the course of several meetings, City Council considered proposed changes from boards and commissions and staff. New ordinance was approved. City Manager and City Clerk personally met with each Commission to review and answer questions.
- **Goal:** Monitor overland flooding and sanitary sewer overflow reduction/sanitary sewer backups programs.
  Status: City Council approved these two projects that will assist residents with flooding and sanitary sewer back-ups, both being Strategic Goal initiatives.
- **Goal:** Finalize Roosevelt Road Corridor Comprehensive Plan amendment.
  Status: The Roosevelt Road Comprehensive Plan Amendment was adopted by the Mayor and City Council in August. Staff is now working with the City Attorney to update the Zoning Ordinance in accordance with the Roosevelt Road Comprehensive Plan Amendment.

2023 GOALS

- **Goal:** Monitor strategic goal attainment.
- **Goal:** Continue to monitor financial issues related to City's ability to maintain its core services and adequately fund capital/infrastructure.
- **Goal:** Review analysis of parking fund – evaluation of revenue to adequately address operating and capital expenses.
- **Goal:** Review stormwater rate analysis.
- **Goal:** Monitor overland flooding and sanitary sewer overflow reduction/sanitary sewer backups programs.
- **Goal:** Implement Roosevelt Road Corridor Comprehensive Plan amendment.

EXPENDITURES BY CATEGORY

Expenditures	2021 Actual	2022 Budget	2022 Projected	2023 Budget
Personal Services	$ 23,000	$ 23,000	$ 23,000	$ 23,000
Employee Benefits	1,760	1,760	1,760	1,760
Supplies & Materials	4,278	6,470	7,450	8,243
Charges & Services	86,912	106,031	97,531	106,088
Interfund Transfers	20,061	5,240	5,240	5,075
Total Expenditures	**$ 136,011**	**$ 142,501**	**$ 134,981**	**$ 144,166**

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City of Wheaton
General Fund - Mayor and City Council
Expenditures
Calendar Year 2023 Budget

Fund	100	General Fund								
Org	11000010	Mayor and City Council								
			2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	23 Budget vs 22 Budget $	23 Budget vs 22 Budget %	23 Budget vs 22 Proj. $	23 Budget vs 22 Proj. %
	50040	Wages-Council	$ 23,000	$ 23,000	$ 23,000	$ 23,000	$ 23,000	$ -	0.0%	$ -	0.0%
		Total Personal Services	**23,000**	**23,000**	**23,000**	**23,000**	**23,000**	**-**	**0.0%**	**-**	0.0%
	51100	Employer-FICA	1,760	1,760	1,760	1,760	1,760	-	0.0%	-	0.0%
		Total Employee Benefits	**1,760**	**1,760**	**1,760**	**1,760**	**1,760**	**-**	**0.0%**	**-**	0.0%
	60030	Printing	4,971	3,209	4,970	6,250	6,743	1,773	35.7%	493	7.9%
	60700	Supplies & Materials	1,570	1,069	1,500	1,200	1,500	-	0.0%	300	25.0%
		Total Supplies & Materials	**6,541**	**4,278**	**6,470**	**7,450**	**8,243**	**1,773**	**27.4%**	**793**	**10.6%**
	63010	Meetings & Conferences	2,478	1,259	13,000	11,600	13,000	-	0.0%	1,400	12.1%
	63015	Dues & Subscriptions	29,047	45,080	46,030	46,030	46,030	-	0.0%	-	0.0%
	64100	Contractual Services	40,838	1,837	1,637	1,637	1,718	81	4.9%	81	4.9%
	67700	Communications	467	351	364	364	340	(24)	-6.6%	(24)	-6.6%
	69200	Civic Services	-	38,305	45,000	37,900	45,000	-	0.0%	7,100	18.7%
	69900	Contingencies	87	80	-	-	-	-	0.0%	-	0.0%
		Total Charges & Services	**72,917**	**86,912**	**106,031**	**97,531**	**106,088**	**57**	**0.1%**	**8,557**	**8.8%**
	90630	Health Insurance	15,095	15,204	-	-	-	-	0.0%	-	0.0%
	91620	Liability Insurance	2,963	3,830	4,369	4,369	4,614	245	5.6%	245	5.6%
	93641	Technology Replacement	819	1,027	871	871	461	(410)	-47.1%	(410)	-47.1%
		Total Interfund Transfers	**18,877**	**20,061**	**5,240**	**5,240**	**5,075**	**(165)**	**-3.1%**	**(165)**	**-3.1%**
		Total Mayor and City Council	**$ 123,095**	**$ 136,011**	**$ 142,501**	**$ 134,981**	**$ 144,166**	**$ 1,665**	**1.2%**	**$ 9,185**	**6.8%**

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City of Wheaton
General Fund - General Government - Mayor and City Council
Expenditures
Calendar Year 2023 Budget

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

Account	Description	Amount	Description	Budget
50040	Wages-Council			$ 23,000
			Mayor/Council	
51100	Employer-FICA			1,760
60030	Printing			6,743
		6,743	City Code Supplement	
60700	Supplies & Materials			1,500
		800	Memorabilia	
		700	Office Supplies	
63010	Meetings & Conferences			13,000
		1,500	IML Annual Meeting	
		1,000	Mayors/Managers Meetings	
		500	Civic/Business Meetings	
		10,000	Board & Commission Brunch	
63015	Dues & Subscriptions			46,030
		3,500	Illinois Municipal League	
		37,000	DuPage Mayors and Managers Conference	
		300	City Clerk Organizations	
		825	Miscellaneous Publications	
		2,025	Chicago Metro Agency for Planning	
		2,380	Metro Mayors Caucus	
64100	Contractual Services			1,718
		1,718	Copier Lease	
67700	Communications			340
		340	Landline Phones	
69200	Civic Services			45,000
		30,000	4th of July Celebration	
		15,000	Special Events	
91620	Liability Insurance			4,614
93641	Technology Replacement			461
Total Mayor and City Council				**$ 144,166**

City of Wheaton
Boards & Commissions
Calendar Year 2023 Budget

GENERAL DESCRIPTION AND MAJOR AREAS OF RESPONSIBILITY

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

PLANNING & ZONING BOARD

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

BOARD OF FIRE & POLICE COMMISSIONERS

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

COMMUNITY RELATIONS COMMISSION

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

ENVIRONMENTAL IMPROVEMENT COMMISSION

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

LIQUOR & TOBACCO CONTROL COMMISSION

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

HISTORIC COMMISSION

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

FINE & CULTURAL ARTS COMMISSION

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

BICYCLIST & PEDESTRIAN COMMISSION

The Bicyclist and Pedestrian Commission provides advice and recommends strategies to the City Council to encourage and foster bicycling and pedestrian opportunities and consider access issues in the city. The commission advises on the implementation of the Wheaton Bicycle Plan, which aims to improve the environment by reducing vehicle traffic.

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

COMMISSION ON AGING

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

BAND COMMISSION

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

LIBRARY BOARD

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

BOARD OF TRUSTEES – FIRE PENSION FUND

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

BOARD OF TRUSTEES – POLICE PENSION FUND

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

DOWNTOWN DESIGN REVIEW BOARD

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

EXPENDITURES BY CATEGORY

Expenditures	2021 Actual	2022 Budget	2022 Projected	2023 Budget
Charges & Services	$ 84,425	$ 75,750	$ 65,335	$ 126,925
Total Expenditures	**$ 84,425**	**$ 75,750**	**$ 65,335**	**$ 126,925**

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City of Wheaton
General Fund - General Government - Boards and Commissions
Expenditures
Calendar Year 2023 Budget

Fund	100	General Fund								
Org	11212000	Boards and Commissions								
			2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	23 Budget vs 22 Budget $	23 Budget vs 22 Budget %	23 Budget vs 22 Proj. $	23 Budget vs 22 Proj. %
	69100	Fire & Police Commission	$ 35,056	$ 44,395	$ 29,000	$ 30,000	$ 54,000	$ 25,000	86.2%	$ 24,000	80.0%
	69105	Community Relations Comm.	1,016	12,913	10,000	2,000	16,600	6,600	66.0%	14,600	730.0%
	69110	Environ Improv Commission	6,002	20,227	22,000	22,000	25,500	3,500	15.9%	3,500	15.9%
	69115	Liquor Commission	565	438	500	575	575	75	15.0%	-	0.0%
	69120	Historic Commission	119	1,820	5,000	3,500	5,000	-	0.0%	1,500	42.9%
	69125	Fine & Cultural Arts Commission	1,279	2,200	5,000	5,000	10,000	5,000	100.0%	5,000	100.0%
	69130	Sister City Commission	-	50	500	-	-	(500)	-100.0%	-	0.0%
	69135	Planning & Zoning Board	-	-	750	-	750	-	0.0%	750	0.0%
	69140	Bicyclist & Pedestrian Comm.	46	2,382	3,000	2,260	2,000	(1,000)	-33.3%	(260)	-11.5%
	69145	Commission on Aging	-	-	-	-	12,500	12,500	100.0%	12,500	100.0%
		Total Charges & Services	**44,083**	**84,425**	**75,750**	**65,335**	**126,925**	**51,175**	**67.6%**	**61,590**	**94.3%**
		Total Boards and Commissions	**$ 44,083**	**$ 84,425**	**$ 75,750**	**$ 65,335**	**$ 126,925**	**$ 51,175**	**67.6%**	**$ 61,590**	**94.3%**

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City of Wheaton
General Fund - General Government - Boards and Commissions
Expenditures
Calendar Year 2023 Budget

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

Account	Description	Amount	Description	Budget
69100	Fire & Police Commission			$ 54,000
		12,500	Police Recruitment	
		15,000	Police Promotional Testing	
		15,000	Fire Recruitment	
		10,000	Fire Promtional Testing	
		1,500	Legal Services	
69105	Community Relations Commission			16,600
69110	Environmental Improvement Commission			25,500
69115	Liquor Commission			575
69120	Historic Commission			5,000
69125	Fine & Cultural Arts Commission			10,000
69135	Planning & Zoning Board			750
69140	Bicyclist & Pedestrian Commission			2,000
69145	Commission on Aging			12,500
Total Boards and Commissions				**$ 126,925**

City of Wheaton
Senior Citizen Programs
Calendar Year 2023 Budget

GENERAL DESCRIPTION AND MAJOR AREAS OF RESPONSIBILITY

The City of Wheaton aids senior citizens in Wheaton through housing and transportation programs. The Senior Housing Assistance Program provides monthly subsidies to eligible seniors who meet the minimum age requirement of 65, residency requirements, and a $29,450 maximum annual income requirement. Effective January 1, 2023, monthly subsidies will be $210 for renters and $230 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.

2022 GOALS

- The Senior Meals Program (which is coordinated by the DuPage Senior Citizens Council) served 19,800 hot home-delivered meals to approximately 300 Wheaton seniors from October 2021 through September 30, 2022.
- The Commission on Aging reviewed the history and accomplishments of the Senior Housing Assistance Program for areas of need or improvement.

Housing Assistance Applications

Budget Year	Received	Approved	Wait List
CY 2019	53	50	0
CY 2020	59	53	0
CY 2021	52	50	0
CY 2022	40	38	0
CY 2023*	44	43	0

*Projected

- The City of Wheaton, in partnership with Milton Township and the Village of Glen Ellyn, continues to sponsor the Ride DuPage Program, which is operated by the Suburban Bus Division of the Regional Transportation Authority (PACE). The program began in March 2009.
- In June 2010, the City of Wheaton joined a group of governmental agencies in a JARC grant to provide transportation to and from work for qualifying seniors and persons with disabilities. 50% of the City's transportation cost is reimbursed through funds provided by the Section 5310 Enhanced Mobility of Seniors and Individuals with Disabilities grant. Ridership in the Ride DuPage and Ride DuPage to Work program has had a slight decrease due to the COVID-19 Pandemic, which continued into 2022.

Pace Bus Rider Statistics

	Ride DuPage Monthly Average		Ride DuPage to Work Monthly Average	
Budget Year	Trips	Miles	Trips	Miles
SY 2018	323	1,434	239	1,384
CY 2019	252	1,031	245	1,349
CY 2020*	126	540	116	619
CY 2021*	138	484	114	536
CY 2022**	153	553	73	317

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

2023 GOALS

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

EXPENDITURES BY CATEGORY

Expenditures	2021 Actual	2022 Budget	2022 Projected	2023 Budget
Charges & Services	$ 170,132	$ 190,740	$ 148,500	$ 195,740
Total Expenditures	**$ 170,132**	**$ 190,740**	**$ 148,500**	**$ 195,740**

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City of Wheaton
General Fund - General Government - Senior Citizen Programs
Expenditures
Calendar Year 2023 Budget

Fund 100 General Fund
Org 18050130 Senior Citizen Programs

		2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	23 Budget vs 22 Budget $	23 Budget vs 22 Budget %	23 Budget vs 22 Proj. $	23 Budget vs 22 Proj. %
64100	Contractual Services	$ 46,041	$ 58,187	$ 60,000	$ 60,000	$ 65,000	$ 5,000	8.3%	$ 5,000	8.3%
69205	Community Assistance	119,125	111,945	130,740	88,500	130,740	-	0.0%	42,240	47.7%
	Total Charges & Services	**165,166**	**170,132**	**190,740**	**148,500**	**195,740**	**5,000**	**2.6%**	**47,240**	**31.8%**
Total Senior Citizen Programs		**$ 165,166**	**$ 170,132**	**$ 190,740**	**$ 148,500**	**$ 195,740**	**$ 5,000**	**2.6%**	**$ 47,240**	**31.8%**

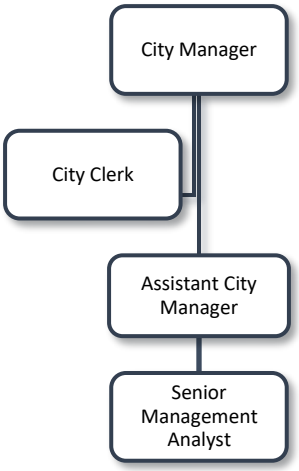
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City of Wheaton
General Fund - General Government - Senior Citizen Programs
Expenditures
Calendar Year 2023 Budget

Fund	**100**	**General Fund**				
Org	**18050130**	**Senior Citizen Programs**				
	Account	**Description**	**Amount**	**Description**		**Budget**
	64100	Contractual Services			$	65,000
			15,000	Ride DuPage		
			10,000	Ride DuPage to Work		
				(JARC Grant 50% reimbursable for Ride DuPage to Work)		
			40,000	Senior Meals Program		
	69205	Community Assistance				130,740
			130,740	Housing Assistance Program		
	Total Senior Citizen Programs				**$**	**195,740**

City of Wheaton
City Manager's Office
Calendar Year 2023 Budget

ORGANIZATIONAL CHART



PERSONNEL SUMMARY

For the 2023 budget, the Social Worker position was allocated to the Police Administration department and a new Senior Management Analyst position was added to the City Manager's Office.

	Full Time Equivalent				
	2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget
Full-Time Employees	3.25	3.25	4.00	4.00	4.00
Total FTEs	**3.25**	**3.25**	**4.00**	**4.00**	**4.00**

GENERAL DESCRIPTION AND MAJOR AREAS OF RESPONSIBILITY

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

2022 GOALS

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

- **Goal:** Support implantation of Strategic Plan including reporting on goal attainment.
  Status: Staff created a list of key projects and milestones that are necessary to carry out the Strategic Plan. As work is completed on these projects, public dashboards on the City's website are updated to show how much of the plan has been implemented to date.
- **Goal:** Finalize Downtown Streetscape work.
  Status: Downtown Streetscape work was substantially completed in Fall 2022.

- **Goal:** Work force development and succession planning.
  Status: Updated Retirement Projections & Succession candidates lists and identified leadership training opportunities and enrolled key leaders. Now utilizing *Target Solutions* to identify available training and assign regular and one-time training courses for employees. Following multiple retirements, reorganized positions to best optimize talent.
- **Goal:** Continue "Data for Decisions" projects to gain increased effectiveness and efficiencies.
  Status: In progress or near completion with following projects: catch basin cleaning analysis looking to determine if more frequent cleaning reduces need to dredge sedimentation from water ways, applicant tracking, reviewed ability to monitor Airbnb renting with approved licenses, effectiveness of digital speed signs, and contracted snow removal.
- **Goal:** Provide a comprehensive review of on-street parking in the CBD for City Council consideration to leverage LPR technology.
  Status: Work continues related to the comprehensive parking review. Current focus is determining employee parking requirements and minimizing commuter and employee use of customer parking in the CBD and surrounding area.
- **Goal:** Analyze the parking fund and its ability to support long-term capital projects, and on-street parking in the CBD.
  Status: The Finance Department continues a financial assessment of the parking fund. Currently, there are insufficient funds for capital replacement of the garages. Staff review determined leased parking down over 50% and commuter parking significantly down, in general. Completion of this goal was hampered by the on-going Streetscape project which was initially expected to be completed in early 2022.

2023 GOALS

- Support implementation of Strategic Plan including providing updates to City Council.
- Present a detailed review of the parking fund and options to ensure future funding for required projects.
- Continue "Data for Decisions" projects to gain increased effectiveness and efficiencies.
- Oversee implementation of Building & Code Enforcement Department's digital permitting system.
- Create a new weekly reporting document focusing on strategic performance and output measures.

PERFORMANCE AND WORKLOAD MEASURES

Performance Measures

Strategic Goal	Measures	2020 Actual	2021 Actual	2022 Target	2022 Projected	2023 Target
Responsive & Efficient Services	**FOIA Responses:**					
	* Precent within 5 business days	99%	99%	99%	99%	99%
	* Number requested time extension	4	4	4	3	4
Responsive & Efficient Services	City Council Minutes prepared & approved as presented	24/100%	24/100%	24/100%	24/100%	24/100%

Workload Measures

Strategic Goal	Measures	2020 Actual	2021 Actual	2022 Target	2022 Projected	2023 Target
Responsive & Efficient Services	**Number of Annual Licenses:**					
	* Liquor	62	61	61	60	61
	* Massage	5	5	5	5	5
	* Tobacco	18	18	21	20	20
	* Group Care Home	2	2	2	2	2
Responsive & Efficient Services	* No. of FOIA requests	858	910	894	900	900
	* No. of Conflict Interest Statement	271	274	274	285	270
	* No. of Proclamations prepared	12	16	18	15	15

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EXPENDITURES BY CATEGORY

Expenditures	2021 Acutal	2022 Budget	2022 Projected	2023 Budget
Personal Services	$ 574,492	$ 549,569	$ 607,909	$ 601,357
Employee Benefits	106,597	83,767	99,454	71,980
Supplies & Materials	1,284	850	850	850
Charges & Services	17,005	11,869	12,220	12,881
Interfund Transfers	88,397	91,850	91,850	96,232
Total Expenditures	**$ 787,775**	**$ 737,905**	**$ 812,283**	**$ 783,300**

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City of Wheaton
General Fund - General Government - City Manager's Office
Expenditures
Calendar Year 2023 Budget

Fund 100 General Fund
Org 11500010 City Manager's Office

		2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	23 Budget vs 22 Budget $	23 Budget vs 22 Budget %	23 Budget vs 22 Proj. $	23 Budget vs 22 Proj. %
50010	Wages-Full Time	$ 454,689	$ 571,669	$ 546,633	$ 604,973	$ 598,275	$ 51,642	9.4%	$ (6,698)	-1.1%
51060	Sick Leave Buy-Back	3,400	2,823	2,936	2,936	3,082	146	5.0%	146	5.0%
	Total Personal Services	**458,089**	**574,492**	**549,569**	**607,909**	**601,357**	**51,788**	**9.4%**	**(6,552)**	**-1.1%**
51100	Employer-FICA	29,048	38,119	35,900	46,505	39,627	3,727	10.4%	(6,878)	-14.8%
51105	Employer-IMRF	50,398	68,479	47,867	52,949	32,353	(15,514)	-32.4%	(20,596)	-38.9%
	Total Employee Benefits	**79,446**	**106,598**	**83,767**	**99,454**	**71,980**	**(11,787)**	**-14.1%**	**(27,474)**	**-27.6%**
60700	Supplies & Materials	1,238	1,284	850	850	850	-	0.0%	-	0.0%
	Total Supplies & Materials	**1,238**	**1,284**	**850**	**850**	**850**	**-**	**0.0%**	**-**	**0.0%**
63010	Meetings & Conferences	265	653	3,800	3,800	3,800	-	0.0%	-	0.0%
63015	Dues & Subscriptions	4,485	4,749	4,600	4,951	5,551	951	20.7%	600	12.1%
64100	Contractual Services	1,431	9,978	1,637	1,637	1,718	81	4.9%	81	4.9%
67700	Communications	1,358	1,624	1,832	1,832	1,812	(20)	-1.1%	(20)	-1.1%
	Total Charges & Services	**7,539**	**17,004**	**11,869**	**12,220**	**12,881**	**1,012**	**8.5%**	**661**	**5.4%**
90630	Health Insurance	49,058	60,817	61,521	61,521	63,316	1,795	2.9%	1,795	2.9%
91620	Liability Insurance	9,627	15,320	17,476	17,476	18,456	980	5.6%	980	5.6%
93641	Tech Replacement	1,591	2,812	3,084	3,084	5,729	2,645	85.8%	2,645	85.8%
94640	Capital Equip Repl	1,020	1,035	1,051	1,051	555	(496)	-47.2%	(496)	-47.2%
96600	Fleet Services	10,031	8,413	8,718	8,718	8,176	(542)	-6.2%	(542)	-6.2%
	Total Interfund Transfers	**71,327**	**88,397**	**91,850**	**91,850**	**96,232**	**4,382**	**4.8%**	**4,382**	**4.8%**
	Total City Manager's Office	**$ 617,639**	**$ 787,775**	**$ 737,905**	**$ 812,283**	**$ 783,300**	**$ 45,395**	**6.2%**	**$ (28,983)**	**-3.6%**

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City of Wheaton
General Fund - General Government - City Manager's Office
Expenditures
Calendar Year 2023 Budget

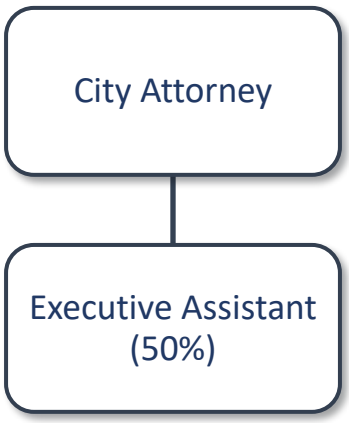
Fund	**100**	**General Fund**
Org	**11500010**	**City Manager's Office**

Account	Description	Amount	Description	Budget
50010	Wages-Full Time			$ 598,275
			City Manager	
			Assistant City Manager	
			City Clerk/Executive Assistant	
			Senior Management Analyst	
51060	Sick Leave Buy-Back			3,082
51100	Employer-FICA			39,627
51105	Employer-IMRF			32,353
60700	Supplies & Materials			850
63010	Meetings & Conferences			3,800
		400	Mayors/Managers Meetings	
		300	IML Meetings	
		2,000	IL Managers/ICMA Meetings	
		1,100	Civic/Business Meetings	
63015	Dues & Subscriptions			5,551
		621	Illinois Manager	
		2,656	ICMA	
		600	Miscellaneous Memberships	
		1,674	Miscellaneous Publications	
64100	Contractual Services			1,718
		1,718	Printer/ Copier Lease	
67700	Communications			1,812
		292	Landline Phones	
		1,520	Mobile Phones	
60930	Health Insurance			63,316
91620	Liability Insurance			18,456
93641	Tech Replacement			5,729
94640	Capital Equipment Replacement			555
96600	Fleet Services			8,176
Total City Manager's Office				**$ 783,300**

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City of Wheaton
Legal Services
Calendar Year 2023 Budget

ORGANIZATIONAL CHART



PERSONNEL SUMMARY

For the 2023 Budget, a new full-time City Attorney position and a full-time Executive Assistant position (50% accounted for in the Legal Services Department and 50% in the Human Resources Department) were created with the reorganization of the Legal Services Department. Previously, the City Attorney was a contracted position.

	Full Time Equivalent				
	2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget
Full-Time Employees	0.00	0.00	0.00	0.00	1.50
Total FTEs	**0.00**	**0.00**	**0.00**	**0.00**	**1.50**

GENERAL DESCRIPTION AND MAJOR AREAS OF RESPONSIBILITY

The City Attorney's Department 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 and land use, FOIA, labor/employment, liquor, liability claims, and general legal research related to municipal matters.

EXPENDITURES BY CATEGORY

Expenditures	2021 Actual	2022 Budget	2022 Projected	2023 Budget
Personal Services	$ -	$ -	$ -	$ 189,230
Employee Benefits	-	-	-	24,657
Supplies & Materials	-	-	-	500
Charges & Services	302,855	328,000	303,000	137,557
Interfund Transfers	-	-	-	30,665
Total Expenditures	**$ 302,855**	**$ 328,000**	**$ 303,000**	**$ 382,609**

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City of Wheaton
General Fund - General Government - Legal Services
Expenditures
Calendar Year 2023 Budget

Func 100 General Fund
Org 11700010 Legal Services

		2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	23 Budget vs 22 Budget $	23 Budget vs 22 Budget %	23 Budget vs 22 Proj. $	23 Budget vs 22 Proj. %
50010	Wages-Full Time	$ -	$ -	$ -	$ -	$ 189,230	$ 189,230	100.0%	$ 189,230	100.0%
	Total Personal Services	**-**	**-**	**-**	**-**	**189,230**	**189,230**	**100.0%**	**189,230**	**100.0%**
51100	Employer-FICA	-	-	-	-	14,476	14,476	100.0%	14,476	100.0%
51105	Employer-IMRF Pension	-	-	-	-	10,181	10,181	100.0%	10,181	100.0%
	Total Employee Benefits	**-**	**-**	**-**	**-**	**24,657**	**24,657**	**100.0%**	**24,657**	**100.0%**
60700	Supplies & Materials	-	-	-	-	500	500	100.0%	500	100.0%
	Total Supplies & Materials	**-**	**-**	**-**	**-**	**500**	**500**	**100.0%**	**500**	**100.0%**
63010	Meetings & Conferences	-	-	-	-	2,000	2,000	100.0%	2,000	100.0%
63015	Dues & Subscriptions	-	-	-	-	2,000	2,000	100.0%	2,000	100.0%
64101	Legal Svcs-Attorney Retainer	195,000	195,000	195,000	195,000	-	(195,000)	-100.0%	(195,000)	-100.0%
64102	Legal Svcs-Labor	6,883	15,032	20,000	15,000	20,000	-	0.0%	5,000	33.3%
64103	Legal Svcs-Prosecutor	35,000	35,000	35,000	35,000	35,000	-	0.0%	-	0.0%
64104	Legal Svcs-DUI Prosecutor	48,000	48,000	48,000	48,000	48,000	-	0.0%	-	0.0%
64105	Legal Svcs-Litigation	24,980	9,823	30,000	10,000	30,000	-	0.0%	20,000	200.0%
67700	Communications	-	-	-	-	557	557	100.0%	557	100.0%
	Total Charges & Services	**309,863**	**302,855**	**328,000**	**303,000**	**137,557**	**(190,443)**	**-58.1%**	**(165,443)**	**-54.6%**
90630	Health Insurance	-	-	-	-	23,744	23,744	100.0%	23,744	100.0%
91620	Liability Insurance	-	-	-	-	6,921	6,921	100.0%	6,921	100.0%
	Total Interfund Transfers	**-**	**-**	**-**	**-**	**30,665**	**30,665**	**100.0%**	**30,665**	**100.0%**
	Total Legal Services	**$ 309,863**	**$ 302,855**	**$ 328,000**	**$ 303,000**	**$ 382,609**	**$ 54,609**	**16.6%**	**$ 79,609**	**26.3%**

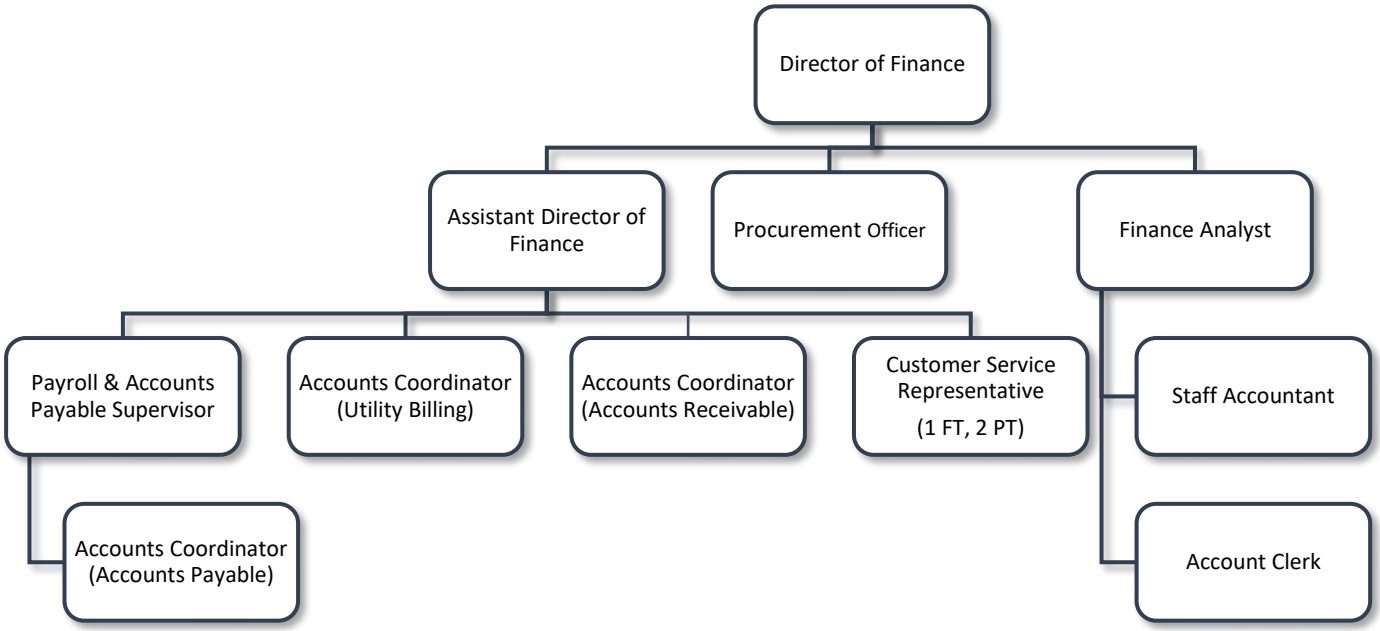
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City of Wheaton
General Fund - General Government - Legal Services
Expenditures
Calendar Year 2023 Budget

Fund	100	General Fund			
Org	11700010	Legal Services			
	Account	Description	Amount	Description	Budget
	50010	Wages-Full Time			$ 189,230
				City Attorney	
				Executive Assistant (50%)	
	51100	Employer-FICA			14,476
	51105	Employer-IMRF Pension			10,181
	60700	Supplies and Materials			500
	63010	Meetings and Conferences			2,000
			2,000	Professional Development	
	63015	Dues and Subscriptions			2,000
			1,000	Memberships	
			1,000	Publications	
	64102	Legal Svcs-Labor			20,000
			20,000	Labor Services	
	64103	Legal Svcs-Prosecutor			35,000
			35,000	Prosecutor Services	
	64104	Legal Svcs-DUI Prosecutor			48,000
			48,000	DUI Prosecutor Services	
	64105	Legal Svcs-Litigation			30,000
			30,000	Litigation Services	
	67700	Communications			557
			50	Landline Phone	
			507	Mobile Phone	
	60930	Health Insurance			23,744
	91620	Liability Insurance			6,921
	Total Legal Services				**$ 382,609**

City of Wheaton
Finance Department
Calendar Year 2023 Budget

ORGANIZATIONAL CHART



PERSONNEL SUMMARY

In 2022, the Grant Coordinator position was promoted to a Senior Management Analyst and allocated to the City Manager's Office department. The responsibilities of the Grant Coordinator were assigned to the Finance Analyst.

	Full Time Equivalent				
	2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget
Full-Time Employees	11.00	12.00	12.00	11.00	11.00
Part-Time Employees	1.00	1.00	1.00	1.00	1.00
Total FTEs	**12.00**	**13.00**	**13.00**	**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 in an efficient and effective manner which is consistent with the policies of the Mayor, City Council and City Manager. In addition, the Department provides analytical support and assistance to other departments to facilitate the provision of City services and accomplishment of the City's strategic goals.

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

- For 39 consecutive years recipient of the Certificate of Achievement for Excellence in Financial Reporting.
- For 21 consecutive years recipient of the Distinguished Budget Award.

2022 GOALS

Strategic Priority: Financial Stability

- **Goal:** Complete Phase 2 of the parking payment technology implementation. Perform review and analysis of Parking Fund operations to ensure operating revenues are sufficient to fund future operating and capital expenses.
  Status: Staff initiated the review and analysis of Parking Fund operations. Current focus is determining employee parking requirements and minimizing commuter and employee use of customer parking in the CBD and surrounding area. In addition, staff is compiling data on different financing options and developing a model to perform the financial analysis.
- **Goal:** Develop and present a long-term financial forecast document for major operating funds.
  Status: Five-year projections were prepared for the major operating funds in conjunction with the development of the 2023-2027 Capital Improvement Plan.
- **Goal:** Develop a Pension Funding Policy.
  Status: The Pension Funding Policy will be deferred to 2023 and developed to coincide with the preparation of the Actuarial Report for the fiscal year ending December 31, 2022. The City's actuary recommended it would be appropriate to wait until the entire 2021 General Obligation Bond proceeds were received by the Police and Firefighter's Pension Plans and the completion of the consolidation of the investments for the Pensions Plans.
- **Goal:** Identify potential revenue enhancements to diversify and grow revenue sources. Seek and leverage federal and state grant opportunities.
  Status: The City investigated and applied for several grant opportunities. The City was able secure $0.7 million for flood improvement projects, $0.5 million for the Roosevelt Road Improvements, and $48,231 for police body cameras.

2023 GOALS

Strategic Priority: Financial Stability

- Complete review and analysis of Parking Fund operations to ensure operating revenues are sufficient to fund future operating and capital expenses.
- Develop a Pension Funding Policy.
- Identify potential revenue enhancements to diversify and grow revenue sources. Seek and leverage federal and state grant opportunities.

PERFORMANCE AND WORKLOAD MEASURES

Performance Measures

Strategic Goal	Measures	2020 Actual	2021 Actual	2022 Target	2022 Projected	2023 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	06/14/21	06/20/22	06/29/23	06/12/23	06/28/24
	* Annual Comprehensive Financial Report posted on City's website	06/22/21	06/28/22	06/29/23	06/13/23	06/28/24
	* Annual Comprehensive Financial Report filed with Comptroller's office	06/21/21	06/28/22	06/29/23	06/13/23	06/28/24
Financial Stability	**GFOA Awards received:**					
	* Excellence in Financial Reporting	**100%**	**100%**	**100%**	**100%**	**100%**
	* Distinguished Budget					
Responsive & Efficient Services	**Complete Year-End Payroll process:**	**100%**	**100%**	**100%**	**100%**	**100%**
	* Issue W-2 forms by Jan. 31	01/20/21	01/20/22	01/31/23	01/20/23	01/31/24
	* Transmit E-version of W-2 to SS Admin by Mar. 31	01/22/21	01/20/22	03/31/23	01/31/23	03/31/24

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Workload Measures

Strategic Goal	Measures	2020 Actual	2021 Actual	2022 Target	2022 Projected	2023 Target
Responsive & Efficient Services	**Number of UB payments received by:**					
	* Cashiers	20,477	22,156	20,000	22,720	22,500
	* Lockbox	32,555	29,527	33,000	26,714	30,000
	* Electronic (ACH & Autopay)	121,812	119,330	123,000	118,510	123,000
	* Online (Credit Card)	25,912	31,953	25,000	35,822	35,000
Responsive & Efficient Services	**Real Estate Transfer Stamps issued:**					
	* No. of stamps processed	1,617	1,857	1,500	1,600	1,500
	* Volume of transactions	$ 1,059,596	$ 1,836,546	$ 1,000,000	$ 1,200,000	$ 1,000,000
Financial Stability	**Number of Bills Issued:**					
	* Utility Bills (monthly)	200,011	200,229	200,000	200,422	200,400
	* Wireless Alarm Monitoring Bills	1,937	2,589	2,580	2,592	2,590
	* General Bills	1,265	1,138	1,300	1,126	1,130
Responsive & Efficient Services	**Payroll transactions processed:**					
	* No. of direct deposits	8,493	8,234	8,500	8,245	8,250
	* No. of W-2	377	388	377	392	390
Responsive & Efficient Services	**AP transactions processed:**					
	* No. of invoices	10,239	10,056	10,500	9,733	10,000
	* No. of checks printed	5,491	6,014	5,500	5,677	5,500
Responsive & Efficient Services	**Purchasing transactions processed:**					
	* No. of POs/Contracts	154	169	150	186	190
	* No. of Bids Advertised	26	25	25	40	40
	* No. of RFPs	13	9	10	12	12
	* No. of Cooperatives	12	13	12	9	10

EXPENDITURES BY CATEGORY

Expenditures	2021 Actual	2022 Budget	2022 Projected	2023 Budget
Personal Services	$ 1,017,497	$ 1,101,758	$ 1,049,828	$ 1,028,211
Employee Benefits	178,806	175,556	169,570	130,901
Supplies & Materials	27,528	34,000	30,200	31,250
Charges & Services	456,707	442,249	456,460	475,500
Interfund Transfers	224,152	251,334	251,334	239,801
Total Expenditures	**$ 1,904,690**	**$ 2,004,897**	**$ 1,957,392**	**$ 1,905,663**

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City of Wheaton
General Fund - General Government - Finance
Expenditures
Calendar Year 2023 Budget

Fund 100 General Fund
Org 12000010 Finance

		2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	23 Budget vs 22 Budget $	23 Budget vs 22 Budget %	23 Budget vs 22 Proj. $	23 Budget vs 22 Proj. %
50010	Wages-Full Time	$ 905,803	$ 997,814	$ 1,058,574	$ 1,021,297	$ 981,943	$ (76,631)	-7.2%	$ (39,354)	-3.9%
50030	Wages-Part Time	24,453	16,315	40,618	25,965	42,670	2,052	5.1%	16,705	64.3%
51060	Sick Leave Buy-Back	2,382	3,368	2,566	2,566	3,598	1,032	40.2%	1,032	40.2%
	Total Personal Services	**932,638**	**1,017,497**	**1,101,758**	**1,049,828**	**1,028,211**	**(73,547)**	**-6.7%**	**(21,617)**	**-2.1%**
51030	Auto Allowance	67	77	60	80	80	20	33.3%	-	0.0%
51100	Employer-FICA	67,104	73,143	83,071	80,312	77,799	(5,272)	-6.3%	(2,513)	-3.1%
51105	Employer-IMRF Pension	96,946	105,586	92,425	89,178	53,022	(39,403)	-42.6%	(36,156)	-40.5%
	Total Employee Benefits	**164,117**	**178,806**	**175,556**	**169,570**	**130,901**	**(44,655)**	**-25.4%**	**(38,669)**	**-22.8%**
60025	Postage	24,358	19,277	25,000	21,800	22,500	(2,500)	-10.0%	700	3.2%
60030	Printing	4,837	4,910	5,000	4,900	5,000	-	0.0%	100	2.0%
60700	Supplies & Materials	2,784	3,341	4,000	3,500	3,750	(250)	-6.3%	250	7.1%
	Total Supplies & Materials	**31,979**	**27,528**	**34,000**	**30,200**	**31,250**	**(2,750)**	**-8.1%**	**1,050**	**3.5%**
63005	Training	653	1,464	2,500	1,850	2,500	-	0.0%	650	35.1%
63015	Dues & Subscriptions	1,588	1,587	1,635	1,700	1,660	25	1.5%	(40)	-2.4%
63030	Advertising	2,069	1,355	1,600	2,300	1,700	100	6.3%	(600)	-26.1%
64100	Contractual Services	176,497	237,061	230,290	250,000	254,850	24,560	10.7%	4,850	1.9%
64130	Invest Mgr/Advisor Fees	126,207	124,694	126,580	124,360	127,800	1,220	1.0%	3,440	2.8%
64140	Accounting Services	39,050	42,800	43,900	41,100	46,105	2,205	5.0%	5,005	12.2%
64145	Actuarial Services	13,600	26,990	13,900	13,800	18,600	4,700	33.8%	4,800	34.8%
66600	Maint-Equipment	2,904	3,100	3,404	3,165	3,200	(204)	-6.0%	35	1.1%
67700	Communications	1,017	683	840	1,185	1,235	395	47.0%	50	4.2%
68001	Software Licenses/Maint	16,576	16,973	17,600	17,000	17,850	250	1.4%	850	5.0%
	Total Charges & Services	**380,161**	**456,707**	**442,249**	**456,460**	**475,500**	**33,251**	**7.5%**	**19,040**	**4.2%**
90630	Health Insurance	166,043	167,246	184,562	184,562	174,120	(10,442)	-5.7%	(10,442)	-5.7%
91620	Liability Insurance	35,547	45,961	56,799	56,799	55,367	(1,432)	-2.5%	(1,432)	-2.5%
93641	Tech Replacement	6,171	9,283	8,286	8,286	9,423	1,137	13.7%	1,137	13.7%
94640	Capital Equip Repl	1,638	1,662	1,687	1,687	891	(796)	-47.2%	(796)	-47.2%
	Total Interfund Transfers	**209,399**	**224,152**	**251,334**	**251,334**	**239,801**	**(11,533)**	**-4.6%**	**(11,533)**	**-4.6%**
Total Finance		**$ 1,718,294**	**$ 1,904,690**	**$ 2,004,897**	**$ 1,957,392**	**$ 1,905,663**	**$ (99,234)**	**-4.9%**	**$ (51,729)**	**-2.6%**

City of Wheaton
General Fund - General Government - Finance
Expenditures
Calendar Year 2023 Budget

Fund	100	General Fund				
Org	12000010	Finance				
	Account	Description	Amount	Description		Budget
	50010	Wages-Full Time			$	981,943
				Director of Finance		
				Assistant Director of Finance		
				Finance Analyst		
				Procurement Officer		
				Staff Accountant		
				Payroll and A/P Supervisor		
				Accounts Coordinator (3)		
				Customer Service Representative (1)		
				Account Clerk		
	50030	Wages-Part Time		Customer Service Representative (2)		42,670
	51060	Sick Leave Buy-Back				3,598
	51030	Auto Allowance				80
	51100	Employer-FICA				77,799
	51105	Employer-IMRF Pension				53,022
	60025	Postage				22,500
	60030	Printing		Envelopes/Invoice Forms/Tax Forms/Check Stock		5,000
	60700	Supplies and Materials		Office Supplies/Paper		3,750
	63005	Training				2,500
			1,000	Professional Development		
			1,500	IGFOA State Conference		
	63015	Dues and Subscriptions				1,660
			595	Government Finance Officers Association		
			500	Illinois Government Finance Officers Association		
			290	American Payroll Association		
			190	National Institute of Governmental Purchasing		
			40	Midwest Association of Public Procurement		
			45	Illinois Association of Public Procurement Officials		
	63030	Advertising				1,700
			1,600	Annual Treasurer's Report Notice		
			100	Truth in Taxation/Budget/Bid Notices		
	64100	Contractual Services				254,850
			72,000	State of Illinois Admin Fee-Home Rule Sales Tax (1.5%)		
			3,400	State of Illinois Admin Fee-Telecommunications Tax (0.5%)		
			44,720	Banking Services		
			120,000	Credit Card/Gateway Fees		
			5,400	Passport Service Fees		
			3,600	Collection Services		
			3,530	Printer/Copier Lease		
			1,000	Annual Debt Disclosure Statement		
			1,200	Budget/CAFR Certificates of Achievement		

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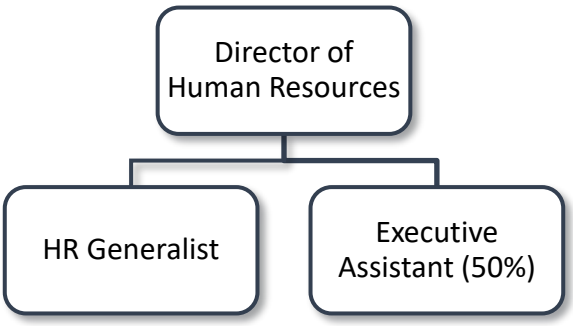
City of Wheaton
General Fund - General Government - Finance
Expenditures
Calendar Year 2023 Budget

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

Account	Description	Amount	Description	Budget
64130	Investment Manager/Advisor Fees			127,800
		30,000	Investment Consultant	
		84,000	Investment Manager Fees	
		13,800	Investment Custodial Fees	
64140	Accounting Services			46,105
		42,000	Annual City Audit	
		1,155	TIF Compliance Audit	
		2,950	Single Audit	
64145	Actuarial Services			18,600
		13,200	Police and Fire Pension Funds Actuarial Reports	
		5,400	OPEB Actuarial Report	
66600	Maintenance-Equipment			3,200
		2,800	Postage Machine	
		400	Printers/Pressure Sealer	
67700	Communications			1,235
		729	Landline Phones	
		506	Mobile Phones	
68001	Software Licenses/Maintenance			17,850
		6,200	Timepro Software Maintenance	
		11,500	Treasury Desktop Software Maintenance	
		150	Adobe Pro Software	
90630	Health Insurance			174,120
91620	Liability Insurance			55,367
93641	Technology Replacement			9,423
94640	Capital Equipment Replacement			891
Total Finance				**$ 1,905,663**

City of Wheaton
Human Resources
Calendar Year 2023 Budget

ORGANIZATIONAL CHART



PERSONNEL SUMMARY

For the 2023 Budget, a full-time Executive Assistant position was created (50% accounted for in the Human Resources Department and 50% in the Legal Services Department) and two part-time positions (Special Projects & Administrative Assistant) were eliminated.

	Full Time Equivalent				
	2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget
Full-Time Employees	2.25	2.25	2.00	2.00	2.50
Part-Time Employees	0.50	1.00	1.00	1.00	0.00
Total FTEs	**2.75**	**3.25**	**3.00**	**3.00**	**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 legal and correct administration of Human Resources policies, employment and labor laws, and proper documentation management and retention. The Human Resources Department assists the Fire and Police Commission with implementation and coordination of the Board's directives which includes testing, appointing, and promoting of most Fire and Police Department sworn personnel.

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

2022 GOALS

- **Goal:** Complete position analysis for all non-union positions within the City and prepare an implementation plan.
  Status: Baker Tilly has been chosen to complete the analysis, with a target completion date of 11/30.
- **Goal:** Develop and implement a campaign for employees to understand the City's core values and how to demonstrate those values in the work they do.
  Status: Human Resources will be working with the new Public Relations Coordinator in Q4 to develop a campaign to educate employees about the core values.
- **Goal:** Continue to enhance the Wellness program for employees and spouses and implement a new Wellness provider; continue to attain IPBC "Package C" rating for the City's Wellness Program.
  Status: The City saw continued success and attainment of the IPBC "Package C" rating, which is the highest rating awarded. New programs for 2022-23 have been implemented, including more variety and new challenges.

- **Goal:** Begin work on the City Council Strategic Priority "Responsive and Effective Services," Goal A "Identify and Analyze Essential Services" by establishing criteria and identifying the highest priority services for each Department.
  Status: Criteria will be established by 11/30/22 and essential IT services will be identified and evaluated by 12/31/2022 with the assistance of the Management Analyst team.

2023 GOALS

- Implement position analysis for all non-union positions within the City by May 1st.
- Successfully negotiate successor bargaining agreements with both MAP 699 (Police Patrol) and MAP 450 (Police Sergeants and Lieutenants), which expire on April 30th.
- Continue to enhance the Wellness program for employees and spouses; continue to attain IPBC "Package C" rating for the City's Wellness Program.
- Incorporate master training plans, networking goals and core values into performance reviews.

PERFORMANCE AND WORKLOAD MEASURES

Performance Measures

Strategic Goal	Measures	2020 Actual	2021 Actual	2022 Target	2022 Projected	2023 Target
Financial Stability/ Community Safety	**Workers Compensation Risk:**					
	* No. of Claims	20	14	15	12	15
	* Average Cost per Claim	$9,670	$8,230	$5,000	$15,000	$7,500
	* Average Days Open	124	113	120	100	120
Responsive & Efficient Services	**Employee Relations:**					
	* Turnover including Retirements	7.7%	8.2%	8.0%	8.6%	8.0%
	* Turnover excluding Retirements	5.2%	4.1%	5.0%	5.6%	5.0%
	* No. of Grievances	1	2	2	2	2
	* No. of Grievances to Arbitration	0	0	0	0	0
Financial Stability	**Benefits:**					
	* Wellness Participation Rate	85%	83%	85%	83%	85%
	* Wellness Rebate from IPBC	$ 105,200	$ 105,200	$ 100,000	$ 101,200	$ 100,000
	* PPO Renewal	-0.61%	5.30%	5.00%	5.00%	5.00%
	* HMO Renewal	-0.40%	-4.15%	4.00%	6.70%	4.00%
Responsive & Efficient Services	**Recruitment:**					
	* Days to Fill	48.73	53.40	45.00	55.55	45.00
	* % Employees employed after 1 year	83.33%	87.50%	90.00%	86.00%	90.00%

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Workload Measures

Strategic Goal	Measures	2020 Actual	2021 Actual	2022 Target	2022 Projected	2023 Target
Responsive & Efficient Services	**Leave Mangement:**					
	* No. of Leaves of Absence	28	28	30	29	30
	* No. of COVID Leaves	33	64	10	33	10
	* No. of Intermittent Leaves	0	2	2	2	2
Responsive & Efficient Services	**Recruitment Activity:**					
	* Positions Filled	28	27	25	34	25
	* Summer Laborers	4	24	20	16	20
Responsive & Efficient Services	**Labor Relations:**					
	* Negotiated CBAs	2	1	0	1	2
	* Employment Law Seminar 3/31	03/06/20	03/05/21	03/04/22	03/04/22	03/03/23

EXPENDITURES BY CATEGORY

Expenditures	2021 Actual	2022 Budget	2022 Projected	2023 Budget
Personal Services	$ 224,160	$ 256,881	$ 239,695	$ 258,245
Employee Benefits	57,433	58,007	56,057	52,900
Supplies & Materials	1,060	1,050	1,050	1,050
Charges & Services	8,706	49,077	49,181	19,979
Interfund Transfers	44,775	45,736	45,736	53,113
Total Expenditures	**$ 336,134**	**$ 410,751**	**$ 391,719**	**$ 385,287**

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City of Wheaton
General Fund - General Government - Human Resources
Expenditures
Calendar Year 2023 Budget

Fund 100 General Fund
Org 12500010 Human Resources

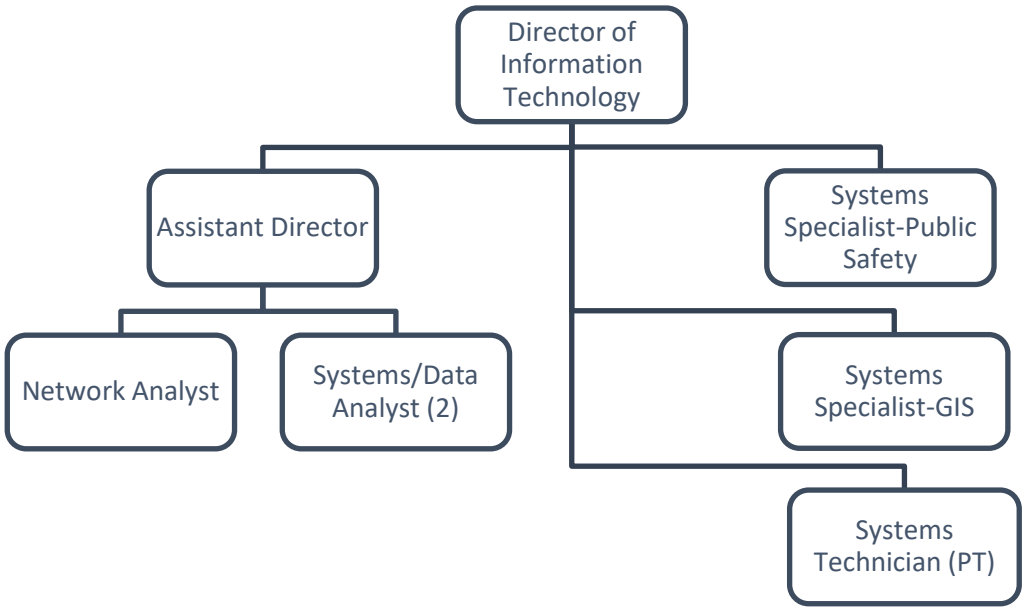
		2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	23 Budget vs 22 Budget $	23 Budget vs 22 Budget %	23 Budget vs 22 Proj. $	23 Budget vs 22 Proj. %
50010	Wages-Full Time	$ 179,929	$ 203,636	$ 217,633	$ 216,084	$ 257,551	$ 39,918	18.3%	$ 41,467	19.2%
50030	Wages-Part Time	30,561	19,814	37,540	21,903	-	(37,540)	-100.0%	(21,903)	-100.0%
50100	Overtime	-	94	-	-	-	-	0.0%	-	0.0%
51060	Sick Leave Buy-Back	1,451	616	1,708	1,708	694	(1,014)	-59.4%	(1,014)	-59.4%
	Total Personal Services	**211,941**	**224,160**	**256,881**	**239,695**	**258,245**	**1,364**	**0.5%**	**18,550**	**7.7%**
51040	Medical Physicals	10,176	12,387	10,500	10,000	10,500	-	0.0%	500	5.0%
51100	Employer-FICA	14,876	15,684	19,652	18,337	19,756	104	0.5%	1,419	7.7%
51105	Employer-IMRF Pension	19,399	20,484	19,105	18,970	13,894	(5,211)	-27.3%	(5,076)	-26.8%
51200	Employee Relations	27,072	8,878	8,750	8,750	8,750	-	0.0%	-	0.0%
	Total Employee Benefits	**71,523**	**57,433**	**58,007**	**56,057**	**52,900**	**(5,107)**	**-8.8%**	**(3,157)**	**-5.6%**
60030	Printing	171	100	200	200	200	-	0.0%	-	0.0%
60700	Supplies & Materials	2,268	960	850	850	850	-	0.0%	-	0.0%
	Total Supplies & Materials	**2,439**	**1,060**	**1,050**	**1,050**	**1,050**	**-**	**0.0%**	**-**	**0.0%**
63005	Training	144	738	12,500	10,000	12,500	-	0.0%	2,500	25.0%
63010	Meetings & Conferences	-	825	1,500	1,700	1,500	-	0.0%	(200)	-11.8%
63015	Dues & Subscriptions	649	1,058	829	829	849	20	2.4%	20	2.4%
63030	Advertising	650	875	1,200	4,000	2,000	800	66.7%	(2,000)	-50.0%
64100	Contractual Services	3,281	4,515	32,387	32,000	2,468	(29,919)	-92.4%	(29,532)	-92.3%
67700	Communications	744	695	661	652	662	1	0.2%	10	1.5%
	Total Charges & Services	**5,468**	**8,706**	**49,077**	**49,181**	**19,979**	**(29,098)**	**-59.3%**	**(29,202)**	**-59.4%**
90630	Health Insurance	33,963	30,408	30,760	30,760	39,573	8,813	28.7%	8,813	28.7%
91620	Liability Insurance	8,146	11,491	13,107	13,107	11,535	(1,572)	-12.0%	(1,572)	-12.0%
93641	Tech Replacement	1,974	2,701	1,691	1,691	1,911	220	13.0%	220	13.0%
94640	Capital Equip Repl	173	175	178	178	94	(84)	-47.2%	(84)	-47.2%
	Total Interfund Transfers	**44,256**	**44,775**	**45,736**	**45,736**	**53,113**	**7,377**	**16.1%**	**7,377**	**16.1%**
Total Human Resources		**$ 335,627**	**$ 336,134**	**$ 410,751**	**$ 391,719**	**$ 385,287**	**$ (25,464)**	**-6.2%**	**$ (6,432)**	**-1.6%**

City of Wheaton
General Fund - General Government - Human Resources
Expenditures
Calendar Year 2023 Budget

Fund	100	General Fund			
Org	12500010	Human Resources			
	Account	Description	Amount	Description	Budget
	50010	Wages-Full Time			$ 257,551
				Director of Human Resources	
				HR Generalist	
				Executive Assistant (50%)	
	51060	Sick Leave Buy-Back			694
	51040	Medical Physicals			10,500
			1,500	CDL Drug Screening	
			350	CDL Alcohol Screening	
			8,650	Pre-Employment Physicals/Testing	
	51200	Employee Relations			8,750
	51100	Employer-FICA			19,756
	51105	Employer-IMRF Pension			13,894
	60030	Printing			200
	60700	Supplies & Materials			850
	63005	Training			12,500
			10,000	Educational Reimbursement	
			2,500	Department Head Management Training	
	63010	Meetings & Conferences			1,500
			900	IPELRA Annual Conference	
			600	Professional Development/Updates	
	63015	Dues & Subscriptions			849
			229	Society for HR Management Annual Dues	
			390	Public Salary Membership	
			230	NPELRA/IPELRA Annual Dues	
	63030	Advertising			2,000
	64100	Contractual Services			2,468
			1,718	Printer/Copier Lease	
			750	Employee Background Checks	
	67700	Communications			662
			156	Landline Phones	
			506	Mobile Phones	
	90630	Health Insurance			39,573
	91620	Liability Insurance			11,535
	93641	Tech Replacement			1,911
	94640	Capital Equipment Replacement			94
	Total Human Resources				**$ 385,287**

City of Wheaton
Information Technology
Calendar Year 2023 Budget

ORGANIZATIONAL CHART



PERSONNEL SUMMARY

	Full Time Equivalent				
	2020 Actual	2021 Actual	2022 Budget	2023 Projected	2023 Budget
Full-Time Employees	7.00	7.00	7.00	7.00	7.00
Part-Time Employees	0.50	0.50	0.50	0.50	0.50
Total FTEs	**7.50**	**7.50**	**7.50**	**7.50**	**7.50**

GENERAL DESCRIPTION AND MAJOR AREAS OF RESPONSIBILITY

The Information Technology (IT) department provides computer services and support to all City departments. IT supports approximately: 286 computer users; 13 physical servers; 32 virtual servers; 205 desktop computers; 49 laptop computers; 24 police vehicle computers, printers, and camera systems; 14 fire vehicle computers; 44 iPads, 145 mobile phones; 212 landline telephone devices; 188 voicemail boxes; 35 printers; 11 copiers; 1 plotter; 176 surveillance cameras; 224 terabytes of shared storage; and 18 major applications.

In the past twelve months:

- The IT department managed over 1062 support incidents and closed 81% of them within the original due date.
- The IT department responded to 22 security incidents: 12 were benign, 6 were false-positives, 4 were true-positives.

2022 GOALS

- **Goal:** Improve the City's electronic service request system (intake, monitoring, performance measurement and reporting).
  Status: This is a multi-year initiative that is now in the City's Strategic Plan. Departments have been surveyed on what improvements can be made to the electronic service request system.

- **Goal**: Identify IT benchmarks and ensure that the City meets or exceeds industry standards and the performance of similar organizations, e.g., cybersecurity and operations.
  Status: The Information Technology Department continues to work on developing benchmarks in various IT areas. This year, we:
    - Completed the Microsoft Secure Score as a measurement of an organization's security posture.
    - Participated in the Department of Homeland Security Nationwide Cybersecurity Review (NCSR)
    - Identified about 30 cities with similar population and budget
- **Goal:** Improve the City's disaster recovery readiness, e.g., configure a cluster for rapid recovery.
  Status: Successfully restored a backup of the City's virtual environment and a physical domain controller to another machine. Documented the process.
- **Goal:** Apply data analytics to support the City's strategic priorities.
  Status: Met with each department and compiled list of projects that align with the Strategic Plan. Developed weighted score system to help determine the value and order of importance for each project. Completed Lead Services dashboard.

Other accomplishments:

- Equipment replacements including 35 desktops, 17 notebooks and 8 First Responder computers.
- Developed dashboards for Election Redistricting, CIP Program, Strategic Plan, Lead Service Lines, Sewer Maintenance Program. Street Furniture dashboard was showcased at 2022 International GIS Conference.
- Deployed new security cameras in Central Business District.

2023 GOALS

- Research programs and technologies that allow the City to add more public and private cameras to the municipal network of feeds (Community Safety)
- Research and survey departments and users on what improvements can be made to the electronic service request system (Strategic Priority Responsive & Efficient Services)
- Use data analysis to improve services (Strategic Priority Responsive & Efficient Services)
- Replace server virtualization environment (Strategic Priority Responsive & Efficient Services)
- Replace poorly performing and out-of-date equipment (Strategic Priority Responsive & Efficient Services)
- Upgrade ERP system and cashiering system (Strategic Priority Responsive & Efficient Services)

PERFORMANCE AND WORKLOAD MEASURES

Performance Measures

Strategic Goal	Measures	2020 Actual	2021 Actual	2022 Target	2022 Projected	2023 Target
Responsive & Efficient Services	**IT Support Requests:**					
	* % Resolved Before 1st Due Date	69%	79%	90%	85%	90%
	* Requests per IT FTE	134	147	160	160	200
Community Safety	**Cyber Security:**					
	* No. of Known Security Breaches	0	0	0	0	0
	* % of Users Completed Security Training	N/A	95%	100%	95%	100%
Enhanced Infrastructure	**Endpoints:**					
	* No. Workstations per IT FTE	35	39	39	39	39
Responsive & Efficient Services	**Users:**					
	* No. of Users per IT FTE	38	38	38	38	38

N/A = Not Available

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Workload Measures

Strategic Goal	Measures	2020 Actual	2021 Actual	2022 Target	2022 Projected	2023 Target
Responsive & Efficient Services	**IT Support Requests:**					
	* No. of Requests	1,007	1,105	1,200	1,200	1,300
Community Safety	**Cyber Security:**					
	* No. of Incidents	-	7	30	30	45
Enhanced Infrastructure	**Endpoints:**					
	* No. Workstations Supported	259	280	292	292	292
Responsive & Efficient Services	**Users:**					
	* No. of Users Supported	284	283	286	286	286

EXPENDITURES BY CATEGORY

Expenditures	2021 Actual	2022 Budget	2022 Projected	2023 Budget
Personal Services	$ 735,084	$ 770,561	$ 759,529	$ 733,357
Employee Benefits	131,943	123,398	122,521	94,287
Supplies & Materials	14,141	14,000	14,000	14,000
Charges & Services	445,530	479,638	473,361	522,770
Capital Outlays	4,138	-	-	-
Interfund Transfers	143,978	148,317	148,317	154,033
Total Expenditures	**$ 1,474,814**	**$ 1,535,914**	**$ 1,517,728**	**$ 1,518,447**

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City of Wheaton
General Fund - General Government - Information Technology
Expenditures
Calendar Year 2023 Budget

Fund 100 General Fund
Org 13000015 Information Technology

		2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	23 Budget vs 22 Budget $	23 Budget vs 22 Budget %	23 Budget vs 22 Proj. $	23 Budget vs 22 Proj. %
50010	Wages-Full Time	$ 687,140	$ 713,542	$ 745,465	$ 736,439	$ 707,004	$ (38,461)	-5.2%	$ (29,435)	-4.0%
50030	Wages-Part Time	17,394	18,002	21,965	19,959	23,598	1,633	7.4%	3,639	18.2%
51060	Sick Leave Buy-Back	2,904	3,540	3,131	3,131	2,755	(376)	-12.0%	(376)	-12.0%
	Total Personal Services	**707,438**	**735,084**	**770,561**	**759,529**	**733,357**	**(37,204)**	**-4.8%**	**(26,172)**	**-3.4%**
51100	Employer-FICA	52,636	54,889	58,195	58,104	56,102	(2,093)	-3.6%	(2,002)	-3.4%
51105	Employer-IMRF Pension	75,322	77,054	65,203	64,417	38,185	(27,018)	-41.4%	(26,232)	-40.7%
	Total Employee Benefits	**127,958**	**131,943**	**123,398**	**122,521**	**94,287**	**(29,111)**	**-23.6%**	**(28,234)**	**-23.0%**
60700	Supplies & Materials	13,957	14,141	14,000	14,000	14,000	-	0.0%	-	0.0%
	Total Supplies & Materials	**13,957**	**14,141**	**14,000**	**14,000**	**14,000**	**-**	**0.0%**	**-**	**0.0%**
63005	Training	715	-	4,000	2,500	4,150	150	3.8%	1,650	66.0%
63010	Meetings & Conferences	-	295	2,500	2,500	4,800	2,300	92.0%	2,300	92.0%
63015	Dues & Subscriptions	610	480	480	480	480	-	0.0%	-	0.0%
64100	Contractual Services	16,213	11,876	14,804	14,800	68,959	54,155	365.8%	54,159	365.9%
66600	Maint-Equipment	5,162	9,350	12,081	12,081	28,497	16,416	135.9%	16,416	135.9%
67700	Communications	42,611	42,712	42,392	41,000	43,039	647	1.5%	2,039	5.0%
68001	Software Licenses/Maint	397,398	380,817	403,381	400,000	372,845	(30,536)	-7.6%	(27,155)	-6.8%
	Total Charges & Services	**462,709**	**445,530**	**479,638**	**473,361**	**522,770**	**43,132**	**9.0%**	**49,409**	**10.4%**
70035	Technology Equipment	-	4,138	-	-	-	-	0.0%	-	0.0%
	Total Capital Outlays	**-**	**4,138**	**-**	**-**	**-**	**-**	**0.0%**	**-**	**0.0%**
90630	Health Insurance	105,664	106,429	107,661	107,661	110,803	3,142	2.9%	3,142	2.9%
91620	Liability Insurance	22,217	28,725	32,769	32,769	34,604	1,835	5.6%	1,835	5.6%
93641	Tech Replacement	8,636	8,366	7,422	7,422	8,381	959	12.9%	959	12.9%
94640	Capital Equip Repl	451	458	465	465	245	(220)	-47.3%	(220)	-47.3%
	Total Interfund Transfers	**136,968**	**143,978**	**148,317**	**148,317**	**154,033**	**5,716**	**3.9%**	**5,716**	**3.9%**
	Total Information Technology	**$ 1,449,030**	**$ 1,474,814**	**$ 1,535,914**	**$ 1,517,728**	**$ 1,518,447**	**$ (17,467)**	**-1.1%**	**$ 719**	**0.0%**

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City of Wheaton
General Fund - General Government - Information Technology
Expenditures
Calendar Year 2023 Budget

Fund 100 General Fund
Org 13000015 Information Technology

Account	Description	Amount	Description	Budget
50010	Wages-Full Time			$ 707,004
			Director of Information Technology	
			Assistant Director of Information Technology	
			Data Analyst	
			Network Analyst	
			Systems Analyst	
			Systems Specialist-GIS	
			Systems Specialist-Public Safety	
50030	Wages-Part Time			23,598
			Systems Technician	
51060	Sick Leave Buy-Back			2,755
51100	Employer-FICA			56,102
51105	Employer-IMRF Pension			38,185
60700	Supplies & Materials			14,000
63005	Training			4,150
		150	ESRI Certification	
		4,000	Dept Training	
63010	Meetings & Conferences			4,800
		3,000	GMIS Conference National	
		800	Illinois GIS User Conference	
		1,000	GMIS Local Conference (2)	
63015	Dues & Subscriptions			480
		300	GMIS	
		85	ILGISA	
		95	GISP	
64100	Contractual Services			68,959
		2,500	Information Security Security Awareness Training	
		8,400	Network Consulting	
		2,515	Clifford-Wald Plotter Lease, Maintenance	
		6,744	Information Security Consultant	
		20,000	IT Help Desk Support Services	
		10,000	Information Security Program Update	
		6,500	Security Risk Assessment	
		3,300	Virtual Chief Information Security Officer (vCISO) Services	
		9,000	Windows Infrastructure Consulting	
66600	Maint-Equipment			28,497
		2,900	PD Computer Room UPS Eaton 9155	
		2,900	PD Computer Room UPS Eaton 9155	
		1,000	Anatum GeoMobile Solutions GPS RTK	
		100	AVTech RoomAlert Computer Room Temp Monitoring	
		500	Lenel OnGuard Dell 5820XL Maintenance	
		7,525	PD Computer Room UPS PU202 Batteries (Eaton)	
		5,000	Timeclock replacement for PW and Water	
		8,572	UPS battery replacements - various locations	

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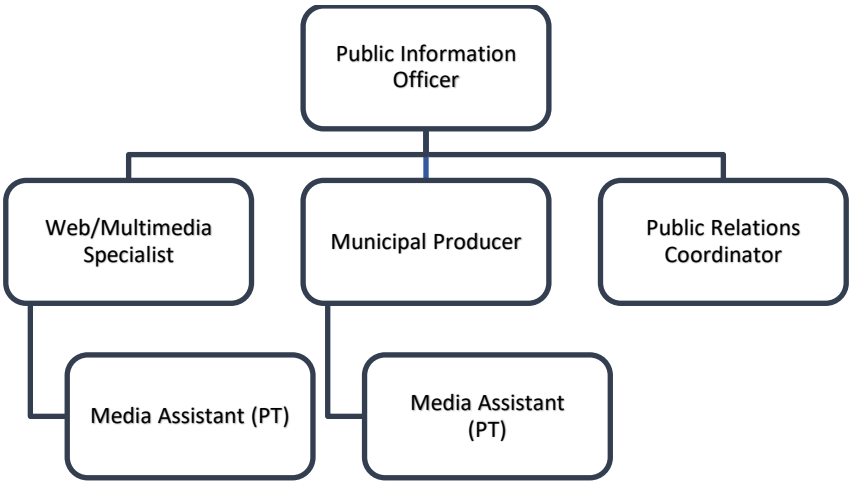
City of Wheaton
General Fund - General Government - Information Technology
Expenditures
Calendar Year 2023 Budget

Fund 100 General Fund
Org 13000015 Information Technology

Account	Description	Amount	Description	Budget
67700	Communications			43,039
		960	SRFax - Standard 1500	
		38,856	Comcast and AT&T Internet	
		437	Comcast PRI Lines (3)	
		2,354	AT&T Mobile	
		432	Verizon Mobile	
68001	Software Licenses/Maint			372,845
		97,348	Microsoft Office 365 Subscription Services	
		20,977	Microsoft On-Premise Software Assurance	
		21,902	ESRI Software Maintenance	
		1,144	Techsmith Snagit Software Maintenance 8/30/19	
		832	LastPass.com Password Vault	
		20	Easy DNS Domain Name Hosting	
		42	Kioware	
		1,590	Splunk Log Management	
		450	GoDaddy Wildcard Certificate	
		150	ARIN ASN Assignment	
		1,293	Lucity Software Maintenance	
		900	Coviant Secure File Transfer Software	
		1,729	zScaler Police Squad Web Filtering/Security	
		499	SecureTrust PCI Compliance Manager	
		19,800	CIS Crowdstrike MDR (330)	
		300	Zoom Video Conferencing Service	
		161,318	Tyler Municipal ERP System Software License	
		3,600	Adobe Acrobat (17)	
		3,318	Splashtop Remote Support Premium and SOS	
		2,482	HYCU Enterprise Backup and Recovery	
		10,207	Tenable.io Vulnerability Management System	
		660	Logiforms.com	
		22,032	Records Management	
		252	DUO for server MFA	
90630	Health Insurance			110,803
91620	Liability Insurance			34,604
93641	Technology Replacement			8,381
94640	Capital Equipment Replacement			245
Total Information Technology				**$ 1,518,447**

City of Wheaton
Communications
Calendar Year 2023 Budget

ORGANIZATIONAL CHART



PERSONNEL SUMMARY

	Full Time Equivalent				
	2020 Actual	2021 Actual	2021 Budget	2022 Projected	2023 Budget
Full-Time Employees	4.00	4.00	4.00	4.00	4.00
Part-Time Employees	1.00	1.00	1.00	1.00	1.00
Total FTEs	**5.00**	**5.00**	**5.00**	**5.00**	**5.00**

GENERAL DESCRIPTION AND MAJOR AREAS OF RESPONSIBILITY

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

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

DIVISION RESPONSIBILITIES

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

The Video Division is responsible for providing information through both short- and long-format videos. Its main objective is to produce programming that highlights government-related news, services, community events and

information for Wheaton residents, including coverage of City meetings. Videos are featured on the City's social media channels, the City's website (www.wheaton.il.us/video), and on Comcast cable channel 10 (CWC10). The Video Division also manages informational content for Channel 17.

The Web/Multimedia Division's primary responsibility is updating, maintaining, and assuring the accuracy, quality, and compliancy of the City of Wheaton's website. The City's website is an essential communication tool for accessible, accurate and timely information. Its main audience is Wheaton residents, but its scope is intended to reach those who interact with the City on many levels, from prospective residents and businesses to those doing business in or with the City. Wherever possible, the Web/Multimedia Division aims to provide a way for the community conduct City business online or find information on the website, saving community members a phone call or a trip to City Hall to complete a task.

2022 GOALS

The Communications Department communicates on behalf of all departments, the City Council, and Boards and Commissions. For 2022, the goals for the department included:

- **Goal:** In conjunction with Strategic Plan goals, implement programs and initiatives that regularly communicate with Wheaton residents and stakeholders about City services, programs, and initiatives.
  Status: Completed communications campaigns on City initiatives including Roosevelt Road Corridor Plan, new Administrative Adjudication program, introduction of Yard Flooding Reimbursement Program, Election Redistricting proposals, Police Department Neighborhood Roll Call programs and community outreach events; Public Works Department and Police Department annual report designs; and simplified communications on how to contact the City for various issues. Tools implemented included postcards mailed to targeted areas, printed pieces with QR codes, interactive online maps, social media posts, video, webpages, and email updates. Worked with I.T. to present dashboard on City's website showing current progress on the City's Strategic Plan.

- **Goal:** Seek out new ways to engage the community creatively through use of social media and video.
  Status: Completed video series for social media and website with Police Department answering common questions about Police Body-worn Cameras. Launched new business video series featuring new businesses in Wheaton, "Now Open in Wheaton." Completed short PSAs on public safety issues, social services resources, and more. Increased use of photos from events on social media, including from Neighborhood Roll Calls, Police Department community engagement events. Created infographics for social media for topics including employment opportunities, sustainability facts, commission events and City programs.

- **Goal:** Complete work on project to replace Council Chambers and Annex audio/visual equipment in coordination with Council Chambers renovation.
  Status: Bid awarded and some elements of this project in place. Manufacturer supply chain issues are delaying some major components, but installation will occur once final equipment received.

- **Goal:** Seek additional ways to support the programs and goals of City Boards and Commissions.
  Status: Worked with commissions to promote their events and activities, such as recording history talks, creating videos featuring Environmental Improvement Commission's events, an interactive online map bicycle history tour, and creating website sections featuring Community Relations Commission's programs and resources.

- **Goal:** Assist City departments in developing surveys and feedback mechanisms that help evaluate effectiveness of identified goals.
  Status: Implemented customer service survey for Building & Code Enforcement Department gathering feedback from customers after their interactions. Implemented Police Department survey that solicited feedback from Neighborhood Roll Call attendees on the effectiveness of the program. Used online surveys to gather input from residents on the updated Roosevelt Road Corridor Plan and Memorial Park Activities Review after first year of events.

- **Goal:** Use the City's communications platforms to support the City's strategic goal of environmental sustainability through education and partnerships.

Status: Created information series highlighting City's sustainability efforts. Worked in cooperation with Building Department to create green building resources section on City's website. Created videos monthly electronic recycling events and featuring the Environmental Improvement Commission's eco-friendly initiatives and events, such as Arbor Day with District 200, the annual Recycling Extravaganza (which included many partner organizations), Prairie Path Cleanup, Native Plant Sale and more.

2023 GOALS

- Explore and implement new ways to engage the community through our communications related to community safety, in line with Strategic Goal 4A (promote and preserve Wheaton as a safe city).
- In alignment with Strategic Goal 3D (regularly communicating with residents and stakeholders about City services, programs and initiatives), implement annual content calendar in coordination with departments to ensure regular communication about a wide variety of topics, including City services, safety issues, programs and initiatives.
- Continue to support Strategic Goal 5C (lead efforts to educate and inform Wheaton residents about environmental sustainability opportunities) by partnering with the Environmental Improvement Commission and LRS to educate and encourage the community to act sustainably.
- As part of Strategic Goal 3B (improving service delivery through process improvements and data analysis), assist departments in developing surveys and feedback mechanisms that help evaluate effectiveness of identified goals.
- Oversee the installation of the remaining Council Chambers and Annex audio/visual equipment and train staff on using new technology, which will assist with the City's Strategic Goal 3D (regularly communicating with residents and stakeholders about City services, programs and initiatives) and leverage technology to improve service delivery, Goal 3B.

PERFORMANCE AND WORKLOAD MEASURES

Performance Measures

Strategic Goal	Measures	2020 Actual	2021 Actual	2022 Target	2022 Projected	2023 Target
Responsive & Efficient Services	**Social Media :**					
	* Facebook Followers	8,552	9,500	10,500	10,500	11,500
	* Instagram Followers	1,376	1,500	1,600	1,900	2,500
	* Twitter Followers	5,050	5,500	5,800	5,600	5,800
Responsive & Efficient Services	**Website:**					
	* Website Visitors	337,587	374,483	330,000	353,414	360,000
	* Website Page Views	1,086,851	1,043,015	900,000	1,051,059	1,100,000

Workload Measures

Strategic Goal	Measures	2020 Actual	2021 Actual	2022 Target	2022 Projected	2023 Target
Responsive & Efficient Services	**Video:**					
	* Provide video coverage of City Meetings	55	64	60	60	60
	* Video packages produced	54	51	70	50	60
Responsive & Efficient Services	**City Updates Sent via Email:**					
	* News Releases/Community Updates	169	148	135	145	150
	* Monthly Newsletter	12	12	12	12	12
	* Wheaton Weekly Email Newsletter	52	52	52	52	52
Responsive & Efficient Services	**Social Media :**					
	* Facebook Posts Created	458	554	475	465	500

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EXPENDITURES BY CATEGORY

Expenditures	2021 Actual	2022 Budget	2022 Projected	2023 Budget
Personal Services	$ 338,498	$ 361,453	$ 319,317	$ 385,087
Employee Benefits	57,496	56,008	49,959	48,203
Supplies & Materials	2,347	12,500	12,500	16,000
Charges & Services	15,251	29,782	18,421	40,556
Interfund Transfers	105,677	113,157	113,157	113,836
Total Expenditures	**$ 519,269**	**$ 572,900**	**$ 513,354**	**$ 603,682**

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City of Wheaton
General Fund - General Government - Communications
Expenditures
Calendar Year 2023 Budget

Func 100 General Fund
Org 13500015 Communications

		2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	23 Budget vs 22 Budget $	23 Budget vs 22 Budget %	23 Budget vs 22 Proj. $	23 Budget vs 22 Proj. %
50010	Wages-Full Time	$ 305,358	$ 311,197	$ 324,217	$ 291,769	$ 346,903	$ 22,686	7.0%	$ 55,134	18.9%
50030	Wages-Part Time	28,304	25,993	35,887	26,199	36,690	803	2.2%	10,491	40.0%
51060	Sick Leave Buy-Back	1,282	1,308	1,349	1,349	1,494	145	10.7%	145	10.7%
	Total Personal Services	**334,944**	**338,498**	**361,453**	**319,317**	**385,087**	**23,634**	**6.5%**	**65,770**	**20.6%**
51100	Employer-FICA	24,641	24,751	27,651	24,428	29,459	1,808	6.5%	5,031	20.6%
51105	Employer-IMRF Pension	32,925	32,745	28,357	25,531	18,744	(9,613)	-33.9%	(6,787)	-26.6%
	Total Employee Benefits	**57,566**	**57,496**	**56,008**	**49,959**	**48,203**	**(7,805)**	**-13.9%**	**(1,756)**	**-3.5%**
60030	Printing	942	310	3,000	3,000	5,000	2,000	66.7%	2,000	66.7%
60700	Supplies & Materials	4,236	2,037	9,500	9,500	11,000	1,500	15.8%	1,500	15.8%
	Total Supplies & Materials	**5,178**	**2,347**	**12,500**	**12,500**	**16,000**	**3,500**	**28.0%**	**3,500**	**28.0%**
63005	Training	49	500	1,750	1,400	2,000	250	14.3%	600	42.9%
63010	Meetings & Conferences	-	104	2,500	1,400	3,500	1,000	40.0%	2,100	150.0%
63015	Dues & Subscriptions	623	1,459	1,562	1,562	1,483	(79)	-5.1%	(79)	-5.1%
64100	Contractual Services	-	-	-	-	20,000	20,000	100.0%	20,000	100.0%
66600	Maintenance-Equipment	7,000	-	11,000	730	-	(11,000)	-100.0%	(730)	-100.0%
67700	Communications	846	759	766	1,325	1,689	923	120.5%	364	27.5%
68001	Software Licenses/Maint	9,510	12,212	11,904	11,904	11,584	(320)	-2.7%	(320)	-2.7%
69220	Special Programming	292	217	300	100	300	-	0.0%	200	200.0%
	Total Charges & Services	**18,320**	**15,251**	**29,782**	**18,421**	**40,556**	**10,774**	**36.2%**	**22,135**	**120.2%**
90630	Health Insurance	60,379	60,817	61,521	61,521	63,316	1,795	2.9%	1,795	2.9%
91620	Liability Insurance	14,812	19,150	21,847	21,847	23,070	1,223	5.6%	1,223	5.6%
93641	Tech Replacement	4,641	4,535	3,812	3,812	4,918	1,106	29.0%	1,106	29.0%
94640	Capital Equip Repl	20,068	20,597	21,141	21,141	21,670	529	2.5%	529	2.5%
96600	Fleet Services	-	578	4,836	4,836	862	(3,974)	-82.2%	(3,974)	-82.2%
	Total Interfund Transfers	**99,900**	**105,677**	**113,157**	**113,157**	**113,836**	**679**	**0.6%**	**679**	**0.6%**
	Total Communications	**$ 515,908**	**$ 519,269**	**$ 572,900**	**$ 513,354**	**$ 603,682**	**$ 30,782**	**5.4%**	**$ 90,328**	**17.6%**

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City of Wheaton
General Fund - General Government - Communications
Expenditures
Calendar Year 2023 Budget

Fund	100	General Fund			
Org	13500015	Communications			
	Account	Description	Amount	Description	Budget
	50010	Wages-Full Time			$ 346,903
				Public Information Officer	
				Public Relations Coordinator	
				Web/Multimedia Specialist	
				Municipal Producer	
	50030	Wages-Part Time		Media Assistant (2)	36,690
	51060	Sick Leave Buy-Back			1,494
	51100	Employer-FICA			29,459
	51105	Employer-IMRF Pension			18,744
	60030	Printing			5,000
			1,500	Promotional Items for Public Events	
			1,500	Signs & Banners	
			2,000	Postcards/mailers	
	60700	Supplies & Materials			11,000
			3,000	Supplies for community events/outreach	
			2,000	Miscellaneous/Accessories	
			2,000	Office/Operating Supplies	
			4,000	Computer and Production Supplies	
	63005	Training			2,000
	63010	Meetings & Conferences			3,500
			3,300	Annual Conferences	
			200	Local Meetings	
	63015	Dues & Subscriptions			1,483
			50	Engaging Local Governmnet Leaders	
			150	National Association of Government Webmasters	
			850	3CMA	
			333	Chicago Tribune	
			100	Daily Herald	
	64100	Contractual Services		Community Satisfaction Survey	20,000
	67700	Communications			1,689
			243	Landline Phones	
			1,014	Mobile Phone	
			432	Cellular service for iPad	
	68001	Software Licenses/Maint			11,584
			200	VIMEO (on demand programming)	
			3,000	Adobe Software License Maintenance	
			384	SurveyMonkey Service	
			8,000	Content Management System/Website (CivicPlus)	
	69220	Special Programming		Award Entry, Program Development	300
	90630	Health Insurance			63,316
	91620	Liability Insurance			23,070
	93641	Tech Replacement			4,918
	94640	Capital Equipment Replacement			21,670
	96600	Fleet Services			862
	Total Communications				**$ 603,682**

City of Wheaton
Planning and Economic Development
Calendar Year 2023 Budget

ORGANIZATIONAL CHART



PERSONNEL SUMMARY

	Full Time Equivalent				
	2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget
Full-Time Employees	2.00	2.00	2.00	2.00	2.00
Total FTEs	**2.00**	**2.00**	**2.00**	**2.00**	**2.00**

GENERAL DESCRIPTION AND MAJOR AREAS OF RESPONSIBILITY

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

2022 GOALS

- **Goal:** Finalize Roosevelt Road Comprehensive Plan Amendment.
  Status: Roosevelt Road Comprehensive Plan Amendment adopted in August.
- **Goal:** Prepare appropriate Downtown parking changes for City Council consideration.
  Status: Staff is currently gathering data in preparation for preparing appropriate changes for City Council consideration.
- **Goal:** Through an e-newsletter and attendance at ICSC meetings (virtual and in-person), continue to work with the brokerage and development community to identify redevelopment and rehabilitation opportunities in the other commercial areas of Wheaton.
- **Status:** 2022 redevelopment and rehabilitation opportunities included women's clothing retailer, Meredith Jaye, home accessory retailer, Stonehouse Market and quilting/sewing retailer, Blue Willow Mercantile, all at Town Square, Culver's, Higher Ground Day Care and Physician's Immediate Care on Roosevelt Road, Molos Greek Restaurant on College Avenue and Thorton's and Tommy's Car Wash at Gary and Geneva Road.
- **Goal:** Continue to identify redevelopment, rehabilitation and retention opportunities in Downtown Wheaton and promote incentive programs to current and prospective owners and tenants.

- **Status:** 2022 redevelopment and rehabilitation opportunities included a 7 story, 334-unit apartment building on the block bounded by Liberty, Willow, Hale and Wheaton by Banner development, Javi's Burritos, Rise Fitness, Protein House, Model Act Studio, Yia Mas, Mila Grace and BABAM.
- **Goal:** Work in concert with the Downtown Wheaton Association, Chamber of Commerce, Business Owners and Shopping Center Managers to promote the City, their businesses, and centers with low-cost / no-cost marketing efforts.
- **Status:** Served on Board of Downtown Wheaton Association as Ex-Officio member and Economic Development Committees of same and Wheaton Chamber of Commerce.

2023 GOALS

- Work with selected consultant to update Zoning Ordinance in accordance with the Roosevelt Road Comprehensive Plan Amendment.
- Present appropriate Downtown parking changes for City Council consideration.
- Conduct Broker Walks for the Downtown and other commercial areas throughout Wheaton.
- Through personal contact, direct outreach, attendance at ICSC meetings (virtual and in-person), continue to work with the brokerage and development community to identify redevelopment and rehabilitation opportunities in the commercial areas throughout Wheaton.
- In concert with the Downtown Wheaton Association, Chamber of Commerce, Business and Property Owners, continue to identify redevelopment, rehabilitation and retention opportunities in Downtown Wheaton.

PERFORMANCE AND WORKLOAD MEASURES

Performance Measures

Strategic Goal	Measures	2020 Actual	2021 Actual	2022 Target	2022 Projected	2023 Target
Financial Stability	**Pursue intergovernmental cooperation, consolidation, or service sharing for governmental efficiencies:**	**100%**	**100%**	**100%**	**100%**	**100%**
	* Cross market with other community's events to drive business to Wheaton	N/A	COD - Frida Kahlo	Cantigny and Morton Arboretum	Cantigny and Morton Arboretum	French Market Re-Opening, COD - Andy Warhol.
	* 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

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Workload Measures

Strategic Goal	Measures	2020 Actual	2021 Actual	2022 Target	2022 Projected	2023 Target
Responsive & Efficient Services	**Number of Permits Reviewed:**					
	* Single Family	79	69	100	50	100
	* Deck and Patio	178	255	250	200	250
Responsive & Efficient Services	**Zoning Applications Processed:**					
	* Regular	10	26	25	30	25
	* Administrative	16	23	25	20	25
Financial Stability	**Commercial Permits Issued:**					
	* No. of Grants Approved	13	9	12	5	0
	* Commercial Re-Occupancy Permits	37	29	25	25	25
	* Sign Permits	35	103	50	50	50
Responsive & Efficient Services	**AICP Continuing Education:**					
	* No. of Hours Received	32	32	32	32	32
Community Safety	**Code Enforcement:**					
	* No. of Liquor Violations	0	0	0	14	0
	* No. of Zoning Violations	N/A	N/A	12	30	20

N/A = Not Available

EXPENDITURES BY CATEGORY

Expenditures	2021 Actual	2022 Budget	2022 Projected	2023 Budget
Personal Services	$ 220,882	$ 226,895	$ 226,589	$ 247,706
Employee Benefits	40,092	37,120	37,070	32,246
Supplies & Materials	421	657	1,150	657
Charges & Services	46,163	44,235	53,040	39,297
Interfund Transfers	45,852	47,810	47,810	43,299
Total Expenditures	**$ 353,410**	**$ 356,717**	**$ 365,659**	**$ 363,205**

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City of Wheaton
General Fund - General Government - Planning and Economic Development
Expenditures
Calendar Year 2023 Budget

Fund 100 General Fund
Org 14000010 Planning and Economic Development

		2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	23 Budget vs 22 Budget $	23 Budget vs 22 Budget %	23 Budget vs 22 Proj. $	23 Budget vs 22 Proj. %
50010	Wages-Full Time	$ 215,083	$ 219,826	$ 225,797	$ 225,491	$ 246,572	$ 20,775	9.2%	$ 21,081	9.3%
51060	Sick Leave Buy-Back	511	1,056	1,098	1,098	1,134	36	3.3%	36	3.3%
	Total Personal Services	**215,594**	**220,882**	**226,895**	**226,589**	**247,706**	**20,811**	**9.2%**	**21,117**	**9.3%**
51100	Employer-FICA	16,128	16,494	17,357	17,334	18,919	1,562	9.0%	1,585	9.1%
51105	Employer-IMRF Pension	23,419	23,598	19,763	19,736	13,327	(6,436)	-32.6%	(6,409)	-32.5%
	Total Employee Benefits	**39,547**	**40,092**	**37,120**	**37,070**	**32,246**	**(4,874)**	**-13.1%**	**(4,824)**	**-13.0%**
60030	Printing	157	146	296	800	296	-	0.0%	(504)	-63.0%
60700	Supplies & Materials	238	275	361	350	361	-	0.0%	11	3.1%
	Total Supplies & Materials	**395**	**421**	**657**	**1,150**	**657**	**-**	**0.0%**	**(493)**	**-42.9%**
63010	Meetings & Conferences	275	35	1,200	1,000	6,200	5,000	416.7%	5,200	520.0%
63015	Dues & Subscriptions	11,692	11,592	11,430	11,430	11,430	-	0.0%	-	0.0%
64100	Contractual Services	500,488	33,931	10,995	30,000	21,064	10,069	91.6%	(8,936)	-29.8%
67700	Communications	624	605	610	610	603	(7)	-1.1%	(7)	-1.1%
69500	Redevelopment Prg	-	-	20,000	10,000	-	(20,000)	-100.0%	(10,000)	-100.0%
	Total Charges & Services	**513,079**	**46,163**	**44,235**	**53,040**	**39,297**	**(4,938)**	**-11.2%**	**(13,743)**	**-25.9%**
90630	Health Insurance	30,190	30,408	30,760	30,760	31,658	898	2.9%	898	2.9%
91620	Liability Insurance	5,924	7,660	8,738	8,738	9,227	489	5.6%	489	5.6%
93641	Tech Replacement	744	1,116	845	845	923	78	9.2%	78	9.2%
94640	Capital Equip Repl	240	244	247	247	131	(116)	-47.0%	(116)	-47.0%
96600	Fleet Services	5,630	6,424	7,220	7,220	1,360	(5,860)	-81.2%	(5,860)	-81.2%
	Total Interfund Transfers	**42,728**	**45,852**	**47,810**	**47,810**	**43,299**	**(4,511)**	**-9.4%**	**(4,511)**	**-9.4%**
	Total Planning & Economic Dev.	**$ 811,343**	**$ 353,410**	**$ 356,717**	**$ 365,659**	**$ 363,205**	**$ 6,488**	**1.8%**	**$ (2,454)**	**-0.7%**

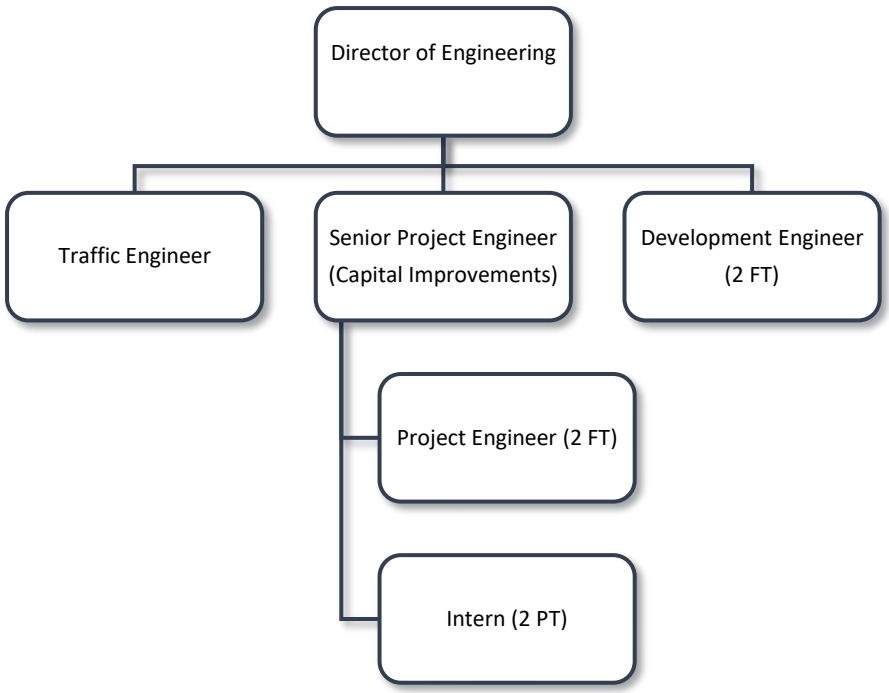
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City of Wheaton
General Fund - General Government - Planning and Economic Development
Expenditures
Calendar Year 2023 Budget

Fund	**100**	**General Fund**			
Org	**14000010**	**Planning and Economic Development**			
	Account	**Description**	**Amount**	**Description**	**Budget**
	50010	Wages-Full Time			$ 246,572
				Director of Planning & Economic Development	
				Staff Planner	
	51060	Sick Leave Buy-Back			1,134
	51100	Employer-FICA			18,919
	51105	Employer-IMRF Pension			13,327
	60030	Printing			296
	60700	Supplies & Materials		Office Supplies	361
	63010	Meetings and Conferences		ICSC, APA and Broker Walks (2)	6,200
	63015	Dues & Subscriptions			11,430
			905	American Planning Association	
			300	Wheaton Chamber of Commerce	
			125	Downtown Wheaton Association	
			100	International Shopping Center Assoc.	
			10,000	DuPage Convention and Visitors Bureau	
	64100	Contractual Services			21,064
			8,500	Legal Notices/Transcripts/Printing	
			2,564	Printer/Copier Lease	
			10,000	Roosevelt Road Zoning Ordinance Update	
	67700	Communications			603
			97	Landline Phones	
			506	Mobile Phone	
	90630	Health Insurance			31,658
	91620	Liability Insurance			9,227
	93641	Tech Replacement			923
	94640	Capital Equip Repl			131
	96600	Fleet Services			1,360
	Total Planning & Economic Dev.				**$ 363,205**

City of Wheaton
Engineering
Calendar Year 2023 Budget

ORGANIZATIONAL CHART



PERSONNEL SUMMARY

	Full Time Equivalent				
	2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget
Full-Time Employees	7.00	7.00	7.00	7.00	7.00
Part-Time Employees	1.00	1.00	1.00	1.00	1.00
Total FTEs	**8.00**	**8.00**	**8.00**	**8.00**	**8.00**

GENERAL DESCRIPTION AND MAJOR AREAS OF RESPONSIBILITY

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

2022 GOALS

- **Goal:** Complete the 2022 Road, Sewer and Water Rehabilitation Program by October 31, 2022.
  Status: The 2022 Road, Sewer, and Water Rehabilitation Program which resurfaced 6.55 miles of existing City Streets was completed, but completion was after October 31, 2022, due to delays from a labor strike.
- **Goal:** Incorporate Hot In-Place Recycling into the 2022 Road, Sewer and Water Rehabilitation Program to reduce waste generated by the project in line with Strategic Priority 5: Environmental Sustainability Goal B.
  Status: Hot-In-Place Recycling was incorporated into the project.

