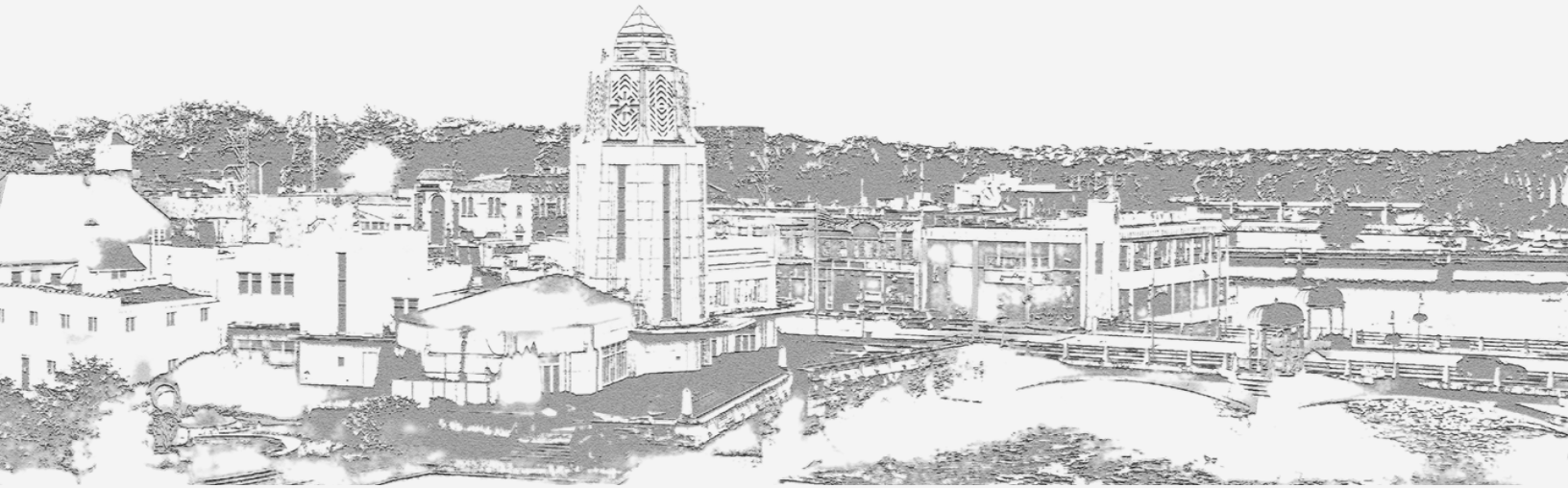


City of St. Charles, Illinois



2025-26 BUDGET



CITY OF
ST. CHARLES
ILLINOIS • 1834

City of St. Charles
Table of Contents
FY 2025-2026 Budget

Introduction	
Principal Officials	i
Organizational Chart	ii
Letter of Transmittal and Budget Overview	iii
Budget Process and Policies	
Budget Process and Financial Planning	1
Budget Calendar	5
Mission, Vision and Guiding Principles	6
Overview of Fund Structure	7
Budgetary and Fiscal Policies	12
Debt Policy and Outstanding Debt	17
Fund Balance and Reserves Policy	27
Basis of Accounting and Basis of Budgeting	30
Staffing Summary	31
Trend Analysis	
Overview	32
Analysis	33
Financial Overview and Summaries	
Revenue and Expenditures by Type	51
Expenditures by Fund	52
Revenues, Expenditures & Fund Balance Summary	55
Interfund Transfer Schedule	56
Capital Improvement Program by Fund	57
General Fund	
Fund Summary	61
Revenue History and Budget	62
Fund Expenditure History and Budget	68
City Administration	
Description	70
City Administration Expenditure History and Budget	73
Community and Public Affairs Expenditure History and Budget	74
City Officials	75
Information Systems	
Description	76
Expenditure History and Budget	79
Human Resources	
Description	81
Expenditure History and Budget	85

City of St. Charles
Table of Contents
FY 2025-2026 Budget

Finance	
Description	87
Accounting Expenditure History and Budget	90
Utility Billing Expenditure History and Budget	92
Police	
Description	93
Police Expenditure History and Budget	95
Fire	
Description	97
Fire Administration Expenditure History and Budget	100
Fire Operations Expenditure History and Budget	101
Fire Emergency Management Expenditure History and Budget	102
Public Works Administration and Engineering	
Description	103
Expenditure History and Budget	106
Public Services	
Description	108
Expenditure History and Budget	111
Community Development	
Description	113
Planning Services Expenditure History and Budget	117
Building and Code Expenditure History and Budget	118
Development Engineering Expenditure History and Budget	120
Economic Development	
Description	121
Expenditure History and Budget	123
General Fund Transfers	
Description	124
Expenditure History and Budget	125

Electric Fund

Fund Summary	126
Revenue History and Budget	127
Description	129
Administration Expense History and Budget	132
Operations Expense History and Budget	134
Meter Expense History and Budget	136
Interfund Transfer Expense History and Budget	138

City of St. Charles
Table of Contents
FY 2025-2026 Budget

Water Fund	
Fund Summary	139
Revenue History and Budget	140
Description	142
Administration Expense History and Budget	144
Operations Expense History and Budget	146
Meter Expense History and Budget	148
Interfund Transfer Expense History and Budget	149
Wastewater Fund	
Fund Summary	150
Revenue History and Budget	151
Description	153
Administration Expense History and Budget	155
Plant Operations Expense History and Budget	156
Wastewater Collections Expense History and Budget	158
Wastewater Connection Expense History and Budget	160
Interfund Transfer Expense History and Budget	161
Refuse Fund	
Fund Summary	162
Description	163
Revenue History and Budget	164
Tax Increment Financing St. Charles Mall District #3	
Fund Summary	166
Description	167
Revenue History and Budget	168
Expenditure History and Budget	169
Tax Increment Financing First Street District #4	
Fund Summary	170
Description	171
Revenue History and Budget	172
Expenditure History and Budget	173
Tax Increment Financing St. Charles Manufacturing District #5	
Fund Summary	174
Description	175
Revenue History and Budget	176
Expenditure History and Budget	177

City of St. Charles
Table of Contents
FY 2025-2026 Budget

Tax Increment Financing Central Downtown District #7	
Fund Summary	178
Description	179
Revenue History and Budget	180
Expenditure History and Budget	181
Tax Increment Financing Pheasant Run District #8	
Fund Summary	182
Description	183
Revenue History and Budget	184
Expenditure History and Budget	185
Motor Fuel Tax Fund	
Fund Summary	186
Description	187
Revenue History and Budget	188
Expenditure History and Budget	189
First Street East Plaza Capital Project Fund	
Fund Summary	190
Description	191
Revenue History and Budget	192
Expenditure History and Budget	193
Capital Projects Fund	
Fund Summary	194
Description	195
Revenue History and Budget	197
Fund Expenditure History and Budget	198
Equipment Replacement Fund	
Fund Summary	199
Description	200
Revenue History and Budget	201
Fund Expenditure History and Budget	202
Debt Service Funds	
Fund Summary	203
Description	204
Revenue History and Budget	205
Expenditure History and Budget	206
Inventory Fund	
Fund Summary	207
Description	208
Revenue History and Budget	209

City of St. Charles
Table of Contents
FY 2025-2026 Budget

Fund Expenditure History and Budget	210
Motor Vehicle Replacement Fund	
Fund Summary	212
Description	213
Revenue History and Budget	214
Fund Expenditure History and Budget	215
Risk Insurance Fund	
Fund Summary	217
Description	218
Revenue History and Budget	220
Fund Expenditure History and Budget	221
Communications Fund	
Fund Summary	222
Revenue History and Budget	223
Description	224
Communications Expense History and Budget	225
Police Pension Fund	
Fund Summary	226
Description	227
Revenue History and Budget	228
Fund Expense History and Budget	229
Fire Pension Fund	
Fund Summary	230
Description	231
Revenue History and Budget	232
Fund Expense History and Budget	233
City Demographics	234
Capital Improvements	244
Glossary	258
Strategic Plan and Priorities	267

**City of St. Charles
Principal Officials
FY 2025-2026 Budget**

Mayor

Lora Vitek

City Council (Elected)

Mark M. Foulkes	Ward 1
Ronald Silkaitis	Ward 1
Ryan Bongard	Ward 2
Jayme Muenz	Ward 2
Bob Gehm	Ward 3
Paul D. Lencioni	Ward 3
David A. Pietryla	Ward 4
Bryan Wirball	Ward 4
Ed Bessner	Ward 5
Steve Weber	Ward 5

Other (Appointed)

John Harrill	City Treasurer
Nancy Garrison	City Clerk

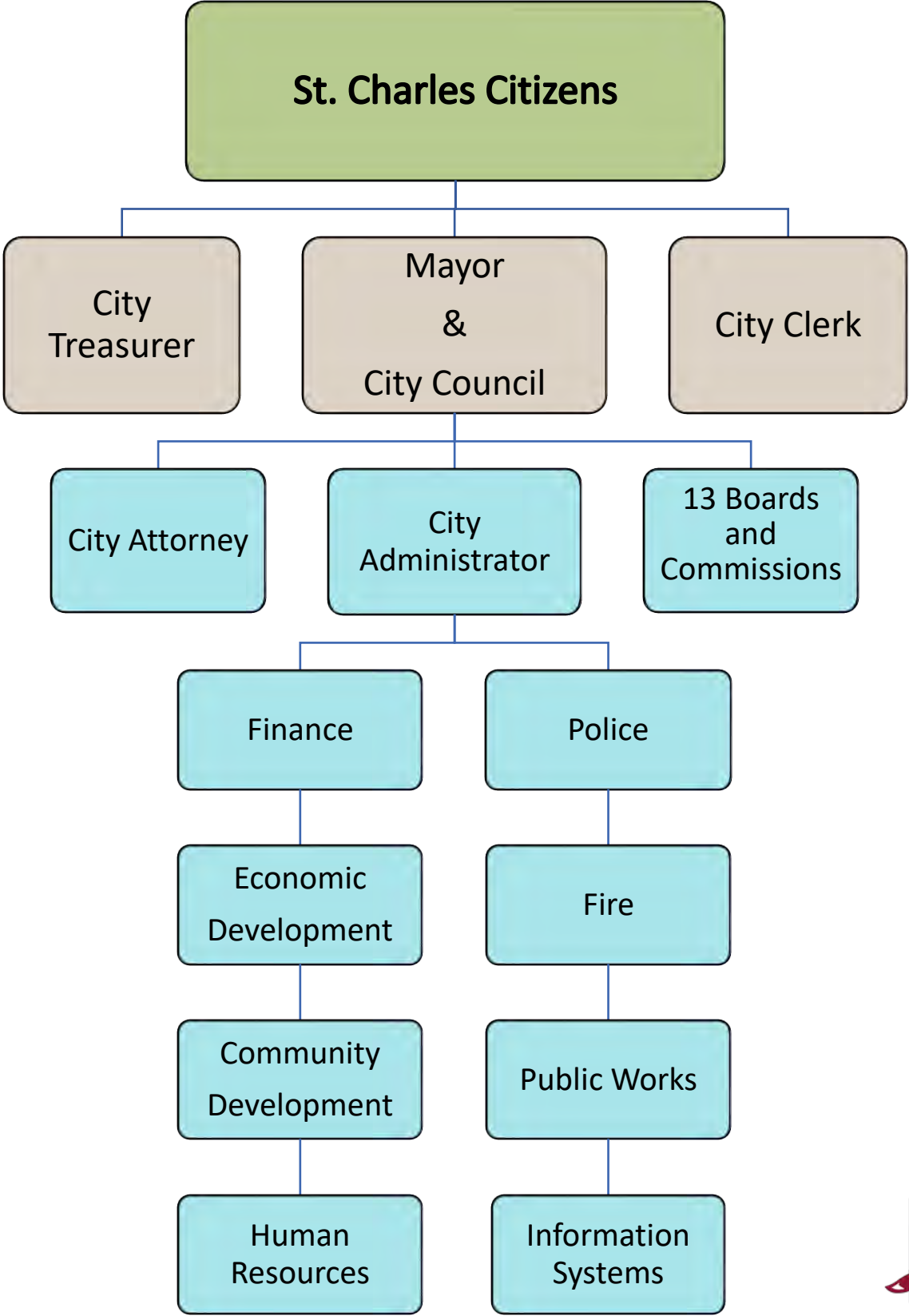
City Administrator

Heather M. McGuire

Department Heads

Bill Hannah	Director of Finance
Peter Suhr	Director of Public Works
Russell Colby	Director of Community Development
Derek Conley	Director of Economic Development
Jeremy Mauthe	Fire Chief
Larry Gunderson	Director of Information Systems
Jennifer McMahon	Director of Human Resources
	Police Chief

**City of St. Charles
Citywide Organizational Chart**





Two East Main Street
St. Charles, IL 60174
630.377.4400

April 22, 2025

To the Honorable Mayor Lora Vitek
Members of the City Council and
Citizens of the City of St. Charles

Enclosed is the Budget for the City of St. Charles for the upcoming FY 2025-26. This spending plan will guide the allocation of financial resources for the period of May 1, 2025 to April 30, 2026.

Over the last year, the City made significant efforts to improve the budget document in order to provide more detailed information on the City's Budget for the City Council and citizens of St. Charles. This is consistent with one of the strategic goals in the City's recently adopted Strategic Plan: Strategic Priority 4 Financial Wellness.

The total budget for all funds is **\$221,235,287** in expenditures and interfund transfers combined. This budget:

- Allocates revenues, reserves and loan proceeds to fund over \$49 million in capital projects related to the City's utilities for electric, water and wastewater, facility improvements, road and related improvements, storm sewer projects and other initiatives.
- Provides for a balanced operating budget in the General Fund with \$64,803,578 in revenues/transfers in and \$64,776,319 in expenditures/transfers out.
- Addresses goals and initiatives contained in the City's recently adopted strategic plan and other planning processes.

This document contains reformatted financial policies and also presents the budgets of individual departments, divisions or funds by account. City staff and department directors have also included Department/Division or Fund Summaries which provide more information about each organizational unit, its activities and goals, and illustrative statistics in order to provide more details about each function/department.

Strategic Plan

During fiscal year 2025, the City accomplished many operational and capital objectives. Many of these were completed as part of the implementation of the City's Strategic Plan which was finalized by the City in January, 2023. In completing this plan, the City conducted an extensive process engaging many different groups and people both inside and outside the organization.

The process resulted in four (4) Strategic Priorities illustrated in the graphic below.



These four Strategic Priorities are defined in the Strategic Plan as follows:

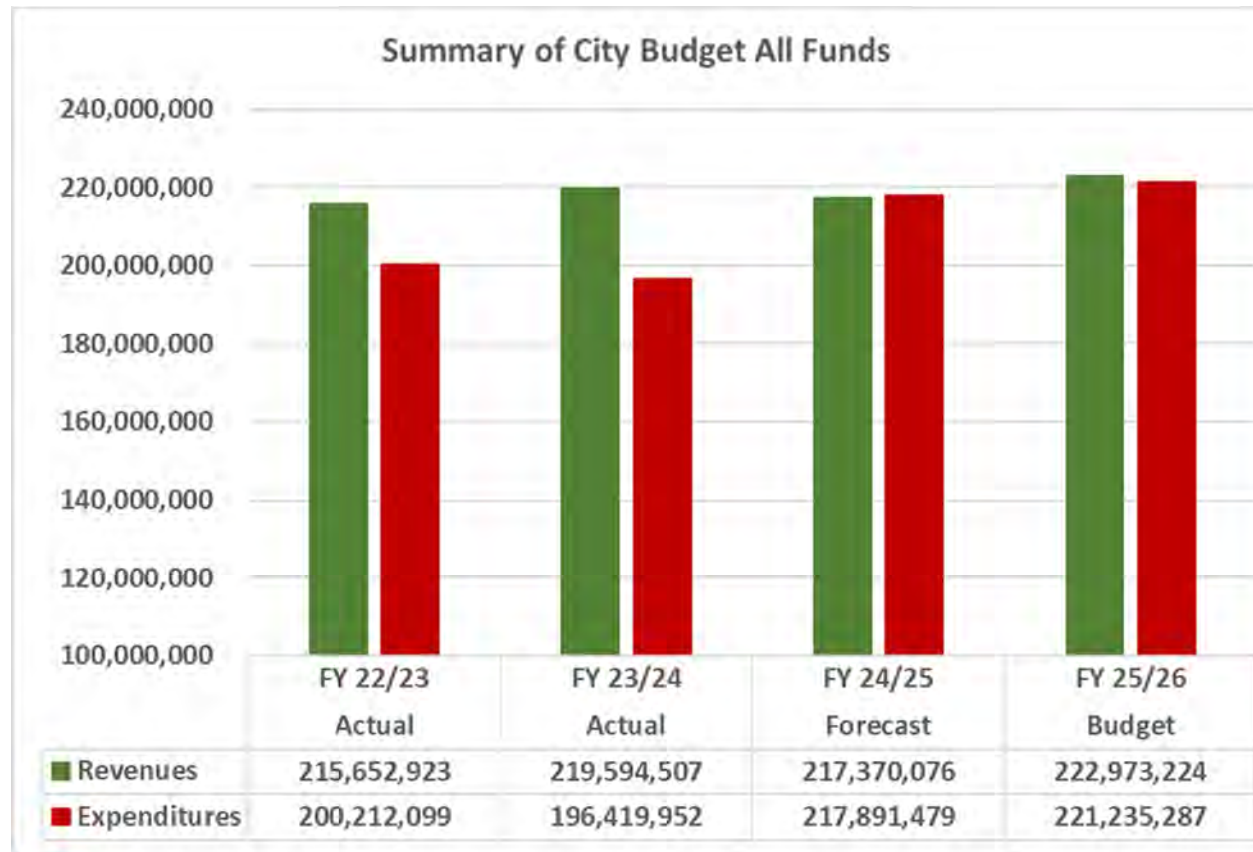
1. **Balanced and Thoughtful Development:** Support economic growth that respects our unique character and contributes to a diverse local economy by facilitating developments that enhance the community's quality of life.
2. **Community Engagement:** Improve the community's experiences with the City through engaging methods of communication to enhance accessibility, increase awareness, and encourage education.
3. **Organizational Resiliency:** St. Charles will commit necessary resources to improve its infrastructure and meet public service expectations, so St. Charles continues to be a desirable community for people and businesses.
4. **Financial Wellness:** Implement policies, practices, and procedures that manage long-term liabilities, increase understanding and awareness of the City's fiscal condition, and continue the efficient use of City resources to ensure ongoing financial strength and sustainability.

These four priorities each contain several "Strategic Goals" and several "Outcome Objectives" that the City identified in order to provide guidance to City leaders and staff on actions to be

taken to further the implementation of the strategic plan. A full description of the strategic goals and outcome objectives under each of the priorities is listed in the Appendix section of this document.

Budget Overview

The following chart shows the total City revenues and expenditures (including interfund transfers) for the previous two actual years, current year forecasted, and next year's budget:



The City's total revenues for next year are \$223.0 million and expenditures are \$221.2 million. This includes interfund transfer activity between the various funds. In many funds, the City is using accumulated reserves/fund balance for various capital projects.

Revenues

The following table shows a City-wide breakdown of revenues by type across all funds. Included after the table are some highlights of the significant year-over year changes.

	Actual FY 22/23	Actual FY 23/24	Forecast FY 24/25	Budget FY 25/26	Percent Change
Revenues					
User Charges	82,194,588	83,082,358	83,796,491	87,028,411	3.9%
Reimbursement for Projects	1,217,897	4,994,715	5,040,000	5,540,000	9.9%
Property Taxes	16,923,289	18,091,814	19,220,973	18,432,141	-4.1%
Sales & Use Tax	27,338,925	33,502,005	33,981,245	35,213,900	3.6%
Intergovernmental	8,429,918	8,282,670	11,146,455	9,424,907	-15.4%
Hotel Tax	1,723,404	1,731,102	2,050,000	2,100,000	2.4%
Alcohol Tax	1,933,483	1,959,832	2,000,000	2,100,000	5.0%
Other Taxes	982,053	944,819	925,004	922,000	-0.3%
Franchise Fees	3,580,355	3,490,742	3,530,195	3,606,500	2.2%
Sale of Inventory	2,468,373	3,697,819	4,747,000	3,938,300	-17.0%
Insurance Premiums	6,158,681	750,000	750,000	750,000	0.0%
Pension Contributions	8,024,163	9,470,512	9,335,635	8,871,721	-5.0%
Internal Service Charges	2,077,955	2,296,651	2,439,266	6,131,254	151.4%
Investment Income	3,331,812	14,931,921	13,535,902	7,565,680	-44.1%
Connection Fees	1,344,560	490,859	929,260	755,350	-18.7%
Other Revenues	9,235,981	8,304,387	5,590,743	5,752,710	2.9%
Debt/Loan Issues	17,248,279	10,179,609	2,997,916	17,389,900	480.1%
Sub-Total Revenues	194,213,715	206,201,816	202,016,085	215,522,774	6.7%
Interfund Transfers	21,439,208	13,392,691	15,353,991	7,450,450	-51.5%
Total Revenues	215,652,923	219,594,507	217,370,076	222,973,224	2.6%

Property taxes are budgeted to decrease 4.1% next year or \$788,832. This is due to the expiration of St. Charles Mall TIF #3 which was officially terminated by the City in 2024 and no more property taxes generated by the existence of the TIF will be received (\$1,561,238 was received in the prior year). The City's primary property tax levy was increased by 1.7% with the 2024 levy to be received in FY 25-26. This 1.7% increase over last year's 2023 extension will result in an increase of \$248,000 which will fund increases in the cost of providing City services. The remaining increase is due to an increase in revenue from the City's other tax increment financing (TIF) districts over the prior year from the City's four (4) active TIF districts, with the TIF revenue from the Pheasant Run TIF estimated to increase \$521,037 to \$850,000.

Sales and Use taxes are budgeted to increase 3.6% or \$1,232,655. Sales taxes are the primary revenue source that funds City operations and general capital projects. The City receives 1% from all taxable sales from the sales taxes imposed by the State. This sales tax revenue is estimated to increase \$400,000 from \$18.5 million to \$18.9 million. This City also collects a 1.5% home rule sales tax which applies to sales of general merchandise but excludes sales on titled vehicles, food not prepared for immediate consumption and drugs. Of this 1.5% tax, 1.0% is allocated to the

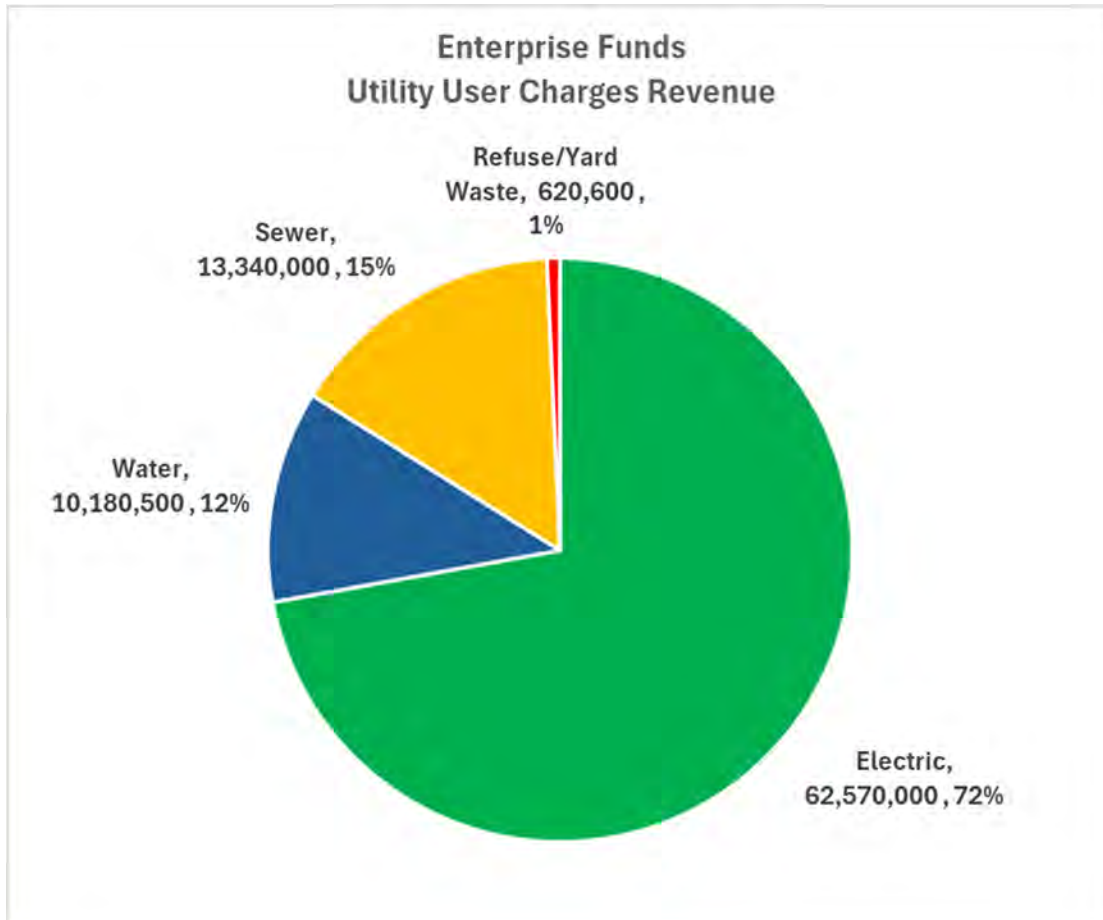
City's General Fund to fund City services and 0.50% is allocated to the City's Capital Projects Fund to assist in funding improvements to the City's streets and related infrastructure. This 0.50% was enacted by the City in February, 2023 and became effective July 1, 2023. The 1% home rule sales tax in the General Fund is projected to increase from \$9.4 million to \$9.95 million and the 0.50% in the Capital Fund is projected to increase from \$4.7 million to \$4.975 million. Sales tax revenue has increased due to new businesses opening in the City.

State-shared income tax receipts are projected to increase 4.5% to \$5,961,000. Continued growth is anticipated in corporate and individual income tax receipts to be received by the State based on the overall continued growth in the overall state economy, low unemployment and rising valuation of markets. These revenues are distributed to municipalities "per capita" or based on population and are part of the "Intergovernmental" category of revenues shown above. Intergovernmental revenues also include grant revenues from various federal and state programs. Anticipated grant funding is expected to decrease next year, accounting for the 15.4 decrease in that revenue category.

Hotel tax and alcohol tax revenue continued to increase over the past year as economic activity increased. Hotel tax revenues are budgeted to increase 2.4% to \$2,100,000 and revenues from the City's 3% alcohol tax are budgeted to increase 5.0% to \$2,100,000 as well.

User charges are the largest source of City revenues and reflect user charges billed to residents and customers for utility services provided primarily by the City's electric, water, wastewater divisions in Public Works, as well as some supplementary refuse/yard waste services. User charges are budgeted to increase 3.9% next year to \$87,028,411. In February, 2024, the City approved a multi-year increase in water and sewer rates over a four-year period. The increase for water and sewer only was 5% per year effective for June, 2024 through June, 2027. These rate adjustments to water and sewer will provide some additional funding to partly address significant increases in the cost of operations and necessary capital projects for the water and sewer systems, but additional adjustments will be necessary. The City has subsidized the water utility with additional funds of \$2.6 million in FY 23-24 and an estimated \$2.25 million in FY 24-25. However, it is not anticipated that future subsidies can be made to help support the utility in the future. There are no rate increases next year for the City's electric utility. Electric rates were last increased in June 1, 2019. Variations in usage by customers due to weather affects estimated revenues received by each utility.

The following chart illustrates the breakdown of utility user charges that the budget estimates to be received in FY 25-26.



The FY 25-26 Budget does not include any plans for the issuance of new bond proceeds to fund capital projects, consistent with the direction taken over the last three years to identify alternate ways of funding capital projects, if possible. The City does continue to receive IEPA low interest loans for eligible water and wastewater projects. The amount anticipated to be received for the initial phases of the Well #8 capacity expansion project is \$8.9 million. The total project cost is estimated to be about \$17 million. The City received and has maintained a high Aa1 bond rating from Moody's for the City's outstanding general obligation bonds.

Expenditures

The following table shows a City-wide breakdown of expenditures by type across all funds, and for FY 25-26 totals \$221,235,2877 in total expenditures by type of expenditure or interfund transfer out by purpose.

	Actual FY 22/23	Actual FY 23/24	Forecast FY 24/25	Budget FY 25/26	Percent Change
Expenditures					
Personnel Services	51,480,756	54,470,082	58,408,720	63,548,143	8.8%
Materials and Supplies	6,132,165	7,375,829	8,772,480	8,217,997	-6.3%
Contractual Services	62,255,466	60,495,308	65,857,499	70,508,307	7.1%
Other Operating	8,677,571	8,320,141	8,484,869	7,890,748	-7.0%
Capital	35,692,597	37,189,432	44,812,891	49,041,362	9.4%
Debt Service	14,571,875	15,176,470	16,201,039	14,578,280	-10.0%
Sub-Total Expenditures	178,810,429	183,027,261	202,537,498	213,784,837	5.6%
Interfund Transfers - Debt	8,846,605	8,633,237	7,883,434	6,682,366	-15.2%
Interfund Transfers - Other	12,555,065	4,759,453	7,470,547	768,084	-89.7%
Total Expenditures	200,212,099	196,419,952	217,891,479	221,235,287	1.5%

Personnel services are budgeted to increase 8.8% to \$59.4 million over the current year forecasted amount. This is partially due to there being several position vacancies during FY 24-25 which reduced the 24-25 forecasted amount of \$58.4 million. Part of the increase is due to a 3.5% market and 3.0% merit pool adjustment provided for non-union staff. The City has approved five (5) different collective bargaining agreements with various employee groups police, fire, public works and other City staff. Personnel cost increases for the upcoming year in these agreements are generally between 2.75% and 4.25%.

Contractual services consist primarily of the City's payments to the Illinois Municipal Electric Agency (IMEA), a nonprofit agency of 32 municipalities which provides wholesale power for the City's electric distribution system. Those costs next year are budgeted to be \$44,000,000.

Total personnel staffing necessary to provide services to the community are budgeted for FY 25-26 at a 285.9 total full-time equivalents (FTE's). Two (2) new positions in water operations were necessary to meet the increased customer and system maintenance service demands of the water utility for the upcoming year.

The City continues to undertake a significant number of capital projects for the benefit of the community and for the ability of the City to provide responsive services. Total capital expenditures for next year are \$49.0 million. While a full list of these projects are included in the financial section of the budget and a long-term list in the Capital Improvements section, some of the more significant ones for FY 25-26 are highlighted below:

- Initiation of the Well #8 Expansion Project (\$17 million total project) \$ 9,419,900
- Phase 2(b) of the Eastern Sanitary Sewer Trunk Main \$ 8,460,000
- 2025 Street and Road Improvement Program \$ 8,837,000
- Prairie Street Resurfacing \$ 800,000
- City Hall Technology and Impv to Council and Multi-Purpose Rooms \$ 1,300,000

- Illinois Mid-Block Crossing/Changes \$ 315,000
- Initiation of Bike and Pedestrian Improvement Program/Design \$ 356,000

Other

The City completed a study to assess the condition and potential improvements to the City's downtown parking systems and possible enhancements to the downtown parking facilities. In addition, the City completed a Bicycle and Pedestrian plan to assess and identify areas of opportunity for improvements for walkability and bicycling through the community. These studies will provide the City with guidance on future improvements to enhance mobility and safety. Funding for improvements will depend on if current resources are available, or a combination of grants, new revenue sources or other funding options will be considered.

Public Works is completing master planning documents which will guide capital improvements necessary for the City's electric, water and sewer systems. These studies will provide the basis to evaluate the necessity of future adjustments to the City's utility rates in order to improve capacity, distribution and conveyance to serve the existing and future utility customer base into the future. Although the City is advancing many capital initiatives, a significant number of desired projects could not be initiated in the upcoming year.

As noted earlier, the FY 25-26 Budget includes the second year of a significantly increased scope of road and related infrastructure improvements with new ongoing revenues. These improvements will improve the overall condition of the City's road network over time.

In addition to significant capital improvements needed for the City's water and sewer systems, the City is finalizing the assessment of the scope of lead line services within the City that will require replacement. The overall scope and estimate is that current requirements would require an outlay of \$8 million dollars a year over a ten-year period beginning in 2026.

Acknowledgements

The creation of this document and the process that preceded it required a significant amount of work from the Finance Department staff over the last year. Appreciation is extended to them, as well as the City Administrator, Department Directors and other staff in the City for their time, effort and cooperation during this process. Appreciation to the entire City Council of the City is given for encouraging and supporting responsible budgeting and financial management practices.

Respectfully Submitted,
William D. Hannah
Director of Finance

City of St. Charles
Budget Process and Financial Planning
Fiscal Year 2025-2026 Budget

General Description

The City's budgetary operations are governed by the Budget Act as provided for in the Illinois Compiled Statutes and administered by the Director of Finance. Under the Budget Act no appropriation is required to be passed but an annual budget must be adopted prior to the year the funds will be expended. St. Charles' fiscal year begins May 1.

The City's budget is developed based on input from the Mayor and City Council, City Administrator, department heads, supervisors and other employees throughout the organization. Although much of the time and effort in preparing the budget is spent during the months of November through March, the development, implementation, monitoring and review of the City's budget is part of a comprehensive process that occurs throughout the year.



City of St. Charles
Budget Process and Financial Planning
Fiscal Year 2025-2026 Budget

Budgetary Preparation and Adoption

During the first quarter of the fiscal year, Finance begins monitoring the City's major revenues and expenditures as a means of identifying any negative trends which would require corrective measures during the current year or impact the next year's budget. In January, the Director of Finance prepares preliminary revenue projections for the current fiscal year as well as the next fiscal year. These projections are the basis for developing the parameters and establishing the objectives for the City's upcoming fiscal year budget. The City's will also incorporate the fundamental elements of the Strategic Plan and consider the public input received during recent meetings regarding City initiatives.

Budget worksheets and instructions for completing the departmental operating and capital budgets are given to the budget preparer in late October. In February, departmental meetings are held with the City Administrator, Director of Finance and department staff to review their submissions. During these meetings, major operating changes, departmental services and requests for capital expenditures and personnel are discussed. Based on these discussions, changes are made to the proposed budget. In January, a Winter Budget Workshop with City Council is conducted so that the Director of Finance can present information on key budgetary topics. This meeting is a prelude to the presentation of the draft budget which takes place at a Government Operations Committee meeting held in March. At this time, City Council discusses any concerns that they may have with the draft budget. If necessary, the budget will be revised based on these conversations.

A formal public hearing on the budget is held in April and the final budget is approved in April prior to the start of the new fiscal year on May 1.

Amending the Budget

If necessary, the annual budget may be amended during the year. Budget transfers between a Fund's departments and any increase in the total budget of a fund must be approved by the City Council as a budget revision. A written request which identifies the type and amount of the revision as well as a justification for the request is submitted to Finance. The Director of Finance must then approve the request. Revisions are presented to the City Council on a monthly basis and require a two-thirds vote of approval. No revision is made to increase the budget in the event funds are not available to effectuate the purpose of the revision.

Strategic Planning

The foundation of the City's long-term planning is the 5-year Strategic Plan. This document which was updated during FY 2022-2023 specifies a mission statement, guiding principles, vision areas, and goals and objectives for the City. These long-term goals and objectives of the City act as a road map during the development of operating and capital budgets. The City Council strives to update the strategic plan every five years to ensure that the underlying components of the strategic plan remain timely and relevant. The plan was developed by soliciting a wide range of feedback on issues important to the community through a variety of settings.

City of St. Charles
Budget Process and Financial Planning
Fiscal Year 2025-2026 Budget

The strategic plan that was recently completed and adopted by the City in January, 2023, identified four strategic priorities for the City. A graphic showing what those four priorities are is shown below.



These four Strategic Priorities are defined in the Strategic Plan as follows:

1. **Balanced and Thoughtful Development:** Support economic growth that respects our unique character and contributes to a diverse local economy by facilitating developments that enhance the community's quality of life.
2. **Community Engagement:** Improve the community's experiences with the City through engaging methods of communication to enhance accessibility, increase awareness, and encourage education.
3. **Organizational Resiliency:** St. Charles will commit necessary resources to improve its infrastructure and meet public service expectations, so St. Charles continues to be a desirable community for people and businesses.
4. **Financial Wellness:** Implement policies, practices, and procedures that manage long-term liabilities, increase understanding and awareness of the City's fiscal condition, and continue the efficient use of City resources to ensure ongoing financial strength and sustainability.

City of St. Charles
Budget Process and Financial Planning
Fiscal Year 2025-2026 Budget

These four priorities each contain several “Strategic Goals” and several “Outcome Objectives” that the City identified in order to provide guidance to City leaders and staff on actions to be taken to further the implementation of the strategic plan. A full description of the strategic goals and outcome objectives under each of the priorities is listed in the Appendix section of this document. The full strategic plan document can be viewed on the City’s website here:

<https://www.stcharlesil.gov/sites/default/files/documents/St.%20Charles%20Strategic%20Plan%202023%20rev.pdf>

Other long-term planning tools

The City utilizes a number of tools to assess its long-term financial and capital needs. These include the following:

1. The Pavement Management Program outlines strategies and initiatives that Public Works is currently to assess the condition of the City’s streets and develop strategies to improve the overall condition of the City’s road network. This study was updated in 2022.
2. The Water Division employs a ten-year Master Plan as a steering document to help ensure that the utility will be able to provide a continuous supply of safe, reliable and economical water to all customers.
3. The Facility Master Plan completed for the Wastewater Division serves as a guide to help ensure that the infrastructure is in place to properly treat and disinfect the wastewater produced by City residents and institutions.
4. Public Works staff maintain a long-term Year Capital Improvement Plan (CIP) which includes all capital projects with a value generally greater than \$20,000. The CIP assists with identifying priorities and allocating funding sources to maintain fiscal responsibility.
5. The City’s Comprehensive Plan establishes a long-range vision for the City, defines community goals and objectives, and provides guidance for implementing programs and policies for the City’s future growth. The Comprehensive Plan was last updated in 2013.
6. The Bike and Pedestrian Plan, adopted in 2023, provides the City with a roadmap to consider improvements to the City streets and pedestrian networks in order to improve the walkability and ability of bicyclists to safely travel within the City.

City of St. Charles
Calendar of Key Dates
FY 2025-2026 Budget Process



Date	Description of Activity/Action
October 18th	Finance Distributes Detail Operating Budget Worksheets, Capital Worksheets and Other Information to all Departments
December 11th	Distribution of Status Quo Personnel Budgets to all Departments for Review
December 13th	Deadline to Submit Initial Human Resource Modification Requests to Finance Director and HR Director
December 13th	Deadline to Submit Multi-Year Capital Budget Information to Finance
December 13th	Deadline for Departments to Confirm Status Quo Personnel Budgets to Finance
January 10th	Deadline for Departments to Submit Draft FY 25-26 Budget Detail Worksheets and FY 24-25 Forecasts to Finance
January 15th - February 7th	Departmental Budget Meetings with Finance Director, City Administrator and other staff as appropriate
January 27th	Winter Budget Workshop with City Council (4th Monday)
February 1st	Deadline for Departments to Submit Updated Department Summaries and Other Required Supplementary Budget Information
February 15th - March 11th	Finance Produces Official Draft Budget Document
March 13th	City Council and Staff Receive Official Draft Budget (Thursday Prior to Meeting)
March 17th	Government Operations Committee Draft Budget Presentation
March 20th	Post Compensation Listing on Website
April 21st	City Council Public Hearing on Budget
April 21st	City Council Approval of Budget Ordinance
April 24th	Budget Ordinance Filed with Counties
April 30th	Final Budget Document Compiled and Distributed

City of St. Charles
Mission, Vision and Guiding Principles
Fiscal Year 2025-2026 Budget

Development of Mission, Vision and Guiding Principles

During the strategic planning process that occurred during 2022 and adopted by the City in January, 2023, the City developed a new mission statement, vision statement and guiding principles. These were developed after gathering significant input from City leaders and employees. In addition, several community forums were held and public was encouraged to participate in an on-line interactive site where members of the community could express concerns, ideas and thoughts on the process. The end result was the adoption of a new mission and vision statement and set of guiding principles for the City.

Mission Statement

We provide exceptional Services, honor Tradition,
and foster a thriving Community.



Vision Statement

An engaged community with a sense of place
and belonging where everyone is welcome.



Guiding Principles

EXCELLENCE

We strive to provide high quality services
and an exceptional quality of life.

ENGAGEMENT AND INCLUSION

We encourage all voices be heard and create accessible opportunities
for everyone to participate and contribute to our community.

SUSTAINABILITY AND RESILIENCE

We prepare for the future and cultivate progress
while valuing our natural environment and resources.

RESPECT

We treat our residents, businesses, employees,
and visitors with dignity.

SENSE OF COMMUNITY

We foster a safe and vibrant environment in which new ideas and
perspectives combine with our unique character to create a sense of place.

STEWARDSHIP AND ACCOUNTABILITY

We pledge to be honest, reliable, and open in our decision-making,
communications, and actions to earn and retain the trust of our community
because we take pride in the importance of our service to the public.

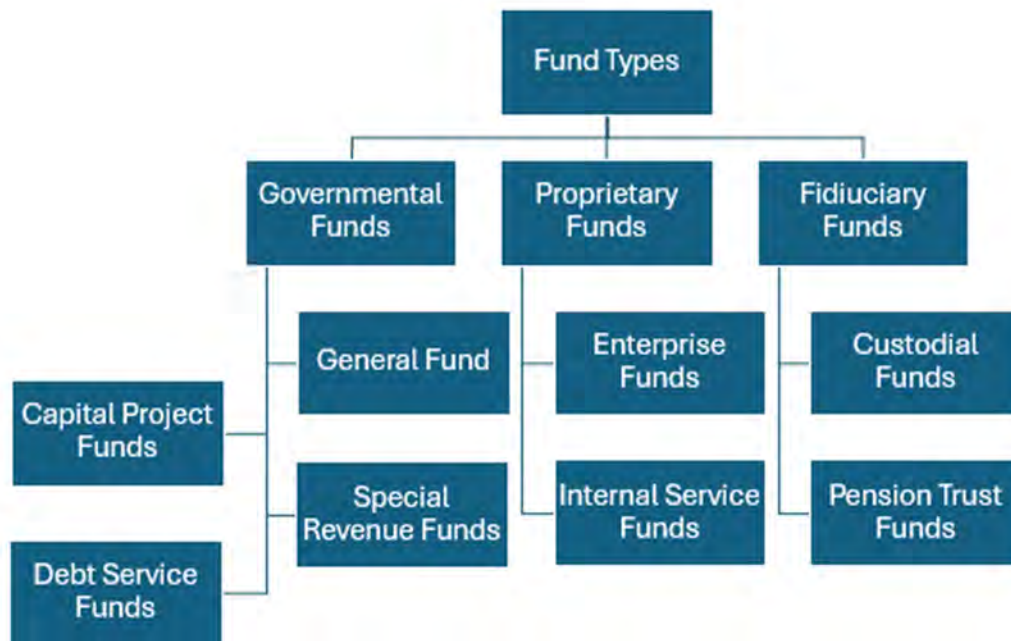
City of St. Charles
Overview of the City's Fund Structure
Fiscal Year 2025-2026 Budget

General Description

For accounting purposes, a state or local government is not treated as a single, integral entity. Rather, a government is viewed as a collection of smaller, separate entities known as “funds”. All of the funds used by a government must be classified into one of seven “fund types”. These fund types can also be grouped into one of three broad classifications; governmental funds, proprietary funds and fiduciary funds.

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. Generally, the General Fund, Electric Fund, Water Fund and Wastewater Fund are reported as Major Funds. The remaining City 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.



City of St. Charles
Overview of the City's Fund Structure
Fiscal Year 2025-2026 Budget

Governmental Funds

Four fund types are used to account for governmental-type activities. These are the general fund, special revenue funds, debt service funds, and capital project funds.

General Fund

This fund is used to account for most of the current day to day operations of the City which are financed through property taxes and other governmental revenues. Activities financed by the general fund include police and fire protection, highway and street maintenance, administration, finance, human resources, development and planning and central support.

Special Revenue Funds

Special Revenue Funds are used to account for revenues derived from specific taxes or other earmarked revenue sources which, by law, are restricted or committed to finance particular functions or activities and which therefore cannot be diverted to other uses. Special Revenue Funds of the City include:

Tax Increment Financing District Three: This fund is used to account for the incremental property tax revenues and redevelopment expenditures associated with the revitalization of the St. Charles Mall.

Tax Increment Financing District Four: This fund is used to account for the incremental property tax revenues and redevelopment expenditures associated with the revitalization of a section of First Street.

Tax Increment Financing District Five: This fund is used to account for the incremental property tax revenues and redevelopment expenditures associated with the revitalization of a section of the St. Charles Manufacturing property.

Tax Increment Financing District Seven: This fund is used to account for the incremental property tax revenues and redevelopment expenditures associated with the revitalization of a section of the Central Downtown.

Tax Increment Financing District Eight: This fund is used to account for the incremental property tax revenues and redevelopment expenditures associated with the revitalization of the former Pheasant Run golf course and resort facility.

Motor Fuel Tax Fund: This fund accounts for the City's share of various motor fuel taxes imposed and collected by the State and distributed on a per capita basis to municipalities. These funds may be expended on various street maintenance and improvement projects that are authorized by the Illinois Department of Transportation (IDOT).

Debt Service Funds

Debt Service Funds are used to account for the payment of interest and principal on general and special obligation bonds other than those payable from special assessments, or bonds issued to fund improvements in one of the City's enterprise funds, which are repaid directly by the respective utility. The City currently has twelve general obligation bond issues outstanding and one sales tax revenue bond issue outstanding, each accounted for in a separate fund, which are consolidated into one presentation for budgetary reporting.

City of St. Charles
Overview of the City's Fund Structure
Fiscal Year 2025-2026 Budget

Capital Project Funds

Capital Project Funds account for and report financial resources that are restricted, committed or assigned for capital outlays, including the acquisition or construction of capital facilities or other capital assets.

Capital Projects Fund: This fund accounts for the various capital equipment purchases and capital project expenditures of the City's General Fund departments, including Police, Fire, Public Services, Information Systems and Finance. Funding is typically provided through bond proceeds, grants and transfers from the General Fund and other funds. During the previous year's budget discussions, the City identified a long-term need for additional revenues in order to repair and improve the City's road network. Because the City's cost to fix and improve streets is significant and continuous it was advantageous to identify an ongoing revenue source to fund this program. To that end, the City implemented a 0.5% home rule sales tax increase which became effective on July 1, 2023.

First Street/East Plaza Capital Projects Fund: This fund accounts for the design, engineering and construction of the East Plaza expansion into the One West Main Street site formally the Manor Hotel. Funding is provided through donations, General Fund transfers and grants.

Equipment Replacement Fund: This fund is used to account for the resources assigned for replacing various equipment throughout the City including computers, peripherals and related equipment.

Proprietary Funds

Proprietary funds are grouped into one of two different types, Enterprise funds and Internal Service funds.

Enterprise Funds: The Enterprise Funds provide City services primarily to external users and customers and their operations are accounted for in such a manner as to show a profit or loss similar to comparable private enterprises. The City has established four enterprise funds.

Electric Fund: This fund accounts for the revenues and expenses related to the provision of electric services to residents and businesses. The operations of the electric fund encompass the acquisition, maintenance, and daily administration of City owned electric power facilities. The fund is self-supported by user charges. There are nine electric substations throughout the City that serve 14,176 residential and 2,130 commercial and industrial customers.

Water Fund: This fund accounts for the revenues and expenses related to the provision of water services to residents and businesses. The operations of the water fund include the acquisition, maintenance, and daily administration of City owned water facilities. The fund is self-supported by user charges and fees. The City operates seven wells which collectively pump an average of 4,037,200 gallons of water per day.

Wastewater Fund: This fund accounts for the revenues and expenses resulting from the provision of wastewater services to residents and businesses. The operations of the wastewater fund entail the acquisition, maintenance, and daily administration of City owned wastewater

City of St. Charles
Overview of the City's Fund Structure
Fiscal Year 2025-2026 Budget

facilities. This includes sewerage treatment and sanitary sewers. The average daily flow of wastewater treated approximates 4,736,400 gallons.

Refuse Fund: The refuse fund is used to account for the City's waste disposal program. The fund is supported through user charges, refuse bag sales, rental income and operating transfers from the general fund. Various programs are run through the refuse fund including brush pickup and leaf pickup. The operations of this fund also include a biennial Spring Clean-up Program.

Internal Service Funds: Internal Service Funds are used by state and local governments to account for the financing of goods and services provided by one department or agency to other departments or agencies, and to other governments, on a cost-reimbursement basis. The City has established four internal service funds.

Inventory Fund: This fund is used to account for the acquisition and temporary storage of materials and supplies inventory provided to various city funds on a cost reimbursement basis. The City has a centralized inventory of approximately \$4 million which is administered by the Public Services Department.

Vehicle Replacement Fund: This fund is used to account for the maintenance and replacement of all existing motor vehicles and motorized equipment for governmental funds. This fund also accounts for the operations of the fleet management department. The cost of parts and labor provided by fleet personnel are charged back to the respective fund or department utilizing these services.

Workers Compensation/Liability Fund: This fund accounts for the self-insurance activity related to workers compensation insurance and liability insurance for property, casualty and crime for governmental service funds.

Communications Fund: The Communications Utility operates the City's fiber system and other communications equipment which provide services to all City departments. These services are reimbursed by means of a chargeback to individual departments.

Fiduciary Funds

Fiduciary funds are used to account for resources held for the benefit of parties outside of the government, whereby the City's role is that of trustee or custodian. The assets of these funds are restricted in purpose and do not represent discretionary assets of the government. The most common types of Fiduciary Funds are Pension Trust funds and Custodial Funds. The City budgets for two Pension Trust Funds:

Police Pension Fund: This fund provides for retirement and disability payments to St. Charles police officers. Funding is provided by investment income, police member contributions and property taxes. The amount that the City contributes from the corporate property tax levy is determined by an annual independent actuarial study. Employee contribution rates and retirement and disability benefits are set by Illinois state statutes.

Fire Pension Fund: This fund provides for retirement and disability payments to St. Charles firefighters. Funding is provided by investment income, fire member contributions and property

City of St. Charles
Overview of the City's Fund Structure
Fiscal Year 2025-2026 Budget

taxes. The amount that the City contributes from the corporate property tax levy is determined by an annual independent actuarial study. Employee contribution rates and retirement and disability benefits are set by Illinois state statutes.

Other Funds Not Budgeted

The City also maintains several Funds for which an annual budget is not established for various legal or other reasons. These funds are:

- Foreign Fire Insurance (Special Revenue Fund)
- Special Service Area 21 Bonds (Custodial Fund)
- Tri-City Ambulance (Custodial Fund)
- North Central Narcotics Task Force (Custodial Fund)
- General Fixed Asset Account Group
- General Long-Term Account Group

City of St. Charles
Budgetary and Fiscal Policies
Fiscal Year 2025-2026 Budget

General Description

The City of St. Charles has a tradition of sound municipal financial management. This Annual Budget incorporates policies which are followed in managing the financial and budgetary affairs of the City. These policies will enable the City to maintain its strong financial condition as well as the ability to respond to changing financial circumstances and prioritized needs.

These policies also contain in some cases, if appropriate, a bolded and italicized description of how this budget or projected financial status meets each criterion.

Revenue Policies

1. The City strives to maintain a diversified and stable revenue base which would assist in minimizing the economic effects that short-term fluctuations in any one revenue source would have on the City's short and long-term fiscal health. The current revenue mix combines elastic and inelastic revenue sources to minimize the effect that an economic downturn or other economic event will have on the ability of the City to provide services while maintaining a sound financial position.

In the City's General Fund, 56% of revenues are elastic (sales taxes, income tax, use tax and replacement tax) and 29% are inelastic (property taxes, franchise fees and fines) with the rest being a combination. Elastic revenues are strongly based on the strength of the local, state and national economy as compared to inelastic which are more stable on a year to year basis. Over time, a greater mix of non-elastic revenues will provide more stability.

2. The City's economic development initiatives take into consideration the types of land use in order to strengthen and expand the tax base and economic well-being of the community.

The City's economic development program encompasses planned development of commercial and industrial areas, redevelopment through Tax Increment Financing (TIF) Districts, tax rebates and incentives where appropriate. This is essential for sales tax diversification because the mix of different business types helps to reduce the negative economic effects of an economic downturn in a particular industry or loss of a major sales tax contributor.

3. Existing and potential revenue sources will be examined annually during the budget process in order to determine if changes to existing revenues or implementation of new revenue sources should be considered in order to meet the service and capital goals and objectives of the City.

The City reviewed General Fund revenue streams and prepared current year projections and FY 2025-2026 budgets based on various economic indicators, local development activity and legislative influences. While the City's General Fund is presented as balanced, several expenditure reductions or re-allocations were necessary during the FY 2025-26 Budget process. It is anticipated that the pace of increases in revenues will continue to not keep pace with necessary increases in operating costs to provide core services to the community, and increases in existing or new revenues sources will need to be considered.

4. The City will oppose State and/or Federal legislation that will mandate costs to units of local government without providing a new or increasing an existing revenue source to pay those costs.

City of St. Charles
Budgetary and Fiscal Policies
Fiscal Year 2025-2026 Budget

The City has opposed legislation either directly or through its membership in IML or Metro West that would have a negative impact on the City either through revenue reductions or increased expenditures and liabilities.

5. The City will not use one-time revenues for continuing expenditures. All new and continuing expenditures will be funded based on known and conservatively projected revenue sources. The identification of new, but one-time revenues will be used to fund one-time expenditures such as capital equipment purchases, capital improvement projects, or equipment replacement reserve contributions, as examples.

The City has not funded any new, ongoing expenditures or new programs with one-time revenues/sources. One-time contributions to other funds in the current year such as the Water, Sewer and CIP Funds were made with the understanding that the ability to make those contributions again in the future may not be possible given the operating needs of the General Fund.

6. The City will set fees and user charges for the Electric, Water and Sewer Funds at a level which generates a revenue stream capable of supporting operational and maintenance expenses, debt service principal and interest payments, and the funding of capital improvements.

The FY 2025-26 Budget includes a 5% increase in water and sewer rates, and no increase in electric rates. As conveyed originally at the January, 2023 budget workshop, although a significant rate increase is needed to address the funding needs in the Water and Sewer Funds, staff recognized that a substantial increase may be difficult for many customers. Instead, a series of moderate, 5% water and sewer rate increases will be implemented over a four-year period effective for bills issued after June 1st of 2024 and each June 1st through 2027. These increases were approved by the City Council in February, 2023. These increases will provide some of the funding needed to address the significant increase in the cost of operations, increasing debt service requirements, and provide some additional funding for capital improvements to the systems (but not nearly enough to address all of the needs). The increases should also provide the capacity for the City to apply for IEPA loan funding for the Well #8 capacity expansion project. The electric rates were not adjusted because the fund has been able to maintain a healthy reserve balance without any further increases. The City has begun the process of soliciting for a consultant to complete a utility rate study to provide recommendations on the entire utility rate structure going forward.

City of St. Charles
Budgetary and Fiscal Policies
Fiscal Year 2025-2026 Budget

Expenditure Policies

1. The City will maintain a level of expenditures for programs, operations, and capital projects which will provide for the public well-being and safety of the businesses and residents of the community, in accordance with the goals and objectives of City Council in a manner that promotes both optimal efficiency and effectiveness for both service delivery and ongoing capital improvements.

The FY 2024-2025 proposed budget continues to provide high service levels for the community and needed capital projects in an efficient and effective manner, while advancing many of the goals contained in the Strategic Plan.

2. Budgeted expenditures will be within the confines of available revenues for the year. Use of reserve funds shall be appropriate when part of a long-term strategy to accumulate resources for specific projects while adhering to the City's reserve policies or a one-time use of funds for a particular purpose.

The General Fund budget does not propose to expend more than is available through current revenue sources.

3. The City will forecast expenditures on a long-term basis as part of the annual budget process.

The Finance regularly develops projections of expenditures, including potential changes in operating needs and capital improvement needs and the ability of the City to fund those needs within current revenue sources.

4. A competitive employee compensation package based on both internal and external equity and consistent with sound economic policies of the City is maintained to recruit and retain qualified employees.

The FY 2024-2025 payroll budget incorporates a 3.5% cost of living adjustment and a 3% merit adjustment pool for qualifying non-union employees. Union employee scale adjustments are set by contract. The FY 2024-2025 payroll budget for the International Brotherhood of Electrical Workers incorporates a 2.75% wage increase and step increases for those who qualify. The contract for MAP Police Officers includes a 3.5% adjustment, contract for MAP Sergeants includes a 4.0% adjustment, contract for Teamsters Public Works includes a 4.25% adjustment, and contract for IAFF Firefighters includes a 3.5% adjustment. Union step increases typically range from 4% to 8%.

Accounting, Auditing Budgeting and Financial Reporting Policies

1. The City Council 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 City has fully complied with and implemented all Generally Accepted Accounting Principles applicable to its operations.

**City of St. Charles
Budgetary and Fiscal Policies
Fiscal Year 2025-2026 Budget**

2. To the extent possible, the reporting system will provide monthly information on the total cost of specific services by type of expenditure and by Fund.

Monthly reports by Fund and Department/Program are generated for expenditures and made available to Department personnel. A Monthly Treasurer's report is submitted to the City Council providing detailed information on monthly revenues and expenditures and significant trends.

3. The City, in adherence with the Budget Act as provided for in the Illinois Compiled Statutes, will annually adopt a balanced operating budget under normal financial circumstances which funds current expenditures with current revenues. Use of fund balance in a given year to balance the operating budget will be specifically disclosed.

The City has prepared a balanced operating budget and has disclosed the planned use of reserves in various funds, if appropriate.

4. Capital budgets, which fluctuate, will be projected on a long-term basis and adopted annually for the upcoming year based on updates to the long-term capital improvements plan to ensure that the proper mix of revenues, grants, reserves or other funding sources are available to fund the capital program. Use of fund balance and cash reserves to finance capital projects may be appropriate when planned accordingly. Any proposed capital project should provide a projection of future operating and maintenance costs associated with the project.

Capital budgets have been proposed in the context of long-term capital financial planning and projection on future operating costs have been disclosed.

5. An independent firm of certified public accountants will perform an annual financial and compliance audit in accordance with Generally Accepted Auditing Standards (GAAS) and will publicly issue an opinion which will be incorporated in the Annual Comprehensive Financial Report (ACFR).

The City underwent an audit of the April 30, 2024 financial statements and received an unmodified opinion which was incorporated into the City's ACFR.

6. The City will annually apply for the GFOA Certificate of Achievement for Excellence in Financial Reporting Program.

The City received the Certificate of Achievement award for the year ending April 30, 2023.

Cash Management

1. The City Council has adopted an investment policy which provides guidelines for the prudent investment of City funds with the objective of obtaining a competitive return on investments while minimizing risk and maintaining compliance with applicable state statutes.

During the current year, the City invested reserve and idle funds and achieved a return on its portfolio that exceeded the Investment Policy benchmark while curtailing unnecessary interest-rate risk.

City of St. Charles
Budgetary and Fiscal Policies
Fiscal Year 2025-2026 Budget

2. The objectives of the City's investment activities in order of priority are:
 - i. Legal Compliance – Investments shall be undertaken in compliance with the applicable provisions of Illinois Compiled Statutes and in accordance with the provisions of this policy.
 - ii. Safety and Risk Avoidance – After ensuring the legality of an investment, the primary objective shall be to preserve investment principal. Investments shall be undertaken in a manner that seeks to ensure the preservation of capital in the portfolio. The objective will be to mitigate credit risk and interest rate risk.
 - iii. Liquidity - The City's investment portfolio will remain sufficiently liquid to enable the City to meet cash operating requirements. In order to provide additional liquidity, a portion of the portfolio should consist of securities with active secondary markets and/or the use of local government investment pools which provide same-day liquidity.
 - iv. Yield - The overall investment portfolio shall be designed to attain a competitive market rate of return commensurate with the City's investment risk constraints, cash flow characteristics and prudent investment principles.
 - v. Diversification - The City shall diversify its investments to avoid incurring unreasonable risks regarding specific security types and/or individual financial institutions.
3. In order to maximize interest earnings, the City commingles the cash of all funds excluding the Motor Fuel Tax Fund and the Police and Fire Pension Funds. The interest revenue derived from the pooled cash is allocated to the participating funds monthly based on the relative cash balance of each fund.
4. The cash management system is designed to accurately monitor and forecast expenditures and revenues, thus enabling the City to invest funds to the fullest extent possible. The City attempts to match funds to projected disbursements.

City of St. Charles
Debt Policy and Outstanding Debt
Fiscal Year 2025-2026 Budget

Debt Policy Purpose and Objective

The City Council formally adopted a Debt Issuance and Management Policy on October 17, 2022. The policy sets forth guideline sand promotes sound decision-making regarding the issuance and management of debt by the City in order to provide funding for capital improvements and other purposes for the Community while maintaining the City’s fiscal strength, stability and future financial flexibility. The objective of the policy is for the City to 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.

Debt Policy – Goals and Parameters

In following this Policy, the City shall pursue and adhere to the following goals and parameters when considering the issuance of debt:

1. Debt will not be issued to finance general operating expenses or fund operating deficits.
2. Alternatives to debt financing will be considered such as other available revenue sources, interfund loans, application of grant proceeds, State/Federal aid or other funding options to meet the long-term capital needs of the City.
3. Current credit rating metrics used by the City’s rating agency(s) will be evaluated to determine if the rating may be impacted by the issuance of debt, acceptance of long-term loans, or other financial decisions or actions by the City.
4. Capital projects with an estimated cost of \$500,000 or less will ideally be funded with funds on hand or pay-as-you-go financing, and not funded with new debt or loans. Utility rates and other revenue sources will be adjusted if needed to ensure that adequate funding will be available for projects under \$500,000. Depending on the circumstances, consideration will be given to combine multiple capital projects that are under \$500,000 into one debt issuance.
5. Debt issuances shall be structured to amortize within a twenty (20) year period, or shorter, to match the expected useful life of the assets to be financed. Principal will be amortized to best fit within the overall debt structure of the City’s general obligation debt, the 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, principal will be amortized to best fit with the overall debt structure of the specific enterprise fund or related revenue source.
6. Debt repayment shall be structured so that level or declining debt service shall be used unless operational or financial reasons dictate otherwise, or if to achieve overall level debt service with existing bonds.

City of St. Charles
Debt Policy and Outstanding Debt
Fiscal Year 2025-2026 Budget

7. The potential financial benefits of issuing bank qualified bonds will be considered and, if possible, strive to limit annual issuance of debt to \$10 million or less when such estimated benefits are greater than the benefits of exceeding the bank qualification limit. Should subsequent changes in the law change this limit, the City policy will be adjusted accordingly.
8. Call provisions of approximately ten (10) years or less will be considered to provide the City flexibility to refinance debt in the future. Consideration of the call feature will be determined at the time of sale based on overall market conditions and investor acceptance.
9. Fixed rate debt as opposed to variable rate debt will be issued 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 total outstanding debt. The City will not use derivative products in its debt structure.
10. The ratio of total annual governmental funds debt (excluding outstanding debt issued for TIF purposes and specific revenue bonds) shall be reduced and maintained to be 10% or less of total General Fund revenues.
11. Debt service coverage of at least 1.0 shall be maintained for each individual Enterprise Fund through adjustments to the utility rate structure. The 1.0 coverage ratio is applicable to general obligation debt and IEPA loans repayable by the applicable utility rate structure.
12. Consistent with the City's current *Economic Incentive Policy Section V.*, financial assistance requested for projects within a tax-increment financing (TIF) district will be considered through the pay-as-you-go increment method. General obligation bonds with a pledge of repayment by TIF revenues or straight TIF revenue bonds will not be considered.

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 of real estate property. Since the City is a home rule community, the City is not subject to this limitation.

Debt Policy – Debt Administration

Financial Disclosures. The City shall prepare all appropriate annual and other financial disclosures as required by the City's continuing disclosure undertakings as well as any specific event notices required by the Securities and Exchange Commission (SEC) to the Municipal Securities Rulemaking Board (MSRB), and any other filings required by the federal government, the State of Illinois, rating agencies, underwriters, investors, taxpayers, and other appropriate entities and persons to the ensure compliance with applicable laws and regulations.

City of St. Charles
Debt Policy and Outstanding Debt
Fiscal Year 2025-2026 Budget

Review of Financing Proposals. All financing proposals that may 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 who shall determine the financial feasibility, financial impact, and the impact on existing debt of such proposal, and shall make recommendations accordingly to the City Administrator and City Council for approval.

Rating Agency Relations. The City shall endeavor to maintain effective relations with rating agencies. The Director of Finance and other appropriate parties should meet with, make presentations to, or otherwise communicate with the rating agencies on a consistent and regular basis in order to keep the agencies informed concerning the City's capital plans, debt issuance program, and other appropriate financial information on the economic and fiscal status of the City.

Refunding Policy on Existing Issuances. 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 (3%) of the refunded par amount or greater must be achieved, unless otherwise justified and authorized by 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 Bonds

As of May 1, 2025 the City has twelve (12) outstanding general obligation bond issuances with a total outstanding debt amount of \$88,465,000. In 2021 Moody's Investors Service assigned a rating of "Aa1" for the City's 2021 General Obligation Corporate Purpose Bonds. The City's Aa1 rating reflects stable operating performance that has steadily bolstered reserves to very healthy levels and revenue raising flexibility as a home rule municipality. As of April 30, 2026, the City is projected to have \$82,025,000 in total outstanding general obligation debt. The City has no plans to issue any new general obligation debt for the upcoming year. This would be the third consecutive year that the City does not issue any GO debt.

- **General Obligation Corporate Purpose Bond Series 2012A**

Original Issue Amount: \$9,035,000

Outstanding Principal: \$3,140,000

Original Issue Date: October 18, 2012

Outstanding Interest: \$469,975

Date of Maturity: December 1, 2032

Current Interest Rate: 3.00%

Interest Rates: 2.00% to 4.00%

Description: Bonds issued were used to finance the construction of the Redgate bridge, electric and water projects.

City of St. Charles
Debt Policy and Outstanding Debt
Fiscal Year 2025-2026 Budget

- **General Obligation Refunding Bond Series 2012B**

Original Issue Amount: \$12,025,000

Outstanding Principal: \$1,100,000

Original Issue Date: October 18, 2012

Outstanding Interest: \$33,000

Date of Maturity: December 1, 2025

Current Interest Rate: 3.00%

Interest Rates: 2.00% to 4.00%

Description: Bonds issued are a refunding of Series 2004 and 2005A bonds originally issued to finance the purchase and renovation of Century Stations and the construction of the public works facility.

- **General Obligation Corporate Purpose Bond Series 2013B**

Original Issue Amount: \$4,915,000

Outstanding Principal: \$2,595,000

Original Issue Date: December 4, 2013

Outstanding Interest: \$609,438

Date of Maturity: December 1, 2033

Current Interest Rate: 2.90%

Interest Rates: 1.00% to 4.625%

Description: Bonds issued were used to finance various capital projects including acquisition of property, parking lot construction, municipal building improvements, electric, water and sewer improvements.

- **General Obligation Corporate Purpose Bond Series 2015A**

Original Issue Amount: \$2,345,000

Outstanding Principal: \$900,000

Original Issue Date: February 2, 2015

Outstanding Interest: \$79,155

Date of Maturity: December 1, 2029

Current Interest Rate: 3.00%

Interest Rates: 1.35% to 3.00%

Description: Bonds issued were used to finance city hall parking lot improvements and electric substation improvements.

- **General Obligation Corporate Purpose Bond Series 2016A**

Original Issue Amount: \$7,310,000

Outstanding Principal: \$4,890,000

Original Issue Date: September 15, 2016

Outstanding Interest: \$1,256,000

Date of Maturity: December 1, 2036

Current Interest Rate: 4.00%

Interest Rates: 2.00% to 5.00%

Description: Bonds issued were used to finance road reconstruction projects, Norton Creek rehabilitation project, design engineering for police station, electric substation and water improvements.

- **General Obligation Corporate Purpose Refunding Bond Series 2016B**

Original Issue Amount: \$11,530,000

Outstanding Principal: \$5,210,000

Original Issue Date: September 15, 2016

Outstanding Interest: \$699,500

Date of Maturity: December 1, 2029

Current Interest Rate: 4.00%

Interest Rates: 2.00% to 5.00%

Description: Bonds issued are a refunding of Series 2006, 2007A, 2007C, 2008A, 2008B and 2008C bonds originally issued to finance the purchase of property and infrastructure costs associated with TIF 4, the renovation of Fire Station 1 and new ladder truck, the river wall construction and electrical infrastructure improvements.

City of St. Charles
Debt Policy and Outstanding Debt
Fiscal Year 2025-2026 Budget

- **General Obligation Corporate Purpose Bond Series 2018A**
Original Issue Amount: \$20,255,000 Outstanding Principal: \$15,280,000
Original Issue Date: April 19, 2018 Outstanding Interest: \$4,414,798
Date of Maturity: December 1, 2037 Current Interest Rate: 5.00%
Interest Rates: 3.00% to 5.00%
Description: Bonds issued were used to finance the construction of the new police station, property acquisition for the 7th Ave Creek project, water and wastewater SCADA upgrade.
- **General Obligation Corporate Purpose Bond Series 2019**
Original Issue Amount: \$13,960,000 Outstanding Principal: \$11,440,000
Original Issue Date: July 16, 2019 Outstanding Interest: \$3,269,900
Date of Maturity: December 1, 2039 Current Interest Rate: 5.00%
Interest Rates: 3.00% to 5.00%
Description: Bonds issued were used to finance road reconstruction and storm sewer projects, 7th Avenue Creek improvements, construction for police station, water and wastewater improvements.
- **General Obligation Corporate Purpose Bond Series 2020A**
Original Issue Amount: \$11,440,000 Outstanding Principal: \$9,615,000
Original Issue Date: September 2, 2020 Outstanding Interest: \$2,400,600
Date of Maturity: December 1, 2040 Current Interest Rate: 4.00%
Interest Rates: 2.00% to 4.00%
Description: Bonds issued were used to finance road reconstruction and storm sewer projects, 7th Avenue Creek improvements, electric, water and wastewater improvements.
- **General Obligation Corporate Purpose Refunding Bond Series 2020B**
Original Issue Amount: \$4,150,000 Outstanding Principal: \$2,405,000
Original Issue Date: September 2, 2020 Outstanding Interest: \$348,000
Date of Maturity: December 1, 2030 Current Interest Rate: 4.00%
Interest Rates: 2.00% to 4.00%
Description: Bonds issued are a refunding of Series 2010A and 2010C bonds originally issued to finance electrical utility, water and sewer infrastructure improvements.
- **General Obligation Corporate Purpose Bond Series 2021A**
Original Issue Amount: \$11,975,000 Outstanding Principal: \$8,980,000
Original Issue Date: December 30, 2021 Outstanding Interest: \$2,569,485
Date of Maturity: December 1, 2041 Current Interest Rate: 1.50%
Interest Rates: 1.50% to 4.00%
Description: Bonds issued were used to finance various capital infrastructure improvements.

City of St. Charles
Debt Policy and Outstanding Debt
Fiscal Year 2025-2026 Budget

- **Taxable General Obligation Corporate Purpose Refunding Bond Series 2021B**

Original Issue Amount: \$23,490,000

Outstanding Principal: \$22,910,000

Original Issue Date: December 30, 2021

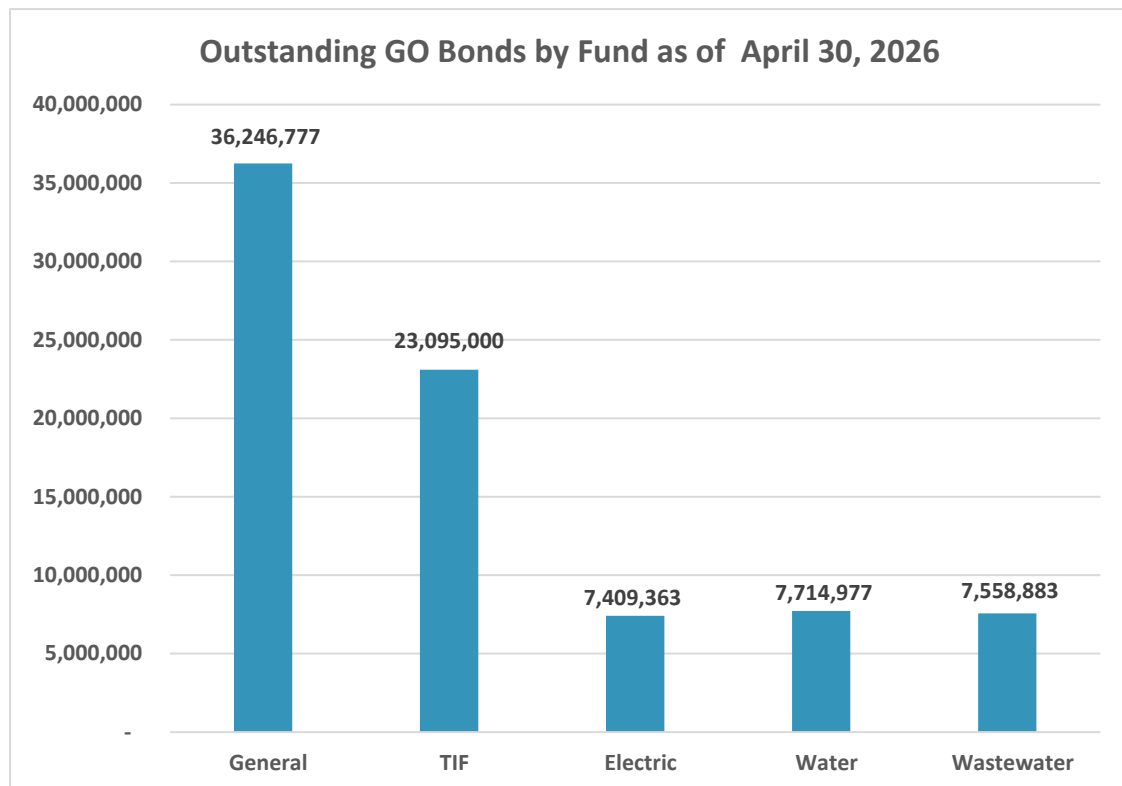
Outstanding Interest: \$4,730,667

Date of Maturity: December 1, 2038

Current Interest Rate: 1.13%

Interest Rates: 0.65% to 2.65%

Description: Bonds issued are an advance refunding of Series 2013A bonds originally issued to finance First Street TIF improvements.



City of St. Charles
Debt Policy and Outstanding Debt
Fiscal Year 2025-2026 Budget

Illinois Environmental Protection Agency (IEPA) Loans

As of May 1, 2025 the City has twelve (12) outstanding IEPA loans. Through the Illinois Environmental Protection Agency (IEPA) the City has received low interest loans for sewer and water system improvement projects. As of May 1, 2025 the City currently has \$64,506,464 in outstanding principal for IEPA loans for projects that have been completed and repayment has begun. The total amount of outstanding IEPA loans as of April 30, 2026 is estimated to be \$69,151,968.

IEPA Loans for Completed Projects with Finalized Repayment Schedules

- **IEPA Loan #L17-2288 (Wastewater)**
Original Loan Amount: \$10,000,000 Outstanding Principal: \$287,353
Original Loan Date: November 17, 2003 Outstanding Interest: \$3,592
Date of Maturity: May 28, 2025
Interest Rate: 2.50%
Description: Loan issued to finance improvements to the main wastewater treatment facility.
- **IEPA Loan #L17-2344 (Water)**
Original Loan Amount: \$5,938,137 Outstanding Principal: \$2,008,019
Original Loan Date: July 6, 2010 Outstanding Interest: \$82,507
Date of Maturity: February 23, 2031
Interest Rate: 1.25%
Description: Loan issued to finance construction of water treatment facility for wells 3 and 4 for radium removal.
- **IEPA Loan #L17-3327 (Wastewater)**
Original Loan Amount: \$1,898,185 Outstanding Principal: \$538,406
Original Loan Date: November 2, 2009 Outstanding Interest: \$0
Date of Maturity: June 26, 2030
Interest Rate: 0.00%
Description: Loan issued to finance conversion of east side lift station to submersible pump station.
- **IEPA Loan #L17-4716 (Wastewater)**
Original Loan Amount: \$9,754,990 Outstanding Principal: \$5,215,886
Original Loan Date: November 5, 2012 Outstanding Interest: \$618,994
Date of Maturity: August 18, 2034
Interest Rate: 2.295%
Description: Loan issued to finance construction of a new main and sludge handling building.
- **IEPA Loan #L17-5203 (Water)**
Original Loan Amount: \$3,708,470 Outstanding Principal: \$2,278,279
Original Loan Date: December 17, 2014 Outstanding Interest: \$270,419
Date of Maturity: March 21, 2036
Interest Rate: 1.995%
Description: Loan issued to finance construction of new Redgate water tower and improvements to 10th Street tower.

City of St. Charles
Debt Policy and Outstanding Debt
Fiscal Year 2025-2026 Budget

- **IEPA Loan #L17-5285 (Water)**
Original Loan Amount: \$2,994,919 Outstanding Principal: \$1,793,862
Original Loan Date: April 24, 2015 Outstanding Interest: \$226,024
Date of Maturity: July 29, 2035
Interest Rate: 2.210%
Description: Loan issued to finance construction/replacement of 5th Avenue water main.
- **IEPA Loan #L17-5440 (Wastewater)**
Original Loan Amount: \$15,048,062 Outstanding Principal: \$11,612,982
Original Loan Date: September 25, 2017 Outstanding Interest: \$1,407,943
Date of Maturity: May 25, 2039
Interest Rate: 1.560%
Description: Loan issued to finance construction of biological and chemical phosphorous removal facilities at the eastside waste water treatment facility.
- **IEPA Loan #L17-5552 (Wastewater)**
Original Loan Amount: \$703,847 Outstanding Principal: \$554,599
Original Loan Date: April 1, 2019 Outstanding Interest: \$82,582
Date of Maturity: November 17, 2039
Interest Rate: 1.840%
Description: Loan issued to finance construction/replacement of 7th Avenue and Division Street lift station.
- **IEPA Loan #L17-5564 (Wastewater)**
Original Loan Amount: \$535,930 Outstanding Principal: \$472,079
Original Loan Date: May 1, 2021 Outstanding Interest: \$56,113
Date of Maturity: June 26, 2041
Interest Rate: 1.350%
Description: Loan issued to finance the rehabilitation of the Country Club lift station.
- **IEPA Loan #L17-5739 (Wastewater)**
Original Loan Amount: \$19,185,538 Outstanding Principal: \$17,542,974
Original Loan Date: May 1, 2021 Outstanding Interest: \$2,276,563
Date of Maturity: December 9, 2042
Interest Rate: 1.350%
Description: Loan issued to finance the westside water reclamation facility phase III expansion.

IEPA Loans for Completed Projects Underway without a Finalized Repayment Schedule

- **IEPA Loan #L17-5775 (Water)**
Original Loan Amount: \$7,325,000 *Outstanding Principal: \$6,563,742
Original Loan Date: July 1, 2022 *Outstanding Interest: \$0
Date of Maturity: October 21, 2043
Interest Rate: 1.100%
Description: Loan issued to finance the interconnection between well 7 and well 13. *This project has not been closed out and there is no debt service schedule yet available.

City of St. Charles
Debt Policy and Outstanding Debt
Fiscal Year 2025-2026 Budget

- **IEPA Loan #L17-5899 (Wastewater)**

Original Loan Amount: \$16,713,495

*Outstanding Principal: \$15,638,285

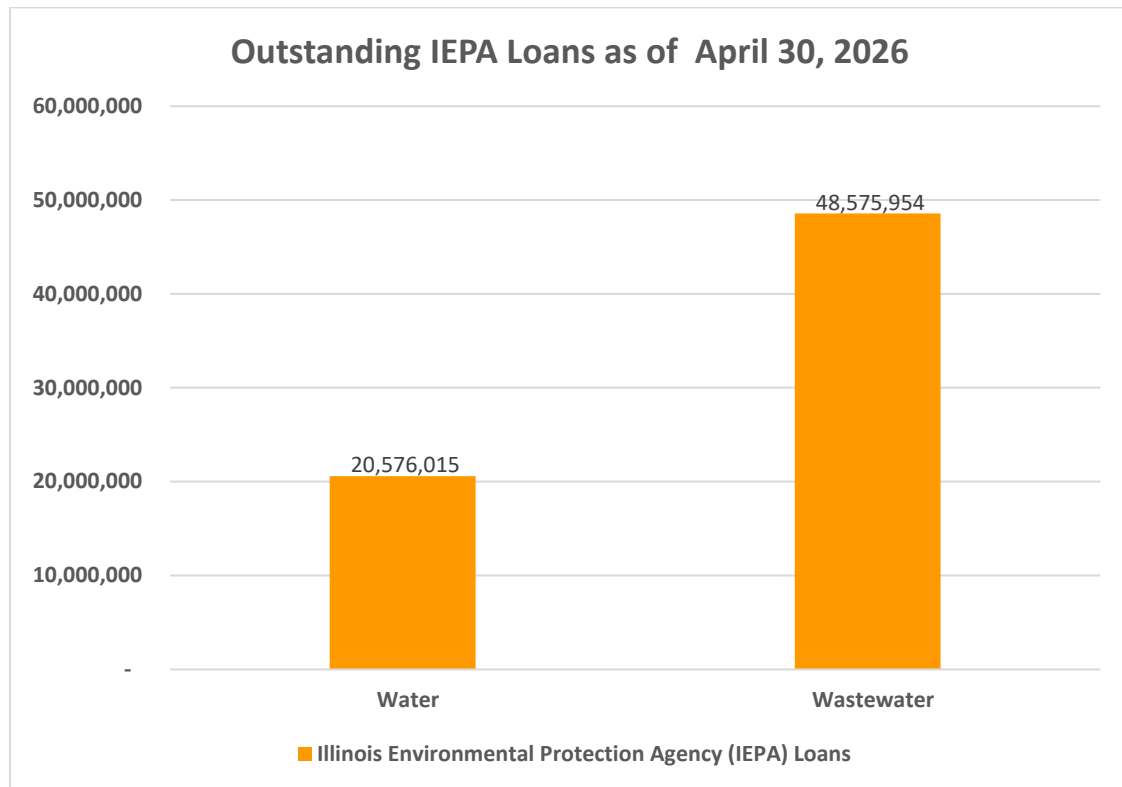
Original Loan Date: July 15, 2022

*Outstanding Interest: \$0

Date of Maturity: November 10, 2043

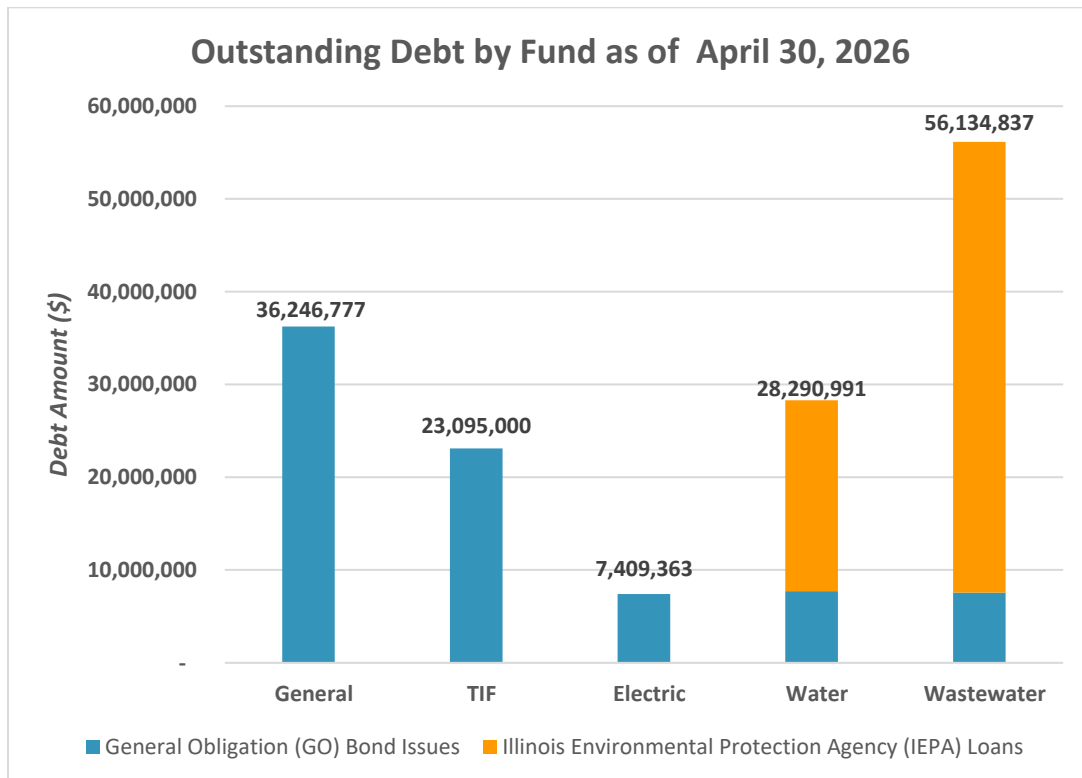
Interest Rate: 1.100%

Description: Loan issued to finance the removal of the existing Riverside lift station and construction of a new lift station and related improvements. *This project has not been closed out and there is no debt service schedule yet available.



City of St. Charles
Debt Policy and Outstanding Debt
Fiscal Year 2025-2026 Budget

Debt Type	Balances May 1, 2025	FY 2025-26 Debt Issues	FY 2025-26 Debt Payments	Balances April 30, 2026
General Obligation (GO) Bond Issues				
General	40,344,363	-	(4,097,586)	36,246,777
TIF	23,605,000	-	(510,000)	23,095,000
Electric	8,192,918	-	(783,555)	7,409,363
Water	8,332,785	-	(617,808)	7,714,977
Wastewater	7,989,934	-	(431,051)	7,558,883
Sub-total GO Debt	88,465,000	-	(6,440,000)	82,025,000
Illinois Environmental Protection Agency (IEPA) Loans				
Water	12,643,901	8,929,900	(997,787)	20,576,015
Wastewater	51,862,563	-	(3,286,609)	48,575,954
Sub-total IEPA Loans	64,506,464	8,929,900	(4,284,396)	69,151,968
Total Debt				
General	40,344,363	-	(4,097,586)	36,246,777
TIF	23,605,000	-	(510,000)	23,095,000
Electric	8,192,918	-	(783,555)	7,409,363
Water	20,976,686	8,929,900	(1,615,595)	28,290,991
Sewer	59,852,497	-	(3,717,660)	56,134,837
Total Debt	152,971,464	8,929,900	(10,724,396)	151,176,968



City of St. Charles
Fund Balance and Reserves Policy
Fiscal Year 2025-2026 Budget

General Fund Balance Categorizations

Governmental funds' equity (difference between assets and liabilities) is classified as fund balance. Fund balance is further classified as nonspendable, restricted, committed, assigned and unassigned.

Nonspendable Fund Balance

Represents fund balances which are either not in spendable form or legally or contractually required to be maintained intact.

Restricted Fund Balance

Represents fund balances which are constrained by legal restrictions from outside parties for use for a specific purpose, or externally imposed by outside entities or self-imposed by enabling legislation.

Committed Fund Balance

Represents fund balances that have self-imposed limitations put in place by formal action by the City Council. Formal actions include resolutions and ordinances approved by City Council.

Assigned Fund Balance

Represents fund balances that have limitations due to being earmarked for an intended use. Authority to assign fund balances is designated to City staff as disclosed in a later section.

Unassigned Fund Balance

Represents total General Fund balance in excess of nonspendable, restricted, committed and assigned fund balances. The categorization only applies to the General Fund. Unassigned fund balance is available and expendable for any General Fund purpose. Unassigned Fund Balance typically designates the "Reserve Level" of the General Fund.

Flow of Funds and Assignment

The City's flow assumptions are based on GASB 54 definitions. The City will spend the most restricted fund balances first thus providing the most financial flexibility. Funds are spent in the following order:

1. Restricted
2. Committed
3. Assigned
4. Unassigned

A formal public hearing on the budget is held in late March and the final budget is approved in April prior to the start of the new fiscal year.

In accordance with GASB 54, and by adoption of the FY 2024-2025 budget, the authority to determine assigned fund balances is conveyed to the Finance Director with the approval of the City Administrator.

Policy Thresholds

General Fund

By City Council policy, Unassigned Fund Balance must be maintained at a minimum level of 25% of annual expenditures and transfers out for the purposes of debt repayment; Refuse Fund operating expenditures and capital project funding. This level of fund balance will provide the capacity to:

City of St. Charles
Fund Balance and Reserves Policy
Fiscal Year 2025-2026 Budget

1. Offset unexpected downturns in elastic revenues due to fluctuations in the local, state and national economies or the loss of a major sales tax contributor(s)
2. Offset negative fiscal changes brought about by action or legislations of another unit of government or agency
3. Ensure the continued, timely repayment of debt obligations that the City may have in the event of a financial downturn
4. Provide a sufficient cash flow for daily financial needs throughout the year
5. Provide a funding source for unanticipated expenditures or emergency purchases

In the event that the fund balance for the General Fund falls below the targeted minimum, the Finance Director will present a plan to restore the fund balance to the required minimum range within a reasonable period, depending on the specific circumstances at the time.

Funds in excess of the minimum may be considered for the funding of one-time, nonrecurring expenditures, assigned for future capital activities or used for the funding of other long-term obligations. Any use of fund balance or reserves will be considered in the context of maintaining a strong level of overall budgetary flexibility and liquidity for governmental funds in total.

This City's available fund balance for the General Fund was \$29,630,151 at the beginning of the current year. It is anticipated to be about \$28,400,000 +/- at April 30, 2025 which is 42.7% of applicable expenditures and transfers for resources out. This assumes that an additional \$1,250,000 will be transferred out of the General Fund to the Water Fund's during the current year over and above the \$1,000,000 that was budgeted. The projected fund balance as of April 30, 2026 is about \$28,400,000, which is also about 43.8% of expenditures and transfers out.

Electric Fund

The City will maintain a working capital level in the Electric Fund of at least 25% of operating expenses, capital outlay and debt repayment. For the purpose of this policy, working capital will be defined as current assets (excluding restricted cash and equivalents) less current liabilities. Working capital over and above this level will be considered in adherence to this policy if an operating or capital investment activity financed with reserves is planned. This level of working capital will provide the capacity to:

1. Offset the loss of a significant customer(s) or decreases in usage from customers
2. Ensure adequate resources for annual fluctuations in capital investment activities necessary to support operations
3. Provide sufficient cash flow during the year based on the timing of expenses and receipt of payments from customers
4. Ensure the continued, timely repayment of debt obligations that the City may have in the event of a financial downturn

The projected working capital level of the Electric Fund at April 30, 2024 exceeds the required amount.

Water Fund

The City will maintain a working capital level in the Water Fund of at least 25% of operating expenses, capital outlay and debt repayment. For the purpose of this policy, working capital will be defined as current assets (excluding restricted cash and equivalents) less current liabilities. Working capital over and

City of St. Charles
Fund Balance and Reserves Policy
Fiscal Year 2025-2026 Budget

above this level will be considered in adherence to this policy if an operating or capital investment activity financed with reserves is planned. This level of working capital will provide the capacity to:

1. Offset the loss of a significant customer(s) or decreases in usage from customers
2. Ensure adequate resources for annual fluctuations in capital investment activities necessary to support operations
3. Provide sufficient cash flow during the year based on the timing of expenses and receipt of payments from customers
4. Ensure the continued, timely repayment of debt and loan obligations that the City may have in the event of a financial downturn

The projected working capital level of the Water Fund at April 30, 2025 falls short of the required amount after considering remaining loan proceeds to fund capital projects. Challenges have been encountered to maintain this policy over the long term because of the quantity of capital improvements that have been and must be undertaken in the Water Fund to ensure the stability of the water system. However, the City is making efforts to rectify this situation by implementing 5.0% annual rate increases over the next four years beginning June 1, 2024 and by identifying other sources of funding. A rate study is underway to be completed in 2025. It is anticipated that any recommendations to the rate structure will be implemented so that the utility can ultimately move further towards the goal of being self-sustaining in the long run.

Sewer Fund

The City will maintain a working capital level in the Sewer Fund of at least 25% of operating expenses, capital outlay and debt repayment. For the purpose of this policy, working capital will be defined as current assets (excluding restricted cash and equivalents) less current liabilities. Working capital over and above this level will be considered in adherence to this policy if an operating or capital investment activity financed with reserves is planned. This level of working capital will provide the capacity to:

1. Offset the loss of a significant customer(s) or decreases in usage from customers
2. Ensure adequate resources for annual fluctuations in capital investment activities necessary to support operations
3. Provide sufficient cash flow during the year based on the timing of expenses and receipt of payments from customers
4. Ensure the continued, timely repayment of debt and loan obligations that the City may have in the event of a financial downturn

The projected working capital level of the Sewer Fund at April 30, 2024 falls short of the required amount after considering remaining loan proceeds to fund capital projects. In recent years the Sewer Fund has not been able to maintain this level of working capital because of the cost of capital improvements that have been and will be undertaken to upgrade or replace wastewater systems that are near the end of their operations lives. However, the City is making efforts to rectify this situation by implementing 5.0% annual rate increases over the next four years beginning June 1, 2024 and by identifying other sources of funding. A rate study is underway to be completed in 2025. It is anticipated that any recommendations to the rate structure will be implemented so that the utility can ultimately move further towards the goal of being self-sustaining in the long run.

City of St. Charles
Basis of Accounting and Basis of Budgeting
Fiscal Year 2025-2026 Budget

General Description – Basis of Accounting

The modified accrual basis of accounting is used for all governmental fund types (General Fund, Special Revenue Funds, Debt Service Funds and Capital Project Funds) and custodial funds. Under the modified accrual basis of accounting, revenues are recognized as soon as they are both measurable and available. The City considers revenues to be available if they are collected within 60 to 90 days of the end of fiscal year end. Generally, expenditures are recorded when a fund liability is incurred.

The accrual basis of accounting is utilized by proprietary fund types including enterprise, internal service and pension trust fund types. Under this method, revenues and additions are recorded when earned and expenses and deductions are recorded at the time liabilities are incurred.

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

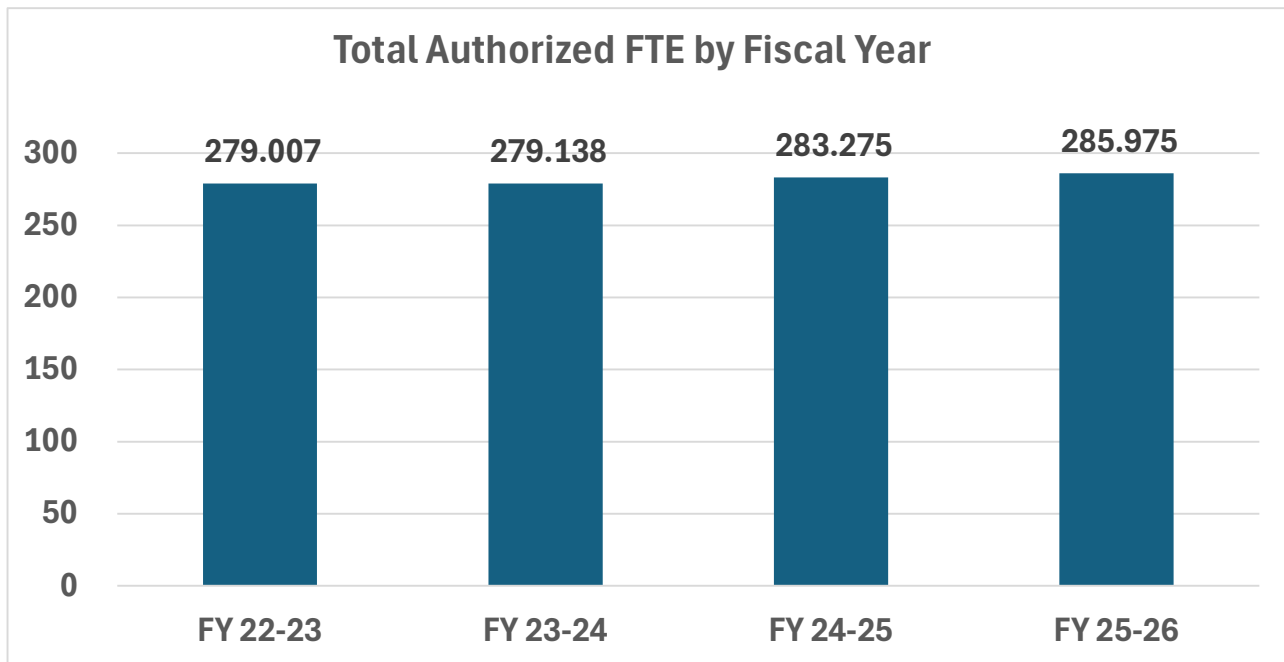
Basis of Budgeting

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 and expenditures within the proprietary fund-types are capitalized and recorded as assets on a GAAP basis (if the threshold is met), but expensed annually 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 capital outlays and cash flows made and planned for during the year.
2. Bond/loan proceeds in the Enterprise funds are shown as revenues for the budgetary basis, but are 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 in the Enterprise Funds. Under GAAP, bond/loan proceeds for proprietary funds would be shown as an asset and offset with long-term debt payable. Interest payments are shown as expenses when due during the year whereas under GAAP interest is accrued to the amount payable at the end of the year.
3. Reimbursements from Other Funds which are normally shown as a reduction of expenditures on a GAAP basis are shown as a revenue source to that fund on the budgetary basis.
4. Pension expense and Other Post Employee Benefit (OPEB) expenses are shown as expenses on the GAAP basis in proprietary fund-types but are not shown as expenses on the budgetary basis.

**City of St. Charles
Staffing Summary
FY 2025-26 Budget**

Department	Actual Authorized FY 22-23	Actual Authorized FY 23-24	Actual Authorized FY 24-25	Budget Authorized FY 26-26
City Administrator's Office	4.73	4.31	5.69	5.69
Information Systems	13.00	12.50	12.50	12.75
Human Resources	4.74	5.05	5.38	5.38
Finance	12.488	12.488	12.744	12.744
Police	75.154	74.654	75.154	75.154
Fire	50.725	50.725	51.000	51.000
Public Works Admin and Services	39.604	39.704	38.704	38.704
Community Development	12.775	13.775	15.225	14.975
Economic Development	1.000	1.000	1.000	1.000
Total General Fund	214.208	214.208	217.395	217.395
Electric	24.810	25.810	25.700	25.850
Water	11.892	11.935	13.030	14.380
Sewer	19.048	18.135	18.450	19.450
PW Fleet, Inventory, Other	9.050	9.050	8.700	8.900
Total Other	64.800	64.930	65.880	68.580
GRAND TOTAL	279.007	279.138	283.275	285.975



**City of St. Charles
Trend Analysis
FY 2025-2026 Budget**

Trend Analysis

In order to prosper, municipalities must be keenly aware of their financial health. Local officials must monitor, analyze, and respond to changing environments in order to ensure their municipality's present and future viability. The City has demonstrated a history of recognizing and appropriately reacting to changing financial conditions to minimize adverse impacts to residents, services and programs.

Trend analysis allows the City of St. Charles to monitor changes and anticipate future problems. This section identifies the factors that affect financial condition and rationally arranges them to facilitate analysis and measurement. This information serves as a management tool by pulling together information from City documents and combining it with relevant economic and demographic data. The end result is a report based on a series of financial indicators that, when plotted over time, can be used to monitor changes in financial condition and alert City officials to future problems. This report contains indicators that are grouped together into six categories:

Community Growth Trends

These indicators were developed to provide information about trends in the community that influence the financial performance of the City. A community that is growing will have certain pressures placed upon it, as well as the financial gains it may realize as a result of this growth. Conversely, a community that has stagnated may have difficulty generating new revenues to keep pace with rising operational and capital costs.

Comparative Trends

This data compares the financial health of the City to its "comparable communities." St. Charles competes with other municipalities for tax dollars. In addition, neighboring communities can place demands upon the City's infrastructure.

Revenue Trends

These revenue trends provide detailed analyses concerning the City's property and sales tax base. In addition, any other significant revenue sources are included in this section.

Expenditure Trends

Understanding the City's revenue trends only presents a portion of the City's financial picture. Expenditure trends are analyzed in conjunction with revenue in order to understand the relationship between the two.

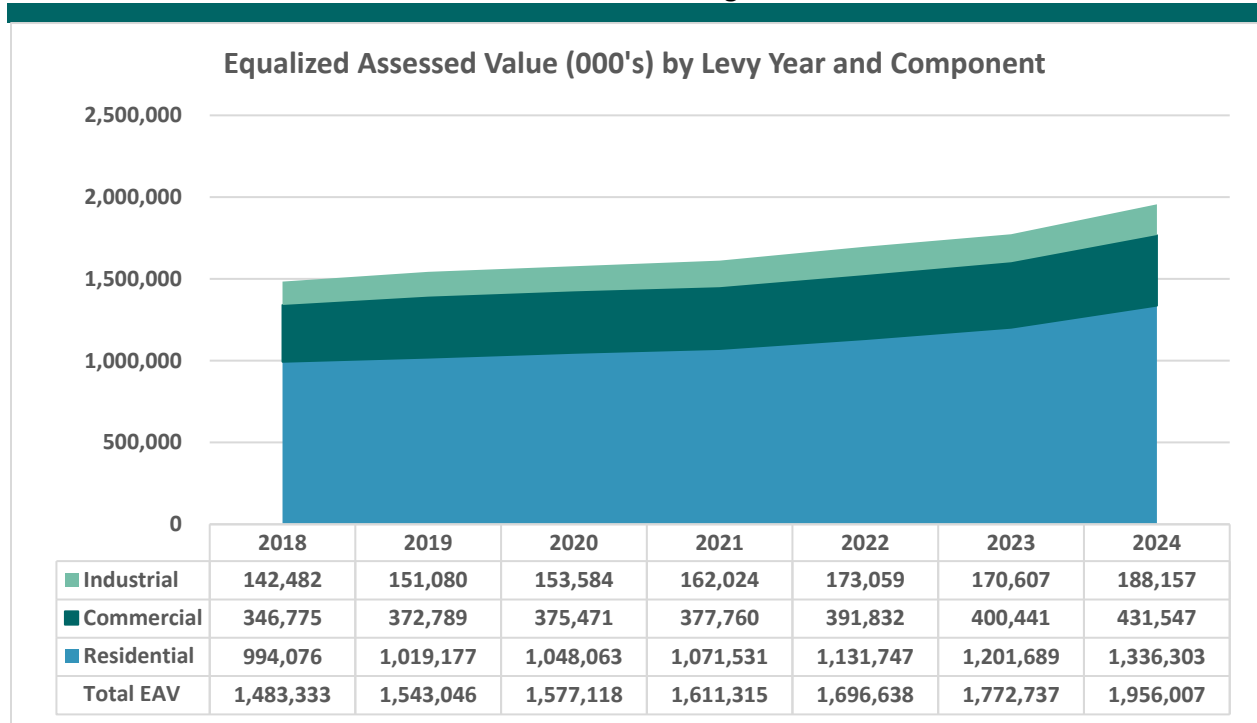
Enterprise Fund Trends

This information focuses on the City's business-type activities, also known as enterprise funds. Business-type activities include electric, water, sewer, and refuse services. These trends evaluate revenues, expenditures, and fund balances. Enterprise fund operations are intended to be financed entirely by user charges for the service provided. They are not anticipated to be subsidized by tax revenue.

Debt Service Trends

Debt service trends provide an overview of the City's debt picture by including charts that illustrate general obligation debt and overlapping debt from other jurisdictions. These indicators monitor how the City is faring in both regards.

City of St. Charles
Trend Analysis
FY 2025-2026 Budget



Indicator Description

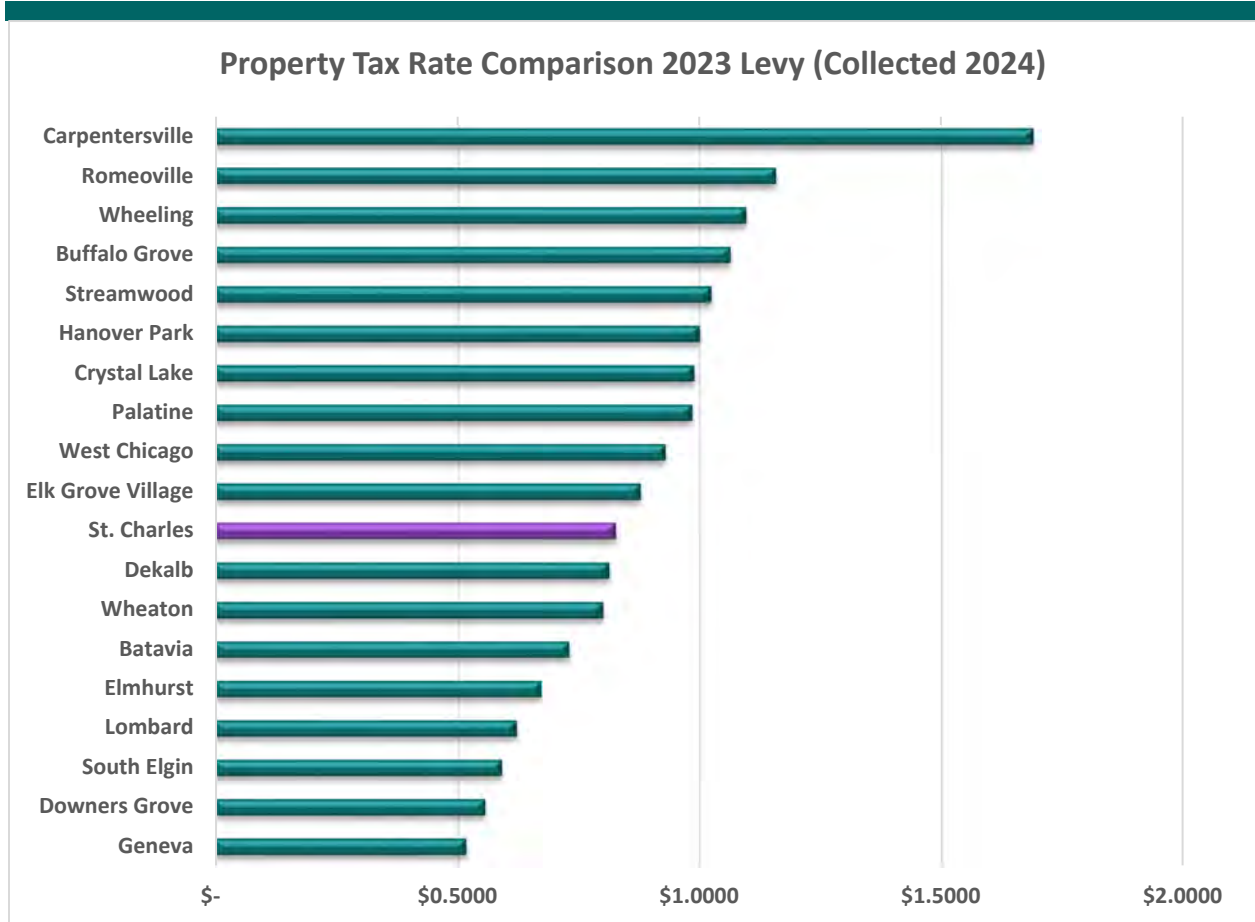
Property in Illinois is assessed at 1/3 of its fair market value and the equalized assessed value (EAV) is the base upon which the property tax rate is applied. As a home rule entity St. Charles is not subject to any tax rate limitations. The amounts shown above are based on the Levy Year, with 2024 being a tentative estimate.

Trend Analysis

Equalized assessed value (EAV) in St. Charles has been trending upward since levy year 2014. During that time, EAV has grown by approximately 30.1%. During that time, the amount of the City's property tax levy has risen 21.2%. EAV growth has outpaced levy increases due to the direction during that time to minimize property tax increases and instead rely on other revenue sources to finance General Fund operations, Police and Fire Pensions and debt service obligations. To that end, the City added a two-cent local fuel tax to fund the maintenance of roads during FY 18-19. In addition, existing alcohol and hotel tax rates were each increased by one percent. Steady growth in St. Charles' sales tax base has also enabled the City to limit property tax levies.

The City should maintain a diversified tax and revenue structure for overall sustainability and continued financial health. Property taxes are less susceptible to economic downturns and therefore are a key component to achieving revenue stability within the General Fund. In FY 24-25, property taxes contributed 23.9% to total General Fund revenues not including interfund transfers. In FY 25-26, property taxes are forecasted to comprise 23.6% of total revenues, less interfund transfers, due to growth in sales tax and other revenues. The City increased the 2024 property tax levy by 1.7%. The 2024 property tax levy is expected to provide an additional \$248,500 in revenue. The additional property tax will be used to fund operating cost increases, as well as police and fire required pension contributions..