- **Goal:** Oversee consultant design of new sidewalks and construct new sidewalks for the 2022 Sidewalk Program in line with Strategic Priority 4: Community Safety Goal A.1.
  Status: The 2022 Sidewalk Program installed 11,000 lineal feet of new sidewalk. Due to a nationwide concrete shortage, the 2022 Fall Sidewalk Program is expected to be completed in spring 2023.
- **Goal:** Apply for STP/FAUS funding for the Gary Avenue Improvement Project- Harrison Avenue to Jewell Road, President Street between Harrison and Roosevelt, Lorraine Road Ge City limits to Rt 38, and 22nd Street from GE City Limits to Blanchard in line with Strategic Priority 1: Financial Stability Goal C.2.
  Status: STP/FAUS funding was applied for all above projects and funding was received for the Gary Avenue Improvement Project in the 2024 cycle.
- **Goal:** Deploy the comprehensive and cost-effective long-term flow reduction plan for the City sanitary sewer system targeting the reduction of basement backups in line with Strategic Priority 2: Enhanced Infrastructure Goal C.1 and C.2.
  Status: The comprehensive and cost-effective long-term flow reduction plan was deployed which included grouting, the Sewer Backup Prevention program changes, and the new Sanitary Sewer Service Line Reimbursement program.
- **Goal:** Develop a Comprehensive Flood Protection Program for Council Consideration to increase Stormwater Resiliency throughout the City, inclusive of the Flood Prone, Floodplain, and Site-Specific Areas in line with Strategic Priority 2: Enhanced Infrastructure Goal B.1, B.2, and B.3.
  Status: Flood protection projects for the Flood Prone Areas have commenced. A Yard Flooding Improvement Grant Program and a Site-Specific Overland Flood Program was initiated. While much work was completed, a comprehensive program which includes floodplain properties was not achieved.
- **Goal:** Complete Final Engineering for at least one Flood Prone Area Capital Improvement Project in line with Strategic Priority 2: Enhanced Infrastructure Goal B.1
  Status: The Dorset Flood Control Project was designed and installed.
- **Goal:** Complete an annual report to the IEPA on city efforts to meet objectives of the NPDES Phase II permit.
  Status: The NPDES Phase II annual report was completed.
- **Goal:** Complete an analysis of the City's roadway system and establish Truck Routes throughout the City of Wheaton.
  Status: A complete analysis of the City's Roadway system was initiated but Truck Routes have yet to be established.
- **Goal:** Establish traffic data collection standards and reestablish collection of traffic counts
  Status: Traffic data collection standards have been established and traffic counts have been reestablished.

2023 GOALS

- **Goal:** Complete the 2023 Road, Sewer and Water Rehabilitation Program by October 31, 2023.
- **Goal:** Oversee consultant design of new sidewalks and construct new sidewalks for the 2023 Sidewalk Program in line with Strategic Priority 4: Community Safety Goal A.1.
- **Goal:** Complete maintenance dredging or begin permitting for an alternate project for the Stream Lakes.
- **Goal:** Track the deployed long-term sanitary flow reduction plan success and provide a yearly update in line with Strategic Priority 2: Enhanced Infrastructure Goal C.1 and C.2.
- **Goal:** Complete the Comprehensive Flood Protection Program for Council Consideration to increase Stormwater Resiliency throughout the City, inclusive of the Flood Prone, Floodplain, and Site-Specific Areas in line with Strategic Priority 2: Enhanced Infrastructure Goal B.1, B.2, and B.3.
- **Goal:** Complete Final Engineering and construction for at least one Flood Prone Area Capital Improvement Project in line with Strategic Priority 2: Enhanced Infrastructure Goal B.1
- **Goal:** Complete an annual report to the IEPA on city efforts to meet objectives of the NPDES Phase II 4 permit.
- **Goal:** Complete an analysis of the City's roadway system and establish Truck Routes throughout the City of Wheaton.
- **Goal:** Collect traffic data for Arterial and Collector street intersections north of IL-38
- **Goal:** Update the City of Wheaton Bridge inventory and ensure all structures have been inspected as per IDOT standards in line with Strategic Priority 2: Enhanced Infrastructure Goal A.1 and A.2.

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PERFORMANCE AND WORKLOAD MEASURES

Performance Measures

Strategic Goal	Measures	2020 Actual	2021 Actual	2022 Target	2022 Projected	2023 Target
Responsive & Efficient Services	**Complete Annual Road, Sewer, and Water Rehabilitation Program**	**100%**	**100%**	**100%**	**100%**	**100%**
	* Date Completed *(with target date of October 31st of each year)*	11/14/20	11/12/21	10/31/22	11/15/22	10/31/23
Enhanced Infrastructure	Linear Miles of Street Rehabilitated in the Annual Road, Sewer, and Water Program	6.8	6.8	6.8	6.55	4.05
Environmental Sustainability	Complete NPDES Report or Permit Renewal	100%	100%	100%	100%	100%

Workload Measures

Strategic Goal	Measures	2020 Actual	2021 Actual	2022 Target	2022 Projected	2023 Target
Responsive & Efficient Services	No. of school and resident traffic improvement requests reviewed	N/A	34	35	33	35
Responsive & Efficient Services	**Engineering Permits issued:** * No. of permits reviewed *(excludes multiple reviews on one permit)*	467	447	450	445	450
	* Total Permit Fees assessed	$ 76,764	$ 66,115	$ 67,500	$ 73,771	$ 70,000

N/A = Not Available

EXPENDITURES BY CATEGORY

Expenditures	2021 Actual	2022 Budget	2022 Projected	2023 Budget
Personal Services	$ 646,208	$ 743,843	$ 665,948	$ 766,245
Employee Benefits	115,729	120,545	107,884	99,082
Supplies & Materials	1,125	15,375	15,375	1,375
Charges & Services	18,104	22,095	22,175	36,607
Interfund Transfers	160,510	162,176	162,176	175,016
Total Expenditures	**$ 941,676**	**$ 1,064,034**	**$ 973,558**	**$ 1,078,325**

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City of Wheaton
General Fund - General Government - Engineering
Expenditures
Calendar Year 2023 Budget

Fund 100 General Fund
Org 14500010 Engineering

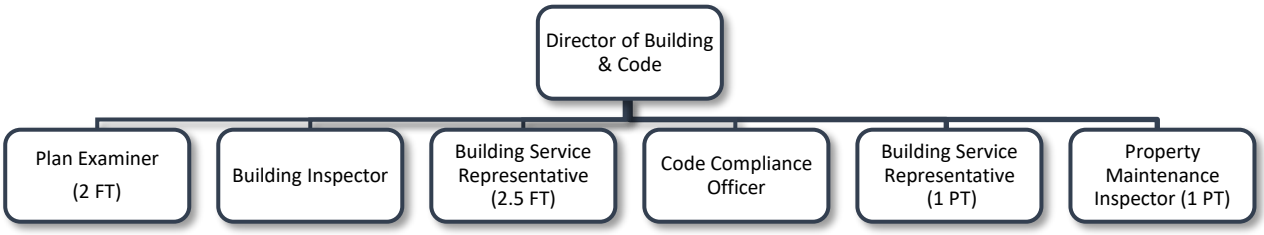
		2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	23 Budget vs 22 Budget $	23 Budget vs 22 Budget %	23 Budget vs 22 Proj. $	23 Budget vs 22 Proj. %
50010	Wages-Full Time	$ 652,662	$ 632,805	$ 730,283	$ 653,518	$ 749,832	$ 19,549	2.7%	$ 96,314	14.7%
50030	Wages-Part Time	11,990	11,236	13,560	12,230	14,127	567	4.2%	1,897	15.5%
50100	Overtime	275	80	-	-	-	-	0.0%	-	0.0%
51060	Sick Leave Buy-Back	183	2,087	200	200	2,286	2,086	1043.0%	2,086	1043.0%
	Total Personal Services	**665,110**	**646,208**	**744,043**	**665,948**	**766,245**	**22,202**	**3.0%**	**100,297**	**15.1%**
51100	Employer-FICA	49,363	47,747	56,920	50,945	58,618	1,698	3.0%	7,673	15.1%
51105	Employer-IMRF Pension	137,875	67,981	63,625	56,939	40,464	(23,161)	-36.4%	(16,475)	-28.9%
	Total Employee Benefits	**187,238**	**115,728**	**120,545**	**107,884**	**99,082**	**(21,463)**	**-17.8%**	**(8,802)**	**-8.2%**
60030	Printing	147	149	175	175	175	-	0.0%	-	0.0%
60700	Supplies & Materials	1,298	976	15,200	15,200	1,200	(14,000)	-92.1%	(14,000)	-92.1%
	Total Supplies & Materials	**1,445**	**1,125**	**15,375**	**15,375**	**1,375**	**(14,000)**	**-91.1%**	**(14,000)**	**-91.1%**
63005	Training	860	261	3,000	1,000	3,000	-	0.0%	2,000	200.0%
63010	Meetings & Conferences	-	-	750	-	750	-	0.0%	750	100.0%
63015	Dues & Subscriptions	1,118	498	1,450	1,080	1,740	290	20.0%	660	61.1%
64100	Contractual Services	6,777	8,379	7,837	10,937	21,715	13,878	177.1%	10,778	98.5%
67700	Communications	4,138	3,899	3,958	3,958	4,002	44	1.1%	44	1.1%
68001	Software Licenses/Maint	5,716	5,068	5,100	5,200	5,400	300	5.9%	200	3.8%
	Total Charges & Services	**18,609**	**18,105**	**22,095**	**22,175**	**36,607**	**14,512**	**65.7%**	**14,432**	**65.1%**
90630	Health Insurance	105,664	106,429	107,661	107,661	110,803	3,142	2.9%	3,142	2.9%
91620	Liability Insurance	22,217	28,725	32,769	32,769	34,604	1,835	5.6%	1,835	5.6%
93641	Tech Replacement	4,648	4,238	5,802	5,802	8,133	2,331	40.2%	2,331	40.2%
94640	Capital Equip Repl	2,557	2,592	2,629	2,629	2,010	(619)	-23.5%	(619)	-23.5%
96600	Fleet Services	31,544	18,526	13,315	13,315	19,466	6,151	46.2%	6,151	46.2%
	Total Interfund Transfers	**166,630**	**160,510**	**162,176**	**162,176**	**175,016**	**12,840**	**7.9%**	**12,840**	**7.9%**
	Total Engineering	**$ 1,039,032**	**$ 941,676**	**$ 1,064,234**	**$ 973,558**	**$ 1,078,325**	**$ 14,091**	**1.3%**	**$ 104,767**	**10.8%**

City of Wheaton
General Fund - General Government - Engineering
Expenditures
Calendar Year 2023 Budget

Fund	100	General Fund			
Org	14500010	Engineering			
	Account	Description	Amount	Description	Budget
	50010	Wages-Full Time			$ 749,832
				Director of Engineering	
				Senior Project Engineer	
				Development Engineer (2)	
				Project Engineer (3)	
	50030	Wages-Part Time		Interns (2)	14,127
	51060	Sick Leave Buy-Back			2,286
	51100	Employer-FICA			58,618
	51105	Employer-IMRF Pension			40,464
	60030	Printing			175
	60700	Supplies and Materials			1,200
	63005	Training			3,000
	63010	Meetings & Conferences			750
	63015	Dues & Subscriptions			1,740
			600	NSPE (2)	
			500	ASCE (1)	
			150	ITE (1)	
			150	IAFSM(2)	
			100	APWA	
			240	Professional Registration (4)	
	64100	Contractual Services			21,715
			4,000	Recording Fees	
			3,215	Printer/Copier Lease	
			500	Stormwater Permitting Consultant	
			14,000	Traffic Counter Data Analysis	
	67700	Communications			4,002
			389	Landline Phones	
			3,180	ATT Mobile Phone	
			433	Verizon Mobile	
	68001	Software Licenses/Maint		DLT Solutions AutoCAD Maintenance	5,400
	90630	Health Insurance			110,803
	91620	Liability Insurance			34,604
	93641	Tech Replacement			8,133
	94640	Capital Equip Repl			2,010
	96600	Fleet Services			19,466
	Total Engineering				**$ 1,078,325**

City of Wheaton
Building and Code Enforcement
Calendar Year 2023 Budget

ORGANIZATIONAL SUMMARY



PERSONNEL SUMMARY

- During 2022, the Director of Building and Code/Fire Chief retired. A new position of Director of Building and Code Enforcement has been created and has been filled.
- During 2022, a Plan Examiner position was adjusted from part-time to full-time, and one-half of a full-time Building Service Representative position was eliminated.

	2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget
Full-Time Employees	7.00	6.00	6.00	6.00	7.48
Part-Time Employees	0.70	1.50	1.50	1.50	1.00
Total FTEs	**7.70**	**7.50**	**7.50**	**7.50**	**8.48**

GENERAL DESCRIPTION AND MAJOR AREAS OF RESPONSIBILITY

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

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

2022 GOALS

Goals accomplished by the Building and Code Enforcement Department during 2022 include:

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

Status: In process of analyzing fee data collected from comparable communities to determine possible adjustments to fee assessment method, valuation of fees by project type, and fees for services provided.

- **Goal**: Improve service delivery through process improvements and data analysis. Use Employee training to improve job performance and customer service.
  Status: Data analysis was utilized to reorganize the staffing structure of the Department to better allocate available resources. Specifically, the Residential Plan Examiner position was increased from part-time to full-time status, and one-half of a full-time Building Services position was eliminated. During the substantial staffing changes during this year, cross-training of existing employees was implemented to enhance overall team productivity. Additionally, efforts to streamline existing processes and improve customer service were initiated.
- **Goal**: Reduce the City's carbon footprint. Identify and expand programs to reduce the City's carbon footprint.
  Status: Information on "Green Building Resources" along with links to associated websites supporting green building initiatives was added to the Building Department home page. Efforts to incorporate "green-friendly" code provisions into the City of Wheaton's next building code update have started.

2023 GOALS

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

- Complete the fee analysis and implement identified revisions.

Improve the current process for the demolition of structures.

- Revisit and implement changes to the existing demolition ordinance with a focus on streamlining the demolition process, encouraging green building practices, and enhancing customer service.

Improve existing procedures involving enforcement and maintenance of vacant structures.

- Establish a Vacant Property Management Program through property registration, enhanced enforcement procedures, and ordinances. This is an effort to provide safer and well-maintained vacant properties.

Initiate the process to establish an online building permit procedure.

- Establish a process to allow for customers to obtain building permits online. This is an effort to increase convenience for customers and encourage the reduction of paper submittals.

PERFORMANCE AND WORKLOAD MEASURES

Performance Measures

Strategic Goal	Measures	2020 Actual	2021 Actual	2022 Target	2022 Projected	2023 Target
Responsive & Efficient Services	**Average Turnaround Time:**					
	* 1st Review by reviewer *(non-over the counter)*	3.14 Days	8.84 Days	3 Days	6.33 Days	6 Days
	* Permits *(non-over the counter)*	9.37 Days	9.00 Days	10 Days	9.71 Days	10 Days
Community Safety	Code Enforcement - new v. closed cases	281 / 216	281 / 216	N/A	370 / 369	N/A

N/A = Not Available

Workload Measures

Strategic Goal	Measures	2020 Actual	2021 Actual	2022 Target	2022 Projected	2023 Target
Responsive & Efficient Services	Permits Issued	3,311	2,826	3,650	2,825	3,200
Community Safety	No. of Permit Related Inspections	4,905	5,116	N/A	3,000	N/A

N/A = Not Available

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EXPENDITURES BY CATEGORY

Expenditures	2021 Actual	2022 Budget	2022 Projected	2023 Budget
Personal Services	$ 504,402	$ 544,960	$ 537,872	$ 657,846
Employee Benefits	84,637	82,728	81,774	83,334
Supplies & Materials	5,363	3,600	3,820	3,600
Charges & Services	84,557	219,092	134,904	256,956
Interfund Transfers	142,974	144,937	144,937	186,744
Total Expenditures	**$ 821,933**	**$ 995,317**	**$ 903,307**	**$ 1,188,480**

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City of Wheaton
General Fund - General Government - Building and Code Enforcement
Expenditures
Calendar Year 2023 Budget

Fund 100 General Fund
Org 15000010 Building and Code Enforcement

		2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	23 Budget vs 22 Budget $	23 Budget vs 22 Budget %	23 Budget vs 22 Proj. $	23 Budget vs 22 Proj. %
50010	Wages-Full Time	$ 489,627	$ 464,987	$ 470,780	$ 466,057	$ 612,910	$ 142,130	30.2%	$ 146,853	31.5%
50030	Wages-Part Time	26,843	39,415	73,797	71,432	44,298	(29,499)	-40.0%	(27,134)	-38.0%
51060	Sick Leave Buy-Back	368	-	383	383	638	255	66.6%	255	66.6%
	Total Personal Services	**516,838**	**504,402**	**544,960**	**537,872**	**657,846**	**112,886**	**20.7%**	**119,974**	**22.3%**
51020	Uniform Allowance	2,988	-	-	-	-	-	0.0%	-	0.0%
51100	Employer-FICA	37,427	36,299	41,690	41,147	50,325	8,635	20.7%	9,178	22.3%
51105	Employer-IMRF Pension	58,178	48,338	41,038	40,627	33,009	(8,029)	-19.6%	(7,618)	-18.8%
	Total Employee Benefits	**98,593**	**84,637**	**82,728**	**81,774**	**83,334**	**606**	**0.7%**	**1,560**	**1.9%**
60030	Printing	1,557	451	600	820	600	-	0.0%	(220)	-26.8%
60700	Supplies & Materials	4,774	4,912	3,000	3,000	3,000	-	0.0%	-	0.0%
	Total Supplies & Materials	**6,331**	**5,363**	**3,600**	**3,820**	**3,600**	**-**	**0.0%**	**(220)**	**-5.8%**
63005	Training	1,715	711	3,000	2,700	5,000	2,000	66.7%	2,300	85.2%
63015	Dues & Subscriptions	1,630	1,695	2,820	2,689	3,489	669	23.7%	800	29.8%
64100	Contractual Services	67,727	78,944	110,307	126,550	144,187	33,880	30.7%	17,637	13.9%
67700	Communications	3,516	3,207	2,965	2,965	4,280	1,315	44.4%	1,315	44.4%
68001	Software Licenses/Maint	-	-	100,000	-	100,000	-	0.0%	100,000	100.0%
	Total Charges & Services	**74,588**	**84,557**	**219,092**	**134,904**	**256,956**	**37,864**	**17.3%**	**122,052**	**90.5%**
90630	Health Insurance	105,664	91,225	92,281	92,281	118,401	26,120	28.3%	26,120	28.3%
91620	Liability Insurance	22,809	28,725	32,769	32,769	39,126	6,357	19.4%	6,357	19.4%
93641	Tech Replacement	6,795	7,781	6,499	6,499	9,526	3,027	46.6%	3,027	46.6%
94640	Capital Equip Repl	3,631	2,670	2,725	2,725	1,976	(749)	-27.5%	(749)	-27.5%
96600	Fleet Services	12,622	12,573	10,663	10,663	17,715	7,052	66.1%	7,052	66.1%
	Total Interfund Transfers	**151,521**	**142,974**	**144,937**	**144,937**	**186,744**	**41,807**	**28.8%**	**41,807**	**28.8%**
	Total Building and Code Enforcement	**$ 847,871**	**$ 821,933**	**$ 995,317**	**$ 903,307**	**$ 1,188,480**	**$ 193,163**	**19.4%**	**$ 285,173**	**31.6%**

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City of Wheaton
General Fund - General Government - Building and Code Enforcement
Expenditures
Calendar Year 2023 Budget

Fund	100	General Fund				
Org	15000010	Building and Code Enforcement				
	Account	Description	Amount	Description		Budget
	50010	Wages-Full Time			$	612,910
				Director of Building & Code Enforcement		
				Building Inspector		
				Plan Examiner (2)		
				Code Compliance Officer		
				Building Service Representative (2.5)		
	50030	Wages-Part Time				44,298
				Building Service Representative		
				Property Maintenance Inspector		
	51060	Sick Leave Buy-Back				638
	51100	Employer-FICA				50,325
	51105	Employer-IMRF Pension				33,009
	60030	Printing		Permit Applications & Inspection Forms		600
	60700	Supplies & Materials		General Office Supplies		3,000
	63005	Training		Continuing Education/Recertification		5,000
	63015	Dues & Subscriptions				3,489
			1,000	Code Books		
			230	ALA Membership		
			240	ICC Membership		
			1,575	NFPA Membership and E-Codes		
			25	AFA Membership		
			25	ICEA Membership		
			75	SBOC Membership		
			269	ACI Membership		
			50	Journal of Light Const.		
	64100	Contractual Services				144,187
			2,000	Elevator Inspections (reimbursable)		
			14,500	Property Maintenance Services (Grass,Board-up, Clean-up)-Reimbursable		
			2,000	Microfilm Contract		
			10,000	Plan Review Services		
			21,000	Plumbing Inspection Services		
			88,880	General, Electrical, Mechanical Inspections		
			3,572	Printer/Copier Lease		
			735	Microfiche Reader Maintenance Agreement		
			1,500	Property Search Database Services		

City of Wheaton
General Fund - General Government - Building and Code Enforcement
Expenditures
Calendar Year 2023 Budget

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

Account	Description	Amount	Description	Budget
67700	Communications			4,280
		486	Landline Phones	
		769	ATT Mobile	
		3,025	Verizon Mobile	
68001	Software Licenses/Maintenance		Online Permitting Software	100,000
90630	Health Insurance			118,401
91620	Liability Insurance			39,126
93641	Technology Replacement			9,526
94640	Capital Equip Repl			1,976
96600	Fleet Services			17,715
Total Building and Code Enforcement				**$ 1,188,480**

City of Wheaton
Building and Grounds
Calendar Year 2023 Budget

ORGANIZATIONAL CHART



PERSONNEL SUMMARY

	Full Time Equivalent				
	2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget
Full-Time Employees	2.00	2.00	2.00	2.00	2.00
Part-Time Employees	0.20	0.20	0.20	0.20	0.20
Total FTEs	**2.20**	**2.20**	**2.20**	**2.20**	**2.20**

GENERAL DESCRIPTION AND MAJOR AREAS OF RESPONSIBILITY

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

2022 GOALS

- **Goal:** Continue to provide adequate routine maintenance programs for all City buildings, facilities, and parking garages.
  Status: Maintained all mechanical systems within City Hall, Annex, Police Station, Fire Station, Public Works facilities, Train Stations, Public Library and Parking Garages. Completed Fire, Sprinkler, and fire extinguisher inspections. NO2 Co2 recalibration, all state required certifications pressurized vessels, boilers, and elevators. Complete the five-year pressure test on all elevators and maintenance on HVAC equipment.
- **Goal:** Continue to improve energy efficiency in City facilities.
  Status: Replaced all the stair tower lighting to LED in both garages. Applied and received grant/rebate money.
- **Goa**l: Continue to provide top quality service to all City buildings, facilities, and parking garages.
  Status: Completed the sealant replacement and painting of the parking garages
  Replaced all Over Head Doors at Public Works, Police, Water Department, Manchester Tower, and all three fire stations.
- **Goal**: Coordinate the renovation of the Police and Fire Department locker rooms.
  Status: PD locker room is completed. FD locker room on hold till Kitchen renovation is complete.

Other Accomplishments:

- Created itemized mechanical equipment listings of City owned facilities for inclusion in Capital Improvement Plan and Building Renewal Fund.
- Adjusted Capital Improvement Plan and Building Renewal budgets to reflect the most needed replacement to stay within budgets and eliminate the spikes in year-to-year budgets.
- Applied for and received ComEd electrical rebates for energy improvements.
- Prepared replacement of all roof top units at Public Works building.
- Grinded, primed and repainted approximately 800' of handrails at College Avenue train station. South entrance guard rails and curbs at Wesley Parking Garage also completed.
- Completed Nicor energy assessment for all City buildings.
- Power washed and painted the exterior of FD #37.

2023 GOALS

- Continue to provide adequate routine maintenance programs for all City buildings, facilities, and parking garages.
- Continue to improve the energy efficiency of all City facilities.
- Continue to provide top quality service to all City buildings, facilities, and parking garages.
- Coordinate the process to evaluate and bid the condition assessment work needed in the 2023 CIP.

EXPENDITURES BY CATEGORY

Expenditures	2021 Actual	2022 Budget	2022 Projected	2023 Budget
Personal Services	$ 163,294	$ 176,410	$ 159,173	$ 186,871
Employee Benefits	29,703	28,220	25,550	24,582
Supplies & Materials	25,590	26,175	28,675	29,050
Charges & Services	74,433	66,776	64,130	70,484
Interfund Transfers	104,966	112,414	112,414	115,825
Total Expenditures	**$ 397,986**	**$ 409,995**	**$ 389,942**	**$ 426,812**

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City of Wheaton
General Fund - General Government - Building and Grounds
Expenditures
Calendar Year 2023 Budget

Fund 100 General Fund
Org 15540000 Building and Grounds

		2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	23 Budget vs 22 Budget $	23 Budget vs 22 Budget %	23 Budget vs 22 Proj. $	23 Budget vs 22 Proj. %
50010	Wages-Full Time	$ 167,673	$ 154,613	$ 167,338	$ 145,540	$ 176,144	$ 8,806	5.3%	$ 30,604	21.0%
50029	Wages-Full Time (Reg)	962	945	993	1,378	1,126	133	13.4%	(252)	-18.3%
50030	Wages-Part Time	-	-	-	4,320	-	-	0.0%	(4,320)	-100.0%
50031	Wages-Seasonal	11,057	6,758	7,200	7,056	8,700	1,500	20.8%	1,644	23.3%
50100	Overtime Wages	155	115	-	-	-	-	0.0%	-	0.0%
51060	Sick Leave Buy-Back	842	863	879	879	901	22	2.5%	22	2.5%
	Total Personal Services	**180,689**	**163,294**	**176,410**	**159,173**	**186,871**	**10,461**	**5.9%**	**27,698**	**17.4%**
51020	Uniform Allowance	245	480	700	500	700	-	0.0%	200	40.0%
51100	Employer-FICA	13,508	12,290	12,868	12,177	14,296	1,428	11.1%	2,119	17.4%
51105	Employer-IMRF Pension	18,493	16,933	14,652	12,873	9,586	(5,066)	-34.6%	(3,287)	-25.5%
	Total Employee Benefits	**32,246**	**29,703**	**28,220**	**25,550**	**24,582**	**(3,638)**	**-12.9%**	**(968)**	**-3.8%**
60400	Repairs	40,205	12,052	16,000	16,500	17,000	1,000	6.3%	500	3.0%
60700	Supplies & Materials	15,203	13,538	10,175	12,175	12,050	1,875	18.4%	(125)	-1.0%
	Total Supplies & Materials	**55,408**	**25,590**	**26,175**	**28,675**	**29,050**	**2,875**	**11.0%**	**375**	**1.3%**
64100	Contractual Services	50,069	60,493	47,305	48,500	49,730	2,425	5.1%	1,230	2.5%
64125	Snow Removal Services	5,480	10,680	14,000	10,000	14,000	-	0.0%	4,000	40.0%
67700	Communications	1,481	1,166	1,721	1,130	1,404	(317)	-18.4%	274	24.2%
67705	Utilities-Gas	1,420	2,094	3,750	4,500	5,350	1,600	42.7%	850	18.9%
	Total Charges & Services	**58,450**	**74,433**	**66,776**	**64,130**	**70,484**	**3,708**	**5.6%**	**6,354**	**9.9%**
90630	Health Insurance	30,393	30,621	30,975	30,975	31,883	908	2.9%	908	2.9%
91620	Liability Insurance	6,606	8,541	9,652	9,652	10,612	960	9.9%	960	9.9%
93641	Tech Replacement	838	1,549	1,435	1,435	1,458	23	1.6%	23	1.6%
94640	Capital Equip Repl	8,361	8,441	8,524	8,524	7,630	(894)	-10.5%	(894)	-10.5%
95642	Building Renewal	42,105	45,436	48,927	48,927	52,588	3,661	7.5%	3,661	7.5%
96600	Fleet Services	9,272	10,378	12,901	12,901	11,654	(1,247)	-9.7%	(1,247)	-9.7%
	Total Interfund Transfers	**97,575**	**104,966**	**112,414**	**112,414**	**115,825**	**3,411**	**3.0%**	**3,411**	**3.0%**
	Total Building and Grounds	**$ 424,368**	**$ 397,986**	**$ 409,995**	**$ 389,942**	**$ 426,812**	**$ 16,817**	**4.1%**	**$ 36,870**	**9.5%**

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City of Wheaton
General Fund - General Government - Building and Grounds
Expenditures
Calendar Year 2023 Budget

Fund 100 General Fund
Org 15540000 Building and Grounds

Account	Description	Amount	Description	Budget
50010	Wages-Full Time			$ 176,144
			Facilities Manager	
			Maintenance Technician	
50029	Wages-Full Time (Reg)			1,126
			Public Works Labor	
50031	Wages-Seasonal			8,700
			Public Works Seasonal Labor	
51060	Sick Leave Buy Back			901
51020	Uniform Allowance			700
51070	Employer-FICA			14,296
51080	Employer-IMRF Pension			9,586
60400	Repairs			17,000
		6,000	HVAC Repairs	
		4,000	Elevator Repairs	
		3,000	Plumbing Repairs	
		3,000	Door Hardware	
		1,000	ADA Door Repairs	
60700	Supplies & Materials			12,050
		1,000	Electrical Supplies	
		350	First Aid Supplies-City Hall	
		200	First Aid Supplies-Annex	
		900	HVAC Filters-Heating/Air-City hall	
		700	HVAC Filters-Heating/Air-Annex	
		400	Ice Melting Compound	
		7,500	Janitorial Supplies	
		1,000	Plumbing	
64100	Contractual Services			49,730
		700	AED Maintenance	
		1,000	Energy Efficiency Improvements	
		350	Backflow Preventer Testing-Annex	
		300	Backflow Preventer Testing-City Hall	
		20,000	Cleaning Service-City Hall	
		5,400	Cleaning Service-Annex	
		200	Doors & Gate	
		2,520	Elevator Maintenance-Annex	
		2,600	Elevator Maintenance-City Hall	
		1,350	Fire Protection/Maintenance-Annex	
		1,600	Fire Protection/Maintenance-City Hall	
		3,680	HVAC Maintenance-City Hall	
		1,800	HVAC Maintenance-Annex	

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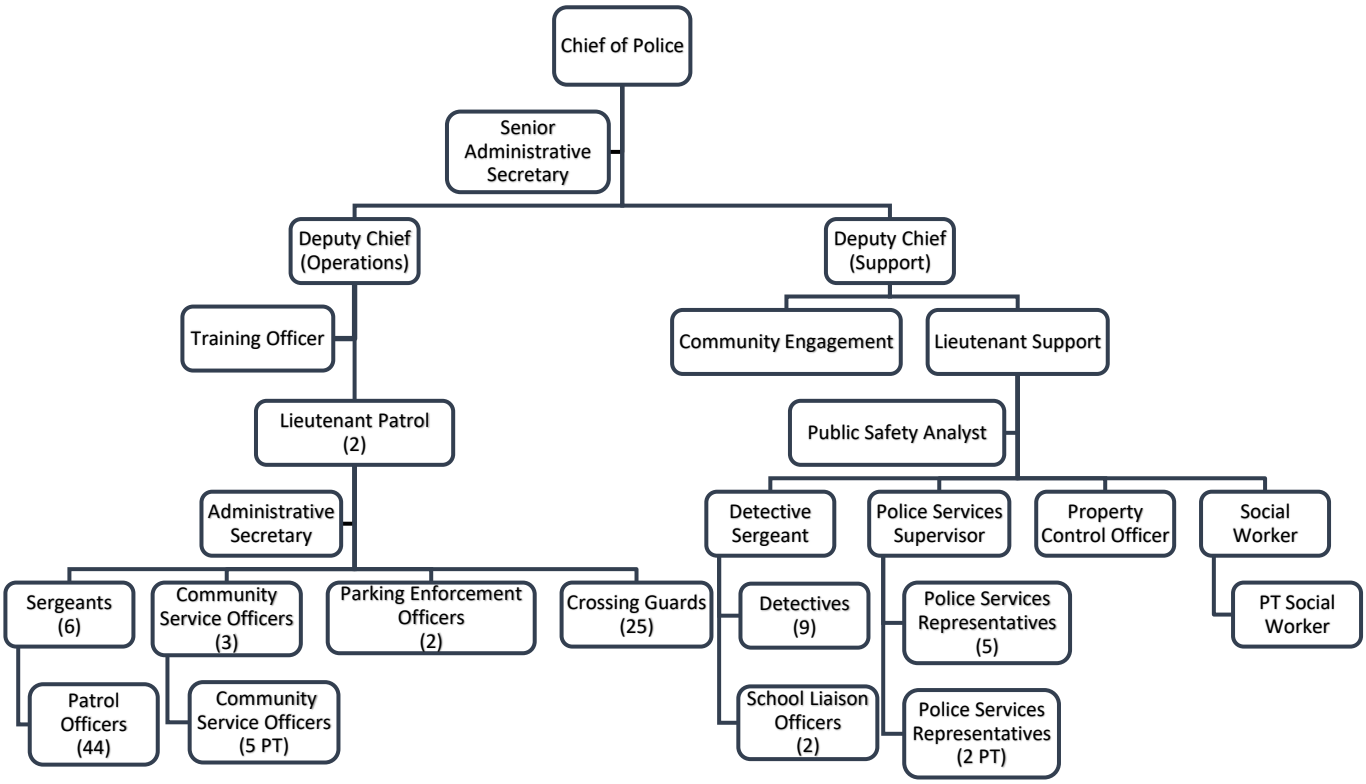
City of Wheaton
General Fund - General Government - Building and Grounds
Expenditures
Calendar Year 2023 Budget

Fund 100 General Fund
Org 15540000 Building and Grounds

Account	Description	Amount	Description	Budget
64100	Contractual Services (continued)	5,000	Landscape Maintenance-City Hall/Annex	
		375	Pest Management-City Hall	
		135	Pest Management-Annex	
		220	Towels and Mat Service-City Hall	
		500	Wheaton Sanitary Service	
		500	Security System License (City Hall)	
		1,500	Painting of Offices and Hallways	
64125	Snow Removal Services			14,000
67700	Communications			1,404
		250	Annex Elevator	
		250	City Hall Elevator	
		194	Landline Phones	
		710	Mobile Phones	
67705	Utilities-Gas			5,350
		3,150	City Hall	
		2,200	Annex	
90630	Health Insurance			31,883
91620	Liability Insurance			10,612
93641	Tech Replacement			1,458
94640	Capital Equip Repl			7,630
95642	Building Renewal			52,588
		38,978	City Hall	
		13,610	City Hall Annex	
96600	Fleet Services			11,654
Total Building and Grounds				**$ 426,812**

City of Wheaton
Police
Calendar Year 2023 Budget

ORGANIZATIONAL CHART



PERSONNEL SUMMARY

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

- In 2022, a part-time Community Service Officer position was added.
- For the 2023 budget, the full-time Social Worker position was moved from the City Manager's Office to the Police Department. In addition, a part-time Social Worker position was added to expand the Social Services program with dedicated assistance to individuals with substance use disorders, provide proactive public education, and support the City's referral program. The part-time position will be partially funded with opioid settlement funds.
- The 2023 budget reflects a small reduction in the full-time employee equivalent due to allocation of certain positions salaries to the newly created Administrative Adjudication program, including Police Lieutenant (9%), Police Services Supervisor (2%) and Police Services Representative (2%).

Full Time Equivalent	2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget
Full-Time Employees	82.00	82.00	84.00	84.00	84.87
Part-Time Employees	4.00	4.00	4.00	4.30	4.80
Total FTEs	**86.00**	**86.00**	**88.00**	**88.30**	**89.67**

GENERAL DESCRIPTION AND MAJOR AREAS OF RESPONSIBILITY

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

POLICE DEPARTMENT STRUCTURE

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

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

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

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

2022 GOALS

Strategic Priority 4: Community Safety

Goal: Promote and Preserve Wheaton as a Safe City

- **Action Item**: Increase the number of neighborhood roll calls from 12 to 16 to engage more residents directly in crime prevention efforts while enhancing our community partnerships.
  Status: 16 Neighborhood Roll Calls were completed. 10 of the events were co-sponsored by CUSD200 and involved the elementary schools with a focus on school safety. Three of the events were held for special populations within the community – Wyndemere, Marian Park, and 1340 N. Main. Overall attendance was estimated at 1,250 residents.
- **Action Item**: Enhance senior services by certifying two additional officers as Elderly Service Officers and partnering the officers with our social worker to address senior needs and reduce senior victimization/fear of victimization.
  Status: The department has two senior services officers and two more in the process of certification. All these officers meet monthly with Social Worker Khan regarding senior residents needing services or being victimized.

Strategic Priority 3: Responsive and Efficient Services

Goal: Regularly Communicate with Wheaton Residents and Stakeholders about City Services, Programs, and Initiatives

- **Action Item**: Initiate a survey system for soliciting and receiving citizen feedback for the Operations and Support Divisions that will be used to determine satisfactory delivery of police services. The results will be used to improve service delivery and will be incorporated into the annual report.
  Status: An online survey was developed for use with the Neighborhood Roll Calls. An additional online feedback component will be active in the fourth quarter of 2022.
- **Action Item**: Produce a minimum of 6 public service announcement videos for distribution on city platforms that address resident safety information and available police services.
  Status: A total of 10 public service announcements were distributed through the communications department.

2023 GOALS

Strategic Priority 4: Community Safety

Goal: Promote and Preserve Wheaton as a Safe City

- **Action Item**: Establish an Automated License Plate Reader Program throughout the city and integrate the technology into the daily operations of the department.

Goal: Ensure that City Services Match Community Needs

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

Strategic Priority 3: Responsive and Efficient Services

Goal: Improve Service Delivery through Process Improvements and Data Analysis

- **Action Item**: Utilize a public safety analyst to provide analytical reports for police administration to assist with resource management, crime response, and open source intelligence investigations.
- **Action Item**: Utilize the Communications Department to assist with marketing online police reporting with a goal of reducing the number of 911 service calls that require resources being dispatched to a location.

PERFORMANCE AND WORKLOAD MEASURES

Performance Measures

Strategic Goal	Measures	2020 Actual	2021 Actual	2022 Target	2022 Projected	2023 Target
Community Safety	**Annual Uniform Crime Reporting:**					
	* Homicide	0	0	0	0	0
	* Sexual Assault	7	10	10	7	10
	* Robbery	7	4	5	4	5
	* Aggravated Assault and Battery	21	15	20	18	20
	* Burglary	48	40	42	30	40
	* Motor Vehicle Theft	17	12	12	8	10
Responsive & Efficient Services	**Professional Training:**					
	* Internally Delivered Training Hours	2,218	2,500	2,750	4,100	4,500
	* Externally Delivered Training Hours	11,438	6,100	8,000	6,200	7,000
	* Compliance with State Training Mandates	100%	100%	100%	100%	100%
Community Safety	**Roadway Safety:**					
	* Total Traffic Crashes	778	821	1,000	759	900
	* Traffic Crashes Involving Injury	124	148	162	110	150
	* Traffic Crashes Involving Bicyclists	10	5	6	1	5
	* Traffic Crashes Involving Pedestrians	12	8	9	6	9
	* Traffic Crash Involving Fatality	1	4	3	1	3
Responsive & Efficient Services	**Emergency Response Time:**					
	* Average Minutes for Arrival	4	6	5	5	5
Responsive & Efficient Services	* No. of Police Officers	67	67	69	69	69
	* Officers Per 1,000 Residents	1.26	1.27	1.28	1.28	1.28

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Workload Measures

Strategic Goal	Measures	2020 Actual	2021 Actual	2022 Target	2022 Projected	2023 Target
Responsive & Efficient Services	* No. of Incidents	53,307	52,470	64,000	59,900	64,000
	* 911 Calls	20,400	14,450	19,000	16,679	19,000
	* Officer Initiated Action	34,907	38,020	45,000	41,819	45,000
Community Safety	**Impaired Driving:**					
	* Crashes Involving impairment	23	15	20	30	24
	* DUI Arrests	100	90	100	90	100
Community Safety	**Traffic Enforcement Contacts:**					
	* Tickets Issued	3,819	2,650	5,000	5,910	5,500
	* Written Warning Issued	4,642	4,035	6,000	2,740	4,000
	* Speeding Contacts	1,265	2,646	1,400	3,000	2,700
Responsive & Efficient Services	**Crisis Intervention:**					
	* Hospitalization/Petition	141	120	129	108	120
	* Crisis Center Referrals	40	27	40	15	25
	* City Social Worker Referrals	N/A	410	400	492	500
Responsive & Efficient Services	**Special Community Events:**					
	* Community Events Coordinated	3	37	36	52	50
	* Police Service Hours Expended	19	439	400	1,896	2,000

N/A = Not Available

EXPENDITURES BY CATEGORY

Expenditures	2021 Actual	2022 Budget	2022 Projected	2023 Budget
Personal Services	$ 9,075,410	$ 9,456,428	$ 9,644,701	$ 10,022,083
Employee Benefits	10,057,870	32,213,743	32,216,874	1,389,431
Supplies & Materials	100,399	143,716	180,316	132,550
Charges & Services	1,223,050	1,389,469	1,400,696	1,579,108
Interfund Transfers	2,236,168	3,949,292	3,949,292	4,925,697
Total Expenditures	**$ 22,692,897**	**$ 47,152,648**	**$ 47,391,879**	**$ 18,048,869**

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City of Wheaton
General Fund
Police Organization Summary
Calendar Year 2023 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.

		2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	23 Budget vs 22 Budget $	23 Budget vs 22 Budget %	23 Budget vs 22 Proj. $	23 Budget vs 22 Proj. %
50010	Wages-Full Time	$ 6,855,542	$ 7,188,249	$ 7,462,538	$ 7,637,455	$ 7,826,035	$ 363,497	4.9%	$ 188,580	2.5%
50028	Wages-Full Time (Supp)	703,755	621,197	652,092	651,924	761,460	109,368	16.8%	109,536	16.8%
50029	Wages-Full Time (Reg)	962	926	993	1,145	1,126	133	13.4%	(19)	-1.7%
50030	Wages-Part Time	145,841	224,168	215,546	248,018	278,292	62,746	29.1%	30,274	12.2%
50100	Overtime	329,730	290,718	230,500	227,500	230,500	-	0.0%	3,000	1.3%
50200	Holiday Pay	253,187	259,722	274,806	274,806	288,241	13,435	4.9%	13,435	4.9%
50250	Special Response Pay	20,253	42,682	120,600	104,500	122,000	1,400	1.2%	17,500	16.7%
50300	Court Time Pay	84,948	85,922	120,621	120,621	120,681	60	0.0%	60	0.0%
50505	Firearms Incentive	3,168	3,432	3,960	3,960	3,960	-	0.0%	-	0.0%
50400	Prep Time Pay	330,567	339,489	355,862	355,862	370,571	14,709	4.1%	14,709	4.1%
51060	Sick Leave Buy-Back	18,948	18,905	18,910	18,910	19,217	307	1.6%	307	1.6%
	Total Personal Services	**8,746,901**	**9,075,410**	**9,456,428**	**9,644,701**	**10,022,083**	**565,655**	**6.0%**	**377,382**	**3.9%**
51020	Uniform Allowance	72,779	78,367	66,705	67,402	69,192	2,487	3.7%	1,790	2.7%
51100	Employer-FICA	183,993	188,586	204,611	208,371	223,842	19,231	9.4%	15,471	7.4%
51105	Employer-IMRF Pension	115,957	86,040	75,988	74,662	53,166	(22,822)	-30.0%	(21,496)	-28.8%
51115	Employer-Police Pension	3,405,260	3,828,765	2,485,880	2,485,880	1,043,231	(1,442,649)	-58.0%	(1,442,649)	-58.0%
51116	Employer-Police UAAL Pension	-	5,876,112	29,380,559	29,380,559	-	(29,380,559)	-100.0%	(29,380,559)	-100.0%
	Total Employee Benefits	**3,777,989**	**10,057,870**	**32,213,743**	**32,216,874**	**1,389,431**	**(30,824,312)**	**-95.7%**	**(30,827,443)**	**-95.7%**
60025	Postage	525	492	500	500	500	-	0.0%	-	0.0%
60030	Printing	3,345	2,388	4,200	4,000	4,000	(200)	-4.8%	-	0.0%
60400	Repairs	23,375	3,777	9,800	39,000	14,100	4,300	43.9%	(24,900)	-63.8%
60700	Supplies & Materials	91,861	93,742	129,216	136,816	113,950	(15,266)	-11.8%	(22,866)	-16.7%
	Total Supplies & Materials	**119,106**	**100,399**	**143,716**	**180,316**	**132,550**	**(11,166)**	**-7.8%**	**(47,766)**	**-26.5%**
63005	Training	62,840	76,176	85,017	83,017	94,617	9,600	11.3%	11,600	14.0%
63010	Meetings & Conferences	1,029	9,009	15,455	15,005	15,380	(75)	-0.5%	375	2.5%
63015	Dues & Subscriptions	14,717	14,585	18,860	18,905	37,635	18,775	99.5%	18,730	99.1%
64100	Contractual Services	815,408	1,028,986	1,061,179	1,050,311	1,127,162	65,983	6.2%	76,851	7.3%
64125	Snow Removal Services	8,620	16,020	20,000	20,000	20,000	-	0.0%	-	0.0%
66600	Maintenance-Equipment	6,802	11,925	13,324	13,324	12,329	(995)	-7.5%	(995)	-7.5%
66601	Maintenance-Radio	109	-	4,000	4,000	4,000	-	0.0%	-	0.0%
67700	Communications	34,029	36,870	34,620	34,620	45,405	10,785	31.2%	10,785	31.2%
67705	Utilities-Gas	-	965	3,500	3,500	3,500	-	0.0%	-	0.0%
68001	Software Licenses/Maint	11,626	10,910	11,360	11,360	16,700	5,340	47.0%	5,340	47.0%
69210	Police Community Assistance	422	696	3,000	2,000	3,000	-	0.0%	1,000	50.0%
69215	Investigations	20,196	16,117	23,654	23,654	27,234	3,580	15.1%	3,580	15.1%
69230	Cannabis Use Tax Exp	-	-	83,000	114,000	159,646	76,646	92.3%	45,646	40.0%
69235	DUI Tech Expenditures	7,470	791	12,500	7,000	12,500	-	0.0%	5,500	78.6%
	Total Charges & Services	**983,268**	**1,223,050**	**1,389,469**	**1,400,696**	**1,579,108**	**189,639**	**13.6%**	**178,412**	**12.7%**
90630	Health Insurance	1,207,789	1,216,549	1,261,391	1,261,391	1,311,979	50,588	4.0%	50,588	4.0%
91620	Liability Insurance	248,859	321,766	376,896	376,896	402,022	25,126	6.7%	25,126	6.7%
93641	Tech Replacement	67,628	83,476	89,718	89,718	69,210	(20,508)	-22.9%	(20,508)	-22.9%
94640	Capital Equip Repl	110,624	111,743	72,371	72,371	50,102	(22,269)	-30.8%	(22,269)	-30.8%
95642	Building Renewal	68,168	72,720	77,485	77,485	82,470	4,985	6.4%	4,985	6.4%
96600	Fleet Services	394,748	429,914	494,552	494,552	571,870	77,318	15.6%	77,318	15.6%
97231	Federal Forfeiture Fund	104,376	-	-	-	-	-	0.0%	-	0.0%
97232	State Forfeiture Fund	185,250	-	-	-	-	-	0.0%	-	0.0%
97300	Debt Service (POB)	-	-	1,576,879	1,576,879	2,438,044	861,165	54.6%	861,165	54.6%
	Total Interfund Transfers	**2,387,442**	**2,236,168**	**3,949,292**	**3,949,292**	**4,925,697**	**976,405**	**24.7%**	**976,405**	**24.7%**
	Total Police w/out UAAL Pension Contrib	**$ 16,014,706**	**$ 16,816,785**	**$ 17,772,089**	**$ 18,011,320**	**$ 18,048,869**	**$ 276,780**	**1.6%**	**$ 37,549**	**0.2%**
	Total Police with UAAL Pension Contrib	**$ 16,014,706**	**$ 22,692,897**	**$ 47,152,648**	**$ 47,391,879**	**$ 18,048,869**	**$ (29,103,779)**	**-61.7%**	**$ (29,343,010)**	**-61.9%**

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City of Wheaton
General Fund - Police - Administrative
Expenditures
Calendar Year 2023 Budget

Fund 100 General Fund
Org 16010020 Police Administrative

		2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	23 Budget vs 22 Budget $	23 Budget vs 22 Budget %	23 Budget vs 22 Proj. $	23 Budget vs 22 Proj. %
50010	Wages-Full Time	$ 209,198	$ 277,434	$ 280,857	$283,952	$ 309,581	$ 28,724	10.2%	$ 25,629	9.0%
50028	Wages-Full Time (Supp)	71,678	72,933	74,145	74,406	161,917	87,772	118.4%	87,511	117.6%
50030	Wages-Part Time	-	-	-	-	30,000	30,000	100.0%	30,000	100.0%
50100	Overtime	1,833	5,427	3,000	4,000	4,000	1,000	33.3%	-	0.0%
50200	Holiday Pay	-	4,028	4,070	4,070	4,171	101	2.5%	101	2.5%
50250	Special Response Pay	-	1,666	600	2,000	2,000	1,400	233.3%	-	0.0%
50300	Court Time Pay	-	1,208	1,221	1,221	1,251	30	2.5%	30	2.5%
50400	Prep Time Pay	517	1,372	4,426	4,426	4,535	109	2.5%	109	2.5%
50505	Firearms Incentive	-	48	60	60	60	-	0.0%	-	0.0%
51060	Sick Leave Buy-Back	1,233	1,513	1,753	1,753	1,620	(133)	-7.6%	(133)	-7.6%
	Total Personal Services	**284,459**	**365,629**	**370,132**	**375,888**	**519,135**	**149,003**	**40.3%**	**143,247**	**38.1%**
51020	Uniform Allowance	905	893	1,425	1,425	1,425	-	0.0%	-	0.0%
51100	Employer-FICA	8,236	9,530	9,964	10,064	19,426	9,462	95.0%	9,362	93.0%
51105	Employer-IMRF Pension	7,661	7,734	6,458	6,481	8,711	2,253	34.9%	2,230	34.4%
51115	Employer-Police Pension	101,650	114,480	74,328	74,328	31,193	(43,135)	-58.0%	(43,135)	-58.0%
51116	Employer-Police UAAL Pension	-	5,876,112	29,380,559	29,380,559	-	(29,380,559)	-100.0%	(29,380,559)	-100.0%
	Total Employee Benefits	**118,452**	**6,008,749**	**29,472,734**	**29,472,857**	**60,755**	**(29,411,979)**	**-99.8%**	**(29,412,102)**	**-99.8%**
60025	Postage	525	492	500	500	500	-	0.0%	-	0.0%
60030	Printing	-	-	200	-	-	(200)	-100.0%	-	0.0%
60700	Supplies & Materials	25,219	23,828	32,000	32,000	37,000	5,000	15.6%	5,000	15.6%
	Total Supplies & Materials	**25,744**	**24,320**	**32,700**	**32,500**	**37,500**	**4,800**	**14.7%**	**5,000**	**15.4%**
63005	Training	5,411	6,251	8,000	6,000	8,000	-	0.0%	2,000	33.3%
63010	Meetings & Conferences	-	360	950	500	1,000	50	5.3%	500	100.0%
63015	Dues & Subscriptions	5,199	5,409	8,170	8,170	27,210	19,040	233.0%	19,040	233.0%
64100	Contractual Services	4,309	3,245	3,349	3,349	23,742	20,393	608.9%	20,393	608.9%
69210	Police Community Assist	42	589	2,000	1,000	2,000	-	0.0%	1,000	100.0%
69230	Cannabis Use Tax Exp	-	-	83,000	114,000	159,646	76,646	92.3%	45,646	40.0%
69235	DUI Tech Expenditures	7,470	791	12,500	7,000	12,500	-	0.0%	5,500	78.6%
	Total Charges & Services	**22,431**	**16,645**	**117,969**	**140,019**	**234,098**	**116,129**	**98.4%**	**94,079**	**67.2%**
90630	Health Insurance	45,284	45,613	46,141	46,141	63,316	17,175	37.2%	17,175	37.2%
91620	Liability Insurance	8,887	11,491	13,107	13,107	18,456	5,349	40.8%	5,349	40.8%
93641	Tech Replacement	8,260	8,657	10,237	10,237	12,375	2,138	20.9%	2,138	20.9%
94640	Capital Equip Repl	20,181	20,560	19,190	19,190	16,234	(2,956)	-15.4%	(2,956)	-15.4%
96600	Fleet Services	26,937	27,649	17,810	17,810	19,020	1,210	6.8%	1,210	6.8%
97231	Federal Forfeiture Fund	104,376	-	-	-	-	-	0.0%	-	0.0%
97232	State Forfeiture Fund	185,250	-	-	-	-	-	0.0%	-	0.0%
97300	Debt Service (POB)	-	-	47,148	47,148	72,896	25,748	54.6%	25,748	54.6%
	Total Interfund Transfers	**399,175**	**113,970**	**153,633**	**153,633**	**202,297**	**48,664**	**31.7%**	**48,664**	**31.7%**
Total Police w/out UAAL Pension Contrib		**$ 850,261**	**$ 6,529,313**	**$ 30,147,168**	**$ 794,338**	**$ 1,053,785**	**$ 287,176**	**1.0%**	**$ 259,447**	**32.7%**
Total Police with UAAL Pension Contrib		**$ 850,261**	**$ 6,529,313**	**$ 30,147,168**	**$ 30,174,897**	**$ 1,053,785**	**(29,093,383)**	**-96.5%**	**(29,121,112)**	**-96.5%**

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City of Wheaton
General Fund - Police - Administrative
Expenditures
Calendar Year 2023 Budget

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

Account	Description	Amount	Description	Budget
50010	Wages-Full Time			$ 309,581
			Chief of Police	
			Police Training Officer	
50028	Wages-Full Time (Supp)			161,917
			Senior Administrative Secretary	
			Social Worker	
50030	Wages-Part Time			30,000
			PT Social Worker	
50100	Overtime			4,000
50200	Holiday Pay			4,171
50250	Special Response Pay			2,000
50300	Court Time Pay			1,251
50400	Prep Time Pay			4,535
50505	Firearms Incentive			60
51060	Sick Leave Buy-Back			1,620
51020	Uniform Allowance			1,425
		750	Command	
		675	Sworn Personnel	
51100	Employer-FICA			19,426
51105	Employer-IMRF Pension			8,711
51115	Employer-Police Pension			31,193
60025	Postage			500
60700	Supplies & Materials			37,000
		30,000	Duty & Practice Ammunition	
		5,000	Supplies and Materials	
		1,000	Targets	
		1,000	Cleaning Supplies	
63005	Training			8,000
		5,000	Basic Police Recruit Training	
		3,000	Annual Leadership Development	
63010	Meetings & Conferences			1,000
		600	Illinois Chiefs Annual Conference	
		300	IL LEAP Conference	
		100	DuPage Chiefs / IL LEAP Annual Luncheon	

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City of Wheaton
General Fund - Police - Administrative
Expenditures
Calendar Year 2023 Budget

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

Account	Description	Amount	Description	Budget
63015	Dues & Subscriptions			27,210
		265	IL Association Chiefs Police	
		190	International Association Chiefs Police	
		275	DuPage Chiefs Association	
		140	IL LEAP	
		275	Police Chief/Law & Order/FBI Bulletin	
		240	IL Law Enforcement Alarm System	
		200	North East Multi-Regional Training (NEMRT)	
		125	DuPage County Senior Police Mgmt Association	
		6,500	MERIT Membership	
		19,000	Lexipol Subscription	
64100	Contractual Services			23,742
		600	Uniform Cleaning	
		1,942	Printer/Copier Lease	
		1,000	Miscellaneous Services	
		3,200	Professional Standards Tracker	
		17,000	Officers Wellness	
69210	Police Community Assist			2,000
69230	Cannabis Use Tax Expenditures			159,646
		112,222	Body Cameras	
		47,424	Axon Fleet Squad Cameras	
69235	DUI Tech Expenditures			12,500
		7,500	DUI Blood Tests	
		2,500	PBT Supplies	
		2,500	DUI Test Kits	
90630	Health Insurance			63,316
91620	Liability Insurance			18,456
93641	Tech Replacement			12,375
94640	Capital Equip Replacement			16,234
96600	Fleet Services			19,020
97300	Debt Service (POB)			72,896
		72,896	2021 G.O. Bonds (Pension Obligation Bonds)	
Total Police Administrative				**$ 1,053,785**

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City of Wheaton
General Fund - Police - Investigative Services
Expenditures
Calendar Year 2023 Budget

Fund 100 General Fund
Org 16052020 Investigative Services

		2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	23 Budget vs 22 Budget $	23 Budget vs 22 Budget %	23 Budget vs 22 Proj. $	23 Budget vs 22 Proj. %
50010	Wages-Full Time	$ 1,317,713	$ 1,434,186	$ 1,470,277	$1,489,059	$ 1,625,541	$ 155,264	10.6%	$ 136,482	9.2%
50028	Wages-Full Time (Supp)	65,602	66,968	68,083	68,332	71,616	3,533	5.2%	3,284	4.8%
50100	Overtime	92,561	56,101	40,000	40,000	40,000	-	0.0%	-	0.0%
50200	Holiday Pay	35,727	38,544	42,163	42,163	47,732	5,569	13.2%	5,569	13.2%
50250	Special Response Pay	3,904	15,263	45,000	27,500	45,000	-	0.0%	17,500	63.6%
50300	Court Time Pay	11,468	12,205	14,400	14,400	14,400	-	0.0%	-	0.0%
50400	Prep Time Pay	59,599	66,268	66,514	66,514	73,048	6,534	9.8%	6,534	9.8%
50505	Firearms Incentive	492	540	720	720	780	60	8.3%	60	8.3%
51060	Sick Leave Buy-Back	7,266	7,641	7,545	7,545	6,715	(830)	-11.0%	(830)	-11.0%
	Total Personal Services	**1,594,332**	**1,697,716**	**1,754,702**	**1,756,233**	**1,924,832**	**170,130**	**9.7%**	**168,599**	**9.6%**
51020	Uniform Allowance	7,438	8,788	10,560	11,037	13,047	2,487	23.6%	2,010	18.2%
51100	Employer-FICA	26,125	28,139	29,697	29,702	32,350	2,653	8.9%	2,648	8.9%
51105	Employer-IMRF Pension	7,020	7,067	5,976	5,952	3,853	(2,123)	-35.5%	(2,099)	-35.3%
51115	Employer-Police Pension	660,722	742,780	482,261	482,261	202,387	(279,874)	-58.0%	(279,874)	-58.0%
	Total Employee Benefits	**701,305**	**786,774**	**528,494**	**528,952**	**251,637**	**(276,857)**	**-52.4%**	**(277,315)**	**-52.4%**
60700	Supplies & Materials	4,266	5,902	4,250	4,250	5,250	1,000	23.5%	1,000	23.5%
	Total Supplies & Materials	**4,266**	**5,902**	**4,250**	**4,250**	**5,250**	**1,000**	**23.5%**	**1,000**	**23.5%**
63005	Training	9,730	13,128	15,000	15,000	19,000	4,000	26.7%	4,000	26.7%
63010	Meetings & Conferences	95	4,215	4,950	4,950	4,550	(400)	-8.1%	(400)	-8.1%
63015	Dues & Subscriptions	1,830	521	1,485	1,485	1,030	(455)	-30.6%	(455)	-30.6%
64100	Contractual Services	14,014	13,506	11,805	11,805	11,221	(584)	-4.9%	(584)	-4.9%
67700	Communications	1,971	1,973	1,980	1,980	2,448	468	23.6%	468	23.6%
69215	Investigations	20,196	16,117	23,654	23,654	27,234	3,580	15.1%	3,580	15.1%
	Total Charges & Services	**47,836**	**49,460**	**58,874**	**58,874**	**65,483**	**6,609**	**11.2%**	**6,609**	**11.2%**
90630	Health Insurance	211,328	212,859	215,323	215,323	221,607	6,284	2.9%	6,284	2.9%
91620	Liability Insurance	41,471	53,621	61,169	61,169	64,595	3,426	5.6%	3,426	5.6%
93641	Tech Replacement	4,094	8,894	9,807	9,807	10,371	564	5.8%	564	5.8%
94640	Capital Equip Repl	8,915	8,989	2,605	2,605	-	(2,605)	-100.0%	(2,605)	-100.0%
96600	Fleet Services	22,854	26,413	28,797	28,797	25,763	(3,034)	-10.5%	(3,034)	-10.5%
97300	Debt Service (POB)	-	-	305,915	305,915	472,981	167,066	54.6%	167,066	54.6%
	Total Interfund Transfers	**288,662**	**310,776**	**623,616**	**623,616**	**795,317**	**171,701**	**27.5%**	**171,701**	**27.5%**
	Total Investigative Services	**$ 2,636,401**	**$ 2,850,628**	**$ 2,969,936**	**$ 2,971,925**	**$ 3,042,519**	**$ 72,583**	**2.4%**	**$ 70,594**	**2.4%**

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City of Wheaton
General Fund - Police - Investigative Services
Expenditures
Calendar Year 2023 Budget

Fund	100	General Fund			
Org	16052020	Investigative Services			
	Account	Description	Amount	Description	Budget
	50010	Wages-Full Time			$ 1,625,541
				Deputy Chief	
				Lieutenant	
				Sergeant	
				Detective (9)	
				School Liaison Officer (2)	
	50028	Wages-Full Time (Supp)			71,616
				Public Safety Analyst	
	50100	Overtime			40,000
	50200	Holiday Pay			47,732
	50250	Special Response Pay			45,000
	50300	Court Time Pay			14,400
	50400	Prep Time Pay			73,048
	50505	Firearms Incentive			780
	51060	Sick Leave Buy-Back			6,715
	51020	Uniform Allowance			13,047
			11,037	Sworn Personnel	
			1,260	Lieutenants/Sergeants	
			750	Deputy Chief	
	51100	Employer-FICA			32,350
	51105	Employer-IMRF Pension			3,853
	51115	Employer-Police Pension			202,387
	60700	Supplies & Materials			5,250
			5,000	Supplies and Materials	
			250	Prisoner Meals	
	63005	Training			19,000
	63010	Meetings & Conferences			4,550
			2,250	Illinois Homicide Investigators Conference	
			1,000	Illinois School Resource Officer Association	
			300	IL LEAP Conference	
			900	DJOA Conference	
			100	DuPAGE Chiefs/IL LEAP Annual Luncheon	
	63015	Dues & Subscriptions			1,030
			240	DuPage Juvenile Officer Association	
			250	DuPage County Senior Police Mgmt Assoc.	
			275	DuPage County Police Chiefs Association	
			265	IL Association of Chief Police	

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City of Wheaton
General Fund - Police - Investigative Services
Expenditures
Calendar Year 2023 Budget

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

Account	Description	Amount	Description	Budget
64100	Contractual Services			11,221
		2,321	Printer/Copier Lease	
		1,000	Computer Repairs	
		4,000	DuPage County Children's Center Annual Contribution	
		3,900	Uniform Cleaning	
67700	Communications			2,448
		864	Verizon Mobile	
		1,584	Internet	
69215	Investigations			27,234
		4,500	Routine Investigations	
		5,222	Cellbrite	
		600	Covert GPS Tracking	
		600	eLineup	
		880	Critical Reach Database	
		5,012	LEADS Online Database	
		3,600	Transunion (TLO) subscription	
		1,920	IL Public Safety Agency Network (IPSAN)	
		2,400	ZetX's Trax Software	
		2,250	Vigilant Solutions	
		250	MOCIC	
90630	Health Insurance			221,607
91620	Liability Insurance			64,595
93641	Tech Replacement			10,371
94640	Capital Equip Replacement			-
96600	Fleet Services			25,763
97300	Debt Service (POB)			472,981
		472,981	2021 G.O. Bonds (Pension Obligation Bonds)	
Total Investigative Services				**$ 3,042,519**

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City of Wheaton
General Fund - Police -Traffic Patrol Services
Expenditures
Calendar Year 2023 Budget

Fund 100 General Fund
Org 16053020 Traffic Patrol Services

		2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	23 Budget vs 22 Budget $	23 Budget vs 22 Budget %	23 Budget vs 22 Proj. $	23 Budget vs 22 Proj. %
50010	Wages-Full Time	$ 5,148,137	$ 5,296,653	$ 5,522,284	$ 5,686,632	$ 5,695,242	$ 172,958	3.1%	$ 8,610	0.2%
50028	Wages-Full Time (Supp)	65,823	66,968	68,083	68,332	69,794	1,711	2.5%	1,462	2.1%
50030	Wages-Part Time	35,035	65,171	60,063	73,960	78,159	18,096	30.1%	4,199	5.7%
50100	Overtime	222,821	223,983	180,000	180,000	180,000	-	0.0%	-	0.0%
50200	Holiday Pay	192,520	195,485	206,282	206,282	213,369	7,087	3.4%	7,087	3.4%
50250	Special Response Pay	16,349	25,753	75,000	75,000	75,000	-	0.0%	-	0.0%
50300	Court Time Pay	73,480	72,509	105,000	105,000	105,030	30	0.0%	30	0.0%
50400	Prep Time Pay	270,451	271,849	284,922	284,922	292,988	8,066	2.8%	8,066	2.8%
50505	Firearms Incentive	2,676	2,844	3,180	3,180	3,120	(60)	-1.9%	(60)	-1.9%
51060	Sick Leave Buy-Back	9,965	9,751	9,103	9,103	10,396	1,293	14.2%	1,293	14.2%
	Total Personal Services	**6,037,257**	**6,230,966**	**6,513,917**	**6,692,411**	**6,723,098**	**209,181**	**3.2%**	**30,687**	**0.5%**
51020	Uniform Allowance	59,063	65,047	50,790	50,790	50,790	-	0.0%	-	0.0%
51100	Employer-FICA	89,110	94,753	102,397	105,862	106,658	4,261	4.2%	796	0.8%
51105	Employer-IMRF Pension	6,984	6,989	5,930	5,952	3,755	(2,175)	-36.7%	(2,197)	-36.9%
51115	Employer-Police Pension	2,642,888	2,971,505	1,929,291	1,929,291	809,651	(1,119,640)	-58.0%	(1,119,640)	-58.0%
	Total Employee Benefits	**2,798,045**	**3,138,294**	**2,088,408**	**2,091,895**	**970,854**	**(1,117,554)**	**-53.5%**	**(1,121,041)**	**-53.6%**
60700	Supplies & Materials	28,383	27,709	59,066	59,066	34,550	(24,516)	-41.5%	(24,516)	-41.5%
	Total Supplies & Materials	**28,383**	**27,709**	**59,066**	**59,066**	**34,550**	**(24,516)**	**-41.5%**	**(24,516)**	**-41.5%**
63005	Training	46,713	54,186	60,017	60,017	65,617	5,600	9.3%	5,600	9.3%
63010	Meetings & Conferences	514	4,434	8,880	8,880	9,080	200	2.3%	200	2.3%
63015	Dues & Subscriptions	7,628	8,570	9,085	9,085	9,245	160	1.8%	160	1.8%
64100	Contractual Services	21,953	22,517	27,718	17,000	25,415	(2,303)	-8.3%	8,415	49.5%
66600	Maintenance-Equipment	2,523	2,696	6,100	6,100	6,100	-	0.0%	-	0.0%
67700	Communications	11,389	12,046	12,969	12,969	12,101	(868)	-6.7%	(868)	-6.7%
68001	Software Licenses/Maint	11,626	10,910	11,360	11,360	16,700	5,340	47.0%	5,340	47.0%
	Total Charges & Services	**102,346**	**115,359**	**136,129**	**125,411**	**144,258**	**8,129**	**6.0%**	**18,847**	**15.0%**
90630	Health Insurance	800,026	805,822	845,910	845,910	869,174	23,264	2.8%	23,264	2.8%
91620	Liability Insurance	160,702	207,782	246,861	246,861	260,273	13,412	5.4%	13,412	5.4%
93641	Tech Replacement	51,169	59,528	62,015	62,015	37,869	(24,146)	-38.9%	(24,146)	-38.9%
94640	Capital Equip Repl	48,150	48,546	19,001	19,001	2,007	(16,994)	-89.4%	(16,994)	-89.4%
96600	Fleet Services	312,768	340,771	412,901	412,901	484,259	71,358	17.3%	71,358	17.3%
97300	Debt Service (POB)	-	-	1,223,816	1,223,816	1,892,167	668,351	54.6%	668,351	54.6%
	Total Interfund Transfers	**1,372,815**	**1,462,449**	**2,810,504**	**2,810,504**	**3,545,749**	**735,245**	**26.2%**	**735,245**	**26.2%**
	Total Traffic Patrol Services	**$ 10,338,846**	**$ 10,974,777**	**$ 11,608,024**	**$ 11,779,287**	**$ 11,418,509**	**$ (189,515)**	**-1.6%**	**$ (360,778)**	**-3.1%**

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City of Wheaton
General Fund - Police -Traffic Patrol Services
Expenditures
Calendar Year 2023 Budget

Fund	**100**	**General Fund**			
Org	**16053020**	**Traffic Patrol Services**			
	Account	**Description**	**Amount**	**Description**	**Budget**
	50010	Wages-Full Time			$ 5,695,242
				Deputy Chief	
				Lieutenant (2)	
				Sergeant (6)	
				Police Officer (44)	
	50028	Wages-Full Time (Supp)		Administrative Secretary	69,794
	50030	Wages-Part Time		Community Service Officers (5)	78,159
	50100	Overtime			180,000
	50200	Holiday Pay			213,369
	50250	Special Response Pay			75,000
	50300	Court Time Pay			105,030
	50505	Firearms Incentive			3,120
	50400	Prep Time Pay			292,988
	51060	Sick Leave Buy-Back			10,396
	51020	Uniform Allowance			50,790
			750	Deputy Chief	
			5,040	Lieutenants/Sergeants	
			44,000	Sworn Personnel	
			1,000	Part Time CSO	
	51100	Employer-FICA			106,658
	51105	Employer-IMRF Pension			3,755
	51115	Employer-Police Pension			809,651
	60700	Supplies & Materials			34,550
			8,800	Miscellaneous Supplies and Materials	
			1,800	Traffic Unit Speed Sign Batteries	
			2,000	MERIT Equipment	
			4,200	Evidence Technician Equipment	
			3,000	Defibrillator Batteries and Replacement Equipment	
			500	Miscellaneous Bicycle Equipment	
			6,000	Taser Cartridges and Batteries	
			250	Prisoner Meals	
			6,500	National Night Out/Neighborhood Roll Call	
			1,500	Explorer Program	
	63005	Training			65,617
			2,500	Advanced Evidence Tech & Photography Courses	
			9,000	School of Police Staff and Command	
			1,500	Breath Analysis Operator	
			4,000	Physical Training	
			2,500	Firearms Training	
			1,250	Taser Training	
			3,000	Reconstruction Training	
			3,417	COP FTO - 911 Tech Training	
			3,450	Court Smart Online Training	
			35,000	Miscellaneous and Mandated Training Courses	

City of Wheaton
General Fund - Police -Traffic Patrol Services
Expenditures
Calendar Year 2023 Budget

Fund	**100**	**General Fund**			
Org	**16053020**	**Traffic Patrol Services**			
	Account	**Description**	**Amount**	**Description**	**Budget**
	63010	Meetings & Conferences			9,080
			3,650	IL Tactical Officers Association Training Conference	
			2,000	Illinois Association of Technical Accident Investigators (IATAI) Conference	
			2,400	DRE Conference	
			630	DuPage Juvenile Officers Association Training Conference	
			300	IL LEAP Conference	
			100	DuPage Chiefs / IL LEAP Annual Luncheon	
	63015	Dues & Subscriptions			9,245
			135	IL Assoc. of Technical Accident Invest.	
			300	DuPage Juvenile Officer Association	
			275	DuPage Chiefs Association	
			640	International Association for Identification	
			750	IL Tactical Officers Association	
			6,365	North East Multi-Regional Training (NEMRT) Membership	
			375	DuPage County Senior Police Mgmt. Association	
			140	IL LEAP	
			265	Il Association of Chiefs of Police	
	64100	Contractual Services			25,415
			2,225	Printer/Copier Lease	
			10,000	Prisoner Hospital Bills	
			12,000	Uniform Cleaning	
			600	Uniform Cleaning Part Time CSO	
			590	DJI Drone Warranty	
	66600	Maintenance-Equipment			6,100
			4,600	Defibrillators/AED Maintenance	
			1,500	In-Ground Truck Scale	
	67700	Communications			12,101
			12,101	Verizon Mobile	
	68001	Software Licenses/Maint			16,700
			2,375	Traffic Reconstruction Software	
			14,325	Speedsign Software	
	90630	Health Insurance			869,174
	91620	Liability Insurance			260,273
	93641	Tech Replacement			37,869
	94640	Capital Equip Replacement			2,007
	96600	Fleet Services			484,259
	97300	Debt Service (POB)			1,892,167
			1,892,167	2021 G.O. Bonds (Pension Obligation Bonds)	
	Total Traffic Patrol Services				**$ 11,418,509**

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City of Wheaton
General Fund - Police - General Services
Expenditures
Calendar Year 2023 Budget

Fund 100 General Fund
Org 16053120 General Services

		2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	23 Budget vs 22 Budget $	23 Budget vs 22 Budget %	23 Budget vs 22 Proj. $	23 Budget vs 22 Proj. %
50010	Wages-Full Time	$ 180,494	$ 179,976	$ 189,120	$ 177,812	$ 195,671	$ 6,551	3.5%	$ 17,859	10.0%
50100	Overtime	54	113	3,500	500	3,500	-	0.0%	3,000	600.0%
50200	Holiday Pay	8,534	7,442	7,565	7,565	7,827	262	3.5%	262	3.5%
	Total Personal Services	**189,082**	**187,531**	**200,185**	**185,877**	**206,998**	**6,813**	**3.4%**	**21,121**	**11.4%**
51020	Uniform Allowance	872	1,651	1,050	1,800	1,050	-	0.0%	(750)	-41.7%
51100	Employer-FICA	12,967	12,726	15,314	14,220	15,835	521	3.4%	1,615	11.4%
51105	Employer-IMRF Pension	18,931	18,417	17,436	16,190	11,136	(6,300)	-36.1%	(5,054)	-31.2%
	Total Employee Benefits	**32,770**	**32,794**	**33,800**	**32,210**	**28,021**	**(5,779)**	**-17.1%**	**(4,189)**	**-13.0%**
60700	Supplies & Materials	2,481	2,583	3,000	3,000	3,000	-	0.0%	-	0.0%
	Total Supplies & Materials	**2,481**	**2,583**	**3,000**	**3,000**	**3,000**	**-**	**0.0%**	**-**	**0.0%**
63005	Training	280	1,138	1,000	1,000	1,000	-	0.0%	-	0.0%
64100	Contractual Services	4,665	4,324	4,500	4,500	4,500	-	0.0%	-	0.0%
	Total Charges & Services	**4,945**	**5,462**	**5,500**	**5,500**	**5,500**	**-**	**0.0%**	**-**	**0.0%**
90630	Health Insurance	45,284	45,613	46,141	46,141	47,487	1,346	2.9%	1,346	2.9%
91620	Liability Insurance	8,887	11,491	13,107	13,107	13,842	735	5.6%	735	5.6%
94640	Capital Equip Repl	4,086	4,119	1,804	1,804	1,839	35	1.9%	35	1.9%
96600	Fleet Services	27,722	29,023	31,241	31,241	36,460	5,219	16.7%	5,219	16.7%
	Total Interfund Transfers	**85,979**	**90,246**	**92,293**	**92,293**	**99,628**	**7,335**	**7.9%**	**7,335**	**7.9%**
	Total General Services	**$ 315,257**	**$ 318,616**	**$ 334,778**	**$ 318,880**	**$ 343,147**	**$ 8,369**	**2.5%**	**$ 24,267**	**7.6%**

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City of Wheaton
General Fund - Police - General Services
Expenditures
Calendar Year 2023 Budget

Fund	**100**	**General Fund**			
Org	**16053120**	**General Services**			
	Account	**Description**	**Amount**	**Description**	**Budget**
	50010	Wages-Full Time			$ 195,671
				Community Service Officers (3)	
	50100	Overtime			3,500
	50200	Holiday Pay			7,827
	51020	Uniform Allowance			1,050
	51100	Employer-FICA			15,835
	51105	Employer-IMRF Pension			11,136
	60700	Supplies & Materials			3,000
	63005	Training			1,000
	64100	Contractual Services			4,500
			3,000	DuPage County Animal Control-Service Fee	
			1,500	Uniform Cleaning	
	90630	Health Insurance			47,487
	91620	Liability Insurance			13,842
	94640	Capital Equip Replacement			1,839
	96600	Fleet Services			36,460
	Total General Services				**$ 343,147**

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City of Wheaton
General Fund - Police - Support Services
Expenditures
Calendar Year 2023 Budget

Fund 100 General Fund
Org 16050220 Support Services

		2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	23 Budget vs 22 Budget $	23 Budget vs 22 Budget %	23 Budget vs 22 Proj. $	23 Budget vs 22 Proj. %
50028	Wages-Full Time (Support)	$ 500,652	$ 414,328	$ 441,781	$ 440,854	$ 458,133	$ 16,352	3.7%	$ 17,279	3.9%
50030	Wages-Part Time	19,805	27,221	30,483	32,316	35,133	4,650	15.3%	2,817	8.7%
50100	Overtime	12,461	5,094	4,000	3,000	3,000	(1,000)	-25.0%	-	0.0%
50200	Holiday Pay	16,406	14,223	14,726	14,726	15,142	416	2.8%	416	2.8%
51060	Sick Leave Buy-Back	484	-	509	509	486	(23)	-4.5%	(23)	-4.5%
	Total Personal Services	**549,808**	**460,866**	**491,499**	**491,405**	**511,894**	**20,395**	**4.1%**	**20,489**	**4.2%**
51020	Uniform Allowance	4,501	1,988	2,880	2,350	2,880	-	0.0%	530	22.6%
51100	Employer-FICA	40,435	33,286	37,600	37,592	39,159	1,559	4.1%	1,567	4.2%
51105	Employer-IMRF Pension	75,253	45,732	40,102	39,987	25,650	(14,452)	-36.0%	(14,337)	-35.9%
	Total Employee Benefits	**120,189**	**81,006**	**80,582**	**79,929**	**67,689**	**(12,893)**	**-16.0%**	**(12,240)**	**-15.3%**
60030	Printing	3,345	2,388	4,000	4,000	4,000	-	0.0%	-	0.0%
60700	Supplies & Materials	17,159	13,476	18,000	18,000	18,000	-	0.0%	-	0.0%
	Total Supplies & Materials	**20,504**	**15,864**	**22,000**	**22,000**	**22,000**	**-**	**0.0%**	**-**	**0.0%**
63005	Training	706	1,473	1,000	1,000	1,000	-	0.0%	-	0.0%
63010	Meetings & Conferences	420	-	675	675	750	75	11.1%	75	11.1%
63015	Dues & Subscriptions	60	85	120	165	150	30	25.0%	(15)	-9.1%
64100	Contractual Services	707,657	913,074	950,657	950,657	1,000,284	49,627	5.2%	49,627	5.2%
66600	Maintenance-Equipment	4,279	9,229	7,224	7,224	6,229	(995)	-13.8%	(995)	-13.8%
66601	Maintenance-Radio	109	-	4,000	4,000	4,000	-	0.0%	-	0.0%
67700	Communications	20,669	22,851	19,671	19,671	30,856	11,185	56.9%	11,185	56.9%
69210	Police Community Assist	380	107	1,000	1,000	1,000	-	0.0%	-	0.0%
	Total Charges & Services	**734,280**	**946,819**	**984,347**	**984,392**	**1,044,269**	**59,922**	**6.1%**	**59,877**	**6.1%**
90630	Health Insurance	105,664	106,429	107,661	107,661	110,170	2,509	2.3%	2,509	2.3%
91620	Liability Insurance	22,958	29,683	33,861	33,861	35,574	1,713	5.1%	1,713	5.1%
93641	Tech Replacement	4,105	6,397	7,659	7,659	8,595	936	12.2%	936	12.2%
94640	Capital Equip Repl	467	481	496	496	511	15	3.0%	15	3.0%
	Total Interfund Transfers	**133,194**	**142,990**	**149,677**	**149,677**	**154,850**	**5,173**	**3.5%**	**5,173**	**3.5%**
	Total Support Services	**$ 1,557,975**	**$ 1,647,545**	**$ 1,728,105**	**$ 1,727,403**	**$ 1,800,702**	**$ 72,597**	**4.2%**	**$ 73,299**	**4.2%**

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General Fund - Police - Support Services
Expenditures
Calendar Year 2023 Budget

Fund	100	General Fund				
Org	16050220	Support Services				
	Account	Description	Amount	Description		Budget
	50028	Wages-Full Time (Support)			$	458,133
				Police Services Supervisor		
				Property Control Officer		
				Police Services Representative (5)		
	50030	Wages-Part Time		Police Services Representative (2)		35,133
	50100	Overtime				3,000
	50200	Holiday Pay				15,142
	51060	Sick Leave Buy-Back				486
	51020	Uniform Allowance				2,880
			500	Supervisor		
			380	Property Control Officer		
			2,000	Police Services Representative		
	51100	Employer-FICA				39,159
	51105	Employer-IMRF Pension				25,650
	60030	Printing				4,000
	60700	Supplies & Materials				18,000
			4,000	Copy Machine Paper		
			3,100	Supplies and Materials		
			7,000	Office Supplies		
			400	Batteries		
			3,500	Evidence/Property Control Storage		
	63005	Training				1,000
	63010	Meetings and Conferences				750
			450	IAPEM Annual Conference (PCO)		
			300	IL LEAP Conference (PSS)		
	63015	Dues & Subscriptions				150
			65	Illinois Assoc. for Property & Evidence		
			85	Police Records Supervisor Assoc.		

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City of Wheaton
General Fund - Police - Support Services
Expenditures
Calendar Year 2023 Budget

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

Account	Description	Amount	Description	Budget
64100	Contractual Services			1,000,284
		7,886	NetRMS (Records Management System)	
		860,800	Du-Comm Participation-Operations	
		38,700	Du-Comm Participation-New Facility	
		1,050	Uniform Cleaning	
		3,131	Printer/Copier Lease	
		1,100	Document Shredding Services	
		3,500	DUI Drug Testing	
		450	MedPro Bio-Hazzard Pick up	
		78,797	DUJIS Operational Costs	
		4,870	Itouch Biometrics (Fingerprint Software)	
66600	Maintenance-Equipment			6,229
		1,500	Weapons/Range	
		1,429	Annual Porter Lee Service Agreement (BEAST)	
		3,300	MDT and Mobile Video Maintenance (Watchguard)	
66601	Maintenance-Radio			4,000
67700	Communications			30,856
		4,980	VOIP Phones	
		25,876	Mobile Phones	
69210	Police Community Assist			1,000
90630	Health Insurance			110,170
91620	Liability Insurance			35,574
93641	Tech Replacement			8,595
94640	Capital Equip Replacement			511
Total Support Services				**$ 1,800,702**

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City of Wheaton
General Fund - Police Station Maintenance
Expenditures
Calendar Year 2023 Budget

Fund 100 General Fund
Org 15540020 Police Station Maintenance

		2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	23 Budget vs 22 Budget $	23 Budget vs 22 Budget %	23 Budget vs 22 Proj. $	23 Budget vs 22 Proj. %
50029	Wages-Full Time (Reg)	$ 962	$ 926	$ 993	$ 1,145	$ 1,126	$ 133	13.4%	$ (19)	-1.7%
	Total Personal Services	**962**	**926**	**993**	**1,145**	**1,126**	**133**	**13.4%**	**(19)**	**-1.7%**
51100	Employer-FICA	74	71	76	88	86	10	13.2%	(2)	-2.3%
51105	Employer-IMRF Pension	108	101	86	100	61	(25)	-29.1%	(39)	-39.0%
	Total Employee Benefits	**182**	**172**	**162**	**188**	**147**	**(15)**	**-9.3%**	**(41)**	**-21.8%**
60400	Repairs	23,375	3,777	9,800	39,000	14,100	4,300	43.9%	(24,900)	-63.8%
60700	Supplies & Materials	14,353	20,244	12,400	20,000	15,150	2,750	22.2%	(4,850)	-24.3%
	Total Supplies & Materials	**37,728**	**24,021**	**22,200**	**59,000**	**29,250**	**7,050**	**31.8%**	**(29,750)**	**-50.4%**
64100	Contractual Services	62,810	72,320	63,150	63,000	62,000	(1,150)	-1.8%	(1,000)	-1.6%
64125	Snow Removal Services	8,620	16,020	20,000	20,000	20,000	-	0.0%	-	0.0%
67705	Utilities-Gas	-	965	3,500	3,500	3,500	-	0.0%	-	0.0%
	Total Charges & Services	**71,430**	**89,305**	**86,650**	**86,500**	**85,500**	**(1,150)**	**-1.3%**	**(1,000)**	**-1.2%**
90630	Health Insurance	203	213	215	215	225	10	4.7%	10	4.7%
91620	Liability Insurance	30	38	53	53	55	2	3.8%	2	3.8%
94640	Capital Equip Repl	28,825	29,048	29,275	29,275	29,511	236	0.8%	236	0.8%
95642	Building Renewal	68,168	72,720	77,485	77,485	82,470	4,985	6.4%	4,985	6.4%
96600	Fleet Services	4,467	6,058	3,803	3,803	6,368	2,565	67.4%	2,565	67.4%
	Total Interfund Transfers	**101,693**	**108,077**	**110,831**	**110,831**	**118,629**	**7,798**	**7.0%**	**7,798**	**7.0%**
	Total Police Station Maintenance	**$ 211,995**	**$ 222,501**	**$ 220,836**	**$ 257,664**	**$ 234,652**	**$ 13,816**	**6.3%**	**$ (23,012)**	**-8.9%**

City of Wheaton
General Fund - Police - Station Maintenance
Expenditures
Calendar Year 2023 Budget

Fund	**100**	**General Fund**				
Org	**15540020**	**Police Station Maintenance**				
	Account	**Description**	**Amount**	**Description**		**Budget**
	50029	Wages-Full Time (Reg)			$	1,126
				Public Works Labor		
	51100	Employer-FICA				86
	51105	Employer-IMRF Pension				61
	60400	Repairs				14,100
			600	Electrical		
			8,500	HVAC		
			2,000	Overhead Doors		
			3,000	Plumbing		
	60700	Supplies & Materials				15,150
			600	Electrical Parts/Supplies		
			2,200	Filters for Gun Range		
			800	Filters-Heating/Air		
			600	First Aid Supplies		
			450	Ice Melt Compound		
			7,000	Janitorial Supplies		
			3,500	Miscellaneous Supplies		
	64100	Contractual Services				62,000
			1,200	AED Maintenance		
			300	Backflow Preventer Testing		
			24,100	Cleaning Service		
			850	Door & Gates		
			2,200	Elevator Maintenance		
			1,350	Fire Protection/Maintenance		
			5,400	HVAC Maintenance		
			5,000	Landscape Maintenance		
			400	Pest Management		
			16,000	Range Decontamination/Removal		
			2,700	Wheaton Sanitary Service		
			2,000	Security System License		
			500	Painting of Offices & Hallways		
	64125	Snow Removal Services				20,000
	67705	Utilities-Gas				3,500
	90630	Health Insurance				225
	91620	Liability Insurance				55
	94640	Capital Equip Replacement				29,511
	95642	Building Renewal				82,470
	96600	Fleet Services				6,368
	Total Police Station Maintenance				**$**	**234,652**

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City of Wheaton
General Fund - Police Crossing Guards
Expenditures
Calendar Year 2023 Budget

Fund 100 General Fund
Org 16053200 Crossing Guards

		2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	23 Budget vs 22 Budget $	23 Budget vs 22 Budget %	23 Budget vs 22 Proj. $	23 Budget vs 22 Proj. %
50030	Wages-Part Time	$ 91,001	$ 131,776	$ 125,000	$ 141,742	$ 135,000	$ 10,000	8.0%	$ (6,742)	-4.8%
	Total Personal Services	**91,001**	**131,776**	**125,000**	**141,742**	**135,000**	**10,000**	**8.0%**	**(6,742)**	**-4.8%**
51100	Employer-FICA	7,046	10,081	9,563	10,843	10,328	765	8.0%	(515)	-4.7%
	Total Employee Benefits	**7,046**	**10,081**	**9,563**	**10,843**	**10,328**	**765**	**8.0%**	**(515)**	**-4.7%**
60700	Supplies & Materials	-	-	500	500	1,000	500	100.0%	500	100.0%
	Total Supplies & Materials	**-**	**-**	**500**	**500**	**1,000**	**500**	**100.0%**	**500**	**100.0%**
91620	Liability Insurance	5,924	7,660	8,738	8,738	9,227	489	5.6%	489	5.6%
	Total Interfund Transfers	**5,924**	**7,660**	**8,738**	**8,738**	**9,227**	**489**	**5.6%**	**489**	**5.6%**
Total Crossing Guards		**$ 103,971**	**$ 149,517**	**$ 143,801**	**$ 161,823**	**$ 155,555**	**$ 11,754**	**8.2%**	**$ (6,268)**	**-3.9%**

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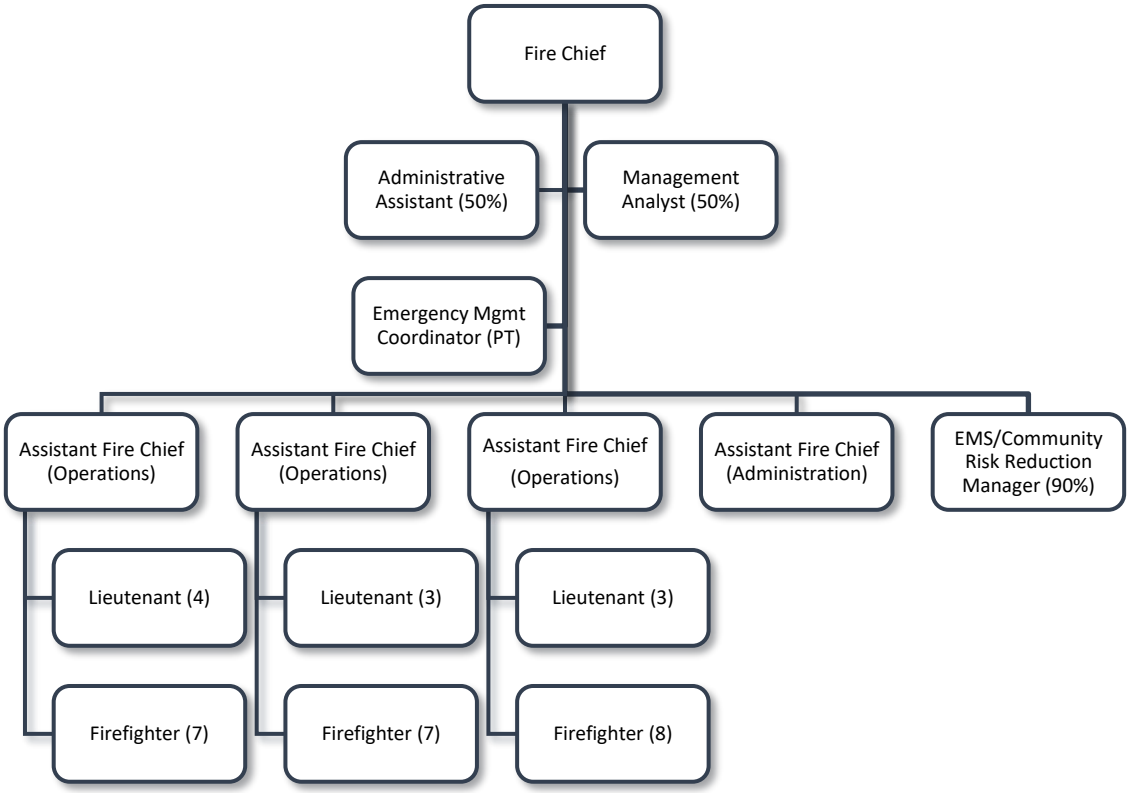
City of Wheaton
General Fund - Police Crossing Guards
Expenditures
Calendar Year 2023 Budget

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

Account	Description	Budget
50030	Wages-Part Time	$ 135,000
51100	Employer-FICA	10,328
60700	Supplies & Materials	1,000
91620	Liability Insurance	9,227
Total Crossing Guards		**$ 155,555**

City of Wheaton
Fire
Calendar Year 2023 Budget

ORGANIZATIONAL CHART



PERSONNEL SUMMARY

The FTE increase in 2022 is associated with:

- 50% salary allocation of the new full-time Management Analyst position.
- conversion of the part-time Administrative Assistant position to a full-time position and sharing the cost with the Building and Code department.

Full Time Equivalent

	2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget
Full-Time Employees	37.90	37.90	37.90	38.90	38.90
Part-Time Employees	0.90	0.90	0.90	0.40	0.40
Total FTEs	**38.80**	**38.80**	**38.80**	**39.30**	**39.30**

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

GENERAL DESCRIPTION AND MAJOR AREAS OF RESPONSIBILITY

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

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

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

2022 GOALS

Strategic Priority 4: Community Safety

Goal: Promote and Preserve Wheaton as a Safe City

- **Action Item:** Complete a formal Continuity of Operations (COOP) plan that meets FEMA requirements.
  Status: Submittal of the COOP completed Nov. 2022.

Strategic Priority 3: Responsive and Efficient Services

Goal: Improve Service Delivery through Process Improvements and Data Analysis

- **Action Item:** All personnel to complete mental health first aid training to improve delivery of care to community members experiencing mental health emergencies.
  Status: All personnel completed training in May of 2022.

Strategic Priority 4: Community Safety

Goal: Promote and Preserve Wheaton as a Safe City

- **Action Item:** Expand the use of social media and video resources for the delivery of Fire Department/Emergency Management public education/information.
  Status: Completed several Public Service Announcements through social media.

Strategic Priority 4: Community Safety

Goal: Promote and Preserve Wheaton as a Safe City

- **Action Item:** Re-implement an annual Citizens Fire Academy Program.
  Status: Citizens Fire Academy was completed in September/October 2022.

2023 GOALS

Strategic Priority 1: Financial Stability

Goal: Identify Expenditure Reduction Opportunities

- **Action Item:** Create a firefighter replacement control system by analyzing overtime data and identifying floater assignments to offset overtime.
- **Action Item:** Complete an analysis of the EMS billing as it relates to City Council policy of 90% cost recovery.

Strategic Priority 4: Community Safety

Goal: Ensure that City Services Match Community Needs

- **Action Item:** Establish an ongoing succession plan by promoting officer development, providing education, and continuing the mentorship program (i.e., FF to Lt. and Lt. to A/C).

Goal: Promote and Preserve Wheaton as a Safe City

- **Action Item:** Complete 3-4 fire safety inspection per month of multi-family occupancies, to ensure safety within these residential properties.

Strategic Priority 3: Responsive and Efficient Services

Goal: Improve Service Delivery through Process Improvements and Data Analysis

- **Action Item:** Refine department preplan activity by expanding the use of Flow/MSP software and establishing a committee to review preplan inspections and data.

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PERFORMANCE AND WORKLOAD MEASURES

Performance Measures

Strategic Goal	Measures	2020 Actual	2021 Actual	2022 Target	2022 Projected	2023 Target
Responsive & Efficient Services	**Average Response Time:**					
	* Emergency medical incidents *(Dispatch to 1st Unit Arrival)*	5 min 57 sec	5 min 54 sec	6 min	5 min 37 sec	<5 min
	* Non Emergency medical incidents *(Dispatch to 1st Unit Arrival)*	6 min 4 sec	6 min 3 sec	6 min	5 min 13 sec	<5 min
Responsive & Efficient Services	**Annual Responses by Station:**					
	* Station #37 - 1700 N Main	1,276	1,407	1,500	1,603	1,452
	* Station #38 - 1 Fapp Circle	2,176	2,715	2,400	2,508	2,466
	* Station #39 - 1590 S. President	2,023	2,013	2,100	2,081	2,082
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	2020 Actual	2021 Actual	2022 Target	2022 Projected	2023 Target
Community Safety	**Annual Count of Incidents:**					
	* Emergency Medical Services	3,657	4,266	N/A	4,646	4,500
	* Non-Emergency Medical Services	1,117	1,161	N/A	1,546	1,500
	* Mutual Aid Given	701	708	N/A	634	650
	Total:	**5,475**	**6,135**	**N/A**	**6,192**	**6,000**
Community Safety	**Service Demand Breakdown:**					
	* % Emergency Medical Services	79%	79%	N/A	75%	75%
	* % Non-Emergency Medical Services	21%	21%	N/A	25%	25%
Community Safety	Annual Count of Fire Safety Inspections	180	429	540	409	540

N/A = Not Available

EXPENDITURES BY CATEGORY

Expenditures	2021 Actual	2022 Budget	2022 Projected	2023 Budget
Personal Services	$ 5,316,223	$5,249,956	$5,660,126	$5,486,759
Employee Benefits	3,535,980	9,035,109	9,006,050	1,082,810
Supplies & Materials	100,943	114,818	118,193	117,218
Charges & Services	2,409,528	2,474,717	2,690,122	2,867,717
Capital Outlays	1,630	8,000	8,000	8,000
Interfund Transfers	1,732,953	2,122,811	2,122,811	2,476,685
Total Expenditures	**$ 13,097,257**	**$ 19,005,411**	**$ 19,605,302**	**$ 12,039,189**

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City of Wheaton
General Fund
Fire Organization Summary
Calendar Year 2023 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.