**City of St. Charles
Trend Analysis
FY 2025-2026 Budget**



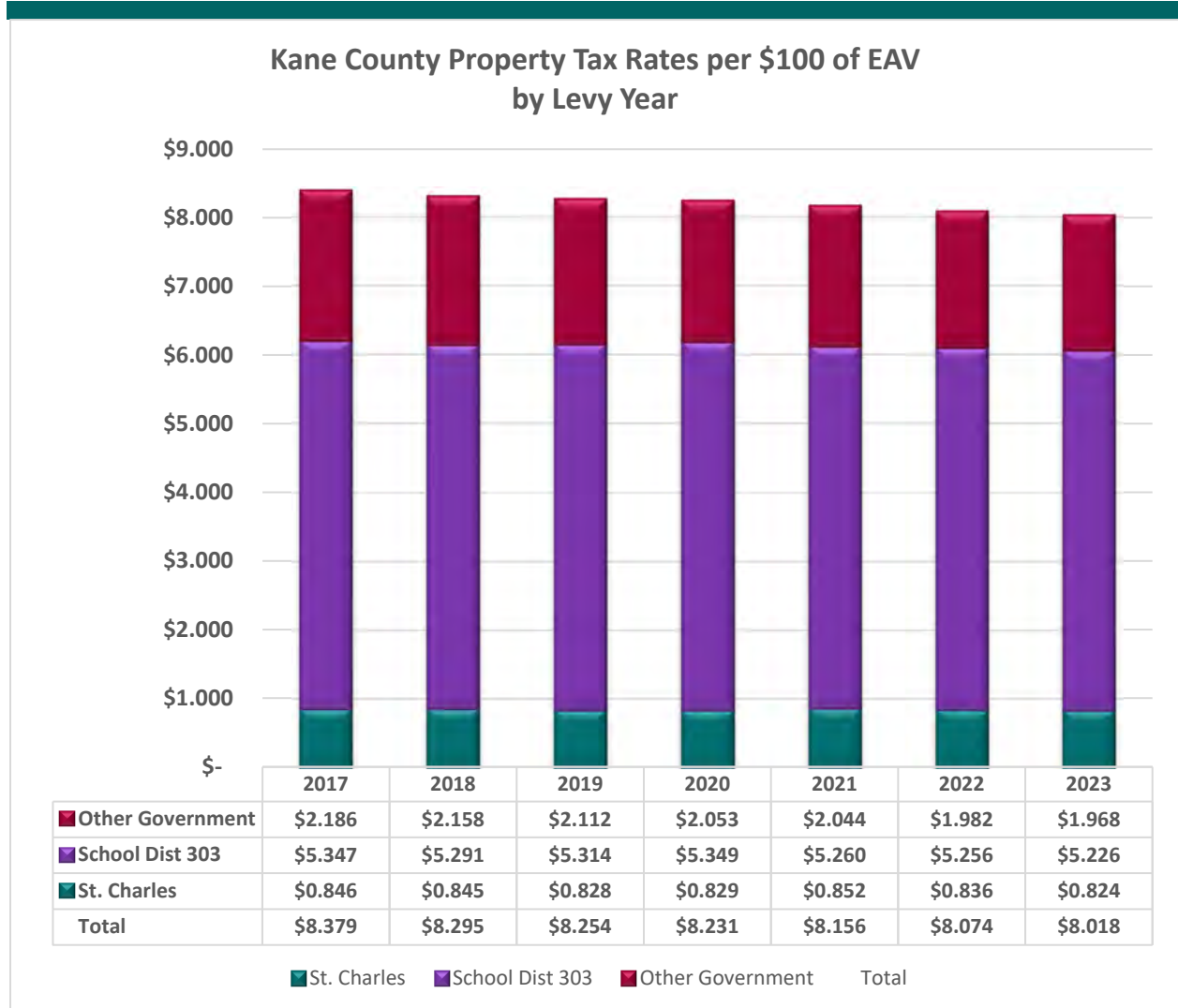
Indicator Description

St. Charles maintains a policy of levying property taxes at a rate which keeps the City comparable to neighboring communities. For comparison purposes, the property tax rates of some of the communities shown above have been adjusted to incorporate all of the services provided by the City of St. Charles. To illustrate, a community's fire protection district is included when a City does not provide its own fire service.

Trend Analysis

The City's property tax rate is a function of the City's total property tax levy that is extended, divided by the taxable EAV. If the City's levy increases less than the increase in EAV, the tax rate will decrease proportionately. The City has been judicious and mindful of the property tax amounts that are paid by taxpayers. Historically, the City abates all of the property taxes which would be levied to pay general obligation debt and has limited the amount of property tax increases that are levied, relying on increases in other revenues to fund necessary increases in operating costs and pension obligations. The 2020, 2021, 2022 and 2023 property tax levies were increased 2.3%, 5.0%, 3.4% and 3.0% for those levy years. These increases were driven by the growth in the annual required contributions to the Police and Fire Pension funds. For many years prior to 2018, the City did not increase the property tax levy. Over the past 10 years, that portion of the total property tax levy allocated to pensions has risen from approximately 23% in 2014 to 51% in 2023. The 2024 property tax levy was increased 1.7% to match expected increases in new construction EAV and TIF recovery EAV. This should result in the overall property tax rate declining from \$0.8244 to \$0.75 based on the projected EAV increase for 2024 of 12.6%. As depicted above, the City's 2023 property tax rate remains within the bottom half of its comparable communities.

City of St. Charles
Trend Analysis
FY 2025-2026 Budget



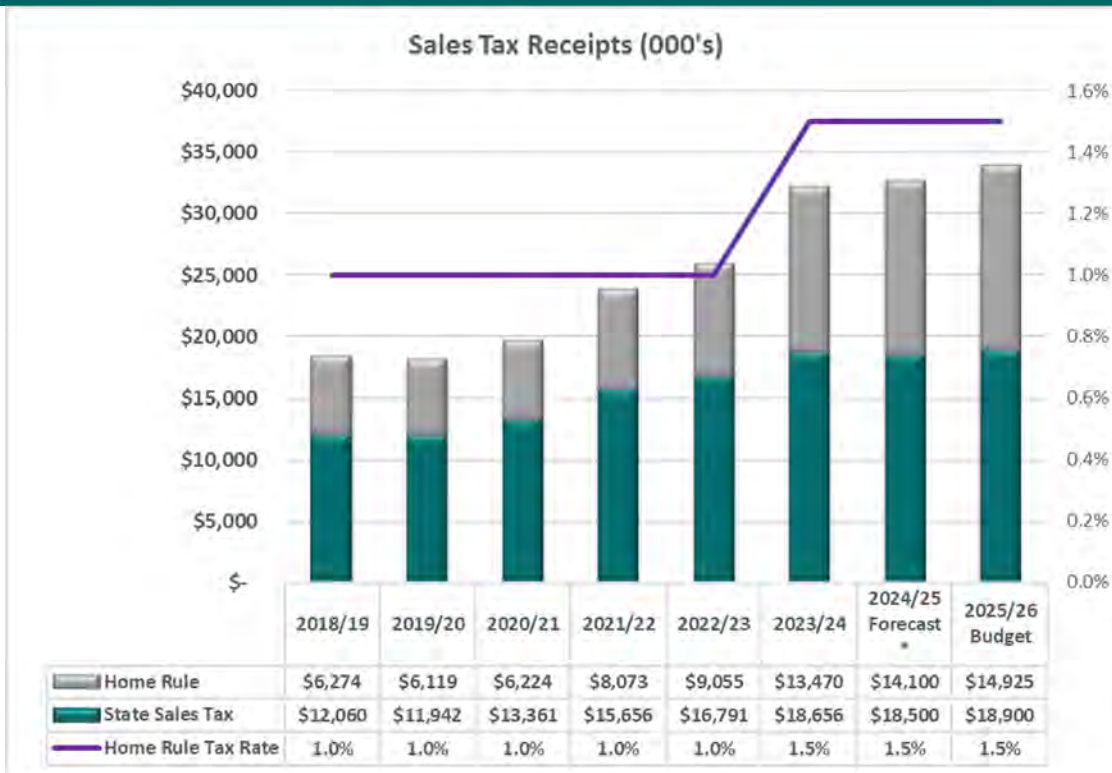
Indicator Description

The above chart graphically depicts the City's portion of the property tax rate as compared to the total community tax rate, which includes the rates of School District 303 and other overlapping governments (i.e. County, Park District, Community College, Library District, etc. The City's portion of the total property taxes levied in 2023 was 10.3%.

Trend Analysis

During the period under review, the City's portion of the total community tax rate has averaged around 10%. This is a function of rising equalized assessed values (EAV) in relation to the total property taxes levied. SKane County currently estimates that the equalized assessed valuation for the City will increase by approximately 12% in total. This increase in EAV, as currently estimated by the County, will result in a decrease in the overall City property tax rate from \$0.8244 to \$0.75. The projected 2024 tax rate of \$0.75 should result in the City maintaining a 10% proportionate share of the community tax rate.

City of St. Charles
Trend Analysis
FY 2025-2026 Budget



Indicator Description

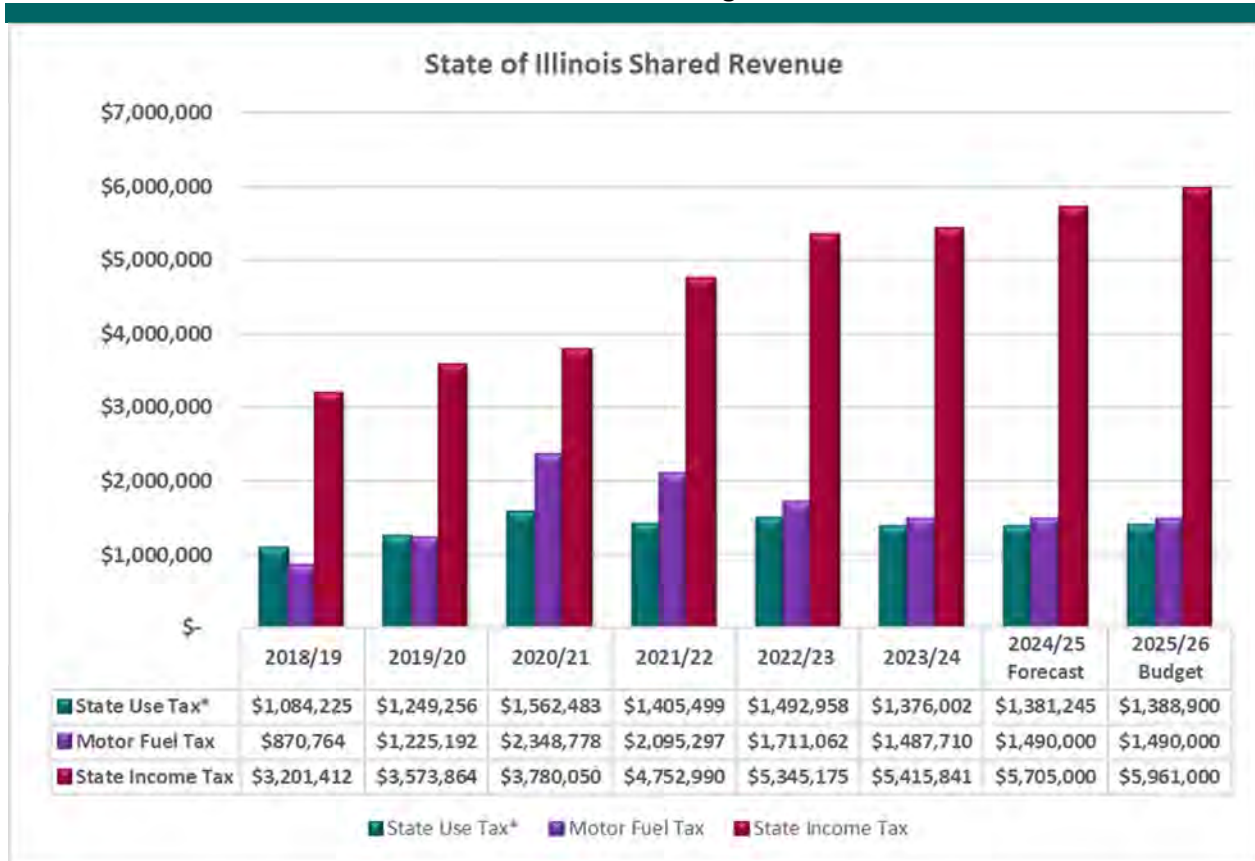
Sales tax is an elastic source of revenue, meaning it is highly dependent on local economic conditions. It is important that the City has a diverse portfolio of revenue sources that include non-elastic revenue streams to reduce the impact of an economic decline.

Trend Analysis

The City had imposed a home rule sales tax of 0.25 percent in 1996, an additional 0.25 percent in 1997 and another 0.50 percent in 2004. Effective July 1, 2023, the City increased its home rule sales tax by 0.5 percent, from 1.0 percent to 1.5 percent. The revenue generated by this additional 0.5 percent tax is being utilized to fund road improvements and related infrastructure and is set aside in the Capital Projects Fund. Home rule sales tax applies to all general merchandise sales transactions, excluding groceries, pharmaceutical drugs, and titled vehicles.

As depicted in the chart above, the City has experienced an annual growth in sales tax revenue with the exception of the pandemic year. Sales tax rose in FY 21-22 and FY 22-23 as a result of inflationary pricing and the addition of new business establishments. The “Leveling the Playing Field Act” effective January 1, 2021 also increased revenues by requiring out-of-state retailers to pay local sales taxes. The 0.5 percent home rule sales tax was imposed on July 1, 2023, and in effect for 10 months during FY 23-24. Home rule sales tax is budgeted to increase an additional \$825,000 in FY 25-26 due to new businesses and moderate increases in prices of sales transactions. Municipal sales tax is forecasted to increase \$400,000 in FY 25-26. The FY 25-26 budgeted revenues assume that growth in municipal sales tax continues to increase due to new businesses. The State passed legislation eliminating the 1% State grocery tax on January 1, 2026 of which municipalities receive the entire, 100% collected based on sales in the City. The impact of this legislation, which would have the first full-year effect in FY 2026-27, has been estimated to be about a \$1.8-\$2.0 million dollar per year loss in revenue.

**City of St. Charles
Trend Analysis
FY 2025-2026 Budget**



Indicator Description

The above chart depicts revenue sources that the City does not collect locally. Rather, these revenues are administered by the State of Illinois and shared with local governments. The State Income Tax and State portion of the Sales Tax are the most significant intergovernmental revenues that the City receives. These revenues are distributed to the City based on its official population, also known as “per-capita” revenues.

Trend Analysis

The State of Illinois distributes 6.06 percent of the net collections of all income tax received from individuals, trusts, and estates and 6.85 percent of the net collections received from corporations to local governments. The allocation to the governmental unit is a function of its’ population in proportion to the total state population. As depicted in the chart above, income tax revenues had grown at a steady pace until FY 21-22 when the City experienced a surge in revenue receipts. This escalation was due to growth in corporate profits as well as the tight labor market which resulted in increases to employee wages and salaries. These conditions have persisted which is why income tax revenues have continued on an upward trend and are forecasted at \$5.7 million and budgeted at \$5.96million for FY 25-26. The State has proposed no additional changes for the upcoming year in how it distributes income tax to municipalities, commonly known as “LGDF” funding which stands for the Local Government Distributive Fund, although many proposals have been made and enacted over the years to reduce LGDF funding to municipalities. Use tax receipts have slightly declined in recent years as more taxes paid by out-of-state retailers were paid directly to municipalities as sales tax revenue, instead of paid as per-capita use tax.

City of St. Charles
Trend Analysis
FY 2025-2026 Budget

Use tax is a form of sales tax designed to distribute the tax burden fairly among consumers and ensure fair competition between in-state and out-of-state businesses. Illinois imposes a 6.25% use tax on the privilege of using goods within its borders as a complement to sales tax. The Illinois Department of Revenue (IDOR) requires taxpayers to voluntarily report and pay use tax. Illinois has been aggressively focusing on collecting use tax by implementing various laws. These include:

October 1, 2018 – the *Marketplace Fairness Act* became effective in the State of Illinois requiring remote retailers, who make 200 or more annual transactions or \$100,000 or more in annual gross receipts, to collect and remit Use Tax on purchases made for use and consumption in Illinois.

June 2, 2019 – the *Leveling the Playing Field for Illinois Act* was passed, requiring both Remote Retailers (a retailer which does not have physical presence in IL) and Marketplace Facilitators (Amazon or eBay) to collect and remit the state and local Retailer's Occupation Tax (ROT aka Sales Tax) based on the product delivery destination.

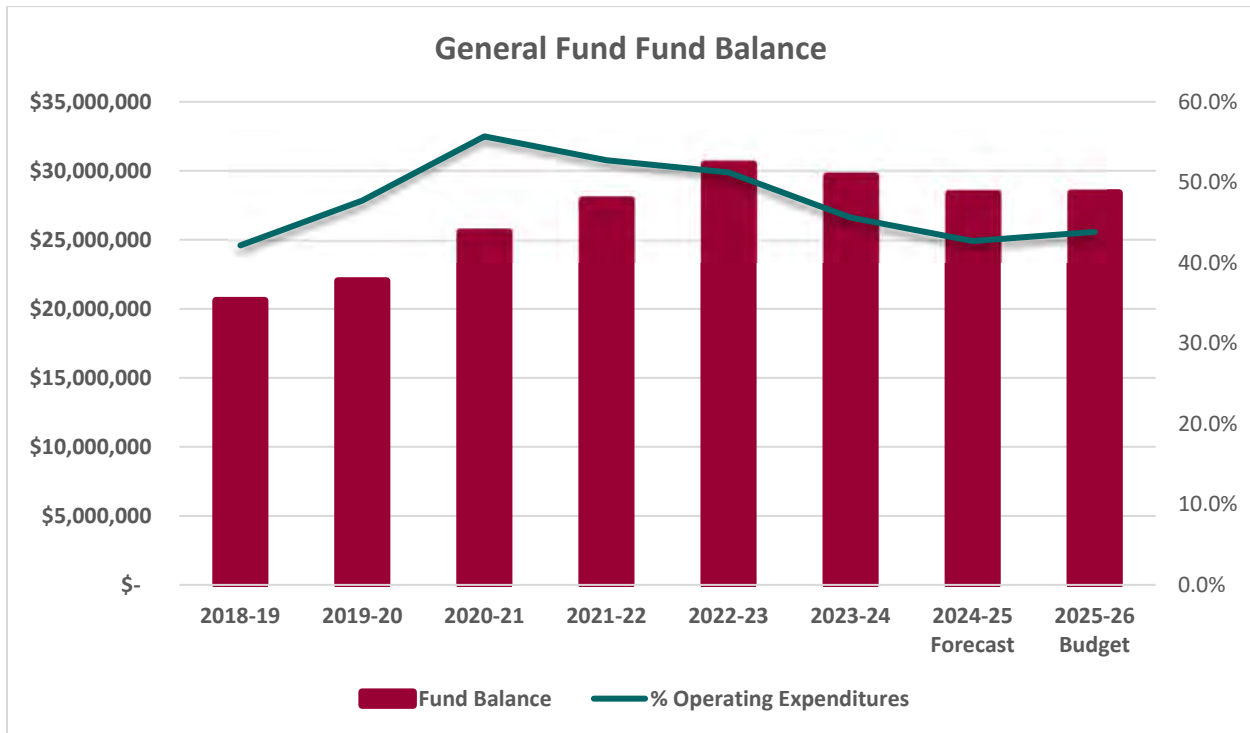
January 1, 2021 - Remote Retailers and Marketplace Facilitators, that meet the threshold of 200 annual transactions or \$100,000 annual gross receipts, are required to collect and remit the state and applicable local ROT (sales tax) rather than the Use Tax.

Motor Fuel Tax (MFT) disbursements are based on a per capita formula determined by the state. Revenue from this tax is restricted to funding maintenance and construction of City streets and rights-of-way. Effective July 1, 2019, the State increased the motor fuel tax from \$0.19 per gallon to \$0.38 per gallon of gasoline and from \$0.215 per gallon to \$0.455 per gallon of diesel fuel. This was the first increase in the MFT rates since 1990. The growth in MFT revenues during FY 2019-20 is the result of this legislation. Also, on May 1, 2020, the Illinois Department of Transportation (IDOT) announced a new \$1.5 billion grant program that provided the City with funds for infrastructure improvements. The City received three disbursements of \$362,186 in FY 20-21, two disbursements of \$362,186 in FY 21-22, and one last disbursement of \$362,186 in FY 22-23.

The table below details subsequent rate increases which have provided the MFT program with additional funding.

Motor Fuel Tax Rate History					
Date	Type	Rate	\$ Change	% Change	
Jan 1, 1990 - June 30, 2019	Gasoline	\$ 0.190	\$ -	0.0%	
	Diesel	\$ 0.215	\$ -	0.0%	
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 - Dec 31, 2022	Gasoline	\$ 0.392	\$ 0.005	1.3%	
	Diesel	\$ 0.467	\$ 0.005	1.1%	
Jan 1, 2023 - June 30, 2023	Gasoline	\$ 0.423	\$ 0.031	7.9%	
	Diesel	\$ 0.498	\$ 0.031	6.6%	
July 1, 2023 - June 30, 2024	Gasoline	\$ 0.454	\$ 0.031	7.3%	
	Diesel	\$ 0.529	\$ 0.031	6.2%	
July 1, 2024 - June 30, 2025	Gasoline	\$ 0.470	\$ 0.016	3.5%	
	Diesel	\$ 0.545	\$ 0.016	3.0%	

**City of St. Charles
Trend Analysis
FY 2025-2026 Budget**



Indicator Description

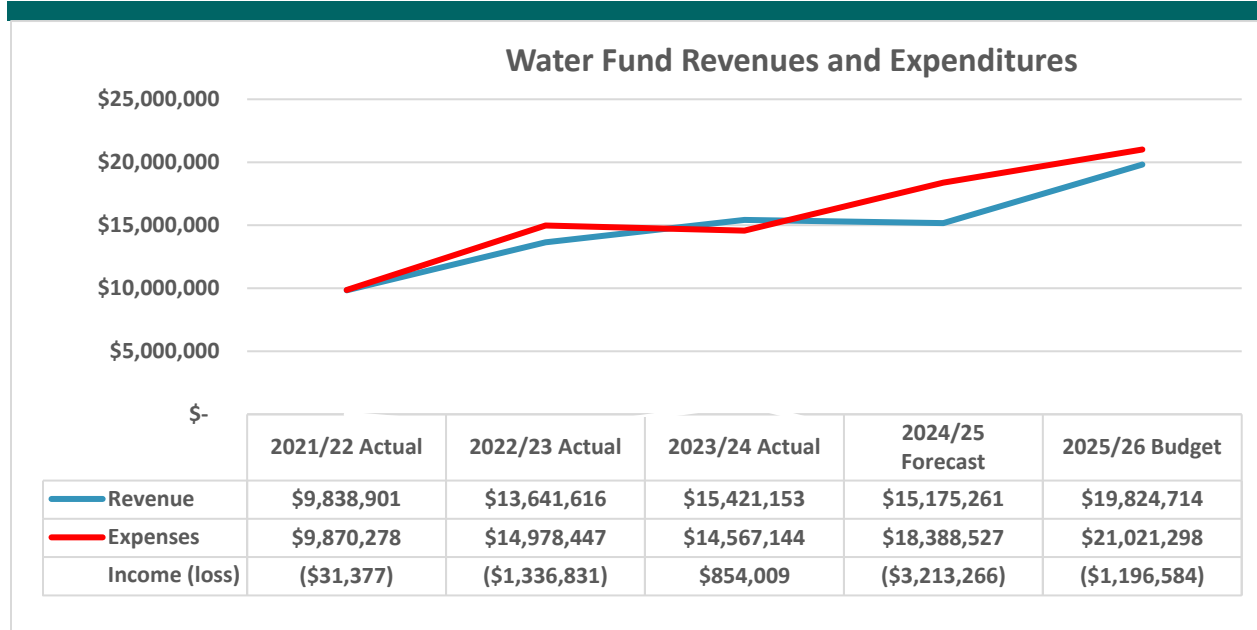
The size of the City's fund balance in the General Fund affects its ability to withstand financial emergencies brought about by fluctuations in the economy or legislative actions of another unit of government. In addition, accumulated fund balance can be utilized for one-time capital purchases, thereby eliminating the need to issue debt. Strong reserve levels also help to lower interest costs when the City does issue debt by maintaining a strong bond rating, which is currently Aa1 from Moody's. The City's policy is to maintain a minimum spendable General Fund balance of 25% of operating expenditures and transfers out, although a higher reserve percentage has been identified as being in the best interest of the City.

Trend Analysis

The City has consistently maintained well above the required 25% spendable General Fund balance of operating expenditures since instituting this threshold in 2004. Over the last two years, the City has made a targeted use of projected reserves to assist in funding capital projects for the City's general infrastructure, and to assist in supporting certain capital projects and activities in the Water and Sewer Fund. In addition, one-time transfers in of \$1.9 million from the Capital Project Fund and \$2.4 million from the Health Insurance Fund were received upon the closing of these funds in FY 21-22 and FY 22-23, respectively. In FY 24-25, the City closed the Debt Service fund related to the City's revenue bond which resulted in a transfer in of \$1.9 million which the City took into account when transferring funds out for various purposes.

The City anticipates that FY 24-25 will have expenditures and transfers out exceeding revenues and transfers in by \$1.3 million. This is due to an increase in the transfer out to the Water Fund from \$1.0 million to \$2.25 million which will assist in funding certain projects and operations next year, and an increase in the transfer to the Capital Projects Fund from \$1.2 million to \$2.5 million. The FY 25-26 budget does not include any additional transfers out to either the Capital Projects Fund or Water Fund next fiscal year.

**City of St. Charles
Trend Analysis
FY 2025-2026 Budget**

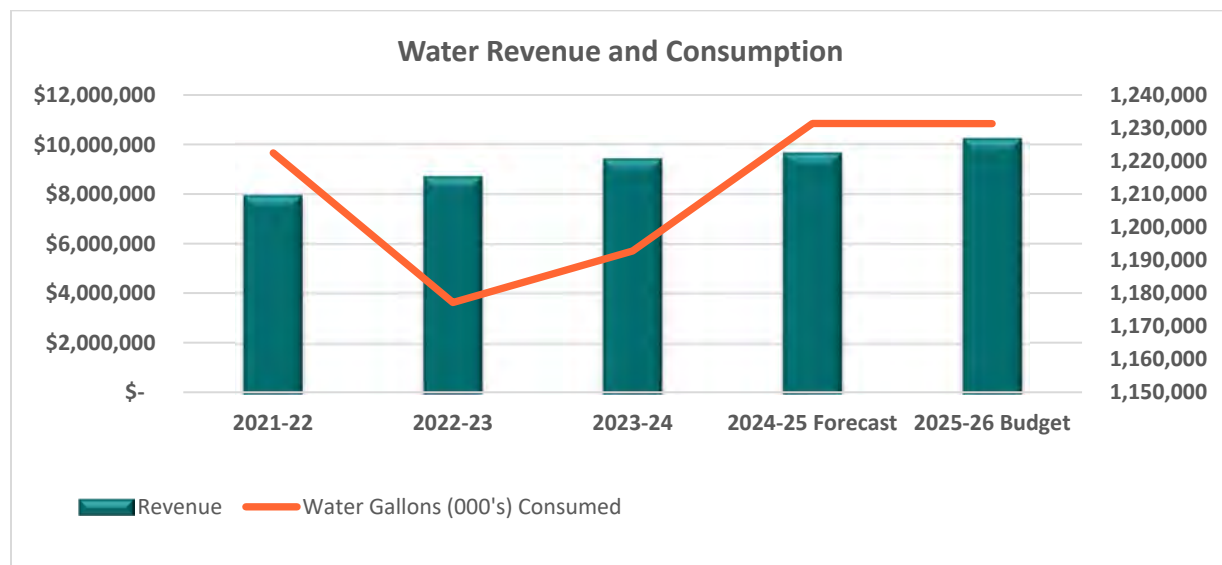


Indicator Description

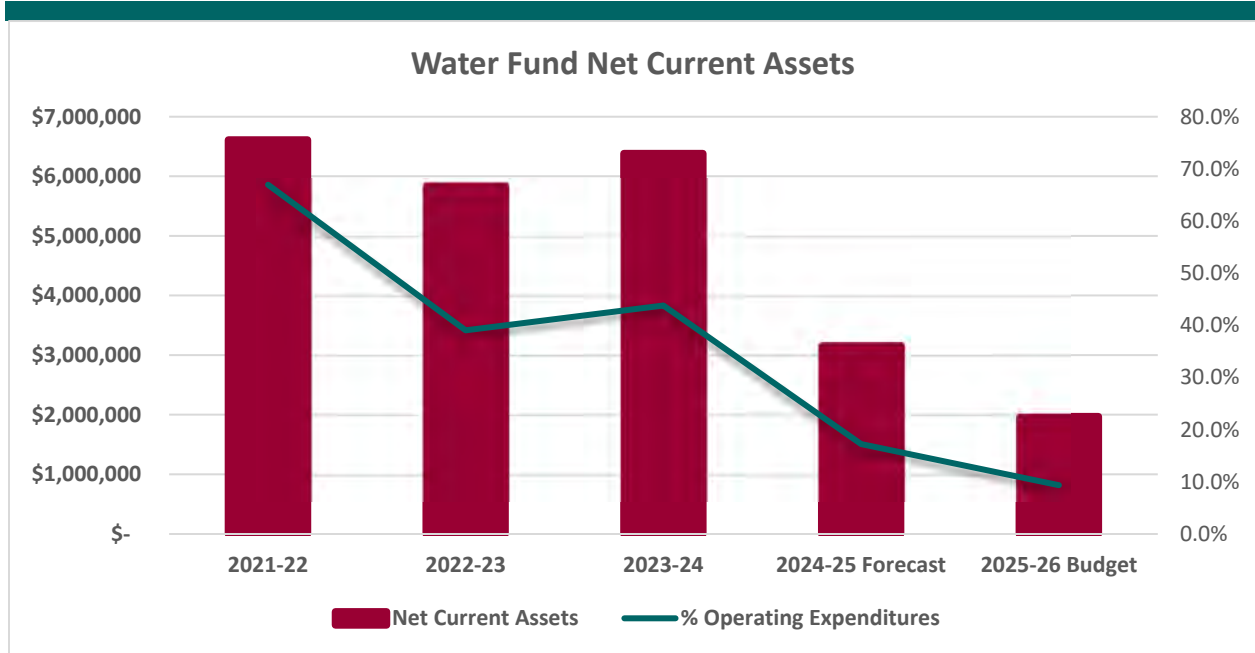
This chart displays the amount of total revenue (primarily generated by user fees) and expenditures for the Water Fund. The above numbers are prepared on the budgetary basis. Rates for water services are set by determining current operating needs as well as needs for future system maintenance and expansions. In order for an enterprise fund to achieve self-sufficiency, revenues must match current levels of expenses. A rate study is planned to be initiated in 2025. Recommendations to the rate structure will help ensure positive financial performance in the long term, given the anticipated level of system maintenance and future capital projects.

Trend Analysis

Total water usage has averaged 1,211,018 thousand gallons over the period presented, with a low of 1,177,180 thousand gallons in FY 22-23. The year to year fluctuations are a by-product of temperature, rainfall and the installation of water-efficient fixtures and appliances. Despite declining usage or stagnant usage, revenues have risen slightly over time because of annual water rate increases.



**City of St. Charles
Trend Analysis
FY 2025-2026 Budget**



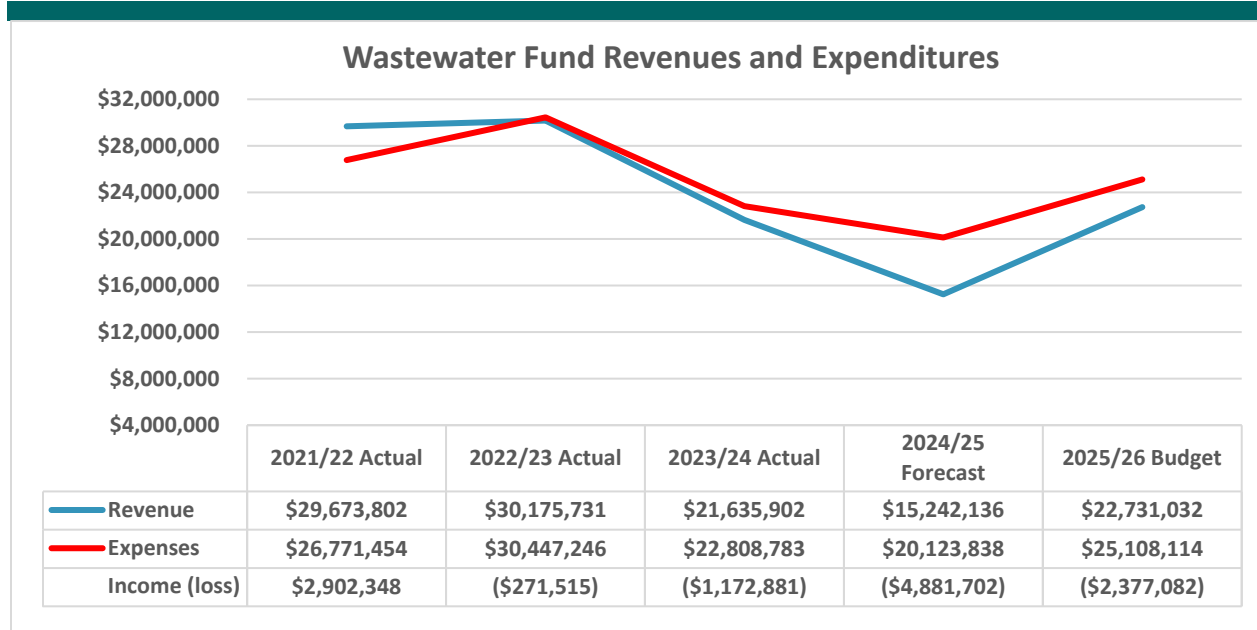
Indicator Description

The water utility is a business-type activity of the City, and is intended to recover the cost of providing services to the users of the system. In contrast to general governmental funds, enterprise funds such as the water fund are financed primarily through user charges. The policy goal is to maintain an available net current assets ratio (current assets-current liabilities) of at least 25% of operating expenses. Net current assets reflect the amount of cash available to fund capital projects.

Trend Analysis

The Water Fund has been able to maintain a current ratio of available net current assets to expenses above the suggested policy level by issuing General Obligation debt and Illinois Environmental Protection Agency loans as well as raising utility rates. This practice has substantially increased the fund's debt burden so an effort has been made to limit the issue of debt to finance capital and infrastructure projects. As a result, the FY 24-25 forecast and FY 25-26 budget is utilizing net current assets as supplements to the IEPA loans to fund projects. Use of net current assets will result in a deviation from the 25% policy goal. In the long term, future changes to the Water utility rate structure are probable in order to create a more financially stable and self-sustaining fund given the outlook of capital projects that need to be undertaken for water well capacity, watermain improvements and lead line service replacements.

**City of St. Charles
Trend Analysis
FY 2025-2026 Budget**

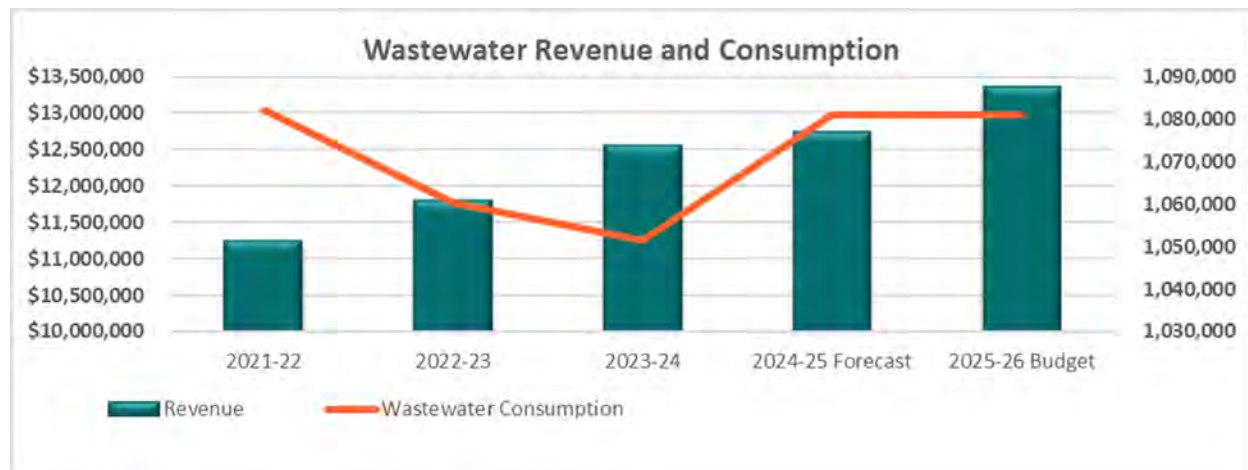


Indicator Description

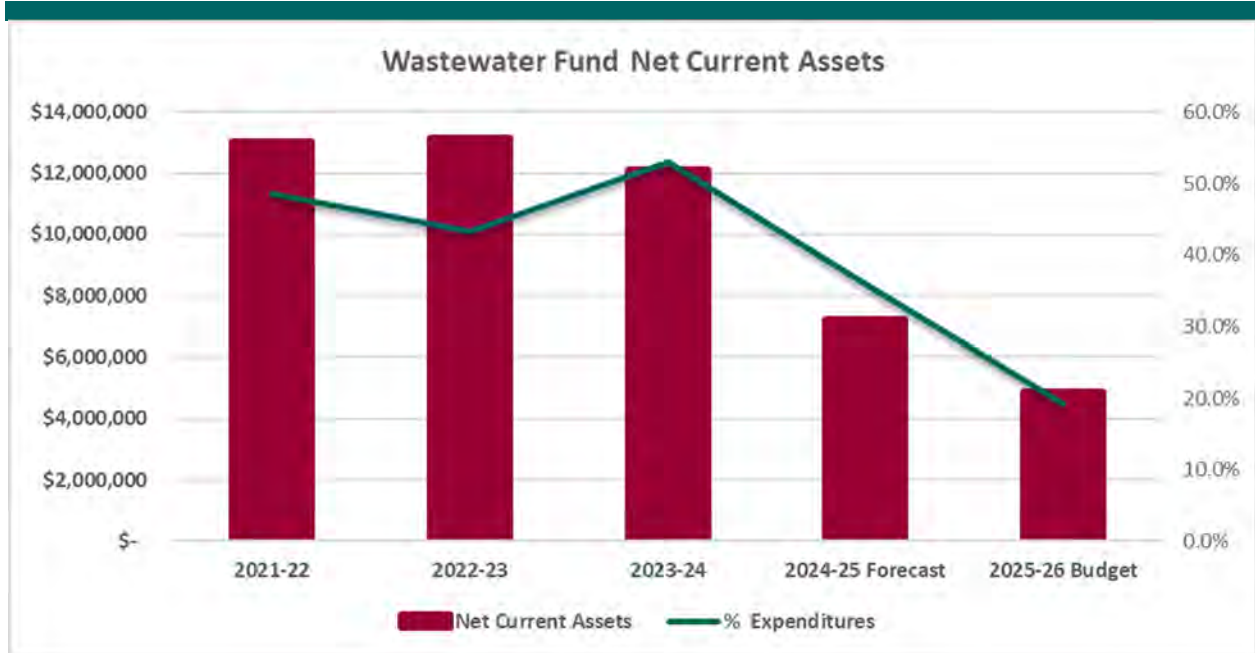
This chart displays the amount of total revenue (primarily generated by user fees) and expenditures for the Wastewater (Sewer) Fund. Figures are presented on a budgetary basis. In order for an enterprise fund to achieve self-sufficiency, the utility rate charged must generate the revenues needed to finance all operating and capital expenses incurred to provide this service. A rate study is planned to be initiated in 2025. Recommended rate structure changes will help ensure that the fund will be fiscally sound over the long term.

Trend Analysis

Sewer usage is based on water consumed and is therefore susceptible to the same fluctuations. A sewer rate cap is applied to residential bills during June, July and August which reduces consumption volatility during the summer. The steady rise in revenues is due mainly to increases in sewer rates and additions to the number of meter connections. The sewer rate structure includes a base monthly customer charge and EPA fee which is not dependent on usage.



**City of St. Charles
Trend Analysis
FY 2025-2026 Budget**



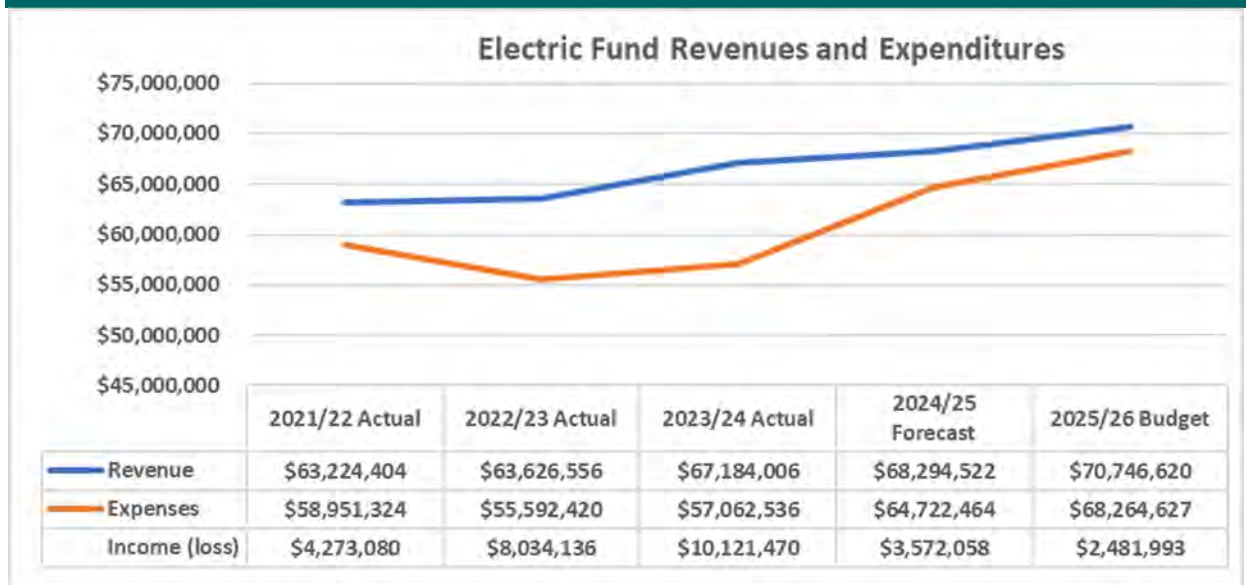
Indicator Description

The sewer utility is a business-type activity of the City, and is intended to recover the cost of providing services to the users of the system. In contrast to general governmental funds, enterprise funds, such as the sewer fund, are financed primarily through user charges. The policy goal is to maintain an available net current assets ratio (current assets-current liabilities) of at least 25% of operating expenses. Net current assets are an indication of the amount of cash available to fund capital projects.

Trend Analysis

The Sewer Fund has been able to maintain a current ratio of available net current assets to expenses above the suggested policy level by issuing General Obligation debt and Illinois Environmental Protection Agency loans as well as raising utility rates. This practice has substantially increased the fund's debt burden so an effort has been made to limit the issue of debt to finance capital and infrastructure projects. As a result, the FY 24-25 forecast and FY 25-26 budget is utilizing net current assets as supplements to the IEPA loans to fund projects. Use of net current assets will result in a deviation from the 25% policy goal. In the long term, future changes to the Sewer utility rate structure are probable in order to create a more financially stable and self-sustaining fund that can also fund major sewer conveyance and treatment projects that are necessary over the next several years.

City of St. Charles
Trend Analysis
FY 2025-2026 Budget



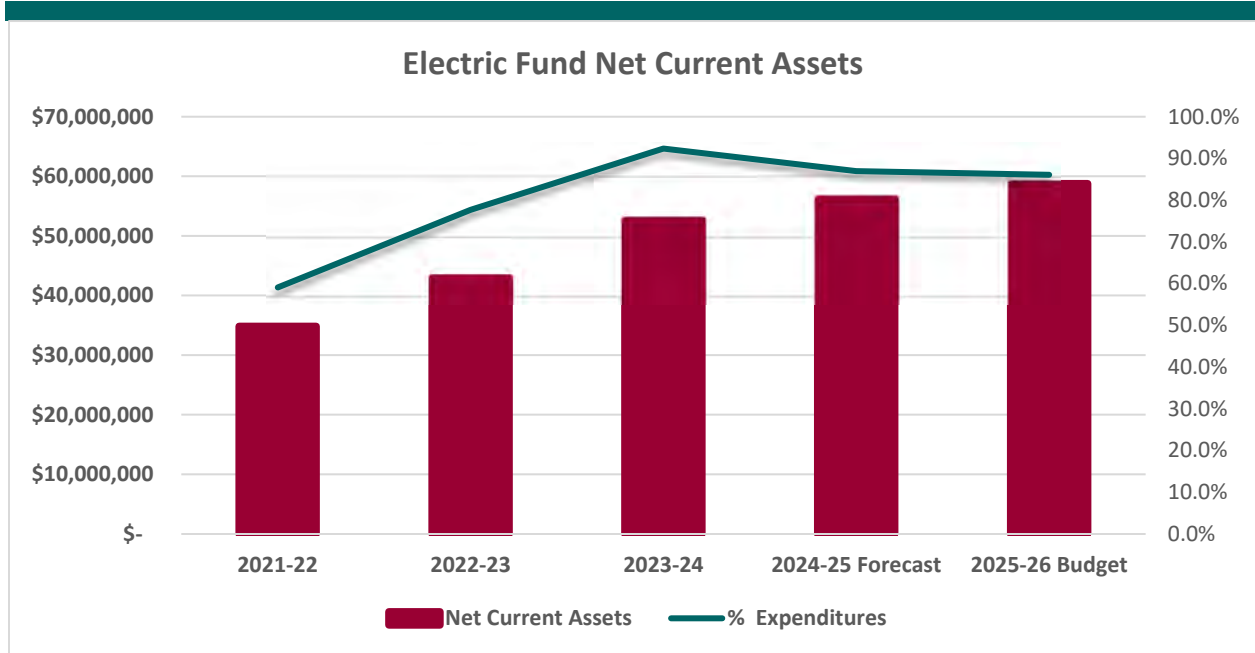
Indicator Description

This graph is an illustration of the operating revenues and expenditures for the electric enterprise fund on a budgetary basis. The current rate structure has allowed the fund to maintain financial sustainability. A rate study is planned to be initiated in 2025. This rate study will determine if the Electric Fund's rate structure is adequate to maintain its fiscal health given the anticipated level of future system maintenance and capital projects.

Trend Analysis

Over the past decade, the Electric Fund has consistently generated surpluses and financial performance is anticipated to remain strong. The Electric Fund rate structure includes a fixed monthly service charge, kilowatt hour (kWh) usage charge as well as a demand charge which is applied to non-residential accounts. The mix of kWh usage and commercial/industrial demand charges vary from year to year which impacts revenue. For the past four years utility rates have remained constant, therefore revenues have ebbed and flowed in conjunction with usage and demand charges.

City of St. Charles
Trend Analysis
FY 2025-2026 Budget



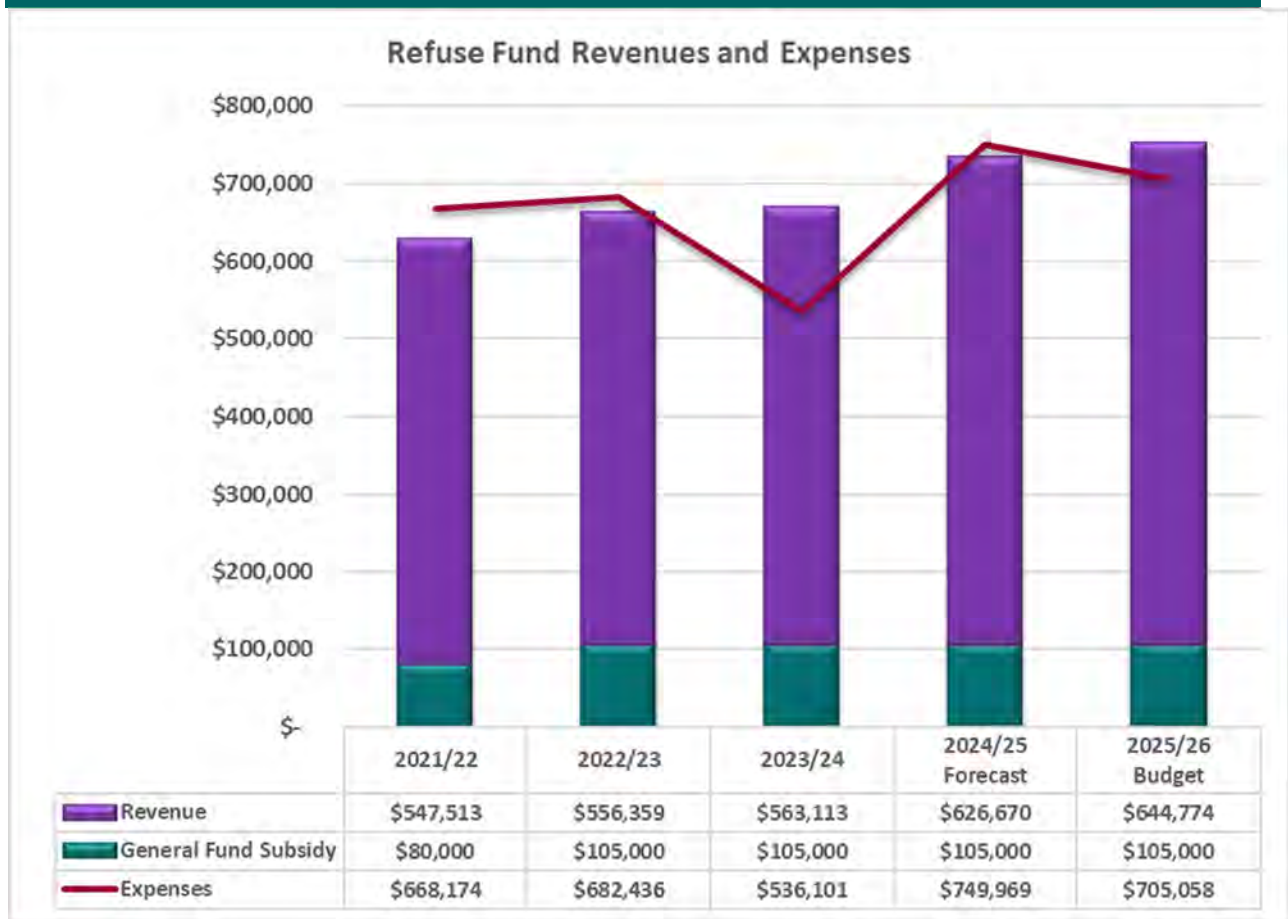
Indicator Description

Cities often engage in business-type activities, where the intent is to recover the cost of providing goods or services to customers. The City's policy goal with respect to its business-type activities is to maintain an available net current asset ratio (current assets-current liabilities) of at least 25% of operating expenses. Net current assets reflect the amount of cash available to fund capital projects.

Trend Analysis

During the review period, the Electric Fund achieved a current ratio of available current assets to expenditures in excess of 25%. The maintenance of the Electric infrastructure is a priority, so that these costs are not a burden to future system users. Over the long term, the City's projected rate structure plan provides adequate recovery of the utility's costs in keeping with the "business focus" of an enterprise utility fund.

**City of St. Charles
Trend Analysis
FY 2025-2026 Budget**



Indicator Description

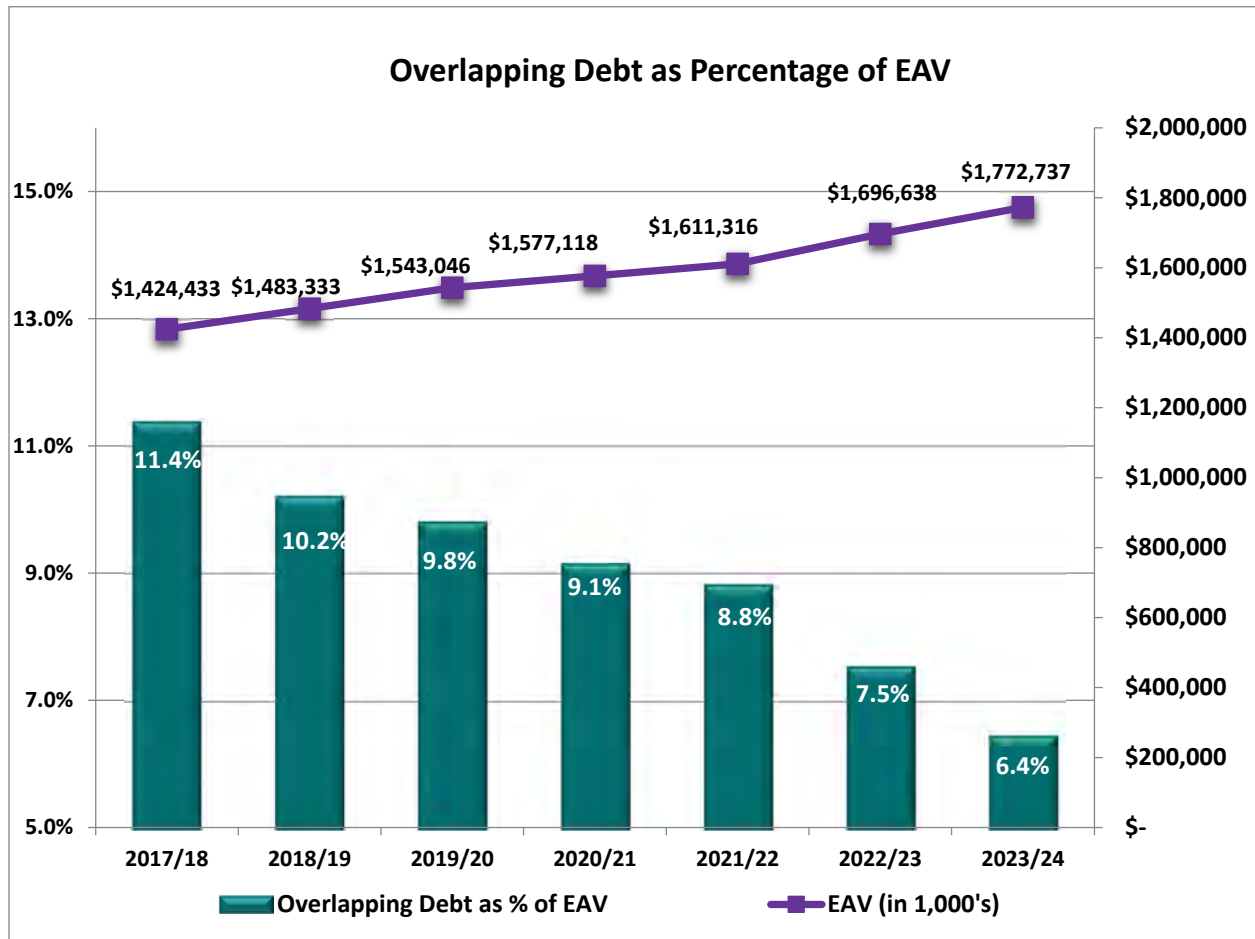
The Refuse Fund is the fourth enterprise, or business-type activity of the City. Like the others, it should be self-sustaining and supported by revenues from rates charged to users. However, a policy decision was made which allows for a subsidy from the General Fund to support various services accounted for in the Refuse Fund.

Trend Analysis

Refuse collection and disposal services are provided to residents living within the City limits. Currently, residents have two payment options with respect to refuse service. They can pay a monthly rental fee directly to the City's contracted refuse hauler based on the size refuse cart they utilize or may purchase refuse stickers or bags. Since the cost of providing residential refuse service is not a direct cost of the City this service is not accounted for in this fund.

The City contracts for leaf and brush collection services and bills residents a monthly fee which is included on the utility bill. The City also sponsors an every other year spring clean-up program and incurs costs to collect and dispose of refuse in the City's downtown. The revenues and cost associated with leaf and brush collection as well as the expenses incurred for refuse services in the downtown and the spring clean-up program are accounted for in this fund. Historically, the General Fund has transferred funds to the Refuse fund to support the spring clean-up program and downtown refuse service. To maintain a Refuse Fund reserve level which will accommodate the spring clean-up and downtown refuse programs, the General Fund subsidy was raised to \$105,000 annually.

City of St. Charles
Trend Analysis
FY 2025-2026 Budget



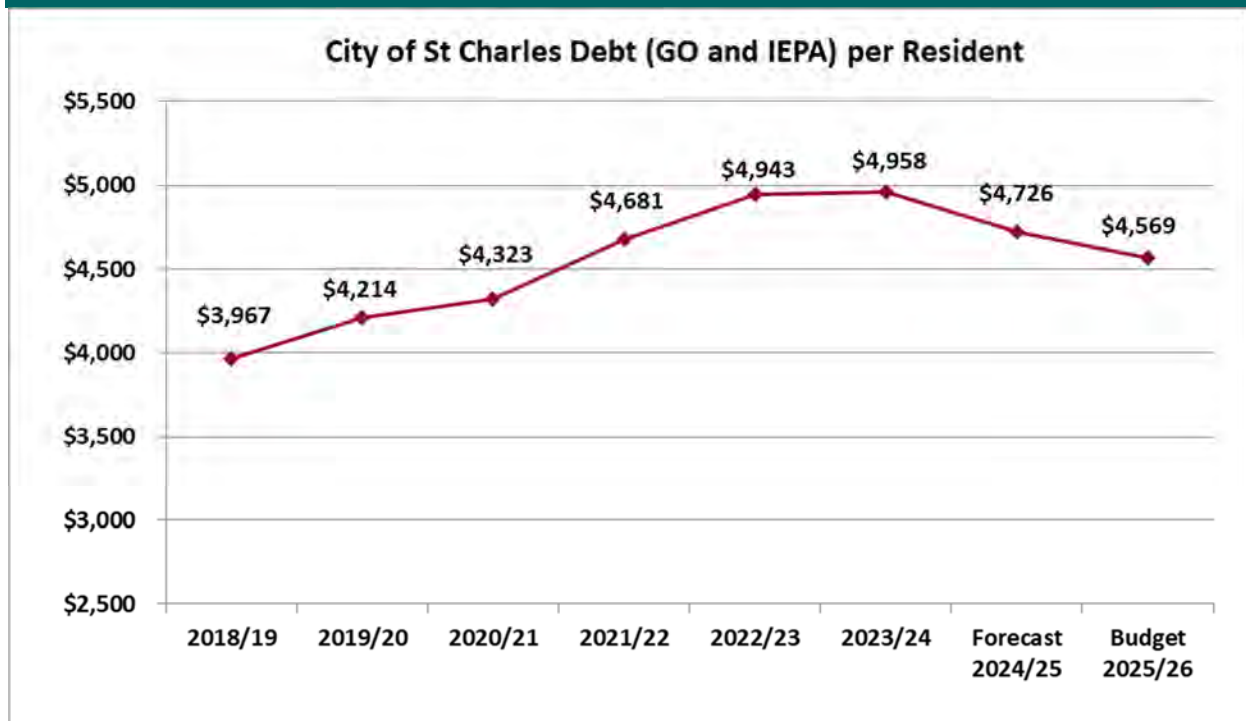
Indicator Description

Overlapping debt consists of the City's direct bonded debt (excluding enterprise fund bonded debt) and the debt of other governmental units that are within or overlap the City's boundaries (school districts, the park district, and the library district). It does not include the low interest loans utilized to fund water and wastewater capital projects.

Trend Analysis

Growth in the area and replacement of aging facilities and infrastructure have resulted in the City issuing debt to finance capital improvements. The City has historically utilized general revenue streams (sales tax, income tax, hotel tax, etc.) and incremental taxes generated in TIF districts to service debt rather than levy a property tax. Overlapping debt as a percentage of Equalized Assessed Value (EAV) is declining in part because property tax values are rising. Also, the debt levels of the other governmental units have been declining because the principal payments on existing debt are greater than the amount of any new debt being issued. Further, the City has not issued any bonded debt in the past three years.

**City of St. Charles
Trend Analysis
FY 2025-2026 Budget**



Indicator Description

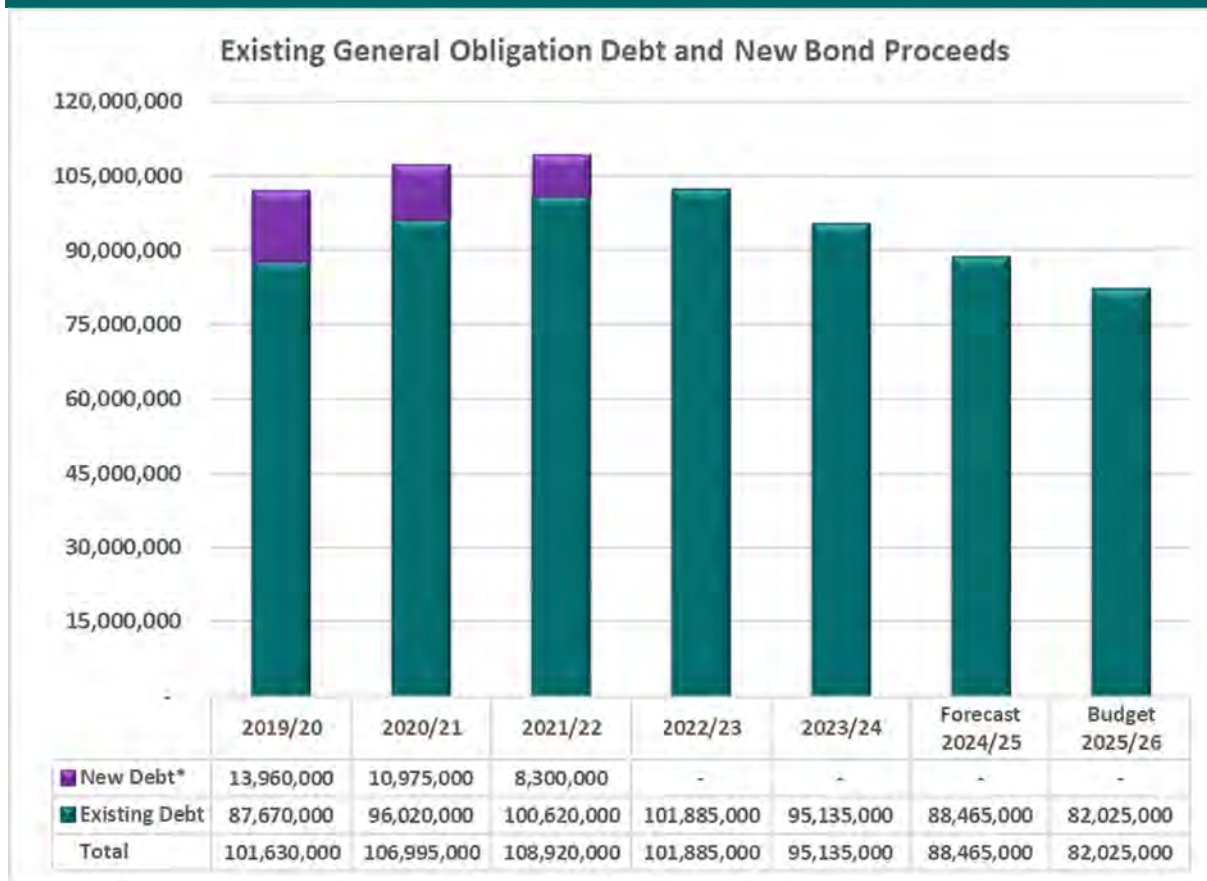
Debt per capita is a measure of the City's debt relative to its population. It is calculated by dividing the outstanding General Obligation (GO) bond issues and the Illinois Environmental Protection Agency (IEPA) loans by the City's population. Financial analysts use per capita debt when evaluating the City's ability to repay its debt. This illustration of long-term debt does not include the City's share of the debt issued by overlapping jurisdictions.

Trend Analysis

Debt per capita has been increasing because the City has issued additional amounts of debt and IEPA low-interest loans for large scale capital projects, economic development, and infrastructure improvements. The principal and interest payments for bonds and low interest loans issued on behalf of the City's utility funds are paid by user fees. The debt payments for bonds issued on behalf of the City's governmental funds (capital improvement, TIF, equipment replacement) are paid using general revenue streams and TIF increment. In contrast, many other units of local government collect property taxes to fund principal and interest payments. The total debt per capita indicator is on the higher end when compared to other communities.

The FY 21-22 debt per resident rose significantly due to the drawdown of loan proceeds to finance the construction of the West Plant expansion and Country Club Lift Station replacement. The FY 22-23 increase in per capita debt reflects the issuance of loans to fund the West Plant expansion, Riverside Lift Station replacement and Well #7 to Well #13 connectivity. The City anticipates utilizing new IEPA low-interest loans to finance utility capital improvements in the upcoming year. However, there are no plans or forecasted needs to issue new GO debt for general capital projects in FY 24-25 or FY 25-26 because over the last three years there has been a concerted effort to minimize, if at all possible, the issuance of additional GO debt for any purpose. This has resulted in the total debt per capita declining last two years.

City of St. Charles
Trend Analysis
FY 2025-2026 Budget



Indicator Description

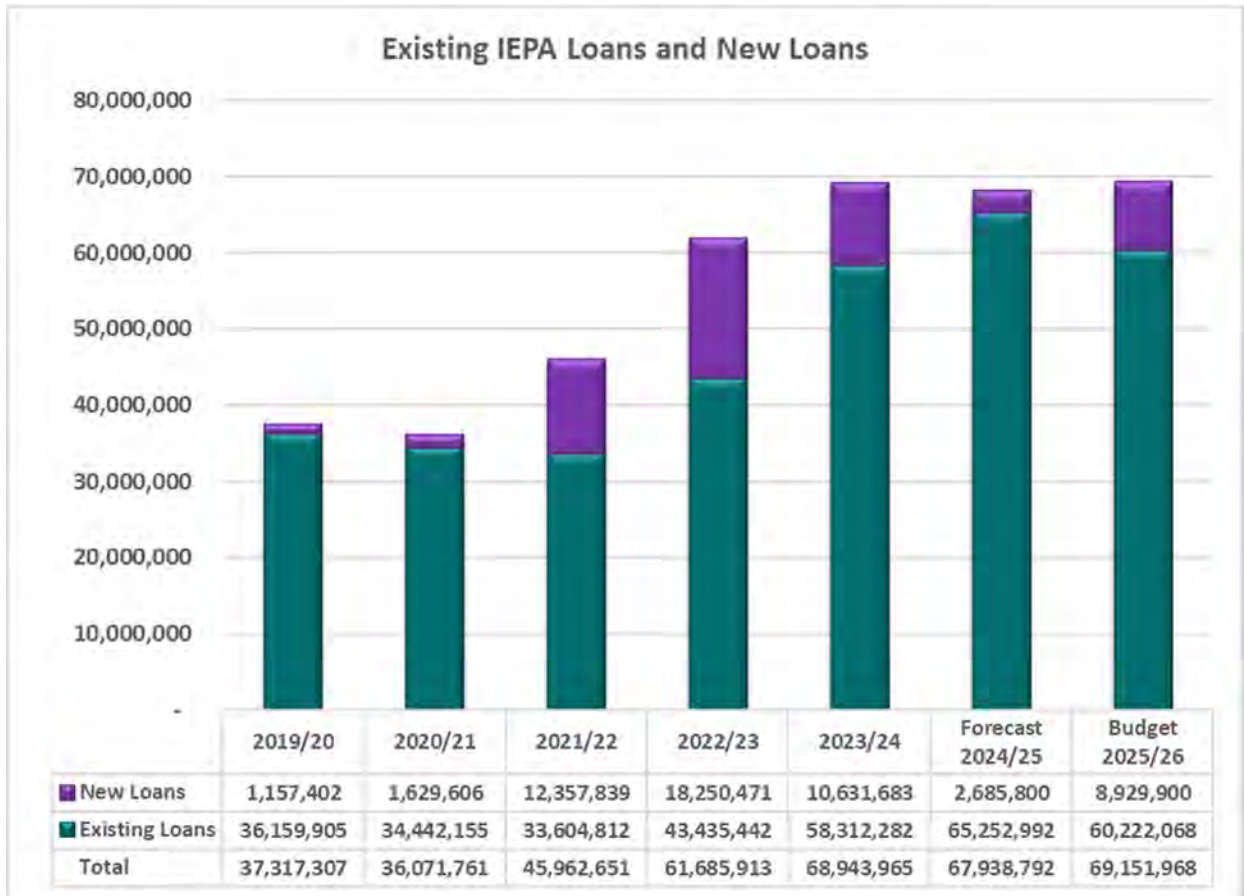
The above chart represents fiscal year end balances of General Obligation (GO) bond issuances, broken down between previously issued GO debt and newly issued bonds. The amount of the bond issue varies drastically by number and types of projects being financed. The City has made a concerted effort to reduce its debt levels and fund projects with available resources. As such, GO debt has not been issued in FY 22-23 or FY 23-24 or FY 24-25 nor are there plans to issue debt in FY 25-26. Further, as a means of providing a consistent funding mechanism for road improvements and related infrastructure, the City increased its home rule sales tax by 0.5 percent effective July 1, 2023. Debt issuance may be appropriate in future years for specific projects depending on method of repayment.

Trend Analysis

Following is a list of projects corresponding to new bond issues in the seven-year period presented:

- 2017/18: New Police Station, 7th Avenue Creek Property acquisitions, Water and Wastewater SCADA replacement and Electrical System Improvements.
- 2019/20: New Police Station, street improvements, metering infrastructure, Electric, Water and Wastewater system improvements.
- 2020/21: 7th Avenue Creek Improvements, street improvements, metering infrastructure, Water and Wastewater system improvements.
- 2021/22: 7th Avenue Creek improvements, street improvements, Water and Wastewater system improvements.

**City of St. Charles
Trend Analysis
FY 2025-2026 Budget**



Indicator Description

The chart above represents the fiscal year end balances of Illinois Environmental Protection Agency (IEPA) low interest loans, broken down between previously acquired and newly issued loans. The amounts shown include the loans issued for water and wastewater projects.

Trend Analysis

Following is a list of projects corresponding to new loans issued in the seven-year period presented:

- 2018/19: Phosphorus Digester construction and 7th Avenue and Division Street Lift Station replacement.
- 2019/20: Phosphorus Digester construction and 7th Avenue and Division Street Lift Station replacement.
- 2020/21: West Plant expansion.
- 2021/22: West Plant expansion and Country Club Lift Station replacement.
- 2022/23: West Plant expansion, Riverside Lift Station replacement and Well #7 to Well #13 connectivity.
- 2023/24: Riverside Lift Station replacement and Well #7 to Well #13 connectivity.
- 2024/25: Well #7 to Well #13 connectivity and Water Well #8 expansion
- 2025-26: Water Well #8 expansion

City of St. Charles
All Funds
Revenues and Expenditures by Type
FY 2025-2026 Budget

	Actual FY 22/23	Actual FY 23/24	Budget FY 24/25	Forecast FY 24/25	Budget FY 25/26
<u>Revenues</u>					
User Charges	82,194,588	83,082,358	87,223,374	83,796,491	87,028,411
Reimbursement for Projects	1,217,897	4,994,715	7,090,000	5,040,000	5,540,000
Property Tax	16,923,289	18,091,814	18,937,262	19,220,973	18,432,141
Sales & Use Tax	27,338,925	33,502,005	34,858,670	33,981,245	35,213,900
Intergovernmental	8,429,918	8,282,670	10,532,128	11,146,455	9,424,907
Hotel Tax	1,723,404	1,731,102	1,850,000	2,050,000	2,100,000
Alcohol Tax	1,933,483	1,959,832	2,150,000	2,000,000	2,100,000
Other Taxes	982,053	944,819	908,400	925,004	922,000
Franchise Fees	3,580,355	3,490,742	3,676,500	3,530,195	3,606,500
Sale of Inventory	2,468,373	3,697,819	3,117,100	4,747,000	3,938,300
Insurance Premiums	6,158,681	750,000	750,000	750,000	750,000
Pension Contributions	8,024,163	9,470,512	8,750,959	9,335,635	8,871,721
Internal Service Charges	2,077,955	2,296,651	2,129,589	2,439,266	6,131,254
Investment Income	3,331,812	14,931,921	10,766,281	13,535,902	7,565,680
Connection Fees	1,344,560	490,859	595,000	929,260	755,350
Other Revenues	9,235,981	8,304,387	4,950,168	5,590,743	5,752,710
Debt Issues	17,248,279	10,179,609	2,685,800	2,997,916	17,389,900
Interfund Transfers	21,439,208	13,392,691	13,499,643	15,353,991	7,450,450
Total Revenues	215,652,923	219,594,507	214,470,874	217,370,076	222,973,224
<u>Expenditures</u>					
Personnel Services	51,480,756	54,470,082	59,354,525	58,408,720	63,548,143
Materials and Supplies	6,132,165	7,375,829	7,283,986	8,772,480	8,217,997
Contractual Services	62,255,466	60,495,308	69,261,054	65,857,499	70,508,307
Other Operating	8,677,571	8,320,141	7,912,230	8,484,869	7,890,748
Departmental Allocations	-	-	-	-	-
Capital	35,692,597	37,189,432	52,688,120	44,812,891	49,041,362
Debt Service	14,571,875	15,176,470	16,373,500	16,201,039	14,578,280
Interfund Transfers - Debt	8,846,605	8,633,237	7,843,434	7,883,434	6,682,366
Interfund Transfers - Other	12,555,065	4,759,453	5,656,208	7,470,547	768,084
Total Expenditures	200,212,099	196,419,952	226,373,057	217,891,479	221,235,287
Revenues Over/ (Under) Expenditures	\$ 15,440,824	\$ 23,174,555	\$ (11,902,183)	\$ (521,403)	\$ 1,737,936

City of St. Charles
All Funds
Expenditures by Fund
FY 2025-2026 Budget

	Actual FY 22/23	Actual FY 23/24	Budget FY 24/25	Forecast FY 24/25	Budget FY 25/26
<u>General Fund</u>					
City Administration	589,498	506,096	685,988	630,055	728,789
Communications & Public Affairs	211,315	201,173	342,357	318,620	386,912
City Officials	952,102	976,930	1,052,302	1,048,182	1,086,988
Information Systems	2,555,400	3,557,023	3,504,828	3,405,723	3,736,822
Human Resources	1,037,883	1,091,798	1,225,805	1,221,518	1,340,838
Accounting	1,509,190	1,523,945	1,519,369	1,490,577	1,561,928
Utility Billing	583,056	712,482	689,162	688,862	769,076
Police	15,726,876	18,756,008	17,848,122	17,873,383	18,616,577
Fire Administration	4,171,627	5,152,373	5,083,657	5,085,290	5,231,338
Fire Operations	8,353,027	8,534,181	8,888,595	8,689,943	9,437,881
Fire Emergency Management Association	179,166	155,264	211,685	143,054	181,511
Public Works Administration & Engineering	1,541,551	1,751,550	1,989,246	1,976,071	2,104,203
Public Services	9,131,390	9,311,240	9,894,817	9,607,939	10,466,627
Planning Services	530,706	726,240	864,057	675,338	877,891
Building & Code	793,250	982,548	1,208,631	1,080,102	1,246,460
Development Engineering	411,604	556,481	692,306	467,439	595,415
Economic Development	1,849,439	2,949,517	4,412,127	3,965,959	3,934,047
Interfund Transfers - Debt	5,821,972	5,519,100	5,411,663	5,411,663	4,935,047
Interfund Transfers - Other	9,443,257	4,759,453	3,029,754	5,589,754	630,057
Departmental Chargebacks	(5,877,193)	(2,775,870)	(2,944,820)	(2,944,820)	(3,092,088)
Total General Fund	59,515,116	64,947,532	65,609,651	66,424,651	64,776,319
<u>Electric Fund</u>					
Electric Administration	2,225,638	2,160,862	2,939,358	2,647,522	3,058,580
Electric Operations	50,529,300	52,851,284	65,173,509	59,750,413	63,050,536
Electric Meter	430,639	668,451	620,487	906,285	686,712
Interfund Transfers - Debt	295,914	297,109	297,984	297,984	292,511
Departmental Chargebacks	2,110,929	1,084,830	1,120,260	1,120,260	1,176,288
Total Electric Fund	55,592,420	57,062,536	70,151,598	64,722,464	68,264,627
<u>Water Fund</u>					
Water Administration	2,022,967	2,020,594	2,648,701	2,532,071	2,647,079
Water Operations	10,638,921	11,265,557	14,260,046	14,402,323	16,866,094
Water Meter	382,884	379,036	534,250	463,001	477,375
Interfund Transfers - Debt	161,598	162,027	162,343	162,343	160,510
Departmental Chargebacks	1,772,077	739,930	828,790	828,790	870,240
Total Water Fund	14,978,447	14,567,144	18,434,130	18,388,527	21,021,298
<u>Sewer Fund</u>					
Wastewater Administration	3,692,113	4,592,680	5,626,103	5,452,616	5,359,322
Wastewater Plant Operations	11,124,961	12,708,966	8,039,068	5,839,752	6,923,299
Wastewater Collections	1,853,955	3,890,427	6,722,397	7,227,372	3,072,858
Wastewater Connections	11,179,421	415,576	2,270,000	357,741	8,460,000
Interfund Transfers - Debt	959,255	250,024	250,587	250,587	247,075
Departmental Chargebacks	1,637,541	951,110	995,770	995,770	1,045,560
Total Sewer Fund	30,447,246	22,808,783	23,903,925	20,123,838	25,108,114

City of St. Charles
All Funds
Expenditures by Fund
FY 2025-2026 Budget

	Actual FY 22/23	Actual FY 23/24	Budget FY 24/25	Forecast FY 24/25	Budget FY 25/26
<u>Refuse Fund</u>					
Refuse Operating	564,319	536,102	814,355	749,969	705,058
Interfund Transfers - Other	118,117	-	-	-	-
Total Refuse Fund	682,436	536,102	814,355	749,969	705,058
<u>TIF 3 - St. Charles Mall Fund</u>					
TIF 3 Special Revenue	219,864	1,315,411	700,570	1,567,044	-
Total TIF 3	219,864	1,315,411	700,570	1,567,044	-
<u>TIF 4 - First St. Development Fund</u>					
TIF 4 Special Revenue	475,981	425,321	499,390	499,390	526,870
Total TIF 4	475,981	425,321	499,390	499,390	526,870
<u>TIF 5 - St. Charles Manufacturing Fund</u>					
TIF 5 Special Revenue	210,706	221,674	395	-	-
Total TIF 5	210,706	221,674	395	-	-
<u>TIF 7 - Central Downtown Fund</u>					
TIF 7 Special Revenue	518,293	593,959	521,752	522,092	536,003
Total TIF 7	518,293	593,959	521,752	522,092	536,003
<u>TIF 8 - Pheasant Run</u>					
TIF 8 - Special Revenue	-	-	-	-	625,000
Total TIF 5	-	-	-	-	625,000
<u>First Street East Plaza Capital Project Fund</u>					
First Street East Plaza Capital	141,659	4,286,583	278,912	129,073	338,027
Total First Street East Plaza	141,659	4,286,583	278,912	129,073	338,027
<u>Motor Fuel Tax Fund</u>					
Motor Fuel Tax	2,113,448	2,331,676	1,745,000	1,824,043	1,524,000
Total Motor Fuel Tax Fund	2,113,448	2,331,676	1,745,000	1,824,043	1,524,000
<u>Capital Projects Fund</u>					
Information Systems	176,139	138,157	328,000	221,376	479,700
Finance	348	-	-	-	-
Police	-	219,842	1,100,000	1,234,195	-
Fire	-	-	287,000	268,637	-
Street & Bridge	954,240	80,023	8,201,000	7,830,550	9,160,545
Storm	713,808	190,750	3,445,000	3,188,730	885,000
Special Services	88,989	1,962,689	3,385,000	1,806,211	2,045,000
Community Development	490,000	368,987	575,000	490,000	50,000
Interfund Transfers - Debt	2,350	-	-	-	-
Total Capital Projects Fund	2,425,874	2,960,448	17,321,000	15,039,699	12,620,245
<u>Equipment Replacement Fund</u>					
IT Equipment Replacements	141,291	288,759	47,239	121,739	246,282
Interfund Transfers - Other	-	-	-	-	-
Total Equipment Replacement Fund	141,291	288,759	47,239	121,739	246,282

City of St. Charles
All Funds
Expenditures by Fund
FY 2025-2026 Budget

	Actual FY 22/23	Actual FY 23/24	Budget FY 24/25	Forecast FY 24/25	Budget FY 25/26
<u>Debt Service Funds</u>					
Debt Service	8,895,957	8,408,040	8,107,935	8,110,360	6,682,366
Interfund Transfers - General	-	-	2,422,542	1,880,793	-
Total Debt Service Funds	8,895,957	8,408,040	10,530,477	9,991,153	6,682,366
<u>Inventory Fund</u>					
Inventory Operations	2,896,880	4,235,098	3,798,886	5,405,464	4,515,063
Interfund Transfers - Other	283,383	-	-	-	-
Total Inventory Fund	3,180,263	4,235,098	3,798,886	5,405,464	4,515,063
<u>Motor Vehicle Replacement Fund</u>					
Fleet Services	1,130,625	1,154,572	1,363,544	1,365,805	1,565,767
Police Vehicle Replacement	224,625	222,248	345,000	271,511	150,000
Fire Vehicle Replacement	1,301,277	196,190	80,000	87,253	-
Engineering Vehicle Replacement	-	-	-	-	100,000
Public Services Vehicle Replacement	602,724	804,626	669,994	750,855	961,500
Community Dev Vehicle Replacement	83,876	116,735	-	-	55,000
Total Motor Vehicle Replacement Fund	3,343,127	2,494,371	2,458,538	2,475,424	2,832,267
<u>Health Insurance Fund</u>					
Health Insurance	5,410,299	-	-	-	-
Interfund Transfers - Other	3,181,192	-	-	-	-
Total Health Insurance Fund	8,591,491	-	-	-	-
<u>Risk Insurance Fund</u>					
Worker's Compensation & Liability	819,367	907,740	1,121,130	1,382,222	1,366,291
Interfund Transfers - Other	21,492	-	-	-	-
Total Risk Insurance Fund	840,859	907,740	1,121,130	1,382,222	1,366,291
<u>Communications Fund</u>					
Communications Fiber	291,704	427,550	249,823	307,023	372,796
Interfund Transfers - Other	49,020	-	-	-	-
Total Communications Fund	340,724	427,550	249,823	307,023	372,796
<u>Pension Funds</u>					
Police Pension Fund	4,679,793	4,338,472	4,767,044	4,728,584	5,219,361
Fire Pension Fund	2,877,104	3,262,752	3,419,242	3,489,079	3,955,300
Total Pension Funds	7,556,897	7,601,224	8,186,286	8,217,663	9,174,661
Total All Funds	200,212,099	196,419,951	226,373,057	217,891,479	221,235,287

City of St. Charles
Revenues, Expenditures & Fund Balance Summary
FY 2025-2026 Budget

	Forecasted May 1, 2025 Fund Balance	Revenues & Other Financing Sources	Expenditures & Other Financing Uses	Operating Surplus (Deficit)	Projected April 30, 2026 Fund Balance
GENERAL FUND	28,365,277	64,803,578	64,776,319	27,259	28,392,536
ENTERPRISE FUNDS					
Electric Fund	56,268,982	70,746,620	68,264,627	2,481,993	58,750,975
Water Fund	3,166,457	19,824,714	21,021,298	(1,196,584)	1,969,873
Wastewater Fund	7,222,648	22,733,366	25,108,114	(2,374,748)	4,847,900
Refuse Fund	281,540	749,774	705,058	44,716	326,256
SPECIAL REVENUE FUNDS					
TIF District #3 - St. Charles Mall	-	-	-	-	-
TIF District #4 - First Street	(471,263)	527,450	526,870	580	(470,683)
TIF District #5 - St. Charles Manufacturing	(718,962)	219,800	-	219,800	(499,162)
TIF District #7 - Central Downtown	2,460,832	1,582,500	536,003	1,046,497	3,507,329
TIF District #8 - Pheasant Run Industrial Park	330,538	854,875	625,000	229,875	560,413
Motor Fuel Tax Fund	2,287,171	1,568,517	1,524,000	44,517	2,331,688
CAPITAL PROJECTS FUNDS					
Capital Projects Fund	8,393,405	7,241,087	12,620,245	(5,379,158)	3,014,247
First Street/East Plaza Capital Project Fund	335,027	3,000	338,027	(335,027)	-
Equipment Replacement Fund	1,771,356	385,612	246,282	139,330	1,910,686
DEBT SERVICE FUNDS					
Series 2012A G.O. Bond Fund	-	363,240	363,240	-	-
Series 2012B G.O. Refunding Bond Fund	-	1,133,001	1,133,001	-	-
Series 2013B G.O. Bond Fund	-	268,699	268,699	-	-
Series 2015A G.O. Bond Fund	-	96,761	96,761	-	-
Series 2016A G.O. Bond Fund	-	308,700	308,700	-	-
Series 2016B G.O. Refunding Bond Fund	-	1,093,835	1,093,835	-	-
Series 2018A G.O. Bond Fund	-	1,391,473	1,391,473	-	-
Series 2019 G.O. Bond Fund	-	680,352	680,352	-	-
Series 2020A G.O. Bond Fund	-	192,150	192,150	-	-
Series 2021A G.O. Bond Fund	-	463,432	463,432	-	-
Series 2021B G.O. Refunding Bond Fund	-	690,723	690,723	-	-
Series 2016 Sales Tax Revenue Bond Fund	-	-	-	-	-
INTERNAL SERVICE FUNDS					
Inventory Fund	5,023,009	4,931,862	4,515,063	416,799	5,439,808
Vehicle Replacement Fund	8,856,671	3,337,218	2,832,267	504,951	9,361,622
Workers Compensation & Liability Fund	2,630,785	969,477	1,366,291	(396,814)	2,233,971
Communications Fund	1,133,213	404,686	372,796	31,890	1,165,103
ALL CITY FUNDS	127,336,685	207,566,503	212,060,626	(4,494,124)	122,842,562
TRUST FUNDS					
Police Pension Fund	55,918,403	8,126,229	5,219,361	2,906,868	58,825,271
Fire Pension Fund	59,417,075	7,280,492	3,955,300	3,325,192	62,742,267
TOTAL ALL FUNDS		222,973,224	221,235,287	1,737,936	

City of St. Charles
Interfund Transfer Schedule
FY 2025-2026 Budget

From Fund	To Fund	Amount	Purpose
General Fund (100)	Debt Service Fund (721)	363,240	For 2012A GO Debt Service
General Fund (100)	Debt Service Fund (727)	588,027	For 2012B GO Debt Service
General Fund (100)	Debt Service Fund (728)	268,699	For 2013B GO Debt Service
General Fund (100)	Debt Service Fund (729)	96,761	For 2015A GO Debt Service
General Fund (100)	Debt Service Fund (730)	308,700	For 2016A GO Debt Service
General Fund (100)	Debt Service Fund (731)	737,335	For 2016B GO Debt Service
General Fund (100)	Debt Service Fund (732)	1,276,466	For 2018A GO Debt Service
General Fund (100)	Debt Service Fund (733)	680,352	For 2019 GO Debt Service
General Fund (100)	Debt Service Fund (734)	192,150	For 2020A GO Debt Service
General Fund (100)	Debt Service Fund (735)	423,317	For 2021A GO Debt Service
General Fund (100)	Electric Fund (200)	200,000	For Streetlight Maintenance
General Fund (100)	Refuse Fund (230)	105,000	For Refuse Services
General Fund (100)	Equipment Replacement Fund (520)	325,057	For Equipment Replacement Reserve
		5,565,104	
Electric Fund (200)	Debt Service Fund (727)	275,319	For 2012B GO Debt Service
Electric Fund (200)	Debt Service Fund (735)	17,192	For 2021A GO Debt Service
		292,511	
Water Fund (210)	Debt Service Fund (727)	92,906	For 2012B GO Debt Service
Water Fund (210)	Debt Service Fund (732)	56,142	For 2018A GO Debt Service
Water Fund (210)	Debt Service Fund (735)	11,462	For 2021A GO Debt Service
		160,510	
Wastewater Fund (220)	Debt Service Fund (727)	176,748	For 2012B GO Debt Service
Wastewater Fund (220)	Debt Service Fund (732)	58,865	For 2018A GO Debt Service
Wastewater Fund (220)	Debt Service Fund (735)	11,462	For 2021A GO Debt Service
		247,075	
TIF 4 First Street Development Fund (305)	Debt Service Fund (713)	511,870	For 2016B & 2021B GO Debt Service
TIF 7 Central Downtown Fund (308)	Debt Service Fund (713)	535,353	For 2016B & 2021B GO Debt Service
		1,047,223	
First St East Plaza Capital Project Fund (508)	General Fund (100)	138,027	For Close-Out of Fund
		138,027	
Total Interfund Transfers		7,450,450	

City of St. Charles
Capital Improvements by Fund
FY 2025-2026 Budget

Fund		Description	FY 2025-2026 Budget
100 - General			
Information Systems		UPS Replacements	3,000
Information Systems		Memory/Processor Upgrades	2,000
Information Systems		Network Cards and Drives	2,000
Information Systems		Audio Visual Equipment	4,500
		Sub-Total:	11,500
Fire Operations		Station Furniture Budding and Appliances	7,000
Fire Operations		Replace of Fire Hose/Fittings	10,000
Fire Operations		Replace of Hurst Rescue Equip	9,000
Fire Operations		Radio Equipment Replacement	8,000
Fire Operations		Rescue and Safety Equipment	9,500
Fire Operations		Replacement of nozzles and ada	6,000
Fire Operations		Technical rescue supplies	20,000
Fire Operations		Monitoring equipment	4,500
		Sub-Total:	74,000
Total General Fund			85,500
200 - Electric			
Electric Administration		Work Order Project	93,000
Electric Administration		Computer Replacements	3,000
Electric Administration		Engineering Analysis Model	25,000
		Sub-Total:	121,000
Electric Operations		Repl 1969 2009 Ford F550 Bucket Truck	269,604
Electric Operations		Repl 1935 2010 IHC Aerial Truck	311,707
Electric Operations		Repl 1968 2016 Ford Fusion	50,000
Electric Operations		Repl 2158 Compressor	40,000
Electric Operations		Substation Capital Unplanned Failures	40,000
Electric Operations		Substation TR Replace - Age/Condition	300,000
Electric Operations		Substation Gang Operated Air Brake Switches	80,000
Electric Operations		Substation SEL Breaker Reprogramming	125,000
Electric Operations		Substation SCADA Integration RTAC and HDMI	70,000
Electric Operations		Substation Breaker Replacement	100,000
Electric Operations		Substation Fire wall	100,000
Electric Operations		Substation Containment Area	100,000
Electric Operations		Correct 34kv Cable Grounding	50,000
Electric Operations		Pheasant Run Industrial Park	1,396,000
Electric Operations		Emergent Reimbursable Projects	2,000,000
Electric Operations		Main WWTO UV/Filtration Project	340,197
Electric Operations		Tiger Drylac Development	520,777
Electric Operations		Smithfield Development	218,600
Electric Operations		Cable Replacement/Reinforcement	200,000
Electric Operations		Leaking & Failed Transformer Replace	300,000
Electric Operations		Overhead System Replacements	500,000
Electric Operations		Rotted SWGR Replacements	320,000
Electric Operations		Station Exit Cable Replacement	200,000
Electric Operations		Storm Hardening-Resident'l OvHD to UG	100,000
Electric Operations		Unplanned Underground Equip Failures	300,000
Electric Operations		New Service Installations	45,000
Electric Operations		Unplanned Concrete Pole Replacements	20,000
Electric Operations		Unplanned Streetlight Replacements	40,000
Electric Operations		Repl Red Concrete with Frankenstein	275,000
Electric Operations		Streetlight Controllers	25,000
Electric Operations		Streetlight LED Upgrades	200,000
		Sub-Total:	8,636,885
Total Electric Fund			8,757,885
210 - Water			
Water Administration		Computer Replacements	4,250
		Sub-Total:	4,250
Water Operations		Well #11 Improvements	180,000
Water Operations		Well #8 Booster Pump Maint #C	21,000
Water Operations		Well #8 Booster Pump Maint #D	21,000
Water Operations		Door Replacement	25,000
Water Operations		Well House Master Meter Replace	40,000
Water Operations		Chemical Feed Replacement	35,000
Water Operations		Well 11 Preventative Maintenance	70,000

City of St. Charles
Capital Improvements by Fund
FY 2025-2026 Budget

Fund	Description	FY 2025-2026 Budget
Water Operations	SCADA Upgrade/Replacement	100,000
Water Operations	MFT Annual Resurf Program-Water	100,000
Water Operations	Division (IL25 to Kirk)	14,000
Water Operations	Repl Equip 1867 2011 JD 410 JTC Backhoe	150,000
Water Operations	Repl Truck 1977 2016 F-350 Service	50,000
Water Operations	Repl Trailer 2102 Midsota 2015	20,000
Water Operations	Stern & Stetson FDR (Kirk to Kautz)	584,000
Water Operations	Water Well #8 Expansion and Treatment	9,419,900
Water Operations	Pipe Integrity Inspection River Crossing	50,000
Water Operations	Annual Lead Line Replacement	384,000
Water Operations	S 4th Place Beatrice to Moore	59,000
Water Operations	Water Meter Replacements	100,000
Water Operations	Rt. 64 Water Main 19th to 17th Street	34,000
Water Operations	N 6th Street Water Main, State St to State St	50,000
Water Operations	Cutler St. (S. 8th to S. 7th) Mosedale to Horne	57,000
Water Operations	Repl Trailer 2167 Cronkhite 510 5A	20,000
Water Operations	Southgate Course and 2 Courts	140,000
Water Operations	Public Works Radios	5,000
Sub-Total:		11,728,900

Total Water Fund	11,733,150
-------------------------	-------------------

220 - Wastewater

Wastewater Administration	Computer Replacements	7,900
Sub-Total:		7,900
Wastewater Plant Operations	Repl 1930 2015 Ford F250 WW Service	85,000
Wastewater Plant Operations	SCADA Enhancements	100,000
Wastewater Plant Operations	Main Plant Pump Replacement & Rehab	100,000
Wastewater Plant Operations	West Plant Pump Replacement & Rehab	50,000
Wastewater Plant Operations	Lift Station Pump Replacement & Rehab	25,000
Wastewater Plant Operations	Sampler Station Replacement	13,200
Wastewater Plant Operations	Main Plant HVAC & Exhaust Systems	30,000
Wastewater Plant Operations	West Plant HVAC & Exhaust Systems	20,000
Wastewater Plant Operations	Public Works Radio	10,000
Wastewater Plant Operations	U/V Disinfection	50,000
Wastewater Plant Operations	Grit Tank Replacement	150,000
Wastewater Plant Operations	Woods of Fox Glen Check Valve Replacement and Manhole	15,000
Wastewater Plant Operations	Primary Clarifier Repairs	42,000
Wastewater Plant Operations	Digester Cleaning and Inspection	15,000
Wastewater Plant Operations	Digester Storage Tank Cleaning and Inspection	15,000
Wastewater Plant Operations	Final Clarifier Rehab	320,000
Wastewater Plant Operations	Digester & Clarifier Exhaust	5,000
Wastewater Plant Operations	UV Light & Final Clarifier	90,000
Wastewater Plant Operations	Final Clarifier Rehab	1,600,000
Wastewater Plant Operations	UV Light Disinfection Replacement	340,000
Wastewater Plant Operations	Digester Cleaning and Inspection	70,000
Sub-Total:		3,145,200
Wastewater Collections	Repl 1963 2015 F550 Box Body	270,000
Wastewater Collections	Repl 2170 2014 Black Construction Trailer	20,000
Wastewater Collections	CMOM Prgm Step 3	200,000
Wastewater Collections	MFT Annual Prog	100,000
Wastewater Collections	Stern & Stetson FDR	37,500
Wastewater Collections	CMOM Prgm-Flow Monitoring-Step 1	119,000
Wastewater Collections	CMOM Prg-SSES-Step 2	217,000
Wastewater Collections	7th St-Elm Back-Pitched Sewer Repl	40,000
Wastewater Collections	CMOM Annual Updates	20,000
Sub-Total:		1,023,500
Wastewater Connection	Eastern Drainage Trunk Main	8,460,000
Sub-Total:		8,460,000

Total Wastewater Fund	12,636,600
------------------------------	-------------------

350 - Motor Fuel Tax

Street Program	Annual Resurfacing Program	1,524,000
----------------	----------------------------	-----------

Total Motor Fuel Tax Fund	1,524,000
----------------------------------	------------------

508 - First Street East Plaza Capital Project

City of St. Charles
Capital Improvements by Fund
FY 2025-2026 Budget

Fund		Description	FY 2025-2026 Budget
Project Expenditures	Plaza Items Completion		200,000
Total First Street East Plaza Capital Project Fund			200,000
513 - Capital Projects			
Information Systems	Public Engagement Platform		27,000
Information Systems	Voice Over IP (VoIP) System Upgrade		255,700
	Sub-Total:		282,700
Street and Bridge	Supplemental Street Rehab/Resurfacing		4,730,795
Street and Bridge	MFT Annual Resurface - Water Portion		482,750
Street and Bridge	Prairie St Resurface		800,000
Street and Bridge	Bike and Pedestrian Improvements - DCEO		356,000
Street and Bridge	Alley Resurfacing		80,000
Street and Bridge	City Parking Lot Imp-Lot G		130,000
Street and Bridge	Stern & Stetson Base Reclamation		1,300,000
Street and Bridge	Illinois Midblock Crossing		165,000
Street and Bridge	Pheasant Run Signal Improvements		120,000
Street and Bridge	Illinois Ave. Bridge Deck Sealing and Striping		20,000
Street and Bridge	Red Gate Road Approach Guardrail Repair		10,000
Street and Bridge	Red Gate Bridge Railings		50,000
Street and Bridge	Division Street Resurfacing		50,000
Street and Bridge	Bike and Pedestrian Improvements - Road Program		20,000
Street and Bridge	Southgate Base Reclamation		15,000
Street and Bridge	Illinois St. Road Diet and Intersection Improvements		150,000
Street and Bridge	Campton Hills - Peck to Oak		140,000
Street and Bridge	ITEP Commitment Kirk/Dunham/Foxfield		121,000
Street and Bridge	Kirk and 64 Pedestrian Improvements		85,000
Street and Bridge	Stern & Stetson Base Reclamation		130,000
Street and Bridge	Prairie St Resurface CE		80,000
Street and Bridge	Illinois Midblock Crossing		30,000
Street and Bridge	IL-64/Peck Signal Improvements		40,000
Street and Bridge	Stern & Stetson Base Reclamation QA		15,000
Street and Bridge	Prairie St Resurface QA		15,000
Street and Bridge	MFT QA		20,000
Street and Bridge	Illinois Midblock Crossing QA		5,000
	Sub-Total:		9,160,545
Storm Sewer	MFT Annual Resurf Program-Storm		430,000
Storm Sewer	Prairie St Resurface - Storm		10,000
Storm Sewer	Culvert Repairs		200,000
Storm Sewer	Stern & Stetson Base Reclamation - Storm		120,000
Storm Sewer	State St Creek Improvements		75,000
Storm Sewer	CP5762: 7th Ave Creek Phase 2		50,000
	Sub-Total:		885,000
Special Services	Parking Garage Repairs		350,000
Special Services	Council Chambers Renovation		1,300,000
Special Services	Sign Shop Air Handler Unit Replacement		55,000
Special Services	East Salt Dome Roof Replacement		270,000
Special Services	Finance Dept. Office Improvements		70,000
	Sub-Total:		2,045,000
Community Development	Cityview Exchange & Outlook Integration		25,000
	Sub-Total:		25,000
Total Capital Improvement Fund			12,398,245
520 - Equipment Replacement			
Information Systems	Computer Replacement Purchases		150,382
Information Systems	Switch Replacements		95,900
	Sub-Total:		246,282
Total Equipment Replacement Fund			246,282
800 - Inventory			
Inventory Operations	Computer Replacement Purchases		400
Total Inventory Fund			400

City of St. Charles
Capital Improvements by Fund
FY 2025-2026 Budget

Fund		Description	FY 2025-2026 Budget
801 - Motor Vehicle Replacement			
Fleet Services		Fleet Lift Replacement & Alignment Machine	80,000
		Sub-Total:	80,000
Police		Repl 1737 2012 Mercedes Van	150,000
		Sub-Total:	150,000
Engineering		Added Ford Ranger	50,000
		Added Ford Ranger	50,000
		Sub-Total:	100,000
Public Services		Repl 1743 2006 Facilities Truck	80,000
Public Services		Repl 1744 2011 F350 w/Plow	80,000
Public Services		Repl 1794 - 2011 IHC 7400 4x2 Forestry Truck	200,000
Public Services		Added Ford Ranger	50,000
Public Services		Repl 1759 Backhoe	190,000
Public Services		Repl 1873 2009 Skidsteer	80,000
Public Services		Repl 2188 2007 Vermeer Chipper	90,000
Public Services		Repl 2057 2016 ATV	80,000
Public Services		Repl 2001 Liberty Dump Trailer No. 2017	20,000
Public Services		Loader Log & Tooth Attachment	38,000
Public Services		Sidewalk Grinder	18,500
Public Services		V-Box for 3020 - Mack Dump	35,000
		Sub-Total:	961,500
Community Development		Added Ford Explorer	55,000
		Sub-Total:	55,000
Total Motor Vehicle Replacement Fund			1,346,500
804 - Communications			
Communications and Fiber		Facility Key Scan Equipment	4,000
Communications and Fiber		Computer Replacement Purchases	800
Communications and Fiber		Sub 2 to Redgate (North High School)	50,000
Communications and Fiber		Manhole @ 1910 W Main to PD 144 Backbone	28,000
Communications and Fiber		PD to 15th/Oak 144 Backbone	30,000
		Sub-Total:	112,800
Total Communications Fund			112,800
Total Capital All Funds			49,041,362

City of St. Charles
General Fund
Fund Summary
FY 2025-2026 Budget

	Actual FY 22/23	Actual FY 23/24	Budget FY 24/25	Forecast FY 24/25	Budget FY 25/26	FY25/26 Budget vs FY 24/25 Forecast	
						\$	%
Beginning Fund Balance			29,630,151	29,630,151	28,365,277		
<u>Revenues</u>							
Property Tax	14,173,136	14,562,543	15,049,943	15,118,730	15,303,141	184,411	1.2%
Sales & Use Tax	26,410,590	28,643,748	29,321,970	29,281,245	30,238,900	957,655	3.3%
Intergovernmental	6,319,533	6,441,760	6,628,128	6,594,455	6,804,907	210,452	3.2%
Hotel Tax	1,723,404	1,731,102	1,850,000	2,050,000	2,100,000	50,000	2.4%
Alcohol Tax	1,933,483	1,959,832	2,150,000	2,000,000	2,100,000	100,000	5.0%
Other Taxes	982,053	944,819	908,400	925,004	922,000	(3,004)	-0.3%
Franchise Fees	3,580,355	3,490,742	3,676,500	3,530,195	3,606,500	76,305	2.2%
Other Revenues	2,390,107	4,277,066	2,670,090	2,767,940	2,695,510	(72,430)	-2.6%
Investment Income	494,754	1,170,651	868,065	971,415	894,593	(76,822)	-7.9%
Interfund Transfers	3,292,594	759,132	2,626,454	1,920,793	138,027	(1,782,766)	-92.8%
Total Revenues	61,300,009	63,981,395	65,749,550	65,159,777	64,803,578	(356,199)	-0.5%
<u>Expenditures</u>							
Personnel Services	35,745,962	39,072,078	41,353,237	40,542,062	43,523,328	2,981,266	7.4%
Materials and Supplies	1,606,223	1,434,725	1,726,470	1,494,338	1,659,606	165,268	11.1%
Contractual Services	10,175,061	12,477,430	15,235,607	14,509,000	15,428,273	919,272	6.3%
Other Operating	2,421,786	2,539,575	1,615,790	1,668,888	1,606,596	(62,292)	-3.7%
Departmental Allocations	(5,877,193)	(2,775,870)	(2,944,820)	(2,944,820)	(3,092,088)	(147,268)	5.0%
Capital	178,048	1,921,040	181,950	153,766	85,500	(68,266)	-44.4%
Interfund Transfers - Debt	5,821,972	5,519,100	5,411,663	5,411,663	4,935,047	(476,616)	-8.8%
Interfund Transfers - Other	9,443,257	4,759,453	3,029,754	5,589,754	630,057	(4,959,697)	-88.7%
Total Expenditures	59,515,116	64,947,532	65,609,651	66,424,651	64,776,319	(1,648,333)	-2.5%
Revenues Over/ (Under) Expenditures	1,784,893	(966,136)	139,899	(1,264,874)	27,259		
Ending Fund Balance			29,770,050	28,365,277	28,392,536		

City of St. Charles
General Fund
Revenue
FY 2025-2026 Budget

Account	Description	Actual FY 22/23	Actual FY 23/24	Budget FY 24/25	Forecast FY 24/25	Budget FY 25/26
41110	Corporate Property Tax-Kane	2,013,411	1,995,312	2,699,205	2,659,746	2,782,120
41111	Road and Bridge Tax-Kane	44,767	46,975	47,000	49,056	48,000
41112	Street and Bridge-Kane	801,218	825,384	-	-	-
41113	Police Protection-Kane	1,814,971	1,815,709	1,824,649	1,817,567	1,884,116
41114	Fire Protection-Kane	1,814,971	1,815,709	1,824,649	1,817,567	1,884,116
41115	Mental Health Levy-Kane	595,211	617,894	645,029	642,530	665,558
41117	Police Pension Prop Tax-Kane	3,788,134	4,076,119	4,365,904	4,366,357	4,392,906
41118	Fire Pension Prop Tax-Kane	2,525,412	2,657,869	2,921,903	2,922,205	2,940,486
41120	SSA 1A Property Tax-Kane	77,356	80,788	81,000	81,000	81,000
41121	SSA 1B Property Tax-Kane	260,351	271,522	272,000	257,392	272,000
41122	Special Service Area Prop Tax-Kane	36,698	36,956	37,130	36,920	37,130
41123	TIF Property Tax-Kane	103,033	-	-	84,935	-
41150	Corporate Property Tax-DuPage	63,393	66,608	62,649	73,501	60,370
41151	Road and Bridge Tax-DuPage	105	115	-	124	-
41153	Police Protection-DuPage	40,555	42,373	42,351	49,590	40,884
41154	Fire Protection-DuPage	40,555	42,373	42,351	49,590	40,884
41155	Mental Health Levy-DuPage	13,308	14,468	14,971	17,582	14,442
41157	Police Pension Prop Tax-DuPage	83,804	94,638	101,334	115,615	95,323
41158	Fire Pension Prop Tax-DuPage	55,883	61,732	67,818	77,453	63,806
Total Property Taxes		14,173,136	14,562,543	15,049,943	15,118,730	15,303,141
41200	State Sales Tax	16,216,131	17,925,956	18,500,000	18,500,000	18,900,000
41201	Home Rule Sales Tax	8,701,500	9,341,790	9,300,000	9,400,000	9,950,000
41202	Municipal Use Tax	1,367,237	1,247,726	1,395,360	1,248,000	1,250,000
41204	State Auto Rental Tax	74,368	75,720	75,000	78,000	82,000
41205	Cannabis Use Tax	51,354	52,557	51,610	55,245	56,900
Total Sales & Use Taxes		26,410,590	28,643,748	29,321,970	29,281,245	30,238,900
41300	Kane County Fairgrounds	53,912	29,068	32,400	35,000	35,000
Total Admissions Tax		53,912	29,068	32,400	35,000	35,000
41400	Electric Franchise Fees	2,963,340	2,934,670	3,068,500	3,028,250	3,128,500
41410	Telephone Franchise Fees	123,782	105,845	103,000	88,000	80,000
41420	Cable Franchise Fees	445,392	397,586	450,000	365,000	340,000
41430	NICOR Franchise Fees	47,841	52,641	55,000	48,945	58,000
Total Franchise Fees		3,580,355	3,490,742	3,676,500	3,530,195	3,606,500
41500	Hotel Occupation Tax	1,723,404	1,731,102	1,850,000	2,050,000	2,100,000
41600	Telecommunications Tax	473,170	449,942	400,000	424,000	411,000
41700	Alcohol Tax	1,933,483	1,959,832	2,150,000	2,000,000	2,100,000
41715	Charitable Games Tax	1,027	1,135	1,000	1,004	1,000
41800	Local Fuel Tax	453,944	464,675	475,000	465,000	475,000
Total Other Taxes		4,585,028	4,606,685	4,876,000	4,940,004	5,087,000

City of St. Charles
General Fund
Revenue
FY 2025-2026 Budget

Account	Description	Actual FY 22/23	Actual FY 23/24	Budget FY 24/25	Forecast FY 24/25	Budget FY 25/26
42100	Liquor License A	50,900	53,900	50,700	51,200	51,200
42101	Liquor License B	74,500	78,400	73,200	108,000	108,000
42102	Liquor License C	10,800	13,200	13,200	26,400	26,400
42103	Liquor License D	28,500	28,500	27,800	24,000	24,000
42104	Liquor License E	2,150	1,455	1,250	400	400
42105	Liquor License F	1,350	1,350	1,350	500	500
42106	Liquor License G	4,600	4,600	4,600	6,000	6,000
42107	Liquor License H - Catering	1,500	1,500	1,500	1,500	1,500
42110	Liquor 1 am Permit	10,400	11,200	11,200	10,400	10,400
42111	Liquor 2 am Permit	39,100	36,800	36,800	23,000	23,000
42120	Liquor Violations	8,000	2,250	2,250	6,000	5,000
42200	Business Licenses/Permits	100	100	100	100	100
42202	Towing License Fee	50	75	75	75	75
42203	Scavenger License	2,000	2,000	2,000	2,000	2,000
42204	Bowling Alley License	600	600	600	600	600
42205	Massage Establishment License	2,250	2,250	2,250	2,000	2,000
42206	Billiard License	75	75	75	75	75
42207	Solicitor's License	3,050	700	400	300	300
42210	Carnival License/Fees	1,605	1,520	1,520	3,100	3,100
42220	Coin	2,551	2,550	2,450	2,400	2,400
42225	Video Gaming License	45,300	51,200	48,100	50,000	53,000
42230	E-Cigarette/Lounges	250	100	-	800	800
42231	Cigarette	2,400	2,250	2,200	1,550	1,550
42240	Theater License	3,600	3,600	3,600	3,600	3,600
42290	Business License Violations	2,050	3,250	3,250	3,000	3,000
42299	Misc Business Licenses/Fees	-	-	-	-	-
42300	Building Permits	786,301	554,226	550,000	600,000	575,000
42301	GIS Building Permit Fees	6,060	5,406	6,300	5,500	6,000
42302	Bldg Permit OT Inspect Fees	4,160	12,300	15,000	9,000	10,000
42310	Truck Permits	26,425	18,300	23,000	28,000	25,000
42320	Bicycle Permits	3	4	-	-	-
42330	Sign Permits	20,471	25,249	29,650	20,000	25,000
Total Licenses and Permits		1,141,101	918,910	914,420	989,500	970,000
43100	Fines And Court Fees	4,322	1,543	2,700	1,300	2,000
43101	Traffic Fines	163,324	160,804	170,000	130,000	150,000
43102	Traffic Fines	6,262	2,029	3,000	2,000	2,000
43104	Towing/Vehicle/Storage/Dispsl	290	-	-	-	-
43105	Parking Tickets	42,788	44,367	50,000	50,000	50,000
43107	Impound Fees	83,542	63,967	80,000	75,000	80,000
43108	Fighting Ordinance Violations	10,700	8,010	8,000	12,000	8,000
43109	Booking Fees	10,618	4,418	-	2,000	-
Total Fines and Court Fees		321,846	285,139	313,700	272,300	292,000
44100	PP Replacement Tax - Kane	297,447	215,078	220,360	165,000	155,000
44102	PP Replacement Tax - S.C. Twp	35,600	25,895	26,310	18,000	16,000
44202	Federal Grants-Oper	46,212	45,587	-	25,000	25,000
44204	Federal Grants-NCNTF	161,604	71,423	198,968	198,968	150,000
44231	Other Grants	-	200,396	-	-	-
44300	State Income Tax Allotments	5,345,175	5,415,841	5,700,000	5,705,000	5,961,000
44401	Revenue from RTA	5,455	-	-	-	-
44404	NCNTF Reimbursements	2,872	2,872	2,880	2,880	2,880
44405	School Resource Officer	425,168	464,667	479,610	479,607	495,027
Total Intergovernmental		6,319,533	6,441,760	6,628,128	6,594,455	6,804,907