		2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	23 Budget vs 22 Budget $	23 Budget vs 22 Budget %	23 Budget vs 22 Proj. $	23 Budget vs 22 Proj. %
50010	Wages-Full Time	$ 4,176,784	$ 4,296,361	$ 4,363,559	$ 4,350,651	$ 4,407,565	$ 44,006	1.0%	$ 56,914	1.3%
50029	Wages-Full Time (Reg)	2,025	2,101	1,986	2,211	2,252	266	13.4%	41	1.9%
50030	Wages-Part Time	22,748	15,416	30,677	23,530	18,151	(12,526)	-40.8%	(5,379)	-22.9%
50100	Overtime	73,830	106,135	118,000	158,000	128,000	10,000	8.5%	(30,000)	-19.0%
50150	Firefighter Replacement	593,262	733,727	560,000	950,000	760,000	200,000	35.7%	(190,000)	-20.0%
50200	Holiday Pay	176,372	146,980	157,976	157,976	157,289	(687)	-0.4%	(687)	-0.4%
51060	Sick Leave Buy-Back	16,667	15,503	17,758	17,758	13,502	(4,256)	-24.0%	(4,256)	-24.0%
	Total Personal Services	**5,061,688**	**5,316,223**	**5,249,956**	**5,660,126**	**5,486,759**	**236,803**	**4.5%**	**(173,367)**	**-3.1%**
51020	Uniform Allowance	46,814	38,953	56,880	56,880	57,380	500	0.9%	500	0.9%
51040	Medical Physicals	3,870	6,369	45,317	7,000	40,185	(5,132)	-11.3%	33,185	474.1%
51200	Employee Relations	448	265	2,200	2,200	2,200	-	0.0%	-	0.0%
51100	Employer-FICA	76,338	77,498	83,342	90,339	91,036	7,694	9.2%	697	0.8%
51105	Employer-IMRF Pension	8,928	9,870	8,485	10,746	8,985	500	5.9%	(1,761)	-16.4%
51120	Employer-Fire Pension	1,717,043	1,908,482	1,366,172	1,366,172	883,024	(483,148)	-35.4%	(483,148)	-35.4%
51121	Employer-Fire UAAL Pension	-	1,494,543	7,472,713	7,472,713	-	(7,472,713)	-100.0%	(7,472,713)	-100.0%
	Total Employee Benefits	**1,853,441**	**3,535,980**	**9,035,109**	**9,006,050**	**1,082,810**	**(7,952,299)**	**-88.0%**	**(7,923,240)**	**-88.0%**
60025	Postage	73	93	-	-	-	-	0.0%	-	0.0%
60030	Printing	369	273	2,000	2,000	2,000	-	0.0%	-	0.0%
60400	Repairs	48,622	41,710	39,300	38,100	41,200	1,900	4.8%	3,100	8.1%
60700	Supplies & Materials	77,107	58,867	73,518	78,093	74,018	500	0.7%	(4,075)	-5.2%
	Total Supplies & Materials	**126,171**	**100,943**	**114,818**	**118,193**	**117,218**	**2,400**	**2.1%**	**(975)**	**-0.8%**
63005	Training	6,948	9,011	22,000	22,000	22,000	-	0.0%	-	0.0%
63010	Meetings & Conferences	-	25	1,925	1,825	1,825	(100)	-5.2%	-	0.0%
63015	Dues & Subscriptions	6,198	4,552	4,811	4,811	4,811	-	0.0%	-	0.0%
64100	Contractual Services	2,003,089	2,329,447	2,371,987	2,595,757	2,769,042	397,055	16.7%	173,285	6.7%
66600	Maintenance-Equipment	-	-	500	-	-	(500)	-100.0%	-	0.0%
66601	Maintenance-Radio	-	-	2,400	-	-	(2,400)	-100.0%	-	0.0%
67700	Communications	54,562	52,247	55,644	51,779	54,589	(1,055)	-1.9%	2,810	5.4%
67705	Utilities-Gas	450	2,014	4,600	3,100	4,600	-	0.0%	1,500	48.4%
68001	Software Licenses/Maint	6,295	9,174	7,800	7,800	7,800	-	0.0%	-	0.0%
69020	Disability Ins Premium	3,013	3,058	3,050	3,050	3,050	-	0.0%	-	0.0%
	Total Charges & Services	**2,080,555**	**2,409,528**	**2,474,717**	**2,690,122**	**2,867,717**	**393,000**	**15.9%**	**177,595**	**6.6%**
70040	Communications Equipment	560	1,630	8,000	8,000	8,000	-	0.0%	-	0.0%
	Total Capital Outlays	**560**	**1,630**	**8,000**	**8,000**	**8,000**	**-**	**0.0%**	**-**	**0.0%**
90630	Health Insurance	572,500	576,665	583,339	583,339	616,200	32,861	5.6%	32,861	5.6%
91620	Liability Insurance	114,995	148,684	169,632	169,632	181,438	11,806	7.0%	11,806	7.0%
93641	Tech Replacement	20,248	26,195	28,881	28,881	26,376	(2,505)	-8.7%	(2,505)	-8.7%
94640	Capital Equip Repl	88,086	89,519	63,978	63,978	53,009	(10,969)	-17.1%	(10,969)	-17.1%
95642	Building Renewal	63,516	67,660	71,995	71,995	76,531	4,536	6.3%	4,536	6.3%
96600	Fleet Services	767,457	824,230	803,347	803,347	902,149	98,802	12.3%	98,802	12.3%
97300	Debt Service (POB)	-	-	401,639	401,639	620,982	219,343	54.6%	219,343	54.6%
	Total Interfund Transfers	**1,626,802**	**1,732,953**	**2,122,811**	**2,122,811**	**2,476,685**	**353,874**	**16.7%**	**353,874**	**16.7%**
	Total Fire w/out UAAL Pension Contib	**$ 10,749,217**	**$ 11,602,714**	**$ 11,532,698**	**$ 12,132,589**	**$ 12,039,189**	**$ 506,491**	**4.4%**	**$ (93,400)**	**-0.8%**
	Total Fire with UAAL Pension Contib	**$ 10,749,217**	**$ 13,097,257**	**$ 19,005,411**	**$ 19,605,302**	**$ 12,039,189**	**$ (6,966,222)**	**-36.7%**	**(7,566,113)**	**-38.6%**

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City of Wheaton
General Fund - Fire - Administrative
Expenditures
Calendar Year 2023 Budget

Fund 100 General Fund
Org 16560031 Fire Administrative

		2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	23 Budget vs 22 Budget $	23 Budget vs 22 Budget %	23 Budget vs 22 Proj. $	23 Budget vs 22 Proj. %
50010	Wages-Full Time	$ 718,135	$ 734,023	$ 748,784	$ 792,230	$ 815,792	$ 67,008	8.9%	$ 23,562	3.0%
50030	Wages-Part Time	10,348	12,550	15,027	13,381	-	(15,027)	-100.0%	(13,381)	-100.0%
50100	Overtime	24,298	18,845	28,000	28,000	28,000	-	0.0%	-	0.0%
50150	Firefighter Replacement	8,010	6,556	10,000	10,000	10,000	-	0.0%	-	0.0%
50200	Holiday Pay	18,570	16,645	17,203	17,203	17,589	386	2.2%	386	2.2%
51060	Sick Leave Buy-Back	4,573	4,108	4,870	4,870	3,001	(1,869)	-38.4%	(1,869)	-38.4%
	Total Personal Services	**783,934**	**792,727**	**823,884**	**865,684**	**874,382**	**50,498**	**6.1%**	**8,698**	**1.0%**
51020	Uniform Allowance	4,484	1,838	2,500	2,500	3,000	500	20.0%	500	20.0%
51040	Medical Physicals	768	892	6,105	1,000	6,105	-	0.0%	5,105	510.5%
51100	Employer-FICA	11,652	11,936	12,878	14,132	16,690	3,812	29.6%	2,558	18.1%
51105	Employer-IMRF Pension	-	-	-	2,235	3,481	3,481	100.0%	1,246	55.7%
51120	Employer-Fire Pension	232,033	257,836	184,570	184,570	119,297	(65,273)	-35.4%	(65,273)	-35.4%
51121	Employer-Fire UAAL Pension	-	1,494,543	7,472,713	7,472,713	-	(7,472,713)	-100.0%	(7,472,713)	-100.0%
51200	Employee Relations	448	265	2,200	2,200	2,200	-	0.0%	-	0.0%
	Total Employee Benefits	**249,385**	**1,767,310**	**7,680,966**	**7,679,350**	**150,773**	**(7,530,193)**	**-98.0%**	**(7,528,577)**	**-98.0%**
60025	Postage	73	93	-	-	-	-	0.0%	-	0.0%
60030	Printing	369	273	2,000	2,000	2,000	-	0.0%	-	0.0%
60400	Repairs	-	-	600	600	600	-	0.0%	-	0.0%
60700	Supplies & Materials	4,001	3,370	10,228	10,228	10,228	-	0.0%	-	0.0%
	Total Supplies & Materials	**4,443**	**3,736**	**12,828**	**12,828**	**12,828**	**-**	**0.0%**	**-**	**0.0%**
63005	Training	-	357	2,000	2,000	2,000	-	0.0%	-	0.0%
63010	Meetings & Conferences	-	25	1,825	1,825	1,825	-	0.0%	-	0.0%
63015	Dues & Subscriptions	6,198	4,552	4,811	4,811	4,811	-	0.0%	-	0.0%
64100	Contractual Services	2,082	1,892	1,953	1,957	2,048	95	4.9%	91	4.6%
66600	Maintenance-Equipment	-	-	500	-	-	(500)	-100.0%	-	0.0%
67700	Communications	37,989	37,652	40,709	36,580	39,173	(1,536)	-3.8%	2,593	7.1%
68001	Software Licenses/Maint	6,295	9,174	7,800	7,800	7,800	-	0.0%	-	0.0%
	Total Charges & Services	**52,564**	**53,652**	**59,598**	**54,973**	**57,657**	**(1,941)**	**-3.3%**	**2,684**	**4.9%**
90630	Health Insurance	75,474	76,021	76,901	76,901	94,974	18,073	23.5%	18,073	23.5%
91620	Liability Insurance	17,477	22,598	25,779	25,779	29,529	3,750	14.5%	3,750	14.5%
93641	Tech Replacement	20,248	26,195	28,881	28,881	26,376	(2,505)	-8.7%	(2,505)	-8.7%
94640	Capital Equip Repl	7,664	7,768	4,938	4,938	2,544	(2,394)	-48.5%	(2,394)	-48.5%
96600	Fleet Services	33,923	46,605	22,482	22,482	37,379	14,897	66.3%	14,897	66.3%
97300	Debt Service (POB)	-	-	54,261	54,261	83,894	29,633	54.6%	29,633	54.6%
	Total Interfund Transfers	**154,786**	**179,187**	**213,242**	**213,242**	**274,696**	**61,454**	**28.8%**	**61,454**	**28.8%**
Total Fire w/out UAAL Pension Contib		**$ 1,245,112**	**$ 1,302,069**	**$ 1,317,805**	**$ 1,353,364**	**$ 1,370,336**	**$ 52,531**	**4.0%**	**$ 16,972**	**1.3%**
Total Fire with UAAL Pension Contib		**$ 1,245,112**	**$ 2,796,612**	**$ 8,790,518**	**$ 8,826,077**	**$ 1,370,336**	**$ (7,420,182)**	**-84.4%**	**$ (7,455,741)**	**-84.5%**

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City of Wheaton
General Fund - Fire - Administrative
Expenditures
Calendar Year 2023 Budget

Fund	100	General Fund				
Org	16560031	Fire Administrative				
	Account	Description	Amount	Description		Budget
	50010	Wages-Full Time			$	815,792
				Fire Chief		
				Assistant Chief (4)		
				Management Analyst (50%)		
				Administrative Assistant (50%)		
	50100	Overtime				28,000
	50200	Holiday Pay				17,589
	50150	Firefighter Replacement				10,000
	51060	Sick Leave Buy Back				3,001
	51020	Uniform Allowance				3,000
	51040	Medical Physicals				6,105
			3,655	Medical Exams - Annual		
			2,125	Medical Exams - Stress		
			325	Pulmonary Function Test-Annual		
	51200	Employee Relations				2,200
	51100	Employer-FICA				16,690
	51105	Employer-IMRF				3,481
	51120	Employer-Fire Pension				119,297
	60030	Printing				2,000
	60400	Repairs		AV Equipment Repairs		600
	60700	Supplies & Materials				10,228
			1,988	Copier Supplies		
			1,140	Computer Supplies		
			3,500	Public Education		
			2,400	Training Supplies and Materials		
			800	AV Aids/I-Net Supplies		
			400	Training Room Equipment		
	63005	Training				2,000

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City of Wheaton
General Fund - Fire - Administrative
Expenditures
Calendar Year 2023 Budget

Fund	100	General Fund			
Org	16560031	Fire Administrative			
	Account	Description	Amount	Description	Budget
	63010	Meetings & Conferences			1,825
			1,500	IL/International Fire Chiefs Conference	
			50	DuPage Fire Chiefs	
			275	Miscellaneous Meetings/Conferences	
	63015	Dues & Subscriptions			4,811
			250	International Association Fire Chiefs	
			320	IL Fire Chiefs Association	
			50	DuPage Fire Chiefs	
			3,500	MABAS Division 12 Annual	
			66	Fire Engineering	
			75	Fire House	
			50	Miscellaneous	
			500	Equipment Inventory Service	
	64100	Contractual Services			2,048
			1,998	Printer/Copier Lease	
			50	Uniform Cleaning	
	67700	Communications			39,173
			2,132	Landline Phones	
			24,480	Comcast/Internet	
			7,798	ATT Mobile	
			4,763	Verizon Mobile	
	68001	Software Licenses/Maint		Fire House Software License	7,800
	90630	Health Insurance			94,974
	91620	Liability Insurance			29,529
	93641	Tech Replacement			26,376
	94640	Capital Equip Replacement			2,544
	96600	Fleet Services			37,379
	97300	Debt Service (POB)			83,894
			83,894	2021 G.O. Bonds (Pension Obligation Bonds)	
	Total Fire Administrative				**$ 1,370,336**

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City of Wheaton
General Fund - Firefighting/Investigation
Expenditures
Calendar Year 2023 Budget

Fund 100 General Fund
Org 16562000 Firefighting/Investigation

		2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	23 Budget vs 22 Budget $	23 Budget vs 22 Budget %	23 Budget vs 22 Proj. $	23 Budget vs 22 Proj. %
50010	Wages-Full Time	$ 3,375,648	$ 3,470,037	$ 3,519,329	$ 3,462,920	$ 3,492,509	$ (26,820)	-0.8%	$ 29,589	0.9%
50100	Overtime	49,532	87,290	90,000	130,000	100,000	10,000	11.1%	(30,000)	-23.1%
50150	Firefighter Replacement	585,252	727,171	550,000	940,000	750,000	200,000	36.4%	(190,000)	-20.2%
50200	Holiday Pay	157,802	130,335	140,773	140,773	139,700	(1,073)	-0.8%	(1,073)	-0.8%
51060	Sick Leave Buy-Back	12,094	10,687	12,888	12,888	9,735	(3,153)	-24.5%	(3,153)	-24.5%
	Total Personal Services	**4,180,328**	**4,425,520**	**4,312,990**	**4,686,581**	**4,491,944**	**178,954**	**4.1%**	**(194,637)**	**-4.2%**
51020	Uniform Allowance	42,330	37,115	54,380	54,380	54,380	-	0.0%	-	0.0%
51040	Medical Physicals	3,102	5,477	39,212	6,000	34,080	(5,132)	-13.1%	28,080	468.0%
51100	Employer-FICA	57,624	58,527	61,813	67,955	65,133	3,320	5.4%	(2,822)	-4.2%
51120	Employer-Fire Pension	1,485,010	1,650,646	1,181,602	1,181,602	763,727	(417,875)	-35.4%	(417,875)	-35.4%
	Total Employee Benefits	**1,588,066**	**1,751,765**	**1,337,007**	**1,309,937**	**917,320**	**(419,687)**	**-31.4%**	**(392,617)**	**-30.0%**
60400	Repairs	2,042	3,022	5,600	5,600	5,600	-	0.0%	-	0.0%
60700	Supplies & Materials	15,180	15,143	17,865	17,865	17,865	-	0.0%	-	0.0%
	Total Supplies & Materials	**17,222**	**18,165**	**23,465**	**23,465**	**23,465**	**-**	**0.0%**	**-**	**0.0%**
63005	Training	1,500	4,880	10,000	10,000	10,000	-	0.0%	-	0.0%
63010	Meetings & Conferences	-	-	100	-	-	(100)	-100.0%	-	0.0%
64100	Contractual Services	3,657	4,764	6,100	6,100	6,100	-	0.0%	-	0.0%
69020	Disability Ins Premium	3,013	3,058	3,050	3,050	3,050	-	0.0%	-	0.0%
	Total Charges & Services	**8,170**	**12,702**	**19,250**	**19,150**	**19,150**	**(100)**	**-0.5%**	**-**	**0.0%**
90630	Health Insurance	483,035	486,534	492,166	492,166	506,530	14,364	2.9%	14,364	2.9%
91620	Liability Insurance	94,792	122,563	139,815	139,815	147,646	7,831	5.6%	7,831	5.6%
94640	Capital Equip Repl	33,230	33,505	9,708	9,708	-	(9,708)	-100.0%	(9,708)	-100.0%
96600	Fleet Services	572,011	587,883	593,303	593,303	627,071	33,768	5.7%	33,768	5.7%
97300	Debt Service (POB)	-	-	347,378	347,378	537,088	189,710	54.6%	189,710	54.6%
	Total Interfund Transfers	**1,183,068**	**1,230,485**	**1,582,370**	**1,582,370**	**1,818,335**	**235,965**	**14.9%**	**235,965**	**14.9%**
	Total Firefighting/Investigation	**$ 6,976,854**	**$ 7,438,637**	**$ 7,275,082**	**$ 7,621,503**	**$ 7,270,214**	**$ (4,868)**	**-0.1%**	**$ (351,289)**	**-4.6%**

City of Wheaton
General Fund - Firefighting/Investigation
Expenditures
Calendar Year 2023 Budget

Fund	100	General Fund			
Org	16562000	Firefighting/Investigation			
	Account	Description	Amount	Description	Budget
	50010	Wages-Full Time			$ 3,492,509
				Fire Lieutenant (10)	
				Firefighter (22)	
	50100	Overtime			100,000
	50150	Firefighter Replacement			750,000
	50200	Holiday Pay			139,700
	51060	Sick Leave Buy-Back			9,735
	51020	Uniform Allowance			54,380
			16,000	Uniform Allowance	
			1,000	Truck Belts	
			14,390	Fire Coats	
			12,300	Bunker Pants	
			3,700	Bunker Boots	
			1,485	Helmets	
			1,620	Gloves	
			825	Hand lights	
			640	Uniform Cleaning Allowance	
			1,000	Batteries	
			420	Protective Hoods	
			1,000	Miscellaneous	
	51040	Medical Physicals			34,080
			32,000	Annual Medical Exams	
			2,080	Infection Control Shots/Pulmonary Function Test	
	51100	Employer-FICA			65,133
	51120	Employer-Fire Pension			763,727
	69020	Disability Ins Premium			3,050
	60400	Repairs			5,600
			1,600	Air Mask Maintenance	
			1,800	Hose, Nozzle, Equipment	
			2,200	Small Motor Maintenance	
	60700	Supplies & Materials			17,865
			3,000	Hardware Supplies/Investigation	
			6,800	Air Cylinder	
			1,640	Air Mask Face Piece	
			1,425	Foam	
			5,000	Misc. Items	

City of Wheaton
General Fund - Firefighting/Investigation
Expenditures
Calendar Year 2023 Budget

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

Account	Description	Amount	Description	Budget
63005	Training			10,000
		1,500	Fire Officer Certification Courses	
		1,500	Investigation Training	
		5,000	Live Fire Training	
		1,000	State Fire Inspector Training	
		1,000	Supervisory Training	
63010	Meetings & Conferences			100
64100	Contractual Services			6,100
		1,700	Breathing Air Maintenance	
		300	Air Cylinder Hydrotest	
		2,200	Hydraulic Tool Maintenance	
		500	Extinguisher Recharge	
		1,100	Ground Ladder Testing	
		300	Investigative Photo Processing	
90630	Health Insurance			506,530
91620	Liability Insurance			147,646
94640	Capital Equip Replacement			-
96600	Fleet Services			627,071
97300	Debt Service (POB)			537,088
		537,088	2021 G.O. Bonds (Pension Obligation Bonds)	
Total Firefighting/Investigation				**$ 7,270,314**

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City of Wheaton
General Fund - Fire - Communications
Expenditures
Calendar Year 2023 Budget

Fund 100 General Fund
Org 16563000 Fire Communications

		2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	23 Budget vs 22 Budget $	23 Budget vs 22 Budget %	23 Budget vs 22 Proj. $	23 Budget vs 22 Proj. %
60400	Repairs	$ 1,374	$ 2,212	$ 2,000	$ 2,000	$ 4,400	$ 2,400	120.0%	$ 2,400	120.0%
60700	Supplies & Materials	3,428	-	3,000	3,000	3,000	-	0.0%	-	0.0%
	Total Supplies & Materials	**4,802**	**2,212**	**5,000**	**5,000**	**7,400**	**2,400**	**48.0%**	**2,400**	**48.0%**
64100	Contractual Services	196,203	265,508	269,000	265,700	277,000	8,000	3.0%	11,300	4.3%
66601	Maintenance-Radio	-	-	2,400	-	-	(2,400)	-100.0%	-	0.0%
	Total Charges & Services	**196,203**	**265,508**	**271,400**	**265,700**	**277,000**	**5,600**	**2.1%**	**11,300**	**4.3%**
70040	Communications Equipment	560	1,630	8,000	8,000	8,000	-	0.0%	-	0.0%
	Total Capital Outlays	**560**	**1,630**	**8,000**	**8,000**	**8,000**	**-**	**0.0%**	**-**	**0.0%**
	Total Fire Communications	**$ 201,565**	**$ 269,350**	**$ 284,400**	**$ 278,700**	**$ 292,400**	**$ 8,000**	**2.8%**	**13,700**	**4.9%**

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City of Wheaton
General Fund - Fire - Communications
Expenditures
Calendar Year 2023 Budget

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

Account	Description	Amount	Description	Budget
60400	Repairs			$ 4,400
60700	Supplies & Materials			3,000
64100	Contractual Services			277,000
		264,000	Du-Comm Participation-Operations	
		12,000	Du-Comm Participation-New Facility	
		1,000	Active 911/I-nert Viewer	
70040	Communications Equipment			8,000
		1,500	Mobile	
		4,000	Radio Pagers	
		2,500	Intercom Headsets	
Total Fire Communications				**$ 292,400**

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

Fund 100 General Fund
Org 16564000 Homeland Security

		2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	23 Budget vs 22 Budget $	23 Budget vs 22 Budget %	23 Budget vs 22 Proj. $	23 Budget vs 22 Proj. %
50030	Wages-Part Time	$ 12,400	$ 2,866	$ 15,650	$ 10,149	$ 18,151	$ 2,501	16.0%	$ 8,002	78.8%
	Total Personal Services	**12,400**	**2,866**	**15,650**	**10,149**	**18,151**	**2,501**	**16.0%**	**8,002**	**78.8%**
51100	Employer-FICA	952	175	1,197	776	1,389	192	16.0%	613	79.0%
	Total Employee Benefits	**952**	**175**	**1,197**	**776**	**1,389**	**192**	**16.0%**	**613**	**79.0%**
60400	Repairs	-	-	500	-	-	(500)	-100.0%	-	0.0%
60700	Supplies & Materials	6,239	2,406	7,750	7,750	7,750	-	0.0%	-	0.0%
	Total Supplies & Materials	**6,239**	**2,406**	**8,250**	**7,750**	**7,750**	**(500)**	**-6.1%**	**-**	**0.0%**
63005	Training	-	1,050	1,000	1,000	1,000	-	0.0%	-	0.0%
64100	Contractual Services	1,397	405	412	450	412	-	0.0%	(38)	-8.4%
67700	Communications	15,772	13,769	14,335	14,335	14,552	217	1.5%	217	1.5%
	Total Charges & Services	**17,169**	**15,224**	**15,747**	**15,785**	**15,964**	**217**	**1.4%**	**179**	**1.1%**
94640	Capital Equip Repl	5,137	5,292	5,450	5,450	5,613	163	3.0%	163	3.0%
	Total Interfund Transfers	**5,137**	**5,292**	**5,450**	**5,450**	**5,613**	**163**	**3.0%**	**163**	**3.0%**
Total Homeland Security		**$ 41,897**	**$ 25,963**	**$ 46,294**	**$ 39,910**	**$ 48,867**	**$ 2,573**	**5.6%**	**$ 8,957**	**22.4%**

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City of Wheaton
General Fund - Fire - Homeland Security
Expenditures
Calendar Year 2023 Budget

Fund	100	General Fund			
Org	16564000	Homeland Security			
	Account	Description	Amount	Description	Budget
	50030	Wages-Part Time			$ 18,151
				Part-Time Emergency Management Coordinator	
	51100	Employer-FICA			1,389
	60700	Supplies & Materials			7,750
			250	Homeland Security Supplies and Materials	
			1,500	Hazardous Materials-Misc. Supplies	
			1,500	Spill Control Materials	
			3,000	Protective Equipment	
			1,500	Technical Rescue Equipment	
	63005	Training			1,000
				Hazardous Material/NIMS Emergency Management Training	
	64100	Contractual Services			412
				Warning System Monitoring Service	
	67700	Communications			14,552
			2,825	Landline Phones	
			580	ATT Mobile Phones	
			205	Verizon Mobile Data	
			10,942	Mass Notification Software Service	
	94640	Capital Equipment Replacement			5,613
	Total Homeland Security				**$ 48,867**

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City of Wheaton
General Fund - Fire - Medical/Rescue
Expenditures
Calendar Year 2023 Budget

Fund 100 General Fund
Org 16565000 Medical/Rescue

		2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	23 Budget vs 22 Budget $	23 Budget vs 22 Budget %	23 Budget vs 22 Proj. $	23 Budget vs 22 Proj. %
50010	Wages-Full Time	$ 83,001	$ 92,301	$ 95,446	$ 95,501	$ 99,264	$ 3,818	4.0%	3,763	3.9%
51060	Sick Leave Buy-Back	-	708	-	-	766	766	100.0%	766	100.0%
	Total Personal Services	**83,001**	**93,009**	**95,446**	**95,501**	**100,030**	**4,584**	**4.8%**	**4,529**	**4.7%**
51100	Employer-FICA	5,955	6,699	7,302	7,306	7,652	350	4.8%	346	4.7%
51105	Employer-IMRF Pension	8,702	9,641	8,313	8,318	5,382	(2,931)	-35.3%	(2,936)	-35.3%
	Total Employee Benefits	**14,657**	**16,340**	**15,615**	**15,624**	**13,034**	**(2,581)**	**-16.5%**	**(2,590)**	**-16.6%**
60400	Repairs	2,563	7,652	5,500	5,200	5,500	-	0.0%	300	5.8%
60700	Supplies & Materials	23,608	12,518	11,000	16,000	11,000	-	0.0%	(5,000)	-31.3%
	Total Supplies & Materials	**26,171**	**20,170**	**16,500**	**21,200**	**16,500**	**-**	**0.0%**	**(4,700)**	**-22.2%**
63005	Training	5,448	2,724	9,000	9,000	9,000	-	0.0%	-	0.0%
64100	Contractual Services	1,769,069	2,024,223	2,069,927	2,285,050	2,459,687	389,760	18.8%	174,637	7.6%
67700	Communications	801	826	600	864	864	264	44.0%	-	0.0%
	Total Charges & Services	**1,775,318**	**2,027,773**	**2,079,527**	**2,294,914**	**2,469,551**	**390,024**	**18.8%**	**174,637**	**7.6%**
90630	Health Insurance	13,585	13,684	13,842	13,842	14,246	404	2.9%	404	2.9%
91620	Liability Insurance	2,666	3,447	3,932	3,932	4,153	221	5.6%	221	5.6%
96600	Fleet Services	159,395	186,734	183,440	183,440	234,066	50,626	27.6%	50,626	27.6%
	Total Interfund Transfers	**175,646**	**203,865**	**201,214**	**201,214**	**252,465**	**51,251**	**25.5%**	**51,251**	**25.5%**
	Total Medical/Rescue	**$ 2,074,793**	**$ 2,361,157**	**$ 2,408,302**	**$ 2,628,453**	**$ 2,851,580**	**$ 443,278**	**18.4%**	**$ 223,127**	**8.5%**

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City of Wheaton
General Fund - Fire - Medical/Rescue
Expenditures
Calendar Year 2023 Budget

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

Account	Description	Amount	Description	Budget
50010	Wages-Full Time			$ 99,264
			EMS/Community Risk Reduction Manager (90%)	
51100	Employer-FICA			7,652
51105	Employer-IMRF Pension			5,382
51060	Sick Leave Buy-Back			766
60400	Repairs			5,500
		1,200	Equipment Maintenance	
		300	CPR Mannequin Repairs	
		4,000	Stretcher Repairs	
60700	Supplies & Materials			11,000
		5,000	Medical Rescue Supplies	
		3,000	Medical Equipment Batteries	
		500	EMS Public Education Supplies	
		500	Training Materials	
		500	TB/BPP Supplies	
		1,500	CPR Class Supplies	
63005	Training			9,000
64100	Contractual Services			2,459,687
		2,357,512	Paramedic Staffing	
		92,000	EMS Billing Services	
		7,300	Cardiac Monitor/Defibrillator/AED	
		375	Hydro Test Oxygen Cylinder	
		2,500	Oxygen Cascade Refill	
67700	Communications			864
90630	Health Insurance			14,246
91620	Liability Insurance			4,153
96600	Fleet Services			234,066
Total Medical/Rescue				**$ 2,851,580**

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City of Wheaton
General Fund - Fire - Station #38 Maintenance
Expenditures
Calendar Year 2023 Budget

Fund 100 General Fund
Org 15540031 Fire Station #38 Maintenance

		2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	23 Budget vs 22 Budget $	23 Budget vs 22 Budget %	23 Budget vs 22 Proj. $	23 Budget vs 22 Proj. %
50029	Wages-Full Time (Reg)	$ 1,082	$ 1,137	$ 993	$ 1,145	$ 1,126	$ 133	13.4%	$ (19)	-1.7%
	Total Personal Services	**1,082**	**1,137**	**993**	**1,145**	**1,126**	**133**	**13.4%**	**(19)**	**-1.7%**
51100	Employer-FICA	83	87	76	88	86	10	13.2%	(2)	-2.3%
51105	Employer-IMRF Pension	121	124	86	100	61	(25)	-29.1%	(39)	-39.0%
	Total Employee Benefits	**204**	**211**	**162**	**188**	**147**	**(15)**	**-9.3%**	**(41)**	**-21.8%**
60400	Repairs	16,497	10,578	12,500	12,500	12,500	-	0.0%	-	0.0%
60700	Supplies & Materials	11,672	9,158	11,100	11,000	11,400	300	2.7%	400	3.6%
	Total Supplies & Materials	**28,169**	**19,736**	**23,600**	**23,500**	**23,900**	**300**	**1.3%**	**400**	**1.7%**
64100	Contractual Services	12,270	10,823	11,570	21,000	11,270	(300)	-2.6%	(9,730)	-46.3%
67705	Utilities-Gas	-	1,212	3,500	2,500	3,500	-	0.0%	1,000	40.0%
	Total Charges & Services	**12,270**	**12,035**	**15,070**	**23,500**	**14,770**	**(300)**	**-2.0%**	**(8,730)**	**-37.1%**
90630	Health Insurance	203	213	215	215	225	10	4.7%	10	4.7%
91620	Liability Insurance	30	38	53	53	55	2	3.8%	2	3.8%
94640	Capital Equip Repl	27,236	27,727	28,233	28,233	28,763	530	1.9%	530	1.9%
95642	Building Renewal	33,260	35,576	38,000	38,000	40,538	2,538	6.7%	2,538	6.7%
96600	Fleet Services	1,018	1,132	1,167	1,167	2,205	1,038	88.9%	1,038	88.9%
	Total Interfund Transfers	**61,747**	**64,686**	**67,668**	**67,668**	**71,786**	**4,118**	**6.1%**	**4,118**	**6.1%**
	Total Fire Station #38 Maintenance	**$ 103,472**	**$ 97,805**	**$ 107,493**	**$ 116,001**	**$ 111,729**	**$ 4,236**	**3.9%**	**$ (4,272)**	**-3.7%**

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City of Wheaton
General Fund - Fire - Station #38 Maintenance
Expenditures
Calendar Year 2023 Budget

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

Account	Description	Amount	Description	Budget
50029	Wages-Full Time (Reg)			$ 1,126
			Public Works Labor	
51100	Employer-FICA			86
51105	Employer-IMRF Pension			61
60400	Repairs			12,500
		2,500	Washer/Stove Repair	
		3,500	HVAC	
		2,000	Overhead Door	
		4,500	Plumbing	
60700	Supplies & Materials			11,400
		600	First Aid Supplies	
		800	Electrical Supplies	
		500	Extractor Supplies	
		500	Ice Compound	
		6,000	Janitorial Supplies	
		3,000	Miscellaneous Supplies	
64100	Contractual Services			11,270
		300	Backflow Preventer Testing	
		1,820	Carpet / Window Cleaning	
		400	Exhaust Detection	
		1,500	Fire Protection/Maintenance	
		2,000	HVAC Maintenance	
		3,500	Landscape Maintenance	
		600	Overhead Door Maintenance	
		400	Pest Management	
		750	Wheaton Sanitary Service	
67705	Utilities-Gas			3,500
90630	Health Insurance			225
91620	Liability Insurance			55
94640	Capital Equip Replacement			28,763
95642	Building Renewal			40,538
96600	Fleet Services			2,205
Total Fire Station #38 Maintenance				**$ 111,729**

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City of Wheaton
General Fund - Fire - Station #39 Maintenance
Expenditures
Calendar Year 2023 Budget

Fund 100 General Fund
Org 15540032 Fire Station #39 Maintenance

		2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	23 Budget vs 22 Budget $	23 Budget vs 22 Budget %	23 Budget vs 22 Proj. $	23 Budget vs 22 Proj. %
60400	Repairs	$ 17,764	$ 11,399	$ 5,300	$ 5,200	$ 5,300	$ -	0.0%	100	1.9%
60700	Supplies & Materials	6,349	7,340	6,525	6,000	6,525	-	0.0%	525	8.8%
	Total Supplies & Materials	**24,113**	**18,739**	**11,825**	**11,200**	**11,825**	**-**	**0.0%**	**625**	**5.6%**
64100	Contractual Services	10,627	13,480	6,425	7,000	6,125	(300)	-4.7%	(875)	-12.5%
67705	Utilities-Gas	-	-	600	300	600	-	0.0%	300	100.0%
	Total Charges & Services	**10,627**	**13,480**	**7,025**	**7,300**	**6,725**	**(300)**	**-4.3%**	**(575)**	**-7.9%**
94640	Capital Equip Repl	7,914	8,133	8,360	8,360	8,596	236	2.8%	236	2.8%
95642	Building Renewal	19,538	20,543	21,591	21,591	22,684	1,093	5.1%	1,093	5.1%
96600	Fleet Services	635	1,081	1,170	1,170	-	(1,170)	-100.0%	(1,170)	-100.0%
	Total Interfund Transfers	**28,087**	**29,757**	**31,121**	**31,121**	**31,280**	**159**	**0.5%**	**159**	**0.5%**
	Total Fire Station #39 Maintenance	**$ 62,827**	**$ 61,976**	**$ 49,971**	**$ 49,621**	**$ 49,830**	**$ (141)**	**-0.3%**	**$ 209**	**0.4%**

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City of Wheaton
General Fund - Fire - Station #39 Maintenance
Expenditures
Calendar Year 2023 Budget

Fund	**100**	**General Fund**				
Org	**15540032**	**Fire Station #39 Maintenance**				
	Account	**Description**	**Amount**	**Description**		**Budget**
	60400	Repairs			$	5,300
			800	Electrical		
			2,500	HVAC		
			1,000	Overhead Door		
			1,000	Plumbing		
	60700	Supplies & Materials				6,525
			250	First Aid Supplies		
			175	Washer/Stove Repair		
			600	Electrical Supplies		
			300	Extractor supplies		
			200	Ice Compound		
			3,000	Janitorial Supplies		
			2,000	Miscellaneous Supplies		
	64100	Contractual Services				6,125
			200	Backflow Preventer Testing		
			850	Carpet / Window Cleaning		
			400	Exhaust Detection		
			375	Fire Protection/Maintenance		
			1,300	HVAC Maintenance		
			2,000	Landscape Maintenance		
			300	Overhead Door Maintenance		
			400	Pest Management		
			300	Wheaton Sanitary Service		
	67705	Utilities-Gas				600
	94640	Capital Equip Replacement				8,596
	95642	Building Renewal				22,684
	Total Fire Station #39 Maintenance				**$**	**49,830**

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City of Wheaton
General Fund - Fire - Station #37 Maintenance
Expenditures
Calendar Year 2023 Budget

Fund 100 General Fund
Org 15540033 Fire Station #37 Maintenance

		2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	23 Budget vs 22 Budget $	23 Budget vs 22 Budget %	23 Budget vs 22 Proj. $	23 Budget vs 22 Proj. %
50029	Wages-Full Time (Reg)	$ 943	$ 964	$ 993	$ 1,066	$ 1,126	$ 133	13.4%	$ 60	5.6%
	Total Personal Services	**943**	**964**	**993**	**1,066**	**1,126**	**133**	**13.4%**	**60**	**5.6%**
51100	Employer-FICA	72	74	76	82	86	10	13.2%	4	4.9%
51105	Employer-IMRF Pension	105	105	86	93	61	(25)	-29.1%	(32)	-34.4%
	Total Employee Benefits	**177**	**179**	**162**	**175**	**147**	**(15)**	**-9.3%**	**(28)**	**-16.0%**
60400	Repairs	8,382	6,847	7,300	7,000	7,300	-	0.0%	300	4.3%
60700	Supplies & Materials	6,630	8,932	6,050	6,250	6,250	200	3.3%	-	0.0%
	Total Supplies & Materials	**15,012**	**15,779**	**13,350**	**13,250**	**13,550**	**200**	**1.5%**	**300**	**2.3%**
64100	Contractual Services	7,784	8,352	6,600	8,500	6,400	(200)	-3.0%	(2,100)	-24.7%
67705	Utilities-Gas	450	802	500	300	500	-	0.0%	200	66.7%
	Total Charges & Services	**8,234**	**9,154**	**7,100**	**8,800**	**6,900**	**(200)**	**-2.8%**	**(1,900)**	**-21.6%**
90630	Health Insurance	203	213	215	215	225	10	4.7%	10	4.7%
91620	Liability Insurance	30	38	53	53	55	2	3.8%	2	3.8%
94640	Capital Equip Repl	6,905	7,094	7,289	7,289	7,493	204	2.8%	204	2.8%
95642	Building Renewal	10,718	11,541	12,404	12,404	13,309	905	7.3%	905	7.3%
96600	Fleet Services	475	795	1,785	1,785	1,428	(357)	-20.0%	(357)	-20.0%
	Total Interfund Transfers	**18,331**	**19,681**	**21,746**	**21,746**	**22,510**	**764**	**3.5%**	**764**	**3.5%**
	Total Fire Station #37 Maintenance	**$ 42,697**	**$ 45,757**	**$ 43,351**	**$ 45,037**	**$ 44,233**	**$ 882**	**2.0%**	**$ (804)**	**-1.8%**

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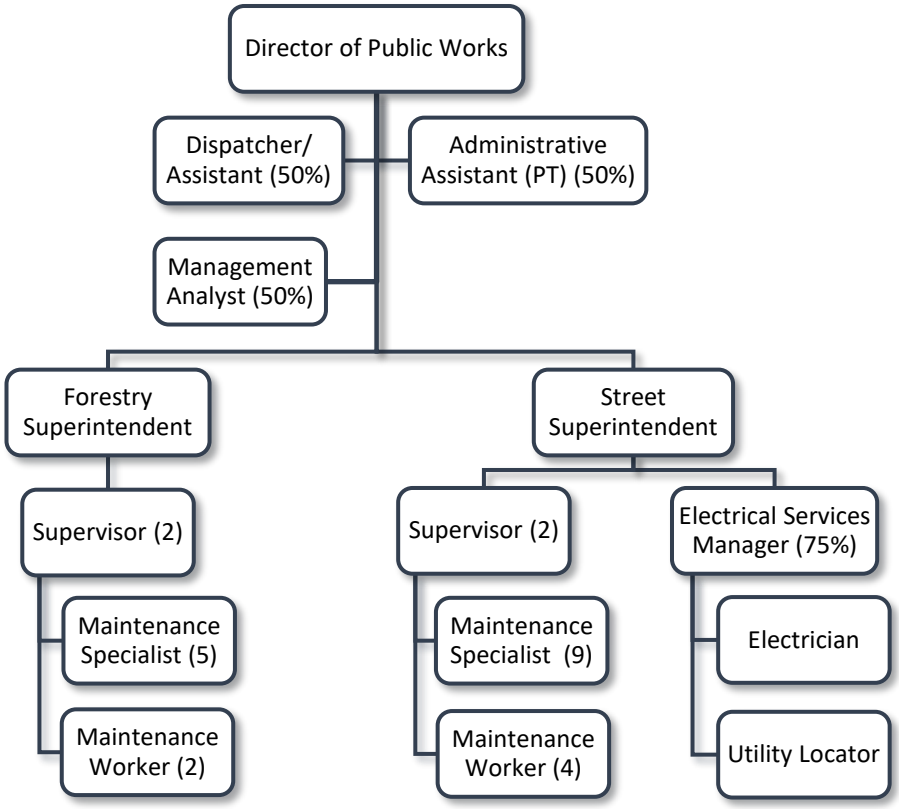
City of Wheaton
General Fund - Fire - Station #37 Maintenance
Expenditures
Calendar Year 2023 Budget

Fund 100 General Fund
Org 15540033 Fire Station #37 Maintenance

Account	Description	Amount	Description	Budget
50029	Wages-Full Time (Reg)			$ 1,126
			Public Works Labor	
51100	Employer-FICA			86
51105	Employer-IMRF Pension			61
60400	Repairs			7,300
		500	Electrical	
		2,800	HVAC	
		2,000	Overhead Door	
		2,000	Plumbing	
60700	Supplies & Materials			6,250
		250	First Aid Supplies	
		300	Electrical Supplies	
		500	Extractor supplies	
		300	Washer/Stove Repair	
		400	Ice Compound	
		3,000	Janitorial Supplies	
		1,500	Miscellaneous Supplies	
64100	Contractual Services			6,400
		200	Backflow Preventer Testing	
		450	Carpet / Window Cleaning	
		400	Exhaust Detection	
		650	Fire Protection/Maintenance	
		1,200	HVAC Maintenance	
		400	Overhead Door Maintenance	
		400	Pest Management	
		400	Wheaton Sanitary Service	
		300	Painting of Offices & Hallways	
		2,000	Landscape Maintenance	
67705	Utilities-Gas			500
90630	Health Insurance			225
91620	Liability Insurance			55
94640	Capital Equip Replacement			7,493
95642	Building Renewal			13,309
96600	Fleet Services			1,428
Total Fire Station #37 Maintenance				**$ 44,233**

City of Wheaton
Public Works
Calendar Year 2023 Budget

ORGANIZATIONAL CHART



PERSONNEL SUMMARY

The 2022 changes to the PW personnel include:

- The PW Administrative Superintendent position was eliminated which accounted for 25% of the salary allocation to the General Fund Public Works divisions.
- The Management Analyst position was added with 50% salary allocation to the PW and the remaining 50% to the Fire department.

Full Time Equivalent	2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget
Full-Time Employees	30.50	30.00	30.00	30.25	30.25
Part-Time Employees	0.00	0.25	0.25	0.25	0.25
Total FTEs	**30.50**	**30.25**	**30.25**	**30.50**	**30.50**

GENERAL DESCRIPTION AND MAJOR AREAS OF RESPONSIBILITY

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

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

The Public Works objectives are accounted for in several organizations:

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

ADMINISTRATIVE DIVISION

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

2022 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: Project delayed.

Strategic Priority 3: Responsive and Efficient Services

Goal: Continually work on improving operations through identifying opportunities to enhance performance and reduce costs

- **Action Item:** Staff identified and evaluated the use of contractual hauling versus current in-house practice for removing excavation spoils.
  Status: Staff determined that contractual hauling saves the City 50% in annual dump fee costs from less trips, the use of vendor vehicles reduces wear and tear on City vehicles, reduction in trips reduces the City's carbon footprint, and about 250 labor hours are freed up annually (assuming typical 1,500 yards of spoils annually).

Goal: Enhance Department effectiveness through the development of personnel

- **Action Item:** Monitor Tier II employee development and cross training requirements towards promotion. Ensure employees are current with licenses and certifications in their areas of expertise.
  Status: Three Tier II employees were promoted to Maintenance Specialist and one employee was promoted to Supervisor. In the Water Division, 4 employees attended the ISAWWA Annual Conference, 3 employees renewed their forklift certification, 6 employees renewed their flagger certification, 4 employees attended the ISAWWA Water Distribution Conference, and additional OSHA-related training was completed through online training.

2023 GOALS

Strategic Priority 1: Financial Stability

Goal: Complete a Stormwater Rate Study

- **Action Item:** Develop a request for proposal (RFP) document and solicit professional services to perform a storm sewer rate study.

Strategic Priority 3: Responsive and Efficient Services

Goal: Continually work on improving operations

- **Action Item:** Identify opportunities to enhance performance and reduce costs.

Goal: Enhance Department effectiveness through the development of personnel

- **Action Item:** Monitor Tier II employee development and cross training requirements towards 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.

2022 GOALS

Strategic Priority 2: Enhanced Infrastructure

Goal: Improve Planning and Maintenance of Existing Infrastructure

- **Action Item:** Continue inspection and update of existing asset management database information to ensure accurate and current information is available.
  Status: GIS assets were updated for streetlights, road maintenance, signs, pavement markings, sidewalk replacements, and snow events.
- **Action Item:** For the annual sign replacement rotation program, replace 700 signs that are in poor condition.
  Status: Sign Replacement Program replaced 900 faded, deteriorated, or damaged street and traffic signs. Exceeded goal of 700 replaced signs by 200.

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 7 miles of asphalt surface treatment.
  Status: About 0.5 miles of asphalt streets were patched, 1,200 feet of deteriorated curb and gutter were replaced, about 2,800 potholes were filled with approximately 32 tons of cold mix asphalt patch, 11.5 miles of streets were crack filled, and 10 miles of streets were treated with an asphalt rejuvenator.
- **Action Item:** Road Maintenance in coordination with City Road Improvement Program. Pave 4 miles of asphalt.
  Status: Approximately 2.4 miles of road received asphalt overlay by the City's Street crew, and 0.5 miles were patched with asphalt.
- **Action Item:** Replace 800 squares of failed sidewalk through the Sidewalk Replacement Program. Address high priority tripping hazards in designated areas. Identify and address locations outside project area in accordance with established standards. This program helps achieve 2 of the City's goals in the Strategic Priorities of Enhanced Infrastructure and Community Safety.
  Status: Over 1,500 squares of failed sidewalk were replaced with the 2022 Sidewalk Replacement Program. Curb ramps were also upgraded to meet ADA standards with 114 detectable warning panels.

Strategic Priority 5: Environmental Sustainability

Goal: Reduce the City's Carbon Footprint

- **Action Item:** Replace 76 HPS streetlight fixtures with LED fixtures.
  Status: Replaced 72 HPS streetlight fixtures with LED fixtures.

2023 GOALS

Strategic Priority 2: Enhanced Infrastructure

Goal: Improve Planning and Maintenance of Existing Infrastructure

- **Action Item:** Continue inspection and update of existing asset management database information to ensure accurate and current information is available.
- **Action Item:** For the annual sign replacement rotation program, replace 700 signs that are in poor condition.

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

- **Action Item:** Monitor and prioritize preventive maintenance activities such as asphalt patching, curb and gutter replacement, pothole filling, 8 centerline miles of crack filling, and 5 miles of asphalt surface treatment.
- **Action Item:** Road Maintenance in coordination with City Road Improvement Program. Asphalt overlay of 4 centerline miles.
- **Action Item:** Replace 1,400 squares of failed sidewalk through the Sidewalk Replacement Program. Address high priority tripping hazards in designated areas. Identify and address locations outside project area in accordance with established standards. This program helps achieve 2 of the City's goals in the Strategic Priorities of Enhanced Infrastructure and Community Safety.

Strategic Priority 5: Environmental Sustainability

Goal: Reduce the City's Carbon Footprint

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

PERFORMANCE AND WORKLOAD MEASURES

Performance Measures

Strategic Goal	Measures	2020 Actual	2021 Actual	2022 Target	2022 Projected	2023 Target
Financial Stability	Review all 15 contracted services contracts for savings and efficiencies each year	N/A	20%	100%	100%	100%
Responsive & Efficient Services	Percent of sidewalk tripping complaints inspected within three work days	N/A	N/A	100%	50%	100%
Financial Stability	Review permit fees with comparison to operational costs and comparable communities *(permits for special events, block parties, driveway aprons & sidewalks)*	N/A	N/A	100%	50%	100%

N/A = Not Available

Workload Measures

Strategic Goal	Measures	2020 Actual	2021 Actual	2022 Target	2022 Projected	2023 Target
Responsive & Efficient Services	**Total number of work requests received from public annually:**					
	* Sidewalk	103	82	N/A	90	N/A
	* Pothole	51	59	N/A	60	N/A
	* Streetlight	92	93	N/A	80	N/A
Responsive & Efficient Services	Number of signs replaced or repaired	1,393	1,303	700	900	700
	Miles of Road Paved In-house	4.5	4.4	4.5	2.9	4.5
	Number of driveway inspections	193	202	N/A	180	N/A
Responsive & Efficient Services	**Annual LED Streetlight upgrade:**					
	* HPS fixtures replaced with LED	139	70	76	72	72

N/A = Not Available

FORESTRY & PUBLIC GROUNDS DIVISION

The Forestry Division is responsible for the maintenance of over 20,000 city owned trees through such activities as: planting, pruning, and scheduled removals. The Public Grounds division maintains more than 27 acres of parks, right-of-ways, and open spaces through routine mowing, weed control, and fertilizing. They also maintain the seasonal color and over 1,250 street furniture assets in the newly enhanced (CBD) central business district.

2022 GOALS

Strategic Priority 3: Responsive and Efficient Services

Goal: Identify and Analyze Essential Services

- **Action Item:** Tree cycle pruning program established on a seven-year cycle for mature trees with an annual goal of 2,800 trees pruned.
  Status: Pruned 3,628 trees through September 2022, which includes: cycle pruning (1,931), young cycle pruning 2016 & 2019 (1,291), and demand pruning (406).
- **Action Item:** Tree removal program to address dead, diseased, or hazardous trees from City right-of-ways. Estimated 300 trees to be removed.
  Status: 443 trees have been removed through September 2022.

Strategic Priority 5: Environmental Sustainability

Goal: Reduce the City's Carbon Footprint

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

Other 2022 Accomplishments:

- A total of 236 new trees planted through September 2022: 118 trees through the City's Shared Cost Program, 31 in the Phase 4 CBD enhancement, and 87 through resident/contractor planting.
- Named a Tree City USA for the 36th consecutive year.
- Named a Monarch City USA for the 1st year.
- Arbor Day celebration at Emerson Elementary School.
- Oversaw the CBD Phase 4 street furniture asset & tree installations.
- Continued certification training for ISA Certified Arborist staff members (4).
- Continued certification training for Certified Pesticide Applicator staff members (4).
- Holiday street decorations installed by city crews. (Except Adam's Park).
- 2 employees were promoted to Maintenance Specialists.

2023 GOALS

Strategic Priority 3: Responsive and Efficient Services

Goal: Identify and Analyze Essential Services

- **Action Item:** Tree cycle pruning program established on a seven-year cycle for mature trees with an annual goal of 1,500 trees pruned.
- **Action Item:** Young tree cycle pruning established on a three-year cycle. 2017 & 2020 Estimate of 1,300 trees.
- **Action Item:** Tree removal program to address dead, diseased, or hazardous trees from City right-of-ways. Estimated 250 trees to be removed.
- **Action Item:** Follow the central business district (CBD) maintenance plan.
- **Action Item:** Adams Park Phase 3 renovations.

Strategic Priority 5: Environmental Sustainability

Goal: Reduce the City's Carbon Footprint

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

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PERFORMANCE AND WORKLOAD MEASURES

Performance Measures

Strategic Goal	Measures	2020 Actual	2021 Actual	2022 Target	2022 Projected	2023 Target
Financial Stability	**Analyze expenditure reduction opportunities:**					
	* Review maintenance contracts for areas and opportunities of cost savings	5/5	5/5	5/5	5/5	4/4
	* Review intergovernmental agreements with city, county, and state entities for better efficiencies	3/3	3/3	3/3	3/3	2/2

Workload Measures

Strategic Goal	Measures	2020 Actual	2021 Actual	2022 Target	2022 Projected	2023 Target
Responsive & Efficient Services	**No. of trees to prune:**					
	* Cycle prune	1,813	1,310	1,250	2,000	1,500
	* Young Cycle prune	1,030	1,266	1,250	1,250	1,300
	* External demand prune	184	294	200	200	200
	* Internal demand prune	272	235	250	200	50
	No. of trees removed	345	454	250	375	250
	No. of trees planted *(CBD, Shared Cost & Resident)*	431	342	150	225	200
	Street Furniture Asset Maintenance:					
	* Street Furniture	N/A	746	850	1,250	1,300
	* Planters / Beds	N/A	29	29	178	200
	* Pots	N/A	72	72	98	120

N/A = Not Available

EXPENDITURES BY CATEGORY

Expenditures	2021 Actual	2022 Budget	2022 Projected	2023 Budget
Personal Services	$ 2,554,923	$ 2,657,895	$ 2,665,856	$ 2,966,653
Employee Benefits	489,107	442,066	452,986	396,418
Supplies & Materials	777,907	906,660	714,365	933,760
Charges & Services	908,699	1,051,482	1,131,942	1,346,178
Capital Outlay	-	8,000	-	164,500
Interfund Transfers	2,357,889	2,334,238	2,334,238	2,573,913
Total Expenditures	**$ 7,088,525**	**$ 7,400,341**	**$ 7,299,387**	**$ 8,381,422**

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City of Wheaton
General Fund
Public Works Organization Summary
Calendar Year 2023 Budget

The following is a combined summary of the General Fund Public Works Divisions: Administrative, Building Maintenance, Special Events, Streams Subdivision Maintenance, Traffic Signs and Lines, Street Lights and Traffic Signals, Snow and Ice Control, Streets and Sidewalk Maintenance, Street Cleaning, Forestry Operations, and Public Grounds.

		2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	23 Budget vs 22 Budget $	23 Budget vs 22 Budget %	23 Budget vs 22 Proj. $	23 Budget vs 22 Proj. %
50010	Wages-Full Time	$ 436,654	$ 465,238	$ 422,186	$ 409,012	$ 447,902	$ 25,716	6.1%	$ 38,890	9.5%
50029	Wages-Full Time (Reg)	1,830,197	1,840,254	2,000,973	1,987,358	2,209,292	208,319	10.4%	221,934	11.2%
50030	Wages-Part Time	10,063	5,880	10,326	8,733	9,844	(482)	-4.7%	1,111	12.7%
50031	Wages-Seasonal	8,816	61,925	78,600	60,646	91,060	12,460	15.9%	30,414	50.2%
50100	Overtime	156,532	177,434	142,350	196,647	203,709	61,359	43.1%	7,062	3.6%
51060	Sick Leave Buy-Back	4,315	4,192	3,460	3,460	4,846	1,386	40.1%	1,386	40.1%
	Total Personal Services	**2,446,577**	**2,554,923**	**2,657,895**	**2,665,856**	**2,966,653**	**308,758**	**11.6%**	**300,797**	**11.3%**
51020	Uniform Allowance	15,673	9,492	15,850	23,719	15,700	(150)	-0.9%	(8,019)	-33.8%
51100	Employer-FICA	185,568	192,609	202,459	203,113	226,341	23,882	11.8%	23,228	11.4%
51105	Employer-IMRF Pension	269,547	287,006	223,757	226,154	154,377	(69,380)	-31.0%	(71,777)	-31.7%
	Total Employee Benefits	**470,788**	**489,107**	**442,066**	**452,986**	**396,418**	**(45,648)**	**-10.3%**	**(56,568)**	**-12.5%**
60030	Printing	128	297	350	165	200	(150)	-42.9%	35	21.2%
60100	Tools	9,153	13,506	12,600	12,600	12,950	350	2.8%	350	2.8%
60300	Street Light Materials	3,301	10,398	48,150	48,150	64,000	15,850	32.9%	15,850	32.9%
60400	Repairs	46,961	19,680	20,100	30,500	23,300	3,200	15.9%	(7,200)	-23.6%
60500	Road Materials	488,447	563,749	645,130	440,000	646,530	1,400	0.2%	206,530	46.9%
60600	Tree Purchases	1,177	961	2,000	2,000	2,500	500	25.0%	500	25.0%
60700	Supplies & Materials	128,840	169,316	178,330	180,950	184,280	5,950	3.3%	3,330	1.8%
	Total Supplies & Materials	**678,007**	**777,907**	**906,660**	**714,365**	**933,760**	**27,100**	**3.0%**	**219,395**	**30.7%**
63005	Training	11,930	9,670	14,550	4,750	13,050	(1,500)	-10.3%	8,300	174.7%
63010	Meetings & Conferences	1,113	1,261	5,500	1,500	5,750	250	4.5%	4,250	283.3%
63015	Dues & Subscriptions	3,327	2,575	2,925	2,870	3,325	400	13.7%	455	15.9%
64100	Contractual Services	595,048	608,421	691,517	752,932	832,871	141,354	20.4%	79,939	10.6%
64125	Snow Removal Services	43,629	86,036	104,000	100,000	118,000	14,000	13.5%	18,000	18.0%
65400	Dump Fees	27,542	31,252	36,000	33,000	36,000	-	0.0%	3,000	9.1%
66600	Maintenance-Equipment	3,278	3,200	3,400	3,300	3,400	-	0.0%	100	3.0%
67700	Communications	11,762	10,616	10,723	10,723	10,406	(317)	-3.0%	(317)	-3.0%
67705	Utilities-Gas	-	-	2,500	2,500	2,500	-	0.0%	-	0.0%
67706	Utilities-Electric	163,503	135,301	160,000	200,000	300,000	140,000	87.5%	100,000	50.0%
68001	Software Licenses/Maint	19,870	20,367	20,367	20,367	20,876	509	2.5%	509	2.5%
	Total Charges & Services	**881,002**	**908,699**	**1,051,482**	**1,131,942**	**1,346,178**	**294,696**	**28.0%**	**214,236**	**18.9%**
70030	Operating Equipment	-	-	-	-	156,500	156,500	100.0%	156,500	100.0%
70040	Communications Equipment	5,952	-	8,000	-	8,000	-	0.0%	8,000	100.0%
	Total Capital Outlays	**5,952**	**-**	**8,000**	**-**	**164,500**	**156,500**	**1956.3%**	**164,500**	**100.0%**
90630	Health Insurance	614,277	629,924	634,581	634,581	662,902	28,321	4.5%	28,321	4.5%
91620	Liability Insurance	102,315	131,105	148,799	148,799	156,597	7,798	5.2%	7,798	5.2%
93641	Tech Replacement	12,382	14,111	12,278	12,278	12,618	340	2.8%	340	2.8%
94640	Capital Equip Repl	17,440	17,687	16,633	16,633	14,212	(2,421)	-14.6%	(2,421)	-14.6%
95642	Building Renewal	57,517	62,205	67,122	67,122	72,278	5,156	7.7%	5,156	7.7%
96600	Fleet Services	1,254,368	1,502,857	1,454,825	1,454,825	1,655,306	200,481	13.8%	200,481	13.8%
	Total Interfund Transfers	**2,058,299**	**2,357,889**	**2,334,238**	**2,334,238**	**2,573,913**	**239,675**	**10.3%**	**239,675**	**10.3%**
	Total Public Works	**$ 6,540,625**	**$ 7,088,525**	**$ 7,400,341**	**$ 7,299,387**	**$ 8,381,422**	**$ 981,081**	**13.3%**	**$1,082,035**	**14.8%**

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City of Wheaton
General Fund - Public Works - Administrative
Expenditures
Calendar Year 2023 Budget

Fund 100 General Fund
Org 17010040 Public Works Administrative

		2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	23 Budget vs 22 Budget $	23 Budget vs 22 Budget %	23 Budget vs 22 Proj. $	23 Budget vs 22 Proj. %
50010	Wages-Full Time	$ 226,072	$ 217,681	$ 232,699	$ 217,754	$ 250,877	$ 18,178	7.8%	$ 33,123	15.2%
50030	Wages-Part Time	10,063	5,880	10,326	8,733	9,844	(482)	-4.7%	$ 1,111	12.7%
50100	Overtime	-	1,647	-	250	-	-	0.0%	(250)	-100.0%
51060	Sick Leave Buy-Back	774	745	763	763	787	24	3.1%	24	3.1%
	Total Personal Services	**236,909**	**225,953**	**243,788**	**227,500**	**261,508**	**17,720**	**7.3%**	**34,008**	**14.9%**
51020	Uniform Allowance	8,500	6,002	10,125	17,994	2,900	(7,225)	-71.4%	(15,094)	-83.9%
51100	Employer-FICA	16,937	15,924	17,779	16,578	19,112	1,333	7.5%	2,534	15.3%
51105	Employer-IMRF Pension	24,354	29,468	20,335	19,055	13,539	(6,796)	-33.4%	(5,516)	-28.9%
	Total Employee Benefits	**49,791**	**51,394**	**48,239**	**53,627**	**35,551**	**(12,688)**	**-26.3%**	**(18,076)**	**-33.7%**
60030	Printing	128	297	350	165	200	(150)	-42.9%	35	21.2%
60700	Supplies & Materials	3,770	4,199	5,250	3,550	4,800	(450)	-8.6%	1,250	35.2%
	Total Supplies & Materials	**3,898**	**4,496**	**5,600**	**3,715**	**5,000**	**(600)**	**-10.7%**	**1,285**	**34.6%**
63005	Training	10,029	7,115	11,350	1,550	9,850	(1,500)	-13.2%	8,300	535.5%
63010	Meetings & Conferences	1,113	1,261	5,500	1,500	5,750	250	4.5%	4,250	283.3%
63015	Dues & Subscriptions	2,487	1,535	2,200	2,145	2,325	125	5.7%	180	8.4%
64100	Contractual Services	3,077	2,471	2,507	2,227	2,703	196	7.8%	476	21.4%
67700	Communications	11,186	10,616	10,723	10,723	10,406	(317)	-3.0%	(317)	-3.0%
68001	Software Licenses/Maint	19,870	20,367	20,367	20,367	20,876	509	2.5%	509	2.5%
	Total Charges & Services	**47,762**	**43,365**	**52,647**	**38,512**	**51,910**	**(737)**	**-1.4%**	**13,398**	**34.8%**
70040	Communications Equipment	5,952	-	8,000	-	8,000	-	0.0%	8,000	100.0%
	Total Capital Outlays	**5,952**	**-**	**8,000**	**-**	**8,000**	**-**	**0.0%**	**8,000**	**100.0%**
90630	Health Insurance	37,737	30,408	30,760	30,760	35,615	4,855	15.8%	4,855	15.8%
91620	Liability Insurance	7,405	9,575	9,831	9,831	11,535	1,704	17.3%	1,704	17.3%
93641	Tech Replacement	2,998	2,583	2,816	2,816	2,897	81	2.9%	81	2.9%
94640	Capital Equip Repl	6,623	6,725	6,831	6,831	4,791	(2,040)	-29.9%	(2,040)	-29.9%
96600	Fleet Services	2,558	3,265	1,525	1,525	4,616	3,091	202.7%	3,091	202.7%
	Total Interfund Transfers	**57,321**	**52,556**	**51,763**	**51,763**	**59,454**	**7,691**	**14.9%**	**7,691**	**14.9%**
	Total Public Works Administrative	**$ 401,633**	**$ 377,764**	**$ 410,037**	**$ 375,117**	**$ 421,423**	**$ 11,386**	**2.8%**	**$ 46,306**	**12.3%**

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City of Wheaton
General Fund - Public Works - Administrative
Expenditures
Calendar Year 2023 Budget

Fund	**100**	**General Fund**
Org	**17010040**	**Public Works Administrative**

Account	Description	Amount	Description	Budget
50010	Wages-Full Time			$ 250,877
			Director of Public Works (50%)	
			Streets Superintendent	
			Management Analyst (50%)	
			Dispatcher/Assistant (25%)	
50030	Wages-Part Time		PT Administrative Assistant (50%)	9,844
51060	Sick Leave Buy-Back			787
51020	Uniform Allowance			2,900
		2,500	Safety Items and Rain Gear	
		400	Seasonal Safety Vests	
51100	Employer-FICA			19,112
51105	Employer-IMRF Pension			13,539
60030	Printing			200
60700	Supplies & Materials			4,800
		2,000	Office and Computer Supplies	
		1,000	Coffee and Coffee Supplies	
		1,800	Miscellaneous Supplies	
63005	Training			9,850
		4,000	Seminars/Workshops	
		2,850	Succession Training	
		3,000	Education Reimbursement	
63015	Dues & Subscriptions			2,325
		1,350	APWA Annual Memberships	
		250	ASCE Annual Membership	
		325	NSPE License Renewal	
		250	Public Works Mutual Aid	
		150	Miscellaneous Dues and Subscriptins	
63010	Meetings & Conferences			5,750
		200	Miscellaneous Meetings	
		1,350	Employee Relations Meeting	
		4,200	Lucity/Central Square	
64100	Contractual Services			2,703
		2,003	Printer/Copier Lease	
		700	CDL Reimbursement	
67700	Communications			10,406
		778	Landline Phones	
		3,889	Verizon Mobile	
		5,739	ATT Mobile Phone	
68001	Software Licenses/Maint		Lucity Software Maintenance	20,876
70040	Communications Equipment		Two-Way Radio Repeater	8,000
90630	Health Insurance			35,615
91620	Liability Insurance			11,535
93641	Tech Replacement			2,897
94640	Capital Equip Replacement			4,791
96600	Fleet Services			4,616
Total Public Works Administrative				**$ 421,423**

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City of Wheaton
General Fund - Public Works - Building Maintenance
Expenditures
Calendar Year 2023 Budget

Fund 100 General Fund
Org 15540040 PW Building Maintenance

		2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	23 Budget vs 22 Budget $	23 Budget vs 22 Budget %	23 Budget vs 22 Proj. $	23 Budget vs 22 Proj. %
50029	Wages-Full Time (Reg)	$ 1,942	$ 2,674	$ 2,184	$ 1,145	$ 1,126	$ (1,058)	-48.4%	$ (19)	-1.7%
	Total Personal Services	**1,942**	**2,674**	**2,184**	**1,145**	**1,126**	**(1,058)**	**-48.4%**	**(19)**	**-1.7%**
51100	Employer-FICA	149	205	167	88	86	(81)	-48.5%	(2)	-2.3%
51105	Employer-IMRF Pension	217	294	190	100	61	(129)	-67.9%	(39)	-39.0%
	Total Employee Benefits	**366**	**499**	**357**	**188**	**147**	**(210)**	**-58.8%**	**(41)**	**-21.8%**
60400	Repairs	44,028	18,071	14,600	25,000	17,800	3,200	21.9%	(7,200)	-28.8%
60700	Supplies & Materials	10,620	8,895	7,150	12,000	9,550	2,400	33.6%	(2,450)	-20.4%
	Total Supplies & Materials	**54,648**	**26,966**	**21,750**	**37,000**	**27,350**	**5,600**	**25.7%**	**(9,650)**	**-26.1%**
64100	Contractual Services	42,903	40,251	33,550	33,000	34,050	500	1.5%	1,050	3.2%
67705	Utilities-Gas	-	-	2,500	2,500	2,500	-	0.0%	-	0.0%
	Total Charges & Services	**42,903**	**40,251**	**36,050**	**35,500**	**36,550**	**500**	**1.4%**	**1,050**	**3.0%**
90630	Health Insurance	405	640	645	645	225	(420)	-65.1%	(420)	-65.1%
91620	Liability Insurance	59	115	114	114	55	(59)	-51.8%	(59)	-51.8%
94640	Capital Equip Repl	2,923	2,949	2,614	2,614	2,641	27	1.0%	27	1.0%
95642	Building Renewal	57,517	62,205	67,122	67,122	72,278	5,156	7.7%	5,156	7.7%
96600	Fleet Services	1,216	3,768	4,803	4,803	11,756	6,953	144.8%	6,953	144.8%
	Total Interfund Transfers	**62,120**	**69,677**	**75,298**	**75,298**	**86,955**	**11,657**	**15.5%**	**11,657**	**15.5%**
	Total PW Building Maintenance	**$ 161,979**	**$ 140,067**	**$ 135,639**	**$ 149,131**	**$ 152,128**	**$ 16,489**	**12.2%**	**2,997**	**2.0%**

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City of Wheaton
General Fund - Public Works - Building Maintenance
Expenditures
Calendar Year 2023 Budget

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

Account	Description	Amount	Description	Budget
50029	Wages-Full Time (Reg)		Public Works Labor	$ 1,126
51100	Employer-FICA			86
51105	Employer-IMRF Pension			61
60400	Repairs			17,800
		800	Electrical	
		8,000	HVAC	
		4,000	Plumbing	
		5,000	Overhead Door	
60700	Supplies & Materials			9,550
		1,000	Electrical Parts/Supplies	
		800	Filters-Heating/Air	
		6,000	Janitorial Supplies	
		1,750	Miscellaneous Supplies	
64100	Contractual Services			34,050
		750	Backflow Preventer Testing	
		16,000	Cleaning Service	
		2,200	Elevator Maintenance	
		2,000	Fire Protection/ Maintenance	
		4,500	HVAC Maintenance	
		1,000	Overhead Door Maintenance	
		850	Pest Management	
		2,750	Towels and Mat Service	
		3,000	Wheaton Sanitary Service	
		1,000	Security System License	
67705	Utilities-Gas			2,500
90630	Health Insurance			225
91620	Liability Insurance			55
94640	Capital Equip Replacement			2,641
95642	Building Renewal			72,278
96600	Fleet Services			11,756
Total PW Building Maintenance				**$ 152,128**

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City of Wheaton
General Fund - Public Works - Special Events
Expenditures
Calendar Year 2023 Budget

Fund 100 General Fund
Org 17030701 Special Events

			2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	23 Budget vs 22 Budget $	23 Budget vs 22 Budget %	23 Budget vs 22 Proj. $	23 Budget vs 22 Proj. %
	50029	Wages-Full Time (Reg)	$ 24,414	$ 41,428	$ 39,712	$ 54,031	$ 47,086	$ 7,374	18.6%	$ (6,945)	-12.9%
	50031	Wages-Seasonal	-	1,694	3,000	2,445	3,625	625	20.8%	1,180	48.3%
	50100	Overtime	12,590	19,611	13,800	17,500	19,429	5,629	40.8%	1,929	11.0%
		Total Personal Services	**37,004**	**62,733**	**56,512**	**73,976**	**70,140**	**13,628**	**24.1%**	**(3,836)**	**-5.2%**
	51100	Employer-FICA	2,824	4,796	4,323	5,659	5,366	1,043	24.1%	(293)	-5.2%
	51105	Employer-IMRF Pension	4,127	6,696	4,661	6,230	3,578	(1,083)	-23.2%	(2,652)	-42.6%
		Total Employee Benefits	**6,951**	**11,492**	**8,984**	**11,889**	**8,944**	**(40)**	**-0.4%**	**(2,945)**	**-24.8%**
	60700	Supplies & Materials	5,319	23,007	24,000	21,000	21,500	(2,500)	-10.4%	500	2.4%
		Total Supplies & Materials	**5,319**	**23,007**	**24,000**	**21,000**	**21,500**	**(2,500)**	**-10.4%**	**500**	**2.4%**
	64100	Contractual Services	15,089	2,530	-	35,500	54,500	54,500	100.0%	19,000	53.5%
		Total Charges & Services	**15,089**	**2,530**	**-**	**35,500**	**54,500**	**54,500**	**100.0%**	**19,000**	**53.5%**
	70030	Operating Equipment	-	-	-	-	122,000	122,000	100.0%	122,000	100.0%
		Total Capital Outlays	**-**	**-**	**-**	**-**	**122,000**	**122,000**	**100.0%**	**122,000**	**100.0%**
	90630	Health Insurance	14,586	11,100	11,177	11,177	11,047	(130)	-1.2%	(130)	-1.2%
	91620	Liability Insurance	2,963	3,064	2,805	2,805	2,796	(9)	-0.3%	(9)	-0.3%
	96600	Fleet Services	217	879	505	505	1,181	676	133.9%	676	133.9%
		Total Interfund Transfers	**17,766**	**15,043**	**14,487**	**14,487**	**15,024**	**537**	**3.7%**	**537**	**3.7%**
	Total Special Events		**$ 82,129**	**$ 114,805**	**$ 103,983**	**$ 156,852**	**$ 292,108**	**$ 188,125**	**180.9%**	**135,256**	**86.2%**

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City of Wheaton
General Fund - Public Works - Special Events
Expenditures
Calendar Year 2023 Budget

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

Account	Description	Amount	Description	Budget
50029	Wages-Full Time (Reg)		Public Works Labor	$ 47,086
50031	Wages-Seasonal		Seasonal Labor	3,625
50100	Overtime			19,429
51100	Employer-FICA			5,366
51105	Employer-IMRF Pension			3,578
60700	Supplies & Materials			21,500
		15,000	Holiday Decoration Items	
		1,400	Various Rental Items (4th of July Parade)	
		500	Barricade Materials	
		500	Miscellaneous Items	
		1,800	24" Barricades with solar lights	
		2,300	Block Party Horses	
64100	Contractual Services			54,500
		35,500	Adams Park Holiday Lights	
		19,000	Hale Street Seasonal Tent Program-Install	
70030	Operating Equipment			122,000
		122,000	Hale Street Seasonal Tent Program-Tents	
90630	Health Insurance			11,047
91620	Liability Insurance			2,796
96600	Fleet Services			1,181
Total Special Events				**$ 292,108**

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City of Wheaton
General Fund - Public Works - Streams Subdivision Maintenance
Expenditures
Calendar Year 2023 Budget

Fund 100 General Fund
Org 17032742 Streams Subdivision Maintenance

		2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	23 Budget vs 22 Budget $	23 Budget vs 22 Budget %	23 Budget vs 22 Proj. $	23 Budget vs 22 Proj. %
64100	Contractual Services	$ 17,802	$ 8,102	$ 15,158	$ 15,158	$ 15,158	$ -	0.0%	$ -	0.0%
	Total Charges & Services	**17,802**	**8,102**	**15,158**	**15,158**	**15,158**	**-**	**0.0%**	**-**	**0.0%**
Total Streams Subdivision Maintenance		**$ 17,802**	**$ 8,102**	**$ 15,158**	**$ 15,158**	**$ 15,158**	**$ -**	**0.0%**	**-**	**0.0%**

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City of Wheaton
General Fund - Public Works - Streams Subdivision Maintenance
Expenditures
Calendar Year 2023 Budget

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

Account	Description	Amount	Description	Budget
64100	Contractual Services		SSA #3 Property Tax	$ 15,158
		9,300	Turf Maintenance	
		1,550	Retention Area Maintenance	
		3,000	Shore Line Spraying	
		1,308	Tree Maintenance	
Total Streams Subdivision Maintenance				**$ 15,158**

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City of Wheaton
General Fund - Public Works - Traffic Signs and Lines
Expenditures
Calendar Year 2023 Budget

Fund 100 **General Fund**
Org 17031720 **Traffic Signs and Lines**

		2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	23 Budget vs 22 Budget $	23 Budget vs 22 Budget %	23 Budget vs 22 Proj. $	23 Budget vs 22 Proj. %
50029	Wages-Full Time (Reg)	$ 282,497	$ 266,018	$ 260,437	$ 273,447	$ 302,336	$ 41,899	16.1%	$ 28,889	10.6%
50031	Wages-Seasonal	-	12,110	14,400	8,444	13,775	(625)	-4.3%	5,331	63.1%
50100	Overtime	2,924	3,563	5,243	4,500	3,889	(1,354)	-25.8%	(611)	-13.6%
51060	Sick Leave Buy-Back	1,206	584	1,292	1,292	684	(608)	-47.1%	(608)	-47.1%
	Total Personal Services	**286,627**	**282,275**	**281,372**	**287,683**	**320,684**	**39,312**	**14.0%**	**33,001**	**11.5%**
51020	Uniform Allowance	-	-	-	-	1,600	1,600	100.0%	1,600	100.0%
51100	Employer-FICA	21,945	21,594	21,525	22,008	24,532	3,007	14.0%	2,524	11.5%
51105	Employer-IMRF Pension	32,027	29,591	23,253	24,322	16,512	(6,741)	-29.0%	(7,810)	-32.1%
	Total Employee Benefits	**53,972**	**51,185**	**44,778**	**46,330**	**42,644**	**(2,134)**	**-4.8%**	**(3,686)**	**-8.0%**
60100	Tools	1,926	1,885	2,000	2,000	2,000	-	0.0%	-	0.0%
60500	Road Materials	23,170	19,025	20,000	20,000	21,400	1,400	7.0%	1,400	7.0%
60700	Supplies & Materials	59,527	73,342	76,950	76,950	79,950	3,000	3.9%	3,000	3.9%
	Total Supplies & Materials	**84,623**	**94,252**	**98,950**	**98,950**	**103,350**	**4,400**	**4.4%**	**4,400**	**4.4%**
64100	Contractual Services	-	55,674	80,000	79,487	100,000	20,000	25.0%	20,513	25.8%
	Total Charges & Services	**-**	**55,674**	**80,000**	**79,487**	**100,000**	**20,000**	**25.0%**	**20,513**	**25.8%**
90630	Health Insurance	65,230	69,164	69,644	69,644	75,299	5,655	8.1%	5,655	8.1%
91620	Liability Insurance	10,664	13,865	16,677	16,677	17,524	847	5.1%	847	5.1%
93641	Tech Replacement	1,239	1,351	1,291	1,291	1,148	(143)	-11.1%	(143)	-11.1%
94640	Capital Equip Repl	2,549	2,569	2,590	2,590	2,520	(70)	-2.7%	(70)	-2.7%
96600	Fleet Services	25,141	24,265	24,417	24,417	30,059	5,642	23.1%	5,642	23.1%
	Total Interfund Transfers	**104,823**	**111,214**	**114,619**	**114,619**	**126,550**	**11,931**	**10.4%**	**11,931**	**10.4%**
Total Traffic Signs and Lines		**$ 530,045**	**$ 594,600**	**$ 619,719**	**$ 627,069**	**$ 693,228**	**$ 73,509**	**11.9%**	**66,159**	**10.6%**

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City of Wheaton
General Fund - Public Works - Traffic Signs and Lines
Expenditures
Calendar Year 2023 Budget

Fund	**100**	**General Fund**				
Org	**17031720**	**Traffic Signs and Lines**				
	Account	**Description**	**Amount**	**Description**		**Budget**
	50029	Wages-Full Time (Reg)		Public Works Labor	$	302,336
	50031	Wages-Seasonal		Seasonal Labor		13,775
	50100	Overtime				3,889
	51060	Sick Leave Buy-Back				684
	51020	Uniform Allowance				1,600
	51100	Employer-FICA				24,532
	51105	Employer-IMRF Pension				16,512
	60100	Tools				2,000
	60500	Road Materials				21,400
			5,500	Thermoplastic Material		
			5,100	Yellow Traffic Paint		
			7,500	White Traffic Paint		
			1,300	Traffic Beads		
			1,000	Paint Machine Parts		
			450	LP Gas		
			550	18" Traffic Cones with Collar		
	60700	Supplies & Materials				79,950
			20,000	Sign Posts		
			22,800	Sign Blanks and Faces		
			22,800	Sheeting Rolls		
			4,300	Nuts, Bolts, Rivets		
			6,600	Sign Brackets		
			2,300	Transfer Tape/Film		
			1,150	Paint and Miscellaneous Supplies		
	64100	Contractual Services				100,000
			100,000	Contractual Pavement Marking & Line Striping		
	90630	Health Insurance				75,299
	91620	Liability Insurance				17,524
	93641	Tech Replacement				1,148
	94640	Capital Equip Replacement				2,520
	96600	Fleet Services				30,059
	Total Traffic Signs and Lines				**$**	**693,228**

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City of Wheaton
General Fund - Public Works - Street Lights and Traffic Signals
Expenditures
Calendar Year 2023 Budget

Fund 100 General Fund
Org 17031721 Street Lights and Traffic Signals

			2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	23 Budget vs 22 Budget $	23 Budget vs 22 Budget %	23 Budget vs 22 Proj. $	23 Budget vs 22 Proj. %
	50010	Wages-Full Time	$ 76,827	$ 78,166	$ 79,466	$ 79,744	$ 81,454	$ 1,988	2.5%	$ 1,710	2.1%
	50029	Wages-Full Time (Reg)	71,919	76,724	78,482	85,679	95,257	16,775	21.4%	9,578	11.2%
	50100	Overtime	14,096	13,577	15,200	15,297	23,957	8,757	57.6%	8,660	56.6%
		Total Personal Services	**162,842**	**168,467**	**173,148**	**180,720**	**200,668**	**27,520**	**15.9%**	**19,948**	**11.0%**
	51020	Uniform Allowance	-	-	-	-	800	800	100.0%	800	100.0%
	51100	Employer-FICA	12,205	12,609	13,246	13,825	15,351	2,105	15.9%	1,526	11.0%
	51105	Employer-IMRF Pension	17,821	18,074	15,081	15,741	10,796	(4,285)	-28.4%	(4,945)	-31.4%
		Total Employee Benefits	**30,026**	**30,683**	**28,327**	**29,566**	**26,947**	**(1,380)**	**-4.9%**	**(2,619)**	**-8.9%**
	60100	Tools	197	2,730	900	900	900	-	0.0%	-	0.0%
	60300	Street Lighting Materials	3,301	10,398	48,150	48,150	64,000	15,850	32.9%	15,850	32.9%
	60700	Supplies & Materials	5,808	12,752	10,250	10,250	10,500	250	2.4%	250	2.4%
		Total Supplies & Materials	**9,306**	**25,880**	**59,300**	**59,300**	**75,400**	**16,100**	**27.2%**	**16,100**	**27.2%**
	64100	Contractual Services	99,562	118,725	125,000	125,000	132,000	7,000	5.6%	7,000	5.6%
	67706	Utilities-Electric	163,503	135,301	160,000	200,000	300,000	140,000	87.5%	100,000	50.0%
		Total Charges & Services	**263,065**	**254,026**	**285,000**	**325,000**	**432,000**	**147,000**	**51.6%**	**107,000**	**32.9%**
	90630	Health Insurance	31,984	34,671	34,965	34,965	37,573	2,608	7.5%	2,608	7.5%
	91620	Liability Insurance	5,243	7,048	8,014	8,014	8,739	725	9.0%	725	9.0%
	93641	Tech Replacement	1,182	1,737	1,289	1,289	1,405	116	9.0%	116	9.0%
	94640	Capital Equip Repl	518	530	543	543	446	(97)	-17.9%	(97)	-17.9%
	96600	Fleet Services	29,399	60,445	56,061	56,061	29,862	(26,199)	-46.7%	(26,199)	-46.7%
		Total Interfund Transfers	**68,326**	**104,431**	**100,872**	**100,872**	**78,025**	**(22,847)**	**-22.6%**	**(22,847)**	**-22.6%**
	Total Street Lights and Traffic Signals		**$ 533,565**	**$ 583,487**	**$ 646,647**	**$ 695,458**	**$ 813,040**	**$ 166,393**	**25.7%**	**117,582**	**16.9%**

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City of Wheaton
General Fund - Public Works - Street Lights and Traffic Signals
Expenditures
Calendar Year 2023 Budget

Fund	**100**	**General Fund**				
Org	**17031721**	**Street Lights and Traffic Signals**				
	Account	**Description**	**Amount**	**Description**		**Budget**
	50010	Wages-Full Time		Electrical Services Manager (75%)	$	81,454
	50029	Wages-Full Time (Reg)		Public Works Labor		95,257
	50100	Overtime				23,957
	51020	Uniform Allowance				800
	51100	Employer-FICA				15,351
	51105	Employer-IMRF Pension				10,796
	60100	Tools				900
	60700	Supplies & Materials				10,500
			3,800	Electrical Materials		
			900	Concrete/Hand Holes		
			2,650	Conduit, Wire, Cable		
			1,400	Traffic Signal Parts		
			450	Traffic Signal Bulbs		
			450	Miscellaneous Supplies		
			850	Stock Replacement LED Traffic Signal Bulbs		
	60300	Street Lighting Materials				64,000
			950	Photo Electric Cells		
			9,500	Street Light Fixtures		
			15,000	Street Light Poles		
			17,000	Street Light Poles & Fixtures CBD		
			500	Street Light Lens		
			3,500	Street Light Ballast		
			3,000	HPS Lamps		
			550	Street Light Covers		
			14,000	LED Street Light Fixtures		
	64100	Contractual Services				132,000
			3,300	J.U.L.I.E. Participation		
			850	Ticket Tracking Software		
			1,750	Light Bulb Recycling		
			11,300	IDOT & DuPage Co. Maintenance Cost		
			4,800	Special Services		
			30,000	Electrical Contractor		
			65,000	Traffic Signal Maintenance-Routine		
			15,000	Traffic Signal Maintenance-Repairs		
	67706	Utilities-Electric				300,000
	90630	Health Insurance				37,573
	91620	Liability Insurance				8,739
	93641	Tech Replacement				1,405
	94640	Capital Equip Replacement				446
	96600	Fleet Services				29,862
	Total Street Lights and Traffic Signals				**$**	**813,040**

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City of Wheaton
General Fund - Public Works - Snow and Ice Control
Expenditures
Calendar Year 2023 Budget

Fund 100 General Fund
Org 17031722 Snow and Ice Control

			2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	23 Budget vs 22 Budget $	23 Budget vs 22 Budget %	23 Budget vs 22 Proj. $	23 Budget vs 22 Proj. %
	50029	Wages-Full Time (Reg)	$ 145,409	$ 250,993	$ 267,851	$ 267,851	$ 289,112	$ 21,261	7.9%	$ 21,261	7.9%
	50100	Overtime	86,209	105,501	83,413	110,000	120,052	36,639	43.9%	10,052	9.1%
		Total Personal Services	**231,618**	**356,494**	**351,264**	**377,851**	**409,164**	**57,900**	**16.5%**	**31,313**	**8.3%**
	51100	Employer-FICA	17,699	27,244	26,872	28,906	31,301	4,429	16.5%	2,395	8.3%
	51105	Employer-IMRF Pension	25,800	38,160	30,595	32,911	22,013	(8,582)	-28.1%	(10,898)	-33.1%
		Total Employee Benefits	**43,499**	**65,404**	**57,467**	**61,817**	**53,314**	**(4,153)**	**-7.2%**	**(8,503)**	**-13.8%**
	60500	Road Materials	160,225	281,198	292,130	200,000	292,130	-	0.0%	92,130	46.1%
	60700	Supplies & Materials	1,783	1,693	2,900	2,900	3,200	300	10.3%	300	10.3%
		Total Supplies & Materials	**162,008**	**282,891**	**295,030**	**202,900**	**295,330**	**300**	**0.1%**	**92,430**	**45.6%**
	64100	Contractual Services	43,111	21,612	27,242	23,000	28,400	1,158	4.3%	5,400	23.5%
	64125	Snow Removal Services	43,629	86,036	104,000	100,000	118,000	14,000	13.5%	18,000	18.0%
		Total Charges & Services	**86,740**	**107,648**	**131,242**	**123,000**	**146,400**	**15,158**	**11.5%**	**23,400**	**19.0%**
	70030	Operating Equipment	-	-	-	-	34,500	34,500	100.0%	34,500	100.0%
		Total Capital Outlays	**-**	**-**	**-**	**-**	**34,500**	**34,500**	**100.0%**	**34,500**	**100.0%**
	90630	Health Insurance	77,384	79,197	79,747	79,747	81,612	1,865	2.3%	1,865	2.3%
	91620	Liability Insurance	11,316	14,210	16,205	16,205	16,702	497	3.1%	497	3.1%
	93641	Tech Replacement	393	600	443	443	481	38	8.6%	38	8.6%
	94640	Capital Equip Repl	1,611	1,630	705	705	705	-	0.0%	-	0.0%
	96600	Fleet Services	222,992	272,048	301,334	301,334	413,912	112,578	37.4%	112,578	37.4%
		Total Interfund Transfers	**313,696**	**367,685**	**398,434**	**398,434**	**513,412**	**114,978**	**28.9%**	**114,978**	**28.9%**
	Total Snow and Ice Control		**$ 837,561**	**$ 1,180,122**	**$ 1,233,437**	**$ 1,164,002**	**$ 1,452,120**	**$ 218,683**	**17.7%**	**288,118**	**24.8%**

City of Wheaton
General Fund - Public Works - Snow and Ice Control
Expenditures
Calendar Year 2023 Budget

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

Account	Description	Amount	Description	Budget
50029	Wages-Full Time (Reg)		Public Works Labor	$ 289,112
50100	Overtime			120,052
51100	Employer-FICA			31,301
51105	Employer-IMRF Pension			22,013
60500	Road Materials			292,130
		267,730	Bulk Salt	
		2,400	Liquid Calcium Chloride	
		22,000	Beet Heet	
60700	Supplies & Materials			3,200
		800	Annual Snow Meeting	
		2,400	Miscellaneous Tools	
64100	Contractual Services			28,400
		2,400	Surface Repair (Fairgrounds)	
		1,000	Chloride Tank Repairs	
		2,000	GPS Tracking	
		4,500	Winter Storm Warning Service	
		18,500	Wheel Loader Rental	
64125	Snow Removal Services			118,000
		90,000	Snow Removal - Sidewalks	
		28,000	Semis for Snow Hauling	
70030	Operating Equipment			34,500
		19,000	Arctic HD 14' Snow Pusher	
		15,500	Light Material Bucket	
90630	Health Insurance			81,612
91620	Liability Insurance			16,702
93641	Tech Replacement			481
94640	Capital Equip Replacement			705
96600	Fleet Services			413,912
Total Snow and Ice Control				**$ 1,452,120**

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City of Wheaton
General Fund - Public Works - Street & Sidewalk Maintenance
Expenditures
Calendar Year 2023 Budget

Fund 100 General Fund
Org 17031723 Street & Sidewalk Maintenance

			2020 Budget	2021 Budget	2022 Budget	2022 Projected	2023 Budget	23 Budget vs 22 Budget $	23 Budget vs 22 Budget %	23 Budget vs 22 Proj. $	23 Budget vs 22 Proj. %
	50029	Wages-Full Time (Reg)	$ 561,907	$ 464,525	$ 583,704	$ 535,940	$ 614,979	$ 31,275	5.4%	$ 79,039	14.7%
	50031	Wages-Seasonal	-	11,383	15,600	18,632	21,460	5,860	37.6%	2,828	15.2%
	50100	Overtime	13,195	10,260	7,385	17,400	10,134	2,749	37.2%	(7,266)	-41.8%
	51060	Sick Leave Buy-Back	570	1,252	596	596	1,540	944	158.4%	944	158.4%
		Total Personal Services	**575,672**	**487,420**	**607,285**	**572,568**	**648,113**	**40,828**	**6.7%**	**75,545**	**13.2%**
	51020	Uniform Allowance	-	-	-	-	3,600	3,600	100.0%	3,600	100.0%
	51100	Employer-FICA	44,032	36,737	46,457	43,801	49,581	3,124	6.7%	5,780	13.2%
	51105	Employer-IMRF Pension	64,272	52,153	51,536	48,248	33,714	(17,822)	-34.6%	(14,534)	-30.1%
		Total Employee Benefits	**108,304**	**88,890**	**97,993**	**92,049**	**86,895**	**(11,098)**	**-11.3%**	**(5,154)**	**-5.6%**
	60100	Tools	1,162	3,032	3,000	3,000	3,350	350	11.7%	350	11.7%
	60500	Road Materials	305,052	263,526	333,000	220,000	333,000	-	0.0%	113,000	51.4%
	60700	Supplies & Materials	4,516	6,877	4,630	4,600	4,780	150	3.2%	180	3.9%
		Total Supplies & Materials	**310,730**	**273,435**	**340,630**	**227,600**	**341,130**	**500**	**0.1%**	**113,530**	**49.9%**
	64100	Contractual Services	190,921	201,683	202,500	225,000	217,500	15,000	7.4%	(7,500)	-3.3%
	66600	Maintenance-Equipment	3,278	3,200	3,400	3,300	3,400	-	0.0%	100	3.0%
		Total Charges & Services	**194,199**	**204,883**	**205,900**	**228,300**	**220,900**	**15,000**	**7.3%**	**(7,400)**	**-3.2%**
	90630	Health Insurance	164,492	164,798	165,943	165,943	174,496	8,553	5.2%	8,553	5.2%
	91620	Liability Insurance	25,949	32,020	36,527	36,527	38,997	2,470	6.8%	2,470	6.8%
	93641	Tech Replacement	3,683	4,614	3,724	3,724	4,002	278	7.5%	278	7.5%
	94640	Capital Equip Repl	812	833	855	855	750	(105)	-12.3%	(105)	-12.3%
	96600	Fleet Services	573,387	676,996	603,991	603,991	678,856	74,865	12.4%	74,865	12.4%
		Total Interfund Transfers	**768,323**	**879,261**	**811,040**	**811,040**	**897,101**	**86,061**	**10.6%**	**86,061**	**10.6%**
		Total Street & Sidewalk Maintenance	**$ 1,957,228**	**$ 1,933,889**	**$ 2,062,848**	**$ 1,931,557**	**$ 2,194,139**	**$ 131,291**	**6.4%**	**262,582**	**13.6%**

City of Wheaton
General Fund - Public Works - Street & Sidewalk Maintenance
Expenditures
Calendar Year 2023 Budget

Fund	**100**	**General Fund**				
Org	**17031723**	**Street & Sidewalk Maintenance**				
	Account	**Description**	**Amount**	**Description**		**Budget**
	50029	Wages-Full Time (Reg)		Public Works Labor	$	614,979
	50031	Wages-Seasonal		Seasonal Labor		21,460
	50100	Overtime				10,134
	51060	Sick Leave Buy-Back				1,540
	51020	Uniform Allowance				3,600
	51100	Employer-FICA				49,581
	51105	Employer-IMRF Pension				33,714
	60100	Tools				3,350
			1,500	Saw Blades		
			1,100	Brooms. Rakes, Shovels		
			500	Construction Tools		
			250	Miscellaneous Tools		
	60500	Road Materials				333,000
			300,000	Bituminous Hot Mix-Road Maintenance Program		
			10,000	SS-1 Liquid Asphalt		
			6,500	Milling Machine Cutters		
			15,000	UPM Cold Patch		
			1,500	Limestone Screenings		
	60700	Supplies & Materials				4,780
			280	Spray Marking Paint		
			1,800	Construction Items		
			800	LP Gas and Supplies		
			1,900	24" Barricades with Lights		
	64100	Contractual Services				217,500
			60,000	Road Milling		
			75,000	Crackfill Services		
			8,000	Pavement Material Testing		
			35,000	Concrete Repair Services		
			7,500	CBD Maintenance		
	66600	Maintenance-Equipment				3,400
			3,400	Portable Toilet Rental		
	90630	Health Insurance				174,496
	91620	Liability Insurance				38,997
	93641	Tech Replacement				4,002
	94640	Capital Equip Replacement				750
	96600	Fleet Services				678,856
	Total Street & Sidewalk Maintenance				**$**	**2,194,139**

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City of Wheaton
General Fund - Public Works - Street Cleaning
Expenditures
Calendar Year 2023 Budget

Fund	100	General Fund
Org	17031725	Street Cleaning

		2020 Budget	2021 Budget	2022 Budget	2022 Projected	2023 Budget	23 Budget vs 22 Budget $	23 Budget vs 22 Budget %	23 Budget vs 22 Proj. $	23 Budget vs 22 Proj. %
50029	Wages-Full Time (Reg)	$ 152,572	$ 163,856	$ 158,755	$ 155,520	$ 163,123	$ 4,368	2.8%	$ 7,603	4.9%
50100	Overtime	116	2,469	508	1,500	1,656	1,148	226.0%	156	10.4%
51060	Sick Leave Buy-Back	-	291	-	-	342	342	100.0%	342	100.0%
	Total Personal Services	**152,688**	**166,616**	**159,263**	**157,020**	**165,121**	**5,858**	**3.7%**	**8,101**	**5.2%**
51020	Uniform Allowance	-	-	-	-	400	400	100.0%	400	100.0%
51100	Employer-FICA	11,679	12,735	12,184	12,012	12,632	448	3.7%	620	5.2%
51105	Employer-IMRF Pension	17,052	18,237	13,872	13,676	8,883	(4,989)	-36.0%	(4,793)	-35.0%
	Total Employee Benefits	**28,731**	**30,972**	**26,056**	**25,688**	**21,915**	**(4,141)**	**-15.9%**	**(3,773)**	**-14.7%**
64100	Contractual Services	18,960	12,360	13,000	22,000	23,000	10,000	76.9%	1,000	4.5%
65400	Dump Fees	26,342	30,336	34,000	31,000	34,000	-	0.0%	3,000	9.7%
	Total Charges & Services	**45,302**	**42,696**	**47,000**	**53,000**	**57,000**	**10,000**	**21.3%**	**4,000**	**7.5%**
90630	Health Insurance	38,490	44,829	45,140	45,140	45,089	(51)	-0.1%	(51)	-0.1%
91620	Liability Insurance	5,628	8,043	9,180	9,180	9,205	25	0.3%	25	0.3%
96600	Fleet Services	150,955	173,414	160,945	160,945	182,459	21,514	13.4%	21,514	13.4%
	Total Interfund Transfers	**195,073**	**226,286**	**215,265**	**215,265**	**236,753**	**21,488**	**10.0%**	**21,488**	**10.0%**
Total Street Cleaning		**$ 421,794**	**$ 466,570**	**$ 447,584**	**$ 450,973**	**$ 480,789**	**$ 33,205**	**7.4%**	**29,816**	**6.6%**

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City of Wheaton
General Fund - Public Works - Street Cleaning
Expenditures
Calendar Year 2023 Budget

Fund	**100**	**General Fund**				
Org	**17031725**	**Street Cleaning**				
	Account	**Description**	**Amount**	**Description**		**Budget**
	50029	Wages-Full Time (Reg)		Public Works Labor	$	163,123
	50100	Overtime				1,656
	51060	Sick Leave Buy-Back				342
	51020	Uniform Allowance				400
	51100	Employer-FICA				12,632
	51105	Employer-IMRF Pension				8,883
	64100	Contractual Services		Contractual Leaf Hauling		23,000
	65400	Dump Fees				34,000
	90630	Health Insurance				45,089
	91620	Liability Insurance				9,205
	96600	Fleet Services				182,459
	Total Street Cleaning				**$**	**480,789**

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City of Wheaton
General Fund - Public Works - Forestry Operations
Expenditures
Calendar Year 2023 Budget

Fund 100 General Fund
Org 17032740 Forestry Operations

			2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	23 Budget vs 22 Budget $	23 Budget vs 22 Budget %	23 Budget vs 22 Proj. $	23 Budget vs 22 Proj. %
	50010	Wages-Full Time	$ 133,755	$ 169,391	$ 110,021	$ 111,514	$ 115,571	$ 5,550	5.0%	$ 4,057	3.6%
	50029	Wages-Full Time (Reg)	351,709	341,270	339,808	379,478	405,748	65,940	19.4%	26,270	6.9%
	50031	Wages-Seasonal	1,781	22,886	26,400	13,636	29,000	2,600	9.8%	15,364	112.7%
	50100	Overtime	22,409	17,671	12,195	22,400	19,580	7,385	60.6%	(2,820)	-12.6%
	51060	Sick Leave Buy-Back	1,461	1,320	460	460	1,493	1,033	224.6%	1,033	224.6%
		Total Personal Services	**511,115**	**552,538**	**488,884**	**527,488**	**571,392**	**82,508**	**16.9%**	**43,904**	**8.3%**
	51020	Uniform Allowance	7,173	3,490	5,725	5,725	4,800	(925)	-16.2%	(925)	-16.2%
	51100	Employer-FICA	38,947	41,744	37,400	40,353	43,997	6,597	17.6%	3,644	9.0%
	51105	Employer-IMRF Pension	56,712	68,519	40,282	44,757	29,381	(10,901)	-27.1%	(15,376)	-34.4%
		Total Employee Benefits	**102,832**	**113,753**	**83,407**	**90,835**	**78,178**	**(5,229)**	**-6.3%**	**(12,657)**	**-13.9%**
	60100	Tools	2,761	3,270	3,700	3,700	3,700	-	0.0%	-	0.0%
	60400	Repairs	2,823	1,474	3,500	3,500	3,500	-	0.0%	-	0.0%
	60600	Tree Replacements	1,177	961	2,000	2,000	2,500	500	25.0%	500	25.0%
	60700	Supplies & Materials	3,327	3,963	3,700	6,200	4,000	300	8.1%	(2,200)	-35.5%
		Total Supplies & Materials	**10,088**	**9,668**	**12,900**	**15,400**	**13,700**	**800**	**6.2%**	**(1,700)**	**-11.0%**
	63005	Training	1,901	2,555	3,200	3,200	3,200	-	0.0%	-	0.0%
	63015	Dues and Subscriptions	840	1,040	725	725	1,000	275	37.9%	275	37.9%
	64100	Contractual Services	70,645	59,388	96,000	96,000	116,000	20,000	20.8%	20,000	20.8%
	65400	Dump Fees	1,200	916	2,000	2,000	2,000	-	0.0%	-	0.0%
	67700	Communications	576	-	-	-	-	-	0.0%	-	0.0%
		Total Charges & Services	**75,162**	**63,899**	**101,925**	**101,925**	**122,200**	**20,275**	**19.9%**	**20,275**	**19.9%**
	90630	Health Insurance	110,636	116,987	117,888	117,888	125,971	8,083	6.9%	8,083	6.9%
	91620	Liability Insurance	20,173	26,312	30,112	30,112	31,947	1,835	6.1%	1,835	6.1%
	93641	Tech Replacement	2,494	2,648	2,293	2,293	2,224	(69)	-3.0%	(69)	-3.0%
	94640	Capital Equip Repl	533	547	560	560	508	(52)	-9.3%	(52)	-9.3%
	96600	Fleet Services	176,307	194,582	206,978	206,978	215,556	8,578	4.1%	8,578	4.1%
		Total Interfund Transfers	**310,143**	**341,076**	**357,831**	**357,831**	**376,206**	**18,375**	**5.1%**	**18,375**	**5.1%**
	Total Forestry Operations		**$ 1,009,340**	**$ 1,080,934**	**$ 1,044,947**	**$ 1,093,479**	**$ 1,161,676**	**$ 116,729**	**11.2%**	**68,197**	**6.2%**

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City of Wheaton
General Fund - Public Works - Forestry Operations
Expenditures
Calendar Year 2023 Budget

Fund	100	General Fund			
Org	17032740	Forestry Operations			
	Account	Description	Amount	Description	Budget
	50010	Wages-Full Time			$ 115,571
				Forestry Superintendent	
				Dispatcher/Assistant (25%)	
	50029	Wages-Full Time (Reg)		Public Works Labor	405,748
	50031	Wages-Seasonal		Seasonal Labor	29,000
	50100	Overtime			19,580
	51060	Sick Leave Buy-Back			1,493
	51020	Uniform Allowance			4,800
			2,000	Uniform Purchase	
			2,800	Safety Items and Rain Gear	
	51100	Employer-FICA			43,997
	51105	Employer-IMRF Pension			29,381
	60100	Tools			3,700
			1,600	Safety/Climbing Equipment	
			1,500	Pruning Tools/Equipment	
			600	Rakes, Shovels, Brooms	
	60400	Repairs			3,500
			800	Chipper Blades	
			800	Stump Router Teeth	
			1,900	Chain Saw Parts/Repairs	
	60600	Tree Replacements			2,500
	60700	Supplies & Materials			4,000
			1,500	Various Forestry Supplies	
			2,500	Miscellaneous Items	
	63005	Training			3,200
			2,200	Tree Care Seminars	
			1,000	Safety Seminars	
	63015	Dues and Subscriptions		ISA, IL Dept of Agg	1,000
	64100	Contractual Services			116,000
			6,000	Stump Grinding	
			50,000	Tree Planting (Shared Cost Program)	
			60,000	Tree Pruning Services	
	65400	Dump Fees			2,000
	90630	Health Insurance			125,971
	91620	Liability Insurance			31,947
	93641	Tech Replacement			2,224
	94640	Capital Equip Replacement			508
	96600	Fleet Services			215,556
	Total Forestry Operations				**$ 1,161,676**

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General Fund - Public Works - Public Grounds
Expenditures
Calendar Year 2023 Budget

Fund 100 General Fund
Org 17032741 Public Grounds

		2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	23 Budget vs 22 Budget $	23 Budget vs 22 Budget %	23 Budget vs 22 Proj. $	23 Budget vs 22 Proj. %
50029	Wages-Full Time (Reg)	$ 237,828	$ 232,766	$ 270,040	$ 234,267	$ 290,525	$ 20,485	7.6%	$ 56,258	24.0%
50031	Wages-Seasonal	7,035	13,852	19,200	17,489	23,200	4,000	20.8%	5,711	32.7%
50100	Overtime	4,993	3,135	4,606	7,800	5,012	406	8.8%	(2,788)	-35.7%
51060	Sick Leave Buy-Back	304	-	349	349	-	(349)	-100.0%	(349)	-100.0%
	Total Personal Services	**250,160**	**249,753**	**294,195**	**259,905**	**318,737**	**24,542**	**8.3%**	**58,832**	**22.6%**
51020	Uniform Allowance	-	-	-	-	1,600	1,600	100.0%	1,600	100.0%
51100	Employer-FICA	19,151	19,021	22,506	19,883	24,383	1,877	8.3%	4,500	22.6%
51105	Employer-IMRF Pension	27,165	25,814	23,952	21,114	15,900	(8,052)	-33.6%	(5,214)	-24.7%
	Total Employee Benefits	**46,316**	**44,835**	**46,458**	**40,997**	**41,883**	**(4,575)**	**-9.8%**	**886**	**2.2%**
60100	Tools	3,107	2,589	3,000	3,000	3,000	-	0.0%	-	0.0%
60400	Repairs	110	135	2,000	2,000	2,000	-	0.0%	-	0.0%
60700	Supplies & Materials	34,170	34,588	43,500	43,500	46,000	2,500	5.7%	2,500	5.7%
	Total Supplies & Materials	**37,387**	**37,312**	**48,500**	**48,500**	**51,000**	**2,500**	**5.2%**	**2,500**	**5.2%**
64100	Contractual Services	92,978	85,625	96,560	96,560	109,560	13,000	13.5%	13,000	13.5%
	Total Charges & Services	**92,978**	**85,625**	**96,560**	**96,560**	**109,560**	**13,000**	**13.5%**	**13,000**	**13.5%**
90630	Health Insurance	73,333	78,130	78,672	78,672	75,975	(2,697)	-3.4%	(2,697)	-3.4%
91620	Liability Insurance	12,915	16,853	19,334	19,334	19,097	(237)	-1.2%	(237)	-1.2%
93641	Tech Replacement	393	578	422	422	461	39	9.2%	39	9.2%
94640	Capital Equip Repl	1,871	1,904	1,935	1,935	1,851	(84)	-4.3%	(84)	-4.3%
96600	Fleet Services	72,196	93,195	94,266	94,266	87,049	(7,217)	-7.7%	(7,217)	-7.7%
	Total Interfund Transfers	**160,708**	**190,660**	**194,629**	**194,629**	**184,433**	**(10,196)**	**-5.2%**	**(10,196)**	**-5.2%**
Total Public Grounds		**$ 587,549**	**$ 608,185**	**$ 680,342**	**$ 640,591**	**$ 705,613**	**$ 25,271**	**3.7%**	**65,022**	**10.2%**

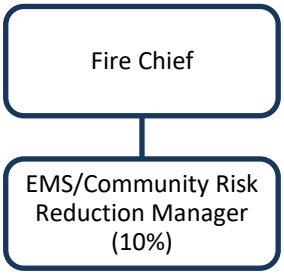
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City of Wheaton
General Fund - Public Works - Public Grounds
Expenditures
Calendar Year 2023 Budget

Fund	**100**	**General Fund**			
Org	**17032741**	**Public Grounds**			
	Account	**Description**	**Amount**	**Description**	**Budget**
	50029	Wages-Full Time (Reg)		Public Works Labor	$ 290,525
	50031	Wages-Seasonal		Seasonal Labor	23,200
	50100	Overtime			5,012
	51020	Uniform Allowance			1,600
	51100	Employer-FICA			24,383
	51105	Employer-IMRF Pension			15,900
	60100	Tools			3,000
			1,500	Garden Tools and Implements	
			1,500	Miscellaneous Tools	
	60400	Repairs			2,000
			900	Lawn Mower Parts	
			1,100	Miscellaneous Repair Parts	
	60700	Supplies & Materials			46,000
			8,500	Plant Materials	
			1,500	Topsoil	
			1,500	Grass Seed, Sod, Blanket	
			2,500	Fertilizers, Herbicides	
			4,000	Compost and Mulch	
			3,500	Fountain Parts, Materials	
			1,200	Mail Box, Planter Repairs	
			2,500	Miscellaneous Maintenance Materials	
			800	Electrical Supplies	
			2,500	Bricks, Sand, Stone	
			17,500	CBD Maintenance (Bike Racks,Benches, Garbage Cans,Water Feature, Etc.)	
	64100	Contractual Services			109,560
			1,560	Aquatics Spraying	
			82,000	Landscape Maintenance & Seasonal Color	
			25,000	Turf Maintenance - Briarcliff Entrance, Butterfied Rd, Naperville Rd	
			1,000	Plant Material Replacement	
	90630	Health Insurance			75,975
	91620	Liability Insurance			19,097
	93641	Tech Replacement			461
	94640	Capital Equip Replacement			1,851
	96600	Fleet Services			87,049
	Total Public Grounds				**$ 705,613**

City of Wheaton
General Fund - Wireless Alarm Network
Calendar Year 2023 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				
	2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 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 Wheaton City Code, all businesses are required to be connected to the City's fire and security network. In FY 2010, staff recommended that the City purchase and monitor its own wireless alarm network. By owning and operating the wireless alarm network the City could lower fees for alarm users (by eliminating phone lines) and reduce the incidence of false alarms by an estimated 30 percent. To pay for the wireless network equipment, the City borrowed approximately $800,000 from the City's Capital Equipment Replacement Fund and repaid it back over a three-year period with the final payment in FY 2013/14. To recover the costs, the City set a monthly rate for users based on the costs associated with purchasing, installing, and maintaining the system and a comparison of rates in nearby communities.