City of St. Charles
General Fund
Revenue
FY 2025-2026 Budget

Account	Description	Actual FY 22/23	Actual FY 23/24	Budget FY 24/25	Forecast FY 24/25	Budget FY 25/26
45100	Dev Fees-Planning O/S Services	14,800	39,431	12,000	22,000	22,000
45101	Dev Fees-Planning Staff Time	8,433	7,551	8,000	6,000	6,000
45102	Dev Fees-Dev Eng O/S Services	84,920	149,564	100,000	50,000	50,000
45103	Dev Fees-Dev Eng Staff Time	70,437	17,183	40,000	15,000	15,000
45105	Reimbursements-Economic Dev	39,946	12,875	15,000	-	-
45107	Reimburse of Escrow Funds	13,000	23,713	13,000	27,038	-
Total Reimbursable Charges		231,536	250,317	188,000	120,038	93,000
45201	Pud/Spec Use/Rezoning/Admin	17,450	12,650	17,000	11,000	17,000
45202	Variation/Appeals Petition	600	750	750	750	750
45205	Late Penalty Charges	6,062	12,457	10,000	10,000	10,000
45212	Storm Water Mgmt Appl Fee	850	12,563	3,100	150,000	10,000
45214	Code Enforcement Fines & Liens	-	-	-	10,000	20,000
Total Administrative Charges		24,962	38,419	30,850	181,750	57,750
45300	Alarm Billings - Police	23,825	27,525	30,000	20,000	25,000
45304	Billable Police Services	28,700	32,449	35,000	35,000	35,000
45306	Police Reports	5,805	6,900	6,000	6,000	6,000
45307	Police Range User Fees-Operating	22,275	24,075	24,075	22,725	22,725
45308	Police Range User Fees-Capital	591	203	-	785	785
45310	Fire Prevention Fees	39,416	31,534	30,500	30,000	30,000
45311	Fire Protection District Fees	1,000	-	-	-	-
45313	Billable Fire Services	4,563	6,757	5,000	6,000	5,000
45317	TCA Reimbursements	112,814	192,556	202,940	202,940	213,000
45318	Meeting Room Security Fees	195	-	-	-	-
45319	Fire OT Reimbursement	-	-	-	-	-
Total Public Safety Charges		239,184	321,999	333,515	323,450	337,510
45401	Energy Reimb-Traffic Sig	1,393	1,421	2,000	-	-
45402	Tree Planting	2,035	5,576	2,000	1,000	1,000
45403	Maintenance Of State Highways	77,340	82,677	86,000	84,000	84,000
45405	Reimbursement For Projects	-	-	-	-	-
45413	Salt Reimbursement	39,540	30,352	45,000	30,000	30,000
Total Public Works Charges		120,308	120,026	135,000	115,000	115,000
46201	Cash Over & Short	-	248	-	-	-
46204	Finance Charges	608	(338)	-	-	-
46205	Discounts	6,274	14,071	10,000	15,000	15,000
46206	Special Events Reimbursement	67,170	51,560	75,000	75,000	75,000
46207	Fingerprint Fees	1	-	-	650	-
46208	Rebates	4,834	7,822	9,000	9,000	9,000
46209	Outside Funding	58,350	92,211	90,000	72,000	72,000
46299	Miscellaneous Other Revenue	13,257	14,446	10,000	16,262	5,000
Total Miscellaneous Revenue		150,494	180,020	194,000	187,912	176,000
47100	Unrealized Gain/Loss	(100,965)	228,201	-	157,000	125,000
47101	Treasurer's Pool Interest	10,648	15,725	18,000	-	-
47102	Interest On Cert Of Dep	58,370	143,725	143,148	143,155	132,436
47104	US Govt Security Interest	189,823	240,321	236,917	247,736	243,734
47105	Money Market Interest	328,596	527,780	470,000	407,261	393,423
47106	Gain/Loss On Sale Of Investmnt	-	4,040	-	-	-
47117	Interest-Notes	-	-	-	-	-
47199	Interest-Miscellaneous	8,282	10,859	-	16,263	-
Total Investment Revenue		494,754	1,170,651	868,065	971,415	894,593

City of St. Charles
General Fund
Revenue
FY 2025-2026 Budget

Account	Description	Actual FY 22/23	Actual FY 23/24	Budget FY 24/25	Forecast FY 24/25	Budget FY 25/26
47200	Rental Income	8,891	9,296	9,605	9,612	9,900
	Total Rental Revenue	8,891	9,296	9,605	9,612	9,900
47301	Sale Of Fixed Assets	500	-	-	-	-
47304	Sale Of Used Material	114	2,016	-	-	-
47305	On-Line Auction Sales	20,963	3,502	20,000	20,000	20,000
	Total Sale of Property	21,577	5,519	20,000	20,000	20,000
47604	Employee Share Ins W/H	-	499,743	521,000	542,581	623,350
47605	Supplemental Term Life	-	1,418	-	4,797	-
	Total Insurance Premiums	-	501,162	521,000	547,378	623,350
48100	Property Damage Reimbursement	36,706	5,271	-	1,000	1,000
48103	Health Ins Reimbursement	58,420	(1,467)	-	-	-
	Total Insurance Recovery	95,126	3,803	-	1,000	1,000
48700	Donations & Contributions	2,670	6,295	-	-	-
	Total Donations & Contributions	2,670	6,295	-	-	-
48450	Proceeds from Subscription Issue	-	1,635,411	-	-	-
48800	Inter-Fund Loan	-	-	-	-	-
48801	Lawsuit/Settlement Proceeds	32,412	750	10,000	-	-
	Total Non-Operating Revenue	32,412	1,636,161	10,000	-	-
49210	Transfers-from Water	184,750	-	-	-	-
49220	Transfers-from WasteWater	710,000	-	-	-	-
49300	Transfers-from Special Revenue	-	759,132	-	40,000	-
49500	Transfers-from Capital Project	-	-	-	-	-
49802	Transfers-from Health Ins	2,397,844	-	-	-	-
49900	Transfers-from Other Funds	-	-	2,626,454	1,880,793	138,027
	Total Interfund Transfers	3,292,594	759,132	2,626,454	1,920,793	138,027
Total Revenues		61,300,009	63,981,395	65,749,550	65,159,777	64,803,578

City of St. Charles
General Fund
Expenditures
FY 2025-2026 Budget

Account	Description	Actual FY 22/23	Actual FY 23/24	Budget FY 24/25	Forecast FY 24/25	Budget FY 25/26
50100	Regular Wages	20,437,803	21,239,430	23,431,161	23,041,853	24,747,300
50101	Part Time Wages	1,034,113	1,078,391	1,150,507	923,350	1,128,050
50103	Officer in Charge	6,020	8,005	6,000	9,915	10,000
50104	Other Wages	302,359	300,458	343,360	319,015	337,595
50105	Longevity Pay	60,668	64,669	70,750	89,045	69,835
50110	Accrued Payroll GAAP	2,958	182,619	-	-	-
50200	Overtime	951,333	996,539	1,061,425	1,190,580	1,291,806
50201	OT - Double Time	108,554	93,930	135,010	101,045	101,770
50203	Fire Asst Chief Extra Duty	101,584	79,963	100,990	55,915	58,000
50204	Police Extra Duty	19,269	16,598	31,880	21,185	22,300
50205	Foreman Emergency OT	12,479	13,349	17,400	8,095	9,900
50300	Car Allowance	41,440	42,960	43,240	42,960	42,960
50301	Cell Phone/Internet Allowance	21,851	22,244	24,210	22,920	22,500
50510	Patient Care Incentive Payments	-	104	-	-	-
51100	FICA	553,723	609,576	717,735	669,430	768,845
51101	Employer Pension Contribution - Police	3,871,938	5,053,757	4,467,238	4,467,238	4,488,229
51102	Employer Pension Contribution - Fire	2,581,296	3,191,601	2,989,721	2,989,721	3,004,292
51103	IMRF	863,053	764,476	909,595	865,220	1,068,520
51104	Medicare	316,769	332,995	383,375	366,265	405,700
51105	401A	90,658	96,547	105,697	101,450	99,990
51200	Health Insurance-Medical	3,010,963	3,594,909	3,839,925	3,826,202	4,237,425
51203	Life Insurance	-	20,942	24,365	22,365	23,205
51204	Workers Compensation	900,000	750,000	750,000	750,000	750,000
51205	Unemployment Compensation	19,271	890	-	-	-
51300	Registration and Fees	120,391	156,582	229,279	209,925	271,530
51301	City Sponsored Training	26,358	42,014	76,700	42,576	54,800
51304	Memberships and Dues	45,131	62,692	67,335	64,519	68,816
51305	Employee Reimbursed Schooling	12,177	10,423	24,000	18,400	24,000
51306	Professional Certification	25	136	1,464	1,464	210
51400	Transportation Expense	15,430	16,678	27,705	22,091	35,765
51401	Lodging	11,662	20,814	36,870	35,214	48,245
51402	Meals-Travel & Training	10,732	12,756	18,940	12,605	22,615
51500	New Hire Testing	35,585	30,319	43,250	43,250	43,250
51501	Current Employee Testing	16,669	12,755	50,460	19,150	47,600
51600	Uniforms	26,433	31,451	31,100	30,930	29,925
51601	Uniforms - Safety	117,266	120,503	142,550	158,170	188,350
Total Personal Services		35,745,962	39,072,078	41,353,237	40,542,062	43,523,328
52000	Office Supplies	57,131	36,723	55,014	53,593	55,829
52001	Computer Related Supplies	5,224	11,792	12,550	12,445	13,550
52002	Books and Subscriptions	13,739	15,223	18,747	14,638	22,937
52100	Refreshment Supplies	16,142	16,370	23,175	21,071	28,850
52101	Meals-Business	8,331	12,751	16,889	21,895	23,825
52200	Sympathy Gifts	50	-	750	200	750
52201	Awards	9,730	14,814	20,550	18,700	23,480
52205	Special Event Supplies	1,519	2,984	3,700	178	3,700
52206	Association Dues - Non Employee	375	375	400	400	400
52300	Janitorial/Kitchen Supplies	36,826	36,819	41,555	38,780	42,710
52302	Building Maintenance Supplies	4,846	2,899	1,900	2,010	2,100
52303	Medical Supplies	3,310	3,814	4,800	4,400	4,800
52304	Chemicals & Sprays	13,816	23,105	28,800	23,750	25,100
52305	Safety Supplies	33,461	24,454	30,105	25,860	43,515
52306	Signage/Traffic Control Supplies	76,478	72,596	76,100	76,000	79,300
52307	Plumbing Supplies	1,304	295	1,800	1,800	1,800

City of St. Charles
General Fund
Expenditures
FY 2025-2026 Budget

Account	Description	Actual FY 22/23	Actual FY 23/24	Budget FY 24/25	Forecast FY 24/25	Budget FY 25/26
52308	Lumber Supplies	1,754	994	5,350	4,800	5,200
52309	Photography Supplies	238	161	250	250	250
52310	Small Tools and Equipment	88,002	129,701	146,809	145,193	156,770
52311	Hardware Supplies	3,238	2,995	3,500	3,500	3,500
52312	Paints, Supplies and Solvents	1,980	5,939	4,150	5,100	5,150
52313	Decorations - Lights/Banners	75,435	70,047	95,000	100,000	107,500
52314	Parts for Equipment	15,333	26,110	24,650	24,014	27,700
52319	Other General Supplies	33,544	18,612	26,045	25,485	30,140
52400	Gasoline	332,475	250,601	313,780	279,124	312,075
52401	Vehicle Fluids	3,042	4,256	4,300	5,100	5,100
52402	Motor Vehicle Parts	9,606	10,550	11,800	10,600	12,700
52500	Electrical Supplies	3,348	1,419	3,700	3,850	4,000
52502	Communications Supplies	-	-	-	-	-
52700	Water/Sewer Line Repair Material	18,862	26,293	35,000	35,000	35,500
52800	Trees	7,534	7,093	8,800	9,300	9,450
52801	Sanitary/Storm Sewer Supplies	9,499	13,499	15,500	15,500	15,750
52802	Snow/Ice Removal Chemicals	420,527	293,737	345,000	169,880	177,000
52804	Landscaping/Planter Supplies	129,496	129,703	137,850	137,850	154,900
52805	Street Repair Materials	124,307	120,583	140,000	140,000	150,000
52808	Construction Supplies	265	-	150	150	150
52900	Ammunition	29,259	30,984	46,626	46,926	57,475
52901	Police Supplies	3,996	2,887	4,300	2,477	3,550
52902	Crime Lab Supplies	3,287	3,592	6,850	6,528	2,000
52903	Fire Supplies	4,904	5,062	5,100	3,200	5,100
52904	EMS Supplies	3,813	4,649	4,800	4,690	5,500
52905	EMA Supplies	196	245	325	100	500
Total Commodities		1,606,223	1,434,725	1,726,470	1,494,338	1,659,606
54000	Telephone Service	50,706	47,828	48,013	55,269	56,165
54001	Cellular Service	107,680	113,765	117,025	121,089	124,210
54010	Natural Gas	70,667	77,957	102,000	83,030	89,000
54011	City Electric	637,003	627,076	618,700	727,354	668,000
54012	City Water	19,210	18,535	20,200	22,431	22,850
54013	City Sewer	10,141	10,424	11,635	11,057	11,450
54014	Cable/Satellite Charges	3,322	4,041	3,695	2,583	530
54110	General Legal	294,401	285,177	319,626	290,488	307,238
54120	Arbitration/Negotiations Legal	723	3,330	50,000	50,000	25,000
54130	Audit Services	72,200	72,200	73,460	72,530	75,740
54131	Actuarial Services	15,000	12,300	15,700	15,700	12,250
54133	Banking Service Charges	65,560	56,261	56,350	76,040	87,220
54134	Credit Card Service Charges	12,070	10,906	1,200	-	-
54135	Collection Services	20	-	-	-	-
54141	Fire Testing Services	7,050	28,775	16,000	16,000	33,000
54142	Background Checks	7,048	7,746	9,000	7,000	13,500
54150	Consulting Services	92,046	159,212	437,300	235,700	145,200
54160	Engineering Services	207,942	338,688	490,751	262,751	427,535
54170	Health Insurance Admin - EE	-	4,886	4,650	4,650	4,800
54180	Transcript Services	9,973	11,118	22,000	16,500	20,000
54189	Other Professional Services	198,674	127,784	91,355	69,834	99,455
54200	Communication Service Projects	107,643	174,257	-	-	-
54201	Communication System Expense	52,928	47,249	48,564	48,564	48,564
54250	Software Licenses & Subscriptions	219,426	72,990	599,850	593,207	649,170
54251	Software Maintenance Agreement	430,902	516,829	713,604	673,408	735,386
54253	Internet Circuit Charges	46,189	51,685	54,500	50,700	55,600
54254	Hosted and Hosting Services	124,880	184,711	199,110	214,986	171,930
54256	IT Consulting Services	134,743	263,377	297,050	305,927	345,720
54301	Refuse and Hauling Service	23,635	18,162	50,000	50,000	62,000
54303	Tree Service	246,544	249,405	281,000	281,000	374,000

City of St. Charles
General Fund
Expenditures
FY 2025-2026 Budget

Account	Description	Actual FY 22/23	Actual FY 23/24	Budget FY 24/25	Forecast FY 24/25	Budget FY 25/26
54304	Mosquito Abatement	98,426	110,844	111,065	111,065	113,842
54305	Landscaping and Mowing Services	181,338	258,396	291,750	307,750	429,000
54307	Snow Removal Services	60,685	261,445	181,850	151,850	200,200
54310	Safety Program	15,718	11,466	19,475	16,475	28,500
54311	Locate Service	4,318	4,775	9,215	9,215	9,501
54319	Ride in Kane Services	22,370	51,968	76,800	55,500	60,000
54350	Tri-Com Dispatch Service	535,314	585,961	605,677	606,165	654,948
54351	Tri-City Ambulance	231,600	242,019	255,000	255,000	265,300
54353	Towing	1,540	3,994	4,000	3,608	4,000
54354	Police Investigative	930	927	-	-	-
54371	Testing and Inspection Services	13,864	13,377	17,300	16,348	18,050
54391	Tri City Family Services	7,728	-	2,110	2,110	1,500
54399	Other Contracted Services	136,227	143,669	158,100	139,792	145,170
54400	Maint Agreements - Facilities	406,885	432,809	446,100	446,100	476,100
54401	Maint Agreements - Office Equipment	3,834	4,384	4,335	4,485	4,635
54402	Maint Agreements - Copiers	22,683	28,383	21,270	29,613	30,650
54403	Maint Agreements - Computer Equipment	54,280	60,890	74,470	68,296	73,200
54450	Repair & Maintenance - Facilities	213,553	247,734	252,775	252,725	256,475
54451	Repair & Maintenance - Office Equipment	-	-	590	590	510
54453	Repair & Maintenance - Computers	918	-	1,050	200	950
54456	Repair & Maintenance - Streets	538,116	555,172	868,500	873,500	1,001,000
54457	Repair & Maintenance - Parking Decks	101,549	117,755	126,256	125,800	126,000
54458	Repair & Maintenance - Traffic Signals	116,080	176,752	200,750	200,750	193,750
54459	Repair & Maintenance - Storm Sewer	244,413	315,239	349,000	349,000	360,600
54467	Repair & Maintenance - Other Equipment	45,969	47,918	66,525	59,030	75,950
54468	Repair & Maintenance - Fire Facilities	90,114	96,542	103,500	99,000	99,000
54469	Repair & Maintenance - Police Facilities	56,001	29,966	30,872	34,872	40,596
54480	Central Garage Services	968,302	1,131,254	1,021,269	1,015,087	1,150,469
54482	Maintenance Motor Vehicles	33,475	18,862	11,900	2,800	9,800
54500	Postage	101,828	101,383	104,900	102,400	110,810
54513	Equipment Rental	54,174	53,816	54,215	78,215	60,000
54519	Other Rentals	136	-	-	-	-
54520	Printing	34,817	35,409	44,016	41,845	43,675
54530	Legal Notices	3,968	3,214	6,700	3,210	6,225
54532	Employment Notices	16,198	17,031	18,729	18,729	18,767
54540	Advertising	100	1,678	7,000	863	3,000
54541	Trade Show/Promotional Service	-	-	250	-	250
54544	Broker Tour/Developer Breakfast	-	-	200	200	200
54600	Mental Health Disbursements	616,803	632,269	660,000	660,000	680,000
54621	Visitors Cultural Commission	140,000	140,000	103,500	103,500	103,500
54622	History Museum	-	-	60,000	60,000	60,000
54640	Facade Grants	7,523	71,588	50,000	49,600	50,000
54696	St. Charles Business Alliance	698,600	698,600	798,600	798,600	830,000
54697	Youth Commission Grants	12,685	14,981	15,000	15,000	30,000
54644	Business Incentive Program	21,688	30,000	50,000	87,425	120,000
54646	NCNTF Flow-Thru Grant	161,604	200,396	198,968	198,968	150,000
54690	Park District Fire Works	16,448	16,488	18,137	18,137	18,137
54691	Economic Development Incentive Agreements	808,183	1,902,655	2,962,800	2,661,034	2,632,000
54693	Civic Contributions	5,750	8,750	18,750	16,750	16,500
Total Contractual Services		10,175,061	12,477,430	15,235,607	14,509,000	15,428,273
55202	Other Governmental Fees and Taxes	114,629	117,321	6,200	59,421	1,200
55203	Recording and Filing Fees	934	1,650	2,500	4,080	15,000
55204	Property Taxes	3,634	3,792	-	-	-
55223	Motor Vehicle Replace Program	2,175,762	2,000,000	1,514,865	1,512,390	1,500,000

City of St. Charles
General Fund
Expenditures
FY 2025-2026 Budget

Account	Description	Actual FY 22/23	Actual FY 23/24	Budget FY 24/25	Forecast FY 24/25	Budget FY 25/26
55243	Subscription Principal Expense	-	334,554	-	-	-
55244	Subscription Interest Expense	-	348	-	-	-
55400	Inventory Carrying Charge	15,031	14,202	11,500	15,532	10,480
55401	Inventory Overhead	107,151	63,122	80,725	72,879	75,330
Total Other Operating		2,417,141	2,534,990	1,615,790	1,664,302	1,602,010
55270	Allocated Costs-GG	(2,542,775)	(1,854,720)	(2,057,440)	(2,057,440)	(2,160,324)
55271	Allocated Costs-PW	(2,965,194)	(921,150)	(887,380)	(887,380)	(931,764)
55272	Allocated Costs-CD	(369,224)	-	-	-	-
Total Departmental Allocations		(5,877,193)	(2,775,870)	(2,944,820)	(2,944,820)	(3,092,088)
56002	Machinery and Equipment	26,968	35,179	34,500	28,150	34,500
56003	Office Furnishings	8,225	4,309	42,450	39,275	7,000
56004	Computer Equipment	10,862	10,420	26,500	30,124	11,500
56090	Subscription Capital Outlay	-	1,635,411	-	-	-
56099	Other Capital	131,993	235,722	78,500	56,217	32,500
Total Capital		178,048	1,921,040	181,950	153,766	85,500
55300	Interest Expense	59	-	-	-	-
55310	Principal Payment	4,586	4,586	-	4,586	4,586
Total Debt Service		4,645	4,586	-	4,586	4,586
57005	Transfer to TIF #5	119,418	112,976	-	-	-
57106	Debt Service Trsf 2011 Bonds	-	-	-	-	-
57108	Debt Service Trsf 2012 Bonds	1,258,964	961,510	959,211	959,211	951,267
57109	Debt Service Trsf 2013B Bonds	268,816	267,665	270,180	270,180	268,699
57110	Debt Service Trsf 2015A Bonds	96,465	96,638	96,737	96,737	96,761
57111	Debt Service Trsf 2016 Bonds	1,048,922	1,046,770	1,047,641	1,047,641	1,046,035
57112	Debt Service Trsf 2018A Bonds	1,278,466	1,277,966	1,280,716	1,280,716	1,276,466
57113	Debt Service Trsf 2019 Bonds	681,242	677,965	685,585	685,585	680,352
57114	Debt Service Trsf 2020A Bonds	193,050	195,950	191,550	191,550	192,150
57115	Debt Service Trsf 2021A Bonds	876,629	881,661	880,043	880,043	423,317
Total Interfund Transfers - Debt		5,821,972	5,519,100	5,411,663	5,411,663	4,935,047
57200	Transfer to Electric Fund	-	-	-	-	-
57201	Street Light Maint Transfer	265,764	128,052	200,000	210,000	200,000
57300	Transfer to Refuse Fund	105,000	105,000	105,000	105,000	105,000
57303	Transfer to Replacement Fund	396,747	426,401	324,754	324,754	325,057
57307	Transfer to Capital Improvement	4,871,537	1,200,000	1,200,000	2,500,000	-
57309	Other Operating Transfers	3,804,209	-	-	-	-
57313	Transfer to WW	-	300,000	200,000	200,000	-
57314	Transfer to WW Connection	-	-	-	-	-
57315	Transfer to Water	-	2,600,000	1,000,000	2,250,000	-
Total Interfund Transfers - Other		9,443,257	4,759,453	3,029,754	5,589,754	630,057
Total Expenditures		59,515,116	64,947,532	65,609,651	66,424,651	64,776,319

City of St. Charles
City Administration
Fiscal Year 2025-2026 Budget

General Description and Major Areas of Responsibility

City Administration

The City Administrator is responsible for carrying out the policies and ordinances of the City Council and overseeing the day-to-day operations of the City. The City Administrator manages eight City departments and the Communications Division. The City Administration also is responsible for running City Council, Government Operations, and Liquor Commission meetings, City Council Workshops, and performs licensing, City Code updates, and Deputy City Clerk services.



Communications Division

The Communications Division works with departments to promote news about City services, programs, and initiatives. The Division writes press releases, maintains social media pages, produces the monthly newsletter, and contributes content to the website. In the second half of 2024, a Marketing Communications Specialist was hired to assist the Division Manager. This markedly increased the impact of City Communications, making it possible to highlight more City services, accomplishments, and general highlights.

2024-2025 Significant Accomplishments

Administration

Provides guidance and oversees various projects and initiatives of all departments of the City.

- ✓ Responsible for hiring new Admin. Staff (Sr. Administrative Assistant & Marketing Communications Specialist).
- ✓ Oversees various development projects.
- ✓ Implementation of a pedestrian study.
- ✓ Oversaw the completion of the 1st Street Plaza project.
- ✓ Ensures that capital projects are implemented.
- ✓ Implemented and oversee a Diversity Equity & Inclusion Commission and Initiative.
- ✓ Migrated the City Code to a new platform.
- ✓ Implemented new website.

Communications Division

Social Media by the Numbers

The City maintains a social media presence on Facebook, Twitter, Instagram, LinkedIn, and YouTube.

- ✓ 1,276 social media posts & stories in 2024
- ✓ 35,125 combined followers 2024

**City of St. Charles
City Administration
Fiscal Year 2025-2026 Budget**

- ✓ 2517 new followers in 2024 +13% from last year
- ✓ 3.2M combined reach across all social media channels. 3,167,522.
- ✓ 2024 posts across all platforms earned more than 1.2M engagement actions

City Newsletter

- ✓ Produced 12 regular issues of the newsletter
- ✓ Increased total subscribers by 35% to 3,577, up from 2333 subscribers in 2023.
- ✓ We enjoy extremely high levels of engagement (opens and link clicks) from our subscribers: 67%! Research shows the industry average is 20-30%.

Website & Internet

Maintain the front page, latest news and special events pages on the new website, and assist other departments as necessary. Participated in the website design core group and the intranet design core group.

Benchmark: In 2024, the City website Engagement Rate is in the top 75th percentile

Special Communications Projects

Strategic Priority #2: Community Engagement

- ✓ Planned, organized and ran St. Charles' first State of the City event, including the presentation. Also developed and coordinated all communications surrounding the event.
- ✓ Served on the website Core Group to design, manage content, and launch the new City website. Also conducted communications throughout the process and leading up to the launch to engage the community.
- ✓ Coordinated the Chicago Spotlight feature for our Police Department in the First Responder of the month on WGN-TV.
- ✓ Served on the Core Group to design and launch the new intranet.
- ✓ Coordinated a special outdoor dining feature on FOX 32 that included McNally's, Gia Mia, and the mayor.
- ✓ Coordinated a cooking segment on WGN-TV featuring Zsa Zsa's.
- ✓ Produced 8 Mayor's videos to bring attention to special initiatives, programs, and services.
- ✓ Worked on the Fox River Dam Joint Task Force dedicated website.
- ✓ Coordinated social media coverage of Japanese Food Executives tour that started at Wahlburgers in St. Charles and the renaming of the St. Charles Post Office with U.S. Congressman Raja Krishnamoorthi.
- ✓ Planned and conducted the 1st Street Plaza Opening Donor Event and Ribbon Cutting - the reel of the event was one of the top performing social media posts for the City.
- ✓ Planned and conducted the 1st Street Plaza Opening Donor Event and Ribbon Cutting - the reel of the event was one of the top performing social media posts for the City.
- ✓ Developed and launched a Women's History Month Spotlight to highlight opportunities for women in local elected office.
- ✓ Recognized the City's 190th Birthday with an engaging social media trivia campaign.
- ✓ Focused messaging for Public Services Recognition Week to remind residents of the essential services the City provides every day. Shared on Facebook to reach residents and LinkedIn for recruitment purposes.
- ✓ Coordinated a House Hunters shoot.

City of St. Charles
City Administration
Fiscal Year 2025-2026 Budget

FY 2025-26 Goals

City Administration

- ✓ Establish electronic files, archiving, and retention schedules for the City license files with Records Management. **Strategic Priority #2: Community Engagement**
- ✓ Work with council members and Departments to complete an update to the 2023 Strategic Plan. **Strategic Priority #3: Organizational Resilience**
- ✓ Conduct leadership training for the City Council. **Strategic Priority #2: Community Engagement**
- ✓ Conduct a new resident survey. **Strategic Priority #3: Organizational Resilience**
- ✓ Implement agenda generating software. **Strategic Priority #2: Community Engagement**

Communications Division

- ✓ Increase monthly City newsletter subscribers. **Strategic Priority #2: Community Engagement**
- ✓ Increase engagement on social media platforms. **Strategic Priority #2: Community Engagement**
- ✓ Update the Crisis Communication Plan. **Strategic Priority #2: Community Engagement**

Performance Measures and Statistics	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Projected	FY 2025-26 Estimate
Number of Resolutions	139	169	148	152
Number of Ordinances	112	60	50	48
Liquor Licenses Issued	\$213,050	\$220,050	\$227,250	\$234,000
Video Gaming Licenses Issued	\$43,800	\$49,300	\$54,900	\$60,200
Tobacco Licenses Issued	\$2,100	\$2,350	\$2,550	\$2,850
Massage Licenses Issued	\$2,000	\$2,350	\$2,600	\$2,950
Miscellaneous Licenses Issued (loudspeaker, carnival, horse carriage, towing, amusement)	\$10,745	\$11,070	\$11,950	\$12,700
Liquor Control Commission Meetings Held	11	9	12	12
City Council Meetings Held	23	22	24	23
Special Meetings, Workshops, or Retreats Held	4	3	4	4
Government Operations Committee Meetings Held	20	21	23	22
Performance Measures and Statistics	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Projected	FY 2025-26 Estimate
Website Users	N/A	N/A	351,000	361,530
Website Page Views	N/A	N/A	1,093,818	1,126,633
Social Media Followers	29,000	32,000	35,125	36,179
Social Media Reach/Impressions	900,000	2,500,000	3,167,522	3,262,548
Number of Press Releases	65	66	44	45
Newsletter Subscribers	2,600	2,500	3,577	3684

City of St. Charles
General Fund
Expenditures
FY 2025-2026 Budget

Fund 100 General Fund						
Department 100110 City Administration						
Account	Description	Actual FY 22/23	Actual FY 23/24	Budget FY 24/25	Forecast FY 24/25	Budget FY 25/26
50100	Regular Wages	297,110	299,635	427,590	414,000	470,100
50101	Part Time Wages	35,353	24,175	-	-	-
50110	Accrued Payroll GAAP	696	1,608	-	-	-
50200	Overtime	3,054	1,508	5,790	3,000	2,900
50300	Car Allowance	7,500	7,200	7,200	7,200	7,200
50301	Cell Phone/Internet Allowance	360	225	780	-	-
51100	FICA	15,499	15,100	27,365	20,515	29,800
51103	IMRF	32,504	25,784	35,470	34,130	42,300
51104	Medicare	4,849	4,709	6,400	6,050	7,000
51105	401A	1,060	746	2,600	-	-
51200	Health Insurance-Medical	22,586	31,074	61,390	31,601	32,500
51203	Life Insurance	-	343	580	391	410
51204	Workers Compensation	448	365	457	457	424
51300	Registration and Fees	2,730	6,676	7,440	8,140	9,240
51304	Memberships and Dues	795	1,038	1,350	1,450	1,970
51400	Transportation Expense	-	775	1,300	1,460	2,085
51401	Lodging	383	2,074	2,800	3,600	4,600
51402	Meals-Travel & Training	-	67	575	675	1,175
Total Personal Services		424,927	423,103	589,087	532,669	611,704
52000	Office Supplies	1,458	2,570	5,425	5,905	5,425
52002	Books and Subscriptions	293	484	620	620	620
52100	Refreshment Supplies	2,571	2,450	3,800	3,800	3,800
52101	Meals-Business	905	558	1,400	1,370	1,550
Total Commodities		5,227	6,062	11,245	11,695	11,395
54000	Telephone Service	102	61	61	61	65
54001	Cellular Service	1,074	1,372	1,585	1,583	1,600
54110	General Legal	64,032	46,299	55,000	55,000	55,000
54189	Other Professional Services	81,815	13,721	14,000	16,000	34,000
54200	Communication Service Projects	2,030	3,270	-	-	-
54250	Software Licenses & Subscriptions	1,161	1,369	1,425	1,425	1,425
54399	Other Contracted Services	7,740	9,440	12,000	10,600	12,000
54402	Maint Agreements - Copiers	1,136	1,222	1,350	892	1,350
54500	Postage	-	108	150	50	150
54519	Other Rentals	136	-	-	-	-
Total Contractual Services		159,226	76,861	85,571	85,611	105,590
55400	Inventory Carrying Charge	1	-	-	-	-
55401	Inventory Overhead	117	70	85	80	100
Total Other Operating		118	70	85	80	100
55270	Allocated Costs-GG	-	-	-	-	-
Total Allocations		-	-	-	-	-
Total Expenditures		589,498	506,096	685,988	630,055	728,789

City of St. Charles
General Fund
Expenditures
FY 2025-2026 Budget

Fund	100	General Fund				
Department	100111	Community & Public Affairs				
Account	Description	Actual FY 22/23	Actual FY 23/24	Budget FY 24/25	Forecast FY 24/25	Budget FY 25/26
50100	Regular Wages	99,603	102,037	184,300	178,300	200,200
50101	Part Time Wages	40,735	11,057	40,715	30,600	42,700
50110	Accrued Payroll GAAP	(4,373)	1,130	-	-	-
51100	FICA	8,443	6,778	13,985	12,700	15,100
51103	IMRF	13,318	8,684	18,115	16,720	21,400
51104	Medicare	1,975	1,585	3,270	2,960	3,550
51105	401A	1,445	1,531	2,765	1,630	1,750
51200	Health Insurance-Medical	9,379	10,092	27,160	38,877	51,250
51203	Life Insurance	-	129	250	252	260
51204	Workers Compensation	230	144	202	202	217
51304	Memberships and Dues	-	121	145	-	400
Total Personal Services		170,755	143,287	290,907	282,241	336,827
52000	Office Supplies	169	-	-	-	-
52205	Special Event Supplies	1,477	2,984	3,000	178	3,000
Total Commodities		1,646	2,984	3,000	178	3,000
54001	Cellular Service	627	983	1,195	697	1,200
54189	Other Professional Services	34,190	44,930	40,150	30,829	37,150
54200	Communication Service Projects	2,030	3,270	-	-	-
54250	Software Licenses & Subscriptions	2,067	4,040	4,105	4,012	5,735
54540	Advertising	-	1,678	3,000	663	3,000
Total Contractual Services		38,914	54,902	48,450	36,201	47,085
55401	Inventory Overhead	-	-	-	-	-
Total Other Operating		-	-	-	-	-
55270	Allocated Costs-GG	-	-	-	-	-
Total Allocations		-	-	-	-	-
Total Expenditures		211,315	201,173	342,357	318,620	386,912

City of St. Charles
General Fund
Expenditures
FY 2025-2026 Budget

Fund	100	General Fund				
Department	100120	City Officials				
Account	Description	Actual FY 22/23	Actual FY 23/24	Budget FY 24/25	Forecast FY 24/25	Budget FY 25/26
50100	Regular Wages	928	-	-	-	-
50101	Part Time Wages	71,925	69,125	76,300	73,325	76,300
50110	Accrued Payroll GAAP	(110)	569	-	-	-
50200	Overtime	233	-	-	-	-
50301	Cell Phone/Internet Allowance	3,675	4,130	4,200	4,200	4,200
51100	FICA	4,757	4,542	5,000	4,810	5,000
51103	IMRF	118	-	-	-	-
51104	Medicare	1,113	1,062	1,175	1,130	1,180
51105	401A	5	-	-	-	-
51204	Workers Compensation	101	79	-	-	68
51300	Registration and Fees	689	2,980	5,575	5,575	5,575
51304	Memberships and Dues	20,266	29,845	29,100	29,100	29,100
51400	Transportation Expense	537	311	1,600	1,600	1,600
51401	Lodging	179	-	2,600	2,600	2,600
51402	Meals-Travel & Training	-	-	975	975	975
Total Personal Services		104,416	112,643	126,525	123,315	126,598
52000	Office Supplies	3,683	1,254	3,000	3,000	3,300
52100	Refreshment Supplies	126	15	250	250	-
52101	Meals-Business	2,195	2,869	4,775	4,875	5,225
52201	Awards	55	-	250	250	280
52319	Other General Supplies	203	118	1,350	1,350	1,420
Total Commodities		6,262	4,256	9,625	9,725	10,225
54000	Telephone Service	113	67	67	67	70
54001	Cellular Service	-	-	-	-	-
54110	General Legal	25,757	23,738	28,238	28,238	28,238
54150	Consulting Services	26,400	28,800	28,800	28,800	28,800
54189	Other Professional Services	-	-	-	-	-
54200	Communication Service Projects	677	1,091	-	-	-
54201	Communication System Expense	-	-	-	-	-
54399	Other Contracted Services	1,144	1,249	1,000	-	-
54530	Legal Notices	1,382	1,348	1,400	1,400	1,400
54600	Mealth Health Board	616,803	632,269	660,000	660,000	680,000
64621	Visitors Cultural Commission	140,000	140,000	103,500	103,500	103,500
54622	History Museum	-	-	60,000	60,000	60,000
54697	Youth Commission	12,685	14,981	15,000	15,000	30,000
54690	Park District Fire Works	16,448	16,488	18,137	18,137	18,137
Total Contractual Services		841,409	860,031	916,142	915,142	950,145
55401	Inventory Overhead	15	-	10	-	20
Total Other Operating		15	-	10	-	20
55270	Allocated Costs-GG	-	-	-	-	-
Total Allocations		-	-	-	-	-
Total Expenditures		952,102	976,930	1,052,302	1,048,182	1,086,988

City of St. Charles
Information Systems Department
Fiscal Year 2025-2026 Budget

General Description and Major Areas of Responsibility

The Information Systems Department consists of the following functional areas:

Information Systems

- Network and Infrastructure Management is responsible for providing the technical foundation to run the City's applications. This includes network communications, computer hardware, software, data storage, wireless communications, internet connectivity, servers, telephones, audio/visual systems, and electronic building security. Network and Infrastructure Management staff also provide first line Help Desk support for users regarding hardware, software, and telephone-related issues.
- Application Management is responsible for the implementation and support of the City's software applications. This includes selection, configuration and development of new applications or enhancements to existing applications, and configuration and training for enterprise and departmental systems. Application Management is also responsible for Geographic Information Systems (GIS) which includes providing geographic information, programming, analysis, Global Positioning System (GPS) locates, and mapping services to all City departments.
- Program Management is responsible for providing overall leadership for projects, which includes overseeing selection and implementation of new applications and services.



City of St. Charles
Information Systems Department
Fiscal Year 2025-2026 Budget

Records Management

- Records Management manages all records for the City, except for the Police Department. This includes responsibility for managing the entire life cycle of records, from their creation through their use and retention for business/historical purposes, or their disposal. In addition, Records Management performs scanning and indexing functions for electronic storage and access of documents. Records Management is also responsible for providing responses to Freedom of Information requests in compliance with the Illinois Freedom of Information Act (FOIA), as well as subpoenas and legal retention holds.

FY 2024-25 Significant Accomplishments

- ✓ Completed the project to design and implement a new City website, Economic Development website and public participation platform.
- ✓ Migrated all staff to cloud-based email, office productivity software and intranet.
- ✓ Partnered with the Finance Department to implement a new utility billing and customer information system, and a utility billing customer portal.
- ✓ Partnered with the Public Works Department to migrate water utility GIS data to a new structure with enhanced functionality.
- ✓ Partnered with the Public Works Department to implement a GIS-integrated asset management system.

FY 2025-26 Goals and Objectives

- Migrate the City's Voice over Internet Protocol (VoIP) phone system to a cloud-based platform. **Strategic Priority: Organizational Resiliency.**
- Partner with the City Administrator's Office to roll out mass notification messaging to the public. **Strategic Priority: Community Engagement**
- Partner with the Public Works Department to migrate stormwater and wastewater utility GIS data to a new structure with enhanced functionality. **Strategic Priority: Organizational Resiliency.**
- Continue to partner with the Public Works Department to implement a GIS-integrated asset management system. **Strategic Priority: Organizational Resiliency.**

Performance Measures and Statistics	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Projected	FY 2025-26 Estimate
<u>Information Systems</u>				
IS FTEs	9.8	9.8	10.5	10.5
IS FTEs as % of City FTEs	3.6%	3.5%	3.5%	3.7%
IS Total Expense per City FTE	\$12,185	\$14,302	\$13,447	\$16,883
IS Total Expense as % of City Budget	1.6%	1.8%	1.8%	2.2%

City of St. Charles
Information Systems Department
Fiscal Year 2025-2026 Budget

IS Operational vs. Capital Expense	84% vs. 16%	83% vs. 17%	95% vs. 5%	91% vs. 9%
Internal Service Requests	3058	2853	2963	2958
% Service Request Completion < 5 days	81.6%	82.5%	81.5%	83.0%
Total # of Endpoint Devices Supported	375	393	417	415
Total # of Computer User Accounts	324	335	333	335
<u>Records Management</u>				
Records Management FTEs	2.0	2.0	2.0	2.0
FOIA (Non-Commercial) Requests Received	486	550	575	575
FOIA (Non-Commercial) Response Time (Avg. Days)	2.6	2.1	2.3	2.3
FOIA (Commercial) Requests Received	34	51	40	45
FOIA (Commercial) Response Time (Avg. Days)	9.0	7.8	8.0	8.0
Total # of Pages Produced for FOIA Requests	22,902	18,831	20,000	20,200
Records Added to Electronic Document Management System	51,804	43,552	71,403	83,829

City of St. Charles
General Fund
Expenditures
FY 2025-2026 Budget

Fund	100	General Fund					
Department	100200	Information Systems					
Account	Description	Actual FY 22/23	Actual FY 23/24	Budget FY 24/25	Forecast FY 24/25	Budget FY 25/26	
50100	Regular Wages	1,288,144	1,348,909	1,529,080	1,488,140	1,592,000	
50101	Part Time Wages	43,911	22,262	33,180	31,710	49,900	
50110	Accrued Payroll GAAP	(2,818)	20,394	-	-	-	
50200	Overtime	3,596	6,366	4,360	14,030	11,500	
50300	Car Allowance	5,400	5,400	5,400	5,400	5,400	
50301	Cell Phone/Internet Allowance	4,275	4,073	4,860	4,860	4,860	
51100	FICA	77,894	80,579	97,770	91,780	103,150	
51103	IMRF	125,357	106,618	126,550	122,910	146,000	
51104	Medicare	18,589	19,200	22,865	21,860	24,150	
51105	401A	14,371	15,380	15,800	17,420	16,900	
51200	Health Insurance-Medical	202,991	231,271	245,685	241,733	291,600	
51203	Life Insurance	-	1,646	1,860	1,744	1,800	
51204	Workers Compensation	1,750	1,476	1,406	1,406	1,483	
51300	Registration and Fees	17,872	12,436	20,360	15,319	19,030	
51301	City Sponsored Training	7,143	5,830	25,600	11,576	6,800	
51304	Memberships and Dues	1,339	1,904	2,210	2,332	2,240	
51305	Employee Reimbursed Schooling	-	-	-	-	-	
51400	Transportation Expense	2,401	1,479	5,505	1,783	5,505	
51401	Lodging	3,060	4,021	7,545	4,822	5,045	
51402	Meals-Travel & Training	1,194	778	2,060	1,095	2,810	
51600	Uniforms	-	146	100	80	75	
Total Personal Services		1,816,469	1,890,166	2,152,196	2,080,000	2,290,248	
52000	Office Supplies	11,484	278	250	240	250	
52001	Computer Related Supplies	466	981	2,000	2,000	3,800	
52002	Books and Subscriptions	-	-	50	109	50	
52100	Refreshment Supplies	700	1,000	800	1,000	1,000	
52101	Meals-Business	-	-	100	-	100	
52300	Janitorial/Kitchen Supplies	32	35	100	75	100	
52305	Safety Supplies	-	18	50	-	50	
52310	Small Tools and Equipment	81	-	450	100	450	
52400	Gasoline	54	49	160	290	300	
Total Commodities		12,817	2,361	3,960	3,814	6,100	
54000	Telephone Service	5,086	5,201	5,200	5,329	5,400	
54001	Cellular Service	7,411	8,195	9,275	8,009	10,000	
54110	General Legal	2,250	394	2,500	900	1,500	
54189	Other Professional Services	-	-	25	-	25	
54200	Communication Service Projects	9,027	14,538	-	-	-	
54250	Software Licenses & Subscriptions	173,280	131,967	458,970	440,685	533,520	
54251	Software Maintenance Agreement	144,792	198,344	212,800	189,467	222,360	
54253	Internet Circuit Charges	46,189	51,685	54,500	50,700	55,600	
54254	Hosted and Hosting Services	124,880	184,711	199,110	214,986	171,930	
54256	IT Consulting Services	134,743	263,377	297,050	305,927	345,720	
54399	Other Contracted Services	5,177	3,711	3,000	2,820	4,220	
54402	Maint Agreemnts - Copiers	567	929	620	1,061	1,100	
54403	Maint Agreemnts - Computer Equipment	54,280	60,890	74,470	68,296	73,200	
54453	Repair & Maint - Computers	918	-	1,050	200	950	
54480	Central Garage Services	-	569	671	424	689	
54500	Postage	99	-	50	-	50	
54513	Equipment Rental	2,100	-	-	-	-	
54520	Printing	-	-	-	100	100	
Total Contractual Services		710,799	924,512	1,319,291	1,288,904	1,426,364	

City of St. Charles
General Fund
Expenditures
FY 2025-2026 Budget

Fund	100	General Fund					
Department	100200	Information Systems					
Account	Description	Actual FY 22/23	Actual FY 23/24	Budget FY 24/25	Forecast FY 24/25	Budget FY 25/26	
55223	Motor Vehicle Replace Program	7,395	-	2,826	2,826	2,520	
55243	Subscription Principal Expense		214,357	-	-	-	
55244	Subscription Interest Expense		348	-	-	-	
55400	Inventory Carrying Charge	161	-	-	-	-	
55401	Inventory Overhead	75	27	55	55	90	
Total Other Operating		7,631	214,732	2,881	2,881	2,610	
56004	Computer Equipment	7,684	10,420	26,500	30,124	11,500	
56090	Subscription Capital Outlay		514,832				
Total Capital		7,684	525,251	26,500	30,124	11,500	
55270	Allocated Costs-GG	-	-	-	-	-	
Total Allocations		-	-	-	-	-	
Total Expenditures		2,555,400	3,557,023	3,504,828	3,405,723	3,736,822	

City of St. Charles
Human Resources Department
Fiscal Year 2025-2026 Budget

HR Vision and Mission

Vision: To be a modern employer of choice committed to best-in-class municipal service.

Mission: Partner with City employees and departments to optimize individual and organizational success.

General Description and Major Areas of Responsibility

The primary responsibilities of the Human Resources Department include recruitment and retention of employees, staff organization and succession planning, performance management, employee engagement and recognition, benefit administration, legal compliance, litigation management, labor relations, employee safety management and programming, salary administration, training and staff development, leave management, and workers' compensation.



Positions within the department serve as internal consultants regarding personnel issues, and the Department Director acts as the chief negotiator when bargaining with the City's five unions. The Assistant Human Resources Director supports the Board of Fire & Police Commission by coordinating sworn Police and Fire staff recruitments and promotions. HR staff also serve as board members and provide training and facilitation for local and state municipal organizations.

The City's benefits mission statement, which guides and informs decision-making about benefit offerings, is "The City will provide fiscally responsible, competitive, and comprehensive benefits that motivate employees to invest in their total well-being."

- **Fiscally Responsible:** Meaning that the City's benefit offerings will be within budget, regularly monitored, and palatable to the tax base who funds them.
- **Competitive:** Meaning that the City's benefit offerings will attract and retain quality employees. Benefits will retain employees by generating engagement, productivity, and commitment to their work because they feel taken care of. The benefits will be competitive within the City's market for talent.
- **Comprehensive:** Meaning that the City's benefit offerings will include a choice of health plans at various coverage levels and costs as well as a variety of supplemental benefits from which employees can choose to ensure their total well-being and that of their dependents.
- **Invest:** Meaning that the City's benefit offerings will be designed in a way that shares the burden of health management and cost with employees, motivating employees to consistently leverage the benefit offerings to enhance their health and lower their costs.
- **Total Well-being:** Meaning that the City's comprehensive benefit offerings will provide employees with tools that support the eight dimensions of wellness: social wellness,

City of St. Charles
Human Resources Department
Fiscal Year 2025-2026 Budget

emotional wellness, community wellness, environmental wellness, financial wellness, occupational wellness, intellectual wellness, and physical wellness.

Human Resources Department by the Numbers

- ❖ FY 2024-25 Total Authorized FTE's: 4.74
- ❖ Conducted internal recruitment for new Fire Chief and Deputy Fire Chief of Operations.
- ❖ HR staff hosted its inaugural mock City Council meeting for the 4th grade classes of Norton Creek Elementary School. Students had to decide if they would allow a candy store to open in a residential neighborhood.
- ❖ Responsible for recruiting 45 new employees in calendar year 2024, with application numbers exceeding the national average. There were 15 internal promotions or transfers in 2024.
- ❖ Experienced an employee turnover rate of 9.38%, which is below the actual national average turnover of 13% for exempt and 22% for non-exempt.
- ❖ HR Director was appointed to the executive board of the City's insurance cooperative, the Illinois Personnel Benefits Cooperative (IPBC).

FY 2024-25 Significant Accomplishments

- ✓ Completed collective bargaining with IAFF, Teamsters, MAP 27, and MAP 28 using the collaborative interest based bargaining method for all but one contract.
- ✓ Expanded the annual leadership and teambuilding learning by including all exempt managers and supervisors.
- ✓ Established an interdepartmental workgroup charged with developing a workplace violence prevention/preparation and response plan.
- ✓ Increased employee engagement in the City's wellness screenings, thereby securing more wellness incentive dollars from the City's insurance cooperative, the Illinois Personnel Benefits Cooperative (IPBC).
- ✓ Continued partnership with School District 303, Compass Academy, and Fox Valley Career Center highlighting local government careers to students via a job shadow program, job fair, student government activities, campus presentations, and Bring Your Student to Work Day.
- ✓ Conducted an ADA assessment of City buildings with members of the community who have specific disabilities. Participated in training to facilitate development and implementation of programs and facilities that disabled community members can more easily access.

FY 2025-26 Goals and Objectives

- Secure the U.S. Department of Labor's HIRE Vets Gold Medallion Award for 2025.
- Begin collective bargaining with IBEW 196 representing the Public Works Electric Line workers and Locators.

City of St. Charles
Human Resources Department
Fiscal Year 2025-2026 Budget

- Move the City's health insurance plan year to a calendar year to simplify administration and increase transparency. **Strategic Priority: Financial Wellness**
- Continue to increase employee participation in wellness screenings. **Strategic Priority: Financial Wellness.**
- Continue to conduct teambuilding and leadership training for management and supervisory staff. **Strategic Priority: Community Engagement**
- Maintain a loss ratio of under 100% across all lines of insurance. **Strategic Priority: Financial Wellness**
- Maintain a premium rate adjustment below national medical cost trend of 8.0%¹. **Strategic Priority: Financial Wellness**
- Increase employee use of medical and pharmaceutical clinical programs to optimize treatment, promote health, and enhance disease prevention. **Strategic Priority: Financial Wellness.**
- Increase employee use of cost containment tools to lower the financial burden of healthcare on the employee and the taxpayer. **Strategic Priority: Financial Wellness**
- Continue to work with educational partners to reach young people of St. Charles and educate them on career options at the City. **Strategic Priority: Community Engagement and Organizational Resiliency**

Performance Measures and Statistics	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Projected	FY 2025-26 Estimate
Number of Workers Compensation Claims	18	18	28	25
Average Cost	\$ 38,721	\$ 14,834	\$ 15,000	\$16,000
Average Days Open	125	130	100	120
Number of FMLA Leaves	64	68	62	65
Total FMLA Hours	7,831	6,717	6,000	6,500
Transitional Duty Hours Worked	2,201	4,679	6,100	5,100
Military Leaves	2	1	4	4
Open Positions/Recruitments	82	92	66	50
Internal Promotions	27	38	15	10
Separations from Service	45	37	30	25
Turnover Rate	13.69%	11.6 %	9.38%	10%
Applications for Employment	1,492	1,272	1,883	1,500
Average Number of full-time Employees	250	251	252	250
Average Number of Lives on Health Insurance	679	700	721	730
Paid Insurance Claims	\$3,615,048	\$3,827,555	\$3,900,000	\$4,100,000
Medical	\$2,478,421	\$2,788,292	\$3,000,000	\$3,100,000

¹ The projected percentage increase in the cost to treat patients from one year to the next, assuming benefits remain the same

City of St. Charles
Human Resources Department
Fiscal Year 2025-2026 Budget

Performance Measures and Statistics	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Projected	FY 2025-26 Estimate
Rx	\$1,136,627	\$1,039,263	\$900,000	\$1,000,000
Number of Stoploss Claims	0	0	2	1
Loss Ratio	99.5%	95.7%	119%	105%
Paid Dental Claims	\$230,026	\$219,067	\$182,000	\$200,000
Wellness Fair Participants	187	191	222	245
Employee	128	129	150	165
Spouse	49	54	66	70
Retiree	10	8	6	10
Grievances Processed	0	1	7	3
Grievances to Arbitration	0	0	0	0
Collective Bargaining Agreements Negotiated	0	0	4	1
Average Number of Active Employees	294	300	303	309
Number of Training Seminars Hosted for Employees	11	16	16	20
Number of Job Shadows	63	58	25	35
Number of Recognition Gifts	43	47	65	52
Tenure	28	34	53	40
Retiree	15	13	12	12

City of St. Charles
General Fund
Expenditures
FY 2025-2026 Budget

Fund	100	General Fund				
Department	100210	Human Resources				
Account	Description	Actual FY 22/23	Actual FY 23/24	Budget FY 24/25	Forecast FY 24/25	Budget FY 25/26
50100	Regular Wages	501,123	525,193	542,270	555,105	572,000
50101	Part Time Wages	66,020	63,341	88,545	63,850	90,150
50110	Accrued Payroll GAAP	5,704	(2,434)	-	-	-
50200	Overtime	673	7,143	-	4,535	2,635
50300	Car Allowance	5,400	5,400	5,400	5,400	5,400
50301	Cell Phone/Internet Allowance	1,995	2,918	2,100	1,980	2,400
50510	Patient Care Incentive Payments	-	104	-	-	-
51100	FICA	31,810	33,297	39,575	36,470	41,700
51103	IMRF	53,608	46,293	51,215	50,190	59,000
51104	Medicare	7,809	8,172	9,260	8,785	9,800
51105	401A	7,346	7,561	7,930	8,230	8,200
51200	Health Insurance-Medical	66,954	88,532	88,860	88,772	94,950
51203	Life Insurance	-	610	650	628	650
51204	Workers Compensation	785	595	567	567	596
51300	Registration and Fees	4,848	4,663	3,000	5,000	8,300
51301	City Sponsored Training	19,215	36,185	51,100	31,000	48,000
51304	Memberships and Dues	5,367	6,296	4,450	4,450	4,670
51306	Professional Certification	-	-	1,254	1,254	-
51400	Transportation Expense	83	713	800	800	800
51401	Lodging	603	606	700	1,023	1,400
51402	Meals-Travel & Training	10	-	300	300	1,000
51500	New Hire Testing	35,585	30,319	43,250	43,250	43,250
51501	Current Employee Testing	8,630	6,100	9,460	8,100	12,100
Total Personal Services		823,568	871,605	950,686	919,689	1,007,001
52000	Office Supplies	9,009	5,921	14,364	9,088	11,214
52002	Books and Subscriptions	2,018	2,181	2,100	2,100	2,200
52100	Refreshment Supplies	510	2,495	4,700	3,236	9,500
52101	Meals-Business	2,436	5,552	6,300	10,000	10,700
52200	Sympathy Gifts	50	-	750	200	750
52201	Awards	8,154	12,687	17,500	15,950	20,000
52205	Special Event Supplies	42	-	700	-	700
52206	Association Dues-Non Employee	375	375	400	400	400
52300	Janitorial/Kitchen Supplies	88	81	250	250	250
52305	Safety Supplies	810	-	800	-	15,800
Total Commodities		23,492	29,291	47,864	41,224	71,514
54000	Telephone Service	874	827	830	827	850
54001	Cellular Service	-	-	-	-	-
54110	General Legal	13,043	10,899	10,000	60,000	50,000
54120	Arbitration/Negotiations Legal	723	3,330	50,000	50,000	25,000
54141	Fire Testing Services	7,050	28,775	16,000	16,000	33,000
54142	Background Checks	7,048	7,746	9,000	7,000	13,500
54150	Consulting Services	13,488	8,045	3,900	2,900	3,900
54170	Health Insurance Admin - EE	-	4,886	4,650	4,650	4,800
54189	Other Professional Services	50,063	18,508	23,200	8,700	15,700
54200	Communication Service Projects	4,061	6,541	-	-	-
54250	Software Licenses & Subscriptions	-	568	-	-	-
54251	Software Maintenance Agreement	69,551	82,938	88,761	88,717	94,286
54391	Employee Services	7,728	-	2,110	2,110	1,500
54402	Maint Agreemnts - Copiers	893	706	-	897	900
54500	Postage	-	-	-	-	-
54532	Employment Notices	16,198	17,031	18,729	18,729	18,767
Total Contractual Services		190,720	190,801	227,180	260,530	262,203

City of St. Charles
General Fund
Expenditures
FY 2025-2026 Budget

Fund	100	General Fund					
Department	100210	Human Resources					
Account	Description	Actual FY 22/23	Actual FY 23/24	Budget FY 24/25	Forecast FY 24/25	Budget FY 25/26	
55400	Inventory Carrying Charge	4	-	-	-	-	
55401	Inventory Overhead	99	101	75	75	120	
Total Other Operating		103	101	75	75	120	
55270	Allocated Costs-GG	-	-	-	-	-	
Total Allocations		-	-	-	-	-	
Total Expenditures		1,037,883	1,091,798	1,225,805	1,221,518	1,340,838	

**City of St. Charles
Finance Department
Fiscal Year 2025-2026 Budget**

General Description and Major Areas of Responsibility

The primary responsibilities of the Finance Department include the proper accounting and financial reporting for all City funds, establishment and monitoring of internal controls, administration of the annual budget process and preparation of the adopted budget, coordination of the annual audit and external financial reporting, computation and filing of tax levies and accurate and timely processing of payroll, accounts payable, accounts receivable, cash receipts and utility billing and collections.