In July 2017, the City brought in-house, the billing and collecting of the quarterly alarm monitoring fees. Previously, the City used the billing services of an outside vendor. The in-house process provides the City with daily reporting and timely collections.

In April of 2018, the City of Wheaton and the Village of Winfield entered into an Intergovernmental Agreement for Wireless Alarm Monitoring. The City functions as the administrative coordinating agency and equipment provider for Winfield's wireless alarm program. The City of Wheaton maintains the headend equipment, the contract with the alarm monitoring vendor, handles billing and collection, and other general administrative duties. Distribution of fees generated by Winfield's wireless alarms are distributed quarterly to the Village of Winfield.

2023 BUDGET SUMMARY

2023 total budget expenditures increase from $260,315 to $269,902, an increase of $9,587 (or 3.7%) compared to the prior year, mainly due to a 7.1% increase in DU-COMM alarm fees. The DU-COMM monthly alarm fee increases from $14.00 to $15.00 per account and were last increased in 2008.

EXPENDITURES BY CATEGORY

Expenditures	2021 Actual	2022 Budget	2022 Projected	2023 Budget
Personal Services	$ 10,328	$ 10,605	$ 10,646	$ 11,114
Employee Benefits	1,815	1,735	1,741	1,448
Charges & Services	187,097	187,483	185,000	195,903
Interfund Transfers	60,420	60,492	60,492	61,437
Total Expenditures	**$ 259,660**	**$ 260,315**	**$ 257,879**	**$ 269,902**

WIRELESS ALARM TOTAL REVENUES & EXPENDITURES

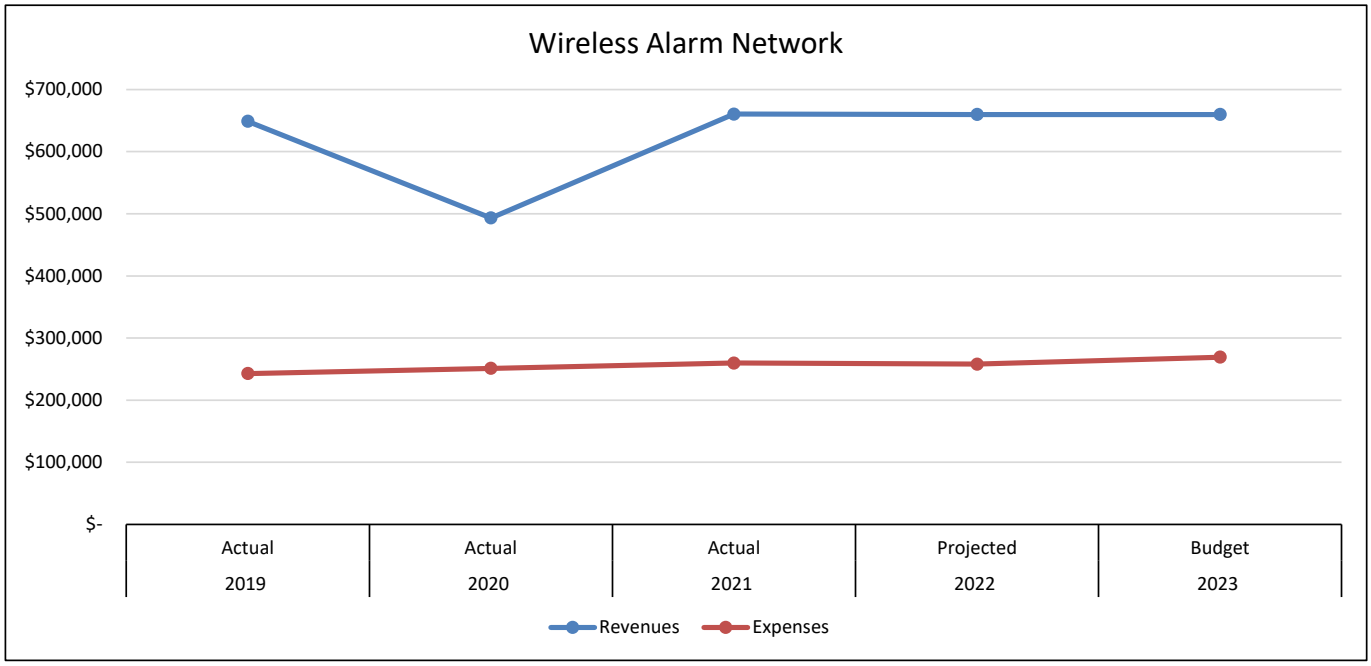


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City of Wheaton
General Fund - Wireless Alarm Network
Expenditures
Calendar Year 2023 Budget

Fund 100 General Fund
Org 18015000 Wireless Alarm Network

			2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	23 Budget vs 22 Budget $	23 Budget vs 22 Budget %	23 Budget vs 22 Proj. $	23 Budget vs 22 Proj. %
	50010	Wages-Full Time	$ 9,222	$ 10,249	$ 10,605	$ 10,564	$ 11,029	$ 424	4.0%	$ 465	4.4%
	51060	Sick Leave Buy-Back	-	79	-	82	85	85	100.0%	3	3.7%
		Total Personal Services	**9,222**	**10,328**	**10,605**	**10,646**	**11,114**	**509**	**4.8%**	**468**	**4.4%**
	51100	Employer-FICA	662	744	811	814	850	39	4.8%	36	4.4%
	51105	Employer-IMRF Pension	967	1,071	924	927	598	(326)	-35.3%	(329)	-35.5%
		Total Employee Benefits	**1,629**	**1,815**	**1,735**	**1,741**	**1,448**	**(287)**	**-16.5%**	**(293)**	**-16.8%**
	64100	Contractual Services	179,746	187,097	187,483	185,000	195,903	8,420	4.5%	10,903	5.9%
		Total Charges & Services	**179,746**	**187,097**	**187,483**	**185,000**	**195,903**	**8,420**	**4.5%**	**10,903**	**5.9%**
	90630	Health Insurance	1,509	1,520	1,538	1,538	1,583	45	2.9%	45	2.9%
	91620	Liability Insurance	296	383	437	437	461	24	5.5%	24	5.5%
	94640	Capital Equip Repl	58,692	58,517	58,517	58,517	59,393	876	1.5%	876	1.5%
		Total Interfund Transfers	**60,497**	**60,420**	**60,492**	**60,492**	**61,437**	**945**	**1.6%**	**945**	**1.6%**
		Total Wireless Alarm Network	**$ 251,094**	**$ 259,660**	**$ 260,315**	**$ 257,879**	**$ 269,902**	**$ 9,587**	**3.7%**	**$ 12,023**	**4.7%**

City of Wheaton
General Fund - Wireless Alarm Network
Expenditures
Calendar Year 2023 Budget

Fund	**100**	**General Fund**
Org	**18015000**	**Wireless Alarm Network**

Account	Description	Amount	Description	Budget
50010	Wages - Full Time		EMS/Community Risk Reduction Manager (10%)	$ 11,029
51060	Sick Leave Buy-Back			85
51100	Employer-FICA			850
51105	Employer-IMRF Pension			598
64100	Contractual Services			195,903
		116,460	DU-COMM Fees	
		21,504	Village of Winfield	
		52,884	Equipment Maintenance	
		2,555	Annual License and Software Support	
		2,500	Radio Repairs	
90630	Health Insurance			1,583
91620	Liability Insurance			461
94640	Capital Equip Replacement			59,393
		59,393	Wireless Alarm Network Replacement	
Total Wireless Alarm Network				**$ 269,902**

City of Wheaton
General Fund – Local Administrative Adjudication
Calendar Year 2023 Budget

PERSONNEL SUMMARY

In 2022 the Administrative Adjudication program was established. The 2023 budget includes allocation of salaries for certain positions that attend monthly adjudication hearings: Police Lieutenant (9%), Code Enforcement Officer (2%), Police Service Supervisor (2%) and Police Services Representative (2%).

	Full Time Equivalent				
	2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget
Full-Time Employees	0.00	0.00	0.00	0.00	0.15
Total FTEs	**0.00**	**0.00**	**0.00**	**0.10**	**0.15**

GENERAL DESCRIPTION AND MAJOR AREAS OF RESPONSIBILITY

In accordance with Illinois Compiled Statute 65 ILCS 5/1-2.1-2, the City of Wheaton established an ordinance allowing for the administrative adjudication of municipal code violations. The administrative adjudication process refers to a civil, non-criminal, means of adjudicating any violation of a municipal ordinance. Administrative adjudication hearings will be held at City Hall with a certified hearing officer presiding over the proceedings.

2022 GOALS

- Full-scale launch of the City of Wheaton's system of administrative adjudication, including initial hearings.

2023 GOALS

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

EXPENDITURES BY CATEGORY

Expenditures	2021 Actual	2022 Budget	2022 Projected	2023 Budget
Personal Services	$ -	$ -	$ -	$ 16,845
Employee Benefits	-	-	-	818
Charges & Services	349	56,400	48,730	50,400
Interfund Transfers	-	-	-	5,387
Total Expenditures	**$ 349**	**$ 56,400**	**$ 48,730**	**$ 73,450**

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City of Wheaton
General Fund - Local Administrative Adjudication
Expenditures
Calendar Year 2023 Budget

Fund 100 General Fund
Org 18020000 Local Administrative Adjudication

		2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	23 Budget vs 22 Budget $	23 Budget vs 22 Budget %	23 Budget vs 22 Proj. $	23 Budget vs 22 Proj. %
50010	Wages-Full Time	$ -	$ -	$ -	$ -	$ 13,565	$ 13,565	100.0%	$ 13,565	100.0%
50028	Wages-Full Time (Supp)	-	-	-	-	3,280	3,280	100.0%	3,280	100.0%
	Total Personal Services	**-**	**-**	**-**	**-**	**16,845**	**16,845**	**100.0%**	**16,845**	**100.0%**
51100	Employer-FICA	-	-	-	-	551	551	100.0%	551	100.0%
51105	Employer-IMRF Pension	-	-	-	-	267	267	100.0%	267	100.0%
	Total Employee Benefits	**-**	**-**	**-**	**-**	**818**	**818**	**100.0%**	**818**	**100.0%**
64100	Contractual Services	-	349	27,600	9,400	18,000	(9,600)	-34.8%	8,600	91.5%
64107	Legal Svcs-Adjudication	-	-	-	22,380	10,800	10,800	100.0%	(11,580)	-51.7%
68001	Software License/Maint	-	-	28,800	16,950	21,600	(7,200)	-25.0%	4,650	27.4%
	Total Charges & Services	**-**	**349**	**56,400**	**48,730**	**50,400**	**(6,000)**	**-10.6%**	**1,670**	**3.4%**
70030	Operating Equipment	-	-	-	2,470	-	-	0.0%	(2,470)	-100.0%
	Total Capital Outlays	**-**	**-**	**-**	**2,470**	**-**	**-**	**0.0%**	**(2,470)**	**-100.0%**
90630	Health Insurance	-	-	-	-	2,374	2,374	100.0%	2,374	100.0%
91620	Liability Insurance	-	-	-	-	692	692	100.0%	692	100.0%
93641	Technology Replacement	-	-	-	-	2,321	2,321	100.0%	2,321	100.0%
	Total Interfund Transfers	**-**	**-**	**-**	**-**	**5,387**	**5,387**	**100.0%**	**5,387**	**100.0%**
			-							
	Total Local Administrative Adjudication	**$ -**	**$ 349**	**$ 56,400**	**$ 51,200**	**$ 73,450**	**$ 17,050**	**30.2%**	**$ 22,250**	**43.5%**

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City of Wheaton
General Fund - Local Administrative Adjudication
Expenditures
Calendar Year 2023 Budget

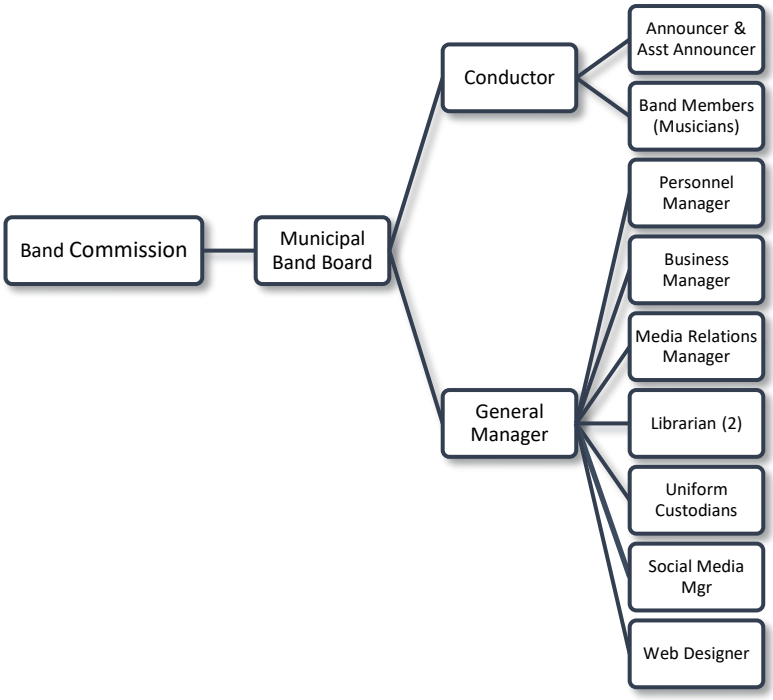
Fund	**100**	**General Fund**				
Org	**18020000**	**Local Administrative Adjudication**				
	Account	**Description**	**Amount**	**Description**		**Budget**
	50010	Wages - Full Time			$	13,565
				Police Lieutenant (9%)		
				Code Compliance Officer (2%)		
	50028	Wages-Full Time (Support)				3,280
				Police Service Supervisor (2%)		
				Police Services Representative (2%)		
	51100	Employer-FICA				551
	51105	Employer-IMRF Pension				267
	64100	Contractual Services				18,000
			12,600	Mailing		
			2,400	Online Payment Fees		
			3,000	Collection Fee		
	64107	Legal Services-Adjudication		Hearing Officer		10,800
	68001	Software Licenses/Maintenance		DACRA Software Licensing Fee		21,600
	90630	Health Insurance				2,374
	91620	Liability Insurance				692
	93641	Technology Replacement				2,321
	Total Local Administrative Adjudication				**$**	**73,450**

City of Wheaton
General Fund - Municipal Band
Calendar Year 2023 Budget

GENERAL DESCRIPTION AND MAJOR AREAS OF RESPONSIBILITY

The Wheaton Municipal Band (WMB) is a full symphonic concert band that performs free concerts in the Memorial Park Band Shell on Thursday nights from June through early August. The WMB also annually represents the City in the July 4th Parade and a free indoor concert at Edman Chapel at Wheaton College. The WMB's Thursday evening performances in the park provide an opportunity for citizens to gather outdoors, listen to live music, and enjoy each other's company.

The goal of the WMB and its conductor Dr. Bruce Moss, Director of Bands at Bowling Green State University, is to perform high-quality band music that is entertaining for young and old alike. The members of the WMB are a combination of professional and amateur musicians from the Chicago metropolitan area and are selected by blind audition. The WMB plays a variety of music including traditional marches, overtures, musicals, classics, and contemporary pieces. It also features prominent guest conductors and soloists during the season, interspersed with outstanding soloists from within the band.



STAFFING HISTORY

All WMB positions are part-time and are filled by independent contractors. The staffing consists of a Conductor/Music Director, General Manager, Personnel Manager, Business Manager, Librarian/Uniform Custodian (2), Publicity Manager (renamed to Media Relations Manager), Webmaster (renamed to Web Designer), Social Media Manager, Sound Technician, Announcer, and 86 Musicians. Additionally, the WMB hires audition judges (excluding existing members of the WMB). An Assistant General Manager will be responsible for logistics of special programs and guest soloists and conductors.

2022 GOALS

2022 was an exciting year as the full 87-member band was able to perform on the stage of the Park District's new band shell. Almost every week, the park was filled with large audiences, with the annual patriotic concert filling the park to near capacity. The band also represented the city in the annual Fourth of July parade and we returned to

Edman Chapel to provide a free indoor concert as well. Our indoor concert featured Band Alumnus, Kristen Bowers, of the President's Own Marine Corps Band and Tony Payne with the finale of Saint-Saens Organ Symphony.

The Friends of the Band were able to use the concession stand which provided a well-lit and safe environment for them to sell concessions.

Other Accomplishments:

- Continued the highest quality performances of band music in Wheaton.
- Large audiences all summer.
- Included Local high school musicians in our Gala opening concert.
- Continued to provide programs at no cost to the patrons of our concerts.
- 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.
- Continue reaching out to the families in Wheaton by offering a family concert and activities to involve younger audience members.
- Acknowledging those who have served our country in the armed forces at our annual Patriotic Concert and other concerts as appropriate.
- Expand our viewership through social media.

2023 GOALS

- Continue the highest quality performances of band music in Wheaton while practicing prudent expense controls.
- Invite local composers to showcase and/or conduct their music.
- Continue to provide programs at no cost to the patrons of our concerts.
- Continue to increase traffic into the downtown Wheaton business through the WMB's partnership with the Friends of the Band, announcements, and advertisements in our programs.
- Acknowledging those who have served our country in the armed forces at our annual Patriotic Concert and other concerts as appropriate.
- Continue our Community Outreach programs by inviting local grade school, high school, and community musicians to perform with the band. This provides high quality education to the musicians who join us and the ability to reach out to additional sources for our audience. This also helps the downtown businesses with additional foot traffic.
- Provide a free indoor concert on the campus of Wheaton College.
- Begin Live Streaming our concerts so that they can be enjoyed by those who can not make the concerts in person. We will work with the activity's directors of several of the local retirement communities to ensure they can see the concerts in their activities space.

EXPENDITURES BY CATEGORY

Expenditures	2021 Actual	2022 Budget	2022 Projected	2023 Budget
Employee Benefits	$ -	$ 1,400	$ 480	$ 1,200
Supplies & Materials	165	350	143	400
Charges & Services	91,484	105,151	105,510	114,620
Capital Outlays	494	1,050	900	1,050
Total Expenditures	**$ 92,143**	**$ 107,951**	**$ 107,033**	**$ 117,270**

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City of Wheaton
General Fund - Municipal Band
Expenditures
Calendar Year 2023 Budget

Fund 100 General Fund
Org 18050140 Municipal Band

		2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	23 Budget vs 22 Budget $	23 Budget vs 22 Budget %	23 Budget vs 22 Proj. $	23 Budget vs 22 Proj. %
51020	Uniform Allowance	$ 1,639	$ -	$ 1,400	$ 480	$ 1,200	$ (200)	-14.3%	$ 720	150.0%
	Total Employee Benefits	**1,639**	**-**	**1,400**	**480**	**1,200**	**(200)**	**-14.3%**	**720**	**150.0%**
60025	Postage	8	46	50	-	50	-	0.0%	50	100.0%
60030	Printing	-	-	100	-	100	-	0.0%	100	100.0%
60700	Supplies & Materials	88	119	200	143	250	50	25.0%	107	74.8%
	Total Supplies & Materials	**96**	**165**	**350**	**143**	**400**	**50**	**14.3%**	**257**	**179.7%**
63030	Advertising	-	-	200	-	200	-	0.0%	200	100.0%
64100	Contractual Services	958	600	1,250	850	1,250	-	0.0%	400	47.1%
65500	Contractual Labor	28,317	90,377	103,101	104,290	112,670	9,569	9.3%	8,380	8.0%
69900	Contingencies	-	507	600	370	500	(100)	-16.7%	130	35.1%
	Total Charges & Services	**29,275**	**91,484**	**105,151**	**105,510**	**114,620**	**9,469**	**9.0%**	**9,110**	**8.6%**
70030	Operating Equipment	341	494	1,050	900	1,050	-	0.0%	150	16.7%
	Total Capital Outlays	**341**	**494**	**1,050**	**900**	**1,050**	**-**	**0.0%**	**150**	**16.7%**
Total Municipal Band		**$ 31,351**	**$ 92,143**	**$ 107,951**	**$ 107,033**	**$ 117,270**	**$ 9,319**	**8.6%**	**$ 10,237**	**9.6%**

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City of Wheaton
General Fund - Municipal Band
Expenditures
Calendar Year 2023 Budget

Fund	**100**	**General Fund**			
Org	**18050140**	**Municipal Band**			
	Account	**Description**	**Amount**	**Description**	**Budget**
	51020	Uniform Allowance			$ 1,200
	60025	Postage			50
	60030	Printing			100
	60700	Supplies and Materials			250
	63030	Advertising			200
	64100	Contractual Services			1,250
			150	Truck Rental for Edman Chapel	
			600	Recording Tech	
			500	Photography/Video	
	65500	Contractual Labor			112,670
			26,650	Director	
			2,300	General Manager	
			2,300	Personel Manager	
			1,400	Business Manager	
			2,400	Librarian	
			1,200	Uniform Custodians	
			800	P.A. Supervisor	
			2,080	Stage Crew	
			58,565	Band Personnel	
			3,200	Solos/Ensembles	
			3,600	Announcer	
			4,415	Audition Judges/Helpers	
			800	Media Relations Manager	
			950	Multi Media Manager	
			450	Program Designer	
			600	Web Designer	
			200	Assistant Manager - Logistics	
			500	Assistant Announcer	
	69900	Contingencies			500
	70030	Operating Equipment			1,050
	Total Municipal Band				**$ 117,270**

City of Wheaton
General Fund – Interfund Transfers
Calendar Year 2023 Budget

GENERAL DESCRIPTION

In past years, this organization accounted for expenditures, such as engineering and construction costs, related to capital projects or other major improvements which were financed with available funds within the General Fund, or were partially funded through grants received in the Fund. Beginning with the FY 2016/17 budget, projects of this nature have been accounted for in the Capital Projects Fund. The General Fund provides funding to these projects by way of an annual transfer to the Capital Projects Fund. In addition, this organization accounts for transfers to other Funds.

In 2021, the General Fund transferred $8.9 million in excess fund balance reserves to the Debt Service Fund to pay off the 2010 G.O. bond ($2.5 million), Capital Projects Fund ($2.9 million), Storm Sewer Fund ($1.5 million) and Building Renewal Fund ($2.0 million). For the 2023 budget, the General Fund is budgeted to transfer $2.1 million to the Capital Projects Fund.

EXPENDITURES BY CATEGORY

Expenditures	2021 Actual	2022 Budget	2022 Projected	2023 Budget
Interfund Transfers	$ 8,854,508	$ 2,122,358	$ 4,673,728	$ 2,098,137
Total Expenditures	**$ 8,854,508**	**$ 2,122,358**	**$ 4,673,728**	**$ 2,098,137**

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City of Wheaton
General Fund - Interfund Transfers
Expenditures
Calendar Year 2023 Budget

Fund 100 General Fund
Org 18590000 Interfund Transfers

		2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	23 Budget vs 22 Budget $	23 Budget vs 22 Budget %	23 Budget vs 22 Proj. $	23 Budget vs 22 Proj. %
97300	Trans Out-Debt Srv Fund	$ -	$ 2,500,000	$ -	$ -	$ -	$ -	0.0%	$ -	0.0%
97400	Trans Out-Capital Proj Fund	-	2,854,508	2,122,358	4,673,728	2,098,137	(24,221)	-1.1%	(2,575,591)	-55.1%
97515	Trans Out-Storm Sewer Fund	-	1,500,000	-	-	-	-	0.0%	-	0.0%
97642	Trans Out-Bldg Renewal Fund	-	2,000,000	-	-	-	-	0.0%	-	0.0%
97900	Trans Out-Library Fund	22,872	-	-	-	-	-	0.0%	-	0.0%
	Total Interfund Transfers	**22,872**	**8,854,508**	**2,122,358**	**4,673,728**	**2,098,137**	**(24,221)**	**-1.1%**	**(2,575,591)**	**-55.1%**
Total Interfund Transfers		**$ 22,872**	**$ 8,854,508**	**$ 2,122,358**	**$ 4,673,728**	**$ 2,098,137**	**$ (24,221)**	**-1.1%**	**$(2,575,591)**	**-55.1%**

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City of Wheaton
General Fund - Interfund Transfers
Expenditures
Calendar Year 2023 Budget

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

Account	Description	Amount	Description	Budget
97400	Operating Trans Out-Capital Projects Fund			$ 2,098,137
		2,098,137	Transfer to Capital Projects Fund	
Total Interfund Transfers				**$ 2,098,137**

City of Wheaton
Motor Fuel Tax Fund
Calendar Year 2023 Budget

GENERAL DESCRIPTION AND MAJOR AREAS OF RESPONSIBILITY

The Motor Fuel Tax Fund (MFT) accounts for expenditures related to the City's annual road rehabilitation and construction program except for specific road projects funded through General Obligation Bond issues and the Capital Projects Fund.

The primary funding source for road improvements is Motor Fuel Taxes (MFT). The City receives monthly MFT distributions from the State of Illinois on a per capita basis. Municipalities may only use this revenue for road maintenance and other improvements authorized by the State and Illinois Department of Transportation (IDOT). On July 1, 2019, the State increased the MFT rates from $0.19 per gallon to $0.38 per gallon for gasoline and $0.215 cents per gallon to $0.455 per gallon for diesel fuel. This was the first increase in the MFT rates since 1990. Future increases will occur on July 1 of each subsequent year by an amount equal to the percentage increase, if any, in the Consumer Price Index for All Urban Consumers for all items published by the United States Department of Labor for the 12 months ending in March of each year. The state suspended a planned increase set to begin on July 1, 2022, due to the impacts of inflation on state residents. The suspension expired on December 31, 2022.

Motor Fuel Tax Rate History

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%

During 2019, the State approved a $45 billion Rebuild Illinois capital plan providing funding for infrastructure improvements over the next six years for local governments. Beginning in 2020, the State disbursed a total of $3.5 million to the City over three (3) years. As of December 2022, the City received all expected funds from the Rebuild Illinois program. These funds are restricted to be used for only bondable capital improvements. Bondable capital improvement projects have a useful life greater than 13 years and are generally limited to new construction (i.e. road reconstruction, new construction of roads, bridges, bridge replacement and/or major bridge rehabilitation, and permanent ADA sidewalk/ramp improvements).

City streets are selected for road resurfacing or rehabilitation based on the Five-Year Road Improvement Program which is reviewed and modified as necessary on an annual basis.

EXPENDITURES BY CATEGORY

Expenditures	2021 Actual	2022 Budget	2022 Projected	2023 Budget
Capital Outlays	$ 3,633,440	$ 3,188,990	$ 3,650,660	$ 2,815,987
Total Expenditures	**$ 3,633,440**	**$ 3,188,990**	**$ 3,650,660**	**$ 2,815,987**

2023 GOALS

Complete all the scheduled road improvements the City has selected for the 2023 Annual Road Program.

2023 Annual Road, Sewer, and Water Rehabilitation Program		
Street Name	**Construction Limits**	
STREET RECONSTRUCTION		
Street	**From**	**To**
Harwarden Street	Prospect Street	Traverse Avenue
North Path	President Street	Blanchard Street
PCC PAVEMENT RESURFACING		
Street	**From**	**To**
Pershing Avenue	President Street	Blanchard Street
Burning Trail Road	Wiesbrook Road	183' s Creekside Dr
Coolidge Avenue	Blanchard Street	End
Dawes Avenue	Blanchard Street	Prospect Street
Leabrook Lane	Wiesbrook Road	145' s Creekside Dr
Lowden Avenue	Prospect Street	Blanchard Road
Marion Court	Glencoe Street	Cul-De-Sac
North Path	Pick Street	Blanchard Road
REHABILITATION/RESURFACING		
Street	**From**	**To**
Gamon Road	Park Avenue	Elm Street
Park Avenue	Gamon Road	Naperville Road
Danada West Subdivision		
Street	**From**	**To**
Lucky Debonaire Court	Danada Drive	Cul-De-Sac
Triple Crown Court	Danada Drive	Cul-De-Sac
Helen Court	Danada Drive	Cul-De-Sac
Whirlaway Court	Danada Drive	Cul-De-Sac
Challenger Court	Brighton Drive	Cul-De-Sac
Quarterhouse Court	Brighton Drive	Cul-De-Sac
Hampton Drive	Brighton Drive	Chatham Court
Winners Cup Circle	Brighton Drive	Brighton Drive
Secretariat Court	Winners Cup Circle	Cul-De-Sac
Palamino Place	Winners Cup Circle	Cul-De-Sac
White Oak Subdivision		
Street	**From**	**To**
Hickory Lane	White Oak Drive	Vernon Avenue
Maple Leaf Court	White Oak Drive	Cul-De-Sac
Vernon Street	Childs Street	Hickory Lane
White Oak Drive	Manchester Road	End

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City of Wheaton
Motor Fuel Tax Fund
Fund Summary
Calendar Year 2023 Budget

	2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	23 Budget vs 22 Budget $	23 Budget vs 22 Budget %	23 Budget vs 22 Proj. $	23 Budget vs 22 Proj. %
Beginning Fund Balance	**$ 1,036,668**	**$ 2,327,306**	**$ 1,929,562**	**$ 1,929,562**	**$ 1,658,249**				
Revenues									
Intergovernmental	$ 3,086,856	$ 3,234,466	$ 3,309,470	$ 3,369,347	$ 2,331,504	$ (977,966)	-29.6%	$(1,037,843)	-30.8%
Investment Income	3,782	1,230	1,000	10,000	1,000	-	0.0%	(9,000)	-90.0%
Total Revenues	**$ 3,090,638**	**$ 3,235,696**	**$ 3,310,470**	**$ 3,379,347**	**$ 2,332,504**	**$ (977,966)**	**-29.5%**	**$(1,046,843)**	**-31.0%**
Expenditures									
Capital Outlays	$ 1,800,000	$ 3,633,440	$ 3,188,990	$ 3,650,660	$ 2,815,987	$ (373,003)	-11.7%	$ (834,673)	-22.9%
Total Expenditures	**$ 1,800,000**	**$ 3,633,440**	**$ 3,188,990**	**$ 3,650,660**	**$ 2,815,987**	**$ (373,003)**	**-11.7%**	**$ (834,673)**	**-22.9%**
Revenues Over/ (Under) Expenditures	**$ 1,290,638**	**$ (397,744)**	**$ 121,480**	**$ (271,313)**	**$ (483,483)**				
Ending Fund Balance	**$ 2,327,306**	**$ 1,929,562**	**$ 2,051,042**	**$ 1,658,249**	**$ 1,174,766**				

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City of Wheaton
Motor Fuel Tax Fund
Revenues
Calendar Year 2023 Budget

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

			2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	23 Budget vs 22 Budget $	23 Budget vs 22 Budget %	23 Budget vs 22 Proj. $	23 Budget vs 22 Proj. %
	40435	Motor Fuel Tax	$ 1,924,882	$ 2,072,492	$ 2,147,496	$ 2,207,373	$ 2,331,504	$ 184,008	8.6%	$ 124,131	5.6%
	40800	Grant Revenue	1,161,974	1,161,974	1,161,974	1,161,974	-	(1,161,974)	-100.0%	**(1,161,974)**	**-100.0%**
		Total Intergovernmental	**$ 3,086,856**	**$ 3,234,466**	**$ 3,309,470**	**$ 3,369,347**	**$ 2,331,504**	**$ (977,966)**	**-29.6%**	**(1,037,843)**	**-30.8%**
	46000	Interest Income-Invest	3,782	1,230	1,000	10,000	1,000	-	0.0%	(9,000)	-90.0%
		Total Investment Income	**3,782**	**1,230**	**1,000**	**10,000**	**1,000**	**-**	**0.0%**	**(9,000)**	**-90.0%**
		Total Motor Fuel Tax Revenues	**$ 3,090,638**	**$ 3,235,698**	**$ 3,310,470**	**$ 3,379,347**	**$ 2,332,504**	**$ (977,966)**	**-29.5%**	**$ (1,046,843)**	**-31.0%**

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City of Wheaton
Motor Fuel Tax Fund
Expenditures
Calendar Year 2023 Budget

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

		2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	23 Budget vs 22 Budget $	23 Budget vs 22 Budget %	23 Budget vs 22 Proj. $	23 Budget vs 22 Proj. %
70200	Roadway Improvements	1,800,000	3,633,440	3,188,990	3,650,660	2,815,987	(373,003)	-11.7%	(834,673)	-22.9%
	Total Capital Outlays	**1,800,000**	**3,633,440**	**3,188,990**	**3,650,660**	**2,815,987**	**(373,003)**	**-11.7%**	**(834,673)**	**-22.9%**
Total Motor Fuel Tax Expenditures		**$ 1,800,000**	**$ 3,633,440**	**$ 3,188,990**	**$ 3,650,660**	**$ 2,815,987**	**$ (373,003)**	**-11.7%**	**(834,673)**	**-22.9%**

City of Wheaton
Motor Fuel Tax Fund
Expenditures
Calendar Year 2023 Budget

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

Account	Description	Amount	Description	Budget
70200	Roadway Improvements			$ 2,815,987
		2,000,000	Road, Sewer & Water Rehabilitation Program-Roads	
		235,000	Road, Sewer & Water Rehabilitation Program- 2022 Roads	
		580,987	Street Reconstruction (Rebuild IL Grant - $580,987)	
Total Motor Fuel Tax Expenditures				**$ 2,815,987**

City of Wheaton
Foreign Fire Insurance Tax Fund
Calendar Year 2023 Budget

GENERAL DESCRIPTION AND MAJOR AREAS OF RESPONSIBILITY

The Foreign Fire Insurance Tax Fund was established to account for the revenue and expenditures associated with the Foreign Fire Insurance Tax Board. Illinois Compiled Statutes (ILCS) imposes a tax on the premiums of fire insurance policies written by insurance companies not incorporated within the State of Illinois. The tax is 2% on the gross receipts on the fire portion of the policy received by foreign fire insurance companies relative to fire insurance upon property within the City. The ILCS requires a board be elected from members of the Fire Department to receive and spend the money collected from the tax for the maintenance, use and benefit of the Fire Department. The Board consists of seven members who submit a budget to the City which is approved by the Mayor and City Council.

2022 GOALS

- Station 38 remodeling project was implemented and completed in 2022 under budget.
- Purchase of ambulance stretcher upgrades to improve capabilities and functionality.
- Replace and expand locker storage in the Female locker room at Station 39.
- Continue to fund “FLOW” pre plan program/app for the Fire Department.

2023 GOALS

- Fund planning and the potential remodeling of Fire Station 39.
- Fund the replacement of 4 gas monitors.
- Fund replacement of 10-year-old mattresses at all 3 stations.
- Fund the mounting of equipment and tools for the new fire engine.

EXPENDITURES BY CATEGORY

Expenditures	2021 Actual	2022 Budget	2022 Projected	2023 Budget
Supplies & Materials	77	500	350	350
Charges & Services	5,438	4,000	8,533	7,075
Capital Outlay	26,264	125,500	140,000	90,000
Total Expenditures	**$ 31,779**	**$ 130,000**	**$ 148,883**	**$ 97,425**

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City of Wheaton
Foreign Fire Insurance Tax Fund
Fund Summary
Calendar Year 2023 Budget

	2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	23 Budget vs 22 Budget $	23 Budget vs 22 Budget %	23 Budget vs 22 Proj. $	23 Budget vs 22 Proj. %
Beginning Fund Balance	**$ 181,147**	**$ 257,217**	**$ 324,798**	**$ 324,798**	**$ 284,195**				
Revenues									
Taxes	$ 83,885	$ 99,352	$ 100,000	$ 108,270	$ 100,000	$ -	0.0%	$ (8,270)	-7.6%
Investment Income	53	8	25	10	10	(15)	-60.0%	-	0.0%
Total Revenues	**$ 83,938**	**$ 99,360**	**$ 100,025**	**$ 108,280**	**$ 100,010**	**$ (15)**	**0.0%**	**$ (8,270)**	**-7.6%**
Expenditures									
Supplies & Materials	$ -	$ 77	$ 500	$ 350	$ 350	$ (150)	-30.0%	$ -	0.0%
Charges & Services	3,136	5,438	4,000	8,533	7,075	3,075	76.9%	(1,458)	-17.1%
Total Operating	**3,136**	**5,515**	**4,500**	**8,883**	**7,425**	**2,925**	**65.0%**	**(1,458)**	**-16.4%**
Capital Outlays	**4,732**	**26,264**	**125,500**	**140,000**	**90,000**	**(35,500)**	**-28.3%**	**(50,000)**	**-35.7%**
Total Expenditures	**$ 7,868**	**$ 31,779**	**$ 130,000**	**$ 148,883**	**$ 97,425**	**$ (32,575)**	**-25.1%**	**$ (51,458)**	**-34.6%**
Revenues Over/ (Under) Expenditures	**$ 76,070**	**$ 67,581**	**$ (29,975)**	**$ (40,603)**	**$ 2,585**				
Ending Fund Balance	**$ 257,217**	**$ 324,798**	**$ 294,823**	**$ 284,195**	**$ 286,780**				

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City of Wheaton
Foreign Fire Insurance Tax Fund
Revenues
Calendar Year 2023 Budget

Fund 210 Foreign Fire Insurance Tax Fund
Org 21006500 Foreign Fire Insurance Tax Revenues

		2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	23 Budget vs 22 Budget $	23 Budget vs 22 Budget %	23 Budget vs 22 Proj. $	23 Budget vs 22 Proj. %
40460	Foreign Fire Insurance Tax	$ 83,885	$ 99,352	$ 100,000	$ 108,270	$ 100,000	$ -	0.0%	$ (8,270)	-7.6%
	Total Taxes	**83,885**	**99,352**	**100,000**	**108,270**	**100,000**	**-**	**0.0%**	**(8,270)**	**-7.6%**
46000	Interest Income-Investments	53	8	25	10	10	(15)	-60.0%	-	0.0%
	Total Investment Income	**53**	**8**	**25**	**10**	**10**	**(15)**	**-60.0%**	**-**	**0.0%**
Total Foreign Fire Insurance Tax Fund Revenues		**$ 83,938**	**$ 99,361**	**$ 100,025**	**$ 108,280**	**$ 100,010**	**$ (15)**	**0.0%**	**$ (8,270)**	**-7.6%**

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City of Wheaton
Foreign Fire Insurance Tax Fund
Expenditures
Calendar Year 2023 Budget

Fund 210 Foreign Fire Insurance Tax Fund
Org 21065010 Foreign Fire Insurance Tax

		2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	23 Budget vs 22 Budget $	23 Budget vs 22 Budget %	23 Budget vs 22 Proj. $	23 Budget vs 22 Proj. %
60700	Supplies & Materials	$ -	$ 77	$ 500	$ 350	$ 350	$ (150)	-30.0%	$ -	0.0%
	Total Supplies & Materials	**-**	**77**	**500**	**350**	**350**	**(150)**	**-30.0%**	**-**	**0.0%**
63005	Training	3,136	5,085	3,500	3,480	2,500	(1,000)	-28.6%	(980)	-28.2%
63015	Dues & Subscriptions	-	-	100	4,700	4,200	4,100	4100.0%	(500)	-10.6%
69070	Fiduciary Insurance	-	353	400	353	375	(25)	-6.3%	22	6.2%
	Total Charges & Services	**3,136**	**5,438**	**4,000**	**8,533**	**7,075**	**3,075**	**76.9%**	**(1,458)**	**-17.1%**
70030	Operating Equipment	4,732	26,264	125,500	140,000	90,000	(35,500)	-28.3%	(50,000)	-35.7%
	Total Capital Outlays	**4,732**	**26,264**	**125,500**	**140,000**	**90,000**	**(35,500)**	**-28.3%**	**(50,000)**	**-35.7%**
	Total Foreign Fire Insurance Tax	**$ 7,868**	**$ 31,779**	**$ 130,000**	**$ 148,883**	**$ 97,425**	**$ (32,575)**	**-25.1%**	**$ (51,458)**	**-34.6%**

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City of Wheaton
Foreign Fire Insurance Tax Fund
Expenditures
Calendar Year 2022 Budget

Fund 210 Foreign Fire Insurance Tax Fund
Org 21065010 Foreign Fire Insurance Tax

Account	Description	Amount	Description	Budget
60700	Supplies and Materials		Office Supplies	$ 350
63005	Training			2,500
63015	Dues and Subscriptions			4,200
69070	Fiduciary Insurance			375
70030	Operating Equipment			90,000
Total Foreign Fire Insurance Tax				**$ 97,425**

City of Wheaton
Federal Forfeiture Fund
Calendar Year 2023 Budget

GENERAL DESCRIPTION AND MAJOR AREAS OF RESPONSIBILITY

The Federal Forfeiture Fund was established in accordance with United States Code to account for revenue and expenditures associated with funds received from the Department of Justice and the Department of the Treasury through the Federal Asset Forfeiture and Equitable Sharing Programs. Revenue from federal asset forfeiture is neither guaranteed nor consistent and is based on the Wheaton Police Department's contribution to a Federal investigation leading to the seizure and forfeiture of assets, vehicles, and proceeds of certain criminal offenses. Expenditures from this fund are restricted to specific permissible law enforcement uses and cannot be transferred to non-participating law enforcement agencies, expended for non-law enforcement purposes, or include specific expenditures by a local law, regulation, or policy. Additionally, this fund may not be used to supplant any budgetary line or include expenditures in anticipation of receiving forfeited funds. Funds already disbursed and received may be earmarked or included in a budget. The Chief of Police or designee authorizes all expenditures from this fund.

2022 GOALS

- Ensure all expenditures are permissible law enforcement uses of the Federal Forfeiture Funds.
- Completed the 2021 annual Equitable Sharing Agreement and Certification (ESAC).

2023 GOALS

- Ensure all expenditures are permissible law enforcement uses of the Federal Forfeiture Funds.
- Complete the 2022 annual Equitable Sharing Agreement and Certification (ESAC).

Expenditures	2021 Actual	2022 Budget	2022 Projected	2023 Budget
Supplies & Materials	$ 31,060	$ -	$ 36,547	$ -
Charges & Services	-	-	570	720
Total Expenditures	**$ 31,060**	**$ -**	**$ 37,117**	**$ 720**

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City of Wheaton
Federal Forfeiture Fund
Fund Summary
Calendar Year 2023 Budget

	2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	23 Budget vs 22 Budget $	23 Budget vs 22 Budget %	23 Budget vs 22 Proj. $	23 Budget vs 22 Proj. %
Beginning Fund Balance	**$ -**	**$ 104,380**	**$ 73,362**	**$ 73,362**	**$ 36,835**				
Revenues									
Fines & Forfeits	$ -	$ -	$ -	$ -	$ -	$ -	0.0%	$ -	0.0%
Investment Income	4	42	60	590	600	540	900.0%	10	1.7%
Interfund Transfers In	104,376	-	-	-	-	-	0.0%	-	0.0%
Total Revenues	**$ 104,380**	**$ 42**	**$ 60**	**$ 590**	**$ 600**	**$ 540**	**900.0%**	**$ 10**	**1.7%**
Expenditures									
Supplies & Materials	$ -	$ 31,060	$ -	$ 36,547	$ -	$ -	0.0%	$ (36,547)	-100.0%
Charges & Services	-	-	-	570	720	720	100.0%	150	26.3%
Total Operating	**-**	**31,060**	**-**	**37,117**	**720**	**720**	**100.0%**	**(36,397)**	**-98.1%**
Total Expenditures	**$ -**	**$ 31,060**	**$ -**	**$ 37,117**	**$ 720**	**$ 720**	**100.0%**	**$ (36,397)**	**-98.1%**
Revenues Over/ (Under) Expenditures	**$ 104,380**	**$ (31,018)**	**$ 60**	**$ (36,527)**	**$ (120)**				
Ending Fund Balance	**$ 104,380**	**$ 73,362**	**$ 73,422**	**$ 36,835**	**$ 36,715**				

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City of Wheaton
Federal Forfeiture Fund
Revenues
Calendar Year 2023 Budget

Fund 231 Federal Forfeiture Fund

		2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	23 Budget vs 22 Budget $	23 Budget vs 22 Budget %	23 Budget vs 22 Proj. $	23 Budget vs 22 Proj. %
45600	Dept of Treasury Forfeiture Rev	$ -	$ -	$ -	$ -	$ -	$ -	0.0%	$ -	0.0%
45610	Dept of Justice Forfeiture Rev	-	-	-	-	-	-	0.0%	-	0.0%
	Total Fines & Forfeits			**-**	**-**	**-**	**-**	**0.0%**	**-**	**0.0%**
46000	Interest Income - Dept of Treasury	4	42	10	60	100	90	900.0%	40	66.7%
46000	Interest Income - Dept of Justice	-	-	50	530	500	450	900.0%	(30)	-5.7%
	Total Investment Income	**4**	**42**	**60**	**590**	**600**	**540**	**900.0%**	**10**	**1.7%**
87100	Transfer In - General Fund	104,376	-	-	-	-	-	0.0%	-	0.0%
	Total Interfund Transfers	**104,376**	**-**	**-**	**-**	**-**	**-**	**0.0%**	**-**	**0.0%**
	Total Federal Forfeiture Fund Revenues	**$ 104,380**	**$ 42**	**$ 60**	**$ 590**	**$ 600**	**$ 540**	**900.0%**	**$ 10**	**1.7%**

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City of Wheaton
Federal Forfeiture Fund
Expenditure Summary
Calendar Year 2023 Budget

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

		2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	23 Budget vs 22 Budget $	23 Budget vs 22 Budget %	23 Budget vs 22 Proj. $	23 Budget vs 22 Proj. %
60700	Supplies & Materials	$ -	$ 31,060	$ -	$ 36,547	$ -	$ -	0.0%	$ (36,547)	-100.0%
	Total Supplies & Materials	**-**	**31,060**	**-**	**36,547**	**-**	**-**	**0.0%**	**(36,547)**	**-100.0%**
64100	Contractual Services	-	-	-	570	720	720	100.0%	150	26.3%
	Total Charges & Services	**-**	**-**	**-**	**570**	**720**	**720**	**100.0%**	**150**	**26.3%**
Total Federal Forfeiture Fund Expenditures		**$ -**	**$ 31,060**	**$ -**	**$ 37,117**	**$ 720**	**$ 720**	**100.0%**	**$ (36,397)**	**-98.1%**

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City of Wheaton
Federal Forfeiture Fund
Department of Treasury Expenditures
Calendar Year 2023 Budget

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

			2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	23 Budget vs 22 Budget $	23 Budget vs 22 Budget %	23 Budget vs 22 Proj. $	23 Budget vs 22 Proj. %
	60700	Supplies and Materials	$ -	$ 1,611	$ -	$ -	$ -	$ -	0.0%	$ -	0.0%
		Total Supplies & Materials	**-**	**1,611**	**-**	**-**	**-**	**-**	**0.0%**	**-**	**0.0%**
	64100	Contractual Services	-	-	-	330	360	360	100.0%	30	9.1%
		Total Charges & Services	**-**	**-**	**-**	**330**	**360**	**360**	**100.0%**	**30**	**9.1%**
Total Federal Forfeiture - Dept of Treasury			**$ -**	**$ 1,611**	**$ -**	**$ 330**	**$ 360**	**$ 360**	**100.0%**	**$ 30**	**9.1%**

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City of Wheaton
Federal Forfeiture Fund Fund
Department of Treasury Expenditures
Calendar Year 2023 Budget

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

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

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City of Wheaton
Federal Forfeiture Fund
Department of Justice Expenditures
Calendar Year 2023 Budget

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

			2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	23 Budget vs 22 Budget $	23 Budget vs 22 Budget %	23 Budget vs 22 Proj. $	23 Budget vs 22 Proj. %
	60700	Supplies & Materials	$ -	$ 29,449	$ -	$ 36,547	$ -	$ -	0.0%	$ (36,547)	-100.0%
		Total Supplies & Materials	**-**	**29,449**	**-**	**36,547**	**-**	**-**	**0.0%**	**(36,547)**	**-100.0%**
	64100	Contractual Services	-	-	-	240	360	360	100.0%	120	50.0%
		Total Charges & Services	**-**	**-**	**-**	**240**	**360**	**360**	**100.0%**	**120**	**50.0%**
		Total Federal Forfeiture - Dept of Justice	**$ -**	**29,449**	**$ -**	**$ 36,787**	**$ 360**	**$ 360**	**100.0%**	**$ (36,427)**	**-99.0%**

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City of Wheaton
Federal Forfeiture Fund Fund
Department of Justice Expenditures
Calendar Year 2023 Budget

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

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

City of Wheaton
State Forfeiture Fund
Calendar Year 2023 Budget

GENERAL DESCRIPTION AND MAJOR AREAS OF RESPONSIBILITY

The State Forfeiture Fund was established in accordance with the Illinois Compiled Statutes (ILCS) to account for revenue and expenditures associated with funds received from the Illinois State Police from seizures, asset forfeitures, and certain fines, in relationship to Illinois statutes including 720 ILCS 5/Article 36. Seizure and Forfeiture of Vessels, Vehicles, and Aircraft, 725 ILCS 150/ The Drug Asset Forfeiture Procedure Act, 720 ILCS 5/Article 29B. Money Laundering, and other Illinois statutes which have similar civil seizure and forfeiture provisions.

Revenue from Illinois State asset forfeiture is neither guaranteed nor consistent and is based on the Wheaton Police Department's contribution to investigations which lead to civil seizure and forfeiture of assets, vehicles, and proceeds associated with certain criminal offenses. Expenditures from this fund are restricted to specific, permissible law enforcement uses and cannot be expended for non-law enforcement purposes. Funds already disbursed and received may be earmarked or included in a budget. The Chief of Police or designee authorizes all expenditures from these funds.

Article 36 revenues shall be used, at the discretion of the agency, for the enforcement of criminal laws; or for public education in the community or schools in the prevention or detection of the abuse of drugs or alcohol; or for security cameras used for the prevention or detection of violence.

Drug Asset revenues shall be used for the enforcement of laws governing cannabis and controlled substances; for public education in the community or schools in the prevention or detection of the abuse of drugs or alcohol; or for security cameras used for the prevention or detection of violence

Money Laundering revenues distributed to the agency or agencies shall be used for the enforcement of laws.

2022 GOALS

- Ensure all expenditures are permissible law enforcement uses of the State Forfeiture Funds
- Completed the 2021 Illinois Seizure and Awarded Assets Annual Report

2023 GOALS

- Ensure all expenditures are permissible law enforcement uses of the State Forfeiture Funds
- Complete the 2022 Illinois Seizure and Awarded Assets Annual Report

EXPENDITURES BY CATEGORY

Expenditures	2021 Actual	2022 Budget	2022 Projected	2023 Budget
Supplies & Materials	$ 1,356	$ -	$ 2,000	$ -
Charges & Services	3,705	1,000	8,617	3,640
Capital Outlays	4,028	40,000	-	63,500
Total Expenditures	**$ 9,089**	**$ 41,000**	**$ 10,617**	**$ 67,140**

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City of Wheaton
State Forfeiture Fund
Fund Summary
Calendar Year 2023 Budget

	2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	23 Budget vs 22 Budget $	23 Budget vs 22 Budget %	23 Budget vs 22 Proj. $	23 Budget vs 22 Proj. %
Beginning Fund Balance	**$ -**	**$ 189,497**	**$ 268,431**	**$ 268,431**	**$ 283,210**				
Revenues									
Fines & Forfeits	$ 5,128	$ 86,341	$ -	$ 21,730	$ -	$ -	0.0%	$ (21,730)	-100.0%
Investment Income	-	-	-	1,166	1,440	1,440	100.0%	274	23.5%
Miscellaneous	165	1,682	1,000	2,500	1,600	600	60.0%	600	24.0%
Interfund Transfers	185,250	-	-	-	-	-	0.0%	-	0.0%
Total Revenues	**$ 190,543**	**$ 88,023**	**$ 1,000**	**$ 25,396**	**$ 3,040**	**$ 2,040**	**204.0%**	**$ (20,856)**	**-82.1%**
Expenditures									
Supplies & Materials	$ 306	$ 1,356	$ -	$ 2,000	$ -	$ -	0.0%	$ (2,000)	-100.0%
Charges & Services	740	3,705	1,000	8,617	3,640	2,640	264.0%	(4,977)	-57.8%
Total Operating	**1,046**	**5,061**	**1,000**	**10,617**	**3,640**	**2,640**	**264.0%**	**(6,977)**	**-65.7%**
Capital Outlays	-	4,028	40,000	-	63,500	23,500	58.8%	63,500	100.0%
Total Capital Outlays	**-**	**4,028**	**40,000**	**-**	**63,500**	**23,500**	**58.8%**	**63,500**	**100.0%**
Total Expenditures	**$ 1,046**	**$ 9,089**	**$ 41,000**	**$ 10,617**	**$ 67,140**	**$ 26,140**	**63.8%**	**$ 56,523**	**532.4%**
Revenues Over/ (Under) Expenditures	**$ 189,497**	**$ 78,934**	**$ (40,000)**	**$ 14,779**	**$ (64,100)**				
Ending Fund Balance	**$ 189,497**	**$ 268,431**	**$ 228,431**	**$ 283,210**	**$ 219,110**				

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City of Wheaton
State Forfeiture Fund
Revenues
Calendar Year 2023 Budget

Fund 232 State Forfeiture Fund

		2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	23 Budget vs 22 Budget $	23 Budget vs 22 Budget %	23 Budget vs 22 Proj. $	23 Budget vs 22 Proj. %
45650	State Drug Forfeiture Rev	$ 4,203	$ 8,807	$ -	$ 8,730	$ -	$ -	0.0%	$ (8,730)	-100.0%
45660	State Money Laundering Rev	-	67,531	-	-	-	-	0.0%	-	0.0%
45670	State Article 36 Seizure Rev	925	10,003	-	13,000	-	-	0.0%	(13,000)	-100.0%
	Total Fines & Forfeits	**5,128**	**86,341**	**-**	**21,730**	**-**	**-**	**0.0%**	**(21,730)**	**-100.0%**
46000	Interest Income - State Drug	-	-	-	456	540	540	100.0%	84	18.4%
46000	Interest Income - Money Laundering	-	-	-	400	480	480	100.0%	80	20.0%
46000	Interest Income - Article 36	-	-	-	310	420	420	100.0%	110	35.5%
	Total Investment Income	**-**	**-**	**-**	**1,166**	**1,440**	**1,440**	**100.0%**	**274**	**23.5%**
47000	Misc Revenue - Article 36	165	1,682	1,000	2,500	1,600	600	60.0%	(900)	-36.0%
	Total Miscellaneous Revenue	**165**	**1,682**	**1,000**	**2,500**	**1,600**	**600**	**60.0%**	**(900)**	**-36.0%**
87100	Transfer In - General Fund	185,250	-	-	-	-	-	0.0%	-	0.0%
	Total Interfund Transfers	**185,250**	**-**	**-**	**-**	**-**	**-**	**0.0%**	**-**	**0.0%**
	Total State Forfeiture Fund Revenues	**$ 190,543**	**$ 88,023**	**$ 1,000**	**$ 25,396**	**$ 3,040**	**$ 2,040**	**204.0%**	**$ (22,356)**	**-88.0%**

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City of Wheaton
State Forfeiture Fund
Expenditure Summary
Calendar Year 2023 Budget

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

		2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	23 Budget vs 22 Budget $	23 Budget vs 22 Budget %	23 Budget vs 22 Proj. $	23 Budget vs 22 Proj. %
60700	Supplies & Materials	$ 306	$ 1,356	$ -	$ 2,000	$ -	$ -	0.0%	$ (2,000)	-100.0%
	Total Supplies & Materials	**306**	**1,356**	**-**	**2,000**	**-**	**-**	**0.0%**	**(2,000)**	**-100.0%**
64100	Contractual Services	740	3,705	1,000	8,617	3,640	2,640	264.0%	(4,977)	-57.8%
	Total Charges & Services	**740**	**3,705**	**1,000**	**8,617**	**3,640**	**2,640**	**264.0%**	**(4,977)**	**-57.8%**
70030	Operating Equipment	-	4,028	40,000	-	63,500	23,500	58.8%	63,500	100.0%
	Total Capital Outlays	**-**	**4,028**	**40,000**	**-**	**63,500**	**23,500**	**58.8%**	**63,500**	**100.0%**
Total State Forfeiture Fund Expenditures		**$ 1,046**	**$ 9,089**	**$ 41,000**	**$ 10,617**	**$ 67,140**	**$ 26,140**	**63.8%**	**$ 56,523**	**532.4%**

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City of Wheaton
State Forfeiture Fund
Drug Forfeiture Expenditures
Calendar Year 2023 Budget

Fund 232 State Forfeiture Fund
Org 23260010 State Drug Forfeiture

		2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	23 Budget vs 22 Budget $	23 Budget vs 22 Budget %	23 Budget vs 22 Proj. $	23 Budget vs 22 Proj. %
64100	Contractual Services	$ -	$ -	$ -	$ 503	$ 600	$ 600	100.0%	$ 97	19.3%
	Total Charges & Services	**-**	**-**	**-**	**503**	**600**	**600**	**100.0%**	**97**	**19.3%**
70030	Operating Equipment	-	-	-	-	63,500	63,500	100.0%	63,500	100.0%
	Total Capital Outlays	**-**	**-**	**-**	**-**	**63,500**	**63,500**	**100.0%**	**63,500**	**100.0%**
Total State Drug Forfeiture		**$ -**	**$ -**	**$ -**	**$ 503**	**$ 64,100**	**$ 64,100**	**100.0%**	**$ 63,597**	**12643.5%**

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City of Wheaton
State Forfeiture Fund
Drug Forfeiture Expenditures
Calendar Year 2023 Budget

Fund	**232**	**State Forfeiture Fund**				
Org	**23260010**	**State Drug Forfeiture**				
	Account	**Description**	**Amount**	**Description**		**Budget**
	64100	Contractual Services		Bank Fees	$	600
	70030	Operating Equipment		Automated LPR Cameras		63,500
	Total State Drug Forfeiture				**$**	**64,100**

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City of Wheaton
State Forfeiture Fund
Money Laundering Expenditures
Calendar Year 2023 Budget

Fund 232 State Forfeiture Fund
Org 23270010 State Money Laundering

			2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	23 Budget vs 22 Budget $	23 Budget vs 22 Budget %	23 Budget vs 22 Proj. $	23 Budget vs 22 Proj. %
	64100	Contractual Services	$ -	$ -	$ -	$ 489	$ 600	$ 600	100.0%	$ 111	22.7%
		Total Charges & Services	**-**	**-**	**-**	**489**	**600**	**600**	**100.0%**	**111**	**22.7%**
Total State Money Laundering			**$ -**	**$ -**	**$ -**	**$ 489**	**$ 600**	**$ 600**	**100.0%**	**$ 111**	**22.7%**

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City of Wheaton
State Forfeiture Fund
Money Laundering Expenditures
Calendar Year 2023 Budget

Fund	**232**	**State Forfeiture Fund**
Org	**23270010**	**State Money Laundering**

Account	Description	Amount	Description	Budget
64100	Contractual Services		Bank Fees	$ 600
Total State Money Laundering				**$ 600**

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City of Wheaton
State Forfeiture Fund
Article 36 Expenditures
Calendar Year 2023 Budget

Fund 232 State Forfeiture Fund
Org 23280010 State Article 36

		2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	23 Budget vs 22 Budget $	23 Budget vs 22 Budget %	23 Budget vs 22 Proj. $	23 Budget vs 22 Proj. %
60700	Supplies & Materials	$ 306	$ 1,356	$ -	$ 2,000	$ -	$ -	0.0%	$ (2,000)	-100.0%
	Total Supplies & Materials	**306**	**1,356**	**-**	**2,000**	**-**	**-**	**0.0%**	**(2,000)**	**-100.0%**
64100	Contractual Services	740	3,705	1,000	7,625	2,440	1,440	144.0%	(5,185)	-68.0%
	Total Charges & Services	**740**	**3,705**	**1,000**	**7,625**	**2,440**	**1,440**	**144.0%**	**(5,185)**	**-68.0%**
70030	Operating Equipment	-	4,028	40,000	-	-	(40,000)	-100.0%	-	0.0%
	Total Capital Outlays	**-**	**4,028**	**40,000**	**-**	**-**	**(40,000)**	**-100.0%**	**-**	**0.0%**
Total State Article 36		**$ 1,046**	**$ 9,089**	**$ 41,000**	**$ 9,625**	**$ 2,440**	**$ (38,560)**	**-94.0%**	**$ (7,185)**	**-74.6%**

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City of Wheaton
State Forfeiture Fund
Article 36 Expenditures
Calendar Year 2023 Budget

Fund 232 State Forfeiture Fund
Org 23280010 State Article 36

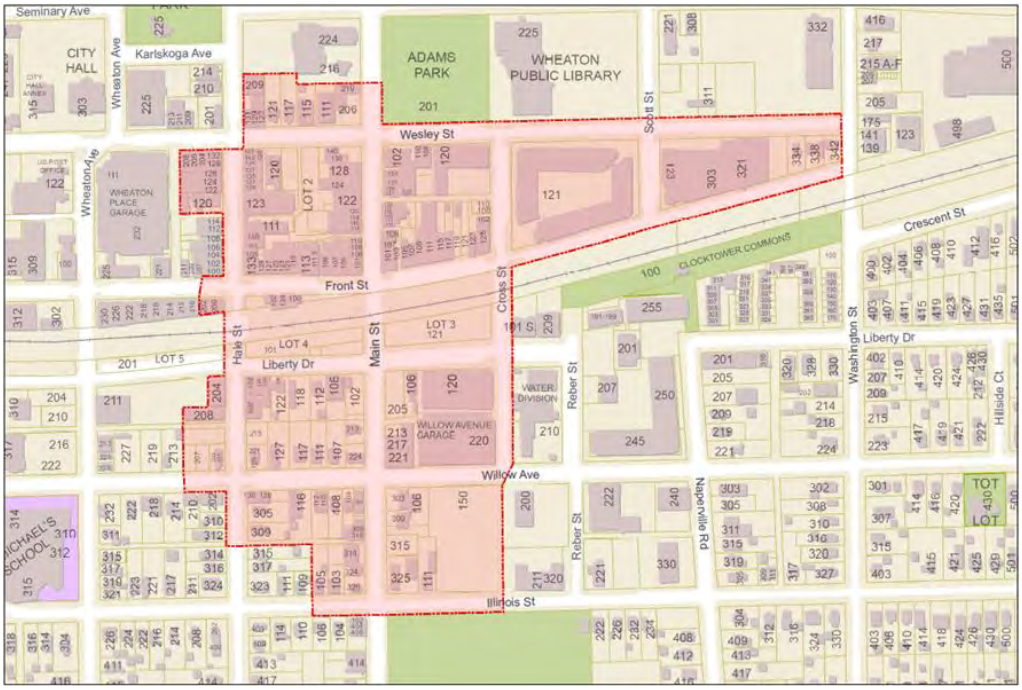
Account	Description	Amount	Description	Budget
64100	Contractual Services			$ 2,440
		1,600	Towing Charges	
		840	Bank Fees	
Total State Article 36				**$ 2,440**

City of Wheaton
TIF District Two Main Street Redevelopment Fund
Calendar Year 2023 Budget

GENERAL DESCRIPTION

The City of Wheaton established Tax Increment Financing (TIF) District Two on December 6, 1999. TIF District Two is one of three contiguous tax increment financing (TIF) districts created by the City. This Fund was established to revitalize the Main Street Corridor into a vibrant mixed-use center which contributes to the health and vitality of the Wheaton Central Business Area. TIF District Two expired on December 31, 2022.

TIF District Two Main Street Redevelopment Map



TIF DISTRICT TWO MAIN STREET REDEVELOPMENT FUND ACTIVITY

Notable improvements completed since the establishment of TIF District Two include the construction of a large class A mixed use building, expansion of a furniture retailer, building of a public parking deck and construction of Wheaton 121 (a 306-unit luxury residential apartment development). The City also acquired five separate parcels of property. These properties reside within a three-block area selected as a development site within TIF District Two. Many businesses have taken advantage of the ongoing Rehabilitation/Grant programs which provide financial assistance for various improvements to buildings within the Downtown Redevelopment project area.

In FY 2007/08, the City issued General Obligation Bond Series 2007 in the amount of $5,900,000 to construct a 400-space public parking deck at Willow Avenue and Cross Street within TIF District Two. Payments for the G.O. Bond Series 2007 principal and interest were paid in the Parking Fund with transfers from TIF District Two. The debt was retired on December 1, 2017.



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 $35.7 million multi-year (2017-2023) infrastructure project that brought updates and improvements to underground utilities, roadways, lighting, and signage while creating wider, more pedestrian-friendly sidewalks throughout downtown Wheaton. The project was substantially completed in 2022 and for the 2023 Budget, a total of $0.8 million is budgeted to complete the project, $0.5 million in the TIF #2 Fund, $0.2 million in the 2018 G.O. Bond Fund, $13,262 in the Sanitary Sewer Fund, and $9,481 in the Water Fund.

2023 BUDGET SUMMARY

The 2023 budget includes $0.5 million for contractually committed expenditures remaining to complete the Downtown Streetscape Project.

EXPENDITURES BY CATEGORY

Expenditures	2021 Actual	2022 Budget	2022 Projected	2023 Budget
Charges & Services	$ 177,804	$ 186,000	$ 173,156	$ -
Capital Outlays	5,119,490	579,725	1,819,389	500,000
Interfund Transfers	-	1,564,878	1,014,878	-
Total Expenditures	**$ 5,297,294**	**$ 2,330,603**	**$ 3,007,423**	**$ 500,000**

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City of Wheaton
TIF District Two Main St Redevelopment Fund
Fund Summary
Calendar Year 2023 Budget

	2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	23 Budget vs 22 Budget $	23 Budget vs 22 Budget %	23 Budget vs 22 Proj. $	23 Budget vs 22 Proj. %
Beginning Fund Balance	**$ 3,984,865**	**$ 916,120**	**$ 133,391**	**$ 133,391**	**$ 500,000**				
Revenues									
Taxes	$ 3,134,874	$ 3,166,558	$ 3,194,000	$ 2,613,775	$ -	$ (3,194,000)	-100.0%	$ (2,613,775)	-100.0%
Investment Income	19,553	(1,993)	500	9,000	-	(500)	-100.0%	(9,000)	-100.0%
Interfund Transfers In	-	1,350,000	-	751,257	-	-	0.0%	(751,257)	-100.0%
Total Revenues	**$ 3,154,427**	**$ 4,514,565**	**$ 3,194,500**	**$ 3,374,032**	**$ -**	**$ (3,194,500)**	**-100.0%**	**$ (3,374,032)**	**-100.0%**
Expenditures									
Charges & Services	$ 152,419	$ 177,804	$ 186,000	$ 173,156	$ -	$ (186,000)	-100.0%	$ (173,156)	-100.0%
Total Operating	**152,419**	**177,804**	**186,000**	**173,156**	**-**	**(186,000)**	**-100.0%**	**(173,156)**	**-100.0%**
Capital Outlays	6,070,753	5,119,490	579,725	1,819,389	500,000	(79,725)	-13.8%	(1,319,389)	-72.5%
Interfund Transfers-Other	-	-	1,564,878	1,014,878	-	(1,564,878)	-100.0%	(1,014,878)	-100.0%
Total Capital & Interfund Transf	**6,070,753**	**5,119,490**	**2,144,603**	**2,834,267**	**500,000**	**(1,644,603)**	**-76.7%**	**(2,334,267)**	**-82.4%**
Total Expenditures	**$ 6,223,172**	**$ 5,297,294**	**$ 2,330,603**	**$ 3,007,423**	**$ 500,000**	**$ (1,830,603)**	**-78.5%**	**$ (2,507,423)**	**-83.4%**
Revenues Over/ (Under) Expenditures	**$(3,068,745)**	**$ (782,729)**	**$ 863,897**	**$ 366,609**	**$ (500,000)**				
Ending Fund Balance	**$ 916,120**	**$ 133,391**	**$ 997,288**	**$ 500,000**	**$ -**				

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City of Wheaton
TIF District Two Main St Redevelopment Fund
Revenues
Calendar Year 2023 Budget

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

			2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	23 Budget vs 22 Budget $	23 Budget vs 22 Budget %	23 Budget vs 22 Proj. $	23 Budget vs 22 Proj. %
	40302	Property Tax - TIF 2	$ 3,134,874	$ 3,166,558	$ 3,194,000	$ 2,613,775	$ -	$ (3,194,000)	-100.0%	$ (2,613,775)	-100.0%
		Total Taxes	**3,134,874**	**3,166,558**	**3,194,000**	**2,613,775**	**-**	**(3,194,000)**	**-100.0%**	**(2,613,775)**	**-100.0%**
	46000	Interest Income-Invest	19,553	(1,993)	500	9,000	-	(500)	-100.0%	(9,000)	-100.0%
		Total Investment Income	**19,553**	**(1,993)**	**500**	**9,000**	**-**	**(500)**	**-100.0%**	**(9,000)**	**-100.0%**
	47000	Miscellaneous Revenues	-	-	-	-	-	-	0.0%	-	0.0%
		Total Miscellaneous	**-**	**-**	**-**	**-**	**-**	**-**	**0.0%**	**-**	**0.0%**
	87273	Trans In-TIF 3 Fund	-	1,350,000	-	751,257	-	-	0.0%	(751,257)	-100.0%
		Total Interfund Transfers	**-**	**1,350,000**	**-**	**751,257**	**-**	**-**	**0.0%**	**(751,257)**	**-100.0%**
Total TIF Dist Two Main St Redev Revenues			**$ 3,154,427**	**$ 4,514,565**	**$ 3,194,500**	**$ 3,374,032**	**$ -**	**$ (3,194,500)**	**-100.0%**	**$ (3,374,032)**	**-100.0%**

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City of Wheaton
TIF District Two Main St Redevelopment Fund
Expenditures
Calendar Year 2023 Budget

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

			2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	23 Budget vs 22 Budget $	23 Budget vs 22 Budget %	23 Budget vs 22 Proj. $	23 Budget vs 22 Proj. %
	64100	Contractual Services	$ 109,573	$ 119,031	$ 116,000	$ 111,156	$ -	$ (116,000)	-100.0%	$ (111,156)	-100.0%
	64106	Legal Services	8,099	16,024	10,000	22,000	-	(10,000)	-100.0%	(22,000)	-100.0%
	69500	Redevelopment Prg	34,747	42,749	60,000	40,000	-	(60,000)	-100.0%	(40,000)	-100.0%
		Total Charges & Services	**152,419**	**177,804**	**186,000**	**173,156**	**-**	**(186,000)**	**-100.0%**	**(173,156)**	**-100.0%**
	64110	Engineering Services	944,801	363,710	70,850	52,998	35,000	(35,850)	-50.6%	(17,998)	-34.0%
	70950	Capital Improvements-Other	5,125,952	4,755,780	508,875	1,766,391	465,000	(43,875)	-8.6%	(1,301,391)	-73.7%
		Total Capital Outlays	**6,070,753**	**5,119,490**	**579,725**	**1,819,389**	**500,000**	**(79,725)**	**-13.8%**	**(1,319,389)**	**-72.5%**
	97273	Trans Out-TIF #3 Fund	-	-	550,000	-	-	(550,000)	-100.0%	-	0.0%
	97500	Trans Out-Water Fund	-	-	738,149	738,149	-	(738,149)	-100.0%	(738,149)	-100.0%
	97510	Trans Out-Sanitary Fund	-	-	276,729	276,729	-	(276,729)	-100.0%	(276,729)	-100.0%
		Total Interfund Transfers	**-**	**-**	**1,564,878**	**1,014,878**	**-**	**(1,564,878)**	**-100.0%**	**(1,014,878)**	**-100.0%**
Total TIF District Two Main St Redev Expenditure			**$ 6,223,172**	**$ 5,297,294**	**$ 2,330,603**	**$ 3,007,423**	**$ 500,000**	**$ (1,830,603)**	**-78.5%**	**$ (2,507,423)**	**-83.4%**

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City of Wheaton
TIF District Two Main St Redevelopment Fund
Expenditures
Calendar Year 2023 Budget

Fund	**272**	**TIF District Two Fund**				
Org	**27240010**	**TIF District Two Main St Redev Expenditures**				
	Account	**Description**	**Amount**	**Description**		**Budget**
	64110	Engineering Services			$	35,000
			35,000	Downtown Strategic and Streetscape Plan		
	70950	Capital Improvements-Other				465,000
			465,000	Downtown Strategic and Streetscape Plan		
Total TIF District Two Main St Redevelopment Expenditures					**$**	**500,000**

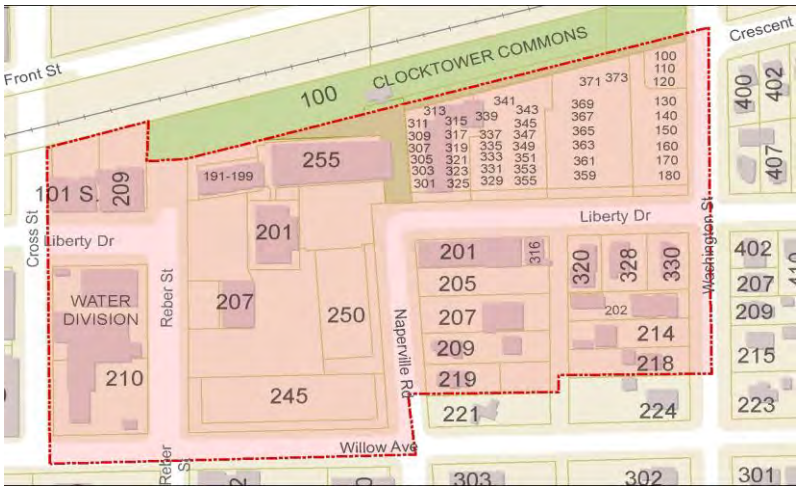
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City of Wheaton
TIF District Three Courthouse Redevelopment Fund
Calendar Year 2023 Budget

GENERAL DESCRIPTION

Tax Increment Financing District Three Courthouse Redevelopment Fund is the last of three contiguous tax increment financing (TIF) districts created by the City of Wheaton. TIF District Three was established on March 17, 2005. This Fund was instituted to redevelop the former DuPage County Courthouse and campus of National Louis University into a residential and office development. TIF District Three expires on December 31, 2028.

TIF District Three Courthouse Redevelopment Map



TIF DISTRICT THREE COURTHOUSE REDEVELOPMENT FUND

The Courthouse Redevelopment project provided a European-style residential development consisting of one condominium building, multiple Georgetown-style homes, and luxury rental apartments. These structures were built in conformance with the Amended Planned Unit Development, which integrated two historic building that were located on the campus. The new structures were constructed to a scale that is compatible and respectful of these existing structures. The historic exterior of the DuPage County Courthouse Building was restored, and the interior adapted to accommodate 6 condominium units. The former States Attorneys Building was renovated as a clubhouse for the development and houses two condominium office suites. The existing Jail/Annex Office Building east of the Old DuPage County Building was demolished and the east Façade of the courthouse building uncovered and restored. The project provided an alternative use of the former institutional property.

In 2005, the City issued $8,350,000 of General Obligation (G.O.) Bonds to reimburse the developer for certain costs associated with the project. During FY 2015/16, the City issued Taxable General Obligation Refunding Bond Series 2015 to refund the 2005B General Obligation Bond Issue. The debt was retired on December 1, 2020.

2023 BUDGET SUMMARY

The 2023 budget includes $700,000 for the Water Building Interior Renovation.

EXPENDITURES BY CATEGORY

Expenditures	2021 Actual	2022 Budget	2022 Projected	2023 Budget
Charges & Services	$ 273	$ 26,000	$ 13,000	$ 26,000
Capital Outlays	6,344	220,000	217,500	700,000
Interfund Transfers	1,350,000	-	751,257	-
Total Expenditures	**$ 1,356,617**	**$ 246,000**	**$ 981,757**	**$ 726,000**

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City of Wheaton
TIF District Three Courthouse Redevelopment Fund
Fund Summary
Calendar Year 2023 Budget

	2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	23 Budget vs 22 Budget $	23 Budget vs 22 Budget %	23 Budget vs 22 Proj. $	23 Budget vs 22 Proj. %
Beginning Fund Balance	**$ 1,436,416**	**$ 3,091,036**	**$ 4,067,852**	**$ 4,067,852**	**$ 5,434,261**				
Revenues									
Taxes	$ 2,299,095	$ 2,341,685	$ 2,385,400	$ 2,338,166	$ 2,346,000	$ (39,400)	-1.7%	$ 7,834	0.3%
Investment Income	14,890	(8,252)	10,000	10,000	10,000	-	0.0%	-	0.0%
Interfund Transfers In	-	-	550,000	-	-	(550,000)	-100.0%		
Total Revenues	**$ 2,313,985**	**$ 2,333,433**	**$ 2,945,400**	**$ 2,348,166**	**$ 2,356,000**	**$(589,400)**	**-20.0%**	**7,834**	**0.3%**
Expenditures									
Charges & Services	$ 13,615	$ 273	$ 26,000	$ 13,000	$ 26,000	$ -	0.0%	$ 13,000	100.0%
Total Operating	**13,615**	**273**	**26,000**	**13,000**	**26,000**	**-**	**0.0%**	**13,000**	**100.0%**
Capital Outlays	-	6,344	220,000	217,500	700,000	480,000	218.2%	482,500	221.8%
Interfund Transfers-Debt Service	645,750	-	-	-	-	-	0.0%	-	0.0%
Interfund Transfers-TIF #2 Fund	-	1,350,000	-	751,257	-	-	0.0%	(751,257)	-100.0%
Total Capital & Interfund Transfers	**645,750**	**1,356,344**	**220,000**	**968,757**	**700,000**	**480,000**	**218.2%**	**482,500**	**49.8%**
Total Expenditures	**$ 659,365**	**$ 1,356,617**	**$ 246,000**	**$ 981,757**	**$ 726,000**	**$ 480,000**	**195.1%**	**$ 495,500**	**50.5%**
Revenues Over/ (Under) Expenditures	**$ 1,654,620**	**$ 976,816**	**$ 2,699,400**	**$ 1,366,409**	**$ 1,630,000**				
Ending Fund Balance	**$ 3,091,036**	**$ 4,067,852**	**$ 6,767,252**	**$ 5,434,261**	**$ 7,064,261**				

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City of Wheaton
TIF District Three Courthouse Redevelopment Fund
Revenues
Calendar Year 2023 Budget

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

			2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	23 Budget vs 22 Budget $	23 Budget vs 22 Budget %	23 Budget vs 22 Proj. $	23 Budget vs 22 Proj. %
	40303	Property Tax - TIF 3	$ 2,299,095	$ 2,341,685	$ 2,385,400	$ 2,338,166	$ 2,346,000	$ (39,400)	-1.7%	$ 7,834	0.3%
		Total Taxes	**2,299,095**	**2,341,685**	**2,385,400**	**2,338,166**	**2,346,000**	**(39,400)**	**-1.7%**	**7,834**	**0.3%**
	46000	Interest Income-Invest	14,890	(8,252)	10,000	10,000	10,000	-	0.0%	-	0.0%
		Total Investment Income	**14,890**	**(8,252)**	**10,000**	**10,000**	**10,000**	**-**	**0.0%**	**-**	**0.0%**
	87272	Trans In-TIF 2 Fund	-	-	550,000	-	-	(550,000)	-100.0%	-	0.0%
		Total Interfund Transfers	**-**	**-**	**550,000**	**-**	**-**	**(550,000)**	**-100.0%**	**-**	**0.0%**
Total TIF Dist Three Courthouse Redev Revenue			**$ 2,313,985**	**$ 2,333,433**	**$ 2,945,400**	**$ 2,348,166**	**$ 2,356,000**	**$ (589,400)**	**-20.0%**	**$ 7,834**	**0.3%**

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City of Wheaton
TIF District Three Courthouse Redevelopment Fund
Expenditures
Calendar Year 2023 Budget

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

			2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	23 Budget vs 22 Budget $	23 Budget vs 22 Budget %	23 Budget vs 22 Proj. $	23 Budget vs 22 Proj. %
	64100	Contractual Services	$ 12,641	$ -	$ 25,000	$ 12,000	$ 25,000	$ -	0.0%	$ 13,000	108.3%
	64106	Legal Services	974	273	1,000	1,000	1,000	-	0.0%	-	0.0%
		Total Charges & Services	**13,615**	**273**	**26,000**	**13,000**	**26,000**	**-**	**0.0%**	**13,000**	**100.0%**
	64110	Engineering Services	-	6,344	125,000	1,000	-	(125,000)	-100.0%	(1,000)	-100.0%
	70950	Capital Improvements-Other	-	-	95,000	216,500	700,000	605,000	636.8%	483,500	223.3%
		Total Capital Outlays	**-**	**6,344**	**220,000**	**217,500**	**700,000**	**480,000**	**218.2%**	**482,500**	**221.8%**
	97300	Trans Out-Debt Fund	645,750	-	-	-	-	-	0.0%	-	0.0%
	97272	Trans Out-TIF #2 Fund	-	1,350,000	-	751,257	-	-	0.0%	(751,257)	-100.0%
		Total Interfund Transfers	**645,750**	**1,350,000**	**-**	**751,257**	**-**	**-**	**0.0%**	**(751,257)**	**-100.0%**
Total TIF District Three Courthouse Redev Exp			**$ 659,365**	**$ 1,356,617**	**$ 246,000**	**$ 981,757**	**$ 726,000**	**$ 480,000**	**195.1%**	**$ (255,757)**	**-26.1%**

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City of Wheaton
TIF District Three Courthouse Redevelopment Fund
Expenditures
Calendar Year 2023 Budget

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

Account	Description	Amount	Description	Budget
64100	Contractual Services			$ 25,000
		25,000	TIF School District Reimbursement	
64106	Legal Services			1,000
		1,000	Legal Services	
70950	Capital Improvements-Other			700,000
		700,000	Water Building Exterior Renovation	
Total TIF District Three Courthouse Redev Expenditures				**$ 726,000**

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City of Wheaton
Special Service Area #8 Fund
Calendar Year 2023 Budget

GENERAL DESCRIPTION

The City of Wheaton established Special Service Area (SSA) #8 in 2018 for a maximum of seven (7) levy years, beginning with the 2018 Tax Levy. SSA #8 was established to provide enhanced marketing and education promoting benefits and activities in the area; managing special community events and activities including set up and tear down for those events; parking operations and maintenance; maintenance of streetscapes; holiday and event decorations; together with aesthetic enhancements including landscape and signage/banners.

2023 BUDGET

- Due to the expiration of TIF #2 on December 31, 2022, $275,000 is budgeted for marketing and education promoting benefits and activities in the area through the Downtown Wheaton Association. In the previous year budget, $159,000 was budgeted in the SSA #8 Fund and $116,000 in the TIF #2 Fund.

EXPENDITURES BY CATEGORY

Expenditures	2021 Actual	2022 Budget	2022 Projected	2023 Budget
Charges & Services	$ 158,940	$ 159,000	$ 157,691	$ 275,000
Total Expenditures	**$ 158,940**	**$ 159,000**	**$ 157,691**	**$ 275,000**

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City of Wheaton
Special Service Area #8 Fund
Fund Summary
Calendar Year 2023 Budget

	2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	23 Budget vs 22 Budget $	23 Budget vs 22 Budget %	23 Budget vs 22 Proj. $	23 Budget vs 22 Proj. %
Beginning Fund Balance	$ -	$ -	$ -	$ -	$ -				
Revenues									
Taxes	$ 140,427	$ 158,940	$ 159,000	$ 157,686	$ 275,000	$ 116,000	73.0%	$ 117,314	74.4%
Investment Income	-	-	-	5	-	-	0.0%	(5)	-100.0%
Total Revenues	**$ 140,427**	**$ 158,940**	**$ 159,000**	**$ 157,691**	**$ 275,000**	**$ 116,000**	**73.0%**	**$ 117,309**	**74.4%**
Expenditures									
Charges & Services	$ 140,427	$ 158,940	$ 159,000	$ 157,691	$ 275,000	$ 116,000	73.0%	$ 117,309	74.4%
Total Operating	**140,427**	**158,940**	**159,000**	**157,691**	**275,000**	**116,000**	**73.0%**	**117,309**	74.4%
Total Expenditures	**$ 140,427**	**$ 158,940**	**$ 159,000**	**$ 157,691**	**$ 275,000**	**$ 116,000**	**73.0%**	**$ 117,309**	**74.4%**
Revenues Over/ (Under) Expenses	$ -	$ -	$ -	$ -	$ -				
Ending Fund Balance	$ -	$ -	$ -	$ -	$ -				

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City of Wheaton
Special Service Area #8 Fund
Revenues
Calendar Year 2023 Budget

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

		2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	23 Budget vs 22 Budget $	23 Budget vs 22 Budget %	23 Budget vs 22 Proj. $	23 Budget vs 22 Proj. %
40108	Property Tax-SSA #8	$ 140,427	$ 158,940	$ 159,000	$ 157,686	$ 275,000	$ 116,000	73.0%	$ 117,314	74.4%
	Total Taxes	**140,427**	**158,940**	**159,000**	**157,686**	**275,000**	**116,000**	**73.0%**	**117,314**	**74.4%**
46000	Interest Income-Invest	-	-	-	5	-	-	0.0%	(5)	-100.0%
	Total Investment Income	**-**	**-**	**-**	**5**	**-**	**-**	**0.0%**	**(5)**	**-100.0%**
Total Special Service Area #8 Revenues		**$ 140,427**	**$ 158,941**	**$ 159,000**	**$ 157,691**	**$ 275,000**	**$ 116,000**	**73.0%**	**$ 117,309**	**74.4%**

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City of Wheaton
Special Service Area #8 Fund
Expenses
Calendar Year 2023 Budget

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

			2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	23 Budget vs 22 Budget $	23 Budget vs 22 Budget %
	64100	Contractual Services	$ 140,427	$ 158,940	$ 159,000	$ 157,691	$ 275,000	$ 116,000	73.0%
		Total Charges & Services	**140,427**	**158,940**	**159,000**	**157,691**	**275,000**	**116,000**	**73.0%**
Total Special Service Area #8 Expenditures			**$ 140,427**	**$ 158,940**	**$ 159,000**	**$ 157,691**	**$ 275,000**	**$ 116,000**	**73.0%**

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City of Wheaton
Special Service Area #8 Fund
Expenses
Calendar Year 2023 Budget

Fund	**257**	**Special Service Area #8 Fund**			
Org	**25740010**	**Special Service Area #8 Expenditures**			
	Account	**Description**	**Amount**	**Description**	**Budget**
	64100	Contractual Services			$ 275,000
			275,000	Downtown Wheaton Association Agreement	
Total Special Service Area #8 Expenditures					**$ 275,000**

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City of Wheaton
Debt Service Fund
Calendar Year 2023 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
2023 Budget

Debt Issuance	Principal Outstanding 01/01/2023	Principal	Interest	Total Principal and Interest	Principal Outstanding 12/31/2023
2012A G.O. Bonds	**$ 1,610,000**	$ 1,610,000	$ 40,250	**$ 1,650,250**	**$ -**
2018A G.O. Bonds	**10,000,000**	325,000	313,800	**638,800**	**9,675,000**
2021 G.O. Bonds	**44,825,000**	2,080,000	948,739	**3,028,739**	**42,745,000**
Total	**$ 56,435,000**	**$ 4,015,000**	**$ 1,302,789**	**$ 5,317,789**	**$ 52,420,000**

2023 BUDGET SUMMARY

2023 total expenditures increase from $4.4 million to $5.3 million, an increase of $0.9 million (or 21.2%) compared to the prior year, mainly due to the 2021 G.O. Bond Issue. The 2012A G.O. Bonds will be retired on December 1, 2023.

EXPENDITURES BY CATEGORY

Expenditures	2021 Actual	2022 Budget	2022 Projected	2023 Budget
Debt Service	$ 6,479,360	$ 4,387,023	$ 4,387,078	$ 5,318,794
Total Expenditures	**$ 6,479,360**	**$ 4,387,023**	**$ 4,387,078**	**$ 5,318,794**

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City of Wheaton
Debt Service Fund
Fund Summary
Calendar Year 2023 Budget

	2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	23 Budget vs 22 Budget $	23 Budget vs 22 Budget %	23 Budget vs 22 Proj. $	23 Budget vs 22 Proj. %
Beginning Fund Balance	**$ 1,401,613**	**$ 1,281,329**	**$ 1,100,009**	**$ 1,100,009**	**$ 951,513**				
Revenues									
Taxes	$ 3,031,073	$ 3,002,650	$ 2,132,886	$ 2,132,861	$ 2,160,441	$ 27,555	1.3%	$ 27,580	1.3%
Investment Income	49,187	(24,793)	10,000	10,000	7,500	(2,500)	-25.0%	(2,500)	-25.0%
Other Financing Sources	-	506,383	-	-	-	-	0.0%	-	0.0%
Interfund Transfers In	959,550	2,813,800	2,093,893	2,095,721	3,059,026	965,133	46.1%	963,305	46.0%
Total Revenues	**$ 4,039,810**	**$ 6,298,040**	**$ 4,236,779**	**$ 4,238,582**	**$ 5,226,967**	**$ 990,188**	**23.4%**	**$ 988,385**	**23.3%**
Expenditures									
Debt Service	$ 4,160,094	$ 6,479,360	$ 4,387,023	$ 4,387,078	$ 5,318,794	$ 931,771	21.2%	$ 931,716	21.2%
Total Expenditures	**$ 4,160,094**	**$ 6,479,360**	**$ 4,387,023**	**$ 4,387,078**	**$ 5,318,794**	**$ 931,771**	**21.2%**	**$ 931,716**	**21.2%**
Revenues Over/ (Under) Expenditures	**$ (120,284)**	**$ (181,320)**	**$ (150,244)**	**$ (148,496)**	**$ (91,827)**				
Ending Fund Balance	**$ 1,281,329**	**$ 1,100,009**	**$ 949,765**	**$ 951,513**	**$ 859,686**				

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City of Wheaton
Debt Service Fund
Revenues
Calendar Year 2023 Budget

Fund 300 Debt Service Fund
Org 30000000 Debt Service Revenues

			2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	23 Budget vs 22 Budget $	23 Budget vs 22 Budget %	23 Budget vs 22 Proj. $	23 Budget vs 22 Proj. %
	40210	Property Tax-2010 GO Bonds	$ 697,736	$ 665,452	$ -	$ -	$ -	$ -	0.0%	$ -	0.0%
	40212	Property Tax-2012A GO Bonds	2,333,337	2,337,198	1,932,477	1,933,419	1,515,253	(417,224)	-21.6%	(418,166)	-21.6%
	40215	Property Tax-2018A GO Bonds	-	-	200,409	199,442	645,188	444,779	221.9%	445,746	223.5%
		Total Taxes	**3,031,073**	**3,002,650**	**2,132,886**	**2,132,861**	**2,160,441**	**27,555**	**1.3%**	**27,580**	**1.3%**
	46000	Interest Income-Investments	49,187	(24,793)	10,000	10,000	7,500	(2,500)	-25.0%	(2,500)	-25.0%
		Total Investment Income	**49,187**	**(24,793)**	**10,000**	**10,000**	**7,500**	**(2,500)**	**-25.0%**	**(2,500)**	**-25.0%**
	48000	Bond Proceeds-2021 GO Bonds	-	506,383	-	-	-	-	0.0%	-	0.0%
		Total Other Financing Sources	**-**	**506,383**	**-**	**-**	**-**	**-**	**0.0%**	**-**	**0.0%**
	87100	Trans In-General Fund	-	2,500,000	1,978,518	1,980,346	3,059,026	1,080,508	54.6%	1,078,680	54.5%
	87273	Trans In-TIF 3 Fund	645,750	-	-	-	-	-	0.0%	-	0.0%
	87410	Trans In-2018 Bond Fund	313,800	313,800	115,375	115,375	-	(115,375)	-100.0%	(115,375)	-100.0%
		Total Interfund Transfers	**959,550**	**2,813,800**	**2,093,893**	**2,095,721**	**3,059,026**	**965,133**	**46.1%**	**963,305**	**46.0%**
		Total Debt Service Revenues	**$ 4,039,810**	**$ 6,298,040**	**$ 4,236,779**	**$ 4,238,582**	**$ 5,226,967**	**$ 990,188**	**23.4%**	**$ 988,385**	**23.3%**

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City of Wheaton
Debt Service Fund
Expenditures
Calendar Year 2023 Budget

Fund 300 Debt Service Fund
Org 30000010 Debt Service Expenditures

			2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	23 Budget vs 22 Budget $	23 Budget vs 22 Budget %	23 Budget vs 22 Proj. $	23 Budget vs 22 Proj. %
	75000	Principal	$ 3,455,000	$ 5,385,000	$ 2,940,000	$ 2,940,000	$ 4,015,000	$ 1,075,000	36.6%	$ 1,075,000	36.6%
	75001	Interest	703,744	586,627	1,446,073	1,446,073	1,302,789	(143,284)	-9.9%	(143,284)	-9.9%
	75002	Paying Agent Fees	1,350	1,350	950	1,005	1,005	55	5.8%	-	0.0%
	75040	Bond Issuance Costs	-	506,383	-	-	-	-	0.0%	-	0.0%
		Total Debt Service	**4,160,094**	**6,479,360**	**4,387,023**	**4,387,078**	**5,318,794**	**931,771**	**21.2%**	**931,716**	**21.2%**
		Total Debt Service Expenditures	**$ 4,160,094**	**$ 6,479,360**	**$ 4,387,023**	**$ 4,387,078**	**$ 5,318,794**	**$ 931,771**	**21.2%**	**$ 931,716**	**21.2%**

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City of Wheaton
Debt Service Fund
Expenditures
Calendar Year 2023 Budget

Fund	**300**	**Debt Service Fund**				
Org	**30000010**	**Debt Service Expenditures**				
	Account	**Description**	**Amount**	**Description**		**Budget**
	75000	Principal			$	4,015,000
			1,610,000	2012A G.O. Bonds		
			325,000	2018A G.O. Bonds		
			2,080,000	2021 G.O. Bonds		
	75001	Interest				1,302,789
			40,250	2012A G.O. Bonds		
			313,800	2018A G.O. Bonds		
			948,739	2021 G.O. Bonds		
	75002	Paying Agent Fees				1,005
			400	2012A G.O. Bonds		
			605	2018A G.O. Bonds		
	Total Debt Service Expenditures				**$**	**5,318,794**

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City of Wheaton
Capital Projects Fund
Calendar Year 2023 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 2023, a total of $2.1 million is budgeted to be transferred from the General Fund and $4.0 million of capital projects is allocated from ARPA revenue.

2023 BUDGET SUMMARY

The 2023 budget includes $8.6 million in capital improvements:

- $2.8 million in Sidewalk Improvements (ARPA Grant - $2.2M).
- $1.3 million in Roadway Improvements.
- $2.3 million in Storm Sewer Improvements. (APRA Grant - $1.8M & DuPage ARPA Grant - $0.5M).
- $1.7 million in Other Capital Improvements.

EXPENDITURES BY CATEGORY

Expenditures	2021 Actual	2022 Budget	2022 Projected	2023 Budget
Capital Outlays	$ 1,262,052	$ 3,625,620	$ 2,846,166	$ 8,565,063
Total Expenditures	**$ 1,262,052**	**$ 3,625,620**	**$ 2,846,166**	**$ 8,565,063**

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City of Wheaton
Capital Projects Fund
Fund Summary
Calendar Year 2023 Budget

	2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	23 Budget vs 22 Budget $	23 Budget vs 22 Budget %	23 Budget vs 22 Proj. $	23 Budget vs 22 Proj. %
Beginning Fund Balance	**$ 10,160,617**	**$ 7,079,285**	**$ 8,674,478**	**$ 8,674,478**	**$ 11,776,686**				
Revenues									
Intergovernmental	$ 285,820	$ -	$ 2,954,908	$ 1,157,446	$ 4,462,950	$ 1,508,042	51.0%	$ 3,305,504	285.6%
Investment Income	246,552	(17,517)	140,000	100,000	120,000	(20,000)	-14.3%	20,000	20.0%
Miscellaneous	24,821	20,254	25,000	17,200	20,000	(5,000)	-20.0%	2,800	16.3%
Interfund Transfers In	-	2,854,508	2,122,358	4,673,728	2,098,137	(24,221)	-1.1%	(2,575,591)	-55.1%
Total Revenues	**$ 557,193**	**$ 2,857,245**	**$ 5,242,266**	**$ 5,948,374**	**$ 6,701,087**	**$ 1,458,821**	**27.8%**	**$ 752,713**	**12.7%**
Expenditures									
Capital Outlays	$ 3,638,525	$ 1,262,052	$ 3,625,620	$ 2,846,166	$ 8,565,063	$ 4,939,443	136.2%	$ 5,718,897	200.9%
Total Capital Outlays	**3,638,525**	**1,262,052**	**3,625,620**	**2,846,166**	**8,565,063**	**4,939,443**	**136.2%**	**5,718,897**	**200.9%**
Total Expenditures	**$ 3,638,525**	**$ 1,262,052**	**$ 3,625,620**	**$ 2,846,166**	**$ 8,565,063**	**$ 4,939,443**	**136.2%**	**$ 5,718,897**	**200.9%**
Revenues Over/ (Under) Expenditures	**(3,081,332)**	**1,595,193**	**1,616,646**	**3,102,208**	**(1,863,976)**				
Ending Fund Balance	**$ 7,079,285**	**$ 8,674,478**	**$ 10,291,124**	**$ 11,776,686**	**$ 9,912,710**				

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City of Wheaton
Capital Project Fund
Revenues
Calendar Year 2023 Budget

Fund 400 Capital Projects Fund
Org 40008500 Capital Project Fund Revenues

		2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	23 Budget vs 22 Budget $	23 Budget vs 22 Budget %	23 Budget vs 22 Proj. $	23 Budget vs 22 Proj. %
40800	Grant Revenue	$ 285,820	$ -	$ 500,000	$ 210,580	$ 500,000	$ -	0.0%	$ 289,420	137.4%
40855	American Rescue Plan Act	-	-	2,454,908	946,866	3,962,950	1,508,042	61.4%	3,016,084	318.5%
	Total Intergovernmental	**285,820**	**-**	**2,954,908**	**1,157,446**	**4,462,950**	**1,508,042**	**51.0%**	**3,305,504**	**285.6%**
46000	Interest Income-Invest	246,552	(17,517)	140,000	100,000	120,000	(20,000)	-14.3%	20,000	20.0%
	Total Investment Income	**246,552**	**(17,517)**	**140,000**	**100,000**	**120,000**	**(20,000)**	**-14.3%**	**20,000**	**20.0%**
47000	Miscellaneous Revenues	24,821	20,254	25,000	17,200	20,000	(5,000)	-20.0%	2,800	16.3%
	Total Miscellaneous	**24,821**	**20,254**	**25,000**	**17,200**	**20,000**	**(5,000)**	**-20.0%**	**2,800**	**16.3%**
87100	Trans In-General Fund	-	2,854,508	2,122,358	4,673,728	2,098,137	(24,221)	-1.1%	(2,575,591)	-55.1%
	Total Interfund Transfers	**-**	**2,854,508**	**2,122,358**	**4,673,728**	**2,098,137**	**(24,221)**	**-1.1%**	**(2,575,591)**	**-55.1%**
	Total Capital Project Fund Revenues	**$ 557,193**	**$ 2,857,245**	**$ 5,242,266**	**$ 5,948,374**	**$ 6,701,087**	**$ 1,458,821**	**27.8%**	**$ 752,713**	**12.7%**

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City of Wheaton
Capital Project Fund
Expenditures
Calendar Year 2023 Budget

Fund 400 Capital Projects Fund
Org 40085010 Capital Projects Expenditures

		2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	23 Budget vs 22 Budget $	23 Budget vs 22 Budget %	23 Budget vs 22 Proj. $	23 Budget vs 22 Proj. %
64110	Engineering Services	$ 422,254	$ 324,620	$ 236,620	$ 639,000	$ 402,000	$ 165,380	69.9%	$ (237,000)	-37.1%
70200	Roadway Improvements	2,581,320	373,680	460,000	442,906	1,288,288	828,288	180.1%	845,382	190.9%
70300	Sidewalk Improvements	428,080	163,729	1,920,000	826,241	2,849,875	929,875	48.4%	2,023,634	244.9%
70600	Storm Sewer Improvements	-	98,586	375,000	609,013	2,300,000	1,925,000	513.3%	1,690,987	277.7%
70950	Capital Improvements-Other	206,871	301,437	634,000	329,006	1,724,900	1,090,900	172.1%	1,395,894	424.3%
	Total Capital Outlays	**3,638,525**	**1,262,052**	**3,625,620**	**2,846,166**	**8,565,063**	**4,939,443**	**136.2%**	**5,718,897**	**200.9%**
	Total Capital Projects Expenditures	**$ 3,638,525**	**$ 1,262,052**	**$ 3,625,620**	**$ 2,846,166**	**$ 8,565,063**	**$4,939,443**	**136.2%**	**$5,718,897**	**200.9%**

City of Wheaton
Capital Projects Fund
Expenditures
Calendar Year 2023 Budget

Fund	400	Capital Projects Fund			
Org	40085010	Capital Projects Expenditures			
	Account	Description	Amount	Description	Budget
	64110	Engineering Services			$ 402,000
			22,000	Bridge Inspection Services	
			150,000	Collector Street Resurfacing Project (LAFO/FAUS)	
			150,000	New Sidewalk Program	
			80,000	Street Reconstruction	
	70200	Roadway Improvements			1,288,288
			160,000	Collector Street Resurfacing Project (LAFO/FAUS)	
			250,000	Concrete Streets Panel replacements	
			100,000	Road Maintenance-Public Works	
			468,625	Road, Sewer & Water Rehabilitation Program-Roads	
			209,663	Street Reconstruction	
			100,000	Surface Treatment Program	
	70300	Sidewalk Improvements			2,849,875
			1,700,000	New Sidewalk Program (ARPA Grant - $1,326,075)	
			836,875	New Sidewalk Program - Fall 2022 (ARPA Grant - $836,875)	
			63,000	Road, Sewer & Water Rehabilitation Program-2022 Sidewalk	
			250,000	Sidewalk Replacement Program	
	70600	Storm Sewer Improvements			2,300,000
			2,300,000	Flood Prone Project-Cadillac/Wakeman (ARPA Grant - $1.8M & DuPage ARPA Grant - $0.5M)	
	70950	Capital Improvements-Other			1,724,900
			165,000	Adams Park Renovation Implementation	
			850,000	Creekside Dr & Stonebridge Tr Bridge Replacement	
			114,900	IDOT Phase II Rt. 56 Traffic Signals Improvements	
			75,000	LED Street Light Replacements	
			60,000	Liberty Square Lighting	
			400,000	Manchester Rd./Wesley St. Bridge Painting	
			60,000	Replacement of Liquid Deicing Tank (PW)	
	Total Capital Projects Expenditures				**$ 8,565,063**

City of Wheaton
2018 G.O. Bond Fund
Calendar Year 2023 Budget

GENERAL DESCRIPTION

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

DOWNTOWN STRATEGIC AND STREETSCAPE PLAN

The Downtown Strategic and Streetscape Plan created a redevelopment framework that would make the City a destination for tourists and a more attractive place to live and locate a business. The Downtown Streetscape Project was a $35.3 million multi-year (2017-2023) infrastructure project that brought updates and improvements to underground utilities, roadways, lighting, and signage while creating wider, more pedestrian-friendly sidewalks throughout downtown Wheaton. The project was substantially completed in 2022 and for the 2023 Budget, a total of $0.7 million is budgeted to complete the project, $0.5 million in the TIF #2 Fund, $0.2 million in the 2018 G.O. Bond Fund, $9,481 in the Sanitary Sewer Fund, and $13,262 in the Water Fund.





2023 BUDGET SUMMARY

The 2023 budget includes $0.2 million for contractually committed expenditures remaining to complete the Downtown Streetscape Project.

EXPENDITURES BY CATEGORY

Expenditures	2021 Actual	2022 Budget	2022 Projected	2023 Budget
Capital Outlays	$ 2,683,616	$ 208,550	$ 957,459	$ 189,694
Interfund Transfers	313,800	115,375	115,375	-
Total Expenditures	**$ 2,997,416**	**$ 323,925**	**$ 1,072,834**	**$ 189,694**

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City of Wheaton
2018 G.O. Bond Fund
Fund Summary
Calendar Year 2023 Budget

	2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	23 Budget vs 22 Budget $	23 Budget vs 22 Budget %	23 Budget vs 22 Proj. $	23 Budget vs 22 Proj. %
Beginning Fund Balance	**$ 5,949,238**	**$ 4,396,497**	**$ 1,563,841**	**$ 1,563,841**	**$ 509,146**				
Revenues									
Intergovernmental	$ -	$ 163,861	$ -	$ 11,139	$ -	$ -	0.0%	$ (11,139)	-100.0%
Investment Income	21,868	899	500	7,000	-	(500)	-100.0%	(7,000)	-100.0%
Miscellaneous	18,500	-	-	-	-	-	0.0%	-	0.0%
Total Revenues	**$ 40,368**	**$ 164,760**	**$ 500**	**$ 18,139**	**$ -**	**$ (500)**	**-100.0%**	**$ (18,139)**	**-100.0%**
Expenditures									
Capital Outlays	1,279,309	2,683,616	208,550	957,459	189,694	$ (18,856)	-9.0%	(767,765)	-80.2%
Interfund Transfers-Debt Service	313,800	313,800	115,375	115,375	-	(115,375)	-100.0%	(115,375)	-100.0%
Total Capital & Interfund Transfers	**1,593,109**	**2,997,416**	**323,925**	**1,072,834**	**189,694**	**(134,231)**	**-41.4%**	**(883,140)**	**-82.3%**
Total Expenditures	**$ 1,593,109**	**$ 2,997,416**	**$ 323,925**	**$ 1,072,834**	**$ 189,694**	**$ (134,231)**	**-41.4%**	**$ (883,140)**	**-82.3%**
Revenues Over/ (Under) Expenditures	**$ (1,552,741)**	**$ (2,832,656)**	**$ (323,425)**	**$ (1,054,695)**	**$ (189,694)**				
Ending Fund Balance	**$ 4,396,497**	**$ 1,563,841**	**$ 1,240,416**	**$ 509,146**	**$ 319,452**				

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City of Wheaton
2018 G.O. Bond Fund
Revenues
Calendar Year 2023 Budget

Fund 410 2018 G.O. Bond Fund
Org 41008500 2018 G.O. Bond Fund Revenues

		2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	23 Budget vs 22 Budget $	23 Budget vs 22 Budget %	23 Budget vs 22 Proj. $	23 Budget vs 22 Proj. %
40800	Grant Revenue	$ -	$ 163,861	$ -	$ 11,139	$ -	$ -	0.0%	$ (11,139)	-100.0%
	Total Intergovernmental	**-**	**163,861**	**-**	**11,139**	**-**	**-**	**0.0%**	**(11,139)**	**-100.0%**
46000	Interest Income-Invest	21,868	899	500	7,000	-	(500)	-100.0%	$ (7,000)	-100.0%
	Total Investment Income	**21,868**	**899**	**500**	**7,000**	**-**	**(500)**	**-100.0%**	**(7,000)**	**-100.0%**
47000	Miscellaneous Revenues	18,500	-	-	-	-	-	0.0%	-	0.0%
	Total Miscellaneous	**18,500**	**-**	**-**	**-**	**-**	**-**	**0.0%**	**-**	**0.0%**
	Total 2018 G.O. Bond Fund Revenues	**$ 40,368**	**$ 164,760**	**$ 500**	**$ 18,139**	**$ -**	**$ (500)**	**-100.0%**	**$ (18,139)**	**-100.0%**

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City of Wheaton
2018 G.O. Bond Fund
Expenditures
Calendar Year 2023 Budget

Fund 410 2018 G.O. Bond Fund
Org 41085010 2018 G.O. Bond Fund Expenditures

		2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	23 Budget vs 22 Budget $	23 Budget vs 22 Budget %	23 Budget vs 22 Proj. $	23 Budget vs 22 Proj. %
64110	Engineering Services	$ 308,872	$ 65,103	$ 27,400	$ 13,097	$ 3,810	$ (23,590)	-86.1%	$ (9,287)	-70.9%
70950	Capital Improvements-Other	970,437	2,618,513	181,150	944,362	185,884	4,734	2.6%	(758,478)	-80.3%
	Total Capital Outlays	**1,279,309**	**2,683,616**	**208,550**	**957,459**	**189,694**	**(18,856)**	**-9.0%**	**(767,765)**	**-80.2%**
97300	Transfer Out-Debt Fund	313,800	313,800	115,375	115,375	-	(115,375)	-100.0%	(115,375)	-100.0%
	Total Interfund Transfers	**313,800**	**313,800**	**115,375**	**115,375**	**-**	**(115,375)**	**-100.0%**	**(115,375)**	**-100.0%**
	Total 2018 G.O. Bond Expenditures	**$ 1,593,109**	**$ 2,997,416**	**$ 323,925**	**$ 1,072,834**	**$ 189,694**	**$(134,231)**	**-41.4%**	**$(883,140)**	**-82.3%**

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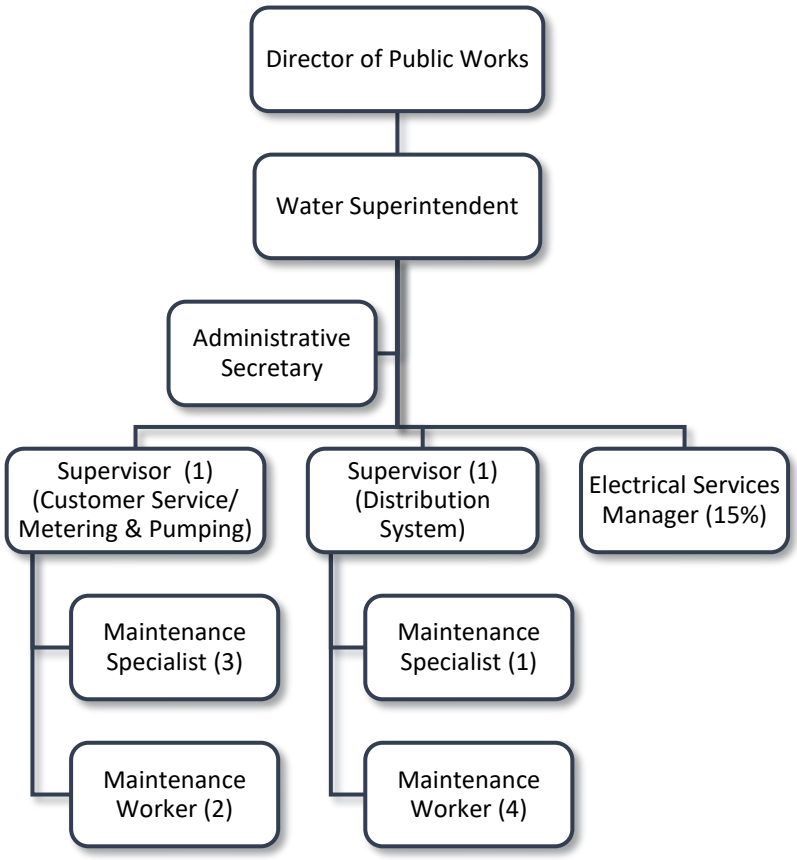
City of Wheaton
2018 G.O. Bond Fund
Expenditures
Calendar Year 2023 Budget

Fund 410 2018 G.O. Bond Fund
Org 41085010 2018 G.O. Bond Fund Expenditures

Account	Description	Amount	Description	Budget
64110	Engineering Services			$ 3,810
		3,810	Downtown Strategic and Streetscape Plan	
70950	Capital Improvements-Other			185,884
		185,884	Downtown Strategic and Streetscape Plan	
Total 2018 G.O. Bond Expenditures				**$ 189,694**

City of Wheaton
Public Works - Water Division
Calendar Year 2023 Budget

ORGANIZATIONAL CHART



PERSONNEL SUMMARY

In 2022, the PW Administrative Superintendent position was eliminated which accounted for 25% of the salary allocation to the Water Division.

	Full Time Equivalent				
	2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget
Full-Time Employees	14.65	14.65	14.65	14.40	14.40
Total FTEs	**14.65**	**14.65**	**14.65**	**14.40**	**14.40**

GENERAL DESCRIPTION AND MAJOR AREAS OF RESPONSIBILITY

The Water Division is responsible for providing a reliable supply of high-quality drinking water, at sufficient pressures, and affordable prices by balancing cost-effective services with sound environmental responsibility. The division is responsible for managing the City's water metering and backflow prevention programs. The Water Division samples for all material required by the Safe Drinking Water Act. The division maintains six wells and three generators as an emergency back-up supply. The infrastructure consists of two elevated tanks totaling 3 million gallons, 5 ground storage reservoirs totaling 4.27 million gallons, 233 miles of water mains, over 16,000 service taps, 2,500 fire hydrants, 3,000 valves and 16,000 water meters. The Water Division utilizes the following organizations to account for the expenses incurred in achieving the department's goals and objectives: Water Administration, Building Maintenance, Water Distribution, Water Supply, and Capital Projects.

2022 GOALS

Strategic Priority 1: Financial Stability

Ensure fairness, accuracy, and consistency of billing for water use

- **Action Item:** Field test and calibrate 100% of 2-inch and larger non-disc meters according to an annual schedule. Field test and calibrate 50% of 2-inch and larger non-disc meters according to a 2-year schedule.
  Status: Field testing was completed on 60 large meters. 93% of meters on an annual schedule were tested. 42% of meters on a 2-year schedule were tested. Meters that did not meet standards were repaired or replaced.

Strategic Priority 2: Enhanced Infrastructure

- **Action Item:** Replace water mains in accordance with the recommended replacement schedule of the 2013 Water Distribution System Hydraulic Analysis.
  Status: Replaced 2,900 feet of deteriorating water main with ductile iron.
- **Action Item:** Inspect and repair Well #9 to maintain emergency water supply capabilities.
  Status: This inspection and repair will be completed in 2022.
- **Action Item:** Continue on-going program of fire hydrant inspection, pressure-testing, and replacement to ensure adequate availability of water for firefighting purposes.
  Status: Inspected and pressure-tested over 1,000 fire hydrants, repaired 45 hydrants, and replaced 5 hydrants.

Goal: Remove lead public and private water services

- **Action Item:** Increase the number of public and private lead service lines replaced.
  Status: Presented Lead Service Line Replacement Program to City Council, to be implemented in 2023. Replaced 50 public lead service lines.

Strategic Priority 3: Responsive and Efficient Services

- **Action Item:** Continue to collect GPS information and develop GIS maps to improve efficiency of water distribution system maintenance activities.
  Status: Collected 165 GPS points on existing B-boxes and new water main, valves, fire hydrants and services.

Goal: Use employee training to improve job performance and customer service

- **Action Item:** Continue staff education at training courses, conferences, and seminars.
  Status: 4 employees attended the ISAWWA Annual Conference, 3 employees renewed their forklift certification, 6 employees renewed their flagger certification, and 4 employees attended the ISAWWA Water Distribution Conference. Additional OSHA-related training was completed through online training.

Strategic Priority 4: Community Safety

Continue to prioritize the health, safety and welfare of the community

- **Action Item:** Continue to improve upon leak detection programs to comply with the Illinois Department of Natural Resources' Lake Michigan water allocation requirement of maintaining non-revenue water below 10%.
  Status: Through in-house leak detection survey of 2,500 fire hydrants, 22 leaks were found and repaired. Non-revenue water loss for 2021 was 10.2%.
- **Action Item:** To protect water consumers through the Cross-Connection Control Program, check for cross-connections in an effective manner.
  Status: Maintained records for over 1,300 backflow prevention device tests completed in 2022

2023 GOALS

Strategic Priority 1: Financial Stability

Ensure fairness, accuracy, and consistency of billing for water use.

- **Action Item:** Field test and calibrate 2-inch and larger non-disc meters according to testing schedules.
- **Action Item:** Read customers' water meters on a consistent monthly cycle.

Strategic Priority 2: Enhanced Infrastructure

- **Action Item:** Replace water mains in accordance with the recommended replacement schedule of the 2013 Water Distribution System Hydraulic Analysis.
- **Action Item:** Replace Reber St. standby generator to maintain emergency pumping operations.
- **Action Item:** Continue on-going program of fire hydrant inspection, pressure-testing, and replacement to ensure adequate availability of water for firefighting purposes.

Goal: Remove Lead Public and Private Water Services

- **Action Item:** Increase the number of public and private lead service lines replaced.

Strategic Priority 3: Responsive and Efficient Services

- **Action Item:** Continue to collect GPS information and develop GIS maps to improve efficiency of water distribution system maintenance activities.
- **Action Item:** Continue staff education at training courses, conferences, and seminars.

Strategic Priority 4: Community Safety

Continue to prioritize the health, safety, and welfare of the community

- **Action Item:** 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%.
- **Action Item:** Compile information and publish Water Quality Report by July 1st, in accordance with Illinois Environmental Protection Agency requirements.
- **Action Item:** To protect water consumers through the Cross-Connection Control Program, check for cross-connections in an effective manner.
- **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 if feasible.
- **Action Item:** Continue recycling of used cast iron, steel, and brass materials.

PERFORMANCE AND WORKLOAD MEASURES

Performance Measures

Strategic Goal	Measures	2020 Actual	2021 Actual	2022 Target	2022 Projected	2023 Target
Enhanced Infrastructure	Main breaks per 100 miles of water main	23	30	30	38	30
Financial Stability	Maintain IDNR standard for Non-Revenue Water Loss of 10% or less	11%	10.2%	10%	11%	10%
Community Safety	Percent of distribution water samples in compliance with EPA requirements	100%	100%	100%	100%	100%
Responsive and Efficient Services	Water quality complaints per 1,000 accounts	0.1%	0.1%	1.0%	0.1%	1.0%

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Workload Measures

Strategic Goal	Measures	2020 Actual	2021 Actual	2022 Target	2022 Projected	2023 Target
Enhanced Infrastructure	No. of water main breaks repaired	54	69	-	90	-
Enhanced Infrastructure	Linear feet of water main replaced	3,500	4,200	4,200	2,900	3,000
	No. of Public Lead Service Lines replaced	48	18	50	50	72
Financial Stability	No. of water meters replaced	813	1,790	N/A	115	N/A
	No. of large water meters field tested	37	60	52	60	60
Enhanced Infrastructure	**Fire Hydrant Maintenance:**					
	* No. of fire hydrants inspected	1,597	1,135	2,410	1,000	2,410
	* No. of fire hydrants repaired	101	85	-	45	-
	* No. of fire hydrants flushed	2,687	2,636	2,580	2,595	2,580

N/A = Not Applicable

EXPENDITURES BY CATEGORY

Expenditures	2021 Actual	2022 Budget	2022 Projected	2023 Budget
Personal Services	$ 1,186,144	$ 1,249,932	$ 1,282,360	$ 1,321,735
Employee Benefits	(124,825)	212,034	221,306	181,436
Supplies & Materials	298,055	323,159	350,346	385,226
Charges & Services	8,172,816	8,292,381	8,204,359	8,415,080
Capital Outlays	1,593,117	2,990,390	873,855	3,886,637
Interfund Transfers	1,155,680	1,173,314	1,173,314	1,219,374
Total Expenditures	**$ 12,280,987**	**$ 14,241,210**	**$ 12,105,540**	**$ 15,409,488**

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City of Wheaton
Water Fund
Fund Summary
Calendar Year 2023 Budget

	2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	23 Budget vs 22 Budget $	23 Budget vs 22 Budget %	23 Budget vs 22 Proj. $	23 Budget vs 22 Proj. %
Beginning Fund Balance	**$ 2,729,197**	**$ 3,940,738**	**$ 5,138,338**	**$ 5,138,338**	**$ 6,881,048**				
Revenues									
Charges for Services	$ 13,355,957	$ 13,272,071	$ 13,258,220	$ 12,987,301	$ 13,144,279	$ (113,941)	-0.9%	$ 156,978	1.2%
Investment Income	104,978	(42,113)	60,000	30,000	50,000	(10,000)	-16.7%	20,000	66.7%
Miscellaneous	68,262	159,201	115,000	92,800	111,800	(3,200)	-2.8%	19,000	20.5%
Interfund Transfers In	-	89,428	738,149	738,149	-	(738,149)	-100.0%	(738,149)	-100.0%
Total Revenues	**$ 13,529,197**	**$ 13,478,587**	**$ 14,171,369**	**$ 13,848,250**	**$ 13,306,079**	**$ (865,290)**	**-6.1%**	**$ (542,171)**	**-3.9%**
Expenses									
Personal Services	$ 1,136,918	$ 1,186,144	$ 1,249,932	$ 1,282,360	$ 1,321,735	$ 71,803	5.7%	$ 39,375	3.1%
Employee Benefits	49,306	(124,825)	212,034	221,306	181,436	(30,598)	-14.4%	(39,870)	-18.0%
Supplies & Materials	271,813	298,055	323,159	350,346	385,226	62,067	19.2%	34,880	10.0%
Charges & Services	8,453,299	8,172,816	8,292,381	8,204,359	8,415,080	122,699	1.5%	210,721	2.6%
Interfund Transfers Out	1,076,743	1,155,680	1,173,314	1,173,314	1,219,374	46,060	3.9%	46,060	3.9%
Total Operating	**10,988,079**	**10,687,870**	**11,250,820**	**11,231,685**	**11,522,851**	**272,031**	**2.4%**	**291,166**	**2.6%**
Capital Outlays	**1,329,577**	**1,593,117**	**2,990,390**	**873,855**	**3,886,637**	**896,247**	**30.0%**	**3,012,782**	**344.8%**
Total Expenses	**$ 12,317,656**	**$ 12,280,987**	**$ 14,241,210**	**$ 12,105,540**	**$ 15,409,488**	**$1,168,278**	**8.2%**	**$3,303,948**	**27.3%**
Revenues Over/ (Under) Expenses	**$ 1,211,541**	**$ 1,197,600**	**$ (69,841)**	**$ 1,742,710**	**$ (2,103,409)**				
Ending Fund Balance	**$ 3,940,738**	**$ 5,138,338**	**$ 5,068,497**	**$ 6,881,048**	**$ 4,777,639**				

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City of Wheaton
Water Fund
Revenues
Calendar Year 2023 Budget

		2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	23 Budget vs 22 Budget $	23 Budget vs 22 Budget %	23 Budget vs 22 Proj. $	23 Budget vs 22 Proj. %
Charges for Services										
43600	Water Service-Usage Charges	$ 9,875,342	$ 9,761,052	$ 9,717,008	$ 9,453,202	$ 9,606,379	$ (110,629)	-1.1%	$ 153,177	1.6%
43620	Water Service-Fixed Charges	3,394,541	3,406,508	3,413,212	3,411,599	3,412,500	(712)	0.0%	901	0.0%
43630	Water Service-Construction Use	3,060	1,770	2,000	1,800	2,000	-	0.0%	200	11.1%
43631	Water Service-Hydrant Meter	11,825	7,531	8,000	6,000	8,000	-	0.0%	2,000	33.3%
43650	Water-Connection Fees	11,480	6,460	10,000	6,000	8,000	(2,000)	-20.0%	2,000	33.3%
43651	Water-Tap Connection Fees	32,175	58,450	60,000	60,000	60,000	-	0.0%	-	0.0%
43652	Water-Inspection Fees	4,725	5,215	5,000	5,000	5,000	-	0.0%	-	0.0%
43660	Water-New Meter Fees	16,799	18,315	19,000	25,000	22,000	3,000	15.8%	(3,000)	-12.0%
43670	Water-Reinstatement Fees	6,010	6,770	24,000	18,700	20,400	(3,600)	-15.0%	1,700	9.1%
	Total Charges for Services	**13,355,957**	**13,272,071**	**13,258,220**	**12,987,301**	**13,144,279**	**(113,941)**	**-0.9%**	**156,978**	**1.2%**
Investment Income										
46000	Interest Income-Investments	104,978	(42,113)	60,000	30,000	50,000	(10,000)	-16.7%	20,000	66.7%
	Total Investment Income	**104,978**	**(42,113)**	**60,000**	**30,000**	**50,000**	**(10,000)**	**-16.7%**	**20,000**	**66.7%**
Miscellaneous										
47000	Miscellaneous Revenues	68,262	159,201	115,000	92,800	111,800	(3,200)	-2.8%	19,000	20.5%
	Total Miscellaneous	**68,262**	**159,201**	**115,000**	**92,800**	**111,800**	**(3,200)**	**-2.8%**	**19,000**	**20.5%**
Interfund Transfers										
87600	Trans In-Fleet Srvc Fund	-	89,428	-	-	-	-	0.0%	-	0.0%
87272	Trans In-TIF #2 Fund	-	-	738,149	738,149	-	(738,149)	-100.0%	(738,149)	-100.0%
	Total Interfund Transfers	**-**	**89,428**	**738,149**	**738,149**	**-**	**(738,149)**	**-100.0%**	**(738,149)**	**-100.0%**
Total Revenues		**$ 13,529,197**	**$ 13,478,587**	**$ 14,171,369**	**$ 13,848,250**	**$ 13,306,079**	**$(865,290)**	**-6.1%**	**$(542,171)**	**-3.9%**

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City of Wheaton
Water Fund
Water Fund Organization Summary
Calendar Year 2023 Budget

The following is a combined summary of the Water Divisions: Administrative, Building Maintenance, Supply, Distribution, and Capital Projects.

		2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	23 Budget vs 22 Budget $	23 Budget vs 22 Budget %	23 Budget vs 22 Proj. $	23 Budget vs 22 Proj. %
50010	Wages-Full Time	$ 266,508	$ 260,962	$ 273,954	$ 274,805	$ 244,292	$ (29,662)	-10.8%	$ (30,513)	-11.1%
50029	Wages-Full Time (Reg)	789,783	827,330	891,659	895,300	966,859	75,200	8.4%	71,559	8.0%
50031	Wages-Seasonal	-	8,673	12,960	11,355	15,660	2,700	20.8%	4,305	37.9%
50100	Overtime	78,152	86,032	68,783	97,900	91,295	22,512	32.7%	(6,605)	-6.7%
51060	Sick Leave Buy-Back	2,475	3,147	2,576	3,000	3,629	1,053	40.9%	629	21.0%
	Total Personal Services	**1,136,918**	**1,186,144**	**1,249,932**	**1,282,360**	**1,321,735**	**71,803**	**5.7%**	**39,375**	**3.1%**
51020	Uniform Allowance	8,162	8,812	8,950	12,500	10,350	1,400	15.6%	(2,150)	-17.2%
51100	Employer-FICA	85,384	89,229	95,345	98,101	100,819	5,474	5.7%	2,718	2.8%
51105	Employer-IMRF Pension	125,534	127,277	107,739	110,705	70,267	(37,472)	-34.8%	(40,438)	-36.5%
75092	IMRF Pension - GASB 68	(199,380)	(423,786)	-	-	-	-	0.0%	-	0.0%
75102	Compensated Absences	22,726	22,935	-	-	-	-	0.0%	-	0.0%
75112	Employer-OPEB	6,880	50,708	-	-	-	-	0.0%	-	0.0%
	Total Employee Benefits	**49,306**	**(124,825)**	**212,034**	**221,306**	**181,436**	**(30,598)**	**-14.4%**	**(39,870)**	**-18.0%**
60025	Postage	38,071	39,359	39,761	42,938	45,625	5,864	14.7%	2,687	6.3%
60030	Printing	20,930	22,759	22,945	20,658	22,200	(745)	-3.2%	1,542	7.5%
60100	Tools	5,327	4,889	14,300	14,000	15,015	715	5.0%	1,015	7.3%
60400	Repairs	39,363	28,819	31,000	35,750	37,920	6,920	22.3%	2,170	6.1%
60500	Road Materials	45,610	51,642	47,738	46,100	51,231	3,493	7.3%	5,131	11.1%
60700	Supplies & Materials	120,109	142,100	161,040	183,500	205,335	44,295	27.5%	21,835	11.9%
60805	Chemicals	990	1,073	1,200	1,400	1,400	200	16.7%	-	0.0%
61000	Fuel, Lubricants, Antifreeze	1,413	7,414	5,175	6,000	6,500	1,325	25.6%	500	8.3%
	Total Supplies & Materials	**271,813**	**298,055**	**323,159**	**350,346**	**385,226**	**62,067**	**19.2%**	**34,880**	**10.0%**
63005	Training	3,439	1,922	5,000	5,000	9,000	4,000	80.0%	4,000	80.0%
63010	Meetings & Conferences	-	395	7,000	4,500	8,000	1,000	14.3%	3,500	77.8%
63015	Dues & Subscriptions	779	732	1,045	915	1,095	50	4.8%	180	19.7%
64100	Contractual Services	52,768	94,587	102,400	95,050	152,934	50,534	49.3%	57,884	60.9%
64500	Water Purchases-DWC	8,179,800	7,865,080	7,960,032	7,877,914	7,991,838	31,806	0.4%	113,924	1.4%
65400	Dump Fees	8,490	6,803	9,500	9,000	10,000	500	5.3%	1,000	11.1%
66600	Maintenance-Equipment	36,587	29,858	29,900	25,000	35,730	5,830	19.5%	10,730	42.9%
67700	Communications	12,802	13,531	13,959	13,750	13,053	(906)	-6.5%	(697)	-5.1%
67705	Utilities-Gas	8,214	6,771	11,500	13,000	11,500	-	0.0%	(1,500)	-11.5%
67706	Utilities-Electric	133,257	128,047	130,000	140,000	158,000	28,000	21.5%	18,000	12.9%
68001	Software Licenses\Maint	17,163	25,090	22,045	20,230	23,930	1,885	8.6%	3,700	18.3%
	Total Charges & Services	**8,453,299**	**8,172,816**	**8,292,381**	**8,204,359**	**8,415,080**	**122,699**	**1.5%**	**210,721**	**2.6%**
60200	Water Meters	36,681	36,344	56,340	59,260	59,160	2,820	5.0%	(100)	-0.2%
64110	Engineering Services	40,191	22,531	216,300	145,716	153,003	(63,297)	-29.3%	7,287	5.0%
70001	Building Improvements	157,479	132,749	31,000	37,161	15,000	(16,000)	-51.6%	(22,161)	-59.6%
70030	Operating Equipment	52,625	11,080	53,000	91,063	22,500	(30,500)	-57.5%	(68,563)	-75.3%
70500	Water Improvements	1,042,601	1,390,413	2,633,750	540,655	3,636,974	1,003,224	38.1%	3,096,319	572.7%
	Total Capital Outlays	**1,329,577**	**1,593,117**	**2,990,390**	**873,855**	**3,886,637**	**896,247**	**30.0%**	**3,012,782**	**344.8%**
90630	Health Insurance	293,829	311,399	313,747	313,747	315,064	1,317	0.4%	1,317	0.4%
91620	Liability Insurance	47,042	61,471	69,377	69,377	70,142	765	1.1%	765	1.1%
92100	Administrative Services	561,971	589,814	587,031	587,031	613,206	26,175	4.5%	26,175	4.5%
93641	Technology Replacement	5,616	4,845	5,837	5,837	6,370	533	9.1%	533	9.1%
96600	Fleet Services	168,285	188,151	197,322	197,322	214,592	17,270	8.8%	17,270	8.8%
	Total Interfund Transfers	**1,076,743**	**1,155,680**	**1,173,314**	**1,173,314**	**1,219,374**	**46,060**	**3.9%**	**46,060**	**3.9%**
	Total Water Fund	**$ 12,317,656**	**$ 12,280,987**	**$ 14,241,210**	**$ 12,105,540**	**$ 15,409,488**	**$1,168,278**	**8.2%**	**$3,303,948**	**27.3%**

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City of Wheaton
Water Fund - Administrative
Expenses
Calendar Year 2023 Budget

Fund 500 Water Fund
Org 50070010 Water Administrative

		2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	23 Budget vs 22 Budget $	23 Budget vs 22 Budget %	23 Budget vs 22 Proj. $	23 Budget vs 22 Proj. %
50010	Wages-Full Time	$ 266,508	$ 260,962	$ 273,954	$ 274,805	$ 244,292	$ (29,662)	-10.8%	$ (30,513)	-11.1%
50029	Wages-Full Time (Reg)	22,971	27,417	30,220	65,500	24,549	(5,671)	-18.8%	(40,951)	-62.5%
50031	Wages-Seasonal	-	229	360	102	435	75	20.8%	333	326.5%
50100	Overtime	6,408	6,784	5,696	19,400	5,937	241	4.2%	(13,463)	-69.4%
51060	Sick Leave Buy-Back	2,475	3,147	2,576	3,000	3,629	1,053	40.9%	629	21.0%
	Total Personal Services	**298,362**	**298,539**	**312,806**	**362,807**	**278,842**	**(33,964)**	**-10.9%**	**(83,965)**	**-23.1%**
51020	Uniform Allowance	8,162	8,812	8,950	12,500	10,350	1,400	15.6%	(2,150)	-17.2%
51100	Employer-FICA	21,793	21,708	23,655	27,755	21,037	(2,618)	-11.1%	(6,718)	-24.2%
51105	Employer-IMRF Pension	32,197	31,545	27,214	31,592	14,978	(12,236)	-45.0%	(16,614)	-52.6%
75092	IMRF Pension - GASB 68	(199,380)	(423,786)	-	-	-	-	0.0%	-	0.0%
75102	Compensated Absences	22,726	22,935	-	-	-	-	0.0%	-	0.0%
75112	Employer-OPEB	6,880	50,708	-	-	-	-	0.0%	-	0.0%
	Total Employee Benefits	**(107,622)**	**(288,078)**	**59,819**	**71,847**	**46,365**	**(13,454)**	**-22.5%**	**(25,482)**	**-35.5%**
60025	Postage	37,273	38,796	38,711	41,938	44,500	5,789	15.0%	2,562	6.1%
60030	Printing	20,336	20,324	20,945	20,258	20,700	(245)	-1.2%	442	2.2%
60700	Supplies and Materials	4,890	4,032	5,000	5,000	5,500	500	10.0%	500	10.0%
	Total Supplies & Materials	**62,499**	**63,152**	**64,656**	**67,196**	**70,700**	**6,044**	**9.3%**	**3,504**	**5.2%**
63005	Training	3,439	1,922	5,000	5,000	9,000	4,000	80.0%	4,000	80.0%
63010	Meetings & Conferences	-	395	7,000	4,500	8,000	1,000	14.3%	3,500	77.8%
63015	Dues & Subscriptions	779	732	1,045	915	1,095	50	4.8%	180	19.7%
64100	Contractual Services	5,675	5,386	6,530	5,500	6,606	76	1.2%	1,106	20.1%
67700	Communications	12,802	13,531	13,959	13,750	13,053	(906)	-6.5%	(697)	-5.1%
68001	Software Licenses\Maint	7,709	8,054	8,245	8,200	8,430	185	2.2%	230	2.8%
	Total Charges & Services	**30,404**	**30,020**	**41,779**	**37,865**	**46,184**	**4,405**	**10.5%**	**8,319**	**22.0%**
90630	Health Insurance	48,712	48,403	48,926	48,926	44,528	(4,398)	-9.0%	(4,398)	-9.0%
91620	Liability Insurance	9,183	11,681	13,322	13,322	12,467	(855)	-6.4%	(855)	-6.4%
92100	Administrative Services	561,971	589,814	587,031	587,031	613,206	26,175	4.5%	26,175	4.5%
93641	Technology Replacement	5,616	4,845	5,837	5,837	6,370	533	9.1%	533	9.1%
96600	Fleet Services	5,048	5,644	5,919	5,919	6,438	519	8.8%	519	8.8%
	Total Interfund Transfers	**630,530**	**660,387**	**661,035**	**661,035**	**683,009**	**21,974**	**3.3%**	**21,974**	**3.3%**
	Total Water Administrative	**$ 914,173**	**$ 764,020**	**$ 1,140,095**	**$ 1,200,750**	**$ 1,125,100**	**$ (14,995)**	**-1.3%**	**$ (75,650)**	**-6.3%**

City of Wheaton
Water Fund - Administrative
Expenses
Calendar Year 2023 Budget

Fund	**500**	**Water Fund**
Org	**50070010**	**Water Administrative**

Account	Description	Amount	Description	Budget
50010	Wages-Full Time			$ 244,292
			Director of Public Works (25%)	
			Water Superintendent	
			Superintendent of Administration (25%)	
			Electrical Services Manager (15%)	
			Administrative Secretary	
50029	Wages-Full Time (Reg)		Public Works Labor	24,549
50031	Wages Seasonal		Seasonal Labor	435
50100	Overtime			5,937
51060	Sick Leave Buy-Back			3,629
51020	Uniform Allowance			10,350
		4,800	Uniforms	
		5,550	Safety Items and Rain Gear	
51100	Employer-FICA			21,037
51105	Employer-IMRF Pension			14,978
60025	Postage			44,500
		44,400	Water Bill Postage	
		100	Miscellaneous Shipping	
60030	Printing			20,700
		20,400	Water Bill Printing	
		300	Miscellaneous	
60700	Supplies and Materials			5,500
		4,500	Office Supplies	
		600	Break room Supplies	
		400	Water Atlas Reprints	
63005	Training			9,000
		8,000	Seminars/Training Material	
		1,000	Education Reimbursement	
63010	Meetings & Conferences			8,000
		2,500	National Conference	
		3,000	State Conferences	
		500	Meetings	
		2,000	Public Service Institue	
63015	Dues & Subscriptions			1,095
		735	AWWA Annual Membership	
		150	MCWWA Annual Membership	
		100	Subscriptions	
		110	APWA Annual Membership	

City of Wheaton
Water Fund - Administrative
Expenses
Calendar Year 2023 Budget

Fund	**500**	**Water Fund**
Org	**50070010**	**Water Administrative**

Account	Description	Amount	Description	Budget
64100	Contractual Services			6,606
		1,606	Copier & Printer Lease	
		4,000	J.U.L.I.E. Participation	
		1,000	Radio/Equipment Maintenance	
67700	Communications			13,053
		300	Landline Phones	
		6,692	Verizon Mobile	
		3,920	ATT Mobile	
		2,141	Internet-WAN	
68001	Software Licenses\Maint			8,430
		850	SCADA Software Maintenance	
		7,580	Lucity Software Maintenance	
90630	Health Insurance			44,528
91620	Liability Insurance			12,467
92100	Administrative Services			613,206
93641	Technology Replacement			6,370
96600	Fleet Services			6,438
Total Water Administrative				**$ 1,125,100**

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City of Wheaton
Water Fund - Building Maintenance
Expenses
Calendar Year 2023 Budget

Fund 500 Water Fund
Org 50055045 Water Building Maintenance

		2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	23 Budget vs 22 Budget $	23 Budget vs 22 Budget %	23 Budget vs 22 Proj. $	23 Budget vs 22 Proj. %
50029	Wages-Full Time (Reg)	$ 23,322	$ 24,950	$ 20,054	$ 33,400	$ 29,805	$ 9,751	48.6%	$ (3,595)	-10.8%
50031	Wages-Seasonal	-	1,627	2,040	701	2,465	425	20.8%	1,764	251.6%
50100	Overtime	382	378	453	500	786	333	73.5%	286	57.2%
	Total Personal Services	**23,704**	**26,955**	**22,547**	**34,601**	**33,056**	**10,509**	**46.6%**	**(1,545)**	**-4.5%**
51100	Employer-FICA	1,806	2,055	1,725	2,647	2,529	804	46.6%	(118)	-4.5%
51105	Employer-IMRF Pension	2,639	2,761	1,786	2,953	1,646	(140)	-7.8%	(1,307)	-44.3%
	Total Employee Benefits	**4,445**	**4,816**	**3,511**	**5,600**	**4,175**	**664**	**18.9%**	**(1,425)**	**-25.4%**
60400	Repairs	14,205	6,391	4,250	8,200	6,750	2,500	58.8%	(1,450)	-17.7%
60700	Supplies & Materials	3,637	5,940	5,550	5,500	6,075	525	9.5%	575	10.5%
	Total Supplies & Materials	**17,842**	**12,331**	**9,800**	**13,700**	**12,825**	**3,025**	**30.9%**	**(875)**	**-6.4%**
64100	Contractual Services	35,324	40,683	36,260	35,000	36,100	(160)	-0.4%	1,100	3.1%
67705	Utilities-Gas	8,214	6,771	11,500	13,000	11,500	-	0.0%	(1,500)	-11.5%
	Total Charges & Services	**43,538**	**47,454**	**47,760**	**48,000**	**47,600**	**(160)**	**-0.3%**	**(400)**	**-0.8%**
90630	Health Insurance	2,228	6,191	6,234	6,234	9,469	3,235	51.9%	3,235	51.9%
91620	Liability Insurance	652	1,532	1,669	1,669	2,307	638	38.2%	638	38.2%
96600	Fleet Services	9,256	10,349	10,853	10,853	11,802	949	8.7%	949	8.7%
	Total Interfund Transfers	**12,136**	**18,072**	**18,756**	**18,756**	**23,578**	**4,822**	**25.7%**	**4,822**	**25.7%**
	Total Water Building Maintenance	**$ 101,665**	**$ 109,628**	**$ 102,374**	**$ 120,657**	**$ 121,234**	**$ 18,860**	**18.4%**	**$ 577**	**0.5%**

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City of Wheaton
Water Fund - Building Maintenance
Expenses
Calendar Year 2023 Budget

Fund	**500**	**Water Fund**				
Org	**50055045**	**Water Building Maintenance**				
	Account	**Description**	**Amount**	**Description**		**Budget**
	50029	Wages-Full Time (Reg)		Public Works Labor	$	29,805
	50031	Wages-Seasonal		Seasonal Labor		2,465
	50100	Overtime				786
	51100	Employer-FICA				2,529
	51105	Employer-IMRF Pension				1,646
	60400	Repairs				6,750
			5,000	HVAC Repairs		
			1,000	Fire Extinguisher Repair/Replacement		
			750	Electrical and Plumbing		
	60700	Supplies & Materials				6,075
			275	Ice Melt		
			1,100	Miscellaneous Supplies		
			2,400	Janitorial Supplies		
			450	Filters-HVAC		
			450	First Aid Supplies		
			550	Building Supplies		
			450	Paint/Paint Supplies		
			400	Landscape Supplies		
	64100	Contractual Services				36,100
			1,100	Security Alarm Maintenance & Monitoring		
			3,500	Fire Alarm		
			4,500	HVAC Maintenance		
			6,000	Sanitary Sewer Bills		
			500	Backflow Preventer Testing		
			3,000	Overhead Door Maintenance		
			150	AED Maintenance		
			12,850	Cleaning Service		
			4,500	Landscape Maintenance		
	67705	Utilities-Gas				11,500
	90630	Health Insurance				9,469
	91620	Liability Insurance				2,307
	96600	Fleet Services				11,802
	Total Water Building Maintenance				**$**	**121,234**

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City of Wheaton
Water Fund - Distribution
Expenses
Calendar Year 2023 Budget

Fund 500 Water Fund
Org 50070220 Water Distribution

		2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	23 Budget vs 22 Budget $	23 Budget vs 22 Budget %	23 Budget vs 22 Proj. $	23 Budget vs 22 Proj. %
50029	Wages-Full Time (Reg)	635,463	649,078	$ 727,982	$ 663,400	$ 731,990	$ 4,008	0.6%	$ 68,590	10.3%
50031	Wages-Seasonal	-	6,190	9,720	9,922	11,745	2,025	20.8%	1,823	18.4%
50100	Overtime	56,946	61,302	49,826	60,600	68,119	18,293	36.7%	7,519	12.4%
	Total Personal Services	**692,409**	**716,570**	**787,528**	**733,922**	**811,854**	**24,326**	**3.1%**	**77,932**	**10.6%**
51100	Employer-FICA	52,450	54,466	60,246	56,145	62,107	1,861	3.1%	5,962	10.6%
51105	Employer-IMRF Pension	77,059	77,279	67,746	63,060	43,046	(24,700)	-36.5%	(20,014)	-31.7%
	Total Employee Benefits	**129,509**	**131,745**	**127,992**	**119,205**	**105,153**	**(22,839)**	**-17.8%**	**(14,052)**	**-11.8%**
60025	Postage	237	24	450	350	450	-	0.0%	100	28.6%
60030	Printing	594	2,435	2,000	400	1,500	(500)	-25.0%	1,100	275.0%
60100	Tools	5,327	4,889	14,300	14,000	15,015	715	5.0%	1,015	7.3%
60400	Repairs	15,509	17,000	15,750	16,550	17,970	2,220	14.1%	1,420	8.6%
60500	Road Materials	45,610	51,642	47,738	46,100	51,231	3,493	7.3%	5,131	11.1%
60700	Supplies & Materials	99,722	118,117	136,890	160,000	178,190	41,300	30.2%	18,190	11.4%
	Total Supplies & Materials	**166,999**	**194,107**	**217,128**	**237,400**	**264,356**	**47,228**	**21.8%**	**26,956**	**11.4%**
64100	Contractual Services	9,194	45,178	45,000	40,150	95,228	50,228	111.6%	55,078	137.2%
65400	Dump Fees	8,490	6,803	9,500	9,000	10,000	500	5.3%	1,000	11.1%
68001	Software Licenses\Maint.	9,454	17,036	13,800	12,030	15,500	1,700	12.3%	3,470	28.8%
	Total Charges & Services	**27,138**	**69,017**	**68,300**	**61,180**	**120,728**	**52,428**	**76.8%**	**59,548**	**97.3%**
60200	Water Meters	36,681	36,344	56,340	59,260	59,160	2,820	5.0%	(100)	-0.2%
	Total Capital Outlays	**36,681**	**36,344**	**56,340**	**59,260**	**59,160**	**2,820**	**5.0%**	**(100)**	**-0.2%**
90630	Health Insurance	213,920	224,998	226,559	226,559	213,723	(12,836)	-5.7%	(12,836)	-5.7%
91620	Liability Insurance	32,972	42,551	47,727	47,727	45,517	(2,210)	-4.6%	(2,210)	-4.6%
96600	Fleet Services	132,945	148,639	155,884	155,884	169,528	13,644	8.8%	13,644	8.8%
	Total Interfund Transfers	**379,837**	**416,188**	**430,170**	**430,170**	**428,768**	**(1,402)**	**-0.3%**	**(1,402)**	**-0.3%**
Total Water Distribution		**$ 1,432,573**	**$ 1,563,971**	**$ 1,687,458**	**$ 1,641,137**	**$ 1,790,019**	**$ 102,561**	**6.1%**	**$ 148,882**	**9.1%**

For Calendar Year 2023, Water Fund organizations: New Meters (50070320), Meter Services (50070330), Distribution & Services (50070360), Valves (50070370), and Hydrants (50070380) were combined into one organization - **Distribution** (50070220).

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City of Wheaton
Water Fund - Distribution
Expenses
Calendar Year 2023 Budget

Fund	**500**	**Water Fund**				
Org	**50070220**	**Water Distribution**				
	Account	**Description**	**Amount**	**Description**		**Budget**
	50029	Wages-Full Time (Reg)		Public Works Labor	$	731,990
	50031	Wages-Seasonal		Seasonal Labor		11,745
	50100	Overtime				68,119
	51100	Employer-FICA				62,107
	51105	Employer-IMRF Pension				43,046
	60025	Postage				450
	60030	Printing				1,500
	60100	Tools				15,015
			8,400	Construction Tools		
			2,730	Miscellaneous Hand Tools		
			2,730	Power Tools		
			1,155	Shovels, Spades, Sledges		
	60400	Repairs				17,970
	60500	Road Materials				51,231
			19,250	Bituminous Hot Mix		
			520	CA-5 SA Stone and Gravel		
			12,761	CA-6 Aggregate		
			3,830	CA-7 Aggregate		
			5,000	Cold Mix/Seal Coat		
			9,870	Redi-Mix Concrete		
	60700	Supplies & Materials				178,190
			37,560	Fire Hydrants		
			29,185	Valves		
			21,500	Brass Couplings		
			18,300	Copper Tubing		
			6,490	Curb Boxes		
			6,040	Landscape Supplies		
			2,000	Magnetic Locator/Saw Blades		
			2,950	Meter Materials		
			4,080	Hydrant Materials		
			8,900	Miscellaneous Materials		
			1,825	Valve Materials		
			21,300	Pipe Repair		
			5,000	Traffic Control		
			3,750	Tap Supplies		
			9,310	Valve Boxes		

City of Wheaton
Water Fund - Distribution
Expenses
Calendar Year 2023 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			95,228
		4,500	Contractor Equipment Rental	
		20,000	Hauling Services	
		5,350	Repair Miscellaneous Equipment	
		49,378	Sandblasting Hydrants	
		16,000	Test and Repair Meters	
65400	Dump Fees			10,000
68001	Software Licenses\Maint.			15,500
		13,500	Itron Hardware/Software Maint	
		2,000	Hydraulic Model Software	
90630	Health Insurance			213,723
91620	Liability Insurance			45,517
96600	Fleet Services			169,528
Total Water Distribution				**$ 1,790,019**

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City of Wheaton
Water Fund - Supply
Expenses
Calendar Year 2023 Budget

Fund 500 **Water Fund**
Org 50070230 **Water Supply**

		2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	23 Budget vs 22 Budget $	23 Budget vs 22 Budget %	23 Budget vs 22 Proj. $	23 Budget vs 22 Proj. %
50029	Wages-Full Time (Reg)	$ 108,027	$ 125,885	$ 113,403	$ 133,000	$ 180,515	$ 67,112	59.2%	$ 47,515	35.7%
50031	Wages-Seasonal	-	627	840	630	1,015	175	20.8%	385	61.1%
50100	Overtime	14,416	17,568	12,808	17,400	16,453	3,645	28.5%	(947)	-5.4%
	Total Personal Services	**122,443**	**144,080**	**127,051**	**151,030**	**197,983**	**70,932**	**55.8%**	**46,953**	**31.1%**
51100	Employer-FICA	9,335	11,000	9,719	11,554	15,146	5,427	55.8%	3,592	31.1%
51105	Employer-IMRF Pension	13,639	15,692	10,993	13,100	10,597	(396)	-3.6%	(2,503)	-19.1%
	Total Employee Benefits	**22,974**	**26,692**	**20,712**	**24,654**	**25,743**	**5,031**	**24.3%**	**1,089**	**4.4%**
60025	Postage	561	539	600	650	675	75	12.5%	25	3.8%
60400	Repairs	9,649	5,428	11,000	11,000	13,200	2,200	20.0%	2,200	20.0%
60700	Supplies & Materials	11,860	14,011	13,600	13,000	15,570	1,970	14.5%	2,570	19.8%
60805	Chemicals	990	1,073	1,200	1,400	1,400	200	16.7%	-	0.0%
61000	Fuel, Lubricants, Antifreeze	1,413	7,414	5,175	6,000	6,500	1,325	25.6%	500	8.3%
	Total Supplies & Materials	**24,473**	**28,465**	**31,575**	**32,050**	**37,345**	**5,770**	**18.3%**	**5,295**	**16.5%**
64100	Contractual Services	2,575	3,340	14,610	14,400	15,000	390	2.7%	600	4.1%
64500	Water Purchases-DWC	8,179,800	7,865,080	7,960,032	7,877,914	7,991,838	31,806	0.4%	113,924	1.4%
66600	Maintenance-Equipment	36,587	29,858	29,900	25,000	35,730	5,830	19.5%	10,730	42.9%
67706	Utilities-Electric	133,257	128,047	130,000	140,000	158,000	28,000	21.5%	18,000	12.9%
	Total Charges & Services	**8,352,219**	**8,026,325**	**8,134,542**	**8,057,314**	**8,200,568**	**66,026**	**0.8%**	**143,254**	**1.8%**
90630	Health Insurance	28,969	31,807	32,028	32,028	47,344	15,316	47.8%	15,316	47.8%
91620	Liability Insurance	4,235	5,707	6,659	6,659	9,851	3,192	47.9%	3,192	47.9%
96600	Fleet Services	21,036	23,519	24,666	24,666	26,824	2,158	8.7%	2,158	8.7%
	Total Interfund Transfers	**54,240**	**61,033**	**63,353**	**63,353**	**84,019**	**20,666**	**32.6%**	**20,666**	**32.6%**
Total Water Supply		**$ 8,576,349**	**$ 8,286,595**	**$ 8,377,233**	**$ 8,328,401**	**$ 8,545,658**	**$ 168,425**	**2.0%**	**$ 217,257**	**2.6%**

For Calendar Year 2023, Water Fund organizations: Supply & Pumping (50070350) and Storage (50070390) were combined into one organization - **Supply** (50070230).

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City of Wheaton
Water Fund - Supply
Expenses
Calendar Year 2023 Budget

Fund	500	Water Fund				
Org	50070230	Water Supply				
	Account	Description	Amount	Description		Budget
	50029	Wages-Full Time (Reg)		Public Works Labor	$	180,515
	50031	Wages-Seasonal		Seasonal Labor		1,015
	50100	Overtime				16,453
	51100	Employer-FICA				15,146
	51105	Employer-IMRF Pension				10,597
	60025	Postage				675
			675	CCR Printing/Mailing		
	60400	Repairs				13,200
			1,980	Chlorine Check Valve Kits		
			4,320	Chlorine Feed Equipment		
			300	Emergency Kit Gaskets		
			3,000	Miscellaneous Repair Parts		
			3,000	Repair Parts/Chlorinators		
			600	Repair Parts/Instrumentation		
	60700	Supplies & Materials				15,570
			840	Electrical Materials		
			5,640	Lab/Reagent Materials		
			850	Landscape Supplies		
			4,200	Miscellaneous Materials		
			840	Plumbing Supplies		
			2,200	Sampling Stations		
			1,000	Sump Pump		
	60805	Chemicals		Chlorine		1,400
	61000	Fuel, Lubricants, Antifreeze				6,500
			6,000	Fuel Oil/Standby Generator		
			500	Miscellaneous Lube/Batteries		
	64100	Contractual Services				15,000
			2,800	Maintenance Cathodic Protection		
			2,200	Miscellaneous Repairs		
			10,000	Storage Tank Inspection		
	64500	Water Purchases-DWC				7,991,838
			7,991,838	Operations & Maintenance Cost-Water Purchased		
	66600	Maintenance-Equipment				35,730
			420	Chlorination Equipment		
			1,500	Fuel Tank Testing		
			8,000	Labor - Instrumentation		
			800	Labor Specialty Valves		
			1,050	Miscellaneous Equipment Maintenance		
			2,310	Motor/Electrical Maintenance		
			3,000	Pump Maintenance		
			650	Stand by Generator Repairs		
			18,000	Water Samples Testing		
	67706	Utilities-Electric				158,000
	90630	Health Insurance				47,344
	91620	Liability Insurance				9,851
	96600	Fleet Services				26,824
Total Water Supply					**$**	**8,545,658**

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City of Wheaton
Water Fund - Capital Projects
Expenses
Calendar Year 2023 Budget

Fund 500 Water Fund
Org 50085000 Water Capital Projects

			2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	23 Budget vs 22 Budget $	23 Budget vs 22 Budget %	23 Budget vs 22 Proj. $	23 Budget vs 22 Proj. %
	64110	Engineering Services	$ 40,191	$ 22,531	$ 216,300	$ 145,716	$ 153,003	$ (63,297)	-29.3%	$ 7,287	5.0%
	70001	Building Improvements	157,479	132,749	31,000	37,161	15,000	(16,000)	-51.6%	(22,161)	-59.6%
	70030	Operating Equipment	52,625	11,080	53,000	91,063	22,500	(30,500)	-57.5%	(68,563)	-75.3%
	70500	Water Improvements	1,042,601	1,390,413	2,633,750	540,655	3,636,974	1,003,224	38.1%	3,096,319	572.7%
		Total Capital Outlays	**1,292,896**	**1,556,773**	**2,934,050**	**814,595**	**3,827,477**	**893,427**	**30.5%**	**3,012,882**	**369.9%**
		Total Water Capital Projects	**$ 1,292,896**	**$ 1,556,773**	**$ 2,934,050**	**$ 814,595**	**$ 3,827,477**	**$ 893,427**	**30.5%**	**$3,012,882**	**369.9%**

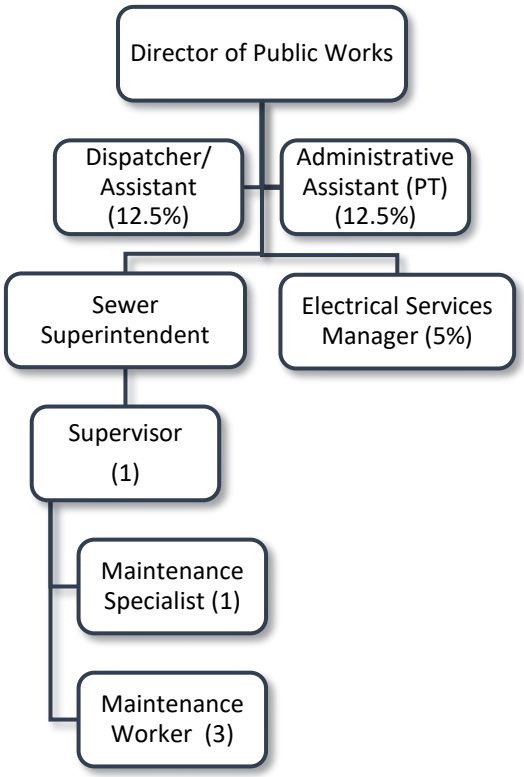
City of Wheaton
Water Fund - Capital Projects
Expenses
Calendar Year 2023 Budget

Fund	**500**	**Water Fund**
Org	**50085000**	**Water Capital Projects**

Account	Description	Amount	Description	Budget
64110	Engineering Services			$ 153,003
		588	Downtown Strategic and Streetscape Plan-Water Main	
		50,000	President St. Pump Station Repairs	
		32,200	Standby Generator Replacement Reber Pump Station	
		20,215	Variable Frequency Drive	
		50,000	Water Main Replacement Program	
70001	Building Improvements			15,000
		15,000	Door Replacement-Countryside Pump Station	
70030	Operating Equipment			22,500
		10,000	Horizontal Boring Machine	
		5,000	Utility Trailer	
		7,500	Mobile Meter Reading Computers	
70500	Water Improvements			3,636,974
		217,000	College Ave Utility Replacement	
		12,674	Downtown Strategic & Streetscape Plan-Water Main	
		668,000	Lead Service Line Replacement	
		75,000	Manchester Tower Foundation Repair	
		840,000	Road, Sewer & Water Rehab Program-Water Mains	
		600,000	Standby Generator Replacement Reber Pump Station	
		450,000	Variable Frequency Drives - 3 Pump Stations	
		774,300	Water Main Replacement Program -2022	
Total Water Capital Projects				**$ 3,827,477**

City of Wheaton
Public Works - Sanitary Sewer Fund
Calendar Year 2023 Budget

ORGANIZATIONAL CHART



PERSONNEL SUMMARY

The 2022 changes to the Sanitary Sewer division personnel include:

- The PW Administrative Superintendent position was eliminated which accounted for 12.5% of the salary allocation to the Sanitary Sewer Fund.
- One Maintenance Worker position was eliminated to promote a Maintenance Specialist to a second Sewers Supervisor. The FTE was adjusted for both Sanitary & Storm Funds equally.

Full Time Equivalent	2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget
Full-Time Employees	6.04	5.68	5.68	5.05	5.05
Part-Time Employees	0.00	0.06	0.06	0.06	0.06
Total FTEs	**6.04**	**5.74**	**5.74**	**5.11**	**5.11**

GENERAL DESCRIPTION AND MAJOR AREAS OF RESPONSIBILITY

The Sewer Division as part of the Public Works Department is responsible for the maintenance of the City sanitary sewer system and providing uninterrupted service to all residents served by the sanitary sewer system through pro-active maintenance and repair programs. These services are accomplished thorough investigation, inspection, evaluation, and analysis of the systems' long and short-term needs. The Sanitary Sewer Division maintains 168 miles of sanitary sewer and 6 sanitary lift stations. The Sanitary Sewer Division also assists the Street Division in snow removal operations. The expenses incurred in achieving the department goals and objectives are accounted for in the following organizations:

- Sanitary Sewer Administrative
- Sanitary Sewer Maintenance
- Sanitary Sewer Capital Projects

2022 GOALS

Strategic Priority 2: Enhanced Infrastructure

- **Action Item:** Reduce basement backups and Sanitary Sewer Overflows.
  Status: Approved payouts for 2 residents to participate in the overhead sewer program and 8 residents for the lateral replacement program. The City of Wheaton was able to reimburse residents approximately $35,000. The Sewer Division responded to over 60 calls for service by residents regarding basement backups.
- **Action Item:** Track existing infrastructure maintenance operations to ensure alignment with industry best practices and standards.
  Status: The Sewer Division was able to clean over 240,000 feet of sanitary sewer. Along with regular cleaning, the Sewer Division conducted root cutting, grease cleaning, and lift station maintenance. The lift stations are checked daily and are serviced for grease and check valve cleaning. The Sewer Division also visually inspected over 60,000 feet of sanitary sewer using closed circuit televising (CCTV).

Other Accomplishments:

- Repaired 40 sanitary structures.
- Replaced 9 sanitary structures.
- Conducted over 200 sanitary structure inspections.
- Cleaned and televised 10,000 feet of large diameter sanitary sewers.
- Replaced over 10' of sanitary sewer pipe.
- Responded to over 500 calls for service by Wheaton residents.

2023 GOALS

Strategic Priority 2: Enhanced Infrastructure

- **Action Item:** Maintain sanitary sewer infrastructure to meet expected and appropriate level of service and comply with State and Federal EPA regulations.
- **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 in order to assess program effectiveness and provide supporting data for potential capital improvement projects. Maintain sanitary sewer system capacity, reduce infiltration and inflow.
- **Action Item:** Continue to identify and quantify infiltration and inflow sources using structure inspection, dyed water flooding, lateral TV inspection with dye flooding, and flow monitoring to identify and develop strategies to remediate the private sector extraneous flows caused by illegal connections and their associated sewer back-up problems within the City and their associated costs and liabilities. Continue on-going inspections, evaluation, and repair of the public sector, City-owned sanitary sewers.
- **Action Item:** Continue efforts to comply with Federal EPA regulations regarding sanitary sewer overflows and NPDES Phase II Storm water requirements.
- **Action Item:** Track existing infrastructure maintenance operations to ensure alignment with industry best practices and standards.
  a. Maintain public infrastructure including ongoing cleaning, repairing, and inspecting sanitary sewers.
  b. Televise 60,000 feet of sanitary sewer.
  c. Clean 240,000 feet of sanitary sewers system annually.
  d. Continue to maintain and make structural improvements to sanitary sewer system, repair and replace manholes, laterals, and sewers where appropriate and necessary.
  e. Operate at peak efficiency employing state-of-the-art energy efficient technology, and sound mechanical practices to provide uninterrupted service.
  f. Continue to contract rehabilitate deep manholes with epoxy lining to restore structural and watertight integrity.
  g. Purchase new equipment and tools to increase our work quality and limit maintenance in future years.

h. Conduct large diameter sanitary line inspections covering 2.5% (20,000 linear feet) of the 25% large diameter pipe within the sanitary system.

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.

Strategic Priority 5: Environmental Sustainability.

- **Action Item:** Investigate environmentally neutral technologies for sewer system maintenance "Good Practices", and Best Management Practices.

PERFORMANCE AND WORKLOAD MEASURES

Performance Measures

Strategic Goal	Measures	2020 Actual	2021 Actual	2022 Target	2022 Projected	2023 Target
Enhanced Infrastructure	**Comply with IEPA recommended cleaning & inspecting standards:**					
	* Sanitary Sewer Cleaning *(Standard: clean 25% of the sanitary system)*	34%	31%	25%	27%	27%
	* Large Diameter Inspections *(Standard: 5% of the 25% of lg diameter sanitary lines)*	0%	1%	2%	2%	2%
	* Sanitary Sewer CCTV Inspections *(Standard: inspect 5% of the sanitary system)*	8%	9%	5%	7%	5%
Enhanced Infrastructure	**Structure Inspections:**					
	* Sanitary Structures Inspected *(Goal: 10% of Sanitary Structures)*	26%	23%	10%	7%	7%
Enhanced Infrastructure	**Structure Repair / Replacement:**					
	* Sanitary Sewer Structure Repairs	2%	2%	2%	2%	2%
	* Sanitary Sewer Structure Replacement	1%	1%	1%	1%	1%

Workload Measures

Strategic Goal	Measures	2020 Actual	2021 Actual	2022 Target	2022 Projected	2023 Target
Enhanced Infrastructure	**Complete IEPA recommended cleaning & inspecting standards:**					
	* Sanitary Sewer Cleaning *(linear feet)*	305,866'	277,483'	236,503'	240,000'	236,503'
	* Large Diameter Sanitary Inspections *(linear feet)*	0	505'	20,000'	2200'	20,000'
	* Sanitary Sewer CCTV Inspections *(linear feet)*	70,486'	81,381'	59,563'	60,000'	59,563'
	* Shared Cost Program Approvals	54	28	65	60	40
Enhanced Infrastructure	**Structures Inspected:**					
	* Completed Inspections	1,072	941	848	300	300
Enhanced Infrastructure	**Structure Repair / Replacement:**					
	* Sanitary Sewer Structure Repairs	17	69	10	100	50
	* Sanitary Sewer Structure Replacement	8	3	10	10	10

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EXPENDITURES BY CATEGORY

Expenditures	2021 Actual	2022 Budget	2022 Projected	2023 Budget
Personal Services	$ 391,194	$ 442,173	$ 432,576	$ 469,381
Employee Benefits	85,995	75,574	73,691	65,316
Supplies & Materials	102,369	115,834	118,674	164,942
Charges & Services	74,392	445,081	188,029	456,627
Capital Outlays	513,582	1,348,770	1,365,875	1,397,981
Interfund Transfers	648,056	654,888	654,888	718,657
Total Expenditures	**$ 1,815,588**	**$ 3,082,320**	**$ 2,833,733**	**$ 3,272,904**

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City of Wheaton
Sanitary Sewer Fund
Fund Summary
Calendar Year 2023 Budget

	2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	23 Budget vs 22 Budget $	23 Budget vs 22 Budget %	23 Budget vs 22 Proj. $	23 Budget vs 22 Proj. %
Beginning Fund Balance	**$ 3,639,579**	**$ 4,803,213**	**$ 5,496,557**	**$ 5,496,557**	**$ 5,346,669**				
Revenues									
Charges for Services	$ 2,489,962	$ 2,448,508	$ 2,457,133	$ 2,356,476	$ 2,377,214	$ (79,919)	-3.3%	$ 20,738	0.9%
Investment Income	172,641	(32,755)	80,000	50,000	60,000	(20,000)	-25.0%	10,000	20.0%
Miscellaneous	(8,000)	2	-	640	-	-	0.0%	(640)	-100.0%
Interfund Transfers In	-	93,177	276,729	276,729	-	(276,729)	-100.0%	(276,729)	-100.0%
Total Revenues	**$ 2,654,603**	**$ 2,508,932**	**$ 2,813,862**	**$ 2,683,845**	**$ 2,437,214**	**$ (376,648)**	**-13.4%**	**$ (246,631)**	**-9.2%**
Expenses									
Personal Services	$ 405,790	$ 391,194	$ 442,173	$ 432,576	$ 469,381	$ 27,208	6.2%	$ 36,805	8.5%
Employee Benefits	87,088	85,995	75,574	73,691	65,316	(10,258)	-13.6%	(8,375)	-11.4%
Supplies & Materials	107,039	102,369	115,834	118,674	164,942	49,108	42.4%	46,268	39.0%
Charges & Services	73,070	74,392	445,081	188,029	456,627	11,546	2.6%	268,598	142.8%
Interfund Transfers Out	631,425	648,056	654,888	654,888	718,657	63,769	9.7%	63,769	9.7%
Total Operating	**1,304,412**	**1,302,006**	**1,733,550**	**1,467,858**	**1,874,923**	**141,373**	**8.2%**	**407,065**	**27.7%**
Capital Outlays	**186,557**	**513,582**	**1,348,770**	**1,365,875**	**1,397,981**	**49,211**	**3.6%**	**32,106**	**2.4%**
Total Expenses	**$ 1,490,969**	**$ 1,815,588**	**$ 3,082,320**	**$ 2,833,733**	**$ 3,272,904**	**$ 190,584**	**6.2%**	**$ 439,171**	**15.5%**
Revenues Over/ (Under) Expenses	**$ 1,163,634**	**$ 693,344**	**$ (268,458)**	**$ (149,888)**	**$ (835,690)**				
Ending Fund Balance	**$ 4,803,213**	**$ 5,496,557**	**$ 5,228,099**	**$ 5,346,669**	**$ 4,510,979**				

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City of Wheaton
Sanitary Sewer Fund
Revenues
Calendar Year 2023 Budget

		2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	23 Budget vs 22 Budget $	23 Budget vs 22 Budget %	23 Budget vs 22 Proj. $	23 Budget vs 22 Proj. %
Charges for Services										
43701	Sanitary Sewer Service-Usage	$ 2,489,962	$ 2,448,508	$ 2,457,133	$ 2,356,476	$ 2,377,214	$ (79,919)	-3.3%	$ 20,738	0.9%
	Total Charges for Services	**2,489,962**	**2,448,508**	**2,457,133**	**2,356,476**	**2,377,214**	**(79,919)**	**-3.3%**	**20,738**	**0.9%**
Investment Income										
46000	Interest Income-Invest	172,641	(32,755)	80,000	50,000	60,000	(20,000)	-25.0%	10,000	20.0%
	Total Investment Income	**172,641**	**(32,755)**	**80,000**	**50,000**	**60,000**	**(20,000)**	**-25.0%**	**10,000**	**20.0%**
Miscellaneous										
47000	Miscellaneous Revenues	(8,000)	2	-	640	-	-	0.0%	(640)	-100.0%
	Total Miscellaneous	**(8,000)**	**2**	**-**	**640**	**-**	**-**	**0.0%**	**(640)**	**-100.0%**
Interfund Transfers										
87600	Trans In-Fleet Srvc Fund	-	93,177	-	-	-	-	0.0%	-	0.0%
87272	Trans In-TIF #2 Fund	-	-	276,729	276,729	-	(276,729)	-100.0%	(276,729)	-100.0%
	Total Interfund Transfers	**-**	**93,177**	**276,729**	**276,729**	**-**	**(276,729)**	**-100.0%**	**(276,729)**	**-100.0%**
Total Revenues		**$ 2,654,603**	**$ 2,508,932**	**$ 2,813,862**	**$ 2,683,845**	**$ 2,437,214**	**$(376,648)**	**-13.4%**	**$(246,631)**	**-9.2%**

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City of Wheaton
Sanitary Sewer Fund Organization Summary
Annual Operating Budget
Calendar Year 2023 Budget

The following is a combined summary of the Sanitary Sewer Divisions: Sanitary Sewer Administrative, Sanitary Sewer Maintenance, and Sanitary Sewer Capital Projects.

		2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	23 Budget vs 22 Budget $	23 Budget vs 22 Budget %	23 Budget vs 22 Proj. $	23 Budget vs 22 Proj. %
50010	Wages-Full Time	$ 99,990	$ 92,600	$ 103,162	$ 93,217	$ 94,361	$ (8,801)	-8.5%	$ 1,144	1.2%
50029	Wages-Full Time (Reg)	291,245	275,647	310,882	306,660	345,758	34,876	11.2%	39,098	12.7%
50030	Wages-Part Time	-	1,453	2,582	2,296	2,451	(131)	-5.1%	155	6.8%
50031	Wages-Seasonal	90	2,226	4,800	4,342	5,800	1,000	20.8%	1,458	33.6%
50100	Overtime	12,943	16,978	19,099	22,810	19,466	367	1.9%	(3,344)	-14.7%
51060	Sick Leave Buy-Back	1,522	2,290	1,648	3,251	1,545	(103)	-6.3%	(1,706)	-52.5%
	Total Personal Services	**405,790**	**391,194**	**442,173**	**432,576**	**469,381**	**27,208**	**6.2%**	**36,805**	**8.5%**
51020	Uniform Allowance	3,097	1,778	4,275	3,500	4,600	325	7.6%	1,100	31.4%
51100	Employer-FICA	30,368	29,439	33,429	33,092	35,907	2,478	7.4%	2,815	8.5%
51105	Employer-IMRF Pension	44,876	41,799	37,870	37,099	24,809	(13,061)	-34.5%	(12,290)	-33.1%
75092	IMRF Pension - GASB 68	-	-	-	-	-	-	0.0%	-	0.0%
75102	Compensated Absences	(2,348)	(4,366)	-	-	-	-	0.0%	-	0.0%
75112	Employer-OPEB	11,095	17,345	-	-	-	-	0.0%	-	0.0%
	Total Employee Benefits	**87,088**	**85,995**	**75,574**	**73,691**	**65,316**	**(10,258)**	**-13.6%**	**(8,375)**	**-11.4%**
60025	Postage	18,582	19,398	19,405	20,994	22,146	2,741	14.1%	1,152	5.5%
60030	Printing	10,167	10,390	10,329	10,130	10,292	(37)	-0.4%	162	1.6%
60100	Tools	13,202	12,242	13,100	13,000	50,750	37,650	287.4%	37,750	290.4%
60400	Repairs	24,866	8,372	20,000	20,000	21,610	1,610	8.1%	1,610	8.1%
60500	Road Materials	6,621	13,003	15,950	17,500	18,750	2,800	17.6%	1,250	7.1%
60700	Supplies & Materials	33,601	38,964	37,050	37,050	41,394	4,344	11.7%	4,344	11.7%
	Total Supplies & Materials	**107,039**	**102,369**	**115,834**	**118,674**	**164,942**	**49,108**	**42.4%**	**46,268**	**39.0%**
63005	Training	2,891	4,244	5,000	3,500	5,500	500	10.0%	2,000	57.1%
63015	Dues and Subscriptions	185	360	250	300	250	-	0.0%	(50)	-16.7%
64100	Contractual Services	4,184	3,826	9,300	9,000	14,750	5,450	58.6%	5,750	63.9%
65400	Dump Fees	-	7,179	6,500	3,500	7,000	500	7.7%	3,500	100.0%
66600	Maintenance-Equipment	1,933	8,288	10,000	10,000	11,100	1,100	11.0%	1,100	11.0%
67700	Communications	2,150	2,627	2,629	2,629	2,825	196	7.5%	196	7.5%
67705	Utilities-Gas	3,521	4,333	5,000	5,100	6,000	1,000	20.0%	900	17.6%
67706	Utilities-Electric	17,480	15,331	19,000	16,600	17,900	(1,100)	-5.8%	1,300	7.8%
68001	Software Licenses\Maint	5,991	3,066	12,402	12,400	15,302	2,900	23.4%	2,902	23.4%
69510	Sewer Improvements Prg	34,735	25,138	375,000	125,000	376,000	1,000	0.3%	251,000	200.8%
	Total Charges & Services	**73,070**	**74,392**	**445,081**	**188,029**	**456,627**	**11,546**	**2.6%**	**268,598**	**142.8%**
64110	Engineering Services	31,227	43,946	51,370	128,592	150,504	99,134	193.0%	21,912	17.0%
70030	Operating Equipment	-	-	325,000	324,737	-	(325,000)	-100.0%	(324,737)	-100.0%
70700	Sanitary Sewer Improv	155,330	469,636	972,400	912,546	1,247,477	275,077	28.3%	334,931	36.7%
	Total Capital Outlays	**186,557**	**513,582**	**1,348,770**	**1,365,875**	**1,397,981**	**49,211**	**3.6%**	**32,106**	**2.4%**
90630	Health Insurance	108,971	114,181	115,039	115,039	110,958	(4,081)	-3.5%	(4,081)	-3.5%
91620	Liability Insurance	17,596	23,248	25,651	25,651	27,295	1,644	6.4%	1,644	6.4%
92100	Administrative Services	305,308	311,751	316,955	316,955	324,577	7,622	2.4%	7,622	2.4%
93641	Technology Replacement	3,093	2,846	2,413	2,413	2,557	144	6.0%	144	6.0%
96600	Fleet Services	196,457	196,030	194,830	194,830	253,270	58,440	30.0%	58,440	30.0%
	Total Interfund Transfers	**631,425**	**648,056**	**654,888**	**654,888**	**718,657**	**63,769**	**9.7%**	**63,769**	**9.7%**
	Total Sanitary Sewer Fund	**$ 1,490,969**	**$ 1,815,588**	**$ 3,082,320**	**$ 2,833,733**	**$ 3,272,904**	**$ 190,584**	**6.2%**	**$ 439,171**	**15.5%**

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City of Wheaton
Sanitary Sewer Fund - Administrative
Expenses
Calendar Year 2023 Budget

Fund 510 Sanitary Sewer Fund
Org 51070010 Sanitary Sewer Administrative

		2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	23 Budget vs 22 Budget $	23 Budget vs 22 Budget %	23 Budget vs 22 Proj. $	23 Budget vs 22 Proj. %
50010	Wages-Full Time	$ 99,990	$ 92,600	$ 103,162	$ 93,217	$ 94,361	$ (8,801)	-8.5%	$ 1,144	1.2%
50029	Wages-Full Time (Reg)	13,544	9,886	-	15,700	-	-	0.0%	(15,700)	-100.0%
50030	Wages-Part Time	-	1,453	2,582	2,296	2,451	(131)	-5.1%	155	6.8%
50100	Overtime	-	1,079	-	2,900	-	-	0.0%	(2,900)	-100.0%
51060	Sick Leave Buy-Back	1,522	2,290	1,648	3,251	1,545	(103)	-6.3%	(1,706)	-52.5%
	Total Personal Services	**115,056**	**107,308**	**107,392**	**117,364**	**98,357**	**(9,035)**	**-8.4%**	**(19,007)**	**-16.2%**
51020	Uniform Allowance	3,097	1,778	4,275	3,500	4,600	325	7.6%	1,100	31.4%
51100	Employer-FICA	8,184	7,791	7,818	8,978	7,524	(294)	-3.8%	(1,454)	-16.2%
51105	Employer-IMRF Pension	12,471	11,196	9,129	10,022	5,160	(3,969)	-43.5%	(4,862)	-48.5%
75102	Compensated Absences	(2,348)	(4,366)	-	-	-	-	0.0%	-	0.0%
75112	Employer-OPEB	11,095	17,345	-	-	-	-	0.0%	-	0.0%
	Total Employee Benefits	**32,499**	**33,744**	**21,222**	**22,500**	**17,284**	**(3,938)**	**-18.6%**	**(5,216)**	**-23.2%**
60025	Postage	18,582	19,398	19,405	20,994	22,146	2,741	14.1%	1,152	5.5%
60030	Printing	10,167	10,390	10,329	10,130	10,292	(37)	-0.4%	162	1.6%
60700	Supplies & Materials	1,357	1,543	1,150	1,150	1,300	150	13.0%	150	13.0%
	Total Supplies & Materials	**30,106**	**31,331**	**30,884**	**32,274**	**33,738**	**2,854**	**9.2%**	**1,464**	**4.5%**
63005	Training	2,891	4,244	5,000	3,500	5,500	500	10.0%	2,000	57.1%
63015	Dues and Subscriptions	185	360	250	300	250	-	0.0%	(50)	-16.7%
64100	Contractual Services	4,184	3,826	4,300	4,000	4,750	450	10.5%	750	18.8%
67700	Communications	2,150	2,627	2,629	2,629	2,825	196	7.5%	196	7.5%
	Total Charges & Services	**9,410**	**11,057**	**12,179**	**10,429**	**13,325**	**1,146**	**9.4%**	**2,896**	**27.8%**
90630	Health Insurance	13,963	14,064	14,227	14,227	12,663	(1,564)	-11.0%	(1,564)	-11.0%
91620	Liability Insurance	2,784	4,098	4,316	4,316	3,981	(335)	-7.8%	(335)	-7.8%
92100	Administrative Services	305,308	311,751	316,955	316,955	324,577	7,622	2.4%	7,622	2.4%
93641	Technology Replacement	3,093	2,846	2,413	2,413	2,557	144	6.0%	144	6.0%
96600	Fleet Services	22,208	22,161	22,720	22,720	28,630	5,910	26.0%	5,910	26.0%
	Total Interfund Transfers	**347,356**	**354,920**	**360,631**	**360,631**	**372,408**	**11,777**	**3.3%**	**11,777**	**3.3%**
	Total Sanitary Sewer Administrative	**$ 534,427**	**$ 538,360**	**$ 532,308**	**$ 543,198**	**$ 535,112**	**$ 2,804**	**0.5%**	**$ (8,086)**	**-1.5%**

City of Wheaton
Sanitary Sewer Fund - Administrative
Expenses
Calendar Year 2023 Budget

Fund 510 Sanitary Sewer Fund
Org 51070010 Sanitary Sewer Administrative

Account	Description	Amount	Description	Budget
50010	Wages-Full Time			$ 94,361
			Director of Public Works (12.5%)	
			Sewers Superintendent (50%)	
			Electrical Services Manager (5%)	
			Dispatcher/Assistant (12.5%)	
50030	Wages-Part Time		PT Administrative Assistant (12.5%)	2,451
51060	Sick Leave Buy-Back			1,545
51020	Uniform Allowance			4,600
		2,400	Uniform Purchase	
		2,200	Safety Items and Rain Gear	
51100	Employer-FICA			7,524
51105	Employer-IMRF Pension			5,160
60025	Postage			22,146
		22,046	Sewer Bill Postage	
		100	Miscellaneous Shipping	
60030	Printing		Bill Printing	10,292
60700	Supplies & Materials			1,300
		400	First Aid Supplies	
		600	Miscellaneous Supplies	
		300	Office Supplies	
63005	Training			5,500
		3,500	Miscellaneous Training	
		2,000	Lucity - PACP Training	
63015	Dues and Subscriptions			250
64100	Contractual Services			4,750
		3,750	J.U.L.I.E. Participation	
		1,000	Ticket Tracking Software	
67700	Communications			2,825
		97	Landline Phone	
		1,715	Mobile Data	
		1,013	Mobile Phones	
90630	Health Insurance			12,663
91620	Liability Insurance			3,981
92100	Administrative Services			324,577
93641	Technology Replacement			2,557
96600	Fleet Services			28,630
Total Sanitary Sewer Administrative				**$ 535,112**

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City of Wheaton
Sanitary Sewer Fund - Maintenance
Expenses
Calendar Year 2023 Budget

Fund 510 Sanitary Sewer Fund
Org 51070420 Sanitary Sewer Maintenance

		2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	23 Budget vs 22 Budget $	23 Budget vs 22 Budget %	23 Budget vs 22 Proj. $	23 Budget vs 22 Proj. %
50029	Wages-Full Time (Reg)	$ 277,701	$ 265,761	$ 310,882	$ 290,960	$ 345,758	$ 34,876	11.2%	$ 54,798	18.8%
50031	Wages-Seasonal	90	2,226	4,800	4,342	5,800	1,000	20.8%	1,458	33.6%
50100	Overtime	12,943	15,899	19,099	19,910	19,466	367	1.9%	(444)	-2.2%
	Total Personal Services	**290,734**	**283,886**	**334,781**	**315,212**	**371,024**	**36,243**	**10.8%**	**55,812**	**17.7%**
						-				
51100	Employer-FICA	22,184	21,648	25,611	24,114	28,383	2,772	10.8%	4,269	17.7%
51105	Employer-IMRF Pension	32,405	30,603	28,741	27,077	19,649	(9,092)	-31.6%	(7,428)	-27.4%
	Total Employee Benefits	**54,589**	**52,251**	**54,352**	**51,191**	**48,032**	**(6,320)**	**-11.6%**	**(3,159)**	**-6.2%**
60100	Tools	13,202	12,242	13,100	13,000	50,750	37,650	287.4%	37,750	290.4%
60400	Repairs	24,866	8,372	20,000	20,000	21,610	1,610	8.1%	1,610	8.1%
60500	Road Materials	6,621	13,003	15,950	17,500	18,750	2,800	17.6%	1,250	7.1%
60700	Supplies & Materials	32,244	37,421	35,900	35,900	40,094	4,194	11.7%	4,194	11.7%
	Total Supplies & Materials	**76,933**	**71,038**	**84,950**	**86,400**	**131,204**	**46,254**	**54.4%**	**44,804**	**51.9%**
64100	Contractual Services	-	-	5,000	5,000	10,000	5,000	100.0%	5,000	100.0%
65400	Dump Fees	-	7,179	6,500	3,500	7,000	500	7.7%	3,500	100.0%
66600	Maintenance-Equipment	1,933	8,288	10,000	10,000	11,100	1,100	11.0%	1,100	11.0%
67705	Utilities-Gas	3,521	4,333	5,000	5,100	6,000	1,000	20.0%	900	17.6%
67706	Utilities-Electric	17,480	15,331	19,000	16,600	17,900	(1,100)	-5.8%	1,300	7.8%
68001	Software Licenses/Maint.	5,991	3,066	12,402	12,400	15,302	2,900	23.4%	2,902	23.4%
69510	Sewer Improvements Prg	34,735	25,138	375,000	125,000	376,000	1,000	0.3%	251,000	200.8%
	Total Charges & Services	**63,660**	**63,335**	**432,902**	**177,600**	**443,302**	**10,400**	**2.4%**	**265,702**	**149.6%**
90630	Health Insurance	95,008	100,117	100,812	100,812	98,295	(2,517)	-2.5%	(2,517)	-2.5%
91620	Liability Insurance	14,812	19,150	21,335	21,335	23,314	1,979	9.3%	1,979	9.3%
96600	Fleet Services	174,249	173,869	172,110	172,110	224,640	52,530	30.5%	52,530	30.5%
	Total Interfund Transfers	**284,069**	**293,136**	**294,257**	**294,257**	**346,249**	**51,992**	**17.7%**	**51,992**	**17.7%**
	Total Sanitary Sewer Maintenance	**$ 769,985**	**$ 763,646**	**$ 1,201,242**	**$ 924,660**	**$ 1,339,811**	**$ 138,569**	**11.5%**	**$ 415,151**	**44.9%**

City of Wheaton
Sanitary Sewer Fund - Maintenance
Expenses
Calendar Year 2023 Budget

Fund	510	Sanitary Sewer Fund			
Org	51070420	Sanitary Sewer Maintenance			
	Account	Description	Amount	Description	Budget
	50029	Wages-Full Time (Reg)		Public Works Labor	$ 345,758
	50031	Wages-Seasonal		Seasonal Labor	5,800
	50100	Overtime			19,466
	51100	Employer-FICA			28,383
	51105	Employer-IMRF Pension			19,649
	60100	Tools			50,750
			6,750	Construction Tools	
			25,000	Walking Saw	
			1,000	Walking Saw Blades	
			18,000	Hydraulic Hammer	
	60400	Repairs			21,610
			17,280	TV Parts & Repair Materials	
			550	Misc Parts/Repairs	
			2,160	Flusher Cleaner Hose & Parts	
			1,620	Van Nozzle & Hose	
	60500	Road Materials			18,750
			5,000	Bituminous Hot Mix	
			7,500	CA-6 Aggregate	
			3,250	CA-7 Aggregate	
			3,000	Ready Mixed Concrete	
	60700	Supplies & Materials			40,094
			20,000	Basins, Frames, Lids, Rings, etc	
			6,480	Pipe-Clay, PVC	
			5,400	Sealant/Chemicals/Degreaser	
			2,331	Landscape Restoration Materials	
			3,663	Miscellaneous Items	
			2,220	Gloves & Safety Equipment	
	64100	Contractual Services		Hauling Services	10,000
	65400	Dump Fees		Dump Fees	7,000
	66600	Maintenance-Equipment		Lift Stations Maintenance	11,100
	67705	Utilities-Gas			6,000
	67706	Utilities-Electric		Lift Stations	17,900
	68001	Software Licenses/Maint.			15,302
			3,702	Lucity Software Maintenance	
			2,100	Infrastructure Technology Software	
			3,500	Mission Communications	
			6,000	Large Diameter Inspections Software	
	69510	Sewer Improvements Prg			376,000
			6,000	Decorative Drive Reimbursements	
			120,000	Residential Sewer Backup Prevention Program	
			250,000	Residential Service Line Reimbursement Program	
	90630	Health Insurance			98,295
	91620	Liability Insurance			23,314
	96600	Fleet Services			224,640
	Total Sanitary Sewer Maintenance				**$ 1,339,811**

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City of Wheaton
Sanitary Sewer Fund - Capital Projects
Expenses
Calendar Year 2023 Budget

Fund 510 Sanitary Sewer Fund
Org 51085000 Sanitary Sewer Capital Projects

			2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	23 Budget vs 22 Budget $	23 Budget vs 22 Budget %	23 Budget vs 22 Proj. $	23 Budget vs 22 Proj. %
	64110	Engineering Services	$ 31,227	$ 43,946	$ 51,370	$ 128,592	$ 150,504	$ 99,134	193.0%	$ 21,912	17.0%
	70030	Operating Equipment	-	-	325,000	324,737	-	(325,000)	-100.0%	(324,737)	-100.0%
	70700	Sanitary Sewer Improv	155,330	469,636	972,400	912,546	1,247,477	275,077	28.3%	334,931	36.7%
		Total Capital Outlays	**186,557**	**513,582**	**1,348,770**	**1,365,875**	**1,397,981**	**49,211**	**3.6%**	**32,106**	**2.4%**
		Total Sanitary Sewer Capital Projects	**$ 186,557**	**$ 513,582**	**$ 1,348,770**	**$ 1,365,875**	**$ 1,397,981**	**$ 49,211**	**3.6%**	**$ 32,106**	**2.4%**

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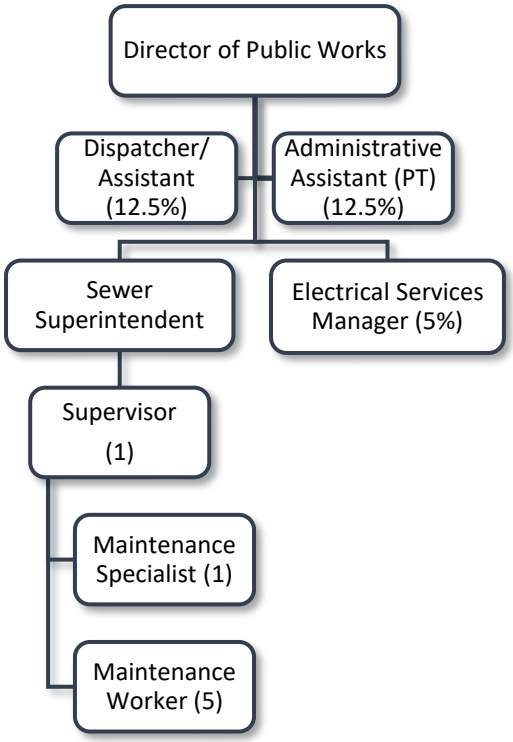
City of Wheaton
Sanitary Sewer Fund - Capital Projects
Expenses
Calendar Year 2023 Budget

Fund	**510**	**Sanitary Sewer Fund**
Org	**51085000**	**Sanitary Sewer Capital Projects**

Account	Description	Amount	Description	Budget
64110	Engineering Services			$ 150,504
		504	Downtown Strategic and Streetscape Plan-Sanitary Sewers	
		50,000	Sanitary Sewer Capacity Assurance Plan-Flow Metering	
		100,000	Sanitary Sewer Capacity Assurance Plan-Basin 3 & 4	
70700	Sanitary Sewer Improvements			1,247,477
		10,000	Road, Sewer & Water Rehab Program-Sanitary Sewers	
		3,500	Road, Sewer & Water Rehab Program- 2022 Sanitary Sewers	
		8,977	Downtown Strategic & Streetscape Plan-Sanitary Sewers	
		75,000	Sanitary Manhole Rehabilitation	
		100,000	Blacksmith Lift Station Wetwell Rehabilitation	
		150,000	College Ave Utility Replacement	
		200,000	Sanitary Sewer Rehabilitation Program	
		200,000	Sanitary Sewer Replacement (HDPE)	
		500,000	Service Lateral Rehabilitation - Chemical Grouting	
Total Sanitary Sewer Capital Projects				**$ 1,397,981**

City of Wheaton
Public Works - Storm Sewer Fund
Calendar Year 2023 Budget

ORGANIZATIONAL CHART



PERSONNEL SUMMARY

The 2022 changes to the Storm Sewer division personnel include:

- The PW Administrative Superintendent position was eliminated which accounted for 12.5% of the salary allocation to the Storm Sewer Fund.
- One Maintenance Worker position was eliminated to promote a Maintenance Specialist to a second Sewers Supervisor. The FTE was adjusted for both Sanitary & Storm Funds equally.