Finance is also responsible for the proper accounting and financial reporting for the Police Pension Fund and Firefighter's Pension Fund. The Department is also accountable for the City's cash management and investment program, debt issuance and management, procurement of liability and other insurance as well as management of claims, and coordinating the City's overall purchasing and procurement programs. The Finance Department is organized into the two divisions of Accounting and Utility Billing.

FY 2024-25 Significant Accomplishments

Finance Department by the Numbers

- ❖ FY 2024-25 Total Authorized FTE's: 12.75
 - 8.0 FTE's in Finance and Accounting and 4.75 FTE's in Utility Billing
- ❖ Has received the GFOA Certificate of Achievement for Excellence in Financial Reporting for the City's Annual Comprehensive Financial Report for 37 consecutive years
- ❖ Responsible for billing and collection of approximately \$85,000,000 annually of electric, water and sewer user charges

Finance and Accounting

- ✓ Received the Certificate of Achievement for Excellence in Financial Reporting, issued by the Government Finance Officers Association (GFOA), for the thirty-eighth consecutive year for the Annual Comprehensive Financial Report (ACFR) ending April 30, 2023.
- ✓ Created and issued the City's Popular Annual Financial Report (PAFR) for the year ending April 30, 2024 and received the GFOA Popular Annual Financial Reporting Award for the Report as of April 30, 2023.
- ✓ Continued to implement new Governmental Accounting Standards Board Statements that are applicable to the City.
- ✓ Completed the restructuring of certain positions in Finance in order to provide more assistant to the Finance Department's core services.

City of St. Charles
Finance Department
Fiscal Year 2025-2026 Budget

- ✓ Continued to implement improvements to the City's budget document in order to improve understanding and transparency.
- ✓ Began the process to undertake a utility rate study and analysis based on completion of the most recent Utility 10-Year Master Plans

Utility Billing

- ✓ Continued the implementation of utility billing and cash receipting to the NorthStar Customer Information System (CIS) and assisting customers with the transition to SilverBlaze, the new customer portal providing more utility bill payment options and utility account information.
- ✓ Continued to work with Public Works and Information Systems on the planning for the implementation of new water meter and reading system
- ✓ Began the testing for the new Silverblaze mobile application for customer use

FY 2025-26 Goals and Objectives

Finance

- Receive the Certificate of Achievement for Excellence in Financial Reporting from the GFOA for the ACFR ending April 30, 2025. **Strategic Priority #4: Financial Wellness**
- Receive the Popular Annual Financial Reporting Award from the GFOA for the PAFR ending April 30, 2025. **Strategic Priority #4: Financial Wellness**
- Receive unmodified opinion from auditors on annual financial statements with minimal auditor-initiated journal entries.
- Monitor state and federal legislation affecting City finances, employee pensions and benefits, and State action affecting state-shared revenues. **Strategic Priority #4: Financial Wellness**
- Coordinate the development of a new Utility Rate Study, incorporating the most recent 10-year master plans developed for each utility. **Strategic Priority #4: Financial Wellness**
- Implement continued budget document and process improvements in order to improve budget and financial transparency and make progress towards receiving the GFOA Distinguished Budget Presentation Award. **Strategic Priority #4: Financial Wellness**

Utility Billing

- Continue to streamline utility billing processes in conjunction with the implementation of NorthStar CIS. **Strategic Priority #3: Organization Resiliency**
- Assist the meter department with integrating the new badger water meter reading system into NorthStar. **Strategic Priority #3: Organization Resiliency**
- Assist the meter department with maintaining the meter inventory in NorthStar CIS.
- Implement and communicate the availability of the new Silverblaze mobile application to customers. **Strategic Priority #2: Community Engagement**

City of St. Charles
Finance Department
Fiscal Year 2025-2026 Budget

Performance Measures and Statistics	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Projected	FY 2025-26 Estimate
<u>Finance and Accounting</u>				
Moody's Bond Rating	Aa1	Aa1	Aa1	Aa1
Unmodified Audit Opinion	Yes	Yes	Yes	Yes
GFOA ACFR Award Received	Yes	Yes	Yes	Yes
GFOA PAFR Award Received	Yes	Yes	Yes	Yes
Gross Payrolls Processed	\$29,229,746	\$30,650,523	\$32,000,000	\$33,500,000
Payroll ACH Issued	7,820	7,754	7,823	7,900
AP Invoices Processed	10,454	11,046	11,900	11,500
Total AP Amount Paid	\$118,777,245	\$128,466,999	\$130,000,000	\$140,000,000
# of Purchase Orders Issued	3,793	5114	9,375	9,500
# of Monthly Alcohol Tax Returns Processed	1,358	1,376	1,414	1,428
<u>Utility Billing</u>				
Total Number of Active Accounts/Services (1)	44,637	45,035	45,433	46,000
Electric Accounts	16,283	16,483	16,683	16,900
Water Accounts	12,719	12,757	12,795	12,900
Sewer Accounts	15,635	15,795	15,955	16,200
# of Utility Services Billed	535,184	538,958	542,732	545,000
# of Customers on City Autopay	4,375	4,655	4,900	5,200
# Scheduled Payments through Paymentus (2)	2,148	3,123	3,400	3,800
# Customer Telephone Calls	23,385	25,768	20,976	21,000
# Customer Counter Visits	10,565	12,372	10,455	10,000

(1) Number of Electric, Water and Sewer Accounts Combined

(2) Credit cards, checks, credit cards and debit cards

City of St. Charles
General Fund
Expenditures
FY 2025-2026 Budget

Fund 100 General Fund						
Department 100220 Accounting						
Account	Description	Actual FY 22/23	Actual FY 23/24	Budget FY 24/25	Forecast FY 24/25	Budget FY 25/26
50100	Regular Wages	825,589	840,410	912,650	860,000	940,300
50110	Accrued Payroll GAAP	(2,784)	174	-	-	-
50200	Overtime	655	919	-	770	-
50201	OT - Double Time	-	-	-	-	-
50300	Car Allowance	5,400	5,400	5,400	5,400	5,400
50301	Cell Phone/Internet Allowance	1,343	1,320	1,320	1,725	1,860
51100	FICA	49,917	50,627	57,000	52,290	58,750
51103	IMRF	77,713	65,049	73,905	69,110	83,220
51104	Medicare	11,782	12,057	13,330	12,470	13,750
51105	401A	10,879	11,164	12,270	10,500	10,150
51200	Health Insurance-Medical	106,651	130,493	135,300	111,381	128,750
51203	Life Insurance	-	944	1,015	940	1,000
51204	Workers Compensation	1,075	875	819	819	843
51300	Registration and Fees	1,242	2,562	2,675	3,065	6,400
51304	Memberships and Dues	1,629	1,744	1,670	1,450	1,750
51305	Employee Reimbursed Schooling	481	-	-	-	-
51400	Transportation Expense	460	28	800	254	2,500
51401	Lodging	790	225	225	306	2,050
51402	Meals-Travel & Training	240	26	50	75	775
Total Personal Services		1,093,062	1,124,016	1,218,429	1,130,555	1,257,498
52000	Office Supplies	6,517	4,546	5,295	5,317	5,300
52001	Computer Related Supplies	122	-	-	-	-
52100	Refreshment Supplies	365	671	500	500	500
52101	Meals-Business	92	273	500	500	500
52300	Janitorial/Kitchen Supplies	261	235	400	400	400
52310	Small Tools and Equipment	1,956	-	-	-	-
Total Commodities		9,313	5,725	6,695	6,717	6,700
54000	Telephone Service	1,954	1,945	1,950	1,970	1,980
54001	Cellular Service	507	507	510	510	510
54110	General Legal	8,000	6,265	5,750	6,746	6,000
54130	Audit Services	72,200	72,200	73,460	72,530	75,740
54131	Actuarial Services	15,000	12,300	15,700	15,700	12,250
54133	Banking Service Charges	33,658	23,113	23,250	30,700	35,700
54150	Consulting Services	-	-	-	-	-
54189	Other Professional Services	4,930	2,530	3,180	7,505	3,680
54200	Communication Service Projects	5,415	8,721	-	-	-
54250	Software Licenses & Subscriptions	11,945	10,788	11,205	22,350	12,665
54251	Software Maintenance Agreement	99,756	110,748	120,495	108,539	118,845
54401	Maint Agreements - Office Equip	3,834	3,834	3,835	3,835	3,835
54402	Maint Agreements - Copiers	2,036	2,356	2,500	2,250	2,500
54500	Postage	32,078	21,786	26,350	20,850	22,350
54520	Printing	776	177	350	809	850
54530	Legal Notices	301	327	400	410	425
Total Contractual Services		292,390	277,597	288,935	294,704	297,330

City of St. Charles
General Fund
Expenditures
FY 2025-2026 Budget

Fund	100	General Fund					
Department	100220	Accounting					
Account	Description	Actual FY 22/23	Actual FY 23/24	Budget FY 24/25	Forecast FY 24/25	Budget FY 25/26	
55202	Other Governmental Fees & Taxes	113,629	116,321	5,000	58,221	-	
55203	Recording and Filing Fees	-	-	-	80	100	
55400	Inventory Carrying Charge	370	-	-	-	-	
55401	Inventory Overhead	367	287	310	300	300	
Total Other Operating		114,366	116,607	5,310	58,601	400	
55300	Interest Expense	59	-	-	-	-	
Debt Service		59	-	-	-	-	
Total Expenditures		1,509,190	1,523,945	1,519,369	1,490,577	1,561,928	

City of St. Charles
General Fund
Expenditures
FY 2025-2026 Budget

Fund 100 General Fund Department 100222 Utility Billing						
Account	Description	Actual FY 22/23	Actual FY 23/24	Budget FY 24/25	Forecast FY 24/25	Budget FY 25/26
50100	Regular Wages	236,162	292,105	251,870	283,065	346,000
50101	Part Time Wages	73,256	88,999	98,900	64,425	53,000
50110	Accrued Payroll GAAP	(1,253)	3,352	-	-	-
50200	Overtime	249	4,271	-	2,865	4,300
50201	OT - Double Time	-	1,171	-	-	-
50301	Cell Phone/Internet Allowance	540	113	-	-	-
51100	FICA	18,572	23,495	21,750	21,310	25,000
51103	IMRF	29,202	28,374	28,240	28,050	35,500
51104	Medicare	4,343	5,495	5,090	4,985	5,900
51105	401A	2,575	1,468	1,207	1,290	1,290
51200	Health Insurance-Medical	53,164	47,948	46,340	51,403	60,300
51203	Life Insurance	-	215	230	243	250
51204	Workers Compensation	418	347	315	315	361
51300	Registration and Fees	-	8	1,575	100	2,275
51305	Employee Reimbursed Schooling	-	-	4,000	1,400	4,000
51400	Transportation Expense	-	-	800	800	1,000
51401	Lodging	-	-	1,000	1,000	1,200
51402	Meals-Travel & Training	-	296	800	-	1,000
Total Personal Services		417,228	497,656	462,117	461,251	541,376
52000	Office Supplies	1,801	1,094	2,050	2,300	1,940
52001	Computer Related Supplies	1,933	2,650	-	638	-
52002	Books and Subscriptions	-	-	300	-	-
52305	Safety Supplies	-	-	-	-	-
Total Commodities		3,734	3,744	2,350	2,938	1,940
54000	Telephone Service	893	868	900	868	900
54001	Cellular Service	-	347	480	480	500
54133	Banking Service Charges	31,902	33,148	33,100	45,340	51,520
54134	Credit Card Service Charges	12,070	10,906	1,200	-	-
54150	Consulting Services	-	6,193	-	3,500	3,000
54200	Communication Service Projects	3,384	5,450	-	-	-
54319	Ride in Kane Service	22,370	51,968	76,800	55,500	60,000
54399	Other Contracted Services	-	-	-	3,780	-
54401	Maint Agreements - Office Equip	-	550	500	650	800
54500	Postage	69,081	77,535	77,000	80,500	84,100
54520	Printing	22,334	24,098	23,675	24,400	24,900
Total Contractual Services		162,034	211,064	213,655	215,018	225,720
55401	Inventory Overhead	60	18	40	30	40
Total Other Operating		60	18	40	30	40
55270	Allocated Costs-GG	-	-	-	-	-
Total Allocations		-	-	-	-	-
56003	Office Furnishings and Equip	-	-	11,000	9,625	-
Total Capital		-	-	11,000	9,625	-
Total Expenditures		583,056	712,482	689,162	688,862	769,076

City of St. Charles
Police Department
Fiscal Year 2025-2026 Budget



Police Department by the Numbers

- ❖ Sworn Officers 60
- ❖ Civilian Staff 10 FT, 8 PT, 9 Crossing Guards
- ❖ Calls for Service in 2024 27,437
- ❖ Nationally accredited by the Commission of Accreditation for Law Enforcement agencies (CALEA) since 1989

FY 2024-25 Significant Accomplishments

- ✓ Equipped Every Officer with a Body-Worn Camera for Increased Transparency
 - o All officers trained and equipped prior to the 01/01/25 state mandate. **Strategic Priority: Community Engagement.**
- ✓ Outfitted 20 Patrol fleet vehicles with new in-car camera systems.
 - o All officers trained and systems are operational. **Strategic Priority: Community Engagement**
- ✓ Replaced all Department Taser model X26 units with new Taser 7 Models
 - o All officers trained on use of new model.

**City of St. Charles
Police Department
Fiscal Year 2025-2026 Budget**

- ✓ Completion and Dedication of new St. Charles Police Tactical Training Center. **Strategic Priority: Organizational Resiliency.**
- ✓ Fully Developed Police Department Facebook page. **Strategic Priority: Community Engagement**

FY 2025-26 Goals and Objectives

Administration

- Obtain CALEA reaccreditation pursuant to the completion of the current four-year cycle and an on-site assessment. **Strategic Priority: Community Engagement**
- Facilitate scheduling for full use of the new Tactical Training center by over 30 area law enforcement agencies. **Strategic Priority: Organizational Resiliency**
- Fully utilize newly acquired training and asset management software platforms.

Operations

- Recruit, hire, and train new officers hired as a result of four recent retirements. **Strategic Priority: Organizational Resiliency**
- Full Implementation and training of officers in use of LPR Camera systems.
- Continue annual wellness checks and staff development. **Strategic Priority: Organizational Resiliency**

Services and Statistics	Calendar 2022	Calendar 2023	Calendar 2024	Calendar 2025 Estimate/Projection
Services				
City Ordinance Tickets	1,312	1,283	1,678	1,650
State UTC Tickets	2,804	2,807	2,389	2,700
Warning Tickets	4,823	4,438	5,625	5,050
False Alarm Notifications	725	641	645	670
Freedom of Information Act Requests	695	852	708	755
Administratively Impounded Vehicles	234	138	152	175
Court Requests for Records & Evidence	1,150	722	560	650
Solicitor Applications	51	29	25	27
Medication Disposal	154 lbs.	199 lbs.	217 lbs.	249 lbs.
Warrant Service (Failure to Appear Warrants)	135	132	115	125
Arrests & Accidents				
DUI Arrests	82	77	76	80
Vehicle Accidents	1,196	1,156	1,134	1,100
Adult Arrests	747	580	713	680
Juvenile Arrests	135	74	73	70
Calls for Service	28,785	27,217	27,437	27,750

City of St. Charles
General Fund
Expenditures
FY 2025-2026 Budget

Fund 100 General Fund						
Department 100300 Police						
Account	Description	Actual FY 22/23	Actual FY 23/24	Budget FY 24/25	Forecast FY 24/25	Budget FY 25/26
50100	Regular Wages	7,540,463	7,627,679	8,399,145	8,190,880	8,816,000
50101	Part Time Wages	269,135	347,819	379,455	387,470	407,300
50103	Officer in Charge	6,020	8,005	6,000	9,915	10,000
50104	Other Wages	12,339	10,646	24,000	6,180	6,200
50110	Accrued Payroll GAAP	22,271	53,522	-	-	-
50200	Overtime	444,991	458,755	449,130	503,370	528,000
50201	OT - Double Time	28,594	45,147	51,100	51,860	56,400
50204	Police Extra Duty	19,269	16,598	31,880	21,185	22,300
50301	Cell Phone/Internet Allowance	1,130	563	540	360	540
51100	FICA	58,117	67,219	75,850	70,425	80,840
51101	Employer Pens Contrib-Police	3,871,938	5,053,757	4,467,238	4,467,238	4,488,229
51103	IMRF	84,661	79,338	94,595	86,240	108,300
51104	Medicare	111,710	117,239	135,540	129,020	144,000
51105	401A	18,901	21,026	22,580	23,530	24,300
51200	Health Insurance-Medical	1,012,754	1,258,854	1,321,205	1,339,251	1,458,900
51203	Life Insurance	-	7,172	8,400	7,393	7,650
51204	Workers Compensation	207,850	176,736	177,128	177,128	179,827
51205	Unemployment Compensation	-	-	-	-	-
51300	Registration and Fees	46,276	46,487	49,519	53,611	65,929
51304	Memberships and Dues	6,143	7,308	8,890	8,094	9,285
51305	Employee Reimbursed Schooling	11,696	10,423	20,000	17,000	20,000
51400	Transportation Expense	3,064	3,764	4,950	4,216	6,000
51401	Lodging	1,746	3,780	5,300	8,246	8,500
51402	Meals-Travel & Training	6,334	7,955	8,000	5,595	8,000
51500	New Hire Testing	-	-	-	-	-
51600	Uniforms	7,775	8,522	9,000	2,700	-
51601	Uniforms-Safety	46,989	49,589	49,800	84,950	87,900
Total Personal Services		13,840,166	15,487,901	15,799,245	15,655,857	16,544,400
52000	Office Supplies	6,260	6,499	6,900	7,408	7,000
52001	Computer Related Supplies	2,446	5,139	6,000	5,592	6,000
52002	Books and Subscriptions	-	360	250	250	250
52100	Refreshment Supplies	5,869	4,288	4,900	4,900	4,900
52101	Meals-Business	137	79	150	150	150
52201	Awards	946	1,407	1,350	1,650	1,750
52300	Janitorial/Kitchen Supplies	1,642	1,860	2,500	2,100	2,500
52305	Safety Supplies	285	1,180	1,500	895	1,000
52310	Small Tools and Equipment	39,096	78,180	81,609	82,133	85,020
52319	Other General Supplies	28,351	13,747	19,500	19,541	23,000
52400	Gasoline	114,235	85,762	110,000	101,000	110,000
52401	Vehicle Fluids	51	71	100	100	100
52900	Ammunition	29,259	30,984	46,626	46,926	57,475
52901	Police Supplies	3,996	2,887	4,300	2,477	3,550
52902	Crime Lab Supplies	3,287	3,592	6,850	6,528	2,000
Total Commodities		235,860	236,034	292,535	281,650	304,695

City of St. Charles
General Fund
Expenditures
FY 2025-2026 Budget

Fund	100	General Fund				
Department	100300	Police				
Account	Description	Actual FY 22/23	Actual FY 23/24	Budget FY 24/25	Forecast FY 24/25	Budget FY 25/26
54000	Telephone Service	21,095	21,147	21,150	21,147	21,300
54001	Cellular Service	50,055	50,991	51,600	55,050	55,100
54010	Natural Gas	19,879	21,674	28,000	23,361	25,000
54011	City Electric	114,065	116,542	114,000	184,974	120,000
54012	City Water	3,165	2,924	3,400	6,153	6,250
54013	City Sewer	2,155	2,310	2,835	2,755	2,850
54110	General Legal	61,272	68,926	82,038	68,504	75,900
54135	Collections Services	20	-	-	-	-
54142	Background Checks	-	-	-	-	-
54200	Communication Service Projects	27,415	45,379	-	-	-
54201	Communication System Expense	10,177	10,177	10,953	10,953	10,953
54250	Software Licenses & Subscriptions	1,670	(115,395)	-	-	-
54251	Software Maintenance Agreement	116,803	124,798	291,548	286,685	299,895
54305	Landscaping/Mowing Services	-	4,000	4,000	-	4,000
54350	Tri-Com Dispatch Service	414,087	455,229	461,716	462,204	492,343
54353	Towing	1,540	3,994	4,000	3,608	4,000
54353	Police Investigative	930	927	-	-	-
54399	Other Contracted Services	78,108	92,837	99,200	92,442	97,600
54402	Maint Agreements - Copiers	8,957	11,710	12,000	12,378	12,500
54467	Repair & Maint - Other Equip	14,075	16,348	20,525	14,942	20,450
54480	Central Garage Services	142,117	225,980	172,526	299,236	208,973
54482	Maintenance - Motor Vehicles	31,075	12,623	9,100	-	7,000
54500	Postage	244	344	350	100	150
54520	Printing	4,842	5,589	9,491	7,906	6,525
54646	NCNTF Flow-Thru Grant	161,604	200,396	198,968	198,968	150,000
Total Contractual Services		1,285,350	1,379,451	1,597,400	1,751,364	1,620,789
55223	Motor Vehicle Replace Program	265,644	181,150	139,402	139,402	128,893
55243	Subscription Principal Expense	-	120,197	-	-	-
55400	Inventory Carrying Charge	259	-	-	-	-
55401	Inventory Overhead	26,128	15,033	19,540	18,073	17,800
Total Other Operating		292,031	316,380	158,942	157,475	146,693
56004	Computer Equipment	2,124	-	-	-	-
56090	Subscription Capital Outlay	-	1,120,579	-	-	-
56099	Other Capital	71,345	215,663	-	27,037	-
Total Capital		73,469	1,336,242	-	27,037	-
Total Expenditures		15,726,876	18,756,008	17,848,122	17,873,383	18,616,577

**City of St. Charles
Fire Department
Fiscal Year 2025-2026 Budget**

General Description and Major Areas of Responsibility

The mission of the St. Charles Fire Department is to promote a safe and secure community by delivering excellent services to enhance community well-being. To accomplish our mission, the Fire Department operates from three fire station locations with trained full-time personnel on a 24/7 basis, to provide fire suppression, rescue, and emergency medical response throughout the city. The Department also provides specialized response capabilities for hazardous materials, technical rescue, water rescue/recovery incidents, and fire investigations.

In addition to the emergency response functions, the Fire Department has a Fire Prevention Bureau, which is responsible for building plan reviews, inspection and code enforcement related activities. Furthermore, the department is responsible for fire safety programs and emergency preparedness in the community. The Fire Department is comprised of three distinct functional divisions: Administration, Operations, and Emergency Management Agency.



Fire Department by the Numbers

- ❖ FY 2024-25 Total FTE's- 51.225
47 Sworn, 1 TCA Administrator, .625 EMA Coordinator, 2.6 Administrative staff FTE's
- ❖ Accredited Fire Department since 2013 for 12 consecutive years
- ❖ ISO Class 1 Fire Department since 2015 – Highest rating by the Insurance Services Office, placing in the top 1% of the 38,362+ rated areas in the nation.

FY 2024-25 Significant Accomplishments

Fire

- ✓ Responded to 6078 incidents during 2024, the busiest year of service demand in the department history
- ✓ Promoted a new Fire Chief, Deputy Chief, Battalion Chief, Captain, and Lieutenant to maintain department operations following the retirement of Chief Swanson
- ✓ Completed roof work and upgrades of interior functional facilities at Fire Station #2 & #3
- ✓ Completed new RFID inventory system integration and full functional operation
- ✓ Outfitted and placed new command vehicles in service
- ✓ Negotiated a new 3-year collective bargaining agreement with the firefighter's union representing department personnel

**City of St. Charles
Fire Department
Fiscal Year 2025-2026 Budget**

- ✓ Replaced fire gear extractor washer at Fire Station #1
- ✓ Completed the integration of updated station alerting equipment and instituted operational functions into all three fire stations
- ✓ Upgraded and modernized vehicle exhaust removal systems in all three fire stations
- ✓ Completed specification requirements and ordered a replacement fire engine for Fire Station #3
- ✓ Added narcotic lock boxes on all fire apparatus, per the Drug Enforcement Agency (DEA) requirements

Emergency Management Agency

- ✓ Replaced the roof mounted City Hall severe weather siren with a stand-alone siren system
- ✓ Completed the Kane County Hazard Mitigation Plan
- ✓ Entered into an agreement with the Illinois Department of Natural Resources Federal Excess Personal Property (FEPP) Firefighter Property (FFP) surplus program
- ✓ Modernized the Emergency Operations Center
- ✓ Maintained the Tornado siren system and tested monthly
- ✓ Performed severe storm monitoring and tornado siren activation to maintain community safety operational readiness
- ✓ Worked to recruit and hire personnel in conjunction with Human Resources to reach a fully staffed and effective operational workforce
- ✓ Provided personnel to assist police and fire with safety related assignments during special events, festivals, and parades in St. Charles
- ✓ Increased the vehicle fleet by one vehicle to provide a more effective and safer response to special events and incidents
- ✓ Added a drone program to greatly improve Search & Rescue capabilities and effectiveness at special events.

FY 2025-26 Goals and Objectives

Fire

- Complete a comprehensive analysis of the department operational capabilities under the existing staffing and apparatus response model. **Strategic Priority #3: Organizational Resiliency**
- Review and update all department Standard Operating Guidelines (SOG's)
- Continue implementation of Accreditation recommendations & improvement activities
- Ongoing implementation of 5-year Strategic Plan initiatives
- Review and prepare for the next evaluation to maintain ISO 1 Class certification from the Insurance Services Offices. **Strategic Priority #3: Organizational Resiliency**
- Monitor state & federal legislation/regulations affecting fire, EMS, inspection services.
- Continue succession planning by expanding officer training and development to prepare for projected officer advancements. **Strategic Priority #3: Organizational Resiliency**
- Finish the design and specification of Fire Engine 102 and begin acquisition process

**City of St. Charles
Fire Department
Fiscal Year 2025-2026 Budget**

- Create a new hir recruitment page. **Strategic Priority #2: Community Engagement**

Emergency Management Agency

- Provide training and functional preparation to EMA personnel to improve and expand effective operational effectiveness. **Strategic Priority: Organizational Resiliency**
- Sponsor/host additional outside training classes for our team and neighboring partners
- Provide personnel to assist police and fire with safety measures at special events, festivals, and parades in St. Charles
- Test and maintain tornado siren system for emergency use.
- Assure readiness to perform severe weather preparation & spotting functions for storms
- Continue to identify needs and add additional resources for EOC to improve functionality. **Strategic Priority: Organizational Resiliency**
- Integrate phone and computer apps for roof mounted weather station into responses to have accurate real-time weather information for responders
- Integrate the drone program into the IEMA Regional Mutual Aid program
- Review, revise and create current and new documentation, including the Emergency Operations Plan (EOP) to comply with new IEMA Administrative Rules
- Participate in the process for Re-Accreditation through IEMA

Performance Measures and Statistics	2022	2023	2024	2025 Projected
Incidents (Detail Below)	5,618	5,836	6,078	6,207
Fire	71	88	81	84
Overpressure/Explosion	2	0	0	1
Rescue & EMS	3,853	3,954	4128	4,237
Hazardous Condition	167	175	193	212
Service Incident	534	450	526	541
Good Intent Incident	327	394	367	372
False Call or Alarm	661	772	773	750
Sever Weather/Disaster	3	1	6	4
Special Incident Type	0	2	4	6
Company Inspections	2,787	2,646	2,567	2,398
Plan Reviews	331	365	268	304
FPB Activity	485	1005	875	936
Training Hours	14,112	13,375	13,994	14,552

City of St. Charles
General Fund
Expenditures
FY 2025-2026 Budget

Fund	100	General Fund					
Department	100400	Fire Administration					
Account	Description	Actual FY 22/23	Actual FY 23/24	Budget FY 24/25	Forecast FY 24/25	Budget FY 25/26	
50100	Regular Wages	958,884	1,136,104	1,180,350	1,257,468	1,223,000	
50101	Part Time Wages	30,875	64,262	-	4,720	-	
50104	Other Wages	27,467	27,298	28,960	25,365	21,545	
50105	Longevity Pay	3,006	6,163	7,050	9,430	7,445	
50110	Accrued Payroll GAAP	(137)	10,125	-	-	-	
50200	Overtime	18,809	10,618	27,975	50,900	87,321	
50201	OT - Double Time	-	237	1,235	-	-	
50203	Fire Asst. Chief Extra Duty	45,393	30,286	46,600	22,375	24,000	
50300	Car Allowance	1,540	3,360	3,640	3,360	3,360	
50301	Cell Phone/Internet Allowance	1,215	1,058	1,080	1,330	1,620	
51100	FICA	13,787	21,576	22,800	24,645	32,480	
51102	Employer Pension Contrib-Fire	2,581,296	3,191,601	2,989,721	2,989,721	3,004,292	
51103	IMRF	21,098	28,041	29,560	32,390	46,000	
51104	Medicare	15,369	18,027	18,805	19,520	19,835	
51105	401A	8,741	9,006	10,100	6,800	9,830	
51200	Health Insurance-Medical	103,902	200,990	219,010	214,098	220,350	
51203	Life Insurance	-	1,179	1,290	1,170	1,210	
51204	Workers Compensation	69,979	58,960	63,506	63,506	65,370	
51300	Registration and Fees	29,843	66,211	99,400	93,435	118,650	
51304	Memberships and Dues	4,268	8,027	9,320	8,053	9,330	
51400	Transportation Expense	1,145	728	1,600	1,575	2,400	
51401	Lodging	1,261	3,603	4,700	3,217	5,400	
51402	Meals-Travel & Training	1,950	2,217	2,580	1,130	2,500	
51500	New Hire Testing	-	-	-	-	-	
51501	Current Employee Testing	8,039	6,655	41,000	11,050	35,500	
Total Personal Services		3,947,730	4,906,330	4,810,282	4,845,258	4,941,438	
52000	Office Supplies	4,120	4,261	4,800	3,830	4,800	
52001	Computer Related Supplies	64	1,020	900	890	900	
52002	Books and Subscriptions	4,175	5,783	7,400	3,632	6,500	
52201	Awards	575	720	1,450	850	1,450	
52310	Small Tools and Equipment	-	-	200	183	200	
52314	Parts for Equipment	-	83	200	164	200	
52319	Other General Supplies	3,030	3,253	3,100	2,749	3,400	
Total Commodities		11,964	15,119	18,050	12,298	17,450	
54000	Telephone Service	645	352	355	352	360	
54001	Cellular Service	20,270	18,399	18,300	18,958	19,000	
54010	Natural Gas	21,265	23,074	28,000	25,160	27,000	
54011	City Electric	110,074	105,699	114,700	104,755	110,000	
54012	City Water	3,355	3,853	4,300	3,784	4,000	
54013	City Sewer	4,337	4,934	5,300	4,860	5,000	
54014	Cable/Satellite Charges	1,445	1,510	1,525	381	-	
54110	General Legal	169	788	3,000	2,000	3,000	
54160	Engineering Services	5,000	-	3,000	-	32,200	
54250	Software Licenses & Subscriptions	19,407	28,469	30,890	31,480	33,690	
54399	Other Contracted Services	16,461	34,815	38,450	26,100	27,250	
54402	Maint Agreemnts - Copiers	2,993	3,628	-	3,298	3,300	
54500	Postage	247	341	350	500	350	
54520	Printing	6,157	4,821	7,000	5,780	7,100	
Total Contractual Services		211,825	230,683	255,170	227,408	272,250	
55400	Inventory Carrying Charge	5	-	-	-	-	
55401	Inventory Overhead	103	241	155	325	200	
Total Other Operating		108	241	155	325	200	
Total Expenditures		4,171,627	5,152,373	5,083,657	5,085,290	5,231,338	

City of St. Charles
General Fund
Expenditures
FY 2025-2026 Budget

Fund	100	General Fund					
Department	100401	Fire Operations					
Account	Description	Actual FY 22/23	Actual FY 23/24	Budget FY 24/25	Forecast FY 24/25	Budget FY 25/26	
50100	Regular Wages	4,723,899	4,630,211	5,000,300	4,909,270	5,209,000	
50104	Other Wages	262,553	262,515	290,400	287,470	309,850	
50105	Longevity Pay	57,662	58,506	63,700	79,615	62,390	
50110	Accrued Payroll GAAP	(9,929)	31,596	-	-	-	
50200	Overtime	346,190	308,838	391,645	432,040	452,200	
50201	OT - Double Time	324	5,860	6,965	8,745	9,170	
50203	Fire Asst. Chief Extra Duty	56,191	49,678	54,390	33,540	34,000	
50301	Cell Phone/Internet Allowance	1,058	653	1,080	720	540	
51104	Medicare	74,000	72,932	84,225	80,245	88,200	
51105	401A	6,581	5,094	5,490	4,125	2,500	
51200	Health Insurance-Medical	720,532	890,848	908,890	916,067	1,029,450	
51203	Life Insurance	-	4,146	4,800	4,422	4,600	
51204	Workers Compensation	329,172	272,020	285,415	285,415	291,454	
51400	Transportation Expense	2,539	2,585	3,000	3,000	3,000	
51601	Uniforms-Safety	62,884	63,047	83,600	63,880	89,800	
	Total Personal Services	6,633,656	6,658,530	7,183,900	7,108,554	7,586,154	
52100	Refreshment Supplies	2,461	2,723	3,400	2,060	3,300	
52300	Janitorial/Kitchen Supplies	9,085	10,115	11,600	8,700	11,600	
52303	Medical Supplies	3,310	3,814	4,800	4,400	4,800	
52304	Chemicals & Sprays	3,321	3,005	8,300	3,250	4,600	
52305	Safety Supplies	11,220	7,100	9,200	6,900	8,000	
52306	Signage/Traffic Control Suppl	7,966	8,951	7,600	6,500	5,300	
52308	Lumber Supplies	974	320	1,100	550	950	
52310	Small Tools and Equipment	16,006	21,826	20,950	18,000	23,900	
52314	Parts for Equipment	12,976	15,461	14,100	13,800	17,100	
52400	Gasoline	59,400	45,046	52,000	47,383	52,000	
52402	Motor Vehicle Parts	8,538	9,128	9,800	8,100	9,700	
52903	Fire Supplies	4,904	5,062	5,100	3,200	5,100	
52904	EMS Supplies	3,813	4,649	4,800	4,690	5,500	
	Total Commodities	143,974	137,201	152,750	127,533	151,850	
54000	Telephone Service	1,695	1,705	1,705	1,705	1,900	
54014	Cable/Satellite Charges	1,313	1,999	1,650	1,680	-	
54200	Communication Service Projects	26,746	43,076	-	-	-	
54201	Communication System Expense	17,715	16,990	17,419	17,419	17,419	
54305	Landscaping/Mowing Services	-	-	-	-	-	
54350	Tri-Com Dispatch Service	121,227	130,732	143,961	143,961	162,605	
54351	Tri-City Ambulance	231,600	242,019	255,000	255,000	265,300	
54371	Testing & Inspection Services	13,864	13,377	17,300	16,348	18,050	
54450	Repair & Maint - Facilities	13,626	4,040	4,100	4,050	7,800	
54467	Repair & Maint - Other Equip	14,871	16,572	18,200	18,188	26,750	
54480	Central Garage Services	251,588	284,873	322,030	248,231	349,406	
54482	Maintenance - Motor Vehicles	2,400	3,440	2,800	2,800	2,800	
	Total Contractual Services	696,645	758,822	784,165	709,382	852,030	
55223	Motor Vehicle Replace Program	798,529	919,640	671,945	671,945	763,847	
55400	Inventory Carrying Charge	488	-	-	-	-	
55401	Inventory Overhead	15,613	9,382	11,835	10,000	10,000	
	Total Other Operating	814,630	929,022	683,780	681,945	773,847	
56002	Machinery and Equipment	26,968	35,179	34,500	28,150	34,500	
56003	Office Furnishings and Equip	8,225	1,654	7,000	5,200	7,000	
56099	Other Capital	28,929	13,772	42,500	29,180	32,500	
	Total Capital	64,122	50,606	84,000	62,530	74,000	
	Total Expenditures	8,353,027	8,534,181	8,888,595	8,689,943	9,437,881	

City of St. Charles
General Fund
Expenditures
FY 2025-2026 Budget

Fund	100	General Fund				
Department	100402	Fire Emergency Management Association				
Account	Description	Actual FY 22/23	Actual FY 23/24	Budget FY 24/25	Forecast FY 24/25	Budget FY 25/26
50100	Regular Wages	1,098	-	-	3,185	-
50101	Part Time Wages	75,481	97,927	121,850	99,480	124,300
50110	Accrued Payroll GAAP	783	1,143	-	-	-
51100	FICA	4,768	6,072	7,555	6,365	7,715
51103	IMRF	4,394	4,328	5,280	4,290	6,050
51104	Medicare	1,115	1,420	1,770	1,490	1,805
51105	401A	-	18	-	-	-
51204	Workers Compensation	3,254	2,970	3,049	3,049	3,064
51300	Registration and Fees	216	153	1,200	400	1,700
51304	Memberships and Dues	65	65	225	115	250
51400	Transportation Expense	100	223	300	228	300
51401	Lodging	250	291	1,200	1,000	1,200
51402	Meals-Travel & Training	89	207	400	380	400
51601	Uniforms-Safety	2,495	2,769	3,400	3,090	4,000
Total Personal Services		94,108	117,585	146,229	123,072	150,784
52100	Refreshment Supplies	147	129	300	250	350
52305	Safety Supplies	516	640	640	200	750
52306	Signage/Traffic Control Suppl	500	677	500	250	550
52310	Small Tools and Equipment	500	640	600	600	850
52314	Parts for Equipment	279	321	350	50	400
52400	Gasoline	518	524	620	475	500
52905	EMA Supplies	196	245	325	100	500
Total Commodities		2,656	3,176	3,335	1,925	3,900
54000	Telephone Service	1,855	1,827	1,830	1,827	1,850
54001	Cellular Service	3,569	3,758	3,580	3,888	3,900
54200	Communication Service Projects	-	-	-	-	-
54467	Repair & Maint - Other Equip	7,758	7,494	9,600	7,700	10,450
54480	Central Garage Services	9,221	12,213	10,966	4,491	10,477
54482	Maintenance - Motor Vehicles	-	2,799	-	-	-
Total Contractual Services		22,403	28,092	25,976	17,907	26,677
55223	Motor Vehicle Replace Program	28,031	-	-	-	-
55400	Inventory Carrying Charge	48	-	-	-	-
55401	Inventory Overhead	201	125	145	150	150
Total Other Operating		28,280	125	145	150	150
56099	Other Capital	31,719	6,287	36,000	-	-
Total Capital		31,719	6,287	36,000	-	-
Total Expenditures		179,166	155,264	211,685	143,054	181,511

City of St. Charles
Public Works Department – Administration & Engineering
Fiscal Year 2025-2026 Budget

General Description and Major Areas of Responsibility

The Public Works Department is a service-oriented team comprised of several Divisions who work together to provide core services to our St. Charles customers. The Public Works Administration Team, including the PW Director and Assistant Director, are responsible for all aspects of administration, financial planning and operation of the entire Department.

The Engineering Division is responsible for providing engineering services for the City related to streets, sewers, water, traffic, and stormwater management in relation to pollutant discharge reduction. Engineering Division staff plan, manage, design and oversee construction in relation to the City's capital improvement budget, as well as a variety of additional technical and professional services.

The Engineering Division is responsible for Stormwater and Floodplain Management. Staff has oversight of the City's National Pollutant Discharge Elimination System (NPDES) Permit from the Illinois EPA for discharges from its municipal separate storm sewer system (MS4), and manages the City's Community Rating System (CRS) program and reviews and approves permits within the floodplain and floodway.

The Engineering Division has developed a pavement management program, which outlines strategies and initiatives that staff are currently employing as we work to keep City streets safe for the motoring public. Staff also manages and maintains traffic signals and bridges in St. Charles.

The Engineering Division also maintains records of utility, drainage and street projects.



City of St. Charles
Public Works Department – Administration & Engineering
Fiscal Year 2025-2026 Budget

Public Works Administration & Engineering Divisions by the Numbers

- ❖ 171.7 Centerline Street Miles Maintained
- ❖ 22 Parking Lots
- ❖ 3 Parking Decks
- ❖ 10 Traffic Signals

FY 2024-25 Significant Accomplishments

Engineering

- ✓ Completed the Annual Street Resurfacing Program and Began Plans for the 2025 Program
- ✓ Reconstructed and Widened Kautz Road Reconstruction with the City of Geneva
- ✓ Reconstructed Swenson Ave. Using Base Reclamation
- ✓ Completed the Design for a Midblock Crossing on Illinois Street
- ✓ Constructed a Pedestrian Refuge Island at 14th and Prairie
- ✓ Designed Multiple Pedestrian Crossing Improvements to be Constructed with DCEO Grant Funds
- ✓ Completed a Scan of the City's Pavement Network Using CMAP Grant Funds
- ✓ Began Planning for a Sidewalk Gap Fill Program
- ✓ Completed Phase I Engineering for Repairs to the Red Gate Road Bridge Guardrails
- ✓ Began Construction on Improvements to the 7th Avenue Creek at Riverside
- ✓ Designed Stormwater, Water, and Sanitary Improvements on N 12th Street
- ✓ Constructed Stormwater Improvements Along Indiana St. and 14th St.
- ✓ Implemented Bike and Pedestrian Wayfinding Improvements and Added Sharrows to Designated Bike Routes
- ✓ Completed Prairie Street Bridge Repairs

FY 2025-26 Goals and Objectives

Public Works Administration

- Continue to Support the Public Works Safety Culture through Training and Leadership from the PW Safety Committee

City of St. Charles
Public Works Department – Administration & Engineering
Fiscal Year 2025-2026 Budget

Engineering

- Complete Annual Street Resurfacing Program. **Strategic Priority: Organizational Resiliency.**
- Reconstruct Stern and Stetson Avenues Using Base Reclamation
- Repave City Parking Lot G (Cedar/2nd St.)
- Implement Bicycle and Pedestrian Plan Projects as funds allow. **Strategic Priority: Organizational Resiliency**
- Improve Multiple Pedestrian Crossings Using DCEO Grant Funds. **Strategic Priority: Organizational Resiliency**
- Construct the Midblock Crossing on Illinois Street West of the Bridge. **Strategic Priority: Organizational Resiliency**
- Resurface Prairie between Randall and 13th St. **Strategic Priority: Organizational Resiliency**
- Complete the Replacement 7th Avenue Creek Culvert Underneath IL Route 25

Performance Measures and Statistics	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Projected	FY 2025-26 Estimate
Complete Annual Road Program	100%	100%	100%	100%
Linear Miles of Street Rehabilitation	5.03	4.7	13.9	15.2
Complete NPDES Report & Permit Renewal	100%	100%	100%	100%
Storm Sewer Maintained	169.45 miles	169.60	169.20	169.30
Storm Structures Maintained	12,002	12,020	12,128	12,140

City of St. Charles
General Fund
Expenditures
FY 2025-2026 Budget

Fund	100	General Fund					
Department	100500	Public Works Administration & Engineering					
Account	Description	Actual FY 22/23	Actual FY 23/24	Budget FY 24/25	Forecast FY 24/25	Budget FY 25/26	
50100	Regular Wages	901,361	1,039,098	1,160,746	1,172,960	1,216,500	
50101	Part Time Wages	8,448	8,640	16,112	12,240	12,700	
50110	Accrued Payroll GAAP	(9,734)	20,258	-	-	-	
50200	Overtime	-	251	-	1,380	2,650	
50300	Car Allowance	5,400	5,400	5,400	5,400	5,400	
50301	Cell Phone/Internet Allowance	2,295	2,319	2,160	2,560	2,160	
51100	FICA	51,934	60,816	73,435	69,415	76,850	
51103	IMRF	84,632	76,261	93,875	88,695	107,750	
51104	Medicare	12,891	14,959	17,175	17,085	18,000	
51105	401A	10,418	12,881	14,135	15,130	15,000	
51200	Health Insurance-Medical	153,528	122,176	136,275	125,120	137,750	
51203	Life Insurance	-	1,231	1,300	1,409	1,460	
51204	Workers Compensation	1,237	1,293	1,052	1,052	1,104	
51300	Registration and Fees	9,057	7,131	24,130	14,130	14,681	
51304	Memberships and Dues	2,230	2,424	4,110	4,110	4,226	
51400	Transportation Expense	3,821	4,759	4,100	4,100	6,600	
51401	Lodging	2,242	3,390	5,800	6,400	9,000	
51402	Meals-Travel & Training	450	277	1,250	1,250	1,250	
51600	Uniforms	124	466	600	600	600	
51601	Uniforms-Safety	500	238	450	450	450	
Total Personal Services		1,240,836	1,384,268	1,562,105	1,543,486	1,634,131	
52000	Office Supplies	5,000	4,163	4,780	8,100	8,150	
52002	Books and Subscriptions	-	239	600	600	640	
52100	Refreshment Supplies	1,284	554	1,625	1,625	1,850	
52300	Janitorial/Kitchen Supplies	-	-	55	55	60	
52305	Safety Supplies	7,748	7,406	8,815	8,815	8,815	
52309	Photography Supplies	238	161	250	250	250	
52310	Small Tools and Equipment	1,155	210	10,260	11,462	12,560	
52319	Other General Supplies	1,276	1,405	1,570	1,570	1,795	
52400	Gasoline	318	334	500	747	775	
Total Commodities		17,019	14,472	28,455	33,224	34,895	
54000	Telephone Service	256	140	140	140	150	
54001	Cellular Service	1,279	2,097	2,020	3,577	3,600	
54010	Natural Gas	14,475	15,706	22,000	15,855	17,000	
54110	General Legal	6,851	21,825	10,000	10,000	10,000	
54150	Consulting Services	1,200	-	5,100	5,000	10,000	
54160	Engineering Services	103,463	91,025	112,751	112,751	145,335	
54189	Other Professional Services	4,474	2,381	5,800	5,800	5,900	
54200	Communication Service Projects	4,438	6,813	-	-	-	
54250	Software Licenses & Subscriptions	3,624	3,897	5,950	5,950	9,160	
54310	Safety Program	8,937	11,466	11,975	11,975	11,000	
54311	Locate Service	4,318	4,775	9,215	9,215	9,501	
54399	Other Contracted Services	826	424	1,440	1,050	1,100	
54402	Maint Agreements - Copiers	3,350	4,812	4,800	4,922	5,000	
54451	Repair & Maint - Office Equip	-	-	590	590	510	
54458	Repair & Maint - Traffic Sig	116,080	176,752	200,750	200,750	193,750	
54467	Repair & Maint - Other Equip	-	-	600	600	700	
54480	Central Garage Services	1,198	137	645	4,165	2,355	
54500	Postage	79	1,270	320	320	3,330	
Total Contractual Services		274,848	343,518	394,096	392,660	428,391	

City of St. Charles
General Fund
Expenditures
FY 2025-2026 Budget

Fund	100	General Fund				
Department	100500	Public Works Administration & Engineering				
Account	Description	Actual FY 22/23	Actual FY 23/24	Budget FY 24/25	Forecast FY 24/25	Budget FY 25/26
55202	Other Governmental Fees & Taxes	1,000	1,000	1,200	1,200	1,200
55203	Recording and Filing Fees	-	-	600	600	650
55223	Motor Vehicle Replace Program	2,841	3,413	2,475	-	-
55310	Principal Payment	4,586	4,586	-	4,586	4,586
55400	Inventory Carrying Charge	23	-	-	-	-
55401	Inventory Overhead	398	293	315	315	350
Total Other Operating		8,848	9,292	4,590	6,701	6,786
55271	Allocated Costs-PW	-	-	-	-	-
Total Allocations		-	-	-	-	-
Total Expenditures		1,541,551	1,751,550	1,989,246	1,976,071	2,104,203

City of St. Charles
Public Works Department – Public Services
Fiscal Year 2025-2026 Budget

General Description and Major Areas of Responsibility

The Public Works Department is a service-oriented team comprised of several Divisions who work together to provide core services to our St. Charles customers. The Public Services Division manages several aspects of Public Works including streets, storm sewers, forestry & grounds, facilities, fleet maintenance, and inventory control.

The Streets service area is responsible for the maintenance, repair and improvement of City streets and off-street parking lots as well as the City's storm sewer system. In addition, the Streets service area performs snow removal operations, street sweeping, street striping and signage, along with concrete curb and sidewalk improvements.

The Facilities service area is responsible for maintaining the value and appearance of all City-owned buildings through timely and cost-effective maintenance or repair of structural, mechanical, plumbing and electrical systems as well as supplying custodial and pest control services. The goal of these efforts is to provide a safe, clean and productive work environment for the City employees and the general public.

The Fleet service area provides maintenance and repairs to all City vehicles, including dump trucks, tractors, sweepers, police squads, fire apparatus and staff cars. Operating from a 4,000 square foot maintenance facility, a staff of five technicians complete over 2,200 scheduled and unscheduled repairs as well as preventive maintenance operations each year. Areas that are continually monitored to maintain a



high level of cost-effective service include labor time, direct time billing and lifespan operating cost. The activities of the Fleet Division are accounted for in the Internal Service Fund – Motor Vehicle Equipment Fund

The Forestry & Grounds workgroup maintains over 18,000 trees on City property. This team is responsible for trimming and removing trees from the City parkways and annually conducts a cost-share tree planting reforestation program for the City's properties and rights-of-way. They also maintain the landscaping of various City facilities public spaces, and parcels.

City of St. Charles
Public Works Department – Public Services
Fiscal Year 2025-2026 Budget

The centralized Inventory Control Division maintains an inventory record of all materials, supplies and equipment at the City of St. Charles. The activities of this division are accounted for in the Internal Service Fund – Inventory Fund.

Public Services Division by the Numbers

- ❖ FY 2024-25 Total Authorized FTE's: 37.30
 - 29.296 FTE's in Public Services, 5.0 FTE's in Fleet, 3.0 FTE's in Inventory
- ❖ 168.6 Centerline Street Miles Maintained
- ❖ 271 Vehicles Maintained in 2024
 - 45 Police Vehicles
 - 34 Fire Vehicles

FY 2024-25 Significant Accomplishments

Public Services

- ✓ Completed roof replacements at Fire Stations 2 and 3
- ✓ Provided a festive downtown experience through seasonal floral displays and decorating as well as special event preparation for over 20 community events.
- ✓ Planted 415 Trees
- ✓ Trimmed over 3,600 Trees as a result of Custom Service Requests and maintenance pruning
- ✓ Updated the inventory attributes for over 3,000 parkway trees in preparation for FY25/26 maintenance program
- ✓ Completed a roadway patching program that accounted for over 24,000 square yards of asphalt patch material being placed on the west side of the City (nearly triple that of previous programs)
- ✓ Mitigated pedestrian sidewalk hazards, focusing on the City's southwest quadrant as well as a targeted hazard replacement program
- ✓ Responded to winter weather events and subsequent snow hauling operations to facilitate safe vehicular traffic flows.
- ✓ Oversaw 171 (219.45 acres) mowing sites as well as 39 landscape maintenance sites.
- ✓ Completed 1,307 scheduled repairs to vehicles and equipment, 442 non-scheduled repairs and 1 emergency repairs, accounting for 6,425 direct labor hours.