	Full Time Equivalent				
	2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget
Full-Time Employees	7.82	8.18	8.18	7.55	7.55
Part-Time Employees	0.00	0.06	0.06	0.06	0.06
Total FTEs	**7.82**	**8.24**	**8.24**	**7.61**	**7.61**

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 pro-active maintenance and repair programs. These services are accomplished by ongoing investigation, inspection, evaluation, and analysis of the storm sewer systems' long and short-term needs. The Sewer Division maintains 186 miles of storm sewer, over 150 retention ponds, two storm lift stations and approximately 5,300 catch basins. The Division also performs emergency maintenance of the creek channels within the City's right of way. The Sewer Division assists the Street Division in snow removal operations. The expenses incurred in achieving the department goals and objectives are accounted for in the following organizations:

- Storm Sewer Administrative
- Storm Sewer Maintenance
- Storm Sewer Capital Projects

2022 GOALS

Strategic Priority 2: Enhanced Infrastructure

- **Action Item:** Enhanced Infrastructure.
  Status: Replaced over 25 catch basins and repaired over 50. Completed 145,000 feet of storm sewer cleaning, 65,000 feet of storm sewer televised inspections and cleaned over 1,800 catch basins. Responded to over 500 residential calls for service by residents in 2022.
- **Action Item:** Identify structural issues within the system and tag them for lining and other capital improvement projects.
  Status: In 2019-2020, the Sewer Division was able to identify nearly 1,500 feet of unserviceable storm sewer and tagged it for replacement. In 2022, the Sewer Division was able to successfully replace all 1,500 feet of storm sewer with SDR 26 PVC pipe.

Other Accomplishments:

- Repaired 50 storm structures.
- Replaced 25 storm structures.
- Conducted over 200 storm structure inspections.
- Replaced over 2,000 feet of storm sewer pipe.
- Repaired over 50 feet of storm sewer pipe.

2023 GOALS

Strategic Priority 2: Enhanced Infrastructure

Maintain Storm Sewer infrastructure to meet expected and appropriate level of service.

- **Action Item:** Continue to ensure compliance with Stormwater National Pollutant Discharge Elimination System (NPDES) | US EPA NPDES permit requirements and periodic IEPA inspections.
- **Action Item:** Maintain public infrastructure including cleaning, repair, and inspection of storm sewers.
- **Action Item:** Continue efforts to comply with Federal EPA regulations regarding NPDES Phase II Storm water requirements.
- **Action Item:** Televise 64,712 feet of storm sewer annually. Also, televise 10,000 linear feet of large diameter pipe.
- **Action Item:** Clean 10% of storm sewers system and catch basins on a 7-year cycle and 1,800 catch basins annually.
- **Action Item:** Continue efforts to comply with Federal EPA regulations regarding MS4 Permit ad directed by the City's Storm Water Engineer.
- **Action Item:** Identify structural issues within the system and tag them for lining and other capital improvement projects.
- **Action Item:** Identify obstructions and pipe failures in order to reduce flooding.

Strategic Priority 3: Responsive and Efficient Services.

- **Action Item:** Maintain and report storm cleaning quantities, debris removed, and system repairs, maintaining and updating the database and the GIS system atlases.
- **Action Item:** Continue to update inventory records to accurately establish supply and material quantities.
- **Action Item:** Follow the cleaning plan to eliminate cleaning redundancy.

Strategic Priority 5: Environmental Sustainability.

- **Action Item:** Investigate environmentally neutral technologies for sewer system maintenance "Good Practices", and Best Management Practices.

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PERFORMANCE AND WORKLOAD MEASURES

Performance Measures

Strategic Goal	Measures	2020 Actual	2021 Actual	2022 Target	2022 Projected	2023 Target
Enhanced Infrastructure	**Comply with IEPA recommended cleaning & inspecting standards:**					
	* Storm Sewer Cleaning *(Standard: clean 15% of the storm sewer system)*	21%	20%	15%	16%	16%
	* Large Diameter Inspections *(Standard: 2.5% of the large diameter storm lines)*	0%	4%	2%	2%	2%
	* Storm Sewer CCTV Inspections *(Standard: inspect 5% of the storm sewer system)*	8%	8%	5%	7%	7%
	* Catch Basin Cleaning *(Standard: clean 25% of the catch basins annually)*	39%	43%	25%	39%	39%
Enhanced Infrastructure	**Structure Inspections:** * Storm Structures Inspected *(Goal: 10% of Storm Structures)*	14%	13%	10%	4%	4%
Enhanced Infrastructure	**Structure Repair / Replacement:**					
	* Storm Sewer Structure Repairs	1%	1%	1%	1%	1%
	* Storm Sewer Structure Replacement	1%	1%	1%	1%	1%

Workload Measures

Strategic Goal	Measures	2020 Actual	2021 Actual	2022 Target	2022 Projected	2023 Target
Enhanced Infrastructure	**Complete IEPA recommended cleaning & inspecting standards:**					
	* Storm Sewer Cleaning *(linear feet)*	195,505'	179,924'	142,747'	150,000'	150,000'
	* Large Diameter Storm Inspections *(linear feet)*	0	38,110'	10,000'	12,500'	10,000'
	* Storm Sewer CCTV Inspections *(linear feet)*	73,495'	76,592'	64,712'	65,000'	65,000'
	* Catch Basin Cleaning	2,290	1,983	1,785	1,800	1,785
Enhanced Infrastructure	**Structures Inspected:** * Completed Inspections	1,384	1,036	782	300	300
Enhanced Infrastructure	**Structure Repair / Replacement:**					
	* Storm Sewer Structure Repairs	128	104	102	40	50
	* Storm Sewer Structure Replacement	36	20	51	38	50

EXPENDITURES BY CATEGORY

Expenditures	2021 Actual	2022 Budget	2022 Projected	2023 Budget
Personal Services	$ 507,491	$ 523,074	$ 579,265	$ 584,682
Employee Benefits	(81,418)	88,850	96,941	80,028
Supplies & Materials	104,803	115,144	117,934	128,098
Charges & Services	55,988	43,719	43,019	208,210
Capital Outlays	247,904	701,210	572,475	1,671,300
Interfund Transfers	651,730	663,756	663,756	715,451
Total Expenditures	**$ 1,486,498**	**$ 2,135,753**	**$ 2,073,390**	**$ 3,387,769**

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City of Wheaton
Storm Sewer Fund
Fund Summary
Calendar Year 2023 Budget

	2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	23 Budget vs 22 Budget $	23 Budget vs 22 Budget %	23 Budget vs 22 Proj. $	23 Budget vs 22 Proj. %
Beginning Fund Balance	**$ 72,935**	**$ 437,064**	**$ 2,266,498**	**$ 2,266,498**	**$ 1,889,969**				
Revenues									
Charges for Services	$ 1,762,738	$ 1,746,894	$ 1,742,518	$ 1,681,969	$ 1,700,554	$ (41,964)	-2.4%	$ 18,585	1.1%
Investment Income	2,061	168	500	11,000	5,000	4,500	900.0%	(6,000)	-54.5%
Miscellaneous	319	-	-	3,892	-	-	0.0%	(3,892)	-100.0%
Interfund Transfers In	-	1,568,870	-	-	-	-	0.0%	-	0.0%
Total Revenues	**$ 1,765,118**	**$ 3,315,932**	**$ 1,743,018**	**$ 1,696,861**	**$ 1,705,554**	**$ (37,464)**	**-2.1%**	**$ 8,693**	**0.5%**
Expenses									
Personal Services	$ 539,985	$ 507,491	$ 523,074	$ 579,265	$ 584,682	$ 61,608	11.8%	$ 5,417	0.9%
Employee Benefits	(37,868)	(81,418)	88,850	96,941	80,028	(8,822)	-9.9%	(16,913)	-17.4%
Supplies & Materials	110,367	104,803	115,144	117,934	128,098	12,954	11.3%	10,164	8.6%
Charges & Services	42,011	55,988	43,719	43,019	208,210	164,491	376.2%	165,191	384.0%
Interfund Transfers Out	633,520	651,730	663,756	663,756	715,451	51,695	7.8%	51,695	7.8%
Total Operating	**1,288,015**	**1,238,594**	**1,434,543**	**1,500,915**	**1,716,469**	**281,926**	**19.7%**	**215,554**	**14.4%**
Capital Outlays	**112,974**	**247,904**	**701,210**	**572,475**	**1,671,300**	**970,090**	**138.3%**	**1,098,825**	**191.9%**
Total Expenses	**$ 1,400,989**	**$ 1,486,498**	**$ 2,135,753**	**$ 2,073,390**	**$ 3,387,769**	**$ 1,252,016**	**58.6%**	**$ 1,314,379**	**63.4%**
Revenues Over/ (Under) Expenses	**$ 364,129**	**$ 1,829,434**	**$ (392,735)**	**$ (376,529)**	**$ (1,682,215)**				
Ending Fund Balance	**$ 437,064**	**$ 2,266,498**	**$ 1,873,763**	**$ 1,889,969**	**$ 207,754**				

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City of Wheaton
Storm Sewer Fund
Revenues
Calendar Year 2023 Budget

Fund 515 Storm Sewer Fund
Org 51507000 Storm Sewer Fund Revenues

		2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	23 Budget vs 22 Budget $	23 Budget vs 22 Budget %	23 Budget vs 22 Proj. $	23 Budget vs 22 Proj. %
Charges for Services										
43750	Stormwater Mgmt Svc-Usage	$ 1,463,366	$ 1,447,224	$ 1,442,584	$ 1,381,858	$ 1,400,368	$ (42,216)	-2.9%	$ 18,510	1.3%
43755	Stormwater Fixed Fee	299,372	299,670	299,934	300,111	300,186	252	0.1%	75	0.0%
	Total Charges for Services	**1,762,738**	**1,746,894**	**1,742,518**	**1,681,969**	**1,700,554**	**(41,964)**	**-2.4%**	**18,585**	**1.1%**
Investment Income										
46000	Interest Income-Investments	2,061	168	500	11,000	5,000	4,500	900.0%	(6,000)	-54.5%
	Total Investment Income	**2,061**	**168**	**500**	**11,000**	**5,000**	**4,500**	**900.0%**	**(6,000)**	**-54.5%**
Miscellaneous										
47000	Miscellaneous Revenues	319	-	-	3,892	-	-	0.0%	(3,892)	-100.0%
	Total Miscellaneous	**319**	**-**	**-**	**3,892**	**-**	**-**	**0.0%**	**(3,892)**	**-100.0%**
Interfund Transfers										
87100	Trans In-General Fund	-	1,500,000	-	-	-	-	0.0%	-	0.0%
87600	Trans In-Fleet Srvc Fund	-	68,870	-	-	-	-	0.0%	-	0.0%
	Total Interfund Transfers	**-**	**1,568,870**	**-**	**-**	**-**	**-**	**0.0%**	**-**	**0.0%**
	Total Revenues	**$ 1,765,118**	**$ 3,315,932**	**$ 1,743,018**	**$ 1,696,861**	**$ 1,705,554**	**$ (37,464)**	**-2.1%**	**$ 8,693**	**0.5%**

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City of Wheaton
Storm Sewer Fund Organization Summary
Annual Operating Budget
Calendar Year 2023 Budget

The following is a combined summary of the Storm Sewer Divisions: Storm Sewer Administrative, Storm Sewer Maintenance and Storm Sewer Capital Projects.

		2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	23 Budget vs 22 Budget $	23 Budget vs 22 Budget %	23 Budget vs 22 Proj. $	23 Budget vs 22 Proj. %
50010	Wages-Full Time	$ 99,990	$ 92,253	$ 103,162	$ 93,217	$ 94,361	$ (8,801)	-8.5%	$ 1,144	1.2%
50029	Wages-Full Time (Reg)	425,933	393,741	392,852	453,170	455,765	62,913	16.0%	2,595	0.6%
50030	Wages-Part Time	-	1,453	2,582	2,296	2,451	(131)	-5.1%	155	6.8%
50031	Wages-Seasonal	88	4,539	6,480	10,752	11,600	5,120	79.0%	848	7.9%
50100	Overtime	13,736	15,266	17,775	19,580	18,960	1,185	6.7%	(620)	-3.2%
51060	Sick Leave Buy-Back	238	239	223	250	1,545	1,322	592.8%	1,295	518.0%
	Total Personal Services	**539,985**	**507,491**	**523,074**	**579,265**	**584,682**	**61,608**	**11.8%**	**5,417**	**0.9%**
51020	Uniform Allowance	2,865	1,539	4,340	3,310	4,600	260	6.0%	1,290	39.0%
51100	Employer-FICA	40,808	38,306	39,739	44,314	44,728	4,989	12.6%	414	0.9%
51105	Employer-IMRF Pension	59,806	54,409	44,771	49,317	30,700	(14,071)	-31.4%	(18,617)	-37.7%
75092	IMRF Pension - GASB 68	(140,043)	(192,267)	-	-	-	-	0.0%	-	0.0%
75102	Compensated Absences	(7,045)	(6,283)	-	-	-	-	0.0%	-	0.0%
75112	Employer-OPEB	5,741	22,878	-	-	-	-	0.0%	-	0.0%
	Total Employee Benefits	**(37,868)**	**(81,418)**	**88,850**	**96,941**	**80,028**	**(8,822)**	**-9.9%**	**(16,913)**	**-17.4%**
60025	Postage	18,582	19,398	19,405	20,994	22,146	2,741	14.1%	1,152	5.5%
60030	Printing	10,167	10,146	10,329	10,130	10,292	(37)	-0.4%	162	1.6%
60100	Tools	14,477	10,458	11,510	11,510	12,860	1,350	11.7%	1,350	11.7%
60400	Repairs	4,184	1,204	2,750	2,150	3,000	250	9.1%	850	39.5%
60500	Road Materials	28,294	25,122	20,000	22,000	24,000	4,000	20.0%	2,000	9.1%
60700	Supplies & Materials	34,663	38,475	51,150	51,150	55,800	4,650	9.1%	4,650	9.1%
	Total Supplies & Materials	**110,367**	**104,803**	**115,144**	**117,934**	**128,098**	**12,954**	**11.3%**	**10,164**	**8.6%**
63005	Training	837	2,517	3,000	3,000	3,500	500	16.7%	500	16.7%
63015	Dues & Subscriptions	5,658	5,998	6,150	5,850	6,300	150	2.4%	450	7.7%
64100	Contractual Services	18,886	33,601	17,000	16,600	22,986	5,986	35.2%	6,386	38.5%
65400	Dump Fees	8,490	7,179	6,500	6,500	7,000	500	7.7%	500	7.7%
67700	Communications	2,149	2,627	2,629	2,629	3,122	493	18.8%	493	18.8%
68001	Software Licenses\Maint	5,991	4,066	8,440	8,440	15,302	6,862	81.3%	6,862	81.3%
69510	Sewer Improvements Prg	-	-	-	-	150,000	150,000	100.0%	150,000	100.0%
	Total Charges & Services	**42,011**	**55,988**	**43,719**	**43,019**	**208,210**	**164,491**	**376.2%**	**165,191**	**384.0%**
64110	Engineering Services	-	-	161,210	50,000	310,000	148,790	92.3%	260,000	520.0%
70600	Storm Sewer Improvements	112,974	247,904	540,000	522,475	1,361,300	821,300	152.1%	838,825	160.5%
	Total Capital Outlays	**112,974**	**247,904**	**701,210**	**572,475**	**1,671,300**	**970,090**	**138.3%**	**1,098,825**	**191.9%**
90630	Health Insurance	132,268	140,224	141,264	141,264	145,902	4,638	3.3%	4,638	3.3%
91620	Liability Insurance	21,801	28,955	31,287	31,287	35,338	4,051	12.9%	4,051	12.9%
92100	Administrative Services	331,150	334,814	339,405	339,405	344,457	5,052	1.5%	5,052	1.5%
93641	Technology Replacement	3,093	2,846	2,413	2,413	2,556	143	5.9%	143	5.9%
96600	Fleet Services	145,208	144,891	149,387	149,387	187,198	37,811	25.3%	37,811	25.3%
	Total Interfund Transfers	**633,520**	**651,730**	**663,756**	**663,756**	**715,451**	**51,695**	**7.8%**	**51,695**	**7.8%**
	Total Storm Sewer Fund	**$ 1,400,989**	**$ 1,486,498**	**$ 2,135,753**	**$ 2,073,390**	**$ 3,387,769**	**$ 1,252,016**	**58.6%**	**$ 1,314,379**	**63.4%**

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City of Wheaton
Storm Sewer Fund - Administrative
Expenses
Calendar Year 2023 Budget

Fund 515 Storm Sewer Fund
Org 51570010 Storm Sewer Administrative

		2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	23 Budget vs 22 Budget $	23 Budget vs 22 Budget %	23 Budget vs 22 Proj. $	23 Budget vs 22 Proj. %
50010	Wages-Full Time	$ 99,990	$ 92,253	$ 103,162	$ 93,217	$ 94,361	$ (8,801)	-8.5%	$ 1,144	1.2%
50029	Wages-Full Time (Reg)	-	4,167	-	15,700	-	-	0.0%	$ (15,700)	-100.0%
50030	Wages-Part Time	-	1,453	2,582	2,296	2,451	(131)	-5.1%	$ 155	6.8%
50100	Overtime	-	1,079	-	2,900	-	-	0.0%	(2,900)	-100.0%
51060	Sick Leave Buy-Back	238	239	223	250	1,545	1,322	592.8%	1,295	518.0%
	Total Personal Services	**100,228**	**99,191**	**105,967**	**114,363**	**98,357**	**(7,610)**	**-7.2%**	**(16,006)**	**-14.0%**
51020	Uniform Allowance	2,865	1,539	4,340	3,310	4,600	260	6.0%	1,290	39.0%
51100	Employer-FICA	7,265	7,164	7,830	8,749	7,524	(306)	-3.9%	(1,225)	-14.0%
51105	Employer-IMRF Pension	10,804	10,305	9,005	9,761	5,160	(3,845)	-42.7%	(4,601)	-47.1%
75092	IMRF Pension - GASB 68	(140,043)	(192,267)	-	-	-	-	0.0%	-	0.0%
75102	Compensated Absences	(7,045)	(6,283)	-	-	-	-	0.0%	-	0.0%
75112	Employer-OPEB	5,741	22,878	-	-	-	-	0.0%	-	0.0%
	Total Employee Benefits	**(120,413)**	**(156,664)**	**21,175**	**21,820**	**17,284**	**(3,891)**	**-18.4%**	**(4,536)**	**-20.8%**
60025	Postage	18,582	19,398	19,405	20,994	22,146	2,741	14.1%	1,152	5.5%
60030	Printing	10,167	10,146	10,329	10,130	10,292	(37)	-0.4%	162	1.6%
60700	Supplies & Materials	493	686	1,150	1,150	1,300	150	13.0%	150	13.0%
	Total Supplies & Materials	**29,242**	**30,230**	**30,884**	**32,274**	**33,738**	**2,854**	**9.2%**	**1,464**	**4.5%**
63005	Training	837	2,517	3,000	3,000	3,500	500	16.7%	500	16.7%
63015	Dues & Subscriptions	-	60	400	-	400	-	0.0%	400	0.0%
64100	Contractual Services	4,184	3,826	4,400	4,000	4,550	150	3.4%	550	13.8%
67700	Communications	2,149	2,627	2,629	2,629	3,122	493	18.8%	493	18.8%
	Total Charges & Services	**7,170**	**9,030**	**10,429**	**9,629**	**11,572**	**1,143**	**11.0%**	**1,943**	**20.2%**
90630	Health Insurance	13,963	14,064	14,227	14,227	12,663	(1,564)	-11.0%	(1,564)	-11.0%
91620	Liability Insurance	2,784	4,098	4,316	4,316	3,981	(335)	-7.8%	(335)	-7.8%
92100	Administrative Services	331,150	334,814	339,405	339,405	344,457	5,052	1.5%	5,052	1.5%
93641	Technology Replacement	3,093	2,846	2,413	2,413	2,556	143	5.9%	143	5.9%
96600	Fleet Services	22,208	22,160	22,720	22,720	28,630	5,910	26.0%	5,910	26.0%
	Total Interfund Transfers	**373,198**	**377,982**	**383,081**	**383,081**	**392,287**	**9,206**	**2.4%**	**9,206**	**2.4%**
	Total Storm Sewer Administrative	**$ 389,425**	**$ 359,769**	**$ 551,536**	**$ 561,167**	**$ 553,238**	**$ 1,702**	**0.3%**	**$ (7,929)**	**-1.4%**

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City of Wheaton
Storm Sewer Fund - Administrative
Expenses
Calendar Year 2023 Budget

Fund 515 **Storm Sewer Fund**
Org 51570010 **Storm Sewer Administrative**

Account	Description	Amount	Description	Budget
50010	Wages-Full Time			$ 94,361
			Director of Public Works (12.5%)	
			Sewers Superintendent (50%)	
			Electrical Services Manager (5%)	
			Dispatcher/Assistant (12.5%)	
50030	Wages-Part Time		PT Administrative Assistant (12.5%)	2,451
51060	Sick Leave Buy-Back			1,545
51020	Uniform Allowance			4,600
		2,400	Uniform Purchase	
		2,200	Safety Items and Rain Gear	
51100	Employer-FICA			7,524
51105	Employer-IMRF Pension			5,160
60025	Postage			22,146
		22,046	Sewer Bill Postage	
		100	Miscellaneous Shipping	
60030	Printing	10,292	Sewer Bill Printing	10,292
60700	Supplies & Materials			1,300
		400	First Aid Supplies	
		600	Miscellaneous Supplies	
		300	Office Supplies	
63005	Training			3,500
63015	Dues & Subscriptions			400
64100	Contractual Services			4,550
		3,750	J.U.L.I.E. Participation	
		800	Irth Solutions	
67700	Communications			3,122
		97	Landline Phone	
		2,012	Mobile Data	
		1,013	Mobile Phones	
90630	Health Insurance			12,663
91620	Liability Insurance			3,981
92100	Administrative Services			344,457
93641	Technology Replacement			2,556
96600	Fleet Services			28,630
Total Storm Sewer Administrative				**$ 553,238**

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City of Wheaton
Storm Sewer Fund - Maintenance
Expenses
Calendar Year 2023 Budget

Fund 515 Storm Sewer Fund
Org 51570440 Storm Sewer Maintenance

		2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	23 Budget vs 22 Budget $	23 Budget vs 22 Budget %	23 Budget vs 22 Proj. $	23 Budget vs 22 Proj. %
50029	Wages-Full Time (Reg)	$ 425,933	$ 389,574	$ 392,852	$ 437,470	$ 455,765	$ 62,913	16.0%	$ 18,295	4.2%
50031	Wages-Seasonal	88	4,539	6,480	10,752	11,600	5,120	79.0%	848	7.9%
50100	Overtime	13,736	14,187	17,775	16,680	18,960	1,185	6.7%	2,280	13.7%
	Total Personal Services	**439,757**	**408,300**	**417,107**	**464,902**	**486,325**	**69,218**	**16.6%**	**21,423**	**4.6%**
51100	Employer-FICA	33,543	31,142	31,909	35,565	37,204	5,295	16.6%	1,639	4.6%
51105	Employer-IMRF Pension	49,002	44,104	35,766	39,556	25,540	(10,226)	-28.6%	(14,016)	-35.4%
	Total Employee Benefits	**82,545**	**75,246**	**67,675**	**75,121**	**62,744**	**(4,931)**	**-7.3%**	**(12,377)**	**-16.5%**
60100	Tools	14,477	10,458	11,510	11,510	12,860	1,350	11.7%	1,350	11.7%
60400	Repairs	4,184	1,204	2,750	2,150	3,000	250	9.1%	850	39.5%
60500	Road Materials	28,294	25,122	20,000	22,000	24,000	4,000	20.0%	2,000	9.1%
60700	Supplies & Materials	34,170	37,789	50,000	50,000	54,500	4,500	9.0%	4,500	9.0%
	Total Supplies & Materials	**81,125**	**74,573**	**84,260**	**85,660**	**94,360**	**10,100**	**12.0%**	**8,700**	**10.2%**
63015	Dues & Subscriptions	5,658	5,938	5,750	5,850	5,900	150	2.6%	50	0.9%
64100	Contractual Services	14,702	29,775	12,600	12,600	18,436	5,836	46.3%	5,836	46.3%
65400	Dump Fees	8,490	7,179	6,500	6,500	7,000	500	7.7%	500	7.7%
68001	Software Licenses/Maint	5,991	4,066	8,440	8,440	15,302	6,862	81.3%	6,862	81.3%
69510	Sewer Improvements Prg	-	-	-	-	150,000	150,000	100.0%	150,000	100.0%
	Total Charges & Services	**34,841**	**46,958**	**33,290**	**33,390**	**196,638**	**163,348**	**490.7%**	**163,248**	**488.9%**
90630	Health Insurance	118,305	126,160	127,037	127,037	133,239	6,202	4.9%	6,202	4.9%
91620	Liability Insurance	19,017	24,857	26,971	26,971	31,357	4,386	16.3%	4,386	16.3%
96600	Fleet Services	123,000	122,731	126,667	126,667	158,568	31,901	25.2%	31,901	25.2%
	Total Interfund Transfers	**260,322**	**273,748**	**280,675**	**280,675**	**323,164**	**42,489**	**15.1%**	**42,489**	**15.1%**
	Total Storm Sewer Maintenance	**$ 898,590**	**$ 878,825**	**$ 883,007**	**$ 939,748**	**$ 1,163,231**	**$ 280,224**	**31.7%**	**$ 223,483**	**23.8%**

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City of Wheaton
Storm Sewer Fund - Maintenance
Expenses
Calendar Year 2023 Budget

Fund	**515**	**Storm Sewer Fund**
Org	**51570440**	**Storm Sewer Maintenance**

Account	Description	Amount	Description	Budget
50029	Wages-Full Time (Reg)		Public Works Labor	$ 455,765
50031	Wages-Seasonal		Seasonal Labor	11,600
50100	Overtime			18,960
51100	Employer-FICA			37,204
51105	Employer-IMRF Pension			25,540
60100	Tools			12,860
		8,100	Saw Blades & Core Bits	
		2,500	Construction Tools	
		1,510	Shovels, Picks, Sledges	
		750	Miscellaneous Tools	
60400	Repairs			3,000
60500	Road Materials			24,000
		6,000	Bituminous Hot Mix	
		5,000	Ready Mixed Concrete	
		5,000	CA-6 Aggregate	
		8,000	CA-7 Aggregate	
60700	Supplies & Materials			54,500
		27,000	Basins, Frames, Lids, Rings	
		16,500	Pipe-Clay, Concrete, PVC	
		5,500	Cement & Sealing Materials	
		4,000	Landscape/Restoration Materials	
		1,500	Miscellaneous Construction Items	
63015	Dues and Subscriptions		DuPage River Salt Creek Work Group	5,900
64100	Contractual Services			18,436
		2,331	Engineering Services	
		6,105	Alarm Dialer Maintenance	
		10,000	Spoil Hauling Services	
65400	Dump Fees			7,000
68001	Software License/Maintenance			15,302
		3,702	Lucity Software Maintenance	
		2,100	Infrastructure Technology Software Maint.	
		3,500	Mission Communications	
		6,000	Large Diameter Inspections Software	
69510	Sewer Improvements Prg			150,000
		100,000	Overland Flooding Cost-Share Program	
		50,000	Yard Flooding Improvement Reimb Program	
90630	Health Insurance			133,239
91620	Liability Insurance			31,357
96600	Fleet Services			158,568
Total Storm Sewer Maintenance				**$ 1,163,231**

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City of Wheaton
Storm Sewer Fund - Capital Projects
Expenses
Calendar Year 2023 Budget

Fund 515 Storm Sewer Fund
Org 51585000 Storm Sewer Capital Projects

			2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	23 Budget vs 22 Budget $	23 Budget vs 22 Budget %	23 Budget vs 22 Proj. $	23 Budget vs 22 Proj. %
	64110	Engineering Services	$ -	$ -	$ 161,210	$ 50,000	$ 310,000	$ 148,790	92.3%	$ 260,000	520.0%
	70600	Storm Sewer Improv	112,974	247,904	540,000	522,475	1,361,300	821,300	152.1%	838,825	160.5%
		Total Capital Outlays	**112,974**	**247,904**	**701,210**	**572,475**	**1,671,300**	**970,090**	**138.3%**	**1,098,825**	**191.9%**
		Total Storm Sewer Capital Projects	**$ 112,974**	**$ 247,904**	**$ 701,210**	**$ 572,475**	**$ 1,671,300**	**$ 970,090**	**138.3%**	**$ 1,098,825**	**191.9%**

City of Wheaton
Storm Sewer Fund - Capital Projects
Expenses
Calendar Year 2023 Budget

Fund	**515**	**Storm Sewer Fund**
Org	**51585000**	**Storm Sewer Capital Projects**

Account	Description	Amount	Description	Budget
64110	Engineering Services			$ 310,000
		210,000	Flood Prone Project-TCR	
		60,000	Streams Dredging Project	
		40,000	North Main Street Dredging Project	
70600	Storm Sewer Improvements			1,361,300
		200,000	Road, Sewer & Water Rehab Program-Storm Sewers	
		11,300	Road, Sewer & Water Rehab Program-2022 Storm Sewers	
		100,000	Storm Sewer Rehabilitation Lining Program	
		200,000	Storm Sewer Replacement Program	
		850,000	Streams Dredging Project	
Total Storm Sewer Capital Projects				**$ 1,671,300**

City of Wheaton
Parking Fund
Calendar Year 2023 Budget

GENERAL DESCRIPTION OF MAJOR AREAS OF RESPONSIBILITY

The Parking Fund accounts for the maintenance and enforcement of City-owned parking lots for commuters, shoppers, and employees.

The Police Department is responsible for the enforcement aspect within the Parking Fund in the following organizations:

- **Parking Support and Enforcement**. Responsible for enforcing time zones in shopping areas and customer only parking areas outside the Central Business District (CBD). Additionally, a Parking Enforcement Officer is assigned to check parking meters for expired time, monitor shopping area parking, check permits for leased space parking, and assist citizens with directions and information.
- **Parking CBD Enforcement.** Responsible for enforcing time zones in shopping areas and customer only parking areas of the CBD. Additionally, a Parking Enforcement Officer is assigned to check parking meters for expired time, check permits for leased space parking, monitor shopping area parking, and assist citizens with directions and information.

Maintenance and Capital Improvements are coordinated between Public Works, Facilities, and Engineering departments within the Parking Fund in the following organizations:

- **Parking Maintenance-Outside CBD and Parking Maintenance-CBD**. Responsible for providing maintenance and upkeep of all parking lots within the respective areas including maintenance, snow removal services, lighting, and patching.
- **Metra Train Stations**. Responsible for providing maintenance and upkeep of the College Avenue and Downtown Train stations including snow removal services and repairs.
- **Parking Garages**. Responsible for providing maintenance and upkeep of the Wheaton Place and Willow Avenue parking garages in the downtown including maintenance, repairs, snow removal services, lighting, and patching. The parking garages provide parking for shoppers, central business district employees, and residents of the downtown condominiums.
- **Capital Projects**. Accounts for capital improvement expenses, such as engineering, consulting and construction costs related to capital projects for the municipal parking lots and parking garages.

2022 GOALS

- **Goal**: Complete Phase 2 of the parking payment technology implementation. Perform review and analysis of Parking Fund operations to ensure operating revenues are sufficient to fund future operating and capital expenses.
  Status: Due to COVID-19, LPR data collection efforts did not provide adequate information for staff to recommend a course of action for Council consideration.

2023 GOALS

- Complete Phase 2 of the parking payment technology implementation. Perform review and analysis of Parking Fund operations to ensure operating revenues are sufficient to fund future operating and capital expenses.

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PERFORMANCE AND WORKLOAD MEASURES

Performance Measures

Strategic Goal	Measures	2020 Actual	2021 Actual	2022 Target	2022 Projected	2023 Target
Responsive & Efficient Services	**No. of daily parkers using Passport App:**					
	* College Ave Metra Lot 10	7,616	6,771	9,000	15,934	16,000
	* Downtown Wheaton Metra Lot 9	2,231	1,683	3,000	2,210	2,500
	* Downtown West Front	-	54	-	2,065	2,000
	No. of daily parkers using Kiosk for payment:					
	* College Ave Metra Lot 10 - credit card	6,105	7,423	500	12,826	13,000
	* Downtown Wheaton Metra Lot 9 - credit card	1,042	856	240	1,217	1,300
	* Downtown West Front - credit card	-	22	-	562	600
	* College Ave Metra Lot 10 - cash	3,535	2,408	4,000	3,303	3,500
	* Downtown Wheaton Metra Lot 9 - cash	435	147	500	321	400
	* Downtown West Front - cash	-	-	-	155	200

Workload Measures

Strategic Goal	Measures	2020 Actual	2021 Actual	2022 Target	2022 Projected	2023 Target
Responsive & Efficient Services	**Parking Citations:**					
	* No. of Citations issued	7,361	10,967	12,500	8,306	8,000
	* No. of Citations voided	233	347	1,000	329	300
	* No. of Citations paid	5,390	7,889	9,775	5,224	7,500
	* No. of Warnings issued	2,075	2,634	2,000	2,761	2,000
Responsive & Efficient Services	**No. of Leased Parking permits issued:**					
	* College Ave	350	264	330	218	220
	* LOT 1: Wheaton Place Garage	243	238	265	251	250
	* LOT 3: *North side of Liberty between Cross & Main*	100	98	108	103	100
	* LOT 4: *North side of Liberty between Main & Hale*	37	37	37	22	22
	* LOT 5: *North Side of Liberty between Hale & Wheator*	22	16	43	28	28
	* LOT 9: *Carlton Ave & Liberty Dr. (West side)*	378	228	390	219	220
	* Willow Garage	391	391	391	391	391

EXPENDITURES BY CATEGORY

Expenditures	2021 Actual	2022 Budget	2022 Projected	2023 Budget
Personal Services	$126,922	$121,039	$118,670	$125,530
Employee Benefits	11,434	20,350	19,993	16,920
Supplies & Materials	46,114	33,750	73,500	41,900
Charges & Services	234,954	261,570	230,540	254,133
Capital Outlays	111,292	633,000	469,849	140,000
Interfund Transfers	289,117	285,598	285,598	305,284
Total Expenditures	**$ 819,833**	**$ 1,355,307**	**$ 1,198,150**	**$ 883,767**

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City of Wheaton
Parking Fund
Fund Summary
Calendar Year 2023 Budget

	2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	23 Budget vs 22 Budget $	23 Budget vs 22 Budget %	23 Budget vs 22 Proj $	23 Budget vs 22 Proj %
Beginning Fund Balance	**$ 2,161,586**	**$ 2,132,332**	**$ 1,748,422**	**$ 1,748,422**	**$ 1,333,345**				
Revenues									
Taxes	$ 39,793	$ -	$ -	$ -	$ -	$ -	0.0%	$ -	0.0%
Charges for Services	427,285	392,669	487,180	414,723	420,600	(66,580)	-13.7%	5,877	1.4%
Fines & Forfeits	55,963	71,858	90,000	108,350	108,000	18,000	20.0%	(350)	-0.3%
Investment Income	71,139	(33,508)	20,000	10,000	20,000	-	0.0%	10,000	100.0%
Miscellaneous	18,438	179	-	250,000	-	-	0.0%	(250,000)	-100.0%
Interfund Transfers In	-	4,725	-	-	-	-	0.0%	-	0.0%
Total Revenues	**$ 612,618**	**$ 435,923**	**$ 597,180**	**$ 783,073**	**$ 548,600**	**$ (48,580)**	**-8.1%**	**$(234,473)**	**-29.9%**
Expenses									
Personal Services	$ 117,740	$ 126,922	$ 121,039	$ 118,670	$ 125,530	$ 4,491	3.7%	$ 6,860	5.8%
Employee Benefits	33,343	11,434	20,350	19,993	16,920	(3,430)	-16.9%	(3,073)	-15.4%
Supplies & Materials	25,094	46,114	33,750	73,500	41,900	8,150	24.1%	(31,600)	-43.0%
Charges & Services	143,370	234,954	261,570	230,540	254,133	(7,437)	-2.8%	23,593	10.2%
Interfund Transfers Out	275,668	289,117	285,598	285,598	305,284	19,686	6.9%	19,686	6.9%
Total Operating	**595,215**	**708,541**	**722,307**	**728,301**	**743,767**	**21,460**	**3.0%**	**15,466**	**2.1%**
Capital Outlays	**46,657**	**111,292**	**633,000**	**469,849**	**140,000**	**(493,000)**	**-77.9%**	**(329,849)**	**-70.2%**
Total Expenses	**$ 641,872**	**$ 819,833**	**$ 1,355,307**	**$ 1,198,150**	**$ 883,767**	**$(471,540)**	**-34.8%**	**$(314,383)**	**-26.2%**
Revenues Over/ (Under) Expenses	**$ (29,254)**	**$ (383,910)**	**$ (758,127)**	**$ (415,077)**	**$ (335,167)**				
Ending Fund Balance	**$ 2,132,332**	**$ 1,748,422**	**$ 990,295**	**$ 1,333,345**	**$ 998,178**				

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City of Wheaton
Parking Fund
Revenues
Calendar Year 2023 Budget

Fund 520 Parking Fund
Org 52000000 Parking Fund Revenues

		2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	23 Budget vs 22 Budget $	23 Budget vs 22 Budget %	23 Budget vs 22 Proj $	23 Budget vs 22 Proj %
40102	Property Tax-SSA #2	$ 39,793	$ -	$ -	$ -	$ -	$ -	0.0%	$ -	0.0%
	Total Taxes	**39,793**	**-**	**-**	**-**	**-**	**-**	**0.0%**	**-**	**0.0%**
43131	Parking Permits-Wesley Garage	75,343	77,361	79,500	83,711	84,000	4,500	5.7%	289	0.3%
43133	Parking Permits-Lot 3	22,124	22,958	18,480	24,106	24,400	5,920	32.0%	294	1.2%
43134	Parking Permits-Lot 4	6,674	6,065	6,700	4,181	4,200	(2,500)	-37.3%	19	0.5%
43135	Parking Permits-Lot 5	4,718	4,315	8,500	6,325	6,400	(2,100)	-24.7%	75	1.2%
43139	Parking Permits-Lot 9	77,510	54,092	90,000	53,163	54,000	(36,000)	-40.0%	837	1.6%
43150	Parking Permits-Willow Garage	117,331	118,388	118,000	117,284	118,000	-	0.0%	716	0.6%
43151	Parking Permits-College Ave	78,369	63,082	80,000	53,395	54,000	(26,000)	-32.5%	605	1.1%
43160	Parking Daily Fees-Lot 9	5,097	4,038	6,500	5,005	5,400	(1,100)	-16.9%	395	7.9%
43161	Parking Daily Fees-Lot 10	22,414	24,758	48,000	43,700	45,600	(2,400)	-5.0%	1,900	4.3%
43162	Parking Daily Fees-Lot 1	5,159	5,687	6,500	6,900	6,600	100	1.5%	(300)	-4.3%
43163	Parking Daily Fees-West Front	-	83	-	5,081	6,000	6,000	100.0%	919	18.1%
43180	Parking Meter Fees	12,546	11,842	25,000	11,872	12,000	(13,000)	-52.0%	128	1.1%
	Total Charges for Services	**427,285**	**392,669**	**487,180**	**414,723**	**420,600**	**(66,580)**	**-13.7%**	**5,877**	**1.4%**
45200	Parking Fines	55,963	71,858	90,000	108,350	108,000	18,000	20.0%	(350)	-0.3%
	Total Fines and Forfeits	**55,963**	**71,858**	**90,000**	**108,350**	**108,000**	**18,000**	**20.0%**	**(350)**	**-0.3%**
46000	Interest Income-Investments	71,139	(33,508)	20,000	10,000	20,000	-	0.0%	10,000	100.0%
	Total Investment Income	**71,139**	**(33,508)**	**20,000**	**10,000**	**20,000**	**-**	**0.0%**	**10,000**	**100.0%**
47000	Miscellaneous Revenues	18,438	179	-	250,000	-	-	0.0%	(250,000)	-100.0%
	Total Miscellaneous	**18,438**	**179**	**-**	**250,000**	**-**	**-**	**0.0%**	**(250,000)**	**-100.0%**
87600	Trans In-Fleet Srvc Fund	-	4,725	-	-	-	-	0.0%		0.0%
	Total Interfund Transfers	**-**	**4,725**	**-**	**-**	**-**	**-**	**0.0%**	**-**	**0.0%**
	Total Parking Fund Revenues	**$ 612,618**	**$ 435,923**	**$ 597,180**	**$ 783,073**	**$ 548,600**	**$ (48,580)**	**-8.1%**	**$ (234,473)**	**-29.9%**

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City of Wheaton
Parking Fund
Expenses
Calendar Year 2023 Budget

The following data is a combined summary of the Parking Fund Divisions: Support and Enforcement, CBD Enforcement, Maintenance-Outside CBD, Maintenance-CBD, Metra Train Stations, Parking Garages and Capital Projects.

		2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	23 Budget vs 22 Budget $	23 Budget vs 22 Budget %	23 Budget vs 22 Proj $	23 Budget vs 22 Proj %
50028	Wages-Full Time (Supp)	$ 112,968	$ 124,103	$ 115,632	$ 115,490	$ 120,756	$ 5,124	4.4%	$ 5,266	4.6%
50029	Wages-Full Time (Reg)	4,634	2,727	5,047	2,230	3,484	(1,563)	-31.0%	1,254	56.2%
50031	Wages-Seasonal	138	92	360	-	290	(70)	-19.4%	290	0.0%
50100	Overtime Wages	-	-	-	950	1,000	1,000	100.0%	50	5.3%
	Total Personal Services	**117,740**	**126,922**	**121,039**	**118,670**	**125,530**	**4,491**	**3.7%**	**6,810**	**5.7%**
51020	Uniform Allowance	468	941	580	580	580	-	0.0%	-	0.0%
51100	Employer-FICA	8,372	8,825	9,258	9,077	9,602	344	3.7%	525	5.8%
51105	Employer-IMRF Pension	12,385	12,753	10,512	10,336	6,738	(3,774)	-35.9%	(3,598)	-34.8%
75102	Compensated Absences	14,908	(15,129)	-	-	-	-	0.0%	-	0.0%
75112	Employer-OPEB	(2,790)	4,044	-	-	-	-	0.0%	-	0.0%
	Total Employee Benefits	**33,343**	**11,434**	**20,350**	**19,993**	**16,920**	**(3,430)**	**-16.9%**	**(3,073)**	**-15.4%**
60030	Printing	4,882	4,890	6,250	5,000	5,000	(1,250)	-20.0%	-	0.0%
60400	Repairs	15,299	34,549	11,000	57,500	24,400	13,400	121.8%	(33,100)	-57.6%
60700	Supplies & Materials	4,913	6,675	16,500	11,000	12,500	(4,000)	-24.2%	1,500	13.6%
	Total Supplies & Materials	**25,094**	**46,114**	**33,750**	**73,500**	**41,900**	**8,150**	**24.1%**	**(31,600)**	**-43.0%**
64100	Contractual Services	62,331	80,113	88,403	83,531	87,758	(645)	-0.7%	4,227	5.1%
64125	Snow Removal Services	58,560	115,140	131,000	103,000	120,000	(11,000)	-8.4%	17,000	16.5%
67700	Communications	3,341	3,598	6,092	2,009	1,655	(4,437)	-72.8%	(354)	-17.6%
67705	Utilities-Gas	1,225	1,650	3,000	3,000	3,000	-	0.0%	-	0.0%
67706	Utilities-Electric	17,913	16,793	15,000	19,000	21,500	6,500	43.3%	2,500	13.2%
68001	Software Licenses\Maint	-	17,660	18,075	20,000	20,220	2,145	11.9%	220	1.1%
	Total Charges & Services	**143,370**	**234,954**	**261,570**	**230,540**	**254,133**	**(7,437)**	**-2.8%**	**23,593**	**10.2%**
70400	Parking Improvements	46,657	111,292	633,000	469,849	140,000	(493,000)	-77.9%	(329,849)	-70.2%
	Total Capital Outlays	**46,657**	**111,292**	**633,000**	**469,849**	**140,000**	**(493,000)**	**-77.9%**	**(329,849)**	**-70.2%**
90630	Health Insurance	31,001	31,688	32,050	32,050	32,558	508	1.6%	508	1.6%
91620	Liability Insurance	6,104	7,965	9,075	9,075	9,448	373	4.1%	373	4.1%
92100	Administrative Services	230,176	236,628	235,576	235,576	251,422	15,846	6.7%	15,846	6.7%
93641	Tech Replacement	1,715	892	500	500	540	40	8.0%	40	8.0%
94640	Capital Equip Repl	1,989	2,004	847	847	596	(251)	-29.6%	(251)	-29.6%
96600	Fleet Services	4,683	9,940	7,550	7,550	10,720	3,170	42.0%	3,170	42.0%
	Total Interfund Transfers	**275,668**	**289,117**	**285,598**	**285,598**	**305,284**	**19,686**	**6.9%**	**19,686**	**6.9%**
	Total Parking Fund	**$ 641,872**	**$ 819,833**	**$ 1,355,307**	**$ 1,198,150**	**$ 883,767**	**$(471,540)**	**-34.8%**	**$(314,383)**	**-26.2%**

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City of Wheaton
Parking Fund - Support and Enforcement
Expenses
Calendar Year 2023 Budget

Fund 520 Parking Fund
Org 52060210 Parking Support and Enforcement

			2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	23 Budget vs 22 Budget $	23 Budget vs 22 Budget %	23 Budget vs 22 Proj $	23 Budget vs 22 Proj %
	50028	Wages-Full Time (Supp)	$ 57,642	$ 68,866	$ 59,467	$ 60,035	$ 60,955	$ 1,488	2.5%	$ 920	1.5%
	50100	Overtime	-	-	-	950	1,000	1,000	100.0%	50	5.3%
		Total Personal Services	**57,642**	**68,866**	**59,467**	**60,985**	**61,955**	**2,488**	**4.2%**	**970**	**1.6%**
	51020	Uniform Allowance	228	-	230	230	230	-	0.0%	-	0.0%
	51100	Employer-FICA	4,358	4,997	4,549	4,665	4,739	190	4.2%	74	1.6%
	51105	Employer-IMRF Pension	6,358	7,237	5,180	5,312	3,333	(1,847)	-35.7%	(1,979)	-37.3%
	75102	Compensated Absences	14,908	(15,129)	-	-	-	-	0.0%	-	0.0%
	75112	Employer-OPEB	(2,790)	4,044	-	-	-	-	0.0%	-	0.0%
		Total Employee Benefits	**23,062**	**1,149**	**9,959**	**10,207**	**8,302**	**(1,657)**	**-16.6%**	**(1,905)**	**-18.7%**
	60030	Printing	4,882	4,890	6,250	5,000	5,000	(1,250)	-20.0%	-	0.0%
	60700	Supplies & Materials	412	320	2,000	1,000	2,000	-	0.0%	1,000	100.0%
		Total Supplies & Materials	**5,294**	**5,210**	**8,250**	**6,000**	**7,000**	**(1,250)**	**-15.2%**	**1,000**	**16.7%**
	64100	Contractual Services	15,719	41,929	44,495	45,223	46,100	1,605	3.6%	877	1.9%
	67700	Communications	1,001	1,002	1,002	1,002	1,002	-	0.0%	-	0.0%
	68001	Software Licenses\Maint	-	17,660	18,075	20,000	20,220	2,145	11.9%	220	100.0%
		Total Charges & Services	**16,720**	**60,591**	**63,572**	**66,225**	**67,322**	**3,750**	**5.9%**	**1,097**	**1.7%**
	90630	Health Insurance	15,095	15,204	15,380	15,380	15,829	449	2.9%	449	2.9%
	91620	Liability Insurance	2,963	3,830	4,369	4,369	4,614	245	5.6%	245	5.6%
	92100	Administrative Services	115,088	118,314	117,788	117,788	125,711	7,923	6.7%	7,923	6.7%
	94640	Capital Equip Repl	1,178	1,187	610	610	352	(258)	-42.3%	(258)	-42.3%
	96600	Fleet Services	1,473	5,404	4,790	4,790	5,200	410	8.6%	410	8.6%
		Total Interfund Transfers	**135,797**	**143,939**	**142,937**	**142,937**	**151,706**	**8,769**	**6.1%**	**8,769**	**6.1%**
		Total Parking Support & Enforcement	**$ 238,515**	**$ 279,755**	**$ 284,185**	**$ 286,354**	**$ 296,285**	**$ 12,100**	**4.3%**	**$ 9,931**	**3.5%**

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City of Wheaton
Parking Fund - Support and Enforcement
Expenses
Calendar Year 2023 Budget

Fund	**520**	**Parking Fund**			
Org	**52060210**	**Parking Support and Enforcement**			
	Account	**Description**	**Amount**	**Description**	**Budget**
	50028	Wages-Full Time (Supp)		Parking Enforcement Officer	$ 60,955
	50100	Overtime			1,000
	51020	Uniform Allowance			230
	51100	Employer-FICA			4,739
	51105	Employer-IMRF Pension			3,333
	60030	Printing		Parking Permits	5,000
	60700	Supplies & Materials			2,000
	64100	Contractual Services			46,100
			7,500	Union Pacific Railroad Agreement-Land Lease	
			5,000	Commonwealth Edison Lot 4 Land Lease	
			33,600	Passport Service Fees	
	67700	Communications		Mobile Phones	1,002
	68001	Software Licenses\Maint			20,220
			8,500	Passport Maintenance Fees	
			5,000	Passport Licensing Fees	
			5,760	Maintenance Contract for (6) Cale Terminals	
			960	Passport Annual Software Support	
	90630	Health Insurance			15,829
	91620	Liability Insurance			4,614
	92100	Administrative Services			125,711
	94640	Capital Equip Replacement			352
	96600	Fleet Services			5,200
Total Parking Support & Enforcement					**$ 296,285**

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City of Wheaton
Parking Fund - CBD Enforcement
Expenses
Calendar Year 2023 Budget

Fund 520 Parking Fund
Org 52060220 Parking CBD Enforcement

		2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	23 Budget vs 22 Budget $	23 Budget vs 22 Budget %	23 Budget vs 22 Proj $	23 Budget vs 22 Proj %
50028	Wages-Full Time (Supp)	$ 55,326	$ 55,237	$ 56,165	$ 55,455	$ 59,801	$ 3,636	6.5%	$ 4,346	7.8%
	Total Personal Services	**55,326**	**55,237**	**56,165**	**55,455**	**59,801**	**3,636**	**6.5%**	**4,346**	**7.8%**
51020	Uniform Allowance	240	941	350	350	350	-	0.0%	-	0.0%
51100	Employer-FICA	3,650	3,612	4,296	4,242	4,575	279	6.5%	333	7.9%
51105	Employer-IMRF Pension	5,509	5,218	4,892	4,830	3,217	(1,675)	-34.2%	(1,613)	-33.4%
	Total Employee Benefits	**9,399**	**9,771**	**9,538**	**9,422**	**8,142**	**(1,396)**	**-14.6%**	**(1,280)**	**-13.6%**
64100	Contractual Services	10,599	239	400	500	400	-	0.0%	(100)	-20.0%
67700	Communications	505	506	506	507	507	1	0.2%	-	0.0%
	Total Charges & Services	**11,104**	**745**	**906**	**1,007**	**907**	**1**	**0.1%**	**(100)**	**-9.9%**
90630	Health Insurance	15,095	15,204	15,380	15,380	15,829	449	2.9%	449	2.9%
91620	Liability Insurance	2,963	3,830	4,369	4,369	4,614	245	5.6%	245	5.6%
92100	Administrative Services	115,088	118,314	117,788	117,788	125,711	7,923	6.7%	7,923	6.7%
93641	Tech Replacement	1,715	892	500	500	540	40	8.0%	40	8.0%
94640	Capital Equip Repl	811	817	237	237	244	7	3.0%	7	3.0%
	Total Interfund Transfers	**135,672**	**139,057**	**138,274**	**138,274**	**146,938**	**8,664**	**6.3%**	**8,664**	**6.3%**
Total Parking CBD Enforcement		**$ 211,501**	**$ 204,810**	**$ 204,883**	**$ 204,158**	**$ 215,788**	**$ 10,905**	**5.3%**	**$ 11,630**	**5.7%**

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City of Wheaton
Parking Fund - CBD Enforcement
Expenses
Calendar Year 2023 Budget

Fund	**520**	**Parking Fund**			
Org	**52060220**	**Parking CBD Enforcement**			
	Account	**Description**	**Amount**	**Description**	**Budget**
	50028	Wages-Full Time (Supp)		Parking Enforcement Officer	$ 59,801
	51020	Uniform Allowance			350
	51100	Employer-FICA			4,575
	51105	Employer-IMRF Pension			3,217
	64100	Contractual Services		Uniform Cleaning	400
	67700	Communications		Mobile Phones	507
	90630	Health Insurance			15,829
	91620	Liability Insurance			4,614
	92100	Administrative Services			125,711
	93641	Tech Replacement			540
	94640	Capital Equip Replacement			244
Total Parking CBD Enforcement					**$ 215,788**

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City of Wheaton
Parking Fund - Maintenance-Out of CBD
Expenses
Calendar Year 2023 Budget

Fund 520 Parking Fund
Org 52070158 Parking Maintenance-Out of CBD

			2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	23 Budget vs 22 Budget $	23 Budget vs 22 Budget %	23 Budget vs 22 Proj $	23 Budget vs 22 Proj %
	50029	Wages-Full Time (Reg)	$ 334	$ 190	$ 1,318	$ 200	$ 616	$ (702)	-53.3%	$ 416	208.0%
	50031	Wages-Seasonal	-	26	180	-	145	(35)	-19.4%	145	0.0%
		Total Personal Services	**334**	**216**	**1,498**	**200**	**761**	**(737)**	**-49.2%**	**561**	**280.5%**
	51100	Employer-FICA	25	17	115	15	58	(57)	-49.6%	43	286.7%
	51105	Employer-IMRF Pension	37	21	115	17	33	(82)	-71.3%	16	94.1%
		Total Employee Benefits	**62**	**38**	**230**	**32**	**91**	**(139)**	**-60.4%**	**59**	**184.4%**
	60700	Supplies & Materials	193	96	5,000	-	-	(5,000)	-100.0%	-	0.0%
		Total Supplies & Materials	**193**	**96**	**5,000**	**-**	**-**	**(5,000)**	**-100.0%**	**-**	**0.0%**
	64100	Contractual Services	-	-	2,500	-	-	(2,500)	-100.0%	-	0.0%
	64125	Snow Removal Services	10,950	25,800	30,000	20,000	20,000	(10,000)	-33.3%	-	0.0%
		Total Charges & Services	**10,950**	**25,800**	**32,500**	**20,000**	**20,000**	**(12,500)**	**-38.5%**	**-**	**0.0%**
	90630	Health Insurance	203	427	430	430	225	(205)	-47.7%	(205)	-47.7%
	91620	Liability Insurance	59	115	114	114	55	(59)	-51.8%	(59)	-51.8%
	96600	Fleet Services	158	310	152	152	289	137	90.1%	137	90.1%
		Total Interfund Transfers	**420**	**852**	**696**	**696**	**569**	**(127)**	**-18.2%**	**(127)**	**-18.2%**
		Total Parking Maintenance-Out of CBD	**$ 11,959**	**$ 27,002**	**$ 39,924**	**$ 20,928**	**$ 21,421**	**$ (18,503)**	**-46.3%**	**$ 493**	**2.4%**

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City of Wheaton
Parking Fund - Maintenance-Out of CBD
Expenses
Calendar Year 2023 Budget

Fund	**520**	**Parking Fund**
Org	**52070158**	**Parking Maintenance-Out of CBD**

Account	Description	Amount	Description	Budget
50029	Wages-Full Time (Reg)		Public Works Labor	$ 616
50031	Wages-Seasonal		Seasonal Labor	145
51100	Employer-FICA			58
51105	Employer-IMRF Pension			33
64125	Snow Removal Services		Lots: 6,7,8,9	20,000
90630	Health Insurance			225
91620	Liability Insurance			55
96600	Fleet Services			289
Total Parking Maintenance-Out of CBD				**$ 21,421**

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City of Wheaton
Parking Fund - Maintenance-CBD
Expenses
Calendar Year 2023 Budget

Fund 520 Parking Fund
Org 52070159 Parking Maintenance-CBD

			2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	23 Budget vs 22 Budget $	23 Budget vs 22 Budget %	23 Budget vs 22 Proj $	23 Budget vs 22 Proj %
	50029	Wages-Full Time (Reg)	$ 2,286	$ 530	$ 950	$ 200	$ 616	$ (334)	-35.2%	$ 416	208.0%
	50031	Wages-Seasonal	138	66	180	-	145	(35)	-19.4%	145	100.0%
		Total Personal Services	**2,424**	**596**	**1,130**	**200**	**761**	**(369)**	**-32.7%**	**561**	**280.5%**
	51100	Employer-FICA	185	46	86	15	58	(28)	-32.6%	43	286.7%
	51105	Employer-IMRF Pension	256	58	83	17	33	(50)	-60.2%	16	94.1%
		Total Employee Benefits	**441**	**104**	**169**	**32**	**91**	**(78)**	**-46.2%**	**59**	**184.4%**
	60700	Supplies and Materials	-	-	1,000	-	-	(1,000)	-100.0%	-	0.0%
		Total Supplies & Materials	**-**	**-**	**1,000**	**-**	**-**	**(1,000)**	**-100.0%**	**-**	**0.0%**
	64100	Contractual Services	-	-	2,500	-	-	(2,500)	-100.0%	-	0.0%
	64125	Snow Removal Services	6,700	15,190	16,000	10,000	15,000	(1,000)	-6.3%	5,000	50.0%
		Total Charges & Services	**6,700**	**15,190**	**18,500**	**10,000**	**15,000**	**(3,500)**	**-18.9%**	**5,000**	**50.0%**
	90630	Health Insurance	-	213	215	215	225	10	4.7%	10	4.7%
	91620	Liability Insurance	30	76	79	79	55	(24)	-30.4%	(24)	-30.4%
	96600	Fleet Services	823	1,617	792	792	1,507	715	90.3%	715	90.3%
		Total Interfund Transfers	**853**	**1,906**	**1,086**	**1,086**	**1,787**	**701**	**64.5%**	**701**	**64.5%**
		Total Parking Maintenance-CBD	**$ 10,418**	**$ 17,796**	**$ 21,885**	**$ 11,318**	**$ 17,639**	**$ (4,246)**	**-19.4%**	**$ 6,321**	**55.8%**

City of Wheaton
Parking Fund - Maintenance-CBD
Expenses
Calendar Year 2023 Budget

Fund	**520**	**Parking Fund**
Org	**52070159**	**Parking Maintenance-CBD**

Account	Description	Amount	Description	Budget
50029	Wages-Full Time (Reg)		Public Works Labor	$ 616
50031	Wages-Seasonal		Seasonal Labor	145
51100	Employer-FICA			58
51105	Employer-IMRF Pension			33
64125	Snow Removal Services		Lots: 2,3,4,5	15,000
90630	Health Insurance			225
91620	Liability Insurance			55
96600	Fleet Services			1,507
Total Parking Maintenance-CBD				**$ 17,639**

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City of Wheaton
Parking Fund - Metra Train Stations
Expenditures
Calendar Year 2023 Budget

Fund 520 Parking Fund
Org 52055062 Metra Train Stations

			2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	23 Budget vs 22 Budget $	23 Budget vs 22 Budget %	23 Budget vs 22 Proj $	23 Budget vs 22 Proj %
	50029	Wages-Full Time (Reg)	$ 943	$ 1,023	$ 1,588	$ 925	$ 1,126	$ (462)	-29.1%	$ 201	21.7%
		Total Personal Services	**943**	**1,023**	**1,588**	**925**	**1,126**	**(462)**	**-29.1%**	**201**	**21.7%**
	51100	Employer-FICA	72	78	121	71	86	(35)	-28.9%	15	21.1%
	51105	Employer-IMRF Pension	105	112	138	81	61	(77)	-55.8%	(20)	-24.7%
		Total Employee Benefits	**177**	**190**	**259**	**152**	**147**	**(112)**	**-43.2%**	**(5)**	**-3.3%**
	60400	Repairs	1,404	983	5,500	32,500	9,400	3,900	70.9%	(23,100)	-71.1%
	60700	Supplies & Materials	1,346	700	4,500	1,000	4,500	-	0.0%	3,500	350.0%
		Total Supplies & Materials	**2,750**	**1,683**	**10,000**	**33,500**	**13,900**	**3,900**	**39.0%**	**(19,600)**	**-58.5%**
	64100	Contractual Services	18,134	17,486	16,808	16,808	17,158	350	2.1%	350	2.1%
	64125	Snow Removal Services	16,660	32,180	35,000	35,000	35,000	-	0.0%	-	0.0%
	67705	Utilities-Gas	1,225	1,650	3,000	3,000	3,000	-	0.0%	-	0.0%
		Total Charges & Services	**36,019**	**51,316**	**54,808**	**54,808**	**55,158**	**350**	**0.6%**	**350**	**0.6%**
	90630	Health Insurance	405	427	430	430	225	(205)	-47.7%	(205)	-47.7%
	91620	Liability Insurance	59	38	83	83	55	(28)	-33.7%	(28)	-33.7%
	96600	Fleet Services	2,071	2,299	1,664	1,664	3,435	1,771	106.4%	1,771	106.4%
		Total Interfund Transfers	**2,535**	**2,764**	**2,177**	**2,177**	**3,715**	**1,538**	**70.6%**	**1,538**	**70.6%**
		Total Metra Train Stations	**$ 42,424**	**$ 56,976**	**$ 68,832**	**$ 91,562**	**$ 74,046**	**$ 5,214**	**7.6%**	**$ (17,516)**	**-19.1%**

City of Wheaton
Parking Fund - Metra Train Stations
Expenses
Calendar Year 2023 Budget

Fund	**520**	**Parking Fund**
Org	**52055062**	**Metra Train Stations**

Account	Description	Amount	Description	Budget
50029	Wages-Full Time (Regular)		Public Works Labor	$ 1,126
51100	Employer-FICA			86
51105	Employer-IMRF Pension			61
60400	Repairs			9,400
		750	Electrical	
		650	Fire Alarm	
		4,000	HVAC-Downtown	
		3,000	HVAC-College Ave	
		1,000	Plumbing	
60700	Supplies and Materials			4,500
		300	Electrical Parts/Supplies	
		200	Filters-Heating/Air	
		2,000	Janitorial Supplies-College Ave	
		2,000	Janitorial Supplies-Downtown	
64100	Contractual Services			17,158
		150	Backflow Preventor Test-College Ave	
		50	Backflow Preventor Test-Downtown	
		3,636	Cleaning Service-College Ave	
		7,272	Cleaning Service-Downtown	
		1,000	Fire Alarm Test-College Ave	
		850	Fire Alarm Test-Downtown	
		600	HVAC Maintenance	
		2,400	Landscape Maintenance-College Ave	
		1,200	Landscape Maintenance-Downtown	
64125	Snow Removal Services			35,000
		25,000	Snow Removal Service-College Ave	
		10,000	Snow Removal Service-Downtown	
67705	Utilities - Gas			3,000
90630	Health Insurance			225
91620	Liability Insurance			55
96600	Fleet Services			3,435
Total Metra Train Stations				**$ 74,046**

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City of Wheaton
Parking Fund - Parking Garages
Expenses
Calendar Year 2023 Budget

Fund 520 Parking Fund
Org 52055064 Parking Garages

		2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	23 Budget vs 22 Budget $	23 Budget vs 22 Budget %	23 Budget vs 22 Proj $	23 Budget vs 22 Proj %
50029	Wages-Full Time (Reg)	$ 1,071	$ 984	$ 1,191	$ 905	$ 1,126	$ (65)	-5.5%	$ 221	24.4%
	Total Personal Services	**1,071**	**984**	**1,191**	**905**	**1,126**	**(65)**	**-5.5%**	**221**	**24.4%**
51100	Employer-FICA	82	75	91	69	86	(5)	-5.5%	17	24.6%
51105	Employer-IMRF Pension	120	107	104	79	61	(43)	-41.3%	(18)	-22.8%
	Total Employee Benefits	**202**	**182**	**195**	**148**	**147**	**(48)**	**-24.6%**	**(1)**	**-0.7%**
60400	Repairs	13,895	33,566	5,500	25,000	15,000	9,500	172.7%	(10,000)	-40.0%
60700	Supplies & Materials	2,962	5,559	4,000	9,000	6,000	2,000	50.0%	(3,000)	-33.3%
	Total Supplies & Materials	**16,857**	**39,125**	**9,500**	**34,000**	**21,000**	**11,500**	**121.1%**	**(13,000)**	**-38.2%**
64100	Contractual Services	17,879	20,459	21,700	21,000	24,100	2,400	11.1%	3,100	14.8%
64125	Snow Removal Services	24,250	41,970	50,000	38,000	50,000	-	0.0%	12,000	31.6%
67700	Communications	1,835	2,090	4,584	500	146	(4,438)	-96.8%	(354)	-70.8%
67706	Utilities-Electric	17,913	16,793	15,000	19,000	21,500	6,500	43.3%	2,500	13.2%
	Total Charges & Services	**61,877**	**81,312**	**91,284**	**78,500**	**95,746**	**4,462**	**4.9%**	**17,246**	**22.0%**
90630	Health Insurance	203	213	215	215	225	10	4.7%	10	4.7%
91620	Liability Insurance	30	76	61	61	55	(6)	-9.8%	(6)	-9.8%
96600	Fleet Services	158	310	152	152	289	137	90.1%	137	90.1%
	Total Interfund Transfers	**391**	**599**	**428**	**428**	**569**	**141**	**32.9%**	**141**	**32.9%**
Total Parking Garages		**$ 80,398**	**$ 122,202**	**$ 102,598**	**$ 113,981**	**$ 118,588**	**$ 15,990**	**15.6%**	**4,607**	**4.0%**

City of Wheaton
Parking Fund - Parking Garages
Expenses
Calendar Year 2023 Budget

Fund	**520**	**Parking Fund**				
Org	**52055064**	**Parking Garages**				
	Account	**Description**	**Amount**	**Description**		**Budget**
	50029	Wages-Full Time (Reg)		Public Works Labor	$	1,126
	51100	Employer-FICA				86
	51105	Employer-IMRF Pension				61
	60400	Repairs		Garage Maintenance		15,000
	60700	Supplies & Materials				6,000
	64100	Contractual Services				24,100
			7,700	Cleaning Service-Wheaton Place		
			6,500	Cleaning Service-Willow Av		
			3,000	Elevator Maintenance & Inspection-Wheaton Place		
			4,500	Elevator Maintenance & Inspection-Willow Av		
			1,000	Fire Protection/Maintenance-Wheaton Place		
			1,000	Fire Protection/Maintenance-Willow Av		
			400	Irrigation System Maintenance-Wheaton Place		
	64125	Snow Removal Services				50,000
			25,000	Snow Removal Service-Willow Av		
			25,000	Snow Removal Service-Wheaton Place		
	67700	Communications		Landline Phone		146
	67706	Utilities-Electric				21,500
			10,750	Willow Av Parking Garage		
			10,750	Wheaton Place Parking Garage		
	90630	Health Insurance				225
	91620	Liability Insurance				55
	96600	Fleet Services				289
	Total Parking Garages				**$**	**118,588**

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City of Wheaton
Parking Fund - Capital Projects
Expenses
Calendar Year 2023 Budget

Fund 520 Parking Fund
Org 52085000 Capital Projects

			2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	23 Budget vs 22 Budget $	23 Budget vs 22 Budget %	23 Budget vs 22 Proj $	23 Budget vs 22 Proj %
	70400	Parking Improvements	$ 46,657	$ 111,292	$ 633,000	$ 469,849	$ 140,000	$ (493,000)	-77.9%	(329,849)	-70.2%
		Total Capital Outlays	**46,657**	**111,292**	**633,000**	**469,849**	**140,000**	**(493,000)**	**-77.9%**	**(329,849)**	**-70.2%**
Total Parking Capital Projects			**$ 46,657**	**$ 111,292**	**$ 633,000**	**$ 469,849**	**$ 140,000**	**$ (493,000)**	**-77.9%**	**$ (329,849)**	**-70.2%**

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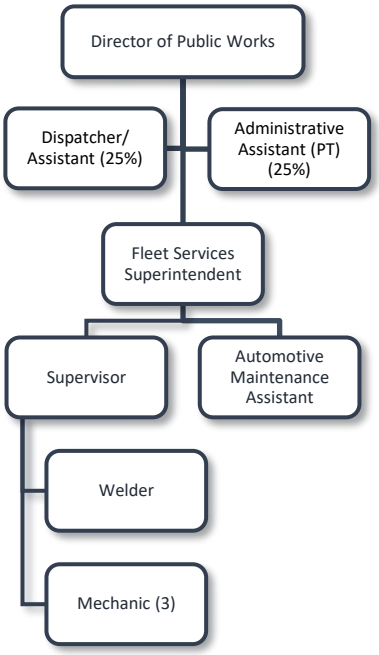
City of Wheaton
Parking Fund - Capital Projects
Expenses
Calendar Year 2023 Budget

Fund	**520**	**Parking Fund**
Org	**52085000**	**Capital Projects**

Account	Description	Amount	Description	Budget
70400	Parking Improvements			$ 140,000
		25,000	Garage Sealant Replacement	
		115,000	Garage Stairwell Coating	
Total Parking Capital Projects				**$ 140,000**

City of Wheaton
Public Works – Fleet Services Fund
Calendar Year 2023 Budget

ORGANIZATIONAL CHART



PERSONNEL SUMMARY

In 2022, the PW Administrative Superintendent position was eliminated which accounted for 25% of the salary allocation to the Fleet Services Fund.

	Full Time Equivalent				
	2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget
Full-Time Employees	7.50	7.50	7.50	7.25	7.25
Part-Time Employees	0.00	0.13	0.13	0.13	0.13
Total FTEs	**7.50**	**7.63**	**7.63**	**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.

2022 GOALS

Strategic Priority 1: Financial Stability

Goal: Reduce costs and implement strategies to gain efficiencies

- **Action Item:** Reduce costs where possible through extending the service life of vehicles and equipment. **Status:** All vehicles that were requested for replacement during 2022 had surpassed age and/or usage requirements.

- **Action Item:** Establish and apply inventory benchmarks for commonly used stock items. Continue to evaluate and overhaul the parts room inventory, remove obsolete parts for disposal, analyze part usage and adjust stock levels accordingly. This will be year two of a three-year goal to overhaul the parts room inventory which will be incrementally attained by the end of 2022.
  Status: Completed the initial goal to revamp the parts inventory. Removed obsolete items and auctioned these items when practical.

Strategic Priority 3: Responsive and Efficient Services

Goal: Provide comprehensive vehicle, equipment, and standby power services to support operations

- **Action Item:** Provide safe, reliable, and efficient transportation and equipment for City personnel and operations.
  Status: Implemented thorough preventative maintenance procedures, safety inspections, and developing new vehicle specifications, provided safe, reliable, and efficient transportation and equipment for City personnel and operations.
- **Action Item:** Complete State of Illinois provided staff training and perform Department of Transportation safety inspections in house to save staff time and reduce inspection costs.
  Status: Training and certification has been attained by three Fleet staff members. In-house Safety lane was approved by the State of Illinois and became operational during 2022.
- **Action Item:** 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.
- **Action Item:** Manage the completion of the construction phase of the City Hall standby generator replacement and improvement project so that operations can continue during a power outage.
  Status: The City Hall generator replacement and improvement project has been completed.
- **Action Item:** Manage the development of engineering specifications for the replacement of Generator 7 at Public Works so that operations can continue during a power outage.
  Status: Developed project specifications and assisted in RFP process. Construction is on schedule for 2023.
- **Action Item:** Manage electrical improvements to Fire Stations 37 and 38 for Generators 3 and 5 so that operations can continue during a power outage.
  Status: Project is on schedule to be completed by the end of 2022.
- **Action Item:** Manage the construction and installation of two heavy vehicle lifts in the Fleet facility which will support other department's services.
  Status: Engineering Services have been awarded. Construction is scheduled for 2023.
- **Action Item:** Manage the development of engineering specifications and manage construction of a new fueling facility at Public Works.
  Status: Engineering services are anticipated to be awarded by the end of 2022. Construction is scheduled for 2023.

Strategic Priority 5: Environmental Sustainability

Goal: Reduce vehicle emissions and comply with regulations without compromising service levels.

- **Action Item:** Purchase vehicles and equipment with increased emphasis on fuel savings and environmental impact.
  Status: Added one additional gasoline- electric hybrid vehicle to the fleet and ordered two replacement gasoline-electric hybrid vehicles for 12 and 13-year-old units that have surpassed age and usage requirements.
- **Action Item:** Manage compliance with 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.

2023 GOALS

Strategic Priority 1: Financial Stability

Goal: Reduce costs and implement strategies to gain efficiencies.

- **Action Item:** Reduce costs where possible through extending the service life of vehicles and equipment.

Strategic Priority 3: Responsive and Efficient Services

Goal: Provide comprehensive vehicle, equipment, and standby power services to support operations.

- **Action Item:** Provide safe, reliable, and efficient transportation and equipment for City personnel and operations.
- **Action Item:** Continue to perform Department of Transportation safety inspections in house to save staff time and reduce inspection costs.
- **Action Item:** Manage compliance with NFPA 1911-1914 standards for Fire Pumpers. Comply with Illinois Department of Transportation safety inspection requirements, aerial equipment testing and certification,
- **Action Item:** Manage the replacement of Public Works generator 7.
- **Action Item:** Manage the installation of two heavy vehicle lifts in the Fleet facility.
- **Action Item:** Manage the construction of a new fueling facility at Public Works.
- **Action Item:** Develop specifications and manage installation of a two-way radio repeater for the Public Works radio frequency.

Strategic Priority 5: Environmental Sustainability

Goal: Reduce vehicle emissions and comply with regulations without compromising service levels.

- **Action Item:** Purchase vehicles and equipment with increased emphasis on fuel savings and environmental impact.
- **Action Item:** Develop specifications, assist in applying for grant funding, and manage construction of electric vehicle charging stations at three locations if the City is awarded grant funds resulting from the 2022 application to the Illinois EPA.
- **Action Item:** Manage compliance with 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	2020 Actual	2021 Actual	2022 Target	2022 Projected	2023 Target
Financial Stability and Environment	**Reduce Fuel Consumption:**					
	* Gallons of Gasoline Used	98,345	94,227	94,000	94,000	97,000
Responsive & Efficient Services	**Provide Safe and Reliable Vehicles and Equipment for City Operations:**					
	* Evaluate and Rank Repair Requests as Received	100%	100%	100%	100%	100%
	* Replace Vehicles According to Replacement Schedule	66%	53%	100%	53%	100%
Responsive & Efficient Services	**Provide Efficient Repair and Maintenance Operations:**					
	* No. of Repair Requests Completed within Two Days	47%	44%	54%	49%	60%

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Workload Measures

Strategic Goal	Measures	2020 Actual	2021 Actual	2022 Target	2022 Projected	2023 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)	4 (12)	6 (18)	4 (22)	3 (21)	2 (23)
	* No. of Vehicles Reduced in Size/ Weight Resulting in Fuel Cost Savings and Reduced Exhaust Emissions	0	2	4	2	2
Responsive & Efficient Services	**Repair, Maintain and Replace City Vehicles:**					
	* No. of Repair Requests Received	1,060	1,786	1,100	1,100	1,100
	* No. of Repair Orders Completed	1,759	2,462	1,500	2,000	1,500
	* No. of Preventative Maintenance Repair Orders Completed	570	772	500	650	650
	* No. of Vehicles Purchased	16	11	22	11	37
Responsive & Efficient Services	**Repair Operations Productivity Rate:**					
	* Maintain Equal or Better than 85% Industry Standard	87%	86%	85%	85%	85%

EXPENDITURES BY CATEGORY

Expenditures	2021 Actual	2022 Budget	2022 Projected	2023 Budget
Personal Services	$ 598,735	$ 619,522	$ 580,308	$ 647,262
Employee Benefits	(105,457)	104,904	98,539	87,830
Supplies & Materials	669,745	753,538	908,650	813,688
Charges & Services	113,384	121,869	140,168	151,259
Capital Outlays	385,992	3,865,580	668,240	3,682,349
Interfund Transfers	1,897,681	303,732	303,732	320,311
Total Expenditures	**$ 3,560,079**	**$ 5,769,145**	**$ 2,699,637**	**$ 5,702,699**

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City of Wheaton
Fleet Services Fund
Fund Summary
Calendar Year 2023 Budget

	2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	23 Budget vs 22 Budget $	23 Budget vs 22 Budget %	23 Budget vs 22 Proj. $	23 Budget vs 22 Proj. %
Beginning Fund Balance	**$ 7,001,171**	**$ 7,839,441**	**$ 7,688,498**	**$ 7,688,498**	**$ 8,567,514**				
Revenues									
Fines & Forfeits	$ 1,340	$ 863	$ 1,000	$ 500	$ 500	$ (500)	-50.0%	$ -	0.0%
Investment Income	266,234	(39,700)	100,000	30,000	50,000	(50,000)	-50.0%	20,000	66.7%
Miscellaneous	109,518	90,884	200,000	184,500	183,000	(17,000)	-8.5%	(1,500)	-0.8%
Interfund Transfers In	3,008,092	3,357,090	3,363,653	3,363,653	3,858,306	494,653	14.7%	494,653	14.7%
Total Revenues	**$ 3,385,184**	**$ 3,409,137**	**$ 3,664,653**	**$ 3,578,653**	**$ 4,091,806**	**$ 427,153**	**11.7%**	**$ 513,153**	**14.3%**
Expenses									
Personal Services	$ 586,363	$ 598,735	$ 619,522	$ 580,308	$ 647,262	$ 27,740	4.5%	$ 66,954	11.5%
Employee Benefits	(11,564)	(105,457)	104,904	98,539	87,830	(17,074)	-16.3%	(10,709)	-10.9%
Supplies & Materials	566,155	669,745	753,538	908,650	813,688	60,150	8.0%	(94,962)	-10.5%
Charges & Services	138,028	113,384	121,869	140,168	151,259	29,390	24.1%	11,091	7.9%
Interfund Transfers Out	276,486	1,897,681	303,732	303,732	320,311	16,579	5.5%	16,579	5.5%
Total Operating	**1,555,467**	**3,174,087**	**1,903,565**	**2,031,397**	**2,020,350**	**116,785**	**6.1%**	**(11,047)**	**-0.5%**
Capital Outlays	**991,447**	**385,992**	**3,865,580**	**668,240**	**3,682,349**	**(183,231)**	**-4.7%**	**3,014,109**	**451.1%**
Total Expenses	**$ 2,546,914**	**$ 3,560,079**	**$ 5,769,145**	**$ 2,699,637**	**$ 5,702,699**	**$ (66,446)**	**-1.2%**	**$ 3,003,062**	**111.2%**
Revenues Over/ (Under) Expenses	**$ 838,270**	**$ (150,942)**	**$ (2,104,492)**	**$ 879,016**	**$ (1,610,893)**				
Ending Fund Balance	**$ 7,839,441**	**$ 7,688,498**	**$ 5,584,006**	**$ 8,567,514**	**$ 6,956,621**				

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City of Wheaton
Fleet Services Fund
Revenues
Calendar Year 2023 Budget

Fund 600 Fleet Services Fund
Org 60007000 Fleet Services Revenues

		2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	23 Budget vs 22 Budget $	23 Budget vs 22 Budget %	23 Budget vs 22 Proj. $	23 Budget vs 22 Proj. %
45095	Police-Court Supervision Fines	$ 1,340	$ 863	$ 1,000	$ 500	$ 500	$ (500)	-50.0%	$ -	0.0%
	Total Fines & Forfeits	**1,340**	**863**	**1,000**	**500**	**500**	**(500)**	**-50.0%**	**-**	**0.0%**
46000	Interest Income-Investments	266,234	(39,700)	100,000	30,000	50,000	(50,000)	-50.0%	20,000	66.7%
	Total Investment Income	**266,234**	**(39,700)**	**100,000**	**30,000**	**50,000**	**(50,000)**	**-50.0%**	**20,000**	**66.7%**
47000	Miscellaneous Revenues	29,494	53,766	50,000	84,500	83,000	33,000	66.0%	(1,500)	-1.8%
47300	Sale of City Assets	80,024	37,117	150,000	100,000	100,000	(50,000)	-33.3%	-	0.0%
	Total Miscellaneous	**109,518**	**90,884**	**200,000**	**184,500**	**183,000**	**(17,000)**	**-8.5%**	**(1,500)**	**-0.8%**
86000	Contributions from Other Funds	3,008,092	3,357,090	3,363,653	3,363,653	3,858,306	494,653	14.7%	494,653	14.7%
	Total Interfund Transfers	**3,008,092**	**3,357,090**	**3,363,653**	**3,363,653**	**3,858,306**	**494,653**	**14.7%**	**494,653**	**14.7%**
	Total Fleet Services Revenues	**$ 3,385,184**	**$ 3,409,137**	**$ 3,664,653**	**$ 3,578,653**	**$ 4,091,806**	**$ 427,153**	**11.7%**	**$ 513,153**	**14.3%**

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City of Wheaton
Fleet Services Fund
Expenses
Calendar Year 2023 Budget

Fund 600 Fleet Services Fund
Org 60070647 Fleet Services Expenses

		2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	23 Budget vs 22 Budget $	23 Budget vs 22 Budget %	23 Budget vs 22 Proj. $	23 Budget vs 22 Proj. %
50010	Wages-Full Time	$ 149,171	$ 132,585	$ 153,095	$127,441	$ 133,817	$ (19,278)	-12.6%	$ 6,376	5.0%
50029	Wages-Full Time (Reg)	417,690	442,528	437,593	431,351	488,619	51,026	11.7%	57,268	13.3%
50030	Wages-Part Time	-	2,905	5,163	4,366	4,922	(241)	-4.7%	556	12.7%
50031	Wages-Seasonal	-	-	-	225	290	290	100.0%	65	28.9%
50100	Overtime	17,325	18,668	21,446	14,700	18,071	(3,375)	-15.7%	3,371	22.9%
51060	Sick Leave Buy-Back	2,177	2,048	2,225	2,225	1,543	(682)	-30.7%	(682)	-30.7%
	Total Personal Services	**586,363**	**598,735**	**619,522**	**580,308**	**647,262**	**27,740**	**4.5%**	**66,954**	**11.5%**
51020	Uniform Allowance	5,011	3,743	4,000	4,000	4,000	-	0.0%	-	0.0%
51100	Employer-FICA	44,414	45,219	47,393	44,394	49,287	1,894	4.0%	4,893	11.0%
51105	Employer-IMRF Pension	64,839	64,665	53,511	50,145	34,543	(18,968)	-35.4%	(15,602)	-31.1%
75092	IMRF Pension - GASB 68	(130,377)	(217,225)	-	-	-	-	0.0%	-	0.0%
75102	Compensated Absences	4,549	(1,859)	-	-	-	-	0.0%	-	0.0%
	Total Employee Benefits	**(11,564)**	**(105,457)**	**104,904**	**98,539**	**87,830**	**(17,074)**	**-16.3%**	**(10,709)**	**-10.9%**
60025	Postage	190	196	300	150	150	(150)	-50.0%	-	0.0%
60100	Tools	3,715	2,668	4,800	6,500	13,400	8,600	179.2%	6,900	106.2%
60700	Supplies & Materials	31,673	27,329	30,000	30,000	30,000	-	0.0%	-	0.0%
61000	Fuel, Lubricants, Antifreeze	314,845	396,393	448,438	597,000	500,138	51,700	11.5%	(96,862)	-16.2%
61005	Tires-Repairs & Replacements	42,648	41,984	45,000	50,000	45,000	-	0.0%	(5,000)	-10.0%
61010	R&M Parts-Vehicles & Equip.	173,085	201,175	225,000	225,000	225,000	-	0.0%	-	0.0%
	Total Supplies & Materials	**566,155**	**669,745**	**753,538**	**908,650**	**813,688**	**60,150**	**8.0%**	**(94,962)**	**-10.5%**
63005	Training	2,399	2,224	4,500	3,000	4,500	-	0.0%	1,500	50.0%
64100	Contractual Services	14,809	17,270	20,350	13,000	13,000	(7,350)	-36.1%	-	0.0%
64150	Vehicle Repair & Maint Svcs	105,142	76,291	75,000	105,000	115,000	40,000	53.3%	10,000	9.5%
66600	Maintenance-Equipment	3,468	4,709	6,100	6,500	6,100	-	0.0%	(400)	-6.2%
66601	Maintenance-Radio	13	-	250	-	-	(250)	-100.0%	-	0.0%
66605	Maintenance-Shop Equip.	1,087	1,897	1,000	1,000	1,000	-	0.0%	-	0.0%
67700	Communications	1,345	1,179	1,169	1,168	1,159	(10)	-0.9%	(9)	-0.8%
68001	Software Licenses\Maint	9,765	9,815	13,500	10,500	10,500	(3,000)	-22.2%	-	0.0%
	Total Charges & Services	**138,028**	**113,384**	**121,869**	**140,168**	**151,259**	**29,390**	**24.1%**	**11,091**	**7.9%**
70030	Operating Equipment	194,078	-	855,000	-	216,000	(639,000)	-74.7%	216,000	0.0%
70050	Vehicles	797,369	385,992	3,010,580	668,240	3,466,349	455,769	15.1%	2,798,109	418.7%
	Total Capital Outlays	**991,447**	**385,992**	**3,865,580**	**668,240**	**3,682,349**	**(183,231)**	**-4.7%**	**3,014,109**	**451.1%**
90630	Health Insurance	140,772	149,182	150,323	150,323	153,710	3,387	2.3%	3,387	2.3%
91620	Liability Insurance	21,803	29,418	32,762	32,762	33,502	740	2.3%	740	2.3%
92100	Administrative Services	111,362	117,969	115,803	115,803	126,718	10,915	9.4%	10,915	9.4%
93641	Technology Replacement	2,549	5,412	4,844	4,844	6,381	1,537	31.7%	1,537	31.7%
97100	Trans Out-General Fund	-	1,337,511	-	-	-	-	0.0%	-	0.0%
97500	Trans Out-Water Fund	-	89,428	-	-	-	-	0.0%	-	0.0%
97510	Trans Out-Sanitary Sewer Fund	-	93,177	-	-	-	-	0.0%	-	0.0%
97515	Trans Out-Storm Sewer Fund	-	68,870	-	-	-	-	0.0%	-	0.0%
97520	Trans Out-Parking Fund	-	4,725	-	-	-	-	0.0%	-	0.0%
97900	Trans Out-Library Fund	-	1,989	-	-	-	-	0.0%	-	0.0%
	Total Interfund Transfers	**276,486**	**1,897,681**	**303,732**	**303,732**	**320,311**	**16,579**	**5.5%**	**16,579**	**5.5%**
	Total Fleet Services Expenses	**$ 2,546,914**	**$ 3,560,079**	**$ 5,769,145**	**$ 2,699,637**	**$ 5,702,699**	**$ (66,446)**	**-1.2%**	**$3,003,062**	**111.2%**

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City of Wheaton
Fleet Services Fund
Expenses
Calendar Year 2023 Budget

Fund	600	Fleet Services Fund			
Org	60070647	Fleet Services Expenses			
	Account	Description	Amount	Description	Budget
	50010	Wages-Full Time			$ 133,817
				Fleet Maintenance Superintendent	
				Dispatcher/Assistant (25%)	
	50029	Wages-Full Time (Reg)		Public Works Labor	488,619
	50030	Wages-Part Time		PT Administrative Assistant (25%)	4,922
	50031	Wages-Seasonal			290
	50100	Overtime			18,071
	51060	Sick Leave Buy-Back			1,543
	51020	Uniform Allowance			4,000
			2,900	Uniform Rental	
			600	Safety Items and Rain Gear	
			500	Uniform Purchase	
	51100	Employer-FICA			49,287
	51105	Employer-IMRF Pension			34,543
	60025	Postage			150
	60100	Tools			13,400
	60700	Supplies and Materials			30,000
			1,500	Licenses, Titles, Registrations	
			1,200	First Aid & Safety Supplies	
			850	Paint and Body Work Materials	
			8,200	Hardware/Fittings/Chain	
			3,150	Expendables	
			1,500	Welding Supplies	
			4,000	Sheet Metal/Angle Iron	
			1,350	Electrical Supplies	
			6,750	Chemicals/Soap/Additives/Cond.	
			1,500	Miscellaneous Maintenance Supplies	
	61000	Fuel, Lubricants, Antifreeze			500,138
			279,800	Gasoline	
			193,900	Diesel	
			23,160	Oil, Grease, etc.	
			3,278	Antifreeze	
	61005	Tires-Repairs & Replacements			45,000
	61010	R&M Parts-Vehicles & Equipment			225,000
	63005	Training		Seminars/Workshops/Schools	4,500
	64100	Contractual Services			13,000
			3,000	Car Wash Contract	
			3,500	Aerial Lift Inspections	
			400	Vehicle DOT Inspections	
			4,500	Fuel Island Repairs / Inspections	
			550	Towel and Mat Service	
			1,050	Waste Oil Disposal	
	64150	Vehicle Repair & Maintenance Service			115,000
			25,000	Sublet Body Shop Repairs	
			80,000	Sublet Repair and Maintenance	
			10,000	Periodic Load Bank Testing of Generators	
	66600	Maintenance-Equipment			6,100
			2,000	Vehicle Hoist Repair and Maintenance	
			3,100	PW Facility Pressure Washer Repair and Maint.	
			1,000	Paint Booth Repair and Maintenance	

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City of Wheaton
Fleet Services Fund
Expenses
Calendar Year 2023 Budget

Fund	600	Fleet Services Fund				
Org	60070647	Fleet Services Expenses				
	Account	Description	Amount	Description		Budget
	66605	Maintenance-Shop Equipment				1,000
	67700	Communications				1,159
			146	Landline Phones		
			1,013	ATT Mobile Phones		
	68001	Software Licenses\Maintenance		CFA Software Maintenance		10,500
	70030	Operating Equipment				216,000
			216,000	Fleet Vehicle Hoist Replacement		
	70050	Vehicles				1,440,147
		For Replacement in 2023		Unit #		
			30,745	62	CAR MID SIZE HYBRID	
			30,745	56	CAR MID SIZE HYBRID	
			26,149	341	CAR MID SIZE	
			28,422	347	VAN CSO	
			36,740	346	PICKUP 4WD < 8,600	
			133,901	25	AERIAL TRUCK - 1 TON	
			22,194	522	PLOW 10' HD FRONT	
			22,860	524	PLOW 10' HD FRONT	
			22,860	526	PLOW 10' HD FRONT	
			22,194	532	PLOW 10' HD FRONT	
			26,391	722	SALT SPREADER	
			27,183	724	SALT SPREADER	
			27,183	726	SALT SPREADER	
			26,391	732	SALT SPREADER	
			16,382	622	PLOW UNDERBODY	
			16,874	624	PLOW UNDERBODY	
			16,874	626	PLOW UNDERBODY	
			16,382	632	PLOW UNDERBODY	
			188,566	22	DUMP 3 TON	
			194,223	24	DUMP 3 TON	
			194,223	26	DUMP 3 TON	
			188,566	32	DUMP 3 TON	
			62,830	140	SKID LOADER LARGE FR	
			37,080	150	PATCHING TRAILER	
			24,189	98	PICKUP 2WD < 8,600	
	70050	Vehicles Replacement				2,026,202
		Carryover from 2021 & 2022		Unit #		
			63,224	8	Stake Body	
			34,904	19	Pickup 4WD >8,600	
			43,775	36	Pickup 4WD>8600	
			20,462	68	Sports Utility -2WD	
			6,365	102	Mower	
			216,300	134	Loader	
			64,247	147	Roller	
			113,300	166	Tractor, Combination	
			136,990	169	Tractor, Combination	
			48,701	364	SUV	
			50,817	365	SUV	
			6,339	508	Plow 7.5 & 8' Pickup	
			6,339	519	Plow 7.5 & 8' Pickup	
			18,566	533	Plow 11' Loader	
			6,339	536	Plow 7.5 & 8' Pickup	
			22,765	708	Salt Spreader	
			51,000	756	Tar Distributor	
			661,456	923	Pumper	

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City of Wheaton
Fleet Services Fund
Expenses
Calendar Year 2023 Budget

Fund	**600**	**Fleet Services Fund**				
Org	**60070647**	**Fleet Services Expenses**				
	Account	**Description**	**Amount**	**Description**		**Budget**
	70050	Vehicles	65,070	7	Dump 1 1/2	
		(continued)	31,518	11	Full Size Pickup 4WD	
			195,700	23	Aerial Truck - 3 Ton	
			31,518	39	Full Size Pickup 4WD	
			22,542	66	Compact SUV	
			21,419	70	Compact Pickup	
			22,542	74	Compact SUV	
			28,751	78	Van	
			29,099	333	Mid-Size SUV	
			6,154	539	Plow 8'	
	90630	Health Insurance				153,710
	91620	Liability Insurance				33,502
	92100	Administrative Services				126,718
	93641	Technology Replacement				6,381
	Total Fleet Services Expenses					**$ 5,702,699**

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City of Wheaton
Vehicle and Equipment Replacement Schedule
Calendar Year 2023 Budget

Department	Vehicle/Equipment	Vehicle #	2023	2024	2025	2026	2027	5-Yr Total
City Managers Office	CAR MID SIZE	**50**				$ 19,867		**$ 19,867**
City Managers Office	CAR MID SIZE HYBRID	**100**			24,887			**$ 24,887**
Engineering	SPORTS UTIL-2WD	**71**				20,462		**$ 20,462**
Engineering	SPORTS UTIL-2WD	**77**					26,219	**$ 26,219**
Building & Code Enforcement	CAR MID SIZE	**65**				17,990		**$ 17,990**
Building & Code Enforcement	CAR MID SIZE HYBRID	**62**	30,745					**$ 30,745**
Building & Code Enforcement	CAR MID SIZE HYBRID	**56**	30,745					**$ 30,745**
Buildings & Grounds	PICKUP 2WD < 8,600	**110**			24,189			**$ 24,189**
Police Administrative	CAR MID SIZE	**341**	26,149					**$ 26,149**
Police Administrative	CAR MID SIZE	**334**			21,061			**$ 21,061**
Police Administrative	CAR MID SIZE HYBRID	**360**			27,231			**$ 27,231**
Police Investigative Services	SPORTS UTIL-4WD	**337**			30,871			**$ 30,871**
Police Investigative Services	SPORTS UTIL-2WD	**367**				31,098		**$ 31,098**
Traffic Patrol Services	SQUAD CAR MARKED	**352-2**			57,195			**$ 57,195**
Traffic Patrol Services	SQUAD CAR SUV HYBRID	**335**			56,182			**$ 56,182**
Traffic Patrol Services	SQUAD CAR SUV HYBRID	**348**				57,868		**$ 57,868**
Traffic Patrol Services	SQUAD CAR SUV HYBRID	**350**			56,182			**$ 56,182**
Traffic Patrol Services	SQUAD CAR SUV HYBRID	**353**				57,868		**$ 57,868**
Traffic Patrol Services	SQUAD CAR SUV HYBRID	**354**				57,868		**$ 57,868**
Traffic Patrol Services	SQUAD CAR SUV HYBRID	**355**			56,182			**$ 56,182**
Traffic Patrol Services	SQUAD CAR SUV HYBRID	**356**			56,182			**$ 56,182**
Traffic Patrol Services	SQUAD CAR SUV HYBRID	**358**			56,182			**$ 56,182**
Traffic Patrol Services	SQUAD CAR SUV HYBRID	**361**		56,182				**$ 56,182**
Traffic Patrol Services	SQUAD CAR SUV HYBRID	**365-N**				57,868		**$ 57,868**
Traffic Patrol Services	SQUAD CAR SUV	**336**			50,817			**$ 50,817**
Traffic Patrol Services	SQUAD CAR SUV	**344**		50,817				**$ 50,817**
Traffic Patrol Services	SQUAD CAR SUV	**351**		50,817				**$ 50,817**
Traffic Patrol Services	SQUAD CAR SUV	**357**		50,817				**$ 50,817**
Traffic Patrol Services	SQUAD CAR SUV	**359**			50,817			**$ 50,817**
Traffic Patrol Services	SQUAD CAR SUV	**362**		52,342				**$ 52,342**
Traffic Patrol Services	SQUAD CAR SUV	**363**		52,342				**$ 52,342**
Traffic Patrol Services	SQUAD CAR SUV	**365-2**				58,911		**$ 58,911**
Traffic Patrol Services	SQUAD CAR SUV	**336T**		50,817				**$ 50,817**
Police General Services	VAN MINI	**338**		30,947				**$ 30,947**
Police General Services	VAN MINI	**347**	28,422					**$ 28,422**
Police General Services	PICKUP 4WD < 8,600	**346**	36,740					**$ 36,740**
Fire Administrative	PICKUP 4WD >8600	**904**		38,802				**$ 38,802**
Firefighting/Investigation	UTILITY VEHICLE	**962**					24,931	**$ 24,931**
Firefighting/Investigation	COMMAND	**902**			50,162			**$ 50,162**
Firefighting/Investigation	FIRE- PUMPER	**920**			753,286			**$ 753,286**
Firefighting/Investigation	FIRE- LADDER	**930**					1,826,701	**$ 1,826,701**
Medical/Rescue Services	FIRE- AMBUL	**944**			236,992			**$ 236,992**
Medical/Rescue Services	FIRE- AMBUL	**945**			236,992			**$ 236,992**
Traffic Signs and Lines	PICKUP 4WD >8600	**41**			38,802			**$ 38,802**
Traffic Signs and Lines	AERIAL TRUCK - 1 TON	**25**	133,901					**$ 133,901**
Street Lights & Traffic Signal	UTILITY TRUCK >1 TON	**33**				49,350		**$ 49,350**
Snow & Ice Control	PLOW 10' HD FRONT	**522**	22,194					**$ 22,194**
Snow & Ice Control	PLOW 10' HD FRONT	**524**	22,860					**$ 22,860**
Snow & Ice Control	PLOW 10' HD FRONT	**526**	22,860					**$ 22,860**
Snow & Ice Control	PLOW 10' HD FRONT	**531**					23,546	**$ 23,546**
Snow & Ice Control	PLOW 10' HD FRONT	**532**	22,194					**$ 22,194**
Snow & Ice Control	PLOW 10' HD FRONT	**551**				22,860		**$ 22,860**
Snow & Ice Control	PLOW 10' HD FRONT	**552**				22,860		**$ 22,860**
Snow & Ice Control	PLOW 10' HD FRONT	**553**				22,860		**$ 22,860**
Snow & Ice Control	PLOW 10' HD FRONT	**554**					23,546	**$ 23,546**
Snow & Ice Control	PLOW 7.5 & 8' PICKUP	**501**				6,725		**$ 6,725**
Snow & Ice Control	PLOW 7.5 & 8' PICKUP	**510**				6,725		**$ 6,725**
Snow & Ice Control	PLOW 7.5 & 8' PICKUP	**513**			6,529			**$ 6,529**
Snow & Ice Control	PLOW 7.5 & 8' PICKUP	**514**				6,725		**$ 6,725**
Snow & Ice Control	PLOW 7.5 & 8' PICKUP	**537**			6,529			**$ 6,529**
Snow & Ice Control	PLOW 7.5 & 8' PICKUP	**541**			6,339			**$ 6,339**
Snow & Ice Control	PLOW 7.5 & 8' PICKUP	**544**				6,725		**$ 6,725**

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City of Wheaton
Vehicle and Equipment Replacement Schedule
Calendar Year 2023 Budget

Department	Vehicle/Equipment	Vehicle #	2023	2024	2025	2026	2027	5-Yr Total
Snow & Ice Control	PLOW 7.5 & 8' PICKUP	**545**				6,725		$ **6,725**
Snow & Ice Control	PLOW 7.5 & 8' PICKUP	**572**				6,725		$ **6,725**
Snow & Ice Control	PLOW 7.5 & 8' PICKUP	**573**				6,725		$ **6,725**
Snow & Ice Control	PLOW 7.5 & 8' PICKUP	**597**				6,725		$ **6,725**
Snow & Ice Control	SALT SPREADER HOPPER	**722**	26,391					$ **26,391**
Snow & Ice Control	SALT SPREADER HOPPER	**724**	27,183					$ **27,183**
Snow & Ice Control	SALT SPREADER HOPPER	**726**	27,183					$ **27,183**
Snow & Ice Control	SALT SPREADER HOPPER	**732**	26,391					$ **26,391**
Snow & Ice Control	SALT SPREADER HOPPER	**751**				27,183		$ **27,183**
Snow & Ice Control	SALT SPREADER HOPPER	**753**				27,183		$ **27,183**
Snow & Ice Control	PLOW UNDERBODY	**622**	16,382					$ **16,382**
Snow & Ice Control	PLOW UNDERBODY	**624**	16,874					$ **16,874**
Snow & Ice Control	PLOW UNDERBODY	**626**	16,874					$ **16,874**
Snow & Ice Control	PLOW UNDERBODY	**632**	16,382					$ **16,382**
Snow & Ice Control	SALT SPREADER TGATE	**731**					5,327	$ **5,327**
Snow & Ice Control	SALT SPREADER TGATE	**754**					5,327	$ **5,327**
Streets	LOADER	**135**		229,690				$ **229,690**
Streets	PICKUP 4WD >8600	**10**				41,165		$ **41,165**
Streets	PICKUP 4WD >8600	**14**				41,165		$ **41,165**
Streets	PICKUP 4WD >8600	**45**				41,165		$ **41,165**
Streets	PICKUP 4WD >8600	**73**				41,165		$ **41,165**
Streets	DUMP 3 TON	**22**	188,566					$ **188,566**
Streets	DUMP 3 TON	**24**	194,223					$ **194,223**
Streets	DUMP 3 TON	**26**	194,223					$ **194,223**
Streets	DUMP 3 TON	**32**	188,566					$ **188,566**
Streets	DUMP TANDEM	**31**					196,230	$ **196,230**
Streets	DUMP TANDEM	**51**				190,515		$ **190,515**
Streets	DUMP TANDEM	**52**				190,515		$ **190,515**
Streets	DUMP TANDEM	**53**				190,515		$ **190,515**
Streets	DUMP TANDEM	**54**					196,230	$ **196,230**
Streets	SKID LOADER LARGE FR	**140**	62,830					$ **62,830**
Streets	TRAILER-LARGE	**847**					12,731	$ **12,731**
Streets	PATCHING TRAILER	**150**	37,080					$ **37,080**
Street Cleaning	SWEEPER - STREET	**15**		244,110				$ **244,110**
Forestry Operations	AERIAL TRUCK - 3 TON	**82**				240,400		$ **240,400**
Forestry Operations	PICKUP 2WD >8600	**60**				24,189		$ **24,189**
Forestry Operations	DUMP 2 TON	**83**			80,985			$ **80,985**
Forestry Operations	DUMP 2 TON	**85**			80,985			$ **80,985**
Forestry Operations	WOOD CHIPPERS	**183**			72,011			$ **72,011**
Forestry Operations	TREE SPRAYER	**187**			11,617			$ **11,617**
Forestry Operations	STUMP GRINDER	**188**					49,895	$ **49,895**
Public Grounds	DUMP 1 1/2 TON	**46**			78,159			$ **78,159**
Public Grounds	PICKUP 4WD >8600	**13**			39,966			$ **39,966**
Public Grounds	PICKUP 4WD >8600	**44**				41,165		$ **41,165**
Public Grounds	DUMP 1 TON	**37**			45,664			$ **45,664**
Public Grounds	UTILITY VEHICLE	**101**		24,931				$ **24,931**
Public Grounds	UTILITY TRACTOR	**103**			60,481			$ **60,481**
Public Grounds	MOWER RIDING	**108**		7,734				$ **7,734**
Public Grounds	MOWER RIDING	**109**		9,962				$ **9,962**
Public Grounds	MOWER RIDING	**104**			7,734			$ **7,734**
Public Grounds	UTILITY VEHICLE-ELEC	**106**		10,163				$ **10,163**
Public Grounds	UTILITY VEHICLE-ELEC	**107**		10,163				$ **10,163**
Public Grounds	SKID LOADER SMALL FR	**117**		22,243				$ **22,243**
Public Grounds	SKID LOADER SMALL FR	**118**		22,243				$ **22,243**
Public Grounds	TRAILER-SMALL	**804**		12,731				$ **12,731**
Water Administrative	DUMP TANDEM	**96**				190,515		$ **190,515**
Water Administrative	PICKUP 2WD> 8,600	**86**		28,538				$ **28,538**
Water Administrative	PICKUP 2WD> 8,600	**88**				30,276		$ **30,276**
Water Administrative	PICKUP 2WD < 8,600	**98**	24,189					$ **24,189**
Water Administrative	SPORTS UTIL - SWD	**89**		20,462				$ **20,462**
Water Administrative	UTILITY TRK=1 TON	**92**		50,470				$ **50,470**
Fleet Services	SWEEPER - SMALL	**192**				54,815		$ **54,815**

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City of Wheaton
Vehicle and Equipment Replacement Schedule
Calendar Year 2023 Budget

Department	Vehicle/Equipment	Vehicle #	2023	2024	2025	2026	2027	5-Yr Total
Fleet Services	MISCELLANEOUS	**3001**					15,704	**$ 15,704**
Sewer Maintenance	VAN STANDARD	**47**				32,527		**$ 32,527**
Sewer Maintenance	VAN SEWER-TV	**2**				326,477		**$ 326,477**
Sewer Maintenance	SEWE JETTER COMBO	**4**		458,945				**$ 458,945**
Sewer Maintenance	STAKE BODY	**5**		68,959				**$ 68,959**
Sewer Maintenance	DUMP 1 1/2 TON	**6**					85,407	**$ 85,407**
Sewer Maintenance	PLOW 7.5 & 8' PICKUP	**543**				6,725		**$ 6,725**
Sewer Maintenance	PICKUP 4WD >8600	**43**				41,165		**$ 41,165**
Sewer Maintenance	PICKUP 2WD <8600	**59**			32,640			**$ 32,640**
Sewer Maintenance	WATER PUMP	**137**					22,871	**$ 22,871**
Sewer Maintenance	TRAILER TRAFFIC ADV	**839**		5,305				**$ 5,305**
Library	VAN MINI	**105**				24,582		**$ 24,582**
Totals			**$ 1,440,147**	**$ 1,660,532**	**$ 2,413,851**	**$ 2,354,937**	**$ 2,514,665**	**$ 10,384,132**

Vehicle Replacement Carryover from 2022 & 2021	**$ 2,026,202**
Grand Total	**$ 3,466,349**

City of Wheaton
Capital Equipment Replacement Fund
Calendar Year 2023 Budget

GENERAL DESCRIPTION AND MAJOR AREAS OF RESPONSIBILITY

The City has implemented a sustainable asset management program to ensure that adequate funds are available to replace capital assets as they reach the end of their useful lives. The Capital Equipment Replacement fund provides for the replacement of the City's major operating equipment with the exception of facility components (Building Renewal Fund), information technology assets (Technology Replacement Fund) and vehicles (Municipal Garage Fund). Examples of assets in the Capital Equipment Replacement Fund include police and fire safety equipment, communications equipment, and portable radios. Each asset's replacement cost and useful life is evaluated and contributions to this fund determined during the annual budget process.

2023 BUDGET SUMMARY

The 2023 budget includes the following items:

- $100,000 City Hall – Council Chambers Audio/Visual Upgrades
- $39,600 Police Civilian Radios

EXPENDITURES BY CATEGORY

Expenditures	2021 Actual	2022 Budget	2022 Projected	2023 Budget
Capital Outlays	$ 77,492	$ 163,163	$ 396,500	$ 139,600
Total Expenditures	**$ 77,492**	**$ 163,163**	**$ 396,500**	**$ 139,600**

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City of Wheaton
Capital Equipment Replacement Fund
Fund Summary
Calendar Year 2023 Budget

	2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	23 Budget vs 22 Budget $	23 Budget vs 22 Budget %	23 Budget vs 22 Proj. $	23 Budget vs 22 Proj. %
Beginning Fund Balance	**$ 3,900,415**	**$ 4,261,902**	**$ 4,425,504**	**$ 4,425,504**	**$ 4,309,997**				
Revenues									
Investment Income	$ 174,255	$ (76,250)	$ 50,000	$ 30,000	$ 30,000	$ (20,000)	-40.0%	$ -	0.0%
Miscellaneous	7,000	-	-	-	-	-	0.0%	-	0.0%
Interfund Transfers In	314,970	317,344	250,993	250,993	212,514	(38,479)	-15.3%	(38,479)	-15.3%
Total Revenues	**$ 496,225**	**$ 241,094**	**$ 300,993**	**$ 280,993**	**$ 242,514**	**$ (58,479)**	**-19.4%**	**$ (38,479)**	**-13.7%**
Expenses									
Capital Outlays	$ 134,738	$ 77,492	$ 163,163	$ 396,500	$ 139,600	$ (23,563)	-14.4%	$ (256,900)	-64.8%
Total Expenses	**$ 134,738**	**$ 77,492**	**$ 163,163**	**$ 396,500**	**$ 139,600**	**$ (23,563)**	**-14.4%**	**$ (256,900)**	**-64.8%**
Revenues Over/ (Under) Expenses	**$ 361,487**	**$ 163,602**	**$ 137,830**	**$ (115,507)**	**$ 102,914**				
Ending Fund Balance	**$ 4,261,902**	**$ 4,425,504**	**$ 4,563,334**	**$ 4,309,997**	**$ 4,412,911**				

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City of Wheaton
Capital Equipment Replacement Fund
Revenues
Calendar Year 2023 Budget

Fund 640 Capital Equipment Replacement Fund
Org 64000000 Capital Equipment Replacement Revenues

		2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	23 Budget vs 22 Budget $	23 Budget vs 22 Budget %	23 Budget vs 22 Proj. $	23 Budget vs 22 Proj. %
46000	Interest Income-Investments	$ 174,255	$ (76,250)	$ 50,000	$ 30,000	$ 30,000	$ (20,000)	-40.0%	$ -	0.0%
	Total Investment Income	**174,255**	**(76,250)**	**50,000**	**30,000**	**30,000**	**(20,000)**	**-40.0%**	**-**	**0.0%**
47300	Sale of City Assets	7,000	-	-	-	-	-	0.0%	-	0.0%
	Total Miscellaneous	**7,000**	**-**	**-**	**-**	**-**	**-**	**0.0%**	**-**	**0.0%**
80000	Contribution From Other Funds	314,970	317,344	250,993	250,993	212,514	(38,479)	-15.3%	(38,479)	-15.3%
	Total Interfund Transfers	**314,970**	**317,344**	**250,993**	**250,993**	**212,514**	**(38,479)**	**-15.3%**	**(38,479)**	**-15.3%**
	Total Capital Equip Repl Revenues	**$ 496,225**	**$ 241,094**	**$ 300,993**	**$ 280,993**	**$ 242,514**	**$ (58,479)**	**-19.4%**	**$ (38,479)**	**-13.7%**

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City of Wheaton
Capital Equipment Replacement Fund
Expenses
Calendar Year 2023 Budget

Fund 640 Capital Equipment Replacement Fund
Org 64000010 Capital Equipment Replacement Expenses

		2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	23 Budget vs 22 Budget $	23 Budget vs 22 Budget %	23 Budget vs 22 Proj. $	23 Budget vs 22 Proj. %
70030	Operating Equipment	$ 134,738	$ 77,492	$ 163,163	$ 396,500	$ 139,600	$ (23,563)	-14.4%	(256,900)	-64.8%
	Total Capital Outlays	**134,738**	**77,492**	**163,163**	**396,500**	**139,600**	**(23,563)**	**-14.4%**	**(256,900)**	**-64.8%**
Total Capital Equip Replacement Expenses		**$ 134,738**	**$ 77,492**	**$ 163,163**	**$ 396,500**	**$ 139,600**	**$ (23,563)**	**-14.4%**	**$(256,900)**	**-64.8%**

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City of Wheaton
Capital Equipment Replacement Fund
Expenses
Calendar Year 2023 Budget

Fund 640 Capital Equipment Replacement Fund
Org 64000010 Capital Equipment Replacement Expenses

Account	Description	Amount	Description	Department	Budget
70030	Operating Equipment				$ 139,600
		100,000	Council Chambers Audio/Visual Upgrade	City Hall	
		39,600	Police Civilian Radios	Police	
Total Capital Equipment Replacement Expenses					**$ 139,600**

City of Wheaton
Technology Replacement Fund
Calendar Year 2023 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 Technology Replacement Fund provides for the replacement of the City's information technology assets. Examples of assets in the Technology Replacement Fund include computers, servers, and network equipment. Each asset's replacement cost and useful life is evaluated and contributions to this fund determined during the annual budget process.

2023 BUDGET SUMMARY

The 2023 budget includes the following items:

- $19,069 Surveillance Camera Replacements
- $8,816 Cashiering Station Replacements (4)
- $23,849 Desktop Computer Replacements (33)
- $25,498 Desktop Workstation Computer Replacements (11)
- $26,574 Police and Fire Mobile Data Terminal Replacements (6)
- $6,866 Police and Fire Tablet Replacements (3)
- $7,416 Network Branch Firewall Replacements (1)
- $2,575 Network Switch Replacements (1)
- $1,331 Printer Replacements (3)
- $167,175 Server Virtualization Replacements (1)
- $12,190 Tablet Replacements (23)

EXPENDITURES BY CATEGORY

Expenditures	2021 Actual	2022 Budget	2022 Projected	2023 Budget
Capital Outlays	$ 127,752	$ 127,683	$ 145,417	$ 301,359
Total Expenditures	**$ 127,752**	**$ 127,683**	**$ 145,417**	**$ 301,359**

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City of Wheaton
Technology Replacement Fund
Fund Summary
Calendar Year 2023 Budget

	2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	23 Budget vs 22 Budget $	23 Budget vs 22 Budget %	23 Budget vs 22 Proj. $	23 Budget vs 22 Proj. %
Beginning Fund Balance	**$ 648,855**	**$ 680,515**	**$ 737,555**	**$ 737,555**	**$ 781,270**				
Revenues									
Investment Income	$ 2,384	$ 761	$ 250	$ 2,500	$ 500	$ 250	100.0%	(2,000)	-80.0%
Interfund Transfers In	153,181	184,031	186,632	186,632	179,792	(6,840)	-3.7%	$ (6,840)	-3.7%
Total Revenues	**$ 155,565**	**$ 184,792**	**$ 186,882**	**$ 189,132**	**$ 180,292**	**$ (6,590)**	**-3.5%**	**$ (8,840)**	**-4.7%**
Expenses									
Capital Outlays	$ 123,905	$ 127,752	$ 127,683	$ 145,417	$ 301,359	$ 173,676	136.0%	$ 155,942	107.2%
Total Expenses	**$ 123,905**	**$ 127,752**	**$ 127,683**	**$ 145,417**	**$ 301,359**	**$ 173,676**	**136.0%**	**$ 155,942**	**107.2%**
Revenues Over/ (Under) Expenses	**$ 31,660**	**$ 57,040**	**$ 59,199**	**$ 43,715**	**$ (121,067)**				
Ending Fund Balance	**$ 680,515**	**$ 737,555**	**$ 796,754**	**$ 781,270**	**$ 660,203**				

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City of Wheaton
Technology Replacement Fund
Revenues
Calendar Year 2023 Budget

Fund 641 Technology Replacement Fund
Org 64103000 Technology Replacement Revenues

		2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	23 Budget vs 22 Budget $	23 Budget vs 22 Budget %	23 Budget vs 22 Proj. $	23 Budget vs 22 Proj. %
46000	Interest Income-Investments	2,384	761	250	2,500	500	250	100.0%	(2,000)	-80.0%
	Total Investment Income	**2,384**	**761**	**250**	**2,500**	**500**	**250**	**100.0%**	**(2,000)**	**-80.0%**
80000	Contribution From Other Funds	153,181	184,031	186,632	186,632	179,792	(6,840)	-3.7%	$ (6,840)	-3.7%
	Total Interfund Transfers	**153,181**	**184,031**	**186,632**	**186,632**	**179,792**	**(6,840)**	**-3.7%**	**(6,840)**	**-3.7%**
	Total Technology Replacement Revenues	**$ 155,565**	**$ 184,792**	**$ 186,882**	**$ 189,132**	**$ 180,292**	**$ (6,590)**	**-3.5%**	**$ (8,840)**	**-4.7%**

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City of Wheaton
Technology Replacement Fund
Expenses
Calendar Year 2023 Budget

Fund 641 Technology Replacement Fund
Org 64130010 Technology Replacement Expenses

			2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	23 Budget vs 22 Budget $	23 Budget vs 22 Budget %	23 Budget vs 22 Proj. $	23 Budget vs 22 Proj. %
	70035	Technology Equipment	$ 123,905	$ 127,752	$ 127,683	$ 145,417	$ 301,359	$ 173,676	93.9%	$ 155,942	107.2%
		Total Capital Outlays	**123,905**	**127,752**	**127,683**	**145,417**	**301,359**	**173,676**	**93.9%**	**155,942**	**107.2%**
	Total Technology Replacement Expenses		**$ 123,905**	**$ 127,752**	**$ 127,683**	**$ 145,417**	**$ 301,359**	**$ 173,676**	**93.9%**	**$ 155,942**	**107.2%**

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City of Wheaton
Technology Replacement Fund
Expenses
Calendar Year 2023 Budget

Fund 641 Technology Replacement Fund
Org 64130010 Technology Replacement Expenses

Account	Description	Amount	Description	Budget
70035	Technology Equipment			$ 301,359
		8,816	Cashiering Station Replacements (4)	
		23,849	Desktop Computer Replacements (33)	
		25,498	Desktop Workstation Computer Replacements (11)	
		7,416	Network Branch Firewall Replacements (1)	
		2,575	Network Switch Replacements (1)	
		26,574	Police and Fire Mobile Data Terminal Replacements (6)	
		6,866	Police and Fire Tablet Replacements (3)	
		1,331	Printer Replacements (3)	
		167,175	Server Virtualization Replacements (1)	
		19,069	Surveillance Camera Replacements	
		12,190	Tablet Replacements (23)	
Total Technology Replacement Expenses				**$ 301,359**

City of Wheaton
Building Renewal Fund
Calendar Year 2023 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.

2023 BUDGET SUMMARY

The 2023 budget includes the following items:

- $18,000 Fire Station #38 – Test & Balance HVAC
- $20,000 City Hall – Concrete Entry Replacement
- $28,000 Police – Ceiling Tile Replacement
- $64,750 Public Works – Generator #2 Replacement
- $75,000 City Hall – Exterior Painting & Maintenance
- $80,000 City Hall – Flat Roof Replacement
- $110,000 Annex Roof Top Unit Replacement
- $120,000 Police Detective Area Renovation
- $210,000 City Hall – Admin Renovation

EXPENDITURES BY CATEGORY

Expenditures	2021 Actual	2022 Budget	2022 Projected	2023 Budget
Capital Outlays	$ 518,874	$ 589,424	$ 780,816	$ 725,750
Total Expenditures	**$ 518,874**	**$ 589,424**	**$ 780,816**	**$ 725,750**

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City of Wheaton
Building Renewal Fund
Fund Summary
Calendar Year 2023 Budget

	2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	23 Budget vs 22 Budget $	23 Budget vs 22 Budget %	23 Budget vs 22 Proj. $	23 Budget vs 22 Proj. %
Beginning Fund Balance	**$ 1,144,994**	**$ 1,028,478**	**$ 2,864,689**	**$ 2,864,689**	**$ 2,359,403**				
Revenues									
Investment Income	$ 34,663	$ 1,209	$ 10,000	$ 10,000	$ 10,000	$ -	0.0%	$ -	0.0%
Miscellaneous Revenue	-	105,855	-	-	-	-	0.0%	-	0.0%
Interfund Transfers In	231,306	2,248,021	265,530	265,530	283,867	18,337	6.9%	18,337	6.9%
Total Revenues	**$ 265,969**	**$ 2,355,085**	**$ 275,530**	**$ 275,530**	**$ 293,867**	**$ 18,337**	**6.7%**	**$ 18,337**	**6.7%**
Expenses									
Capital Outlays	$ 382,485	$ 518,874	$ 589,424	$ 780,816	$ 725,750	$ 136,326	23.1%	$ (55,066)	-7.1%
Total Expenses	**$ 382,485**	**$ 518,874**	**$ 589,424**	**$ 780,816**	**$ 725,750**	**$ 136,326**	**23.1%**	**$ (55,066)**	**-7.1%**
Revenues Over/ (Under) Expenses	**$ (116,516)**	**$ 1,836,211**	**$ (313,894)**	**$ (505,286)**	**$ (431,883)**				
Ending Fund Balance	**$ 1,028,478**	**$ 2,864,689**	**$ 2,550,795**	**$ 2,359,403**	**$ 1,927,520**				

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City of Wheaton
Building Renewal Fund
Revenues
Calendar Year 2023 Budget

Fund 642 Building Renewal Fund
Org 64205500 Building Renewal Revenues

		2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	23 Budget vs 22 Budget $	23 Budget vs 22 Budget %	23 Budget vs 22 Proj. $	23 Budget vs 22 Proj. %
46000	Interest Income-Investments	$ 34,663	$ 1,209	$ 10,000	$ 10,000	$ 10,000	$ -	0.0%	$ -	0.0%
	Total Investment Income	**34,663**	**1,209**	**10,000**	**10,000**	**10,000**	**-**	**0.0%**	**-**	**0.0%**
47000	Miscellaneous Revenue	-	105,855	-	-	-	-	0.0%	-	0.0%
	Total Miscellaneous Revenue	**-**	**105,855**	**-**	**-**	**-**	**-**	**0.0%**	**-**	**0.0%**
85100	Contribution From Other Funds	231,306	248,021	265,530	265,530	283,867	$ 18,337	6.9%	18,337	6.9%
87100	Trans In-General Fund	-	2,000,000	-	-	-	-	0.0%	-	0.0%
	Total Interfund Transfers	**231,306**	**2,248,021**	**265,530**	**265,530**	**283,867**	**18,337**	**6.9%**	**18,337**	**6.9%**
Total Building Renewal Revenues		**$ 265,969**	**$ 2,355,085**	**$ 275,530**	**$ 275,530**	**$ 293,867**	**$ 18,337**	**6.7%**	**$ 18,337**	**6.7%**

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City of Wheaton
Building Renewal Fund
Expenses
Calendar Year 2023 Budget

Fund 642 Building Renewal Fund
Org 64255010 Building Renewal Expenses

		2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	23 Budget vs 22 Budget $	23 Budget vs 22 Budget %	23 Budget vs 22 Proj. $	23 Budget vs 22 Proj. %
64110	Engineering Services	$ -	$ -	$ 15,000	$ 42,475	$ 6,000	$ (9,000)	-60.0%	$ (36,475)	-85.9%
70001	Building Improvements	382,485	518,874	574,424	738,341	719,750	145,326	25.3%	(18,591)	-2.5%
	Total Capital Outlays	**382,485**	**518,874**	**589,424**	**780,816**	**725,750**	**$ 136,326**	**23.1%**	**(55,066)**	**-7.1%**
	Total Building Renewal Expenses	**$ 382,485**	**$ 518,874**	**$ 589,424**	**$ 780,816**	**$ 725,750**	**$ 136,326**	**23.1%**	**$ (55,066)**	**-7.1%**

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City of Wheaton
Building Renewal Fund
Expenses
Calendar Year 2023 Budget

Fund 642 Building Renewal Fund
Org 64255010 Building Renewal Expenses

Account	Description	Amount	Description	Budget
64110	Engineering Services			$ 6,000
		6,000	PW - Generator #2 Replacement	
70001	Building Improvements			719,750
		110,000	Annex - Roof Top Unit Replacement	
		210,000	City Hall - Admin Renovation	
		20,000	City Hall - Concrete Entry Replacement	
		75,000	City Hall - Exterior Painting & Maintenance	
		80,000	City Hall - Flat Roof Replacement	
		18,000	Fire Station #38 - Test & Balance HVAC	
		28,000	PD - Ceiling Tile Replacement	
		120,000	PD - Detective Area Renovation	
		58,750	PW - Generator #2 Replacement	
Total Building Renewal Expenses				**$ 725,750**

City of Wheaton
Liability Insurance Fund
Calendar Year 2023 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.

2023 BUDGET SUMMARY

2023 total expenses increase from $1.2 million to $1.26 million, an increase of $62,675 (or 5.2%) compared to the prior year, mainly due to property and liability insurance premiums increasing $55,900 (or 9.4%).

EXPENDITURES BY CATEGORY

Expenditures	2021 Actual	2022 Budget	2022 Projected	2023 Budget
Charges & Services	$ 1,287,337	$ 1,202,550	$ 1,100,940	$ 1,265,225
Total Expenditures	**$ 1,287,337**	**$ 1,202,550**	**$ 1,100,940**	**$ 1,265,225**

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City of Wheaton
Liability Insurance Fund
Fund Summary
Calendar Year 2023 Budget

	2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	23 Budget vs 22 Budget $	23 Budget vs 22 Budget %	23 Budget vs 22 Proj. $	23 Budget vs 22 Proj. %
Beginning Fund Balance	**$ 1,633,752**	**$ 1,707,448**	**$ 1,850,130**	**$ 1,850,130**	**$ 1,948,107**				
Revenues									
Investment Income	$ 105,943	$ 123	$ 40,000	$ 30,000	$ 30,000	$ (10,000)	-25.0%	-	0.0%
Miscellaneous	52,481	462,826	50,000	56,367	50,000	-	0.0%	(6,367)	-11.3%
Interfund Transfers In	743,785	967,070	1,112,550	1,112,550	1,185,225	72,675	6.5%	72,675	6.5%
Total Revenues	**$ 902,209**	**$ 1,430,019**	**$ 1,202,550**	**$ 1,198,917**	**$ 1,265,225**	**$ 62,675**	**5.2%**	**66,308**	**5.5%**
Expenses									
Charges & Services	$ 828,513	$ 1,287,337	$ 1,202,550	$ 1,100,940	$ 1,265,225	$ 62,675	5.2%	$ 164,285	14.9%
Total Expenses	**$ 828,513**	**$ 1,287,337**	**$ 1,202,550**	**$ 1,100,940**	**$ 1,265,225**	**$ 62,675**	**5.2%**	**$ 164,285**	**14.9%**
Revenues Over/ (Under) Expenses	**$ 73,696**	**$ 142,682**	**$ -**	**$ 97,977**	**$ -**				
Ending Fund Balance	**$ 1,707,448**	**$ 1,850,130**	**$ 1,850,130**	**$ 1,948,107**	**$ 1,948,107**				

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City of Wheaton
Liability Insurance Fund
Revenues
Calendar Year 2023 Budget

Fund 620 Liability Insurance Fund
Org 62000000 Liability Insurance Revenues

			2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	23 Budget vs 22 Budget $	23 Budget vs 22 Budget %	23 Budget vs 22 Proj. $	23 Budget vs 22 Proj. %
	46000	Interest Income-Investments	$ 105,943	$ 123	$ 40,000	$ 30,000	$ 30,000	$ (10,000)	-25.0%	$ -	0.0%
		Total Investment Income	**105,943**	**123**	**40,000**	**30,000**	**30,000**	**(10,000)**	**-25.0%**	**-**	**0.0%**
	47000	Miscellaneous Revenues	4,850	-	-	1,367	-	-	0.0%	(1,367)	-100.0%
	47200	Insurance-Liability Recovery	2,848	66,158	10,000	5,000	10,000	-	0.0%	5,000	100.0%
	47205	Insurance-WC Recovery	44,783	396,668	40,000	50,000	40,000	-	0.0%	(10,000)	-20.0%
		Total Miscellaneous	**52,481**	**462,826**	**50,000**	**56,367**	**50,000**	**-**	**0.0%**	**(6,367)**	**-11.3%**
	80000	Contribution From Other Funds	743,785	967,070	1,112,550	1,112,550	1,185,225	72,675	6.5%	72,675	6.5%
		Total Interfund Transfers	**743,785**	**967,070**	**1,112,550**	**1,112,550**	**1,185,225**	**72,675**	**6.5%**	**72,675**	**6.5%**
Total Liability Insurance Revenues			**$ 902,209**	**$ 1,430,019**	**$ 1,202,550**	**$ 1,198,917**	**$ 1,265,225**	**$ 62,675**	**5.2%**	**$ 66,308**	**5.5%**

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City of Wheaton
Liability Insurance Fund
Expenses
Calendar Year 2023 Budget

Fund 620 Liability Insurance Fund
Org 62020010 Liability Insurance Expenses

		2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	23 Budget vs 22 Budget $	23 Budget vs 22 Budget %	23 Budget vs 22 Proj. $	23 Budget vs 22 Proj. %
63005	Training	$ 6,375	$ 21,558	$ 25,000	$ 21,500	$ 25,000	$ -	0.0%	$ 3,500	16.3%
64100	Contractual Services	59,746	57,024	55,800	57,800	59,875	4,075	7.3%	2,075	3.6%
69025	Liability Insurance Premiums	314,084	439,242	593,850	588,140	645,250	51,400	8.7%	57,110	9.7%
69030	Liability Claims	246,066	361,454	100,000	100,000	100,000	-	0.0%	-	0.0%
69035	Workers Comp Ins Premiums	106,225	118,036	127,400	125,900	134,600	7,200	5.7%	8,700	6.9%
69040	Workers Comp Claims	78,185	298,005	300,000	200,000	300,000	-	0.0%	100,000	50.0%
69045	Unemployment Claims	17,605	(9,142)	-	7,100	-	-	0.0%	(7,100)	-100.0%
69065	Notary Bonds	227	1,160	500	500	500	-	0.0%	-	0.0%
	Total Charges & Services	**828,513**	**1,287,337**	**1,202,550**	**1,100,940**	**1,265,225**	**62,675**	**5.2%**	**164,285**	**14.9%**
	Total Liability Insurance Expenses	**$ 828,513**	**$ 1,287,337**	**$ 1,202,550**	**$ 1,100,940**	**$ 1,265,225**	**$ 62,675**	**5.2%**	**$ 164,285**	**14.9%**

City of Wheaton
Liability Insurance Fund
Expenses
Calendar Year 2023 Budget

Fund	**620**	**Liability Insurance Fund**				
Org	**62020010**	**Liability Insurance Expenses**				
	Account	**Description**	**Amount**	**Description**		**Budget**
	63005	Training			$	25,000
			10,000	Safety/Loss Control Training		
			15,000	Safety/Loss Control Training Software		
	64100	Contractual Services				59,875
			26,700	Broker Fee		
			23,175	TPA Claims Administration		
			8,000	Liability Insurance Consultant		
			2,000	IWCC		
	69025	Liability Insurance Premiums				645,250
			643,200	Property & General Liability Insurance		
			2,050	Treasurer & City Clerk Bonds		
	69030	Liability Claims				100,000
	69035	Workers Comp Insurance Premiums				134,600
	69040	Workers Comp Claims				300,000
	69065	Notary Bonds				500
	Total Liability Insurance Expenses					**$ 1,265,225**

City of Wheaton
Health Insurance Fund
Calendar Year 2023 Budget

GENERAL DESCRIPTION AND MAJOR AREAS OF RESPONSIBILITY

The City of Wheaton pays for health insurance claims and benefits for employees through the Health Insurance Fund. Employees who retire from the City may continue health insurance coverage by paying the full medical equivalent premium for the City's Plan. Health insurance costs are allocated on a per capita basis to each City organization and transfers are made monthly from those respective organizations.

Intergovernmental Personnel Benefit Cooperative (IPBC)

In 2003, the City joined the Intergovernmental Personnel Benefit Cooperative (IPBC). The IPBC is a cooperative entity established to jointly administer some or all the personnel benefit programs offered by its members to their officers, employees, and retirees. These benefit programs include, but are not limited to, medical expense claim payments, dental and life insurance. Currently, there are 130 members participating in IPBC. The City's health insurance plan year is July 1st through June 30th. As shown in the following table, the PPO and HMO rates increased by 5.00% and 6.70% respectively in 2022.

Health Insurance History of Rate Changes
City Plans

City Plans		
Date	PPO	HMO
07/01/12	13.40%	3.60%
07/01/13	8.40%	2.90%
07/01/14	-10.37%	0.50%
07/01/15	0.67%	-4.90%
07/01/16	6.20%	2.60%
07/01/17	2.70%	2.70%
07/01/18	7.90%	0.00%
07/01/19	1.06%	-1.80%
07/01/20	-0.61%	-0.40%
07/01/21	5.30%	-4.15%
07/01/22	5.00%	6.70%
Average	**3.60%**	**0.70%**

Public Works Local 150 Union Insurance Plan

On January 1, 2012, as part of a new bargaining agreement with the City, Public Works union employees were no longer on the City's health and dental plans and began participation in the Local 150 union health and dental insurance plans. The City pays to Local 150 an agreed upon monthly contribution, based on type of coverage, for each active employee participating in the union plan. As shown in the following table, the rate increased 4.88% in 2022.

Health Insurance History of Rate Changes
PW Local 150 Plan

PW Local 150	
Date	Average Increase
01/01/13	7.70%
01/01/14	7.15%
01/01/15	6.67%
01/01/16	6.26%
01/01/17	2.61%
05/01/17	5.00%
05/01/18	5.00%
05/01/19	5.51%
05/01/20	3.99%
05/01/21	4.82%
05/01/22	4.88%
Average	**5.42%**

2023 BUDGET SUMMARY

2023 total budgeted expenses increase from $5.5 million to $5.9 million, an increase of $0.4 million (or 6.5%) compared to the prior year, mainly due health insurance premiums increasing $0.3 million (or 7.9%).

EXPENDITURES BY CATEGORY

Expenditures	2021 Actual	2022 Budget	2022 Projected	2023 Budget
Charges & Services	$ 5,255,432	$ 5,536,130	$ 5,508,337	$ 5,896,119
Total Expenditures	**$ 5,255,432**	**$ 5,536,130**	**$ 5,508,337**	**$ 5,896,119**

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City of Wheaton
Health Insurance Fund
Fund Summary
Calendar Year 2023 Budget

	2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	23 Budget vs 22 Budget $	23 Budget vs 22 Budget %	23 Budget vs 22 Proj. $	23 Budget vs 22 Proj. %
Beginning Fund Balance	**$ 2,379,108**	**$ 2,526,270**	**$ 2,559,901**	**$ 2,559,901**	**$ 2,647,946**				
Revenues									
Charges for Services	$ 930,467	$ 941,721	$ 987,250	$ 1,055,700	$ 1,165,300	$ 178,050	18.0%	$ 109,600	10.4%
Investment Income	31,885	(1,902)	20,000	20,000	20,000	-	0.0%	-	0.0%
Miscellaneous	235,191	82,998	126,500	118,302	115,100	(11,400)	-9.0%	(3,202)	-2.7%
Interfund Transfers In	4,198,070	4,266,245	4,402,380	4,402,380	4,595,719	193,339	4.4%	193,339	4.4%
Total Revenues	**$ 5,395,613**	**$ 5,289,062**	**$ 5,536,130**	**$ 5,596,382**	**$ 5,896,119**	**$ 359,989**	**6.5%**	**$ 299,737**	**5.4%**
Expenses									
Charges & Services	$ 5,248,451	$ 5,255,432	$ 5,536,130	$ 5,508,337	$ 5,896,119	$ 359,989	6.5%	$ 387,782	7.0%
Total Expenses	**$ 5,248,451**	**$ 5,255,432**	**$ 5,536,130**	**$ 5,508,337**	**$ 5,896,119**	**$ 359,989**	**6.5%**	**$ 387,782**	**7.0%**
Revenues Over/ (Under) Expenses	**$ 147,162**	**$ 33,630**	**$ -**	**$ 88,045**	**$ -**				
Ending Fund Balance	**$ 2,526,270**	**$ 2,559,901**	**$ 2,559,901**	**$ 2,647,946**	**$ 2,647,946**				

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City of Wheaton
Health Insurance Fund
Revenues
Calendar Year 2023 Budget

Fund 630 Health Insurance Fund
Org 63000000 Health Insurance Revenues

			2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	23 Budget vs 22 Budget $	23 Budget vs 22 Budget %	23 Budget vs 22 Proj. $	23 Budget vs 22 Proj. %
	43800	Ins.-Employee Contribution	$ 608,647	$ 610,971	$ 654,950	$ 680,200	$ 710,900	$ 55,950	8.5%	$ 30,700	4.5%
	43820	Ins.-Retiree Contribution	321,820	330,750	332,300	375,500	454,400	122,100	36.7%	78,900	21.0%
		Total Charges for Services	**930,467**	**941,721**	**987,250**	**1,055,700**	**1,165,300**	**178,050**	**18.0%**	**109,600**	**10.4%**
	46000	Interest Income-Investments	31,885	(1,902)	20,000	20,000	20,000	-	0.0%	-	0.0%
		Total Investment Income	**31,885**	**(1,902)**	**20,000**	**20,000**	**20,000**	**-**	**0.0%**	**-**	**0.0%**
	47000	Miscellaneous Revenues	235,191	82,998	126,500	118,302	115,100	(11,400)	-9.0%	(3,202)	-2.7%
		Total Miscellaneous	**235,191**	**82,998**	**126,500**	**118,302**	**115,100**	**(11,400)**	**-9.0%**	**(3,202)**	**-2.7%**
	80000	Contribution From Other Funds	4,198,070	4,266,245	4,402,380	4,402,380	4,595,719	193,339	4.4%	193,339	4.4%
		Total Interfund Transfers	**4,198,070**	**4,266,245**	**4,402,380**	**4,402,380**	**4,595,719**	**193,339**	**4.4%**	**193,339**	**4.4%**
Total Health Insurance Revenues			**$ 5,395,613**	**$ 5,289,062**	**$ 5,536,130**	**$ 5,596,382**	**$ 5,896,119**	**$ 359,989**	**6.5%**	**$ 299,737**	**5.4%**

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City of Wheaton
Health Insurance Fund
Expenses
Calendar Year 2023 Budget

Fund 630 Health Insurance Fund
Org 63020010 Health Insurance Expenses

			2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	23 Budget vs 22 Budget $	23 Budget vs 22 Budget %	23 Budget vs 22 Proj. $	23 Budget vs 22 Proj. %
	64100	Contractual Services	$ 41,055	$ 45,053	$ 49,500	$ 50,664	$ 50,700	$ 1,200	2.4%	$ 36	0.1%
	69000	Health Ins. Premiums	3,910,951	3,913,700	4,109,231	4,127,129	4,432,061	322,830	7.9%	304,932	7.4%
	69010	Dental Ins. Premiums	152,013	151,874	148,137	143,043	145,677	(2,460)	-1.7%	2,634	1.8%
	69015	Life Ins. Premiums	24,573	24,459	24,462	25,526	26,225	1,763	7.2%	699	2.7%
	69020	Disability Ins. Premiums	1,381	1,252	1,500	1,260	1,500	-	0.0%	240	19.0%
	69075	Insurance-Local 150	1,118,478	1,119,093	1,203,300	1,160,715	1,239,956	36,656	3.0%	79,241	6.8%
		Total Charges & Services	**5,248,451**	**5,255,432**	**5,536,130**	**5,508,337**	**5,896,119**	**359,989**	**6.5%**	**387,782**	**7.0%**
		Total Health Insurance Expenses	**$ 5,248,451**	**$ 5,255,432**	**$ 5,536,130**	**$ 5,508,337**	**$ 5,896,119**	**$ 359,989**	**6.5%**	**$ 387,782**	**7.0%**

City of Wheaton
Health Insurance Fund
Expenses
Calendar Year 2023 Budget

Fund 630 Health Insurance Fund
Org 63020010 Health Insurance Expenses

Account	Description	Amount	Description	Budget
64100	Contractual Services			$ 50,700
		5,100	Flex Benefit Plan Administration	
		5,700	Influenza Vaccines	
		39,900	Wellness Program (reimbursable)	
69000	Health Insurance Premiums			4,432,061
		4,432,061	IPBC HMO & PPO Health Insurance	
69010	Dental Insurance Premiums			145,677
		145,677	Dental Insurance Premiums (Employees Pay 95% of Premium)	
69015	Life Insurance Premiums			26,225
		26,225	IPBC Life Insurance Premiums	
69020	Disability Insurance Premiums			1,500
69075	Insurance-Local 150			1,239,956
		1,239,956	Local 150 Health & Dental Insurance	
Total Health Insurance Expenses				**$ 5,896,119**

City of Wheaton
Fire Pension Fund
Calendar Year 2023 Budget

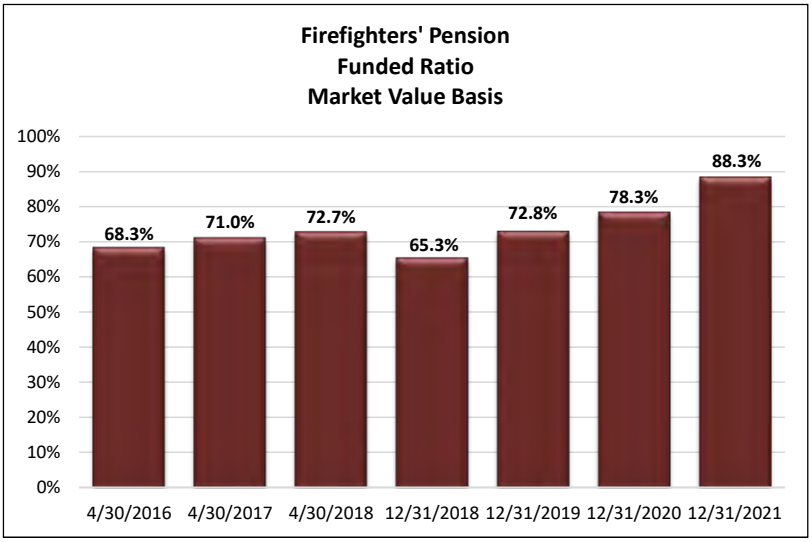
GENERAL DESCRIPTION AND MAJOR AREAS OF RESPONSIBILITY

The City's sworn firefighters participate in the Firefighters' Pension Employees Retirement System (FPERS), a single-employer defined benefit pension plan, and is accounted for in the Fire Pension Fund. The defined benefits and employee and minimum employer contribution levels are governed by Illinois Compiled Statutes (40 ILCS 5/4-1) and may be amended only by the Illinois legislature. Participants are required to contribute 9.455% of pensionable salary as established by state statute and the City is obligated to fund all remaining FPERS costs based upon actuarial valuations. Although it is legally separate from the City, the FPERS is reported as if it were part of the primary government because its sole purpose is to provide retirement benefits for the City's sworn firefighters. The FPERS is reported as a pension trust (fiduciary) fund.

Effective January 1, 2011, Illinois Compiled Statutes required the City to contribute a minimum amount annually calculated using the projected unit credit actuarial cost method that will result in the funding of 90% of the past service cost by the year 2040. The City's policy has been to contribute the amount necessary to achieve 100% funding by 2040.

In October 2021, the City issued $45.7 million of General Obligation Bonds ("2021 G.O. Bonds") to fund the unfunded liabilities of the City's Police and Fire Pension Plans ("Pension Plans"). In order to mitigate investment risks associated with market timing, bond proceeds 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.

PENSION PLAN INFORMATION



City Contributions			
Fiscal Year	Amount	Incr/(Decr)	% Change
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					
	4/30/2018	12/31/2018	12/31/2019	12/31/2020	12/31/2021
Retirees and Beneficiaries	22	22	23	23	25
Inactive, Non-Retired Members	3	3	3	3	3
Active Members	37	37	37	37	35
Total	**62**	**62**	**63**	**63**	**63**

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2023 BUDGET SUMMARY

2023 total expenses increase from $2.1 million to $2.4 million, an increase of $0.2 million (or 11.1%) compared to the prior year budget, mainly due to pension benefits increasing $254,325 (or 13.0%).

EXPENDITURES BY CATEGORY

Expenditures	2021 Actual	2022 Budget	2022 Projected	2023 Budget
Charges & Services	$ 167,631	$ 177,095	$ 154,495	$ 159,245
Pension Benefits	1,790,566	1,950,900	2,119,425	2,205,225
Total Expenditures	**$ 1,958,197**	**$ 2,127,995**	**$ 2,273,920**	**$ 2,364,470**

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City of Wheaton
Fire Pension Fund
Fund Summary
Calendar Year 2023 Budget

	2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	23 Budget vs 22 Budget $	23 Budget vs 22 Budget %	23 Budget vs 22 Proj. $	23 Budget vs 22 Proj. %
Beginning Fund Balance	**$ 36,894,040**	**$ 41,505,496**	**$ 48,764,800**	**$ 48,764,800**	**$ 52,531,965**				
Revenues									
Charges for Services	$ 416,724	$ 401,965	$ 418,500	$ 402,000	$ 417,000	$ (1,500)	-0.4%	$ 15,000	3.7%
Investment Income	4,314,419	5,410,608	5,275,000	(3,200,000)	1,800,000	(3,475,000)	-65.9%	5,000,000	156.3%
Miscellaneous	275	1,903	200	200	200	-	0.0%	-	0.0%
Interfund Transfers In	1,717,043	3,403,025	8,838,885	8,838,885	883,024	(7,955,861)	-90.0%	(7,955,861)	-90.0%
Total Revenues	**$ 6,448,461**	**$ 9,217,501**	**$ 14,532,585**	**$ 6,041,085**	**$ 3,100,224**	**$ (11,432,361)**	**-78.7%**	**$ (2,940,861)**	**-48.7%**
Expenses									
Charges & Services	$ 141,984	$ 167,631	$ 177,095	$ 154,495	$ 159,245	$ (17,850)	-10.1%	$ 4,750	3.1%
Pension Benefits	1,695,021	1,790,566	1,950,900	2,119,425	2,205,225	254,325	13.0%	85,800	4.0%
Total Expenses	**$ 1,837,005**	**$ 1,958,197**	**$ 2,127,995**	**$ 2,273,920**	**$ 2,364,470**	**$ 236,475**	**11.1%**	**$ 90,550**	**4.0%**
Revenues Over/ (Under) Expenses	**$ 4,611,456**	**$ 7,259,304**	**$ 12,404,590**	**$ 3,767,165**	**$ 735,754**				
Ending Fund Balance	**$ 41,505,496**	**$ 48,764,800**	**$ 61,169,390**	**$ 52,531,965**	**$ 53,267,719**				

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City of Wheaton
Fire Pension Fund
Revenues
Calendar Year 2023 Budget

Fund 800 Fire Pension Fund
Org 80000000 Fire Pension Revenues

			2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	23 Budget vs 22 Budget $	23 Budget vs 22 Budget %	23 Budget vs 22 Proj. $	23 Budget vs 22 Proj. %
	43980	Fire Pension-Employee Contr	$ 416,724	$ 401,965	$ 418,500	$ 402,000	$ 417,000	$ (1,500)	-0.4%	$ 15,000	3.7%
		Total Charges for Services	**416,724**	**401,965**	**418,500**	**402,000**	**417,000**	**(1,500)**	**-0.4%**	**15,000**	**3.7%**
	46000	Interest Income-Investments	805,948	1,136,359	775,000	800,000	800,000	25,000	3.2%	-	0.0%
	46030	Invest Inc-Market Value Gain/Loss	3,508,471	4,274,249	4,500,000	(4,000,000)	1,000,000	(3,500,000)	-77.8%	5,000,000	125.0%
		Total Investment Income	**4,314,419**	**5,410,608**	**5,275,000**	**(3,200,000)**	**1,800,000**	**(3,475,000)**	**-65.9%**	**5,000,000**	**156.3%**
	47000	Miscellaneous Revenues	275	1,903	200	200	200	-	0.0%	-	0.0%
		Total Miscellaneous	**275**	**1,903**	**200**	**200**	**200**	**-**	**0.0%**	**-**	**0.0%**
	88105	Fire Pension-Employer Contr	1,717,043	1,908,482	1,366,172	1,366,172	883,024	(483,148)	-35.4%	(483,148)	-35.4%
	88106	Fire Pension-Employer Contr (POB)	-	1,494,543	7,472,713	7,472,713	-	(7,472,713)	-100.0%	(7,472,713)	-100.0%
		Total Interfund Transfers	**1,717,043**	**3,403,025**	**8,838,885**	**8,838,885**	**883,024**	**(7,955,861)**	**-90.0%**	**(7,955,861)**	**-90.0%**
		Total Fire Pension Revenues	**$ 6,448,461**	**$ 9,217,501**	**$ 14,532,585**	**$ 6,041,085**	**$ 3,100,224**	**$ (11,432,361)**	**-78.7%**	**$ (2,940,861)**	**-48.7%**

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City of Wheaton
Fire Pension Fund
Expenses
Calendar Year 2023 Budget

Fund 800 Fire Pension Fund
Org 80000010 Fire Pension Expenses

		2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	23 Budget vs 22 Budget $	23 Budget vs 22 Budget %	23 Budget vs 22 Proj. $	23 Budget vs 22 Proj. %
63010	Meetings and Conferences	$ -	$ 3,581	$ 8,000	$ 6,500	$ 6,500	$ (1,500)	-18.8%	$ -	0.0%
63015	Dues and Subscriptions	795	795	795	795	795	-	0.0%	-	0.0%
64100	Contractual Services	23,601	24,693	29,300	32,500	37,150	7,850	26.8%	4,650	14.3%
64106	Legal Services	3,025	3,577	5,000	5,000	5,000	-	0.0%	-	0.0%
64130	Investment Mgr/Advisor Fees	107,980	127,039	127,500	100,000	100,000	(27,500)	-21.6%	-	0.0%
69070	Fiduciary Insurance	6,583	7,946	6,500	9,700	9,800	3,300	50.8%	100	1.0%
	Total Charges & Services	**141,984**	**167,631**	**177,095**	**154,495**	**159,245**	**(17,850)**	**-10.1%**	**4,750**	**3.1%**
79001	Service Pension	1,553,014	1,619,895	1,740,600	1,878,625	1,935,000	194,400	11.2%	56,375	3.0%
79002	Disability Pension	57,989	86,653	126,200	124,700	124,700	(1,500)	-1.2%	-	0.0%
79010	Surviving Spouse Pension	84,018	84,018	84,100	116,100	145,525	61,425	73.0%	29,425	25.3%
	Total Pension Benefits	**1,695,021**	**1,790,566**	**1,950,900**	**2,119,425**	**2,205,225**	**254,325**	**13.0%**	**85,800**	**4.0%**
	Total Fire Pension Expenses	**$ 1,837,005**	**$ 1,958,197**	**$ 2,127,995**	**$ 2,273,920**	**$ 2,364,470**	**$ 236,475**	**11.1%**	**$ 90,550**	**4.0%**

City of Wheaton
Fire Pension Fund
Expenses
Calendar Year 2023 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			37,150
		27,150	Accounting, PSA Services	
		2,000	Medical Services	
		8,000	IDOI Compliance Fee (.02%)	
64106	Legal Services			5,000
64130	Investment Manager/Advisor Fees			100,000
69070	Fiduciary Insurance			9,800
79001	Service Pension			1,935,000
79002	Disability Pension			124,700
79010	Surviving Spouse Pension			145,525
Total Fire Pension Expenses				**$ 2,364,470**

City of Wheaton
Police Pension Fund
Calendar Year 2023 Budget

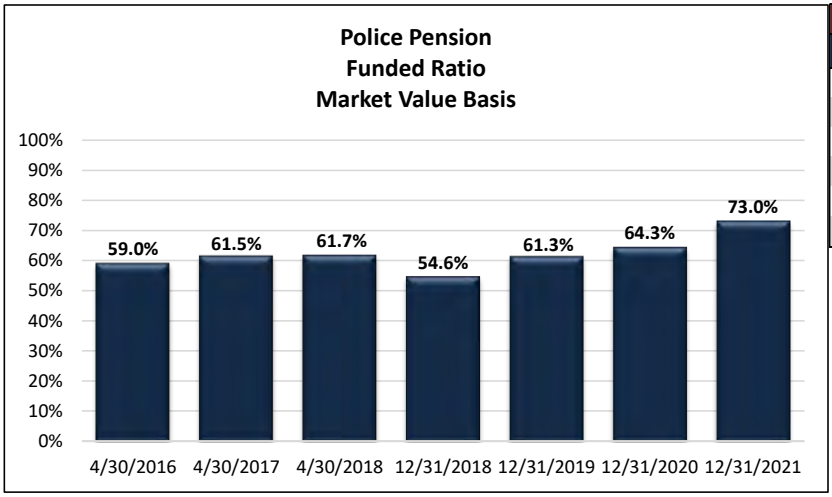
GENERAL DESCRIPTION AND MAJOR AREAS OF RESPONSIBILITY

The City's sworn police employees participate in the Police Pension Employees Retirement System (PPERS), a single employer defined benefit pension plan, and is accounted for in the Police Pension Fund. The defined benefits and employee and minimum employer contribution levels are governed by Illinois Compiled Statutes (40 ILCS 5/3-1) and may be amended only by the Illinois legislature. Participants are required to contribute 9.91% of pensionable salary as established by state statute and the City is obligated to fund all remaining PPERS costs based upon actuarial valuations. Although it is legally separate from the City, the PPERS is reported as if it were part of the primary government because its sole purpose is to provide retirement benefits for the City's sworn police employees. The PPERS is reported as a pension trust (fiduciary) fund.

Effective January 1, 2011, Illinois Compiled Statutes required the City to contribute a minimum amount annually calculated using the projected unit credit actuarial cost method that will result in the funding of 90% of the past service cost by the year 2040. The City's policy has been to contribute the amount necessary to achieve 100% funding by 2040.

In October 2021, the City issued $45.7 million of General Obligation Bonds ("2021 G.O. Bonds") to fund the unfunded liabilities of the City's Police and Fire Pension Plans ("Pension Plans"). In order to mitigate investment risks associated with market timing, bond proceeds 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.

PENSION PLAN INFORMATION



City Contributions			
Fiscal Year	Amount	Incr/(Decr)	% Change
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					
	4/30/2018	12/31/2018	12/31/2019	12/31/2020	12/31/2021
Retirees and Beneficiaries	62	68	67	71	74
Inactive, Non-Retired Members	9	9	11	13	13
Active Members	63	64	67	66	67
Total	**134**	**141**	**145**	**150**	**154**

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2023 BUDGET SUMMARY

2023 total expenses increase from $5.8 million to $6.1 million, an increase of $0.3 million (or 5.6%) compared to the prior year budget, mainly due to pension benefits increasing $349,850 (or 6.4%).

EXPENDITURES BY CATEGORY

Expenditures	2021 Actual	2022 Budget	2022 Projected	2023 Budget
Supplies & Materials	$ -	$ 300	$ 400	$ 400
Charges & Services	261,564	268,375	240,695	241,720
Pension Benefits	5,194,639	5,490,600	5,675,555	5,840,450
Total Expenditures	**$ 5,456,203**	**$ 5,759,275**	**$ 5,916,650**	**$ 6,082,570**

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City of Wheaton
Police Pension Fund
Fund Summary
Calendar Year 2023 Budget

	2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	23 Budget vs 22 Budget $	23 Budget vs 22 Budget %	23 Budget vs 22 Proj. $	23 Budget vs 22 Proj. %
Beginning Fund Balance	**$ 62,474,261**	**$ 69,129,113**	**$ 82,715,442**	**$ 82,715,442**	**$101,714,531**				
Revenues									
Charges for Services	$ 754,899	$ 1,625,632	$ 777,600	$ 949,000	$ 817,000	$ 39,400	5.1%	$ (132,000)	-13.9%
Investment Income	7,419,568	7,710,195	8,000,000	(7,900,000)	3,100,000	(4,900,000)	-61.3%	11,000,000	139.2%
Miscellaneous	561	1,828	300	300	300	-	0.0%	-	0.0%
Interfund Transfers In	3,405,260	9,704,877	31,866,439	31,866,439	1,043,231	(30,823,208)	-96.7%	(30,823,208)	-96.7%
Total Revenues	**$ 11,580,288**	**$ 19,042,532**	**$ 40,644,339**	**$ 24,915,739**	**$ 4,960,531**	**$ (35,683,808)**	**-87.8%**	**$ (19,955,208)**	**-80.1%**
Expenses									
Supplies & Materials	$ 265	$ -	$ 300	$ 400	$ 400	$ 100	33.3%	$ -	0.0%
Charges & Services	238,638	261,564	268,375	240,695	241,720	(26,655)	-9.9%	1,025	0.4%
Pension Benefits	4,686,533	5,194,639	5,490,600	5,675,555	5,840,450	349,850	6.4%	164,895	2.9%
Total Expenses	**$ 4,925,436**	**$ 5,456,203**	**$ 5,759,275**	**$ 5,916,650**	**$ 6,082,570**	**$ 323,295**	**5.6%**	**$ 165,920**	**2.8%**
Revenues Over/ (Under) Expenses	**$ 6,654,852**	**$ 13,586,329**	**$ 34,885,064**	**$ 18,999,089**	**$ (1,122,039)**				
Ending Fund Balance	**$ 69,129,113**	**$ 82,715,442**	**$117,600,506**	**$101,714,531**	**$100,592,492**				

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City of Wheaton
Police Pension Fund
Revenues
Calendar Year 2023 Budget

Fund 810 Police Pension Fund
Org 81000000 Police Pension Revenues

		2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	23 Budget vs 22 Budget $	23 Budget vs 22 Budget %	23 Budget vs 22 Proj. $	23 Budget vs 22 Proj. %
43985	Police Pension-Employee Contr	$ 754,899	$ 1,625,632	$ 777,600	$ 949,000	$ 817,000	$ 39,400	5.1%	$ (132,000)	-13.9%
	Total Charges for Services	**754,899**	**1,625,632**	**777,600**	**949,000**	**817,000**	**39,400**	**5.1%**	**(132,000)**	**-13.9%**
46000	Interest Income-Investments	1,347,201	2,796,252	1,000,000	1,100,000	1,100,000	100,000	10.0%	$ -	0.0%
46030	Invest Inc-Market Value Gain/Loss	6,072,367	4,913,943	7,000,000	(9,000,000)	2,000,000	(5,000,000)	-71.4%	$ 11,000,000	122.2%
	Total Investment Income	**7,419,568**	**7,710,195**	**8,000,000**	**(7,900,000)**	**3,100,000**	**(4,900,000)**	**-61.3%**	**11,000,000**	**139.2%**
47000	Miscellaneous Revenues	561	1,828	300	300	300	-	0.0%	$ -	0.0%
	Total Miscellaneous	**561**	**1,828**	**300**	**300**	**300**	**-**	**0.0%**	**-**	**0.0%**
88100	Police Pension-Employer Contr	3,405,260	3,828,765	2,485,880	2,485,880	1,043,231	(1,442,649)	-58.0%	$ (1,442,649)	-58.0%
88101	Police Pension-Employer Contr (POB)	-	5,876,112	29,380,559	29,380,559	-	(29,380,559)	-100.0%	$ (29,380,559)	-100.0%
	Total Interfund Transfers	**3,405,260**	**9,704,877**	**31,866,439**	**31,866,439**	**1,043,231**	**(30,823,208)**	**-96.7%**	**(30,823,208)**	**-96.7%**
	Total Police Pension Revenues	**$ 11,580,288**	**$ 19,042,532**	**$ 40,644,339**	**$ 24,915,739**	**$ 4,960,531**	**$ (35,683,808)**	**-87.8%**	**$ (19,955,208)**	**-80.1%**

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City of Wheaton
Police Pension Fund
Expenses
Calendar Year 2023 Budget

Fund 810 Police Pension Fund
Org 81000010 Police Pension Expenses

			2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	23 Budget vs 22 Budget $	23 Budget vs 22 Budget %	23 Budget vs 22 Proj. $	23 Budget vs 22 Proj. %
	60005	Office Supplies	$ 265	$ -	$ 300	$ 400	$ 400	$ 100	33.3%	$ -	0.0%
		Total Supplies & Materials	**265**	**-**	**300**	**400**	**400**	**100**	**33.3%**	**-**	**0.0%**
	63010	Meetings & Conferences	1,280	1,035	4,000	3,500	3,500	(500)	-12.5%	-	0.0%
	63015	Dues & Subscriptions	795	795	795	795	795	-	0.0%	-	0.0%
	64100	Contractual Services	44,560	46,850	51,580	47,500	50,675	(905)	-1.8%	3,175	6.7%
	64106	Legal Services	4,420	3,125	5,000	7,500	5,000	-	0.0%	(2,500)	-33.3%
	64130	Investment Mgr/Advisor Fees	181,384	203,514	200,000	175,000	175,000	(25,000)	-12.5%	-	0.0%
	69070	Fiduciary Insurance	6,199	6,245	7,000	6,400	6,750	(250)	-3.6%	350	5.5%
		Total Charges & Services	**238,638**	**261,564**	**268,375**	**240,695**	**241,720**	**(26,655)**	**-9.9%**	**1,025**	**0.4%**
	79001	Service Pension	3,936,733	4,399,626	4,670,900	4,629,505	4,967,000	296,100	6.3%	337,495	7.3%
	79002	Disability Pension	203,174	228,690	263,000	225,360	222,800	(40,200)	-15.3%	(2,560)	-1.1%
	79010	Surviving Spouse Pension	546,626	566,323	546,700	666,910	640,650	93,950	17.2%	(26,260)	-3.9%
	79015	Pension Contribution Refund	-	-	10,000	153,780	10,000	-	0.0%	(143,780)	-93.5%
		Total Pension Benefits	**4,686,533**	**5,194,639**	**5,490,600**	**5,675,555**	**5,840,450**	**349,850**	**6.4%**	**164,895**	**2.9%**
		Total Police Pension Expenses	**$ 4,925,436**	**$ 5,456,203**	**$ 5,759,275**	**$ 5,916,650**	**$ 6,082,570**	**$ 323,295**	**5.6%**	**$ 165,920**	**2.8%**

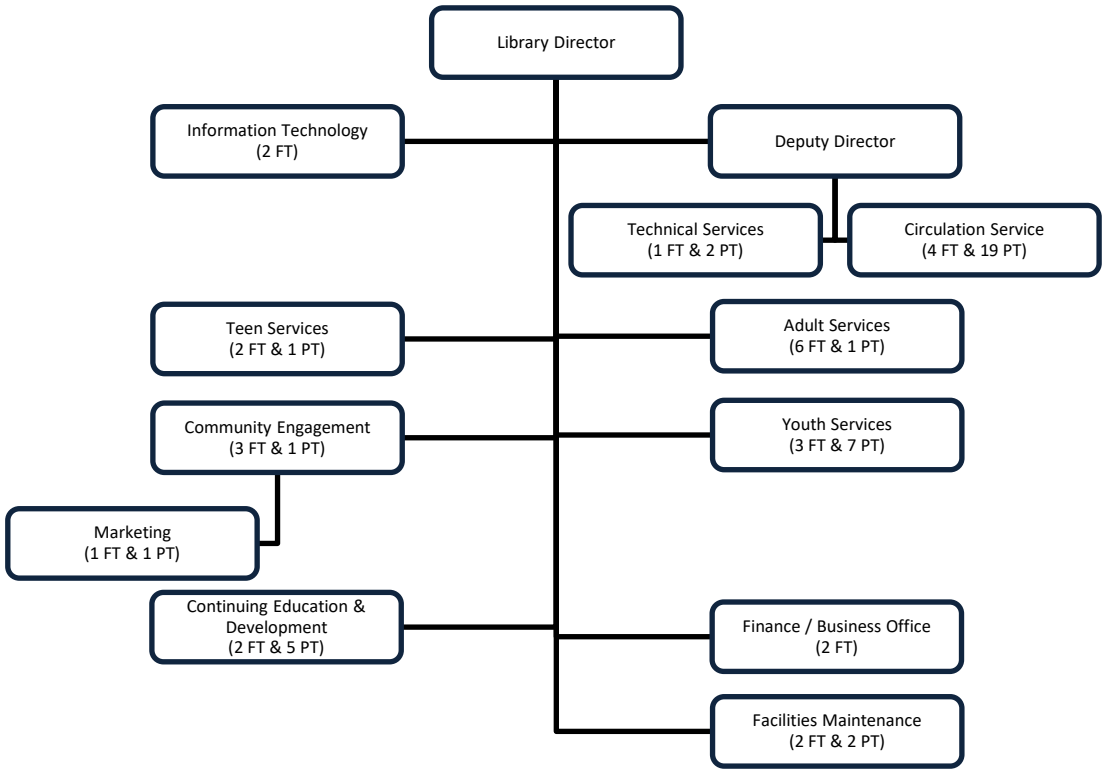
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City of Wheaton
Police Pension Fund
Expenses
Calendar Year 2023 Budget

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				50,675
			39,675	Accounting, PSA Services		
			3,000	Medical Services		
			8,000	IDOI Compliance Fee (.02%)		
	64106	Legal Services				5,000
	64130	Investment Manager/Advisor Fees				175,000
	69070	Fiduciary Insurance				6,750
	79001	Service Pension				4,967,000
	79002	Disability Pension				222,800
	79010	Surviving Spouse Pension				640,650
	79015	Pension Contribution Refund				10,000
	Total Police Pension Expenses				**$**	**6,082,570**

City of Wheaton
Wheaton Public Library
Calendar Year 2023 Budget

ORGANIZATIONAL CHART



PERSONNEL SUMMARY

	Full Time Equivalent				
	2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget
Full-Time Employees	26.00	26.00	30.00	30.00	30.00
Part-Time Employees	27.00	26.00	22.00	22.00	22.40
Total FTEs	**53.00**	**52.00**	**52.00**	**52.00**	**52.40**

GENERAL DESCRIPTION AND MAJOR AREAS OF RESPONSIBILITIES

The mission of the Wheaton Public Library (WPL) is that it is a welcoming destination that connects the community literacy, information, ideas, and experience. In order to fulfill its mission, the Library does the following for all ages:

- Selects, maintains, and organizes an extensive collection of materials in a variety of formats.
- Assists and instructs users in the use of library resources through training tools, individual instruction, and programs for the public.
- Provides educational, cultural, and entertaining programs.
- Provides reference and research assistance to all businesses, schools, local agencies, and organizations.
- Provides a clean, safe, and comfortable environment for library users.
- Offers current and appropriate technology to access the Library's collections and services both in house and remotely.
- Participate in local, regional, state, and national organizations and initiative relevant to public libraries.

The Wheaton Public Library is a component of the City and is governed by a separate Board of Trustees which is appointed by the Wheaton City Council. The City of Wheaton approves the annual budget and annual tax levy for the Library. In addition, bond issuance authorizations are approved by the City and the legal liability for the general obligation portion of the Library's debt remains with the City.

The Wheaton Public Library Fund, Public Library Capital Equipment Replacement Fund, Public Library Building Renewal Fund, Public Library Technology Replacement Fund are funds of the Wheaton Public Library and are included in the budget document. The Wheaton Public Library created endowment funds with the DuPage Foundation to manage three funds: Adams Memorial Fund, Wheaton Public Library Agency Endowment Fund, and the Garbe Book Endowment Fund.

2022 GOALS

For the 2022 Budget Significant Accomplishments the Wheaton Public Library used the 2021-2023 Strategic Plan.

Strategic Priority 1: Enhance Library User Experience

- Complete a Visioning Needs Assessment and Master Plan
- Develop and execute a comprehensive Community Survey
- Develop a comprehensive WPL Communications Plan
- Develop data analytical tools to compile, evaluate and project all library data
- In partnership with the Wheaton Chamber of Commerce, launch Ignite, a business, career and lifelong learning initiative
- Add databases Brainfuse HelpNow and JobNow, Consumer Health Complete, and AtoZ Maps
- Partner with City of Wheaton Community Relations Commission and Wheaton League of Women Voters on DEI and multicultural programming
- Create new collections: Adult Lucky Day, Tween Large Print, and Adult DVD Binge Boxes
- Host a Preschool and Community Resource Fair in partnership with Wheaton Warrenville Early Childhood Collaborative
- Partner with the Milton Township and Wheaton Lions Club on food drives
- Partner with the People's Resource Center with a Job Fair and collaborate with the Wheaton Park District and local businesses to launch the Teen Job Fair in a Bag
- Host a book drive with the Wheaton Bank and Trust
- Partner with the Illinois Secretary of State's Office with a mobile DMV for vehicle stickers
- Collaborate with the School District 200 to launch the statewide Cards for Kids program
- Host the Wheaton Chamber of Commerce International Business Exchange

Strategic Priority 2: Increase Public Awareness of Library Services

- Launch a new WPL Website
- All WPL collections are now searchable on Google
- Join the Find More Illinois consortium, a new interlibrary loan platform
- Successfully create a comprehensive hybrid programming platform for all ages
- Launch Patron Point for online library card registration and to increase digital marketing and engagement
- Launch a QR Code for public mobile printing
- Add TikTok to our social media presence
- Launch an Educator E-news

Strategic Priority 3: Increase Effectiveness of the Library as an Organization

- Develop an exterior plan to rebuild the West Side Plaza
- Adopt a Service Animal Policy; Remote Work Policy and a Programming Policy, that includes both virtual, hybrid and in-house programs
- Conduct staff training on communicating with teens, a new phone system, the new WPL website, Find More Illinois, and Microsoft Excel
- Centralize all-staff onboarding, including building tour, website training, network drive training, Polaris training (where applicable), and phone training

Strategic Priority 4: Improve Planning and Maintenance of Existing Infrastructure

- Develop a comprehensive cleaning schedule for the building

- Expand building maintenance to include a custodian and porter
- Conduct a study to replace the chillers
- With the City of Wheaton, develop a comprehensive financial plan for WPL which includes library replacement funds and capital improvement projects
- With the City of Wheaton, write an Economic Development Initiative Grant for the West Side Plaza re-build
- In partnership with the Wheaton Rotary Club, start a Little Seed Library in the east side garden

2023 GOALS

For the 2023 Budget Goals and Objectives, Wheaton Public Library used the 2021-2023 Strategic Plan

Strategic Priority 1: Enhance Library User Experience

- Develop a New and Trending Area on the main floor
- Partner with Chamber of Commerce to increase effectiveness of career, business and life-skills resources
- Explore the feasibility of a theme-based early childhood picture book collection

Strategic Priority 2: Increase Public Awareness of Library Services

- Increase discoverability of library services and collections
- Identify exterior spaces to improve library visibility for safety
- Develop a welcome package for new library card holders
- Update furniture inventory

Strategic Priority 3: Increase Effectiveness of Library as an Organization

- Explore feasibility of fundraising opportunities
- Begin the Strategic Planning Process for 2024-2027
- Increase promotion of the Giving Tree Donor Wall
- Install a Butterfly donor wall in the Youth Department
- Launch Library Safety Plan for both staff and public
- Explore ways to develop and analyze library outcome measures
- Complete a Market Benchmarking and Compensation Structure Development Project

Strategic Priority 4: Improve Planning and Maintenance of Existing Infrastructure

- Replace the chillers
- Repair or rebuild the West Side Plaza
- Explore feasibility to hire a consultant to do a building asset plan
- Install a key card door access system

EXPENDITURES BY CATEGORY

Expenditures	2021 Actual	2022 Budget	2022 Projected	2023 Budget
Personal Services	$ 2,193,200	$ 2,404,637	$ 2,237,357	$ 2,499,199
Employee Benefits	378,127	379,892	331,382	319,119
Supplies & Materials	429,088	428,480	434,900	465,610
Charges & Services	619,810	679,394	635,608	734,524
Capital Outlays	880	900	880	900
Interfund Transfers	626,306	631,052	639,852	1,246,244
Total Expenditures	**$ 4,247,411**	**$ 4,524,355**	**$ 4,279,979**	**$ 5,265,596**

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Wheaton Public Library
Fund Summary
Calendar Year 2023 Budget

	2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	23 Budget vs 22 Budget $	23 Budget vs 22 Budget %	23 Budget vs 22 Proj. $	23 Budget vs 22 Proj. %
Beginning Fund Balance	**$ 2,389,457**	**$ 2,596,479**	**$ 2,686,130**	**$ 2,686,130**	**$ 2,848,288**				
Revenues									
Taxes	$ 4,031,883	$ 4,031,883	$ 4,112,521	$ 4,112,521	$ 4,289,359	$ 176,838	4.3%	$ 176,838	4.3%
Intergovernmental	76,355	78,019	78,019	79,606	79,606	1,587	2.0%	-	0.0%
Charges for Services	158,215	171,264	203,000	195,410	214,000	11,000	5.4%	18,590	9.5%
Fines & Forfeits	24,700	14,810	20,000	14,000	20,000	-	0.0%	6,000	42.9%
Investment Income	5,715	278	3,500	3,600	4,000	500	14.3%	400	11.1%
Miscellaneous	66,376	38,819	37,000	37,000	58,000	21,000	56.8%	21,000	56.8%
Interfund Transfers In	22,872	1,989	-	-	-	-	0.0%	-	0.0%
Total Revenues	**$ 4,386,116**	**$ 4,337,062**	**$ 4,454,040**	**$ 4,442,137**	**$ 4,664,965**	**$ 210,925**	**4.7%**	**$ 222,828**	**5.0%**
Expenditures									
Personal Services	$ 2,106,698	$ 2,193,200	$ 2,404,637	$ 2,237,357	$ 2,499,199	$ 94,562	3.9%	$ 261,842	11.7%
Employee Benefits	389,405	378,127	379,892	331,382	319,119	(60,773)	-16.0%	(12,263)	-3.7%
Supplies & Materials	309,810	429,088	428,480	434,900	465,610	37,130	8.7%	30,710	7.1%
Charges & Services	654,743	619,810	679,394	635,608	734,524	55,130	8.1%	98,916	15.6%
Interfund Transfers Out	717,408	626,306	631,052	639,852	1,246,244	615,192	97.5%	606,392	94.8%
Total Operating	**4,178,064**	**4,246,531**	**4,523,455**	**4,279,099**	**5,264,696**	**741,241**	**16.4%**	**985,597**	**23.0%**
Capital Outlays	**1,030**	**880**	**900**	**880**	**900**	**-**	**0.0%**	**20**	**2.3%**
Total Expenditures	**$ 4,179,094**	**$ 4,247,411**	**$ 4,524,355**	**$ 4,279,979**	**$ 5,265,596**	**$ 741,241**	**16.4%**	**$ 985,617**	**23.0%**
Revenues Over/ (Under) Expenditures	**$ 207,022**	**$ 89,651**	**$ (70,315)**	**$ 162,158**	**$ (600,631)**				
Ending Fund Balance	**$ 2,596,479**	**$ 2,686,130**	**$ 2,615,815**	**$ 2,848,288**	**$ 2,247,657**				

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Wheaton Public Library
Revenues
Calendar Year 2023 Budget

Fund 900 Wheaton Public Library Fund
Org 90009000 Library Fund Revenues

		2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	23 Budget vs 22 Budget $	23 Budget vs 22 Budget %	23 Budget vs 22 Proj. $	23 Budget vs 22 Proj. %
40025	Property Tax-Library	$ 4,031,883	$ 4,031,883	$ 4,112,521	$ 4,112,521	$ 4,289,359	$ 176,838	4.3%	$ 176,838	4.3%
	Total Taxes	**4,031,883**	**4,031,883**	**4,112,521**	**4,112,521**	**4,289,359**	**176,838**	**4.3%**	**176,838**	**4.3%**
Intergovernmental										
40800	Grant Revenue	10,237	-	-	-	-	-	0.0%	-	0.0%
40899	Library Per Capita Grant	66,118	78,019	78,019	79,606	79,606	1,587	2.0%	-	0.0%
	Total Intergovernmental	**76,355**	**78,019**	**78,019**	**79,606**	**79,606**	**1,587**	**2.0%**	**-**	**0.0%**
Charges for Services										
43050	Copy Fees	5,406	10,729	17,000	15,000	17,000	-	0.0%	2,000	13.3%
43800	Ins.-Employee Contribution	76,767	78,790	86,000	75,377	78,000	(8,000)	-9.3%	2,623	3.5%
43820	Ins.-Retiree Contribution	37,045	37,444	39,000	48,033	53,000	14,000	35.9%	4,967	10.3%
45910	Library Fees	37,497	42,801	55,000	51,000	60,000	5,000	9.1%	9,000	17.6%
45950	Library - Concession Fees	1,500	1,500	6,000	6,000	6,000	-	0.0%	-	0.0%
	Total Charges for Services	**158,215**	**171,264**	**203,000**	**195,410**	**214,000**	**11,000**	**5.4%**	**18,590**	**9.5%**
Fines and Forfeits										
45920	Library Fines	24,700	1,784	-	-	-	-	0.0%	-	0.0%
45925	Replacement Charge	-	13,026	20,000	14,000	20,000	-	0.0%	6,000	42.9%
	Total Fines & Forfeits	**24,700**	**14,810**	**20,000**	**14,000**	**20,000**	**-**	**0.0%**	**6,000**	**42.9%**
Investment Income										
46000	Interest Income-Invest	5,715	278	3,500	3,600	4,000	500	14.3%	400	11.1%
	Total Investment Income	**5,715**	**278**	**3,500**	**3,600**	**4,000**	**500**	**14.3%**	**400**	**11.1%**
Miscellaneous										
47000	Miscellaneous Revenues	11,278	4,325	3,000	3,000	4,000	1,000	33.3%	1,000	33.3%
47005	Donations-Gift & Memorial	55,098	34,494	34,000	34,000	54,000	20,000	58.8%	20,000	58.8%
	Total Misc Revenue	**66,376**	**38,819**	**37,000**	**37,000**	**58,000**	**21,000**	**56.8%**	**21,000**	**56.8%**
Interfund Transfers										
87100	Trans In-General Fund	22,872	-	-	-	-	-	0.0%	-	0.0%
87600	Trans In-Fleet Srvc Fund	-	1,989	-	-	-	-	0.0%	-	0.0%
	Total Interfund Transfers	**22,872**	**1,989**	**-**	**-**	**-**	**-**	**0.0%**	**-**	**0.0%**
Total Library Fund Revenues		**$ 4,386,116**	**$ 4,337,062**	**$ 4,454,040**	**$ 4,442,137**	**$ 4,664,965**	**$ 210,925**	**4.7%**	**$ 222,828**	**5.0%**

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Wheaton Public Library
Operating Fund
Library Organization Summary
Calendar Year 2023 Budget

The following is a combined summary of the Wheaton Public Library Fund Divisions: Administrative, Youth Services, Circulation, Community Engagement, Adult Services, Technical Services, Teen Services, Continuing Education & Development, and General Building Operations.