FY 2025-26 Goals and Objectives

Public Services

- Enhance the user experience at First Street Corridor through thorough landscaping and beautification efforts, as well as the implementation of a systematic paver maintenance program.
- Replace the roof at the primary salt dome. ***Strategic Priority: Organizational Resiliency***

City of St. Charles
Public Works Department – Public Services
Fiscal Year 2025-2026 Budget

- Build upon the recently expanded asphalt patching program. **Strategic Priority: Organizational Resiliency**
- Develop and implement a downtown banner program that is accommodating to applicants/requestors while also allowing for systematic placement and rotation by staff
- Integrate the City’s new Work Order, Asset Management and Service Request Software into all operations. **Strategic Priority: Organizational Resiliency**
- Complete facility improvements in the Finance Department including new carpeting and paint

Performance Measures and Statistics	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Projected	FY 2025-26 Estimate
Maintained Parkway Trees	22,058	22,058	18,531	18,531
Street Sweeping	3,992 miles	3,992 miles	4,662	4,500
Street Asphalt Repairs (cu. yd)	8,662	8,700	21,131	22,000
Street Concrete Repairs (cu. yd)	430	505	500	500
Tree’s Planted	327	503	415	425
Vehicle Repairs	2,139	1,760	1,950	2,000
Snow/ Ice Events	21	24	23	20
Salt Used (Tons)	2,337	1,650	1,700	2,000

City of St. Charles
General Fund
Expenditures
FY 2025-2026 Budget

Fund	100	General Fund					
Department	100510	Public Services					
Account	Description	Actual FY 22/23	Actual FY 23/24	Budget FY 24/25	Forecast FY 24/25	Budget FY 25/26	
50100	Regular Wages	2,064,961	2,187,493	2,359,500	2,281,120	2,538,000	
50101	Part Time Wages	60,318	65,105	70,880	71,020	73,300	
50110	Accrued Payroll GAAP	5,475	18,767	-	-	-	
50200	Overtime	123,747	181,049	163,255	167,490	188,300	
50201	OT - Double Time	79,235	41,516	75,710	37,630	32,400	
50205	Foreman Emergency OT	12,479	13,349	17,400	8,095	9,900	
50301	Cell Phone/Internet Allowance	702	1,139	1,230	955	540	
51100	FICA	141,371	151,044	167,430	157,260	177,400	
51103	IMRF	218,610	188,059	215,610	204,390	250,000	
51104	Medicare	33,063	35,325	39,160	36,780	41,500	
51105	401A	2,436	3,485	3,770	3,635	4,000	
51200	Health Insurance-Medical	420,844	431,585	465,315	487,606	518,300	
51203	Life Insurance	-	2,062	2,485	2,237	2,310	
51204	Workers Compensation	257,166	211,642	189,625	189,625	178,336	
51205	Unemployment Compensation	19,271	890	-	-	-	
51300	Registration and Fees	2,768	1,854	2,600	2,000	3,000	
51304	Memberships and Dues	620	1,238	1,365	1,365	1,365	
51400	Transportation Expense	64	619	850	400	850	
51401	Lodging	-	1,004	1,250	-	1,250	
51402	Meals-Travel & Training	-	-	300	300	300	
51600	Uniforms	16,825	19,674	17,900	24,150	24,150	
51601	Uniforms-Safety	4,061	4,471	4,700	5,350	5,350	
Total Personal Services		3,464,017	3,561,370	3,800,335	3,681,408	4,050,551	
52000	Office Supplies	2,398	2,248	2,400	2,400	2,400	
52100	Refreshment Supplies	2,027	1,518	2,000	2,750	2,800	
52101	Meals-Business	2,563	3,421	3,564	5,000	5,500	
52300	Janitorial/Kitchen Supplies	25,420	24,207	26,200	27,000	27,450	
52302	Building Maintenance Supplies	4,846	2,899	1,900	2,010	2,100	
52304	Chemicals & Sprays	10,495	20,100	20,500	20,500	20,500	
52305	Safety Supplies	12,831	8,092	9,000	9,000	9,000	
52306	Signage/Traffic Control Suppl	68,012	62,968	68,000	69,250	73,450	
52307	Plumbing Supplies	1,304	295	1,800	1,800	1,800	
52308	Lumber Supplies	780	675	4,250	4,250	4,250	
52310	Small Tools and Equipment	29,117	28,363	32,150	32,150	33,000	
52311	Hardware Supplies	3,238	2,995	3,500	3,500	3,500	
52312	Paints, Supplies and Solvents	1,882	5,851	4,000	5,000	5,000	
52313	Decorations-Lights/Banners	75,435	70,047	95,000	100,000	107,500	
52314	Parts for Equipment	2,078	10,245	10,000	10,000	10,000	
52400	Gasoline	153,119	115,193	144,000	125,000	144,000	
52401	Vehicle Fluids	2,991	4,186	4,200	5,000	5,000	
52402	Motor Vehicle Parts	1,068	1,421	2,000	2,500	3,000	
52500	Electrical Supplies	3,348	1,419	3,700	3,850	4,000	
52700	Water/Sewer Line Repair Materials	18,862	26,293	35,000	35,000	35,500	
52800	Trees	7,534	7,093	8,800	9,300	9,450	
52801	Sanitary/Storm Sewer Supplies	9,499	13,499	15,500	15,500	15,750	
52802	Snow/Ice Removal Chemicals	420,527	293,737	345,000	169,880	177,000	
52804	Landscaping/Planter Supplies	129,496	129,703	137,850	137,850	154,900	
52805	Street Repair Materials	124,307	120,583	140,000	140,000	150,000	
52808	Construction Supplies	265	-	150	150	150	
Total Commodities		1,113,443	957,050	1,120,464	938,640	1,007,000	

City of St. Charles
General Fund
Expenditures
FY 2025-2026 Budget

Fund	100	General Fund				
Department	100510	Public Services				
Account	Description	Actual FY 22/23	Actual FY 23/24	Budget FY 24/25	Forecast FY 24/25	Budget FY 25/26
54000	Telephone Service	14,249	11,870	12,000	19,158	19,500
54001	Cellular Service	17,373	21,427	22,600	21,626	22,000
54010	Natural Gas	15,048	17,503	24,000	18,654	20,000
54011	City Electric	412,864	404,835	390,000	437,626	438,000
54012	City Water	12,690	11,758	12,500	12,494	12,600
54013	City Sewer	3,649	3,179	3,500	3,442	3,600
54014	Cable/Satellite Charges	564	532	520	522	530
54200	Communication Service Projects	12,268	19,757	-	-	-
54201	Communication System Expense	25,036	20,082	20,192	20,192	20,192
54250	Software Licenses & Subscriptions	5,870	5,678	86,330	86,330	52,000
54301	Refuse & Hauling Service	23,635	18,162	50,000	50,000	62,000
54303	Tree Service	246,544	249,405	281,000	281,000	374,000
54304	Mosquito Abatement	98,426	110,844	111,065	111,065	113,842
54305	Landscaping/Mowing Services	181,338	254,396	287,000	307,000	415,000
54307	Snow Removal Services	60,685	261,445	181,850	151,850	200,200
54310	Safety Program	6,781	-	7,500	4,500	17,500
54399	Other Contracted Services	26,771	1,193	3,010	3,000	3,000
54400	Maint Agreements - Facilities	406,885	432,809	446,100	446,100	476,100
54450	Repair & Maint - Facilities	199,927	243,693	248,675	248,675	248,675
54456	Repair & Maint - Streets	538,116	555,172	868,500	873,500	1,001,000
54457	Repair & Maint - Parking Decks	101,549	117,755	126,256	125,800	126,000
54459	Repair & Maint - Storm Sewer	244,413	315,239	349,000	349,000	360,600
54467	Repair & Maint - Other Equip	9,265	7,505	17,600	17,600	17,600
54468	Repair & Maint - Fire Facilities	90,114	96,542	103,500	99,000	99,000
54469	Repair & Maint - Police Facilities	56,001	29,966	30,872	34,872	40,596
54480	Central Garage Services	556,692	591,994	502,693	453,707	566,059
54513	Equipment Rental	52,074	53,816	54,215	78,215	60,000
54520	Printing	83	-	200	200	200
Total Contractual Services		3,418,910	3,856,554	4,240,678	4,255,128	4,769,794
55204	Property Taxes	3,634	3,792	-	-	-
55223	Motor Vehicle Replace Program	1,054,052	881,674	674,730	674,730	583,802
55400	Inventory Carrying Charge	13,638	14,202	11,500	15,532	10,480
55401	Inventory Overhead	62,642	36,599	47,110	42,501	45,000
Total Other Operating		1,133,966	936,267	733,340	732,763	639,282
56002	Machinery and Equipment	-	-	-	-	-
56004	Computer Equipment	1,054	-	-	-	-
56099	Other Capital	-	-	-	-	-
Total Capital		1,054	-	-	-	-
55271	Allocated Costs-PW	-	-	-	-	-
Total Allocations		-	-	-	-	-
Total Expenditures		9,131,390	9,311,240	9,894,817	9,607,939	10,466,627

City of St. Charles
Community Development Department
Fiscal Year 2025-2026 Budget

General Description and Major Areas of Responsibility

Community Development regulates private property usage and administers processes for review, approval and construction of all development within the City. Three work groups and accounting units comprise the department:



- Planning Services:
 - *Long-range planning*, including Comprehensive Planning, Historic Preservation, and Affordable Housing programs and initiatives.
 - *Current planning*, including public hearing and approval processes for zoning and subdivision applications; staff Development Review Team; Historic Preservation COA review; and responding to inquiries on zoning and development.
 - Staff support for Zoning Board of Appeals, Plan Commission, Historic Preservation Commission and Housing Commission.
- Building & Code Enforcement:
 - Building permitting and inspections of construction activity within St. Charles.
 - Enforcement of property maintenance, building & life safety, and zoning codes.
 - Permits for businesses, such as signs, temporary use and Outdoor Café.

City of St. Charles
Community Development Department
Fiscal Year 2025-2026 Budget

- Staff support for the Building Board of Review and Administrative Adjudication hearings for Code Enforcement.
- Development Engineering:
 - Professional engineering services during planning, design and construction.
 - Administration of the stormwater management permitting; land development & engineering regulations; development financial guarantees, site work monitoring& inspections and City acceptance.
 - Coordination with Public Works Department regarding private development.
 - Administration of right-of-way permits.

Community Development Department by the Numbers

- ❖ FY 2025-26 Total Authorized FTE's: 15
- ❖ Process approximately 100 planning and zoning related applications each year for review and approval by Historic Preservation, Plan Commission and City Council.
- ❖ Review and issue approximately 2,000 building permits each year, with construction values around \$100+ million a year
- ❖ Conduct 5,000+ inspections in a typical year
- ❖ Issue engineering and site development/stormwater permits, and conduct site inspections, for improvements valued at \$5+ million in a typical year

FY 2024-25 Significant Accomplishments

- ✓ Completed the Code Enforcement process on the Pheasant Run Resort property, with demolition removing the attractive nuisance and blighted conditions, creating a site ready for redevelopment at a prominent location at the City's eastern gateway.
- ✓ Review and approval of final engineering design and building permitting for the Fox Haven Square project, a major commercial development with connections and potential synergy with Charlestowne Mall.
- ✓ Oversaw the construction of the parking lot improvements for the expanded Whole Foods and City parking lot on First Street Lot 6, marking the completion of the streetscaping along the original First Street Redevelopment Corridor.
- ✓ Relunched and reinvented the interdepartmental Distressed Property Task Force, an important staff working group to share information and strategize regarding properties with chronic maintenance, safety and nuisance issues.
- ✓ Facilitated an initial assessment of planning and infrastructure considerations for a potential large residential annexation on the far west side known as Charles Farm, concluding the process after an initial Concept Plan presentation.

City of St. Charles
Community Development Department
Fiscal Year 2025-2026 Budget

- ✓ Overseeing continued permitting, inspection and build out on large-scale projects on the east side, including Springs of St. Charles, Charlestowne Lakes, and Pheasant Run Industrial, and Prairie Centre on the west side.

FY 2025-26 Goals and Objectives

- Enhance and update the Community Development permitting system to be better integrated and streamlined with business practices, and continue incremental changes to transition to online permit submittal and electronic plans review. **Strategic Priority #3: Community Engagement: Organizational Resiliency**
- Work with potential developers proposing a redevelopment concept for the Charlestowne Mall property. **Strategic Priority #1: Balanced and Thoughtful Development**
- Work with developers to facilitate the redevelopment of the former Pheasant Run Resort property. **Strategic Priority #1: Balanced and Thoughtful Development**
- Present potential code updates and new programs to support and enhance Code Enforcement efforts. **Strategic Priority #1: Balanced and Thoughtful Development**
- Present a Development Services Fee analysis, and present code changes in conjunction with updates to the Subdivision Code and Building Permitting and Engineering Review fees. **Strategic Priority #4: Financial Wellness**
- Continue to explore opportunities to create more affordable housing through utilization of the Housing Trust Fund. **Strategic Priority #1: Balanced and Thoughtful Development**
- Present the Pottawatomie Neighborhood Historic Resources Survey and seek feedback on potential expansion of the Historic District.

Performance Measures and Statistics	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Projected	FY 2025-26 Estimate
<u>Planning Services</u>				
Zoning/Subdivision Apps.	34	32	25	30
Historic Designations	3	3	3	3
Historic Preservation- Certificates of Appropriateness				
--HPC review/approval	49	56	40	45
--Staff review/approval	25	17	18	20
Façade Improvement Grants				
-- Commercial projects (\$)	40,000	40,000	40,000	40,000
-- Residential Projects (\$)	0	5,000	5,000	5,000
Affordable Housing Trust Fund Grants/Loans (\$)	1,100,000 (allocated)	115,000	544,881 (allocated)	500,000
Affordable Housing %	17%	12.9%	12%	11%
<u>Building & Code Enforcement</u>				
Permits Issued	2,282	2,064	1,822	2,000
Total Construction Value (\$)	146,563,198	103,028,135	117,586,320	115,000,000
Commercial Permits	309	327	226	300

City of St. Charles
Community Development Department
Fiscal Year 2025-2026 Budget

--Construction Value (\$)	61,185,901	45,800,757	47,256,787	50,000,000
Residential Permits	1,939	1,680	1,543	1,700
--Construction Value (\$)	44,392,420	45,179,402	43,510,751	45,000,000
Industrial Permits	34	57	53	50
--Construction Value (\$)	32,732,387	12,047,976	26,818,782	20,000,000
Inspections	5,000	4,999	5,500	5,250
Code Enforcement Cases	888	459	450	500
<u>Development Engineering</u>				
Site Development/ Stormwater Permits	11	18	24	20
Financial Guarantees Posted (\$)	14,342,726	2,044,616	5,750,000	5,000,000
Utility Right-of-Way permits	90	133	144	135

City of St. Charles
General Fund
Expenditures
FY 2025-2026 Budget

Fund	100	General Fund					
Department	100600	Planning Services					
Account	Description	Actual FY 22/23	Actual FY 23/24	Budget FY 24/25	Forecast FY 24/25	Budget FY 25/26	
50100	Regular Wages	175,338	339,776	391,765	376,770	411,000	
50101	Part Time Wages	188,010	135,253	146,045	43,300	198,400	
50110	Accrued Payroll GAAP	910	9,368	-	-	-	
50300	Car Allowance	5,400	5,400	5,400	5,400	5,400	
50301	Cell Phone/Internet Allowance	1,620	2,003	2,160	2,070	1,620	
51100	FICA	21,954	29,152	33,815	31,920	38,200	
51103	IMRF	34,670	37,093	43,730	42,000	54,100	
51104	Medicare	5,322	6,950	7,910	7,620	9,000	
51105	401A	3,440	4,830	5,815	5,085	4,750	
51200	Health Insurance-Medical	18,270	32,788	38,605	29,279	33,550	
51203	Life Insurance	-	412	450	430	450	
51204	Workers Compensation	474	497	482	482	546	
51300	Registration and Fees	1,103	2,838	3,310	2,725	4,325	
51304	Memberships and Dues	1,638	2,397	2,550	2,250	2,550	
51400	Transportation Expense	427	694	1,050	1,050	1,300	
51401	Lodging	1,148	1,647	1,800	1,800	2,400	
51402	Meals-Travel & Training	381	852	700	500	950	
Total Personal Services		460,105	611,949	685,587	552,681	768,541	
52000	Office Supplies	3,099	1,568	2,800	3,055	3,100	
52001	Computer Related Supplies	-	-	1,200	1,200	1,200	
52002	Books and Subscriptions	95	-	200	100	200	
52100	Refreshment Supplies	40	192	350	250	350	
52300	Janitorial/Kitchen Supplies	286	153	300	100	200	
52305	Safety Supplies	36	-	-	-	-	
Total Commodities		3,556	1,913	4,850	4,705	5,050	
54000	Telephone Service	867	855	855	855	860	
54110	General Legal	29,902	17,118	35,000	15,000	20,000	
54150	Consulting Services	11,325	-	35,000	7,000	5,000	
54180	Transcript Services	9,973	11,118	22,000	16,500	20,000	
54200	Communication Service Projects	3,384	5,450	-	-	-	
54250	Software Licenses & Subscriptions	-	1,475	-	-	-	
54402	Maint Agreements - Copiers	1,281	1,222	-	1,456	1,500	
54520	Printing	210	578	1,000	900	1,000	
54530	Legal Notices	1,655	1,431	4,500	1,400	4,000	
54640	Façade Grants	7,523	71,588	50,000	49,600	50,000	
Total Contractual Services		66,120	110,835	148,355	92,712	102,360	
55203	Recording and Filing Fees	830	1,494	1,200	1,200	1,900	
55400	Inventory Carrying Charge	1	-	-	-	-	
55401	Inventory Overhead	94	48	65	40	40	
Total Other Operating		925	1,543	1,265	1,240	1,940	
55272	Allocated Costs-CD	-	-	-	-	-	
Total Departmental Allocations		-	-	-	-	-	
56003	Office Furnishings and Equipment	-	-	24,000	24,000	-	
Total Capital		-	-	24,000	24,000	-	
Total Expenditures		530,706	726,240	864,057	675,338	877,891	

City of St. Charles
General Fund
Expenditures
FY 2025-2026 Budget

Fund	100	General Fund					
Department	100603	Building & Code Enforcement					
Account	Description	Actual FY 22/23	Actual FY 23/24	Budget FY 24/25	Forecast FY 24/25	Budget FY 25/26	
50100	Regular Wages	467,556	512,668	701,340	686,225	804,000	
50101	Part Time Wages	63,589	60,693	78,525	41,210	-	
50110	Accrued Payroll GAAP	2,158	9,243	-	-	-	
50200	Overtime	4,692	12,159	19,270	10,200	12,000	
50201	OT - Double Time	182	-	-	2,810	3,800	
50301	Cell Phone/Internet Allowance	540	540	1,080	720	540	
51100	FICA	32,225	35,392	49,770	45,560	51,020	
51103	IMRF	50,615	44,049	64,530	57,290	72,400	
51104	Medicare	7,537	8,277	11,640	10,660	12,000	
51105	401A	1,091	1,551	1,235	2,450	1,320	
51200	Health Insurance-Medical	76,064	87,368	109,170	102,863	126,675	
51203	Life Insurance	-	457	610	615	640	
51204	Workers Compensation	17,248	14,541	19,996	19,996	20,198	
51205	Unemployment Compensation	-	-	-	-	-	
51300	Registration and Fees	1,813	1,989	4,825	4,825	6,325	
51304	Memberships and Dues	316	285	685	685	685	
51400	Transportation Expense	-	-	125	125	625	
51401	Lodging	-	-	-	-	1,200	
51402	Meals-Travel & Training	48	83	100	50	380	
51600	Uniforms	1,708	2,505	3,200	3,200	4,800	
51601	Uniforms-Safety	16	258	250	250	500	
Total Personal Services		727,398	792,060	1,066,351	989,734	1,119,108	
52000	Office Supplies	1,642	1,573	1,950	1,950	1,950	
52001	Computer Related Supplies	193	2,002	2,300	1,975	1,500	
52002	Books and Subscriptions	979	-	250	250	300	
52100	Refreshment Supplies	(10)	334	350	250	300	
52300	Janitorial/Kitchen Supplies	12	132	150	100	150	
52305	Safety Supplies	15	-	-	-	-	
52310	Small Tools and Equipment	88	480	540	540	740	
52319	Other General Supplies	684	75	475	250	475	
52400	Gasoline	3,297	2,916	4,500	4,230	4,500	
Total Commodities		6,900	7,512	10,515	9,545	9,915	
54000	Telephone Service	960	927	930	927	940	
54001	Cellular Service	4,576	4,726	5,000	5,414	5,500	
54110	General Legal	15,715	50,841	25,600	25,600	35,600	
54134	Credit Card Service Charges	-	-	-	-	-	
54150	Consulting Services	2,440	39,345	57,500	12,500	12,500	
54189	Other Professional Services	4,095	45,714	5,000	1,000	3,000	
54200	Communication Service Projects	4,061	6,540	-	-	-	
54305	Landscaping/Mowing Services	-	-	750	750	10,000	
54399	Other Contracted Services	-	-	-	-	-	
54402	Maint Agreemnts - Copiers	1,255	1,582	-	2,112	2,150	
54451	Repair & Maint - Office Equip	-	-	-	-	-	
54480	Central Garage Services	7,486	15,489	10,648	4,833	11,479	
54500	Postage	-	-	80	80	80	
54520	Printing	415	145	1,300	750	2,000	
Total Contractual Services		41,003	165,310	106,808	53,966	83,249	
55203	Recording and Filing Fees	104	156	300	2,200	12,350	
55223	Motor Vehicle Replace Program	16,951	14,123	23,487	23,487	20,938	
55400	Inventory Carrying Charge	32	-	-	-	-	
55401	Inventory Overhead	862	732	720	720	900	
Total Other Operating		17,949	15,011	24,507	26,407	34,188	

**City of St. Charles
General Fund
Expenditures
FY 2025-2026 Budget**

Fund	100	General Fund				
Department	100603	Building & Code Enforcement				
Account	Description	Actual FY 22/23	Actual FY 23/24	Budget FY 24/25	Forecast FY 24/25	Budget FY 25/26
56003	Office Furnishings and Equipment	-	2,655	450	450	-
	Total Capital	-	2,655	450	450	-
55272	Allocated Costs-CD	-	-	-	-	-
	Total Departmental Allocations	-	-	-	-	-
Total Expenditures		793,250	982,548	1,208,631	1,080,102	1,246,460

City of St. Charles
General Fund
Expenditures
FY 2025-2026 Budget

Fund	100	General Fund				
Department	100604	Development Engineering				
Account	Description	Actual FY 22/23	Actual FY 23/24	Budget FY 24/25	Forecast FY 24/25	Budget FY 25/26
50100	Regular Wages	217,339	210,718	233,455	228,975	242,000
50101	Part Time Wages	7,057	19,731	-	-	-
50110	Accrued Payroll GAAP	(4,032)	2,211	-	-	-
50200	Overtime	4,444	4,662	-	-	-
50201	OT - Double Time	219	-	-	-	-
50301	Cell Phone/Internet Allowance	540	653	1,080	900	1,080
51100	FICA	13,726	14,374	14,545	13,895	15,100
51103	IMRF	21,750	16,631	18,795	18,435	21,300
51104	Medicare	3,210	3,362	3,400	3,250	3,520
51105	401A	1,368	548	-	-	-
51200	Health Insurance-Medical	26,764	21,299	27,160	38,464	42,350
51203	Life Insurance	-	210	250	292	310
51204	Workers Compensation	8,574	7,311	5,841	5,841	5,959
51300	Registration and Fees	441	370	1,520	1,000	3,550
51304	Memberships and Dues	-	-	235	235	235
51306	Professional Certification	25	136	210	210	210
51400	Transportation Expense	80	-	825	700	1,100
51401	Lodging	-	-	1,200	1,200	1,500
51402	Meals-Travel & Training	36	-	250	280	500
51600	Uniforms	-	139	300	200	300
51601	Uniforms-Safety	321	131	350	200	350
Total Personal Services		301,862	302,485	309,416	314,077	339,364
52000	Office Supplies	315	534	600	600	600
52001	Computer Related Supplies	-	-	-	-	-
52002	Books and Subscriptions	-	-	200	200	200
52305	Safety Supplies	-	16	100	50	100
52310	Small Tools and Equipment	3	-	50	25	50
52312	Paints, Supplies and Solvents	98	89	150	100	150
52319	Other General Supplies	-	15	50	25	50
52400	Gasoline	1,534	778	2,000	-	-
Total Commodities		1,950	1,432	3,150	1,000	1,150
54000	Telephone Service	31	18	20	18	20
54001	Cellular Service	939	962	880	1,296	1,300
54110	General Legal	2,419	281	2,500	500	2,000
54160	Engineering Services	99,479	247,663	375,000	150,000	250,000
54200	Communication Service Projects	2,030	3,270	-	-	-
54401	Maint Agreements - Office Equip	-	-	-	-	-
54402	Maint Agreements - Copiers	215	216	-	348	350
54480	Central Garage Services	-	-	1,090	-	1,031
Total Contractual Services		105,113	252,410	379,490	152,162	254,701
55223	Motor Vehicle Replace Program	2,319	-	-	-	-
55400	Inventory Carrying Charge	1	-	-	-	-
55401	Inventory Overhead	359	154	250	200	200
Total Other Operating		2,679	154	250	200	200
55272	Allocated Costs-CD	-	-	-	-	-
Total Departmental Allocations		-	-	-	-	-
Total Expenditures		411,604	556,481	692,306	467,439	595,415

City of St. Charles
Economic Development Department
Fiscal Year 2025-2026 Budget

General Description and Major Areas of Responsibility

The primary responsibility of the Economic Development Department is to develop and execute strategies to enhance the economic vitality of the City and promote a stronger economic base. Staff implements programs and initiatives that will attract new businesses and encourage expansion and retention of existing commercial and industrial businesses.

Economic Development also acts as a liaison to the existing businesses, the development community and community partners. It promotes and coordinates economic development programs through personal contacts and by establishing strong relationships with existing and potential businesses, property owners, real estate developers, and investors, with an emphasis on attracting and retaining businesses in alignment with City's Strategic Plan, Comprehensive Plan, other plans or policies and community needs.



FY 2024-25 Significant Accomplishments

- ✓ Negotiated and finalized a Redevelopment Agreement for Fox Haven Square, a 70,000 square foot commercial development. This project represents a \$22 million investment and is expected to generate approximately \$775,000 in annual sales tax revenue, create 300-400 jobs, and generate over \$5.5 million in EAV. **Strategic Priority: Balanced and Thoughtful Development**
- ✓ Negotiated and finalized a Redevelopment Agreement for Pheasant Run Industrial to attract 1,139,240 square feet of industrial and manufacturing space to the city, resulting in the creation of approximately 1,000 jobs and generating over \$22 million in EAV. **Strategic Priority: Balanced and Thoughtful Development**
- ✓ Awarded and processed seven Business Improvement Grants totaling \$87,425. **Strategic Priority: Balanced and Thoughtful Development**
- ✓ Conducted 24 formal business visits, with a primary focus on industrial businesses, and compiled a detailed report for City Council's review. **Strategic Priority: Balanced and Thoughtful Development and Community Engagement**
- ✓ Partnered with the St. Charles Business Alliance to conduct the 2 broker mixers which had a combined over 65 participants from the development community. **Strategic Priority: Balanced and Thoughtful Development and Community Engagement**
- ✓ Partnered with IS department to implement new online portal for City licenses, including liquor, video gaming, tobacco, and massage. **Strategic Priority: Balanced and Thoughtful Development**

City of St. Charles
Economic Development Department
Fiscal Year 2025-2026 Budget

- ✓ Created a new and rebranded Economic Development website that includes available properties portal, inquiry page, data center dashboard and more. **Strategic Priority: Community Engagement**
- ✓ Partnered with the St. Charles Business Alliance to conduct a downtown storefront occupancy report and an industrial occupancy report. **Strategic Priority: Balanced and Thoughtful Development**
- ✓ Conducted a site feasibility study for the former Police Department site. **Strategic Priority: Balanced and Thoughtful Development**
- ✓ Completed a comprehensive downtown parking plan to enhance the parking experience for visitors and residents. **Strategic Priority: Balanced and Thoughtful Development**
- ✓ Completed 2025 outdoor dining plan for First Street Plaza, including an increase to fee structure and expanded design standards.
- ✓ Drafted a new ordinance to address biking rules of the road, specific to address E-bikes.
- ✓ Promoted available St. Charles properties, responded to development request inquiries, and built relationships with the regional development community. **Strategic Priority: Balanced and Thoughtful Development**
- ✓ Assisted Finance and City Administration Department in First Street TIF Extension.
- ✓ Attended and participated in 50+ board meetings, committee meetings and events for the St. Charles Business Alliance, St. Charles Chamber of Commerce and other service-oriented organization. **Strategic Priority: Community Engagement**

FY 2025-26 Goals and Objectives

- ✓ Continue to promote available St. Charles properties, respond to development request inquiries, and build relationships with the regional development community. **Strategic Priority: Balanced and Thoughtful Development and Community Engagement**
- ✓ Support the real estate and broker community in the attraction of development and new businesses to help ensure alignment with the community's vision and development goals. **Strategic Priority: Balanced and Thoughtful Development and Community Engagement**
- ✓ Identify annual top priority development sites and implement a targeted development attraction plan to increase select business/development interests. **Strategic Priority: Balanced and Thoughtful Development**
- ✓ Conduct 24 formal business retention visits and share key findings with City Council.
- ✓ Create and implement a developer satisfaction survey.
- ✓ Review existing development programs, policies, and codes and update as needed including Downtown Overlay District. **Strategic Priority: Balanced and Thoughtful Development**
- ✓ Research the best practices of a business registration program and present to City Council.
- ✓ Redesign and install new Wayfinding signage in the First Street Parking Deck.
- ✓ Assist the City Administrator office in updating the City's Strategic Plan.

City of St. Charles
General Fund
Expenditures
FY 2025-2026 Budget

Fund 100 General Fund						
Department 100650 Economic Development						
Account	Description	Actual FY 22/23	Actual FY 23/24	Budget FY 24/25	Forecast FY 24/25	Budget FY 25/26
50100	Regular Wages	138,245	147,396	156,800	156,390	167,200
50110	Accrued Payroll GAAP	130	1,593	-	-	-
50300	Car Allowance	5,400	5,400	5,400	5,400	5,400
50301	Cell Phone/Internet Allowance	563	540	540	540	540
51100	FICA	8,949	9,515	10,090	10,070	10,740
51103	IMRF	10,803	9,875	10,125	10,380	15,200
51104	Medicare	2,093	2,225	2,360	2,355	2,510
51105	401A	-	255	-	1,625	-
51200	Health Insurance-Medical	16,580	9,592	9,560	9,687	10,750
51203	Life Insurance	-	186	195	197	205
51204	Workers Compensation	239	149	140	140	150
51300	Registration and Fees	1,493	224	2,150	600	2,550
51304	Memberships and Dues	455	-	1,030	830	760
51400	Transportation Expense	709	-	100	-	100
51401	Lodging	-	172	750	-	900
51402	Meals-Travel & Training	-	-	600	-	600
Total Personal Services		185,659	187,124	199,840	198,214	217,605
52000	Office Supplies	176	215	400	400	400
52001	Computer Related Supplies	-	-	150	150	150
52002	Books and Subscriptions	6,179	6,177	6,777	6,777	11,977
52100	Refreshment Supplies	52	-	200	200	200
52101	Meals-Business	3	-	100	-	100
Total Commodities		6,410	6,393	7,627	7,527	12,827
54000	Telephone Service	31	18	20	18	20
54110	General Legal	64,991	37,803	60,000	18,000	20,000
54150	Consulting Services	37,193	76,829	307,000	176,000	82,000
54189	Other Professional Services	19,107	-	-	-	-
54200	Communication Service Projects	677	1,091	-	-	-
54201	Communication System Expense	-	-	-	-	-
54250	Software Licenses & Subscriptions	402	134	975	975	975
54399	Other Contracted Services	-	-	-	-	-
54500	Postage	-	-	250	-	250
54520	Printing	-	-	1,000	1,000	1,000
54530	Legal Notices	630	108	400	-	400
54540	Advertising	100	-	4,000	200	-
54541	Trade Show/Promotional Service	-	-	250	-	250
54544	Broker Tour/Developer Breakfast	-	-	200	200	200
54644	Business Incentive Program	21,688	30,000	50,000	87,425	120,000
54691	Econ Dev Incentive Agreements	808,183	1,902,655	2,962,800	2,661,034	2,632,000
54693	Civic Contributions	5,750	8,750	18,750	16,750	16,500
54696	St. Charles Business Alliance	698,600	698,600	798,600	798,600	830,000
Total Contractual Services		1,657,352	2,755,987	4,204,245	3,760,202	3,703,595
55203	Recording and Filing Fees	-	-	400	-	-
55401	Inventory Overhead	18	13	15	15	20
Total Other Operating		18	13	415	15	20
55272	Allocated Costs-CD	-	-	-	-	-
Total Departmental Allocations		-	-	-	-	-
Total Expenditures		1,849,439	2,949,517	4,412,127	3,965,959	3,934,047

City of St. Charles
General Fund Transfers
Fiscal Year 2025-2026 Budget

General Description

This organizational unit accounts for transfers out of the General Fund for various purposes. Transfers out are made to fund debt service payments by bond issue as the City, per current practice, abates all of the property taxes pledged for its general obligation bond issuances. The General Fund also provides monies for debt repayment for general capital projects not related to the City utility funds.

This unit also accounts for transfers out for other purposes, such as providing additional funds for general capital projects, or to subsidize certain services like yard waste and spring cleanup services. Over the last two years, the General Fund has provided stopgap subsidy funding for the Water and Wastewater Funds in order to help fund certain capital projects and needs.

City of St. Charles
General Fund
Expenditures
FY 2025-2026 Budget

Fund	100	General Fund				
Department	100800	General Fund Transfers				
Account	Description	Actual FY 22/23	Actual FY 23/24	Budget FY 24/25	Forecast FY 24/25	Budget FY 25/26
55270	Allocated Costs-GG	(2,542,775)	(1,854,720)	(2,057,440)	(2,057,440)	(2,160,324)
55271	Allocated Costs-PW	(2,965,194)	(921,150)	(887,380)	(887,380)	(931,764)
55272	Allocated Costs-CD	(369,224)	-	-	-	-
Departmental Allocations		(5,877,193)	(2,775,870)	(2,944,820)	(2,944,820)	(3,092,088)
Total Departmental Allocations		(5,877,193)	(2,775,870)	(2,944,820)	(2,944,820)	(3,092,088)
57005	Transfer to TIF #5	119,418	112,976	-	-	-
57106	Debt Service Trsf 2011 Bonds	-	-	-	-	-
57108	Debt Service Trsf 2012 Bonds	1,258,964	961,510	959,211	959,211	951,267
57109	Debt Service Trsf 2013B Bonds	268,816	267,665	270,180	270,180	268,699
57110	Debt Service Trsf 2015A Bonds	96,465	96,638	96,737	96,737	96,761
57111	Debt Service Trsf 2016 Bonds	1,048,922	1,046,770	1,047,641	1,047,641	1,046,035
57112	Debt Service Trsf 2018A Bonds	1,278,466	1,277,966	1,280,716	1,280,716	1,276,466
57113	Debt Service Trsf 2019 Bonds	681,242	677,965	685,585	685,585	680,352
57114	Debt Service Trsf 2020A Bonds	193,050	195,950	191,550	191,550	192,150
57115	Debt Service Trsf 2021A Bonds	876,629	881,661	880,043	880,043	423,317
Total Interfund Transfers - Debt		5,821,972	5,519,100	5,411,663	5,411,663	4,935,047
57200	Transfer to Electric Fund	-	-	-	-	-
57201	Street Light Maint Transfer	265,764	128,052	200,000	210,000	200,000
57300	Transfer to Refuse Fund	105,000	105,000	105,000	105,000	105,000
57303	Transfer to Replacement Fund	396,747	426,401	324,754	324,754	325,057
57307	Transfer to Capital Improvements	4,871,537	1,200,000	1,200,000	2,500,000	-
57309	Other Operating Transfers	3,804,209	-	-	-	-
57313	Transfer to WW	-	300,000	200,000	200,000	-
57314	Transfer to WW Connection	-	-	-	-	-
57315	Transfer to Water	-	2,600,000	1,000,000	2,250,000	-
Total Interfund Transfers - Other		9,443,257	4,759,453	3,029,754	5,589,754	630,057
Total Interfund Transfers		9,388,036	7,502,683	5,496,597	11,001,417	5,565,104

City of St. Charles
Electric Fund
Fund Summary
FY 2025-2026 Budget

	Actual FY 22/23	Actual FY 23/24	Budget FY 24/25	Forecast FY 24/25	Budget FY 25/26	FY25/26 Budget vs FY 24/25 Forecast	
						\$	%
Beginning Net Current Assets			52,696,924	52,696,924	56,268,982		
Revenues							
User Charges	60,834,156	60,083,675	63,266,040	60,565,000	62,570,000	2,005,000	3.3%
Reimbursement for Projects	1,217,897	4,994,715	7,090,000	5,040,000	5,540,000	500,000	9.9%
Investment Income	697,826	1,691,377	1,655,114	1,995,213	2,035,980	40,767	2.0%
Connection Fees	60,225	69,818	65,000	99,260	80,350	(18,910)	-19.1%
Property Taxes	35,000	35,000	35,000	35,000	35,000	-	0.0%
Other Revenues	221,242	196,756	176,740	350,049	285,290	(64,759)	-18.5%
Debt Issues	(15,388)	(15,388)	-	-	-	-	0.0%
Interfund Transfers	575,598	128,052	200,000	210,000	200,000	(10,000)	-4.8%
Total Revenues	63,626,556	67,184,006	72,487,894	68,294,522	70,746,620	2,452,098	3.6%
Expenditures							
Personnel Services	3,692,625	3,791,153	4,707,080	4,859,941	5,161,940	301,999	6.2%
Materials and Supplies	247,610	335,874	287,575	327,848	328,425	577	0.2%
Contractual Services	40,770,973	41,022,357	45,580,356	42,439,414	45,988,874	3,549,460	8.4%
Other Operating	4,953,735	5,139,929	5,201,915	5,457,374	5,470,390	13,016	0.2%
Departmental Allocations	2,110,929	1,084,830	1,120,260	1,120,260	1,176,288	56,028	5.0%
Capital	2,548,859	4,406,703	11,866,680	9,129,896	8,757,885	(372,011)	-4.1%
Debt Service	971,775	984,581	1,089,748	1,089,748	1,088,314	(1,433)	-0.1%
Interfund Transfers - Debt	295,914	297,109	297,984	297,984	292,511	(5,473)	-1.8%
Total Expenditures	55,592,420	57,062,536	70,151,598	64,722,464	68,264,627	\$ 3,542,163	5.5%
Revenues Over/ (Under) Expenditures	8,034,136	10,121,470	2,336,296	3,572,058	2,481,993		
Ending Net Current Assets			55,033,220	56,268,982	58,750,975		

City of St. Charles
Electric Fund
Revenue
FY 2025-2026 Budget

Account	Description	Actual FY 22/23	Actual FY 23/24	Budget FY 24/25	Forecast FY 24/25	Budget FY 25/26
41122	Special Service Area Prop Tax	35,000	35,000	35,000	35,000	35,000
	Total Property Taxes	35,000	35,000	35,000	35,000	35,000
45205	Late Penalty Charges	282,251	203,588	240,000	240,000	240,000
45206	Electric Engineering Fees	-	-	-	-	-
	Total Administrative Charges	282,251	203,588	240,000	240,000	240,000
45405	Reimbursement For Projects	935,646	4,791,127	6,850,000	4,800,000	5,300,000
	Total Public Works Charges	935,646	4,791,127	6,850,000	4,800,000	5,300,000
45500	Electric User Charges	58,968,655	58,262,851	61,369,780	60,500,000	62,500,000
45501	Misc Electric Charges	55,365	63,225	65,000	65,000	70,000
45550	Interfund Sales	1,810,136	1,757,599	1,831,260	-	-
	Total User Charges	60,834,156	60,083,675	63,266,040	60,565,000	62,570,000
46209	Outside Funding	-	1,672	-	-	-
46220	Recovery Of Bad Debts-COSC	5,837	(3,797)	-	6,500	7,000
46299	Miscellaneous Other Revenue	-	-	-	-	-
	Total Miscellaneous Revenues	5,837	(2,125)	-	6,500	7,000
47100	Unrealized Gain/Loss	(226,646)	44,166	-	-	-
47102	Interest On Cert Of Dep	62,930	148,537	138,585	138,600	106,313
47104	US Govt Security Interest	338,029	547,882	519,529	693,037	636,119
47105	Money Market Interest	523,513	948,681	997,000	1,163,576	1,293,548
47106	Gain/Loss On Sale Of Investmnt	-	2,110	-	-	-
	Total Investment Income	697,826	1,691,377	1,655,114	1,995,213	2,035,980
47200	Rental Income	15,400	15,000	15,000	15,000	15,000
	Total Rental Income	15,400	15,000	15,000	15,000	15,000
47300	Sale Of Property	10,000	-	-	-	-
47301	Sale Of Fixed Assets	37,849	-	-	-	-
47303	Sale Of New Meters	-	-	-	-	-
47304	Sale Of Used Material	23,751	70,916	25,000	159,070	100,000
47305	On-Line Auction Sales	35	2,151	-	22,000	5,000
47399	Gain/Loss on Disposal	(18,851)	(19,250)	-	-	-
	Total Sales of Property Revenues	52,784	53,816	25,000	181,070	105,000
47604	Employee Share Ins W/H	-	81,447	80,575	84,792	101,000
	Total Insurance Premiums	-	81,447	80,575	84,792	101,000
48100	Property Damage Reimbursement	90,691	(4,867)	-	7,500	-
48102	Workers Comp Reimbursement	3,974	-	-	775	-
	Total Insurancy Recovery	94,665	(4,867)	-	8,275	-
48501	SECC - Vacant	-	350	-	320	350
48503	Service Enroll Connect Chg (SECC)	60,225	69,468	65,000	98,940	80,000
	Total Connection Charges	60,225	69,818	65,000	99,260	80,350
48600	Cable-Pole Rental	49,071	49,922	52,750	50,780	53,805
48601	Verizon-Pole Rental	3,485	3,561	3,415	3,633	3,485
	Total Pole Rental	52,556	53,483	56,165	54,412	57,290

City of St. Charles
Electric Fund
Revenue
FY 2025-2026 Budget

Account	Description	Actual FY 22/23	Actual FY 23/24	Budget FY 24/25	Forecast FY 24/25	Budget FY 25/26
48200	Bond Proceeds	-	-	-	-	-
48255	Gain/Loss on Refunded Bonds	(15,388)	(15,388)	-	-	-
48400	Bond Discount/Premium	-	-	-	-	-
Total Debt Issues		(15,388)	(15,388)	-	-	-
48800	Inter-Fund Loan	-	-	-	-	-
Total Non-Operating Revenue		-	-	-	-	-
49100	Transfers-from General Fund	265,764	128,052	200,000	210,000	200,000
49210	Transfers-from Water	-	-	-	-	-
49802	Transfers-from Health Ins	309,834	-	-	-	-
Total Interfund Transfers In		575,598	128,052	200,000	210,000	200,000
Total Revenues		63,626,556	67,184,006	72,487,894	68,294,522	70,746,620

City of St. Charles
Public Works Department – Electric Division
Fiscal Year 2025-2026 Budget

General Description and Major Areas of Responsibility

The Public Works Department is a service-oriented team comprised of several Divisions who work together to provide core services to our St. Charles customers. The Electric Utility Division serves over 16,200 customers with an all-time peak of 130 megawatts of power. The City has a long-term power purchase agreement with the Illinois Municipal Electric Agency (IMEA) who is responsible for the City's power portfolio with guidance from the Board of Directors (including St. Charles representation). Commonwealth Edison delivers power at 34,500 volts to the City's 9 electric substations. The City then transforms that power to 12,470 volts for primary distribution throughout the City to step-down transformers supplying customer meters. Electric rates charged to customers have not increased since 2019.

The Electric Utility Division has several core responsibilities and provides specialized services including:

- An electric administration staff that handles the administrative functions such as personnel, budgeting, power purchases, rate design, interdepartmental cooperation, city wide goal setting and participation on city committees.
- The electric engineering group, responsible for system design, maintenance programs, system mapping, and adherence to codes and standards.
- An electric line group that constructs and maintains the electric infrastructure.
- The electric metering group that installs and maintains the metering equipment.
- A telecommunications group is responsible for the installation, operation and maintenance of the City owned telecommunications infrastructure



City of St. Charles
Public Works Department – Electric Division
Fiscal Year 2025-2026 Budget

Electric Division by the Numbers

- ❖ FY 2025-26 Total Authorized FTE's: 27.55
 - 25.5 FTE's in Electric, 2.05 FTE's in Communications
- ❖ 296.34 Miles of Electrical Primary Line
- ❖ 9 Electrical Substations
- ❖ 14,176 Residential Customers
- ❖ 2,130 Commercial/ Industrial Customers

FY 2024- 25 Significant Accomplishments

- ✓ Replaced Underground Electric Cable and Reinforced Overhead Electric Cable
- ✓ Replaced several end-of-life Switchgear
- ✓ Moved overhead electric conductors to underground cables, making them more reliable
- ✓ Completed cross bonding of splices on 34.5kV transmission line
- ✓ Commissioned new transformer at Substation 3
- ✓ Completed 10-Year Master Plan Study
- ✓ Completed annual thermography inspection
- ✓ Completed SCADA system upgrade at Substation 3
- ✓ Replaced seven (7) substation protection relays
- ✓ Replaced two substation reclosers
- ✓ Replaced emergency generator at Substation 2
- ✓ Pilot program for gang operated switch for overhead distribution system
- ✓ Awarded contract for Engineering Analysis Model (EAM) software
- ✓ Awarded master services agreements for Engineering, Construction and Substation Maintenance.
- ✓ Provided fiber connection to St. Charles North High School
- ✓ Provided fiber connection to the St. Charles Park District Denny Ryan Service Center
- ✓ Provided fiber connection to Primrose Farm
- ✓ Replacement of Radio Antenna

FY 2025-26 Goals and Objectives

- Continue to deliver reliable and affordable Electric Power for our Customers
- Continue to replace streetlights with LED Fixtures
- Continue the expansion of Substation 3
- Continue to install cross bonding on splices on 34.5kV transmission line
- Continuing to upgrade SCADA system
- Reconditioning of existing Substation 3 transformer.
- Maintenance and replacement of 34.5kV switches, recloser and breakers

City of St. Charles
Public Works Department – Electric Division
Fiscal Year 2025-2026 Budget

- Base line conditioning testing of substation transformers
- Replacement of substation battery bank at Substation 3 and 6
- Continuing to replacement of substation relays
- Implementation of Engineering Analysis Model (EAM) software
- Complete Arc Flash study of the system
- Commissioning of the reconditioned substation transformer at Substation 2
- Evaluate transformer fire wall and containment area implementation
- Continue to Implement Water Meter for AMI.
- Provide Fiber Connection to the St. Charles Park District East Side Sports Complex

Performance Measures and Statistics	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Projected	FY 2025-26 Estimate
Streetlights Owned	3385	3385	3385	3385
Streetlights Upgraded	n/a	69	206	225
Number of Service Interruptions	42	39	24 ^a	n/a
Average Length of Outage (Minutes)	98	109	107 ^a	n/a
Electric System Wood Poles	2500	2500	2500	2500
Wood Poles Upgraded	66	79	32	50
Underground Conductors Installed (Linear feet)	74,414	126,007	167,460	175,000

Note: (a) Outage statistics from May 1, 2024 to July 31, 2024

City of St. Charles
Electric Fund
Expenditures
FY 2025-2026 Budget

Fund	200	Electric Fund					
Department	200520	Electric Administration					
Account	Description	Actual FY 22/23	Actual FY 23/24	Budget FY 24/25	Forecast FY 24/25	Budget FY 25/26	
50100	Regular Wages	434,431	499,178	909,320	741,450	923,020	
50101	Part Time Wages	26,386	-	-	7,740	8,430	
50200	Overtime	-	-	-	-	-	
50301	Cell Phone/Internet Allowance	405	17	-	25	-	
51100	FICA	28,194	30,633	56,380	46,030	57,750	
51103	IMRF	42,231	34,426	73,200	56,215	82,000	
51104	Medicare	6,643	7,164	13,185	10,765	13,510	
51105	401A	6,230	5,016	5,235	6,570	5,500	
51117	Pension Expense	25,603	(95,856)	-	-	-	
51118	City Pension Contrib/Audit Reclass	-	-	-	-	-	
51200	Health Insurance-Medical	50,354	69,192	123,980	100,782	131,500	
51203	Life Insurance	-	498	1,000	746	775	
51204	Workers Compensation	-	-	-	-	-	
51300	Registration and Fees	-	-	3,800	2,900	6,200	
51304	Memberships and Dues	-	968	550	550	550	
51400	Transportation Expense	-	2,078	4,400	3,200	4,800	
51401	Lodging	-	1,750	4,500	5,300	7,400	
51402	Meals-Travel & Training	-	365	1,575	800	2,525	
51500	New Hire Testing	-	-	-	-	-	
51601	Uniforms-Safety	-	-	2,000	2,000	2,000	
Total Personal Services		620,477	555,429	1,199,125	985,073	1,245,960	
52000	Office Supplies	500	708	1,000	1,000	1,000	
52002	Books and Subscriptions	-	-	250	80	250	
52100	Refreshment Supplies	-	-	1,500	1,500	1,500	
52201	Awards	-	-	100	100	100	
52310	Small Tools and Equipment	65	-	8,500	500	3,500	
Total Commodities		565	708	11,350	3,180	6,350	
54000	Telephone Service	72	42	45	42	45	
54001	Cellular Service	14,833	14,727	14,800	15,574	15,600	
54110	General Legal	-	-	5,000	5,000	5,000	
54135	Collections Services	2,864	1,960	2,000	1,500	2,000	
54142	Background Checks	-	-	-	-	-	
54171	Insurance Broker Services	5,439	6,024	5,524	5,524	5,524	
54189	Other Professional Services	3,845	74,202	176,620	126,620	196,620	
54200	Communication Service Projects	2,115	3,407	-	-	-	
54201	Communication System Expense	-	-	-	-	-	
54250	Software Licenses & Subscriptions	1,208	34,210	92,223	92,223	94,198	
54251	Software Maintenance Agreement	50,720	52,293	59,171	52,848	90,921	
54256	IT Consulting Services	13,824	10,448	-	-	-	
54310	Safety Program	244	-	-	-	-	
54360	Risk Insurance Premiums	152,884	152,444	146,848	146,848	167,234	
54361	W/C Excess Premium	13,274	15,908	17,371	17,371	17,414	
54402	Maint Agreements - Copiers	82	4	-	41	50	
54451	Repair & Maint - Office Equip	-	-	500	500	500	
54500	Postage	-	-	1,000	850	1,000	
54520	Printing	383	221	800	800	800	
Total Contractual Services		261,787	365,891	521,902	465,742	596,906	
55401	Inventory Overhead	-	-	-	-	50	
Total Other Operating		-	-	-	-	50	
55270	Allocated Costs-GG	-	-	-	-	-	
55271	Allocated Costs-PW	-	-	-	-	-	
55272	Allocated Costs-CD	-	-	-	-	-	
Total Allocations		-	-	-	-	-	

City of St. Charles
Electric Fund
Expenditures
FY 2025-2026 Budget

Fund	200	Electric Fund					
Department	200520	Electric Administration					
Account	Description	Actual FY 22/23	Actual FY 23/24	Budget FY 24/25	Forecast FY 24/25	Budget FY 25/26	
56003	Office Furnishings and Equip	-	-	-	-	-	
56004	Computer Equipment	-	2,443	1,233	7,779	3,000	
56301	Capitalized Software	371,034	251,810	116,000	96,000	118,000	
Total Capital		371,034	254,254	117,233	103,779	121,000	
55300	Interest Expense	262,577	257,113	333,688	333,688	304,760	
55310	Principal Payment	709,198	727,468	756,060	756,060	783,555	
55320	Underwriting Fees	-	-	-	-	-	
55321	Other Fees	-	-	-	-	-	
Total Debt Service		971,775	984,581	1,089,748	1,089,748	1,088,314	
57402	Inter-Fund Debt - Loan	-	-	-	-	-	
Total Interfund Transfers		-	-	-	-	-	
Total Expenditures		2,225,638	2,160,862	2,939,358	2,647,522	3,058,580	

City of St. Charles
Electric Fund
Expenditures
FY 2025-2026 Budget

Fund	200	Electric Fund					
Department	200521	Electric Operations					
Account	Description	Actual FY 22/23	Actual FY 23/24	Budget FY 24/25	Forecast FY 24/25	Budget FY 25/26	
50100	Regular Wages	1,730,840	1,926,604	2,050,035	2,016,040	2,163,300	
50101	Part Time Wages	46	913	-	-	-	
50102	Stand by Wages	117,661	122,894	129,640	130,520	129,000	
50110	Accrued Payroll GAAP	-	-	-	-	-	
50200	Overtime	151,633	267,117	160,520	356,890	262,000	
50201	OT - Double Time	34,891	40,223	38,255	55,565	57,800	
50205	Foreman Emergency OT	97	11	-	-	-	
50301	Cell Phone/Internet Allowance	408	248	-	-	-	
50502	Accrued Vacation Pay - GAAP	-	-	-	-	-	
50599	Non-Cash Compensation	-	-	-	-	-	
51100	FICA	116,741	134,967	147,930	147,630	162,200	
51103	IMRF	182,759	172,547	192,070	182,880	230,200	
51104	Medicare	28,279	32,925	34,600	36,465	38,000	
51105	401A	276	211	-	-	-	
51107	OPEB Expense	-	-	-	-	-	
51117	Pension Expense	86,373	(323,371)	-	-	-	
51118	City Pension Contrib/Audit Reclass	-	-	-	-	-	
51200	Health Insurance-Medical	288,858	330,161	330,000	318,367	342,025	
51203	Life Insurance	-	1,561	1,700	1,531	1,580	
51204	Workers Compensation	-	-	-	-	-	
51205	Unemployment Compensation	-	-	-	-	-	
51300	Registration and Fees	14,900	20,986	39,900	21,887	22,400	
51400	Transportation Expense	859	-	2,700	2,000	700	
51401	Lodging	-	-	2,000	2,000	-	
51402	Meals-Travel & Traing	-	-	1,400	700	700	
51600	Uniforms	4,800	4,500	4,800	4,800	4,800	
51601	Uniforms-Safety	35,086	50,227	35,000	44,000	45,000	
Total Personal Services		2,794,507	2,782,725	3,170,550	3,321,275	3,459,705	
52000	Office Supplies	926	618	1,100	1,100	1,100	
52001	Computer Related Supplies	-	-	300	300	300	
52002	Books and Subscriptions	2,561	2,966	4,500	2,337	2,400	
52100	Refreshment Supplies	709	1,745	1,300	3,300	3,500	
52101	Meals-Business	275	253	250	750	750	
52300	Janitorial/Kitchen Supplies	28	48	75	75	75	
52304	Chemicals & Sprays	19	95	100	100	100	
52305	Safety Supplies	36,399	3,748	5,000	15,430	15,000	
52306	Signage/Traffic Control Suppl	-	638	1,000	1,000	1,000	
52309	Photography Supplies	-	-	3,150	6,875	7,000	
52310	Small Tools and Equipment	66,734	39,480	95,000	93,490	85,000	
52311	Hardware Supplies	462	1,184	3,000	3,000	3,000	
52313	Decorations-Lights/Banners	669	-	1,000	1,000	1,000	
52400	Gasoline	33,923	27,621	32,000	31,017	32,000	
52500	Electrical Supplies	36,321	36,802	40,000	36,275	40,000	
52501	Street Lighting Supplies	13,096	14,697	20,000	20,000	20,000	
52502	Communications Supplies	-	-	-	-	-	
52503	Test Equipment	4,969	20,982	1,500	1,500	1,500	
52805	Street Repair Materials	2,633	1,433	12,000	10,000	10,000	
53001	Obsolete and Damaged Inventory	10,735	71,799	15,000	15,000	15,000	
Total Commodities		210,459	224,107	236,275	242,549	238,725	
54000	Telephone Service	62	36	40	36	40	
54010	Natural Gas	17,008	18,800	25,000	19,084	20,000	
54011	City Electric	25,639	25,553	27,000	24,930	25,500	
54012	City Water	606	646	750	632	700	
54013	City Sewer	690	753	870	732	800	
54014	Cable/Satellite Charges	477	518	520	525	530	
54110	General Legal	-	-	5,000	-	2,000	