		2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	23 Budget vs 22 Budget $	23 Budget vs 22 Budget %	23 Budget vs 22 Proj. $	23 Budget vs 22 Proj. %
50010	Wages-Full Time	$ 1,389,650	$ 1,532,741	$ 1,733,307	$ 1,645,841	$ 1,780,513	$ 47,206	2.7%	$ 134,672	8.2%
50030	Wages-Part Time	653,271	586,847	671,330	591,516	718,686	47,356	7.1%	127,170	21.5%
50029	Wages-Full Time (Reg)	63,777	73,612	-	-	-	-	0.0%	-	0.0%
	Total Personal Services	**2,106,698**	**2,193,200**	**2,404,637**	**2,237,357**	**2,499,199**	**94,562**	**3.9%**	**261,842**	**11.7%**
51100	Employer-FICA	154,991	161,223	184,627	164,972	191,796	7,169	3.9%	26,824	16.3%
51105	Employer-IMRF Pension	229,122	212,131	191,265	162,410	123,323	(67,942)	-35.5%	(39,087)	-24.1%
51200	Employee Relations	5,292	4,773	4,000	4,000	4,000	-	0.0%	-	0.0%
	Total Employee Benefits	**389,405**	**378,127**	**379,892**	**331,382**	**319,119**	**(60,773)**	**-16.0%**	**(12,263)**	**-3.7%**
60025	Postage	2,506	4,824	3,870	7,000	6,550	2,680	69.3%	(450)	-6.4%
60700	Supplies & Materials	69,661	82,717	75,260	80,350	77,760	2,500	3.3%	(2,590)	-3.2%
60980	Purchase of Books	119,826	183,518	185,050	184,600	205,500	20,450	11.1%	20,900	11.3%
60983	Purchase of Digital Media	64,444	86,754	93,000	92,500	94,950	1,950	2.1%	2,450	2.6%
60985	Purchase of Periodicals	21,241	19,940	21,950	21,950	21,950	-	0.0%	-	0.0%
60987	Purchase of A/V Materials	32,132	51,335	49,350	48,500	58,900	9,550	19.4%	10,400	21.4%
	Total Supplies & Materials	**309,810**	**429,088**	**428,480**	**434,900**	**465,610**	**37,130**	**8.7%**	**30,710**	**7.1%**
63005	Training	-	-	3,000	2,000	3,000	-	0.0%	1,000	50.0%
63010	Meetings & Conferences	3,011	8,687	13,100	9,100	11,900	(1,200)	-9.2%	2,800	30.8%
63015	Dues & Subscriptions	6,564	5,502	9,425	9,000	9,140	(285)	-3.0%	140	1.6%
63030	Advertising	31,751	27,340	38,000	38,268	48,400	10,400	27.4%	10,132	26.5%
64100	Contractual Services	310,608	261,838	265,496	242,000	287,918	22,422	8.4%	45,918	19.0%
64125	Snow Removal	6,380	12,290	20,000	7,500	15,000	(5,000)	-25.0%	7,500	100.0%
65510	Equipment Rental	22,132	19,232	23,500	23,000	23,400	(100)	-0.4%	400	1.7%
69900	Contingencies	16,835	14,296	17,050	17,000	39,620	22,570	132.4%	22,620	133.1%
67700	Communications	17,390	19,289	19,320	21,000	21,550	2,230	11.5%	550	2.6%
67705	Utilities-Gas	2,207	5,531	10,000	10,000	10,000	-	0.0%	-	0.0%
68001	Software Licenses/Maint	195,143	185,944	183,703	178,611	180,196	(3,507)	-1.9%	1,585	0.9%
69060	Building & Contents Ins.	23,464	26,825	31,000	32,329	38,000	7,000	22.6%	5,671	17.5%
69990	Programming	19,258	33,036	45,800	45,800	46,400	600	1.3%	600	1.3%
	Total Charges & Services	**654,743**	**619,810**	**679,394**	**635,608**	**734,524**	**55,130**	**8.1%**	**98,916**	**15.6%**
70030	Operating Equipment	1,030	880	900	880	900	-	0.0%	20	2.3%
	Total Capital Outlays	**1,030**	**880**	**900**	**880**	**900**	**-**	**0.0%**	**20**	**2.3%**
90630	Health Insurance	393,041	395,309	461,406	461,406	474,872	13,466	2.9%	13,466	2.9%
91620	Liability Insurance	12,106	15,947	18,339	18,339	20,154	1,815	9.9%	1,815	9.9%
97945	Library Capital Projects	169,847	70,274	-	8,800	-	-	0.0%	(8,800)	-100.0%
98940	Library Capital Equip Repl	36,201	36,925	37,664	37,664	38,417	753	2.0%	753	2.0%
98941	Library Tech Replacement	29,019	27,814	26,929	26,929	35,822	8,893	33.0%	8,893	33.0%
98942	Library Building Renewal	69,407	75,852	82,527	82,527	673,011	590,484	715.5%	590,484	715.5%
96600	Fleet Services	7,787	4,185	4,187	4,187	3,968	(219)	-5.2%	(219)	-5.2%
	Total Interfund Transfers	**717,408**	**626,306**	**631,052**	**639,852**	**1,246,244**	**615,192**	**97.5%**	**606,392**	**94.8%**
	Total Library Fund Expenditures	**$ 4,179,094**	**$ 4,247,411**	**$ 4,524,355**	**$ 4,279,979**	**$ 5,265,596**	**$ 741,241**	**16.4%**	**$ 985,617**	**23.0%**

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Wheaton Public Library
Administrative Services
Expenditures
Calendar Year 2023 Budget

Fund 900 Wheaton Public Library Fund
Org 90090001 Administrative Services Expenditures

		2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	23 Budget vs 22 Budget $	23 Budget vs 22 Budget %	23 Budget vs 22 Proj. $	23 Budget vs 22 Proj. %
50010	Wages-Full Time	$ 304,691	$ 396,026	$ 544,534	$ 481,815	$ 369,550	$(174,984)	-32.1%	$(112,265)	-23.3%
50029	Wages-Full Time (Reg)	63,777	73,612	-	-	-	-	0.0%	-	0.0%
50030	Wages-Part Time	55,697	40,356	29,075	23,238	34,320	5,245	18.0%	11,082	47.7%
	Total Personal Services	**424,165**	**509,994**	**573,609**	**505,053**	**403,870**	**(169,739)**	**-29.6%**	**(101,183)**	**-20.0%**
51100	Employer-FICA	30,799	36,843	43,881	36,893	30,896	(12,985)	-29.6%	(5,997)	-16.3%
51105	Employer-IMRF Pension	43,457	51,786	49,961	30,554	20,931	(29,030)	-58.1%	(9,623)	-31.5%
51200	Employee Relations	5,292	4,773	4,000	4,000	4,000	-	0.0%	-	0.0%
	Total Employee Benefits	**79,548**	**93,402**	**97,842**	**71,447**	**55,827**	**(42,015)**	**-42.9%**	**(15,620)**	**-21.9%**
60700	Supplies & Materials	491	19,728	24,300	24,000	1,200	(23,100)	-95.1%	(22,800)	-95.0%
	Total Supplies & Materials	**491**	**19,728**	**24,300**	**24,000**	**1,200**	**(23,100)**	**-95.1%**	**(22,800)**	**-95.0%**
63010	Meetings & Conferences	1,495	1,727	3,000	3,000	2,500	(500)	-16.7%	(500)	-16.7%
63015	Dues & Subscriptions	4,808	3,330	5,500	5,500	5,000	(500)	-9.1%	(500)	-9.1%
63030	Advertising	30,575	26,164	35,000	35,000	-	(35,000)	-100.0%	(35,000)	-100.0%
64100	Contractual Services	16,167	11,177	16,800	15,000	27,376	10,576	63.0%	12,376	82.5%
68001	Software License/Maint	-	20,375	27,730	26,911	-	(27,730)	-100.0%	(26,911)	-100.0%
69900	Contingencies	16,835	14,296	17,050	17,000	30,000	12,950	76.0%	13,000	76.5%
	Total Charges & Services	**69,880**	**77,069**	**105,080**	**102,411**	**64,876**	**(40,204)**	**-38.3%**	**(37,535)**	**-36.7%**
90630	Health Insurance	50,577	71,864	124,225	124,225	64,756	(59,469)	-47.9%	(59,469)	-47.9%
91620	Liability Insurance	4,670	6,152	7,075	7,075	7,775	700	9.9%	700	9.9%
97945	Library Capital Projects	169,847	70,274	-	8,800	-	-	0.0%	(8,800)	-100.0%
98940	Library Capital Equip Repl	36,201	36,925	37,664	37,664	38,417	753	2.0%	753	2.0%
98941	Library Tech Replacement	29,019	27,814	26,929	26,929	35,822	8,893	33.0%	8,893	33.0%
98942	Library Building Renewal	69,407	75,852	82,527	82,527	673,011	590,484	715.5%	590,484	715.5%
	Total Interfund Transfers	**359,721**	**288,881**	**278,420**	**287,220**	**819,781**	**541,361**	**194.4%**	**532,561**	**185.4%**
	Total Administrative Services	**$ 933,805**	**$ 989,074**	**$ 1,079,251**	**$ 990,131**	**$ 1,345,554**	**$ 266,303**	**24.7%**	**$ 355,423**	**35.9%**

Wheaton Public Library
Administrative Services
Expenditures
Calendar Year 2023 Budget

Fund	**900**	**Wheaton Public Library Fund**			
Org	**90090001**	**Administrative Services Expenditures**			
	Account	**Description**	**Amount**	**Description**	**Budget**
	50010	Wages-Full Time			$ 369,550
				Library Director	
				IT\Facilities Manager	
				Finance\Business Office Manager	
				Business Office Associate	
				Building Maintenance Supervisor	
				Marketing Supervisor	
				Custodian	
	50029	Wages-Full Time (Reg)			
	50030	Wages-Part Time			34,320
	51100	Employer-FICA			30,896
	51105	Employer-IMRF Pension			20,931
	51200	Employee Relations			4,000
	60700	Supplies & Materials			1,200
	63010	Meetings & Conferences			2,500
	63015	Dues & Subscriptions			5,000
	64100	Contractual Services			27,376
			6,800	City Payroll Services	
			2,600	City Bookkeeping and Audit	
			1,700	Credit Card Processing	
			500	Collections	
			3,600	Credit Card Terminals	
			176	Web Pay Gateway	
			12,000	Benchmarking	
	69900	Contingencies			30,000
	90630	Health Insurance			64,756
	91620	Liability Insurance			7,775
	98940	Library Capital Equipment Replacement			38,417
	98941	Library Technology Replacement			35,822
	98942	Library Building Renewal			673,011
	Total Library Administrative Services Expenditures				**$ 1,345,554**

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Wheaton Public Library
Youth Services
Expenditures
Calendar Year 2023 Budget

Fund 900 Wheaton Public Library Fund
Org 90090002 Youth Services Expenditures

			2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	23 Budget vs 22 Budget $	23 Budget vs 22 Budget %	23 Budget vs 22 Proj. $	23 Budget vs 22 Proj. %
	50010	Wages-Full Time	$ 160,576	$ 163,139	$ 166,588	$ 160,461	$ 171,337	$ 4,749	2.9%	$ 10,876	6.8%
	50030	Wages-Part Time	109,610	116,279	144,751	133,330	152,971	8,220	5.7%	19,641	14.7%
		Total Personal Services	**270,186**	**279,418**	**311,339**	**293,791**	**324,308**	**12,969**	**4.2%**	**30,517**	**10.4%**
	51100	Employer-FICA	19,934	20,506	23,817	21,617	24,809	992	4.2%	3,192	14.8%
	51105	Employer-IMRF Pension	28,584	29,201	27,118	24,612	17,448	(9,670)	-35.7%	(7,164)	-29.1%
		Total Employee Benefits	**48,518**	**49,707**	**50,935**	**46,229**	**42,257**	**(8,678)**	**-17.0%**	**(3,972)**	**-8.6%**
	60700	Supplies & Materials	8,112	14,959	4,000	4,000	4,000	-	0.0%	-	0.0%
	60980	Purchase of Books	21,318	33,608	33,500	33,500	39,400	5,900	17.6%	5,900	17.6%
	60983	Purchase of Digital Media	3,979	5,776	4,500	4,000	4,500	-	0.0%	500	12.5%
	60987	Purchase of A/V Materials	7,281	10,847	11,850	11,000	13,570	1,720	14.5%	2,570	23.4%
		Total Supplies & Materials	**40,690**	**65,190**	**53,850**	**52,500**	**61,470**	**7,620**	**14.2%**	**8,970**	**17.1%**
	63010	Meetings & Conferences	635	2,778	3,000	2,400	2,500	(500)	-16.7%	100	4.2%
	63015	Dues & Subscriptions	437	500	750	500	650	(100)	-13.3%	150	30.0%
	69990	Programming	5,847	12,397	21,000	21,000	21,600	600	2.9%	600	2.9%
		Total Charges & Services	**6,919**	**15,675**	**24,750**	**23,900**	**24,750**	**-**	**0.0%**	**850**	**3.6%**
	90630	Health Insurance	68,355	53,908	53,239	53,239	64,755	11,516	21.6%	11,516	21.6%
		Total Interfund Transfers	**68,355**	**53,908**	**53,239**	**53,239**	**64,755**	**11,516**	**21.6%**	**11,516**	**21.6%**
		Total Youth Services	**$ 434,668**	**$ 463,898**	**$ 494,113**	**$ 469,659**	**$ 517,540**	**$ 23,427**	**4.7%**	**$ 47,881**	**10.2%**

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Wheaton Public Library
Youth Services
Expenditures
Calendar Year 2023 Budget

Fund	**900**	**Wheaton Public Library Fund**			
Org	**90090002**	**Youth Services Expenditures**			
	Account	**Description**	**Amount**	**Description**	**Budget**
	50010	Wages-Full Time			$ 171,337
				Youth Services Department Head	
				Youth Services Librarian	
				Early Childhood Services Associate II	
	50030	Wages-Part Time			152,971
	51100	Employer-FICA			24,809
	51105	Employer-IMRF Pension			17,448
	60700	Supplies & Materials			4,000
			4,000	Office/Learning Games Supplies	
	60980	Purchase of Books			39,400
			18,900	Early Childhood Fiction/Nonfiction	
			20,500	Tween Fiction/Nonfiction	
	60983	Digital Media			4,500
	60987	Purchase of A/V Materials			13,570
	63010	Meetings & Conferences			2,500
	63015	Dues & Subscriptions			650
	69990	Programming			21,600
	90630	Health Insurance			64,755
	Total Youth Services Expenditures				**$ 517,540**

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Wheaton Public Library
Circulation
Expenditures
Calendar Year 2023 Budget

Fund 900 Wheaton Public Library Fund
Org 90090003 Circulation Expenditures

			2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	23 Budget vs 22 Budget $	23 Budget vs 22 Budget %	23 Budget vs 22 Proj. $	23 Budget vs 22 Proj. %
	50010	Wages-Full Time	$ 220,967	$ 188,343	$ 183,308	$ 176,341	$ 187,926	$ 4,618	2.5%	$ 11,585	6.6%
	50030	Wages-Part Time	254,685	255,591	313,907	271,615	319,653	5,746	1.8%	48,038	17.7%
		Total Personal Services	**475,652**	**443,934**	**497,215**	**447,956**	**507,579**	**10,364**	**2.1%**	**59,623**	**13.3%**
	51100	Employer-FICA	35,253	32,943	38,709	33,360	39,439	730	1.9%	6,079	18.2%
	51105	Employer-IMRF Pension	50,538	32,240	28,184	26,698	19,167	(9,017)	-32.0%	(7,531)	-28.2%
		Total Employee Benefits	**85,791**	**65,183**	**66,893**	**60,058**	**58,606**	**(8,287)**	**-12.4%**	**(1,452)**	**-2.4%**
	60025	Postage	-	-	-	-	6,400	6,400	100.0%	6,400	100.0%
	60700	Supplies & Materials	5,849	6,492	7,000	7,000	7,000	-	0.0%	-	0.0%
		Total Supplies & Materials	**5,849**	**6,492**	**7,000**	**7,000**	**13,400**	**6,400**	**91.4%**	**6,400**	**91.4%**
	63010	Meetings & Conferences	250	279	300	300	100	(200)	-66.7%	(200)	-66.7%
	64100	Contractual Services	-	3,447	3,850	10,000	7,350	3,500	90.9%	(2,650)	-26.5%
		Total Charges & Services	**250**	**3,726**	**4,150**	**10,300**	**7,450**	**3,300**	**79.5%**	**(2,850)**	**-27.7%**
	90630	Health Insurance	85,444	71,877	53,239	53,239	64,755	11,516	21.6%	11,516	21.6%
		Total Interfund Transfers	**85,444**	**71,877**	**53,239**	**53,239**	**64,755**	**11,516**	**21.6%**	**11,516**	**21.6%**
		Total Circulation	**$ 652,986**	**$ 591,212**	**$ 628,497**	**$ 578,553**	**$ 651,790**	**$ 23,293**	**3.7%**	**$ 73,237**	**12.7%**

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Wheaton Public Library
Circulation Services
Expenditures
Calendar Year 2023 Budget

Fund	**900**	**Wheaton Public Library Fund**			
Org	**90090003**	**Circulation Expenditures**			
	Account	**Description**	**Amount**	**Description**	**Budget**
	50010	Wages-Full Time		Circulation Services Supervisor I Circulation Associate II (2) Resource Sharing Supervisor	$ 187,926
	50030	Wages-Part Time			319,653
	51100	Employer-FICA			39,439
	51105	Employer-IMRF Pension			19,167
	60025	Postage			6,400
	60700	Supplies & Materials			7,000
	63010	Meetings & Conferences			100
	64100	Contractual Services			7,350
	90630	Health Insurance			64,755
	Total Circulation Expenditures				**$ 651,790**

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Wheaton Public Library
Community Engagement
Expenditures
Calendar Year 2023 Budget

Fund 900 Wheaton Public Library Fund
Org 90090004 Community Engagement Expenditures

		2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	23 Budget vs 22 Budget $	23 Budget vs 22 Budget %	23 Budget vs 22 Proj. $	23 Budget vs 22 Proj. %
50010	Wages-Full Time	$ 113,485	$ 127,605	$ 158,883	$ 171,117	$ 215,384	$ 56,501	35.6%	$ 44,267	25.9%
50030	Wages-Part Time	23,904	18,790	17,111	12,904	41,900	24,789	144.9%	28,996	224.7%
	Total Personal Services	**137,389**	**146,395**	**175,994**	**184,021**	**257,284**	**81,290**	**46.2%**	**73,263**	**39.8%**
51100	Employer-FICA	10,278	10,933	13,464	13,941	19,682	6,218	46.2%	5,741	41.2%
51105	Employer-IMRF Pension	15,007	14,806	13,839	14,745	12,898	(941)	-6.8%	(1,847)	-12.5%
	Total Employee Benefits	**25,285**	**25,739**	**27,303**	**28,686**	**32,580**	**5,277**	**19.3%**	**3,894**	**13.6%**
60700	Supplies & Materials	409	500	1,060	350	5,560	4,500	424.5%	5,210	1488.6%
	Total Supplies & Materials	**409**	**500**	**1,060**	**350**	**5,560**	**4,500**	**424.5%**	**5,210**	**1488.6%**
63010	Meetings & Conferences	118	1,019	1,500	1,500	1,500	-	0.0%	-	0.0%
63015	Dues & Subscriptions	205	243	340	350	340	-	0.0%	(10)	-2.9%
63030	Advertising	-	-	-	-	45,000	45,000	100.0%	45,000	100.0%
69990	Programming	8,859	15,486	18,000	18,000	18,000	-	0.0%	-	0.0%
	Total Charges & Services	**9,182**	**16,748**	**19,840**	**19,850**	**64,840**	**45,000**	**226.8%**	**44,990**	**226.6%**
90630	Health Insurance	17,088	35,938	53,239	53,239	21,585	(31,654)	-59.5%	(31,654)	-59.5%
	Total Interfund Transfers	**17,088**	**35,938**	**53,239**	**53,239**	**21,585**	**(31,654)**	**-59.5%**	**(31,654)**	**-59.5%**
	Total Community Engagement	**$ 189,353**	**$ 225,320**	**$ 277,436**	**$ 286,146**	**$ 381,849**	**$ 104,413**	**37.6%**	**$ 95,703**	**33.4%**

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Wheaton Public Library
Community Engagement
Expenditures
Calendar Year 2023 Budget

Fund 900 Wheaton Public Library Fund
Org 90090004 Community Engagement Expenditures

Account	Description	Amount	Description	Budget
50010	Wages-Full Time		Community Engagement DH Community Engage Librarian Community Engage Coordinator Graphics/Marketing Coordinator	$ 215,384
50030	Wages-Part Time			41,900
51100	Employer-FICA			19,682
51105	Employer-IMRF Pension			12,898
60700	Supplies & Materials			5,560
63010	Meetings and Conferences			1,500
63015	Dues & Subscriptions			340
63030	Advertising			45,000
69990	Programming			18,000
90630	Health Insurance			21,585
Total Community Engagement Expenditures				**$ 381,849**

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Wheaton Public Library
Adult Services
Expenditures
Calendar Year 2023 Budget

Fund	900	Wheaton Public Library Fund
Org	90090007	Adult Services Expenditures

			2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	23 Budget vs 22 Budget $	23 Budget vs 22 Budget %	23 Budget vs 22 Proj. $	23 Budget vs 22 Proj. %
	50010	Wages-Full Time	$ 276,489	$ 269,482	$ 283,334	$ 272,280	$ 291,201	$ 7,867	2.8%	$ 18,921	6.9%
	50030	Wages-Part Time	107,566	43,328	24,716	23,801	25,210	494	2.0%	1,409	5.9%
		Total Personal Services	**384,055**	**312,810**	**308,050**	**296,081**	**316,411**	**8,361**	**2.7%**	**20,330**	**6.9%**
	51100	Employer-FICA	28,851	23,297	23,566	21,723	24,205	639	2.7%	2,482	11.4%
	51105	Employer-IMRF Pension	48,841	33,005	26,831	24,728	17,023	(9,808)	-36.6%	(7,705)	-31.2%
		Total Employee Benefits	**77,692**	**56,302**	**50,397**	**46,451**	**41,228**	**(9,169)**	**-18.2%**	**(5,223)**	**-11.2%**
	60700	Supplies & Materials	531	951	1,500	1,500	1,500	-	0.0%	-	0.0%
	60980	Purchase of Books	93,468	140,601	144,400	144,000	157,400	13,000	9.0%	13,400	9.3%
	60983	Purchase of Digital Media	48,513	79,982	87,500	87,500	89,200	1,700	1.9%	1,700	1.9%
	60985	Purchase of Periodicals	21,241	19,940	21,950	21,950	21,950	-	0.0%	-	0.0%
	60987	Purchase of AV	22,397	37,310	34,500	34,500	42,580	8,080	23.4%	8,080	23.4%
		Total Supplies & Materials	**186,150**	**278,784**	**289,850**	**289,450**	**312,630**	**22,780**	**7.9%**	**23,180**	**8.0%**
	63010	Meetings & Conferences	(16)	1,460	4,000	1,000	4,000	-	0.0%	3,000	300.0%
	63015	Dues & Subscriptions	199	380	600	380	600	-	0.0%	220	57.9%
	63030	Advertising	1,176	1,176	3,000	3,268	3,400	400	13.3%	132	4.0%
	68001	Software Licenses/Maint	161,161	159,205	149,273	145,000	147,486	(1,787)	-1.2%	2,486	1.7%
	69990	Programming	300	587	1,400	1,400	1,400	-	0.0%	-	0.0%
		Total Charges & Services	**162,820**	**162,808**	**158,273**	**151,048**	**156,886**	**(1,387)**	**-0.9%**	**5,838**	**3.9%**
	70030	Operating Equipment	880	880	900	880	900	-	0.0%	20	2.3%
		Total Capital Outlays	**880**	**880**	**900**	**880**	**900**	**-**	**0.0%**	**20**	**2.3%**
	90630	Health Insurance	67,665	71,877	88,732	88,732	107,926	19,194	21.6%	19,194	21.6%
		Total Interfund Transfers	**67,665**	**71,877**	**88,732**	**88,732**	**107,926**	**19,194**	**21.6%**	**19,194**	**21.6%**
		Total Adult Services	**$ 879,262**	**$ 883,461**	**$ 896,202**	**$ 872,642**	**$ 935,981**	**$ 39,779**	**4.4%**	**$ 63,339**	**7.3%**

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Wheaton Public Library
Adult Services
Expenditures
Calendar Year 2023 Budget

Fund	**900**	**Wheaton Public Library Fund**				
Org	**90090007**	**Adult Services Expenditures**				
	Account	**Description**	**Amount**	**Description**		**Budget**
	50010	Wages-Full Time			$	291,201
				Adult Services Department Head		
				Adult Services Associate II (2)		
				Adult Services Librarians (3)		
	50030	Wages-Part Time				25,210
	51100	Employer-FICA				24,205
	51105	Employer-IMRF Pension				17,023
	60700	Supplies & Materials				1,500
	60980	Purchase of Books				157,400
			57,350	Non-Fiction		
			1,516	Reference Materials		
			18,400	Annual Subscription Service		
			74,719	Fiction/Paperback		
			5,415	Large Print		
	60983	Purchase of Digital Media				89,200
	60985	Purchase of Periodicals				21,950
	60987	Purchase of AV				42,580
			26,401	Movies		
			2,179	Music CD's		
			14,000	Playaways/Audiobook CD's		
	63010	Meetings and Conferences				4,000
	63015	Dues and Subscriptions				600
	63030	Advertising				3,400
	68001	Software Licenses/Maintenance		License Fees/Databases		147,486
	69990	Programming		Adult Continuing Education		1,400
	70030	Operating Equipment		Viewscan		900
	90630	Health Insurance				107,926
	Total Adult Services				**$**	**935,981**

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Wheaton Public Library
Technical Services
Expenditures
Calendar Year 2023 Budget

Fund 900 Wheaton Public Library Fund
Org 90090008 Technical Services Expenditures

			2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	23 Budget vs 22 Budget $	23 Budget vs 22 Budget %	23 Budget vs 22 Proj. $	23 Budget vs 22 Proj. %
	50010	Wages-Full Time	$ 211,041	$ 187,486	$ 173,378	$ 166,721	$ 178,579	$ 5,201	3.0%	$ 11,858	7.1%
	50030	Wages-Part Time	101,809	43,134	38,607	37,011	39,765	1,158	3.0%	2,754	7.4%
		Total Personal Services	**312,850**	**230,620**	**211,985**	**203,732**	**218,344**	**6,359**	**3.0%**	**14,612**	**7.2%**
	51100	Employer-FICA	22,277	16,446	16,217	14,415	16,703	486	3.0%	2,288	15.9%
	51105	Employer-IMRF Pension	31,612	23,504	18,464	16,421	11,747	(6,717)	-36.4%	(4,674)	-28.5%
		Total Employee Benefits	**53,889**	**39,950**	**34,681**	**30,836**	**28,450**	**(6,231)**	**-18.0%**	**(2,386)**	**-7.7%**
	60700	Supplies & Materials	30,470	10,115	13,500	13,500	7,500	(6,000)	-44.4%	(6,000)	-44.4%
	60983	Digital Media	11,154	-	-	-	-	-	0.0%	-	0.0%
		Total Supplies & Materials	**41,624**	**10,115**	**13,500**	**13,500**	**7,500**	**(6,000)**	**-44.4%**	**(6,000)**	**-44.4%**
	63010	Meetings & Conferences	125	85	100	100	100	-	0.0%	-	0.0%
	63015	Dues & Subscriptions	605	650	670	670	670	-	0.0%	-	0.0%
	64100	Contractual Services	135,184	134,066	132,574	137,000	135,650	3,076	2.3%	(1,350)	-1.0%
	68001	Software Licenses/Maint	33,982	6,364	6,700	6,700	6,700	-	0.0%	-	0.0%
		Total Charges & Services	**169,896**	**141,165**	**140,044**	**144,470**	**143,120**	**3,076**	**2.2%**	**(1,350)**	**-0.9%**
	70030	Operating Equipment	150	-	-	-	-	-	0.0%	-	0.0%
		Total Capital Outlays	**150**	**-**	**-**	**-**	**-**	**-**	**0.0%**	**-**	**0.0%**
	90630	Health Insurance	69,734	35,938	35,493	35,493	43,170	7,677	21.6%	7,677	21.6%
		Total Interfund Transfers	**69,734**	**35,938**	**35,493**	**35,493**	**43,170**	**7,677**	**21.6%**	**7,677**	**21.6%**
		Total Technical Services	**$ 648,143**	**$ 457,788**	**$ 435,703**	**$ 428,031**	**$ 440,584**	**$ 4,881**	**1.1%**	**$ 12,553**	**2.9%**

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Wheaton Public Library
Technical Services
Expenditures
Calendar Year 2023 Budget

Fund	**900**	**Wheaton Public Library Fund**			
Org	**90090008**	**Technical Services Expenditures**			
	Account	**Description**	**Amount**	**Description**	**Budget**
	50010	Wages-Full Time			$ 178,579
				Deputy Director	
				Cataloger	
	50030	Wages-Part Time			39,765
	51100	Employer-FICA			16,703
	51105	Employer-IMRF Pension			11,747
	60700	Supplies & Materials			7,500
	63010	Meetings and Conferences			100
	63015	Dues and Subscriptions			670
	64100	Contractual Services			135,650
	68001	Software Licenses/Maintenance			6,700
	90630	Health Insurance			43,170
Total Technical Services Expenditures					**$ 440,584**

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Wheaton Public Library
Teen Services
Expenditures
Calendar Year 2023 Budget

Fund	900	Wheaton Public Library Fund
Org	90090009	Teen Services Expenditures

			2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	23 Budget vs 22 Budget $	23 Budget vs 22 Budget %	23 Budget vs 22 Proj. $	23 Budget vs 22 Proj. %
	50010	Wages-Full Time	$ 102,401	$ 104,036	$ 106,235	$ 104,466	$ 113,096	$ 6,861	6.5%	$ 8,630	8.3%
	50030	Wages-Part Time	-	15,996	21,307	17,872	21,772	465	2.2%	3,900	21.8%
		Total Personal Services	**102,401**	**120,032**	**127,542**	**122,338**	**134,868**	**7,326**	**5.7%**	**12,530**	**10.2%**
	51100	Employer-FICA	7,599	8,932	9,757	9,100	10,317	560	5.7%	1,217	13.4%
	51105	Employer-IMRF Pension	11,083	12,748	11,109	10,360	7,256	(3,853)	-34.7%	(3,104)	-30.0%
		Total Employee Benefits	**18,682**	**21,680**	**20,866**	**19,460**	**17,573**	**(3,293)**	**-15.8%**	**(1,887)**	**-9.7%**
	60700	Supplies & Materials	716	445	500	500	500	-	0.0%	-	0.0%
	60980	Purchase of Books	5,040	9,309	7,150	7,100	8,700	1,550	21.7%	1,600	22.5%
	60983	Purchase of Digital Media	798	996	1,000	1,000	1,250	250	25.0%	250	25.0%
	60987	Purchase of A/V Materials	2,454	3,178	3,000	3,000	2,750	(250)	-8.3%	(250)	-8.3%
		Total Supplies & Materials	**9,008**	**13,928**	**11,650**	**11,600**	**13,200**	**1,550**	**13.3%**	**1,600**	**13.8%**
	63010	Meetings & Conferences	404	961	1,000	600	1,000	-	0.0%	400	66.7%
	63015	Dues & Subscriptions	310	399	365	400	680	315	86.3%	280	70.0%
	69990	Programming	4,252	4,436	5,000	5,000	5,000	-	0.0%	-	0.0%
		Total Charges & Services	**4,966**	**5,796**	**6,365**	**6,000**	**6,680**	**315**	**4.9%**	**680**	**11.3%**
	90630	Health Insurance	34,178	35,938	35,493	35,493	43,170	7,677	21.6%	7,677	21.6%
		Total Interfund Transfers	**34,178**	**35,938**	**35,493**	**35,493**	**43,170**	**7,677**	**21.6%**	**7,677**	**21.6%**
		Total Teen Services	**$ 169,235**	**$ 197,374**	**$ 201,916**	**$ 194,891**	**$ 215,491**	**$ 13,575**	**6.7%**	**$ 20,600**	**10.6%**

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Wheaton Public Library
Teen Services
Expenditures
Calendar Year 2023 Budget

Fund	**900**	**Wheaton Public Library Fund**			
Org	**90090009**	**Teen Services Expenditures**			
	Account	**Description**	**Amount**	**Description**	**Budget**
	50010	Wages-Full Time			$ 113,096
				Teen Services Department Head	
				Teen Services Associate II	
	50030	Wages-Part Time			21,772
	51100	Employer-FICA			10,317
	51105	Employer-IMRF Pension			7,256
	60700	Supplies & Materials			500
	60980	Purchase of Books			8,700
			7,700	Young Adult Fiction/Paperback	
			1,000	Young Adult Non-Fiction	
	60983	Purchase of Digital Media			1,250
	60987	Purchase of A/V Materials		Video Games/Audiobook CDs	2,750
	63010	Meetings and Conferences			1,000
	63015	Dues and Subscriptions			680
	69990	Programming			5,000
	90630	Health Insurance			43,170
Total Teen Services					**$ 215,491**

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Wheaton Public Library
Continuing Education & Development
Expenditures
Calendar Year 2023 Budget

Fund 900 Wheaton Public Library Fund
Org 90090011 Continuing Education & Development Expenditures

			2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	23 Budget vs 22 Budget $	23 Budget vs 22 Budget %	23 Budget vs 22 Proj. $	23 Budget vs 22 Proj. %
	50010	Wages-Full Time	$ -	$ 96,624	$ 117,047	$ 112,640	$ 120,675	$ 3,628	3.1%	$ 8,035	7.1%
	50030	Wages-Part Time	-	53,373	81,856	71,745	83,095	1,239	1.5%	11,350	15.8%
		Total Personal Services	**-**	**149,997**	**198,903**	**184,385**	**203,770**	**4,867**	**2.4%**	**19,385**	**10.5%**
	51100	Employer-FICA	-	11,323	15,216	13,923	15,588	372	2.4%	1,665	12.0%
	51105	Employer-IMRF Pension	-	14,841	15,759	14,292	9,710	(6,049)	-38.4%	(4,582)	-32.1%
		Total Employee Benefits	**-**	**26,164**	**30,975**	**28,215**	**25,298**	**(5,677)**	**-18.3%**	**(2,917)**	**-10.3%**
	60700	Supplies & Materials	-	369	500	500	500	-	0.0%	-	0.0%
		Total Supplies & Materials	**-**	**369**	**500**	**500**	**500**	**-**	**0.0%**	**-**	**0.0%**
	63005	Training	-	-	3,000	2,000	3,000	-	0.0%	1,000	50.0%
	63010	Meetings & Conferences	-	378	200	200	200	-	0.0%	-	0.0%
	63015	Dues & Subscriptions	-	-	1,200	1,200	1,200	-	0.0%	-	0.0%
	69990	Programming	-	130	400	400	400	-	0.0%	-	0.0%
		Total Charges & Services	**-**	**508**	**4,800**	**3,800**	**4,800**	**-**	**0.0%**	**1,000**	**26.3%**
	90630	Health Insurance	-	17,969	17,746	17,746	21,585	3,839	21.6%	3,839	21.6%
		Total Interfund Transfers	**-**	**17,969**	**17,746**	**17,746**	**21,585**	**3,839**	**21.6%**	**3,839**	**21.6%**
		Total Continuing Education & Develpmt	**$ -**	**$ 195,007**	**$ 252,924**	**$ 234,646**	**$ 255,953**	**$ 3,029**	**1.2%**	**$ 21,307**	**9.1%**

Wheaton Public Library
Continuing Education & Development
Expenditures
Calendar Year 2023 Budget

Fund 900 Wheaton Public Library Fund
Org 90090011 Continuing Education & Development Expenditures

Account	Description	Amount	Description	Budget
50010	Wages-Full Time		Continuing Ed. & Development DH Tech Center Supervisor	$ 120,675
50030	Wages-Part Time			83,095
51100	Employer-FICA			15,588
51105	Employer-IMRF			9,710
60700	Supplies & Materials			500
63005	Training			3,000
63010	Meetings & Conferences			200
63015	Dues & Subscriptions			1,200
69990	Programming			400
90630	Health Insurance			21,585
Total Continuing Education & Development				**$ 255,953**

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Wheaton Public Library
Information Technology
Expenditures
Calendar Year 2023 Budget

Fund 900 Wheaton Public Library Fund
Org 90090012 Information Technology Expenditures

		2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	23 Budget vs 22 Budget $	23 Budget vs 22 Budget %	23 Budget vs 22 Proj. $	23 Budget vs 22 Proj. %
50010	Wages-Full Time	$ -	$ -	$ -	$ -	$ 132,765	$ 132,765	100.0%	$ 132,765	100.0%
	Total Personal Services	**-**	**-**	**-**	**-**	**132,765**	**132,765**	**100.0%**	**132,765**	**100.0%**
51100	Employer-FICA	-	-	-	-	10,157	10,157	100.0%	10,157	100.0%
51105	Employer-IMRF Pension	-	-	-	-	7,143	7,143	100.0%	7,143	100.0%
	Total Employee Benefits	**-**	**-**	**-**	**-**	**17,300**	**17,300**	**100.0%**	**17,300**	**100.0%**
60700	Supplies & Materials	-	-	-	-	20,000	20,000	100.0%	20,000	100.0%
	Total Supplies & Materials	**-**	**-**	**-**	**-**	**20,000**	**20,000**	**100.0%**	**20,000**	**100.0%**
68001	Software License/Maint	-	-	-	-	26,010	26,010	100.0%	26,010	100.0%
69900	Contingencies	-	-	-	-	9,620	9,620	100.0%	9,620	100.0%
	Total Charges & Services	**-**	**-**	**-**	**-**	**35,630**	**35,630**	**100.0%**	**35,630**	**100.0%**
90630	Health Insurance	-	-	-	-	43,170	43,170	100.0%	43,170	100.0%
	Total Interfund Transfers	**-**	**-**	**-**	**-**	**43,170**	**43,170**	**100.0%**	**43,170**	**100.0%**
	Total Information Technology	**$ -**	**$ -**	**$ -**	**$ -**	**$ 248,865**	**$ 248,865**	**100.0%**	**$ 248,865**	**100.0%**

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Wheaton Public Library
Information Technology
Expenditures
Calendar Year 2023 Budget

Fund 900 Wheaton Public Library Fund
Org 90090012 Information Technology Expenditures

Account	Description	Amount	Description	Budget
50010	Wages-Full Time		IT/Facilities Manager IT Associate	$ 132,765
51100	Employer-FICA			10,157
51105	Employer-IMRF Pension			7,143
60700	Supplies & Materials			20,000
68001	Software License/Maintenance			26,010
69900	Contingencies			9,620
90630	Health Insurance			43,170
Total Library Information Technology Expenditures				**$ 248,865**

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Wheaton Public Library
General Building Operations
Expenditures
Calendar Year 2023 Budget

Fund 900 Wheaton Public Library Fund
Org 90090020 General Building Operations Expenditures

			2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	23 Budget vs 22 Budget $	23 Budget vs 22 Budget %	23 Budget vs 22 Proj. $	23 Budget vs 22 Proj. %
	60025	Postage	$ 2,506	$ 4,824	$ 3,870	$ 7,000	$ 150	$ (3,720)	-96.1%	$ (6,850)	-97.9%
	60700	Supplies & Materials	23,083	29,158	22,900	29,000	30,000	7,100	31.0%	1,000	3.4%
		Total Supplies & Materials	**25,589**	**33,982**	**26,770**	**36,000**	**30,150**	**3,380**	**12.6%**	**(5,850)**	**-16.3%**
	64100	Contractual Services	159,257	113,148	112,272	80,000	117,542	5,270	4.7%	37,542	46.9%
	64125	Snow Removal	6,380	12,290	20,000	7,500	15,000	(5,000)	-25.0%	7,500	100.0%
	65510	Equipment Rental	22,132	19,232	23,500	23,000	23,400	(100)	-0.4%	400	1.7%
	67700	Communications	17,390	19,289	19,320	21,000	21,550	2,230	11.5%	550	2.6%
	67705	Utilities-Gas	2,207	5,531	10,000	10,000	10,000	-	0.0%	-	0.0%
	69060	Building & Contents Ins	23,464	26,825	31,000	32,329	38,000	7,000	22.6%	5,671	17.5%
		Total Charges & Services	**230,830**	**196,315**	**216,092**	**173,829**	**225,492**	**9,400**	**4.3%**	**51,663**	**29.7%**
	91620	Liability Insurance	7,436	9,795	11,264	11,264	12,379	1,115	9.9%	1,115	9.9%
	96600	Fleet Services	7,787	4,185	4,187	4,187	3,968	(219)	-5.2%	(219)	-5.2%
		Total Interfund Transfers	**15,223**	**13,980**	**15,451**	**15,451**	**16,347**	**896**	**5.8%**	**896**	**5.8%**
		Total General Building Operations	**$ 271,642**	**$ 244,277**	**$ 258,313**	**$ 225,280**	**$ 271,989**	**$ 13,676**	**5.3%**	**$ 46,709**	**20.7%**

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Wheaton Public Library
General Building Operations
Expenditures
Calendar Year 2023 Budget

Fund 900 Wheaton Public Library Fund
Org 90090020 General Building Operation Expenditures

Account	Description	Amount	Description	Budget
60025	Postage			$ 150
60700	Supplies and Materials			30,000
		15,000	Cleaning Supplies	
		500	First Aid Kit	
		2,500	Water Dispensers	
		12,000	Miscellaneous Supplies	
64100	Contractual Services			117,542
		1,000	Automatic Door Repair	
		400	Backflow Testing	
		300	Defibrillator service	
		900	Document Shredding	
		5,600	Elevator Service/Repair/Inspection	
		2,400	Fire/Safety Tests/Repairs	
		15,000	Floor/window cleaning	
		15,000	General Service Calls	
		31,600	HVAC Service/Repair	
		15,000	Landscaping	
		342	Pest Control	
		5,000	Roof Maintenance	
		20,000	Stone/building cleaning	
		5,000	Wheaton Sanitary	
64125	Snow Removal			15,000
65510	Equipment Rental			23,400
		20,500	Copier Rental	
		1,500	Copies	
		1,400	Postage Machine	
67700	Communications			21,550
		10,000	Peerless	
		4,900	ICN	
		6,500	Comcast Cable	
		150	Today's Business Solutions	
67705	Utilities-Gas			10,000
69060	Building & Contents Insurance			38,000
91620	Liability Insurance			12,379
96600	Fleet Services			3,968
Total General Building Operations Expenditures				**$ 271,989**

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Wheaton Public Library
Library Capital Equipment Replacement Fund
Fund Summary
Calendar Year 2023 Budget

	2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	23 Budget vs 22 Budget $	23 Budget vs 22 Budget %	23 Budget vs 22 Proj. $	23 Budget vs 22 Proj. %
Beginning Fund Balance	**$ 359,477**	**$ 386,536**	**$ 282,565**	**$ 282,565**	**$ 320,929**				
Revenues									
Investment Income	$ 1,136	$ 247	$ 80	$ 700	$ 700	$ 620	775.0%	$ -	0.0%
Interfund Transfers In	36,201	36,925	37,664	37,664	38,417	753	2.0%	753	2.0%
Total Revenues	**$ 37,337**	**$ 37,172**	**$ 37,744**	**$ 38,364**	**$ 39,117**	**$ 1,373**	**3.6%**	**$ 753**	**2.0%**
Expenditures									
Capital Outlays	$ 10,278	$ 141,143	$ -	$ -	$ -	$ -	0.0%	$ -	0.0%
Total Expenditures	**$ 10,278**	**$ 141,143**	**$ -**	**$ -**	**$ -**	**$ -**	**0.0%**	**$ -**	**0.0%**
Revenues Over/ (Under) Expenditures	**$ 27,059**	**$ (103,971)**	**$ 37,744**	**$ 38,364**	**$ 39,117**				
Ending Fund Balance	**$ 386,536**	**$ 282,565**	**$ 320,309**	**$ 320,929**	**$ 360,046**				

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Wheaton Public Library
Library Capital Equipment Replacement Fund
Revenues
Calendar Year 2023 Budget

Fund 940 Library Cap Equip Replace Fund
Org 94009000 Library Cap Equip Replace Revenues

			2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	23 Budget vs 22 Budget $	23 Budget vs 22 Budget %	23 Budget vs 22 Proj. $	23 Budget vs 22 Proj. %
	46000	Interest Income-Invest	$ 1,136	$ 247	$ 80	$ 700	$ 700	$ 620	775.0%	$ -	0.0%
		Total Investment Income	**1,136**	**247**	**80**	**700**	**700**	**620**	**775.0%**	**-**	**0.0%**
	84900	Cap Equip Repl Fund-Library	36,201	36,925	37,664	37,664	38,417	753	2.0%	753	2.0%
		Total Interfund Transfers	**36,201**	**36,925**	**37,664**	**37,664**	**38,417**	**753**	**2.0%**	**753**	**2.0%**
Total Library Cap Equip Replace Revenues			**$ 37,337**	**$ 37,172**	**$ 37,744**	**$ 38,364**	**$ 39,117**	**$ 1,373**	**3.6%**	**$ 753**	**2.0%**

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Wheaton Public Library
Library Capital Equipment Replacement Fund
Expenditures
Calendar Year 2023 Budget

Fund 940 Library Cap Equip Replace Fund
Org 94090010 Library Cap Equip Replace Expenditures

		2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	23 Budget vs 22 Budget $	23 Budget vs 22 Budget %	23 Budget vs 22 Proj. $	23 Budget vs 22 Proj. %
70020	Office Furniture	$ -	$ 141,143	$ -	$ -	$ -	$ -	0.0%	$ -	0.0%
70030	Operating Equipment	10,278	-	-	-	-	-	0.0%	-	0.0%
	Total Capital Outlays	**10,278**	**141,143**	**-**	**-**	**-**	**-**	**0.0%**	**-**	**0.0%**
Total Library Cap Equip Replacement Fund		**$ 10,278**	**$ 141,143**	**$ -**	**$ -**	**$ -**	**$ -**	**0.0%**	**$ -**	**0.0%**

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Wheaton Public Library
Library Technology Replacement Fund
Fund Summary
Calendar Year 2023 Budget

	2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	23 Budget vs 22 Budget $	23 Budget vs 22 Budget %	23 Budget vs 22 Proj. $	23 Budget vs 22 Proj. %
Beginning Fund Balance	**$ 426,629**	**$ 374,213**	**$ 361,288**	**$ 361,288**	**$ 307,391**				
Revenues									
Intergovernmental	$ -	$ 25,000	$ 25,000	$ -	$ -	$ (25,000)	-100.0%	$ -	0.0%
Investment Income	1,504	84	90	800	1,000	910	1011.1%	200	25.0%
Interfund Transfers In	29,019	27,814	26,929	26,929	35,822	8,893	33.0%	8,893	33.0%
Total Revenues	**$ 30,523**	**$ 52,898**	**$ 52,019**	**$ 27,729**	**$ 36,822**	**$ (15,197)**	**-29.2%**	**$ 9,093**	**32.8%**
Expenditures									
Capital Outlays	$ 82,939	$ 65,823	$ 93,200	$ 81,626	$ 45,000	$ (48,200)	-51.7%	$ (36,626)	-44.9%
Total Expenditures	**$ 82,939**	**$ 65,823**	**$ 93,200**	**$ 81,626**	**$ 45,000**	**$ (48,200)**	**-51.7%**	**$ (36,626)**	**-44.9%**
Revenues Over/ (Under) Expenditures	**$ (52,416)**	**$ (12,925)**	**$ (41,181)**	**$ (53,897)**	**$ (8,178)**				
Ending Fund Balance	**$ 374,213**	**$ 361,288**	**$ 320,107**	**$ 307,391**	**$ 299,213**				

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Wheaton Public Library
Library Technology Replacement Fund
Revenues
Calendar Year 2023 Budget

Fund 941 Library Technology Replace Fund
Org 94109000 Library Tech Replace Fund Revenues

		2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	23 Budget vs 22 Budget $	23 Budget vs 22 Budget %	23 Budget vs 22 Proj. $	23 Budget vs 22 Proj. %
40800	Grant Revenue	$ -	$ 25,000	$ 25,000	$ -	$ -	$ (25,000)	-100.0%	$ -	0.0%
	Total Intergovernmental	**-**	**25,000**	**25,000**	**-**	**-**	**(25,000)**	**-100.0%**	**-**	**0.0%**
46000	Interest Income-Invest	1,504	84	90	800	1,000	910	1011.1%	200	25.0%
	Total Investment Income	**1,504**	**84**	**90**	**800**	**1,000**	**910**	**1011.1%**	**200**	**25.0%**
83900	Technology Repl Fund-Library	29,019	27,814	26,929	26,929	35,822	8,893	33.0%	8,893	33.0%
	Total Interfund Transfers	**29,019**	**27,814**	**26,929**	**26,929**	**35,822**	**8,893**	**33.0%**	**8,893**	**33.0%**
Total Library Tech Replace Fund Revenues		**$ 30,523**	**$ 52,898**	**$ 52,019**	**$ 27,729**	**$ 36,822**	**$ (15,197)**	**-29.2%**	**$ 9,093**	**32.8%**

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Wheaton Public Library
Library Technology Replacement Fund
Expenditures
Calendar Year 2023 Budget

Fund 941 Library Technology Replace Fund
Org 94190010 Library Tech Replace Fund Expenditures

			2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	23 Budget vs 22 Budget $	23 Budget vs 22 Budget %	23 Budget vs 22 Proj. $	23 Budget vs 22 Proj. %
	70030	Operating Equipment	$ 82,939	$ -	$ 33,000	$ 25,026	$ 11,000	$ (22,000)	-66.7%	$ (14,026)	-56.0%
	70035	Technology Equipment	-	65,823	60,200	56,600	34,000	(26,200)	-43.5%	(22,600)	-39.9%
		Total Capital Outlays	**82,939**	**65,823**	**93,200**	**81,626**	**45,000**	**(48,200)**	**-51.7%**	**(36,626)**	**-44.9%**
		Total Library Tech Replacement Fund	**$ 82,939**	**$ 65,823**	**$ 93,200**	**$ 81,626**	**$ 45,000**	**$ (48,200)**	**-51.7%**	**$ (36,626)**	**-44.9%**

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Wheaton Public Library
Library Technology Replacement Fund
Expenditures
Calendar Year 2023 Budget

Fund 941 Library Technology Replace Fund
Org 94190010 Library Tech Replace Fund Expenditures

Account	Description	Amount	Description	Budget
70030	Operating Equipment			$ 11,000
		11,000	Microfilm machine	
70035	Technology Equipment			34,000
		16,000	Firewall	
		12,000	Staff computer replacement	
		6,000	Youth Service AWE computers	
Total Library Tech Replacement Fund Expenditures				**$ 45,000**

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Wheaton Public Library
Library Building Renewal Fund
Fund Summary
Calendar Year 2023 Budget

	2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	23 Budget vs 22 Budget $	23 Budget vs 22 Budget %	23 Budget vs 22 Proj. $	23 Budget vs 22 Proj. %
Beginning Fund Balance	**$ 482,456**	**$ 517,582**	**$ 518,426**	**$ 518,426**	**$ 516,698**				
Revenues									
Intergovernmental	$ -	$ -	$ -	$ -	$ 750,000	$ 750,000	100.0%	$ 750,000	100.0%
Investment Income	1,558	108	100	3,000	2,500	2,400	2400.0%	$ (500)	-16.7%
Interfund Transfers In	69,407	75,852	82,527	82,527	673,011	590,484	715.5%	590,484	715.5%
Total Revenues	**$ 70,965**	**$ 75,960**	**$ 82,627**	**$ 85,527**	**$ 1,425,511**	**$ 1,342,884**	**1625.2%**	**$ 589,984**	**689.8%**
Expenditures									
Capital Outlays	$ 35,839	$ 75,116	$ 68,000	$ 87,255	$ 1,870,000	$ 1,802,000	2650.0%	$ 1,782,745	2043.1%
Total Expenditures	**$ 35,839**	**$ 75,116**	**$ 68,000**	**$ 87,255**	**$ 1,870,000**	**$ 1,802,000**	**2650.0%**	**$ 1,782,745**	**2043.1%**
Revenues Over/ (Under) Expenditures	**$ 35,126**	**$ 844**	**$ 14,627**	**$ (1,728)**	**$ (444,489)**				
Ending Fund Balance	**$ 517,582**	**$ 518,426**	**$ 533,053**	**$ 516,698**	**$ 72,209**				

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Wheaton Public Library
Library Building Renewal Fund
Revenues
Calendar Year 2023 Budget

Fund 942 Library Building Renewal Fund
Org 94209000 Library Building Renewal Fund Revenues

		2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	23 Budget vs 22 Budget $	23 Budget vs 22 Budget %	23 Budget vs 22 Proj. $	23 Budget vs 22 Proj. %
40800	Grant Revenue	$ -	$ -	$ -	$ -	$ 750,000	$ 750,000	100.0%	$ 750,000	100.0%
	Total Intergovernmental	**-**	**-**	**-**	**-**	**750,000**	**750,000**	**100.0%**	**750,000**	**100.0%**
46000	Interest Income-Invest	1,558	108	100	3,000	2,500	2,400	2400.0%	(500)	-16.7%
	Total Investment Income	**1,558**	**108**	**100**	**3,000**	**2,500**	**2,400**	**2400.0%**	**(500)**	**-16.7%**
85900	Building Renewal Fund-Library	69,407	75,852	82,527	82,527	673,011	590,484	715.5%	590,484	715.5%
	Total Interfund Transfers	**69,407**	**75,852**	**82,527**	**82,527**	**673,011**	**590,484**	**715.5%**	**590,484**	**715.5%**
	Total Library Renewal Fund Revenues	**$ 70,965**	**$ 75,960**	**$ 82,627**	**$ 85,527**	**$ 1,425,511**	**$ 1,342,884**	**1625.2%**	**$ 1,339,984**	**1566.7%**

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Wheaton Public Library
Library Building Renewal Fund
Expenditures
Calendar Year 2023 Budget

Fund 942 Library Building Renewal Fund
Org 94290010 Library Building Renewal Fund Expenditures

			2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	23 Budget vs 22 Budget $	23 Budget vs 22 Budget %	23 Budget vs 22 Proj. $	23 Budget vs 22 Proj. %
	70001	Building Improvements	$ 35,839	$ 75,116	$ 68,000	$ 87,255	$ 1,870,000	$ 1,802,000	2650.0%	$ 1,782,745	2043.1%
		Total Capital Outlays	**35,839**	**75,116**	**68,000**	**87,255**	**1,870,000**	**1,802,000**	**2650.0%**	**1,782,745**	**2043.1%**
	Total Library Building Renewal Fund		**$ 35,839**	**$ 75,116**	**$ 68,000**	**$ 87,255**	**$ 1,870,000**	**$ 1,802,000**	**2650.0%**	**$ 1,782,745**	**2043.1%**

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Wheaton Public Library
Library Building Renewal Fund
Expenditures
Calendar Year 2023 Budget

Fund 942 Library Building Renewal Fund
Org 94290010 Library Building Renewal Fund Expenditures

Account	Description	Amount	Description	Budget
70001	Building Improvements			$ 1,870,000
		435,000	West Side Plaza Repair	
		360,000	West Side Plaza Replacement	
		120,000	West Side Plaza Shade Structure	
		125,000	West Side Plaza Entry Feature/Banners	
		680,000	Chiller replacement	
		85,000	Roof replacement in chiller area	
		65,000	Door lock replacements	
Total Library Building Renewal Fund Expenditures				**$ 1,870,000**

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Wheaton Public Library
Library Capital Projects Fund
Fund Summary
Calendar Year 2023 Budget

	2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	23 Budget vs 22 Budget $	23 Budget vs 22 Budget %	23 Budget vs 22 Proj. $	23 Budget vs 22 Proj. %
Beginning Fund Balance	**$ -**	**$ 20,259**	**$ 21,313**	**$ 21,313**	**$ 21,313**				
Revenues									
Interfund Transfers In	$ 193,786	$ 70,274	$ -	$ 8,800	$ -	$ -	0.0%	(8,800)	-100.0%
Total Revenues	**$ 193,786**	**$ 70,274**	**$ -**	**$ 8,800**	**$ -**	**$ -**	**0.0%**	**$ (8,800)**	**-100.0%**
Expenditures									
Capital Outlays	$ 173,527	$ 69,220	$ -	$ 8,800	$ -	$ -	0.0%	(8,800)	-100.0%
Total Expenditures	**$ 173,527**	**$ 69,220**	**$ -**	**$ 8,800**	**$ -**	**$ -**	**0.0%**	**$ (8,800)**	**-100.0%**
Revenues Over/ (Under) Expenditures	**20,259**	**1,054**	**-**	**-**	**-**				
Ending Fund Balance	**$ 20,259**	**$ 21,313**	**$ 21,313**	**$ 21,313**	**$ 21,313**				

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Wheaton Public Library
Library Capital Projects Fund
Revenues
Calendar Year 2023 Budget

Fund 945 Library Capital Projects Fund
Org 94509000 Library Capital Projects Fund Revenues

		2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	23 Budget vs 22 Budget $	23 Budget vs 22 Budget %	23 Budget vs 22 Proj. $	23 Budget vs 22 Proj. %
87900	Transfer In-Lib General Fund	$ 169,847	$ 70,274	$ -	$ 8,800	$ -	$ -	0.0%	(8,800)	-100.0%
87980	Transfer In-Lib Expend Trust Fund	23,939	-	-	-	-	-	0.0%	-	0.0%
	Total Interfund Transfers	**193,786**	**70,274**	**-**	**8,800**	**-**	**-**	**0.0%**	**(8,800)**	**-100.0%**
	Total Library Capital Projects Fund Revenues	**$ 193,786**	**$ 70,274**	**$ -**	**$ 8,800**	**$ -**	**$ -**	**0.0%**	**$ (8,800)**	**-100.0%**

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Wheaton Public Library
Library Capital Projects Fund
Expenditures
Calendar Year 2023 Budget

Fund 945 Library Capital Projects Fund
Org 94590010 Library Capital Projects Expenditures

		2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	23 Budget vs 22 Budget $	23 Budget vs 22 Budget %	23 Budget vs 22 Proj. $	23 Budget vs 22 Proj. %
70001	Building Improvements	$ 173,527	$ 49,500	$ -	$ -	$ -	$ -	0.0%	$ -	0.0%
70950	Capital Improvements-Other	-	19,720	-	8,800	-	-	0.0%	(8,800)	-100.0%
	Total Capital Outlays	**173,527**	**69,220**	**-**	**8,800**	**-**	**-**	**0.0%**	**(8,800)**	**-100.0%**
	Total Library Capital Projects	**$ 173,527**	**$ 69,220**	**$ -**	**$ 8,800**	**$ -**	**$ -**	**0.0%**	**$ (8,800)**	**-100.0%**

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Wheaton Public Library
Library Expendable Trust Fund
Fund Summary
Calendar Year 2023 Budget

	2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	23 Budget vs 22 Budget $	23 Budget vs 22 Budget %	23 Budget vs 22 Proj. $	23 Budget vs 22 Proj. %
Beginning Fund Balance	**$ 23,939**	**$ -**	**$ -**	**$ -**	**$ -**				
Revenues									
Interfund Transfers	$ -	$ -	$ -	$ -	$ -	$ -	0.0%	$ -	0.0%
Total Revenues	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0.0%**	**$ -**	**0.0%**
Expenditures									
Contractual Services	$ -	$ -	$ -	$ -	$ -	$ -	0.0%	$ -	0.0%
Interfund Transfers	23,939	-	-	-	-	-	0.0%	-	0.0%
Total Expenditures	**$ 23,939**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0.0%**	**$ -**	**0.0%**
Revenues Over/ (Under) Expenditures	**$ (23,939)**	**$ -**	**$ -**	**$ -**	**$ -**				
Ending Fund Balance	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**				

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Wheaton Public Library
Library Expendable Trust Fund
Expenditures
Calendar Year 2023 Budget

Fund 980 Library Expendable Trust Fund
Org 98090010 Library Expend Trust Fund Expenditures

		2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	23 Budget vs 22 Budget $	23 Budget vs 22 Budget %	23 Budget vs 22 Proj. $	23 Budget vs 22 Proj. %
97945	Transfer Out-Library Cap Proj Fund	$ 23,939	$ -	$ -	$ -	$ -	$ -	0.0%	$ -	0.0%
	Total Interfund Transfers	**23,939**	**-**	**-**	**-**	**-**	**-**	**0.0%**	**-**	**0.0%**
Total Library Expend Trust Fund Expenditures		**$ 23,939**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0.0%**	**$ -**	**0.0%**

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Wheaton Public Library
Adams Memorial Fund
Fund Summary
Calendar Year 2023 Budget

	2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	23 Budget vs 22 Budget $	23 Budget vs 22 Budget %	23 Budget vs 22 Proj. $	23 Budget vs 22 Proj. %
Beginning Fund Balance	**$ 293,804**	**$ 353,094**	**$ 410,512**	**$ 410,512**	**$ 368,898**				
Revenues									
Investment Income	$ 62,466	$ 61,516	$ 35,000	$ (25,900)	$ 10,000	$ (25,000)	-71.4%	$ 35,900	-138.6%
Total Revenues	**$ 62,466**	**$ 61,516**	**$ 35,000**	**$ (25,900)**	**$ 10,000**	**$ (25,000)**	**-71.4%**	**$ 35,900**	**-138.6%**
Expenditures									
Charges & Services	$ 3,176	$ 4,098	$ 3,600	$ 15,714	$ 3,600	$ -	0.0%	$ (12,114)	-77.1%
Total Expenditures	**$ 3,176**	**$ 4,098**	**$ 3,600**	**$ 15,714**	**$ 3,600**	**$ -**	**0.0%**	**$ (12,114)**	**-77.1%**
Revenues Over/ (Under) Expenditures	**$ 59,290**	**$ 57,418**	**$ 31,400**	**$ (41,614)**	**$ 6,400**				
Ending Fund Balance	**$ 353,094**	**$ 410,512**	**$ 441,912**	**$ 368,898**	**$ 375,298**				

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Wheaton Public Library
Adams Memorial Fund
Revenues
Calendar Year 2023 Budget

Fund 981 Adams Memorial Fund
Org 98109000 Adams Memorial Fund Revenues

			2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	23 Budget vs 22 Budget $	23 Budget vs 22 Budget %	23 Budget vs 22 Proj. $	23 Budget vs 22 Proj. %
	46000	Interest Income-Investments	$ 4,381	$ 4,404	$ 5,000	$ 4,000	$ 5,000	$ -	0.0%	$ 1,000	25.0%
	46020	Invest Inc-Realized Gain/Loss	1,480	75,820	-	100	15,000	15,000	100.0%	14,900	14900.0%
	46030	Invest Inc-Unrealized Gain/Loss	56,605	(18,708)	30,000	(30,000)	(10,000)	(40,000)	-133.3%	20,000	-66.7%
		Total Investment Income	**62,466**	**61,516**	**35,000**	**(25,900)**	**10,000**	**(25,000)**	**-71.4%**	**35,900**	**-138.6%**
		Total Adams Memorial Fund Revenues	**$ 62,466**	**$ 61,516**	**$ 35,000**	**$ (25,900)**	**$ 10,000**	**$ (25,000)**	**-71.4%**	**$ 35,900**	**-138.6%**

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Wheaton Public Library
Adams Memorial Fund
Expenditures
Calendar Year 2023 Budget

Fund 981 Adams Memorial Fund
Org 98190010 Adams Memorial Fund Expenditures

			2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	23 Budget vs 22 Budget $	23 Budget vs 22 Budget %	23 Budget vs 22 Proj. $	23 Budget vs 22 Proj. %
	64130	Investment Manager Fees	$ 3,176	$ 4,098	$ 3,600	$ 3,600	$ 3,600	$ -	0.0%	$ -	0.0%
	69900	Contingencies	-	-	-	12,114	-	-	0.0%	(12,114)	-100.0%
		Total Charges & Services	**3,176**	**4,098**	**3,600**	**15,714**	**3,600**	**-**	**0.0%**	**(12,114)**	**-77.1%**
		Total Adams Memorial Fund	**$ 3,176**	**$ 4,098**	**$ 3,600**	**$ 15,714**	**$ 3,600**	**$ -**	**0.0%**	**$ (12,114)**	**-77.1%**

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Wheaton Public Library
Adams Memorial Fund
Expenditures
Calendar Year 2023 Budget

Fund 981 Adams Memorial Fund
Org 98190010 Adams Memorial Fund Expenditures

Account	Description	Amount	Description	Budget
64130	Investment Manager Fees		DuPage Foundation	$ 3,600
Total Adams Memorial Fund Expenditures				**$ 3,600**

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Wheaton Public Library
Garbe Book Endowment Fund
Fund Summary
Calendar Year 2023 Budget

	2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	23 Budget vs 22 Budget $	23 Budget vs 22 Budget %	23 Budget vs 22 Proj. $	23 Budget vs 22 Proj. %
Beginning Fund Balance	**$ 37,083**	**$ 44,567**	**$ 51,834**	**$ 51,834**	**$ 48,134**				
Revenues									
Investment Income	$ 7,885	$ 7,765	$ 11,600	$ (3,300)	$ 1,100	$ (10,500)	-90.5%	$ 4,400	-133.3%
Total Revenues	**$ 7,885**	**$ 7,765**	**$ 11,600**	**$ (3,300)**	**$ 1,100**	**$ (10,500)**	**-90.5%**	**$ 4,400**	**-133.3%**
Expenditures									
Charges & Services	$ 401	$ 498	$ 400	$ 400	$ 400	$ -	0.0%	$ -	0.0%
Total Expenditures	**$ 401**	**$ 498**	**$ 400**	**$ 400**	**$ 400**	**$ -**	**0.0%**	**$ -**	**0.0%**
Revenues Over/ (Under) Expenditures	**$ 7,484**	**$ 7,267**	**$ 11,200**	**$ (3,700)**	**$ 700**				
Ending Fund Balance	**$ 44,567**	**$ 51,834**	**$ 63,034**	**$ 48,134**	**$ 48,834**				

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Wheaton Public Library
Garbe Book Endowment Fund
Revenues
Calendar Year 2023 Budget

Fund 982 Garbe Book Endowment Fund
Org 98209000 Garbe Book Endowment Fund Revenues

		2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	23 Budget vs 22 Budget $	23 Budget vs 22 Budget %	23 Budget vs 22 Proj. $	23 Budget vs 22 Proj. %
46000	Interest Income-Investments	$ 553	$ 556	$ 600	$ 600	$ 600	$ -	0.0%	$ -	0.0%
46020	Invest Inc-Realized Gain/Loss	187	9,570	5,000	100	2,500	(2,500)	-50.0%	2,400	2400.0%
46030	Invest Inc-Unrealized Gain/Loss	7,145	(2,361)	6,000	(4,000)	(2,000)	(8,000)	-133.3%	2,000	-50.0%
	Total Investment Income	**7,885**	**7,765**	**11,600**	**(3,300)**	**1,100**	**(10,500)**	**-90.5%**	**4,400**	**-133.3%**
Total Garbe Book Endowment Fund Revenues		**$ 7,885**	**$ 7,765**	**$ 11,600**	**$ (3,300)**	**$ 1,100**	**$ (10,500)**	**-90.5%**	**$ 4,400**	**-133.3%**

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Wheaton Public Library
Garbe Book Endowment Fund
Expenditures
Calendar Year 2023 Budget

Fund 982 Garbe Book Endowment Fund
Org 98290010 Garbe Book Endowment Fund Expenditures

			2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	23 Budget vs 22 Budget $	23 Budget vs 22 Budget %	23 Budget vs 22 Proj. $	23 Budget vs 22 Proj. %
	64130	Investment Manager Fees	$ 401	$ 498	$ 400	$ 400	$ 400	$ -	0.0%	$ -	0.0%
		Total Charges & Services	**401**	**498**	**400**	**400**	**400**	**-**	**0.0%**	**-**	**0.0%**

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Wheaton Public Library
Garbe Book Endowment Fund
Expenditures
Calendar Year 2023 Budget

Fund	**982**	**Garbe Book Endowment Fund**				
Org	**98290010**	**Garbe Book Endowment Fund Expenditures**				
	Account	**Description**	**Amount**	**Description**		**Budget**
	64130	Investment Manager Fees		DuPage Foundation	$	400
	Total Garbe Book Endowment Fund Expenditures				**$**	**400**

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Wheaton Public Library
Library Agency Endowment Fund
Fund Summary
Calendar Year 2023 Budget

	2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	23 Budget vs 22 Budget $	23 Budget vs 22 Budget %	23 Budget vs 22 Proj. $	23 Budget vs 22 Proj. %
Beginning Fund Balance	**$ 61,686**	**$ 77,991**	**$ 107,033**	**$ 107,033**	**$ 104,733**				
Revenues									
Investment Income	$ 13,407	$ 15,167	$ 7,800	$ (5,800)	$ (1,800)	$ (9,600)	-123.1%	$ 4,000	-69.0%
Miscellaneous	3,612	14,926	5,000	4,500	5,000	-	0.0%	500	11.1%
Total Revenues	**$ 17,019**	**$ 30,093**	**$ 12,800**	**$ (1,300)**	**$ 3,200**	**$ (9,600)**	**-75.0%**	**$ 4,500**	**-346.2%**
Expenditures									
Charges & Services	$ 714	$ 1,051	$ 1,000	$ 1,000	$ 1,000	$ -	0.0%	$ -	0.0%
Total Expenditures	**$ 714**	**$ 1,051**	**$ 1,000**	**$ 1,000**	**$ 1,000**	**$ -**	**0.0%**	**$ -**	**0.0%**
Revenues Over/ (Under) Expenditures	**$ 16,305**	**$ 29,042**	**$ 11,800**	**$ (2,300)**	**$ 2,200**				
Ending Fund Balance	**$ 77,991**	**$ 107,033**	**$ 118,833**	**$ 104,733**	**$ 106,933**				

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Wheaton Public Library
Library Agency Endowment Fund
Revenues
Calendar Year 2023 Budget

Fund 983 Library Agency Endowment Fund
Org 98309000 Library Agency Endowment Fund Revenue

		2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	23 Budget vs 22 Budget $	23 Budget vs 22 Budget %	23 Budget vs 22 Proj. $	23 Budget vs 22 Proj. %
46000	Interest Income-Investments	$ 935	$ 1,109	$ 800	$ 1,000	$ 1,200	$ 400	50.0%	$ 200	20.0%
46020	Invest Inc-Realized Gain/Loss	318	16,362	2,000	200	2,000	-	0.0%	1,800	900.0%
46030	Invest Inc-Unrealized Gain/Loss	12,154	(2,304)	5,000	(7,000)	(5,000)	(10,000)	-200.0%	2,000	-28.6%
	Total Investment Income	**13,407**	**15,167**	**7,800**	**(5,800)**	**(1,800)**	**(9,600)**	**-123.1%**	**4,000**	**-69.0%**
47007	Donations-DuPage Foundation	3,612	14,926	5,000	4,500	5,000	-	0.0%	500	11.1%
	Total Miscellaneous Revenue	**3,612**	**14,926**	**5,000**	**4,500**	**5,000**	**-**	**0.0%**	**500**	**11.1%**
Total Library Agency Endowment Fund Revenue		**$ 17,019**	**$ 30,093**	**$ 12,800**	**$ (1,300)**	**$ 3,200**	**$ (9,600)**	**-75.0%**	**$ 4,500**	**-346.2%**

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Wheaton Public Library
Library Agency Endowment Fund
Expenditures
Calendar Year 2023 Budget

Fund 983 Library Agency Endowment Fund
Org 98390010 Library Agency Endowment Fund Expenditures

		2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	23 Budget vs 22 Budget $	23 Budget vs 22 Budget %	23 Budget vs 22 Proj. $	23 Budget vs 22 Proj. %
64130	Investment Manager Fees	$ 714	$ 1,051	$ 1,000	$ 1,000	$ 1,000	$ -	0.0%	$ -	0.0%
	Total Charges & Services	**714**	**1,051**	**1,000**	**1,000**	**1,000**	**-**	**0.0%**	**-**	**0.0%**
Total Library Agency Endowment Fund		**$ 714**	**$ 1,051**	**$ 1,000**	**$ 1,000**	**$ 1,000**	**$ -**	**0.0%**	**$ -**	**0.0%**

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Wheaton Public Library
Library Agency Endowment Fund
Expenditures
Calendar Year 2023 Budget

Fund 983 Library Agency Endowment Fund
Org 98390010 Library Agency Endowment Fund Expenditures

Account	Description	Amount	Description	Budget
64130	Investment Manager Fees		DuPage Foundation	$ 1,000
Total Library Agency Endowment Fund Expenditures				**$ 1,000**

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Wheaton Public Library
Library Theodore Utchen Agency Fund
Fund Summary
Calendar Year 2023 Budget

	2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	23 Budget vs 22 Budget $	23 Budget vs 22 Budget %	23 Budget vs 22 Proj. $	23 Budget vs 22 Proj. %
Beginning Fund Balance	**$ -**	**$ -**	**$ 99,947**	**$ 99,947**	**$ 99,547**				
Revenues									
Investment Income	$ -	$ -	$ -	$ 400	$ 4,000	$ 4,000	100.0%	$ 3,600	900.0%
Miscellaneous	-	100,000	-	-	-	-	0.0%	-	0.0%
Total Revenues	**$ -**	**$ 100,000**	**$ -**	**$ 400**	**$ 4,000**	**$ 4,000**	**100.0%**	**$ 3,600**	**900.0%**
Expenditures									
Charges & Services	$ -	$ 53	$ -	$ 800	$ 800	$ 800	100.0%	$ -	0.0%
Total Expenditures	**$ -**	**$ 53**	**$ -**	**$ 800**	**$ 800**	**$ 800**	**100.0%**	**$ -**	**0.0%**
Revenues Over/ (Under) Expenditures	**$ -**	**$ 99,947**	**$ -**	**$ (400)**	**$ 3,200**				
Ending Fund Balance	**$ -**	**$ 99,947**	**$ 99,947**	**$ 99,547**	**$ 102,747**				

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Wheaton Public Library
Library Theodore Utchen Agency Fund
Revenues
Calendar Year 2023 Budget

Fund 984 Library Theodore Utchen Agency Fund
Org 98409000 Library Theodore Utchen Agency Fund Revenue

			2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	23 Budget vs 22 Budget $	23 Budget vs 22 Budget %	23 Budget vs 22 Proj. $	23 Budget vs 22 Proj. %
	46000	Interest Income-Investments	$ -	$ -	$ -	$ 800	$ 1,000	$ 1,000	100.0%	$ 200	25.0%
	46020	Invest Inc-Realized Gain/Loss	-	-	-	(500)	1,000	1,000	100.0%	1,500	-300.0%
	46030	Invest Inc-Unrealized Gain/Loss	-	-	-	100	2,000	2,000	100.0%	1,900	1900.0%
		Total Investment Income	**-**	**-**	**-**	**400**	**4,000**	**4,000**	**100.0%**	**3,600**	**900.0%**
	47007	Donations-DuPage Foundation	-	100,000	5,000	-	-	(5,000)	-100.0%	-	0.0%
		Total Miscellaneous Revenue	**-**	**100,000**	**5,000**	**-**	**-**	**(5,000)**	**-100.0%**	**-**	**0.0%**
Total Library Theodore Uthcen Agency Fund Revenue			**$ -**	**$ 100,000**	**$ 5,000**	**$ 400**	**$ 4,000**	**$ (1,000)**	**-20.0%**	**$ 3,600**	**900.0%**

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Wheaton Public Library
Library Theodore Utchen Agency Fund
Expenditures
Calendar Year 2023 Budget

Fund 984 Library Theodore Utchen Agency Fund
Org 98490010 Library Theodore Utchen Agency Fund Expenditures

		2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	23 Budget vs 22 Budget $	23 Budget vs 22 Budget %	23 Budget vs 22 Proj. $	23 Budget vs 22 Proj. %
64130	Investment Manager Fees	$ -	$ 53	$ -	$ 800	$ 800	$ 800	100.0%	$ -	0.0%
	Total Charges & Services	**-**	**53**	**-**	**800**	**800**	**800**	**100.0%**	**-**	**0.0%**
Total Library Theodore Utchen Agency Fund		**$ -**	**$ 53**	**$ -**	**$ 800**	**$ 800**	**$ 800**	**100.0%**	**$ -**	**0.0%**

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Wheaton Public Library
Library Theodore Utchen Agency Fund
Expenditures
Calendar Year 2023 Budget

Fund 984 Library Theodore Utchen Agency Fund
Org 98490010 Library Theodore Utchen Agency Fund Expenditures

Account	Description	Amount Description	Budget
64130	Investment Manager Fees	DuPage Foundation	$ 800
Total Library Theodore Utchen Agency Fund Expenditures			**$ 800**

City of Wheaton
Glossary
Calendar Year 2023 Budget

The Annual Budget contains specialized and technical terminology that is unique to public finance and budgeting or a particular departmental operation or project. To assist the reader of the document in understanding these terms, a glossary has been included in the document.

Abatement: A partial or complete cancellation of a property tax levy imposed by the City.
Accrual Basis: A basis of accounting utilized by proprietary fund types and pension trust funds where revenues and additions are recorded when earned and expenses and deductions are recorded at the time liabilities are incurred.
Activity: A significant element of a department's programmatic responsibilities performed for the purpose of accomplishing a function for which a department is responsible.
Administrative Services: An account used by the City to account for money received by the City's General Fund from other funds for their share of administrative overhead and other applicable expenditures that are accounted for in the General Fund.
Adopted Budget: The original budget as approved by the City Council at the beginning of the fiscal year.
Ad Valorem Tax: A tax levied on the assessed value of real property (also known as "property tax").
Amended Budget: The current or revised budget, resulting from changes to the Adopted Budget during the fiscal year as modified by the City Council action.
Annexation: The incorporation of land into an existing City with a resulting change in the boundaries of that City.
Annual Comprehensive Financial Report (ACFR): A report that summarizes financial data for the previous fiscal year in a standardized format.
Appropriation: A specific amount of money authorized by the City Council to make expenditures and incur obligations for specific purposes, frequently used interchangeably with expenditures.
APWA (American Public Works Association): An association representing Department Heads and other employees of Public Works, Water, Sewer, and other utilities across the nation.
Assessed Value: A valuation set upon real estate or other property by the Township Property Appraiser as a basis for levying taxes.
Assigned Fund Balance: Includes amounts intended to be utilized by the City for specific purposes. In Governmental Funds other than the General Fund, assigned fund balance represents the amount that is not otherwise designated. The City Manager is authorized to designate assigned fund balance for the General Fund.
Audit: A systematic collection of sufficient, competent evidential matter needed to attest to the fairness of the presentation of the City's financial statements. The audit tests the City's account system to determine whether the internal accounting controls are both available and being used.
Balanced Budget: The City considers the budget, at each fund level, to be balanced where revenues, plus planned fund balance reserve drawdowns, equal expenditures. The budget, at each fund level, may or may not be balanced due to a variety of factors, such as capital expenditures, one-time expenditures, one-time revenues, and extraordinary financial economic conditions. The City appropriately plans ahead thru the financial forecast, Capital Improvement Plan, and fund balance policies to appropriately build fund balance reserves to be available to address these factors.
Benchmarking: Comparing one's own performance to that of their past performance or to that of comparable communities.
Bond: A written promise to pay a specified sum of money, called face value or principal, at a specified date in the future, called maturity date, together with periodic interest at a specified rate.
Bonding: The act of borrowing money to be repaid, including interest, at specified dates.

City of Wheaton
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Bond Refinancing: The payoff and re-issuance of bonds, to obtain better interest rates and or bond conditions.

Budget: A comprehensive financial plan of operations for a given time period.

Budget Amendment: Per City policy, any budgetary transaction that causes an increase or decrease in a fund's total.

Budget Message: The opening section of the budget which provides the City Council and the Public with a general summary of the most important aspects of the budget, and changes from the current and previous fiscal year.

Capital Assets: Assets with a useful life of several years. The capitalization threshold for infrastructure (land, building and land improvements) is $25,000. The threshold for vehicles, machinery and equipment is $5,000. Capital assets are also called fixed assets.

Capital Expenditure: An outlay that results in or contributes to the acquisition or construction of a capital asset.

Capital Equipment: Equipment with an expected life of more than two years and a value typically over $500. The accounts Operating Equipment and Communications Equipment in the City budget are used to record these types of expenditures.

Capital Financing: Money that is raised and spent to build or acquire a capital asset. Capital financing can include the proceeds of different types of debt: general obligation bonds, revenue bonds, certificates of participation or capital lease debt, and some forms of special or limited obligations bonds. Capital financing can also include annually levied taxes or revenues, capital reserves, impact fees and other charges to property, grants, and other sources that are allocated and spent to help build and acquire capital assets. Capital financing raised through the issuance of debt must be repaid.

Capital Improvements: Major projects that typically involve the construction of or improvement/repair to buildings, roads, water, sewer, sanitary sewer, and other related infrastructure.

Capital Outlay: Expenditures which result in the acquisition of or addition to, short-lived general fixed assets.

Capital Project Fund: A fund established in order to account for the financial resources and costs associated with the construction of major capital facilities or other major capital improvements. The City typically establishes a Capital Project Fund for each separate bond issue.

Cash Flow: The net cash balance at any given point and how that cash balance changes.

Cash Management: The management of cash necessary to pay for government services while investing temporary cash excesses in order to earn interest revenue. Cash Management refers to the activities of forecasting the inflows and outflows of cash, mobilizing cash to improve its availability for investment, establishing and maintaining banking relationships, and investing funds in order to achieve the balance of the highest interest and return, liquidity, and minimal risk with these temporary cash balances.

Census: An official population count of all or part of a municipality by the federal government. An official census count determines the amount of revenues that the
City receives from the State for certain major revenue sources.

Charges for Service: User charges for services provided by the City to those specifically benefiting from those services.

Chart of Accounts: A systematic structure for classifying similar financial transactions of the City.

Collective Bargaining Agreement: A legal contract between the employer and a verified representative of a recognized bargaining unit for specific terms and conditions of employment) e.g., hours, working conditions, salary, fringe benefits, and matters affecting health and safety of employees).

Committed Fund Balance: Includes amounts that can only be utilized for the specific purposes determined by formal action of the City Council. Commitments may be changed or removed only by the City Council taking the same formal action that imposed the constraint originally.

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Commodities: Items which, after use, are consumed or show material change in, or an appreciable impairment, of their physical condition, and which are generally of limited value and characterized by rapid depreciation.

Component Unit: A component unit is a legally separate organization that a primary government must include as part of its financial reporting entity for fair presentation in conformity with GAAP. The Wheaton Public Library is a component unit of the City of Wheaton because the Wheaton City Council appoints the Library's Board of Trustees, approves the Library's tax levy and budget and is ultimately responsible for any debt issued for the Library.

Comprehensive Plan: An official public document adopted by the local government as a policy guide to decisions about the physical development of the community. It is a general long-range physical plan.

Consumer Price Index (CPI): Measures the prices of consumer goods and is a measure of U.S. inflation. The U. S. Department of Labor publishes the Consumer Price Index every month.

Contingency: Funds accumulated for future purposes, or unplanned expenditures.

Corporate Property Tax: The Corporate Property Tax is the tax levied by the City on all property in the City that is subject to property taxation which is used or designated for general use, police pension, fire pension, and library services. In addition, the City levies a separate property tax on all eligible property within the City for debt service.

DACRA: A Municipal Enforcement System for officers and administrators to improve your current e-citation and adjudication processes.

Debt: A financial obligation from the borrowing of money.

Debt Limit: The maximum amount of outstanding gross or net debt legally permitted.

Debt Service: The payment of principal and interest on borrowed funds.

Debt Service Fund: A fund established to account for expenditures used to repay the principal and interest on debt.

Decouple: A term used to describe the situation where the State of Illinois may decide to disconnect its income tax rules and exemptions from the federal income tax rules and exemptions.

Deficit: Most commonly used to describe an excess of expenditures over revenues for a fiscal year. However, deficits are often planned for due to the use of accumulated monies for capital or other projects. In addition, municipalities often have accumulated cash balances which they intend to use to fund expenditures for a given fiscal year.

Department: An organizational unit responsible for carrying out a major governmental function, such as Police or Public Works.

Depreciation: The decrease in value of physical assets due to use and passage of time.

Division: An operating level of government within a department which manages the resources of related program activities.

Draft Budget: The preliminary budget document distributed to the City Council and available for inspection by the public which includes all the budgets proposed by each Department along with any additional major capital projects or changes in operating levels approved by the City Manager.

DUCOMM (DuPage Public Safety Communications): An organization providing regional police and fire dispatch services to many municipalities in the DuPage County area. The City of Wheaton is a member of DuComm and pays its share of annual fees to the organization which is located in both the police and fire department budgets.

Elastic Revenues: Revenues that are responsive to change with economic conditions. Examples of elastic revenues include sales and use taxes, municipal utility tax, income tax, license and permit fees and interest on investments.

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Enterprise Fund: Used to account for operations that are financed and operated in a manner similar to private business enterprises - where the costs of providing goods or services are financed or recovered primarily through user charges.

Equalized Assessed Value (EAV): The value of property resulting from the multiplication of the assessed value by an equalization factor to make all property in Illinois equal to one-third of its market value.

Expenditures: Payment by the City for goods or services that the City has received or will receive in the future.

Expenses: Decreases in net total assets. Expenses represent charges incurred (whether paid immediately or unpaid) for operation, maintenance, interest, and other charges.

FICA (Federal Insurance Contributions Act): Monies paid to the federal government to fund for future social security benefits as may be defined by the government in future years.

Fiduciary Funds: Funds that are used when a government holds or manages financial resources in an agent or fiduciary capacity.

Financial Plan: A multi-year, longer range approach to assessing the City's revenue and expenditure needs which becomes the basics for formulation the annual budget which by law must be adopted. The plan is developed by utilizing existing policies, objectives, assumptions, and accepted benchmarks and activity measures.

Firefighter Replacement Pay: A personnel account used in the Firefighting/Investigation organization of the City Budget to account only for the overtime earned by Firefighters who replace another Firefighter who can not work due to the use of a vacation day, sick day, or Kelly Day.

Fiscal Year (FY): Any consecutive twelve-month period designated as the budget year. Prior to 2019, the City's budget year began on May 1 and ended April 30 of the following calendar year.

Fixed Assets: Assets of a long-term character which are intended to continue to be held or used. Examples of fixed assets include items such as land, buildings, machinery, furniture, and other equipment.

Forecast: The projection of revenues and expenditures usually for a time period that is greater than one year based on clearly defined assumptions and predictions related to future events and activities.

Franchise Agreement: An agreement between the City and a utility setting forth the terms and conditions under which a utility, such as a cable company, may provide a service to residents. A franchise agreement often provides compensation to the City for the use of the public right-of-way by the utility company.

Full-Time Equivalent (FTE): A method of determining the total number of employees in terms of each position's number of hours when compared to a full-time employee. Full-time positions have an FTE of 1.00. A part-time position that works 60% of the hours that a full-time position would work would have a full-time equivalency of 0.60.

Fund: A set of accounts to record revenues and expenditures associated with a specific purpose.

Fund Accounting: A government accounting system which is organized and operated on a fund basis.

Fund Balance: The difference between assets and liabilities reported in a governmental fund. Changes in fund balances are the result of the difference of revenues to expenditures. Fund balances increase when revenues exceed expenditures and decrease when expenditures exceed revenues. Fund balance is often used to describe the total available financial resources in a governmental fund.

GASB (Governmental Accounting Standards Board): An independent organization which has ultimate authority over the establishment of Generally Accepted Accounting Principles (GAAP) for state and local government. GASB members are appointed by the Financial Accounting Foundation (FAF); however, the GASB enjoys complete autonomy from the FAF in all technical and standard-setting activities.

GAAP (Generally Accepted Accounting Principles): Uniform minimum standards and guidelines for financial accounting and reporting. They govern the form and content of the financial statements of an entity. GAAP encompass the conventions, rules, and procedures necessary to define accepted accounting practice at a particular time. They include not only broad guidelines of general application, but also detailed practices and

procedures. GAAP provide a standard by which to measure financial presentations. The primary authoritative body on the application of GAAP to state and local governments is the Governmental Accounting Standards Board (GASB).

General Fund: The general operating fund of the City. It is used to account for all financial resources except those required to be accounted for in another fund. Most services provided by the City including police protection, fire protection, street maintenance and snow plowing, forestry, engineering, administration, and building and code enforcement are accounted for in this fund.

GFOA (Government Finance Officers Association): An organization representing municipal finance officers and other individuals and organizations associated with public finance.

GIS (Geographic Information System): A collection of information regarding parcels of land typically organized by property lines.

G.O. Bonds (General Obligation Bonds): Bonds that are backed by the full faith and credit of a municipality. The taxing power of local government is pledged in the covenant of one of these bond issues.

Goal: A long-term or short-term desirable development.

Government Fund Types: Funds that account for a government's governmental-type activities. These funds are the general fund, special revenue funds, debt service funds and capital projects funds.

Grant: Funds received by the City which are designated for specific projects. Many grants come from the State of Illinois as reimbursements for engineering and construction costs associated with specific projects.

Home Rule Municipality: A home rule municipality may exercise any power and perform any function pertaining to its government and affairs including, but not limited to, the power to regulate for the protection of public health, safety, morals, and welfare; to license; to tax; and to incur debt, unless preempted by the State of Illinois. A municipality is designated as a home rule municipality if its population reaches 25,000 or if the designation of home rule is approved by voters via a referendum.

ICMA (International City/County Management Association) and ILCMA (Illinois City/County Management Association): The professional and educational organization for chief appointed managers, administrators, and assistants in cities, towns, counties, and regional entities throughout the world. Since 1914, ICMA has provided technical and management assistance, training, and information resources to its members and the local government community. The management decisions made by ICMA's nearly 8,000 members affect more than 100 million individuals in thousands of communities; from small towns with populations of a few hundred to metropolitan areas serving several millions.

IDFPR (Illinois Department of Financial and Professional Regulation): An agency of the State of Illinois responsible for, among other things, ensuring that the City of Wheaton is complying with all state laws and requirements related to the locally-administered Police Pension Fund and Fire Pension Fund.

IMRF (Illinois Municipal Retirement Fund): State retirement system established for municipal employees other than sworn fire or sworn police personnel.

Income: A term used in proprietary fund type accounting to represent: 1) revenues, or 2) the excess of revenues over expenses.

Infrastructure: Long-lived capital assets that normally are stationary in nature and normally can be preserved for a significantly greater number of years than most capital assets. Examples of infrastructure assets include: roads, bridges, drainage systems, water and sewer systems, and lighting systems.

Interfund Transfer: A transfer of funds or assets from one fund to another without equivalent flows of assets in return and without a requirement for repayment.

Internal Service Fund: A fund-type used by state and local governments to account for the financing of goods and services provided by one department to another department, and to other governments, on a cost-reimbursement basis.

ISO (Insurance Services Organization) Rating: A rating which provides a measure of the readiness of the City's fire response for home insurance purposes. The City's ISO Rating is 2.

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Kelly Day: A term used frequently in the firefighting industry to describe the situation where a firefighter must take an additional day off, usually within a defined period of time such as 27 days, so that the firefighter does not work more regular hours than allowed within that time period.

Kilowatt-Hour: A kilowatt hour is a unit of measure used to describe the amount of electricity used by a homeowner, business, or other entity for a defined period of time. State law now requires that the utility tax imposed by the City for electricity be based on the number of kilowatt-hours used instead of the gross charges.

Land Vacation: A revenue account in the City's General Fund used to account for revenues received by the City and paid by those who receive City property or right-of-way for private use.

Levy: (Verb) To impose taxes, special assessments, or service charges for the support of governmental activities, usually based on the assessed value of property. (Noun) The total amount of property taxes imposed by the City for a specific year.

Liability: Debt or other legal obligations arising out of transactions in the past which must be liquidated renewed or refunded at some future date.

Liquidity: The amount of cash and easily sold securities a local government has at one time.

Major Fund: A classification given to a fund when the fund's total assets, liabilities, revenues, or expenditures/expenses is equal to or greater than 10% of the total Governmental Fund or Enterprise Fund total of that category (whichever category the fund belongs to) *and* 5% of the total Governmental and Enterprise total combined for that category. The General Fund is always classified as a Major Fund. Funds which do not pass this test are considered a Nonmajor Fund.

Mandate: A requirement from a higher level of government that a lower of government perform a task, usually to meet a particular standard, and often without compensation from the higher level of government.

Modified Accrual Accounting: A basis of accounting used by Governmental Fund types in which revenues are recorded when collectable within the current period or soon enough thereafter to be used to pay liabilities of the current period, and expenditures are recognized when the related liability is incurred.

MFT (Motor Fuel Tax): The Motor Fuel Tax is a tax on fuel consumption imposed and collected by the State. Distribution of the tax to municipalities is based on the municipality's certified population. Wheaton's MFT revenue is recorded in a separate fund due to the restrictions on the type of expenditures that Wheaton may fund with MFT revenues.

Municipality: A term used to describe a unit of government in Illinois such as a village, city, or town.

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

Nonmajor Fund: A classification given to a fund when the fund's total assets, liabilities, revenues, or expenditures/expenses is not equal to or greater than 10% of the total Governmental Fund or Enterprise Fund total of that category (whichever category the fund belongs to) *or* is not equal to 5% of the total Governmental and Enterprise total combined for that category. Funds which do pass this test are considered Major Funds.

Non-Operating Revenues: A classification of revenue which most commonly describes money received by one fund from another fund, such as monies received by the Municipal Garage Fund from the General Fund for the future replacement of vehicles. This category also consists of contributions made to a fund and charges received by a fund from another fund.

Nonspendable Fund Balance: Includes amounts that are not in a spendable form or are legally required to be maintained intact.

NPDES (National Pollution Discharge Elimination System): The NPDES is the U.S. Environmental Protection Agency's permit programs controls water pollution by regulating point sources that discharge pollutants into waters of the United States. One program of the NPDES is the SSO (Sanitary Sewer Overflow) program designed to regulate and reduce occasional unintentional discharges of raw sewage from municipal sanitary sewers into the water systems, which happen in almost every system. These types of discharges are called

sanitary sewer overflows (SSOs). SSOs have a variety of causes, including but not limited to severe weather, improper system operation and maintenance, and vandalism. EPA estimates that there are at least 40,000 SSOs each year.

Obligations: Amounts that a government may be legally required to meet out of its resources. They include not only actual liabilities, but also encumbrances not yet paid.

Operating Budget: A financial plan which presents proposed expenditures for the fiscal year and estimates of revenue to finance them.

Operating Expenses: Expenses which are directly related to service activities.

Operating Revenues: Revenues which are directly related to service activities, e.g., user charges, fees, or taxes.

Ordinance: A formal legislative enactment by the governing board of a municipality. If it is not in conflict with any higher form of law, such as a state stature or constitutional provision, it has the full force and effect of law within the boundaries of the municipality to which it applies.

Pension: Future payments made to an eligible employee after that employee has left employment or retired. Pensions for police officers and firefighters are based on the number of years of service working for the City and the employee's rate of pay at the time the employee either left employment or retired.

Pension Obligation Bonds (POBs): Are taxable bonds that some state and local governments have issued as part of an overall strategy to fund the unfunded portion of their pension liabilities by creating debt.

Per Capita: Per capita is a term used to describe the amount of something for every resident living within the City.

Performance Indicators: Specific quantitative and qualitative measures of work performed as an objective of the department.

Portfolio: A list of investments for a specific fund or group of funds.

Private Sector: Businesses owned and operated by private individuals, as opposed to government-owned operations.

Public Hearing: An official forum called for the purpose of soliciting input from residents, businesses, and other stakeholders regarding a topic, plan, or document. Illinois State law requires municipalities to hold a public hearing on the budget for the coming fiscal year before the budget is approved by the Council.

Public Sector: The policies and procedures as conducted by local governments, states, and the federal government.

Property Tax: A tax based on the assessed value of real property. (See also Corporate Property Tax)

Proprietary Fund Types: The classification used to account for a city's ongoing organizations and activities that are similar to those often found in the private sector (i.e., enterprise and internal services funds). All assets, liabilities, equities, revenues, expenses, and transfers relating to the government's business and quasi-business activities are accounted for through proprietary funds.

Referendum: The submission of a proposed public measure, law, or question, which has been submitted by legislature, convention, or council, to a vote of the people for ratification or rejection.

Request Budget: The draft budget document which excludes any additional requests for new programs or services.

Restricted Fund Balance: Includes amounts that can be utilized only for specific purposes imposed by external parties (i.e., creditors, grantors, contributors) or laws or regulations of other governments or by law through constitutional provisions or enabling legislation.

Restricted Net Assets: May only be utilized for the specific purposes stipulated by an external resource provider, constitutionally, or through enabling legislation.

RFP (Request for Proposal): A document used to request specific information from vendors regarding the scope of goods or services they can provide to meet a specific need of the City as well as their proposed cost of providing those goods or services.

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Reserves: An un-appropriated source of funding that can be utilized to meet unexpected budgetary needs.
Resolution: A special or temporary order of a legislative body; an order of a legislative body requiring less legal formality than an ordinance or statute.
Revenues: Funds or monies that the government receives. It includes such items as tax receipts, fees from specific services, receipts from other governments, fines, forfeitures, grants, shared revenues, interest income and nonoperating monies.
Short Year (SY): A consecutive shortened period designated as the budget year. The City's budget year begins on May 1 and ends December 31 of the calendar year.
Special Revenue Funds: Funds used to account for revenues derived from specific taxes or other earmarked revenue sources which, by law, are designated to finance particular functions or activities of government and which therefore cannot be diverted to other uses.
SSA (Special Service Area): An area of property legally designated by the City which provides a means for the City to levy and raise property taxes only from those properties within the area for services that specifically benefit the area subject to taxation. The City has three active Special Service Areas for which a separate property tax is levied.
Statute: A written law enacted by a duly organized and constituted legislative body.
Surplus: The amounts of remaining funding from a budget appropriation after all liabilities have been paid.
Sworn: A term used to describe fire and police personnel who are hired by the Board of Fire and Police Commissioners.
Tax Levy: The total amount of money to be raised by property taxes for corporate operating, debt service purposes or special service areas.
Tax Rate: The amount of property tax levied for each $100 of assessed valuation.
TIF (Tax-Increment Financing): A redevelopment tool available for use by municipalities where the City's cost of providing assistance with capital improvements and development or redevelopment of properties within the legally designated area are funded by the future property tax, sales tax, or other types of revenue that was generated with those capital or development/redevelopment improvements.
TIF District: An area of property within the City legally defined by a municipality that meets all the necessary requirements to be eligible for TIF.
Transfers: Most typically used to describe the transaction when one fund sends money to another fund, such as the General Fund sending money to the Health Insurance Fund.
Trust and Agency Funds: Funds used to account for assets held by the City in a trustee capacity or as an agent for individuals, private organizations, other governments, and/or other funds.
Unassigned Fund Balance: Includes any remaining fund balance not contained in any other classification and is only applicable to the General Fund.
Unreserved Fund Balance: The portion of a fund's balance that is not legally restricted for a specific purpose.
Unrestricted Net Assets: The remaining portion of net assets that is neither restricted nor invested in capital assets (net of related debt). Are generally available for use by the City.
Utility Tax: A tax levied by the City on the customers of various utilities such as electric, natural gas and telecommunications.
Web Page: An internet site that provides information and services and a means of communicating. The City's web site provides a significant amount of information and services that residents can access 24 hours a day and seven days a week.
Wheaton Self-Service: The City of Wheaton's internet payment system where any resident or business can pay their general bill, permit fee or water/sewer bill by credit or debit card through the internet by defining their own personal profile with their City customer number.

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ADA - Americans with Disability Act
AED – Automated External Defibrillator
APA - American Planning Association
ARPA – American Rescue Plan Act
ASCE – American Society of Civil Engineers
ASPA – American Society for Public Administration
AWWA – American Water Works Association
BFPC – Board of Fire & Police Commission
BRIC – Building Resilient Infrastructure & Communities
CARES Act – Coronavirus Aid, Relief, and Economic Security Act
CBA – Collective Bargaining Agreement
CBD – Central Business District
CDL – Commercial Driving License
CFA – Computerized Fleet Analysis
CIP – Capital Improvement Plan
CO2 – Carbon Dioxide
COD – College of DuPage
COVID-19 - Coronavirus Disease 2019
COW – City of Wheaton
CPR – Cardiopulmonary Resuscitation
CSO – Community Service Officer
CUSD 200 – Community Unit School District 200
CWC10 – City of Wheaton Channel 10
CY – Calendar Year
DCEO – Department of Commerce and Economic Opportunity
DCSO – DuPage County Sheriff Office
DEA – Drug Enforcement Administration
DJOA – DuPage Juvenile Officers Association
DUI – Driving Under the Influence
DuJIS – DuPage Integrated Justice Information System
DWA – Downtown Wheaton Association
DWC – DuPage Water Commission
EMS- Emergency Medical Service
EPA – Environmental Protection Agency
ERP – Enterprise Resource Planning
ESRI – Environmental Systems Research Institute
FD – Fire Department
FEMA – Federal Emergency Management Agency
FICA – Federal Insurance Contributions Act
FOIA – Freedom of Information Act
FYE – Fiscal Year End
GAAS – Generally Accepted Auditing Standards
GPS – Geographic Positioning System
HMO - Health Maintenance Organization
HR – Human Resources

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HVAC – Heating, Ventilating and Air Conditioning
IAFF – International Association of Fire Fighters
ICC – International Code Council
ICSC – International Council of Shopping Centers
IDOI – Illinois Department of Insurance
IDOR – Illinois Department of Revenue
IDOT – Illinois Department of Transportation
IDPH – Illinois Department of Public Health
IEPA – Illinois Environmental Protection Agency
IGFOA – Illinois Government Finance Officers Association
IIT – Illinois Institute of Technology
ILCMA – Illinois City/Council Management Association
ILCS-Illinois Compiled Statutes
ILEAP – Illinois Law Enforcement Accreditation Program
IML – Illinois Municipal League
IOUE Local 150 – International Union of Operating Engineers Local 150
IPBC – Intergovernmental Personnel Benefit Cooperative
IPELRA – Illinois Public Employer Labor Relations Association
IPPFA – Illinois Public Pension Fund Association
IT – Information Technology
ITE - Institute of Transportation Engineers
IWCC – Illinois Workers' Compensation Commission
JARC – Jobs Access & Reverse Commute Program
J.U.L.I.E. – Joint Utility Locating Information for Excavators
LAFO – Local Agency Functional Overlay
LED – Light Emitting Diodes
LEADS – Law Enforcement Agencies Data System
LGDF – Local Government Distributive Fund
LPR – License Plate Recognition
MABAS – Mutual Aid Box Alarm System
MAP – Metropolitan Alliance of Police
MDT – Mobile Data Terminal
MS4 – Municipal Separate Storm Sewer System
NEMERT – North East Multi-Regional Training
NFPA – National Fire Protection Association
NO2 – Nitrogen Dioxide
NPELRA – National Public Employer Labor Relations Association
NRC – Neighborhood Roll Calls
NSPE – National Society of Professional Engineers
OPEB – Other Postemployment Benefits
OSHA - Occupational Safety and Health Administration
PACE – Suburban Bus Division of the Regional Transportation Authority
PD – Police Department
PPERS – Police Pension Employees Retirement System
PPO – Preferred Provider Organization

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PR – Public Relations
PSR – Police Service Representative
PT – Part Time
ROT – Retailer's Occupation Tax
SBOC – Suburban Building Officials Conference
SCADA – Supervisory Control & Data Acquisition System
STP – Surface Transportation Program
SUV – Sport Utility Vehicle
VoIP – Voice over Internet Protocol
WMB – Wheaton Municipal Band