City of St. Charles
Electric Fund
Expenditures
FY 2025-2026 Budget

Fund	200	Electric Fund					
Department	200521	Electric Operations					
Account	Description	Actual FY 22/23	Actual FY 23/24	Budget FY 24/25	Forecast FY 24/25	Budget FY 25/26	
54189	Other Professional Services	13,718	20,210	62,500	52,500	72,500	
54200	Communication Service Projects	7,192	11,582	57,800	57,800	-	
54201	Communication System Expense	47,912	44,360	44,984	44,984	44,984	
54250	Software Licenses & Subscriptions	-	-	-	-	-	
54300	Chemical Disposal & Transport	-	-	1,000	1,000	1,000	
54301	Refuse & Hauling Service	4,255	4,797	15,000	10,000	15,000	
54303	Tree Service	181,539	176,611	220,000	190,000	220,000	
54305	Landscaping/Mowing Services	1,625	9,925	17,200	12,600	17,200	
54308	Restoration Services	9,019	15,110	85,000	20,000	80,000	
54310	Safety Program	(188)	1,999	8,000	8,000	8,000	
54311	Locate Service	4,318	4,775	6,100	4,100	4,100	
54370	Dielectric Testing	11,930	10,142	11,000	16,000	16,000	
54380	Wholesale Power	39,628,466	39,713,611	43,713,890	40,754,826	44,000,000	
54450	Repair & Maint - Facilities	607	2,732	10,000	8,000	10,000	
54456	Repair & Maint - Streets	-	7,895	10,000	8,000	10,000	
54467	Repair & Maint - Other Equip	-	7,331	24,500	12,000	19,000	
54480	Central Garage Services	72,466	68,367	95,378	95,558	105,482	
54490	Maintenance - Distribution	233,469	288,835	127,000	112,000	142,000	
54491	Maintenance - Substations	84,458	58,355	227,500	231,495	312,500	
54492	Maintenance - Transmission	-	-	2,000	2,000	2,000	
54494	Maintenance - Street Lights	67,629	83,886	125,000	125,000	125,000	
54500	Postage	356	399	1,000	1,000	1,000	
54513	Equipment Rental	3,820	-	3,000	5,700	3,000	
Total Contractual Services		40,417,073	40,577,227	44,927,032	41,818,502	45,258,336	
55150	WC-Medical Payments	93,808	1,185	-	4,500	-	
55152	WC-Settlement Payments	-	113,642	-	-	-	
55153	WC-Reserve	(162,571)	(82,587)	-	-	-	
55180	Liability Claims	-	-	-	-	-	
55200	Public Utility Tax	1,551,985	1,520,089	1,550,550	1,570,000	1,590,000	
55201	Municipal Franchise Fee	2,963,340	2,934,670	3,068,500	3,028,250	3,128,500	
55240	Depreciation	-	-	-	-	-	
55400	Inventory Carrying Charge	188,380	229,990	274,450	281,810	307,853	
55401	Inventory Overhead	305,007	397,788	296,705	555,082	430,532	
Total Other Operating		4,939,949	5,114,776	5,190,205	5,439,642	5,456,885	
55271	Allocated Costs-PW	-	-	-	-	-	
Total Allocations		-	-	-	-	-	
56001	Motor Vehicles - Replacements	69,990	120,934	692,723	417,412	631,311	
56002	Machinery and Equipment	-	-	-	-	40,000	
56004	Computer Equipment	-	-	-	-	-	
56101	Land Improvements	26,000	674	-	28,400	-	
56203	Substation Capital Improvemnts	524,055	90,221	1,436,724	1,679,058	915,000	
56204	Transmission Capital Improve	-	14,389	100,000	478,576	50,000	
56205	Distribution Imp-Developments	546,529	3,081,182	6,850,000	3,800,000	4,475,574	
56206	Distribution Capital Improve	804,053	784,858	1,965,000	1,920,000	1,920,000	
56207	Services/Upgrades	25,297	31,966	45,000	45,000	45,000	
56208	St. Light/Traffic Signal Capital	171,388	28,225	560,000	560,000	560,000	
Total Capital		2,167,312	4,152,450	11,649,447	8,928,446	8,636,885	
Total Expenditures		50,529,300	52,851,284	65,173,509	59,750,413	63,050,536	

City of St. Charles
Electric Fund
Expenditures
FY 2025-2026 Budget

Fund	200	Electric Fund					
Department	200522	Electric Meter					
Account	Description	Actual FY 22/23	Actual FY 23/24	Budget FY 24/25	Forecast FY 24/25	Budget FY 25/26	
50100	Regular Wages	94,646	296,369	115,440	226,035	159,400	
50101	Part Time Wages	97,141	62,894	115,190	167,340	108,400	
50200	Overtime	157	3,165	3,290	7,715	10,620	
50201	OT - Double Time	-	136	-	510	-	
50205	Foreman Emergency OT	97	157	-	470	-	
50301	Cell Phone/Internet Allowance	-	428	-	360	270	
51100	FICA	11,605	21,941	14,500	24,540	17,500	
51103	IMRF	8,826	16,296	9,880	18,995	15,400	
51104	Medicare	2,714	5,132	3,395	5,740	4,100	
51105	401A	276	1,250	800	1,315	430	
51117	Pension Expense	8,092	(30,295)	-	-	-	
51118	City Pension Contrib/Audit Reclass	-	-	-	-	-	
51200	Health Insurance-Medical	46,814	66,930	59,260	86,330	124,850	
51203	Life Insurance	-	279	300	293	305	
51204	Workers Compensation	-	-	-	-	-	
51300	Registration and Fees	529	1,674	3,300	2,600	3,300	
51301	City Sponsored Training	2,625	-	-	-	-	
51400	Transportation Expense	-	337	2,000	1,500	2,000	
51401	Lodging	-	2,204	4,000	3,000	4,000	
51402	Meals-Travel & Training	-	421	1,400	1,050	1,050	
51600	Uniforms	-	-	350	1,500	350	
51601	Uniforms-Safety	4,119	3,681	4,300	4,300	4,300	
Total Personal Services		277,641	452,999	337,405	553,593	456,275	
52000	Office Supplies	398	377	150	165	150	
52001	Computer Related Supplies	297	198	350	350	350	
52100	Refreshment Supplies	-	56	200	200	200	
52300	Janitorial/Kitchen Supplies	12	26	50	50	50	
52305	Safety Supplies	713	-	1,000	1,000	1,000	
52310	Small Tools and Equipment	1,704	1,574	2,000	500	500	
52311	Hardware Supplies	7	-	200	100	100	
52400	Gasoline	6,161	5,293	6,500	5,254	6,500	
52500	Electrical Supplies	5,441	6,270	4,500	4,500	4,500	
52807	Meter Supplies	21,853	97,264	25,000	70,000	70,000	
Total Commodities		36,586	111,060	39,950	82,119	83,350	
54000	Telephone Service	41	24	25	24	25	
54001	Cellular Service	3,477	3,564	3,600	3,694	3,750	
54011	City Electric	63,323	53,481	55,000	50,969	52,000	
54012	City Water	1,530	1,635	1,950	1,550	1,700	
54013	City Sewer	2,037	2,023	2,500	2,098	2,250	
54200	Communication Service Projects	1,692	2,725	-	-	-	
54201	Communication System Expense	-	-	-	-	-	
54251	Software Maintenance Agreement	1,548	2,884	37,700	37,700	37,700	
54310	Safety Program	138	-	2,000	2,000	2,000	
54399	Other Contracted Services	-	-	1,200	1,200	1,200	
54402	Maint Agreements - Copiers	-	-	-	-	-	
54467	Repair & Maint - Other Equip	2,880	2,200	7,500	7,500	7,500	
54480	Central Garage Services	15,447	10,704	19,947	48,435	25,507	
Total Contractual Services		92,113	79,239	131,422	155,170	133,632	

City of St. Charles
Electric Fund
Expenditures
FY 2025-2026 Budget

Fund	200	Electric Fund					
Department	200522	Electric Meter					
Account	Description	Actual FY 22/23	Actual FY 23/24	Budget FY 24/25	Forecast FY 24/25	Budget FY 25/26	
55150	WC-Medical Payments	1,547	1,300	-	-	-	
55153	WC-Reserve	536	(536)	-	-	-	
55400	Inventory Carrying Charge	5,386	6,934	640	5,004	455	
55401	Inventory Overhead	6,317	17,454	11,070	12,728	13,000	
Total Other Operating		13,786	25,153	11,710	17,732	13,455	
56001	Motor Vehicles - Replacements	-	-	100,000	97,671	-	
56002	Machinery and Equipment	10,513	-	-	-	-	
Total Capital		10,513	-	100,000	97,671	-	
Total Expenditures		430,639	668,451	620,487	906,285	686,712	

City of St. Charles
Electric Fund
Expenditures
FY 2025-2026 Budget

Fund	200	Electric Fund					
Department	200800	Electric-Inter-Fund Transfers					
Account	Description	Actual FY 22/23	Actual FY 23/24	Budget FY 24/25	Forecast FY 24/25	Budget FY 25/26	
55270	Allocated Costs-GG	1,001,335	757,780	803,240	803,240	843,408	
55271	Allocated Costs-PW	941,148	327,050	317,020	317,020	332,880	
55272	Allocated Costs-CD	168,446	-	-	-	-	
Total Other Operating		2,110,929	1,084,830	1,120,260	1,120,260	1,176,288	
57106	Debt Service Trsf 2011 Bonds	-	-	-	-	-	
57108	Debt Service Trsf 2012 Bonds	278,903	280,021	280,835	280,835	275,319	
57115	Debt Service Trsf 2021A Bonds	17,011	17,088	17,149	17,149	17,192	
Total Other Budgeting Expenses		295,914	297,109	297,984	297,984	292,511	
Total Expenditures		2,406,843	1,381,939	1,418,244	1,418,244	1,468,799	

City of St. Charles
Water Fund
Fund Summary
FY 2025-2026 Budget

	Actual FY 22/23	Actual FY 23/24	Budget FY 24/25	Forecast FY 24/25	Budget FY 25/26	FY25/26 Budget vs FY 24/25 Forecast	
						\$	%
Beginning Net Current Assets			6,379,723	6,379,723	3,166,457		
<u>Revenues</u>							
User Charges	8,645,821	9,365,146	9,795,220	9,600,500	10,180,500	580,000	6.0%
Connection Fees	566,975	181,300	230,000	350,000	325,000	(25,000)	-7.1%
Other Revenues	142,707	537,136	252,845	254,052	269,300	15,249	6.0%
Bond/IEPA Proceeds	3,949,659	2,261,341	2,560,800	2,172,800	8,929,900	6,757,100	311.0%
Investment Income	177,680	207,734	156,000	197,909	120,014	(77,895)	-39.4%
Interfund Transfers	158,774	2,868,496	1,350,000	2,600,000	-	(2,600,000)	-100.0%
Total Revenues	13,641,616	15,421,153	14,344,865	15,175,261	19,824,714	4,649,454	30.6%
<u>Expenditures</u>							
Personnel Services	1,772,752	1,665,225	1,861,812	1,843,498	2,025,082	181,584	9.8%
Materials and Supplies	741,166	844,762	956,917	935,327	941,715	6,388	0.7%
Contractual Services	2,140,354	2,557,630	2,921,570	3,064,536	3,111,824	47,288	1.5%
Other Operating	77,666	101,465	75,295	79,280	80,393	1,113	1.4%
Departmental Allocations	1,587,327	739,930	828,790	828,790	870,240	41,450	5.0%
Capital	6,765,232	6,837,757	9,525,797	9,426,548	11,733,150	2,306,602	24.5%
Debt Service	1,547,602	1,658,348	2,101,606	2,048,205	2,098,384	50,179	2.4%
Interfund Transfers - Debt	346,348	162,027	162,343	162,343	160,510	(1,833)	-1.1%
Total Expenditures	14,978,447	14,567,144	18,434,130	18,388,527	21,021,298	2,632,771	14.3%
Revenues Over/ (Under) Expenditures	(1,336,831)	854,009	(4,089,265)	(3,213,266)	(1,196,584)		
Ending Net Current Assets			2,290,458	3,166,457	1,969,873		

City of St. Charles
Water Fund
Revenue
FY 2025-2026 Budget

Account	Description	Actual FY 22/23	Actual FY 23/24	Budget FY 24/25	Forecast FY 24/25	Budget FY 25/26
45200	Subdivision Review Inspection	-	-	-	-	-
45205	Late Penalty Charges	45,460	26,438	30,000	40,000	40,000
	Total Administrative Charges	45,460	26,438	30,000	40,000	40,000
45405	Reimbursement For Projects	-	12,191	-	-	-
45407	Temporary Service	-	30	-	-	-
	Total Public Works Charges	-	12,221	-	-	-
45510	Water User Charges	8,514,884	9,258,510	9,677,200	9,600,000	10,180,000
45512	Hydrant Water Meter Fees	550	418	500	500	500
45550	Interfund Sales	130,387	106,218	117,520	-	-
	Total User Charges	8,645,821	9,365,146	9,795,220	9,600,500	10,180,500
46220	Recovery Of Bad Debts-COSC	791	(797)	-	-	-
	Total Miscellaneous Revenues	791	(797)	-	-	-
47100	Unrealized Gain/Loss	1,160	34,335	-	-	-
47102	Interest On Cert Of Dep	5,716	7,984	8,000	9,656	10,167
47104	US Govt Security Interest	19,001	22,317	23,000	25,537	11,388
47105	Money Market Interest	151,803	143,098	125,000	162,716	98,459
47106	Gain/Loss On Sale Of Investmnt	-	-	-	-	-
	Total Investment Income	177,680	207,734	156,000	197,909	120,014
47200	Rental Income	86,233	37,503	87,300	40,413	43,413
47205	Lease Revenue	-	46,587	-	46,587	46,587
	Total Rental Income	86,233	84,090	87,300	87,000	90,000
47303	Sale Of New Meters	72,069	81,706	100,000	75,000	80,000
47305	On-line Auction Sales	-	2,954	-	20,000	25,000
47399	Gain/Loss on Disposal	(79,984)	(12,032)	-	-	-
	Total Sales of Property Revenues	(7,915)	72,628	100,000	95,000	105,000
47604	Employee Share Ins W/H	-	30,996	35,545	32,052	34,300
	Total Insurance Premiums	-	30,996	35,545	32,052	34,300
48100	Property Damage Reimbursement	724	-	-	-	-
	Total Insurance Recovery	724	-	-	-	-
48505	Water Connection Fees	566,975	181,300	230,000	350,000	325,000
	Total Connection Charges	566,975	181,300	230,000	350,000	325,000
48701	Contributed Capital	-	311,560	-	-	-
	Total Donations & Contributions	-	311,560	-	-	-
48200	Bond Proceeds	-	-	-	-	-
48255	Gain/Loss on Refunded Bonds	(7,132)	(7,132)	-	-	-
48300	IEPA Loan Proceeds	3,956,791	2,268,473	2,560,800	2,172,800	8,929,900
48400	Bond Discount/Premium	-	-	-	-	-
	Total Debt Issues	3,949,659	2,261,341	2,560,800	2,172,800	8,929,900
48801	Lawsuit/Settlement Proceeds	17,414	-	-	-	-
	Total Other Non-operating	17,414	-	-	-	-

City of St. Charles
Water Fund
Revenue
FY 2025-2026 Budget

Account	Description	Actual FY 22/23	Actual FY 23/24	Budget FY 24/25	Forecast FY 24/25	Budget FY 25/26
49100	Transfers-from General Fund	-	2,600,000	1,000,000	2,250,000	-
49802	Transfers-from Health Ins	121,239	-	-	-	-
49900	Transfers-from Other Funds	37,535	268,496	350,000	350,000	-
Total Interfund Transfers In		158,774	2,868,496	1,350,000	2,600,000	-
Total Revenues		13,641,616	15,421,153	14,344,865	15,175,261	19,824,714

City of St. Charles
Public Works Department – Water Division
Fiscal Year 2025-2026 Budget

General Description and Major Areas of Responsibility

The Water Fund accounts for all activities associated with the provision of water service to the City's customers. The Water Division is part of the Environmental Services Division of the Public Works Division.

The Public Works Department is a service-oriented team comprised of several Divisions that work together to provide core services to our St. Charles customers. The Water Division is responsible for providing safe water to the 35,000 customers we serve. The Water Division maintains seven water supply wells, six storage reservoirs, 250 miles of water main, 4,035 valves, and 2,987 fire hydrants and 12,887 domestic service connections and meters. The water supply is chlorinated and fluoridated as required by State and federal Regulations. Water usage averages about 3.9 million gallons per day.

Projects have been guided by the 2018 Water utility master plan and funded through water rate increases as outlined in the 2019 utility rate study. These increases have been necessary to fund the capital projects related to the water utility fund paid either by the issuance of bonds or acceptance of IEPA loans, all of which requires repayment from the water utility and rate payers over a period of time.



Water Division by the Numbers

- ❖ FY 2025-26 Total Authorized FTE's: 16.03
- ❖ 1,409,742,622 Gallons of Water Pumped in 2024
- ❖ 7 Water Wells
 - o 3 Deep Wells
 - o 4 Shallow Wells
- ❖ 250 Miles of Water Main

City of St. Charles
Public Works Department – Water Division
Fiscal Year 2025-2026 Budget

FY 2024-25 Significant Accomplishments

- ✓ Completed Water Utility Master Plan
- ✓ Completed the initial Lead Line Replacement Plan & City Policy
- ✓ Construction of the Water Well #7 & #13 reconstruction project including Iron Treatment
- ✓ Repaired Well #4 and constructed pitiless adapter
- ✓ Replaced 5,320 feet of water main replacement on Swenson, Prairie Street and 7th, 6th & 4th Streets
- ✓ Replaced 15 lead service lines

FY 2025-26 Goals and Objectives

- Continue to Provide Safe and Reliable Drinking Water to our Customers. **Strategic Priority: Organizational Resiliency**
- Continue to Engage with the Illinois Water Environmental Association and Other Various Water and Sewer Organizations.
- Begin the construction of the Well #8 Expansion project, providing needed capacity improvements for the water system. **Strategic Priority: Organizational Resiliency**
- Finish design of the first-year large scale lead line replacement program and identify options to the fund the program. **Strategic Priority: Organizational Resiliency and Financial Wellness**
- Continue to plan and design future well sources and treatment for future IEPA regulations

Performance Measures and Statistics	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Projected	FY 2025-26 Estimate
Water Pumped Billion Gallons	1.504	1.637	1.410	1.460
Average Water Pumped Million Gallons Per Day	4.270	4.037	3.862	4.0
Water Quality Test Performed	25,000	25,000	25,000	25,000
Fire Hydrants Managed/Flushed	2,821	2,877	2,987	3,020
Water Valves Managed	3,781	3,800	4,035	4,080
Water Service Meter Accounts Managed	12,721	12,742	12,887	12,900
Water Main Leaks Repaired	114	160	180	200

City of St. Charles
Water Fund
Expenditures
FY 2025-2026 Budget

Fund	210	Water Fund					
Department	210540	Water Administration					
Account	Description	Actual FY 22/23	Actual FY 23/24	Budget FY 24/25	Forecast FY 24/25	Budget FY 25/26	
50100	Regular Wages	191,467	116,820	120,785	119,160	124,000	
50101	Part Time Wages	20,152	32,310	29,955	24,480	22,550	
50200	Overtime	-	-	-	-	-	
50301	Cell Phone/Internet Allowance	405	127	740	130	130	
51100	FICA	12,599	9,104	9,390	8,820	9,065	
51103	IMRF	16,900	9,097	12,140	9,460	12,900	
51104	Medicare	2,997	2,131	2,195	2,065	2,120	
51105	401A	1,260	49	-	-	-	
51117	Pension Expense	7,809	(29,236.60)	-	-	-	
51200	Health Insurance-Medical	23,407	29,760.84	29,240	31,371	41,800	
51203	Life Insurance	-	251.22	270	232	250	
51204	Workers Compensation	-	-	-	-	-	
51300	Registration and Fees	336	647.00	2,437	2,437	2,437	
51304	Memberships and Dues	340	175.00	750	750	750	
51400	Transportation Expense	-	-	-	-	-	
51401	Lodging	-	927	500	500	500	
51402	Meals-Travel & Training	100	-	100	100	100	
51500	New Hire Testing	-	-	-	-	-	
Total Personal Services		277,772	172,162	208,502	199,505	216,602	
52000	Office Supplies	462	400	550	550	550	
52002	Books and Subscriptions	1,315	2,107	3,945	3,945	3,945	
52100	Refreshment Supplies	547	830	850	850	850	
Total Commodities		2,324	3,337	5,345	5,345	5,345	
54000	Telephone Service	904	870	870	870	870	
54001	Cellular Service	10,264	10,952	11,000	12,325	12,350	
54110	General Legal	10,174	-	8,000	-	8,000	
54135	Collections Services	412	249	700	250	250	
54142	Background Checks	-	-	-	-	-	
54171	Insurance Broker Services	2,483	2,682	2,407	2,407	2,407	
54189	Other Professional Services	9,880	14,734	116,000	66,000	115,000	
54200	Communication Service Projects	423	682	-	-	-	
54250	Software Licenses & Subscriptions	-	4,039	-	51,215	51,215	
54251	Software Maintenance Agreement	18,267	22,800	108,090	55,640	38,622	
54256	IT Consulting Services	10,368	7,836	-	-	-	
54310	Safety Program	964	2,514	4,295	3,125	3,795	
54360	Risk Insurance Premiums	73,588	74,664	74,543	75,548	81,085	
54361	W/C Excess Premium	6,934	7,092	6,726	7,386	8,904	
54399	Other Contracted Services	1,000	-	-	-	-	
Total Contractual Services		145,661	149,114	332,631	274,766	322,498	
55401	Inventory Overhead	41	-	-	-	-	
Total Other Operating		41	-	-	-	-	
55270	Allocated Costs-GG	-	-	-	-	-	
55271	Allocated Costs-PW	-	-	-	-	-	
55272	Allocated Costs-CD	-	-	-	-	-	
Total Allocations		-	-	-	-	-	
56004	Computer Equipment	-	523	617	4,250	4,250	
56201	Remodeling and Renovation	-	-	-	-	-	
56301	Capitalized Software	49,567	37,110	-	-	-	
Total Capital		49,567	37,634	617	4,250	4,250	
55300	Interest Expense	220,649	262,874	323,982	323,982	298,661	
55301	IEPA Interest Payment	138,340	176,077	197,019	164,186	184,128	

City of St. Charles
Water Fund
Expenditures
FY 2025-2026 Budget

Fund	210	Water Fund					
Department	210540	Water Administration					
Account	Description	Actual FY 22/23	Actual FY 23/24	Budget FY 24/25	Forecast FY 24/25	Budget FY 25/26	
55310	Principal Payment	556,057	576,192	595,709	595,709	617,808	
55311	IEPA Principal Payment	632,556	643,205	984,896	964,327	997,787	
55320	Underwriting Fees	-	-	-	-	-	
55321	Other Fees	-	-	-	-	-	
Total Debt Service		1,547,602	1,658,348	2,101,606	2,048,205	2,098,384	
Total Expenditures		2,022,967	2,020,594	2,648,701	2,532,071	2,647,079	

City of St. Charles
Water Fund
Expenditures
FY 2025-2026 Budget

Fund 210 Water Fund						
Department 210541 Water Operations						
Account	Description	Actual FY 22/23	Actual FY 23/24	Budget FY 24/25	Forecast FY 24/25	Budget FY 25/26
50100	Regular Wages	707,512	838,624	818,000	818,880	863,000
50101	Part Time Wages	18,236	17,010	14,310	14,140	32,800
50200	Overtime	117,915	151,811	123,550	190,905	231,550
50201	OT - Double Time	46,709	69,054	53,710	53,740	70,400
50205	Foreman Emergency OT	2,700	1,640	2,690	1,490	-
50301	Cell Phone/Internet Allowance	540	615	450	440	540
51100	FICA	54,022	65,496	63,040	66,205	74,660
51103	IMRF	78,269	81,639	80,660	84,170	103,700
51104	Medicare	12,634	15,317	14,745	15,480	17,500
51105	401A	1,850	1,966	2,100	2,090	2,235
51117	Pension Expense	31,983	(119,742)	-	-	-
51200	Health Insurance-Medical	107,464	126,028	163,065	124,216	137,100
51203	Life Insurance	-	587	650	649	675
51204	Workers Compensation	-	-	-	-	-
51300	Registration and Fees	2,603	3,126	3,855	4,294	4,125
51304	Memberships and Dues	120	183	415	4,632	415
51400	Transportation Expense	556	30	270	270	270
51401	Lodging	463	927	500	500	500
51402	Meals-Travel & Training	120	453	120	120	120
51501	Current Employee Testing	-	-	900	900	900
51600	Uniforms	3,799	3,433	3,500	5,250	6,000
51601	Uniforms-Safety	3,312	1,995	2,000	2,000	2,000
Total Personal Services		1,190,807	1,260,190	1,348,530	1,390,371	1,548,490
52000	Office Supplies	451	903	1,000	1,650	1,000
52001	Computer Related Supplies	-	500	534	570	460
52100	Refreshment Supplies	1,081	463	720	720	720
52101	Meals-Business	1,012	1,144	900	1,536	900
52300	Janitorial/Kitchen Supplies	2,242	2,249	2,950	2,950	2,950
52301	HVAC Supplies	2,007	2,674	3,200	3,200	3,200
52302	Building Maintenance Supplies	709	1,214	1,350	1,350	1,350
52304	Chemicals & Sprays	190,055	218,036	244,922	221,575	218,034
52305	Safety Supplies	17,379	15,062	34,475	31,535	34,475
52306	Signage/Traffic Control Suppl	22,728	3,545	3,600	3,600	3,600
52307	Plumbing Supplies	23,119	23,182	35,000	35,000	40,000
52309	Photography Supplies	557	-	576	576	576
52310	Small Tools and Equipment	10,885	12,985	13,700	13,700	14,700
52311	Hardware Supplies	5,023	5,288	5,300	5,300	5,300
52312	Paints, Supplies and Solvents	67,786	67,020	69,795	69,900	69,855
52314	Parts for Equipment	49,325	44,616	46,000	46,000	46,000
52400	Gasoline	26,564	27,406	30,500	26,880	30,500
52700	Water/Sewer Line Repair Materials	103,188	178,749	150,000	150,000	150,000
52701	Lab Supplies	12,797	18,768	18,750	18,750	24,000
52805	Street Repair Materials	149,584	147,377	145,000	159,500	145,000
Total Commodities		686,492	771,183	808,272	794,292	792,620
54001	Cellular Service	-	-	-	7,029	7,100
54010	Natural Gas	14,121	16,031	23,000	23,000	23,000
54011	City Electric	393,598	390,067	400,000	400,000	400,000
54012	City Water	9,570	11,001	10,500	46,800	46,800
54013	City Sewer	2,544	6,932	5,000	58,500	58,500
54189	Other Professional Services	2,312	-	-	2,400	7,000
54200	Communication Service Projects	3,384	5,450	15,100	15,100	5,000
54201	Communication System Expense	61,172	60,311	61,010	61,114	61,210
54251	Software Maintenance Agreement	5,132	3,252	22,389	22,389	22,389
54301	Refuse & Hauling Service	93,911	185,106	200,000	220,000	200,000

City of St. Charles
Water Fund
Expenditures
FY 2025-2026 Budget

Fund 210 Water Fund						
Department 210541 Water Operations						
Account	Description	Actual FY 22/23	Actual FY 23/24	Budget FY 24/25	Forecast FY 24/25	Budget FY 25/26
54305	Landscaping/Mowing Services	2,550	28,517	36,657	36,625	37,950
54308	Restoration Services	76,297	133,291	84,000	109,200	109,200
54311	Locate Service	5,011	4,775	7,250	2,900	3,100
54317	Annual Valve Program	480,042	499,862	501,000	501,000	501,000
54320	Cross Connection Control Program	-	-	25,000	-	20,000
54321	Hydrant Replacement Program	234,200	242,105	270,000	270,000	270,000
54371	Testing & Inspection Services	5,619	19,787	46,400	48,150	42,840
54450	Repair & Maint - Facilities	31,757	31,862	30,900	33,990	34,000
54456	Repair & Maint - Streets	52,750	51,458	60,000	78,000	78,000
54462	Repair & Maint - Wells	46,846	44,863	70,663	112,804	80,663
54463	Repair & Maint - Water Lines	383,225	582,685	554,545	607,545	622,545
54467	Repair & Maint - Other Equip	5,852	14,893	19,007	20,591	19,035
54480	Central Garage Services	57,321	37,765	48,068	30,649	53,555
54500	Postage	113	5,303	2,500	2,500	2,500
54501	Freight	-	(2,477)	-	-	-
54513	Equipment Rental	18,253	7,384	19,400	19,400	19,400
Total Contractual Services		1,985,580	2,380,225	2,512,389	2,729,686	2,724,787
55150	WC - Medical Payments	1,773	11,525	-	-	-
55400	Inventory Carrying Charge	13,757	14,299	12,460	12,460	11,297
55401	Inventory Overhead	44,847	57,805	53,215	53,215	60,000
Total Other Operating		60,377	83,628	65,675	65,675	71,297
55271	Allocated Costs-PW	-	-	-	-	-
Total Allocations		-	-	-	-	-
56001	Motor Vehicles - Replacements	57,590	155,357	447,380	447,000	50,000
56002	Machinery and Equipment	165,087	258,312	205,000	213,283	330,000
56007	Water meters	-	438,629	622,000	227,382	100,000
56101	Land Improvements	898,965	2,208,277	4,839,000	4,483,538	940,000
56150	Design Engineering - Capital	91,425	238,729	1,029,800	1,202,183	550,000
56160	Construction Engineering - Capital	336,484	270,860	344,000	518,402	561,900
56170	Other Engineering Services - Capital	70,627	126,583	300,000	14,500	65,000
56200	Structures and Improvements	-	46,107	-	23,210	25,000
56209	Wells	4,499,537	2,419,978	1,698,000	2,233,000	9,107,000
56211	District Reservoir & Standpipe	595,950	607,500	40,000	59,800	-
Total Capital		6,715,665	6,770,332	9,525,180	9,422,298	11,728,900
Total Expenditures		10,638,921	11,265,557	14,260,046	14,402,323	16,866,094

City of St. Charles
Water Fund
Expenditures
FY 2025-2026 Budget

Fund 210 Water Fund						
Department 210542 Water Meter						
Account	Description	Actual FY 22/23	Actual FY 23/24	Budget FY 24/25	Forecast FY 24/25	Budget FY 25/26
50100	Regular Wages	161,201	158,196	136,900	157,270	119,600
50101	Part Time Wages	64,761	14,902	77,250	26,835	80,335
50200	Overtime	1,814	3,458	8,640	3,650	-
50201	OT - Double Time	245	370	-	-	-
50205	Foreman Emergency OT	97	11	-	-	-
51100	FICA	13,645	10,549	13,815	11,430	12,500
51103	IMRF	15,265	12,633	11,715	11,415	10,700
51104	Medicare	3,192	2,467	3,260	2,675	3,000
51105	401A	275	86	-	-	-
51117	Pension Expense	6,290	(23,547)	-	-	-
51200	Health Insurance-Medical	36,972	53,089	51,950	37,696	31,200
51204	Life Insurance	-	141	-	100	105
51204	Workers Compensation	-	-	-	-	-
51300	Registration and Fees	-	-	250	250	250
51400	Transportation Expense	-	-	100	100	100
51401	Lodging	-	-	150	300	300
51402	Meals-Travel & Training	-	-	100	150	150
51600	Uniforms	200	200	400	1,500	1,500
51601	Uniforms-Safety	216	319	250	250	250
Total Personal Services		304,173	232,873	304,780	253,621	259,990
52100	Refreshment Supplies	-	-	200	200	200
52101	Meals-Business	4	-	20	20	20
52305	Safety Supplies	-	125	130	130	130
52307	Plumbing Supplies	4	2,281	2,500	2,500	2,500
52310	Small Tools and Equipment	260	566	1,300	1,300	1,500
52311	Hardware Supplies	47	-	1,000	1,000	1,200
52312	Paints, Supplies and Solvents	-	149	150	150	200
52314	Parts for Equipment	-	630	3,000	3,000	3,000
52400	Gasoline	9,396	5,750	8,000	5,390	8,000
52807	Meter Supplies	42,639	60,740	127,000	122,000	127,000
Total Commodities		52,350	70,242	143,300	135,690	143,750
54001	Cellular Service	3,131	3,131	3,140	3,140	3,140
54189	Other Professional Services	-	-	-	-	2,200
54200	Communication Service Projects	-	-	-	-	-
54201	Communication System Expense	-	-	-	-	-
54250	Software Licenses & Subscriptions	-	7,665	-	-	-
54251	Software Maintenance Agreement	-	9,818	38,400	24,382	23,320
54310	Safety Program	-	-	200	200	200
54399	Other Contracted Services	-	-	25,000	25,000	25,000
54480	Central Garage Services	5,982	7,678	4,810	2,362	5,679
54500	Postage	-	-	5,000	5,000	5,000
Total Contractual Services		9,113	28,292	76,550	60,084	64,539
55400	Inventory Carrying Charge	5,804	6,934	320	5,711	1,296
55401	Inventory Overhead	11,444	10,902	9,300	7,894	7,800
Total Other Operating		17,248	17,837	9,620	13,605	9,096
56301	Capitalized Software	-	29,792	-	-	-
Total Capital		-	29,792	-	-	-
Total Expenditures		382,884	379,036	534,250	463,001	477,375

City of St. Charles
Water Fund
Expenditures
FY 2025-2026 Budget

Fund	210	Water Fund					
Department	210800	Water-Inter-Fund Transfers					
Account	Description	Actual FY 22/23	Actual FY 23/24	Budget FY 24/25	Forecast FY 24/25	Budget FY 25/26	
55270	Allocated Costs-GG	545,790	464,950	566,590	566,590	594,924	
55271	Allocated Costs-PW	941,148	274,980	262,200	262,200	275,316	
55272	Allocated Costs-CD	100,389	-	-	-	-	
Total Other Operating		1,587,327	739,930	828,790	828,790	870,240	
57106	Debt Service Trsf 2011 Bonds	-	-	-	-	-	
57108	Debt Service Trsf 2012 Bonds	94,115	94,493	94,768	94,768	92,906	
57112	Debt Service Trsf 2018A Bonds	56,142	56,142	56,142	56,142	56,142	
57115	Debt Service Trsf 2021A Bonds	11,341	11,392	11,433	11,433	11,462	
57309	Other Operating Transfers	-	-	-	-	-	
57311	Transfer to General Fund	184,750	-	-	-	-	
Total Other Budgeting Expenses		346,348	162,027	162,343	162,343	160,510	
Total Expenditures		\$ 1,933,675	\$ 901,957	\$ 991,133	\$ 991,133	\$ 1,030,750	

**City of St. Charles
Wastewater Fund
Fund Summary
FY 2025-2026 Budget**

	Actual FY 22/23	Actual FY 23/24	Budget FY 24/25	Forecast FY 24/25	Budget FY 25/26	FY25/26 Budget vs FY 24/25 Forecast	
						\$	%
Beginning Current Net Assets			12,102,405	12,102,405	7,222,648		
<u>Revenues</u>							
User Charges	11,778,604	12,546,927	13,209,655	12,725,000	13,340,000	615,000	4.8%
Connection Fees	717,360	239,740	300,000	480,000	350,000	(130,000)	-27.1%
Other Revenues	227,318	(1,030,945)	159,800	159,296	174,160	14,864	9.3%
Grants/ARPA	3,666,433	879,749	-	-	-	-	0%
Bond/IEPA Proceeds	13,314,008	7,933,656	125,000	825,116	8,460,000	7,634,884	925.3%
Investment Income	283,414	629,306	523,235	504,669	409,206	(95,463)	-18.9%
Interfund Transfers	188,594	437,469	550,000	550,000	-	(550,000)	-100.0%
Total Revenues	30,175,731	21,635,902	14,867,690	15,244,081	22,733,366	7,489,285	49.1%
<u>Expenditures</u>							
Personnel Services	1,925,560	1,560,434	2,369,361	2,149,143	2,673,177	524,034	24.4%
Materials and Supplies	599,436	536,609	691,454	709,909	751,171	41,262	5.8%
Contractual Services	2,461,935	2,604,081	3,093,486	2,805,662	2,951,668	146,006	5.2%
Other Operating	96,559	161,905	62,170	68,171	93,647	25,476	37.4%
Departmental Allocations	1,637,541	951,110	995,770	995,770	1,045,560	49,790	5.0%
Capital	19,610,269	12,616,620	11,364,386	8,186,953	12,636,600	4,449,647	54.4%
Debt Service	3,156,691	4,128,000	5,076,711	4,957,643	4,709,216	(248,427)	-5.0%
Interfund Transfers - Debt	959,255	250,024	250,587	250,587	247,075	(3,512)	-1.4%
Total Expenditures	30,447,246	22,808,783	23,903,925	20,123,838	25,108,114	\$ 4,984,276	24.8%
Revenues Over/ (Under) Expenditures	(271,515)	(1,172,881)	(9,036,235)	(4,879,757)	(2,374,748)		
Ending Current Net Assets			3,066,170	7,222,648	4,847,900		

City of St. Charles
Wastewater Fund
Revenue
FY 2025-2026 Budget

Account	Description	Actual FY 22/23	Actual FY 23/24	Budget FY 24/25	Forecast FY 24/25	Budget FY 25/26
44211	State Grants-Capital-PW-Other	70,766	-	-	-	-
44231	Other Grants	3,595,667	879,749	-	-	-
44400	Revenue From City Of Geneva	59,830	63,780	67,000	68,119	72,000
Total Intergovernmental Revenue		3,726,263	943,529	67,000	68,119	72,000
45205	Late Penalty Charges	53,236	30,962	40,000	56,000	60,000
Total Administrative Charges		53,236	30,962	40,000	56,000	60,000
45520	Wastewater User Charges	11,127,636	11,910,194	12,561,490	12,200,000	12,810,000
45546	EPA Compliance Fee	509,720	522,382	520,075	525,000	530,000
45550	Interfund Sales	141,248	114,351	128,090	-	-
Total User Charges		11,778,604	12,546,927	13,209,655	12,725,000	13,340,000
46220	Recovery Of Bad Debts-COSC	1,949	1,219	2,000	1,500	1,500
48102	Workers Comp Reimbursement	-	387	-	603	-
Total Miscellaneous Revenues		1,949	1,606	2,000	2,103	1,500
47100	Unrealized Gain/Loss	(37,459)	36,902	-	-	-
47102	Interest On Cert Of Dep	28,389	33,768	37,235	45,631	45,047
47104	US Govt Security Interest	21,497	44,055	46,000	32,173	34,947
47105	Money Market Interest	270,987	514,582	440,000	426,865	329,212
Total Investment Income		283,414	629,306	523,235	504,669	409,206
47200	Rental Income	1,569	3,060	3,060	860	726
47205	Lease Income	-	1,438	-	1,945	2,334
Total Rental Income		1,569	4,498	3,060	2,805	3,060
47305	On-Line Auction Sales	1,544	-	-	-	-
47399	Gain/Loss on Disposal	20,549	(1,162,363)	-	-	-
Total Sales of Property Revenues		22,093	(1,162,363)	-	-	-
47604	Employee Share Ins W/H	-	30,571	47,740	30,269	37,600
Total Insurance Premiums		-	30,571	47,740	30,269	37,600
48507	Sanitary Sewer Connection Fees	717,360	223,062	300,000	480,000	350,000
48508	Westside Sewer Special Connect	-	16,679	-	-	-
Total Connection Charges		717,360	239,740	300,000	480,000	350,000
48701	Contributed Capital	74,937	-	-	-	-
48702	Developer Contributions-Required	13,704	-	-	-	-
Total Donations & Contributions		88,641	-	-	-	-
48200	Bond Proceeds/Other Financing	-	-	-	-	8,460,000
48201	Audit Reclass-Bond Proceeds	-	-	-	-	-
48255	Gain/Loss on Refunded Bonds	4,652	4,652	-	-	-
48300	IEPA Loan Proceeds	13,309,356	7,929,004	125,000	825,116	-
48301	Audit Reclass-IEPA Loan Proceeds	-	-	-	-	-
48400	Bond Discount/Premium	-	-	-	-	-
48401	Audit Reclass-Bond Disc/Prem	-	-	-	-	-
Total Debt Issues		13,314,008	7,933,656	125,000	825,116	8,460,000

City of St. Charles
Wastewater Fund
Revenue
FY 2025-2026 Budget

Account	Description	Actual FY 22/23	Actual FY 23/24	Budget FY 24/25	Forecast FY 24/25	Budget FY 25/26
49100	Transfers-from General Fund	-	300,000	200,000	200,000	-
49802	Transfers-from Health Ins	188,594	-	-	-	-
49900	Transfers-from Other Funds	-	137,469	350,000	350,000	-
Total Interfund Transfers In		188,594	437,469	550,000	550,000	-
Total Revenues		30,175,731	21,635,902	14,867,690	15,244,081	22,733,366

City of St. Charles
Public Works Department – Wastewater Division
Fiscal Year 2025-2026 Budget

General Description and Major Areas of Responsibility

The Public Works Department is a service-oriented team comprised of several Divisions who work together to provide core services to our St. Charles customers.

The Wastewater Treatment Division is responsible for ensuring that all wastewater produced by City residents is properly treated and disinfected prior to its return to the environment. This Division operates and maintains fourteen intermediate pumping stations and two wastewater treatment facilities. Both treatment facilities were designed and built according to the standards established by the Illinois Environmental Protection Agency and are capable of treating up to 9.7 million gallons of wastewater daily. In addition to process control and compliance monitoring, the City's Environmental Laboratory monitors industrial activities and provides analytical data necessary to fulfill all reporting requirements as required by the Clean Water Act (CWA).

The Wastewater Division also is responsible for the sanitary sewer collection system. The system totals nearly 185 miles of underground piping. The purpose of the stormwater collection sewers is to keep rainwater and snow-melt water out of homes and businesses and to enhance local surface water quality. The sanitary sewers transport used water from sinks and showers around the city to one of the two wastewater treatment plants.



City of St. Charles
Public Works Department – Wastewater Division
Fiscal Year 2025-2026 Budget

Wastewater Division by the Numbers

- ❖ FY 2024-25 Total Authorized FTE's: 17.45
- ❖ 1,828.3 Million Gallons of Wastewater Treated in 2023
- ❖ 186.42 Miles of Sanitary Sewer
- ❖ 4,985 Sanitary Structures
- ❖ 19 Lift Stations

Environmental Services

- ✓ Completed a Wastewater Utility Master Plan
- ✓ Lined 14,100 feet of sewer main as part of the CMOM I & I Program
- ✓ Design of the UV Light Disinfection System at the Main Plant
- ✓ Replaced the Riverside and Wildwood Lift Stations
- ✓ Completed construction of the Riverside Lift Station
- ✓ Completed 5,043 feet new sanitary main on Prairie St, Indiana St and State Creek Area.

FY 2025-26 Goals and Objectives

Environmental Services

- Construction of Eastern Drainage Sanitary Trunk Main Phase 2 to Serve Development Projects. ***Strategic Priority: Organizational Resiliency***
- Continue the replacement of the State Street Sanitary Sewer
- Continue the City's Capacity, Management, Operations and Maintenance (CMOM) Plan for Improvements to our Sanitary Sewer Network
- Construction on the main plant clarifier rehab
- Construction of Phase 1 of the UV replacement project at the main plant

Performance Measures and Statistics	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-29 Estimate
Environmental Lab Samples Analyzed	7,905	9,897	9,900
West Plant Treatment Annual MGD	114.27	152.71	160
Main Plant Treatment Annual MGD	1,380.53	1,557.68	1,500

City of St. Charles
Wastewater Fund
Expenditures
FY 2025-2026 Budget

Fund	220	Wastewater Fund					
Department	220550	Wastewater Administration					
Account	Description	Actual FY 22/23	Actual FY 23/24	Budget FY 24/25	Forecast FY 24/25	Budget FY 25/26	
50100	Regular Wages	191,459	116,818	120,785	119,160	124,000	
50101	Part Time Wages	-	-	-	-	22,500	
50200	Overtime	-	-	-	-	-	
50301	Cell Phone/Internet Allowance	404	17	-	-	-	
51100	FICA	11,334	7,090	7,490	7,290	9,065	
51103	IMRF	16,892	9,093	9,725	9,460	12,865	
51104	Medicare	2,697	1,656	1,751	1,705	2,120	
51105	401A	1,259	49	-	-	-	
51117	Pension Expense	7,626	(28,551)	-	-	-	
51203	Life Insurance	-	-	-	-	-	
51300	Registration and Fees	75	1,780	3,679	3,170	3,677	
51304	Memberships and Dues	14,358	6,447	9,837	10,610	10,610	
51402	Meals-Travel & Training	-	-	-	-	-	
51600	Uniforms	-	-	-	-	-	
Total Personal Services		246,104	114,398	153,267	151,395	184,837	
52000	Office Supplies	490	629	530	503	530	
52002	Books and Subscriptions	-	-	300	300	300	
52100	Refreshment Supplies	539	732	1,000	1,000	1,000	
Total Commodities		1,029	1,361	1,830	1,803	1,830	
54110	General Legal	2,107	-	3,252	-	3,252	
54135	Collections Services	1,178	1,087	1,000	238	1,000	
54160	Engineering Services	26,939	89,343	68,000	68,000	138,000	
54171	Insurance Broker Services	4,281	5,034	4,968	4,968	4,968	
54189	Other Professional Services	-	4,000	55,000	-	55,000	
54200	Communication Service Projects	423	681	-	-	-	
54250	Software Licenses & Subscriptions	-	6,059	-	51,215	51,215	
54251	Software Maintenance Agreement	18,267	22,800	108,090	56,655	38,622	
54256	IT Consulting Services	10,368	7,836	-	-	-	
54310	Safety Program	5,000	-	3,100	200	800	
54360	Risk Insurance Premiums	135,536	143,665	138,273	141,547	151,083	
54361	W/C Excess Premium	9,905	11,218	11,626	11,066	11,599	
54500	Postage	-	960	-	-	-	
Total Contractual Services		214,004	292,683	393,309	333,889	455,539	
55270	Allocated Costs-GG	-	-	-	-	-	
55271	Allocated Costs-PW	-	-	-	-	-	
55272	Allocated Costs-CD	-	-	-	-	-	
Total Allocations		-	-	-	-	-	
56003	Office Furnishings and Equip	-	-	-	-	-	
56004	Computer Equipment	-	-	986	7,886	7,900	
56301	Capitalized Software	74,285	56,238	-	-	-	
Total Capital		74,285	56,238	986	7,886	7,900	
55300	Interest Expense	199,754	234,204.26	283,700	283,700	267,386	
55301	IEPA Interest Payment	667,117	759,543.58	784,111	702,770	724,168	
55310	Principal Payment	395,161	403,825.27	416,351	416,351	431,051	
55311	IEPA Principal Payment	1,894,659	2,730,427.28	3,592,548	3,554,821	3,286,610	
55320	Underwriting Fees	-	-	-	-	-	
55321	Other Fees	-	-	-	-	-	
Total Debt Service		3,156,691	4,128,000	5,076,711	4,957,643	4,709,216	
Total Expenditures		3,692,113	4,592,680	5,626,103	5,452,616	5,359,322	

City of St. Charles
Wastewater Fund
Expenditures
FY 2025-2026 Budget

Fund 220 Wastewater Fund						
Department 220551 Wastewater Plant Operations						
Account	Description	Actual FY 22/23	Actual FY 23/24	Budget FY 24/25	Forecast FY 24/25	Budget FY 25/26
50100	Regular Wages	607,883	734,254	865,165	863,135	925,800
50101	Part Time Wages	10,919	11,567	14,230	14,990	15,500
50102	Stand by Wages	58,358	59,177	64,480	71,180	70,000
50200	Overtime	66,882	60,102	60,945	52,900	34,220
50201	OT - Double Time	35,935	29,887	28,660	32,900	67,000
50205	Foreman Emergency OT	570	-	-	-	-
50301	Cell Phone/Internet Allowance	540	743	1,130	990	1,080
51100	FICA	46,484	53,800	64,360	63,080	69,400
51103	IMRF	72,140	68,787	83,470	82,150	98,350
51104	Medicare	10,871	12,582	15,055	14,755	16,220
51105	401A	1,473	2,067	3,610	3,595	3,840
51117	Pension Expense	31,520	(118,008)	-	-	-
51200	Health Insurance-Medical	188,245	183,782	197,000	193,121	211,100
51203	Life Insurance	-	695	800	837	870
51204	Workers Compensation	-	-	-	-	-
51300	Registration and Fees	1,649	1,325	2,056	2,232	2,070
51304	Memberships and Dues	320	210	460	418	420
51400	Transportation Expense	630	432	260	384	430
51401	Lodging	306	321	-	750	750
51402	Meals-Travel & Training	239	220	200	200	200
51500	New Hire Testing	-	-	-	-	-
51501	Current Employee Testing	-	-	-	-	-
51600	Uniforms	4,996	3,632.90	3,900	5,650	5,650
51601	Uniforms-Safety	1,263	947.72	1,000	1,000	1,000
Total Personal Services		1,141,223	1,106,524	1,406,781	1,404,267	1,523,900
52000	Office Supplies	483	467	500	1,000	1,000
52002	Books and Subscriptions	915	700	1,000	1,000	1,000
52100	Refreshment Supplies	652	921	1,000	1,000	1,000
52101	Meals-Business	-	-	100	100	100
52300	Janitorial/Kitchen Supplies	2,645	2,626	2,650	2,650	3,200
52302	Building Maintenance Supplies	186	275	1,080	1,080	1,080
52304	Chemicals & Sprays	285,361	283,455	350,845	370,359	386,762
52305	Safety Supplies	38,171	12,487	3,000	3,989	4,000
52307	Plumbing Supplies	230	247	325	325	500
52310	Small Tools and Equipment	823	1,039	1,325	1,325	1,980
52311	Hardware Supplies	318	426	555	555	555
52314	Parts for Equipment	98,026	81,354	106,000	106,000	106,000
52400	Gasoline	9,904	7,179	10,000	7,818	8,500
52401	Vehicle Fluids	165	157	380	380	380
52500	Electrical Supplies	105	242	300	300	300
52701	Lab Supplies	47,490	60,208	69,300	68,300	86,000
Total Commodities		485,474	451,782	548,360	566,181	602,357
54000	Telephone Service	2,467	2,433	2,435	2,433	2,500
54001	Cellular Service	5,434	5,129	6,000	4,220	4,500
54010	Natural Gas	74,562	105,631	126,000	93,777	100,000
54011	City Electric	656,605	627,433	675,000	551,938	575,000
54012	City Water	99,782	73,541	95,000	55,951	60,000
54013	City Sewer	124,920	93,439	120,000	70,060	80,000
54015	ComEd Utility Charges	3,534	3,267	3,300	3,300	3,300
54110	General Legal	-	-	3,180	-	3,180
54189	Other Professional Services	-	-	-	-	2,040
54200	Communication Service Projects	4,230	11,252	9,100	7,000	-
54201	Communication System Expense	46,291	44,727	45,683	46,087	46,183
54251	Software Maintenance Agreement	5,060	3,252	22,399	20,999	22,399

City of St. Charles
Wastewater Fund
Expenditures
FY 2025-2026 Budget

Fund	220	Wastewater Fund				
Department	220551	Wastewater Plant Operations				
Account	Description	Actual FY 22/23	Actual FY 23/24	Budget FY 24/25	Forecast FY 24/25	Budget FY 25/26
54305	Landscaping/Mowing Services	20,600	49,309	57,600	57,600	61,920
54306	Sludge Removal	169,276	124,306	140,000	188,802	112,400
54310	Safety Program	2,669	-	2,900	1,600	3,100
54371	Testing & Inspection Services	13,335	18,637	21,090	22,342	22,340
54399	Other Contracted Services	105,523	77,536	86,800	86,231	96,400
54402	Maint Agreements - Copiers	170	214	250	267	275
54450	Repair & Maint - Facilities	30,237	156,974	184,000	152,400	177,400
54461	Repair & Maint - Pumps	18,794	17,914	34,500	37,900	39,500
54464	Repair & Maint - Lift Stations	56,014	69,020	80,100	77,768	80,000
54467	Repair & Maint - Other Equip	23,134	41,095	90,460	137,108	113,500
54480	Central Garage Services	32,161	36,668	28,725	34,764	33,188
54500	Postage	626	818	300	800	300
54501	Freight	-	2,477	-		
Total Contractual Services		1,495,424	1,565,073	1,834,822	1,653,348	1,639,425
55150	WC-Medical Payments	10,740	45	-	-	-
55400	Inventory Carrying Charge	902	-	3,515	1,171	3,417
55401	Inventory Overhead	6,956	11,593	10,090	8,990	9,000
Total Other Operating		18,598	11,638	13,605	10,161	12,417
55290	Allocated Facilities Costs	-	-	-	-	-
Total Allocations		-	-	-	-	-
56001	Motor Vehicles - Replacements	60,665	60,660	50,000	77,999	85,000
56002	Machinery and Equipment	354,515	129,930	780,000	836,380	348,200
56101	Land Improvements	54,263	31,888	-	-	-
56150	Design Engineering - Capital	20,374	315,433	420,000	220,613	287,000
56160	Construction Engineering - Capital	311,339	252,488	465,000	143,000	415,000
56170	Other Engineering Services - Capital	20,400	78,939	-	100,000	-
56200	Structures and Improvements	7,162,686	8,704,611	2,520,500	827,803	2,010,000
Total Capital		7,984,242	9,573,950	4,235,500	2,205,795	3,145,200
Total Expenditures		11,124,961	12,708,966	8,039,068	5,839,752	6,923,299

City of St. Charles
Wastewater Fund
Expenditures
FY 2025-2026 Budget

Fund	220	Wastewater Fund					
Department	220552	Wastewater Collections					
Account	Description	Actual FY 22/23	Actual FY 23/24	Budget FY 24/25	Forecast FY 24/25	Budget FY 25/26	
50100	Regular Wages	335,936	252,777	550,285	395,490	718,200	
50200	Overtime	15,651	5,683	18,730	15,680	-	
50201	OT - Double Time	4,076	1,182	7,663	2,945	-	
51100	FICA	21,586	16,079	35,970	25,850	44,950	
51103	IMRF	31,057	20,565	46,705	33,655	63,800	
51104	Medicare	5,048	3,761	8,415	6,050	10,520	
51117	Pension Expense	21,610	(80,907)	-	-	-	
51200	Health Insurance-Medical	97,965	116,020	123,680	99,308	114,250	
51203	Life Insurance	-	412	650	448	470	
51204	Workers Compensation	-	-	-	-	-	
51300	Registration and Fees	550	240	12,550	6,555	4,300	
51304	Memberships and Dues	-	-	165	-	-	
51501	Current Employee Testing	-	-	-	-	-	
51600	Uniforms	4,754	3,542	3,500	6,500	6,750	
51601	Uniforms-Safety	-	158	1,000	1,000	1,200	
Total Personal Services		538,233	339,512	809,313	593,481	964,440	
52000	Office Supplies	360	349	410	410	410	
52001	Computer Related Supplies	3	-	528	528	528	
52100	Refreshment Supplies	436	480	520	520	520	
52101	Meals-Business	1,100	1,914	500	2,100	500	
52300	Janitorial/Kitchen Supplies	262	-	365	365	365	
52302	Building Maintenance Supplies	25	3	321	321	321	
52304	Chemicals & Sprays	2,735	4,699	7,350	7,350	7,350	
52305	Safety Supplies	4,890	7,353	9,380	7,900	9,400	
52306	Signage/Traffic Control Suppl	261	195	-	-	-	
52307	Plumbing Supplies	49	-	50	50	50	
52310	Small Tools and Equipment	2,053	2,436	7,450	9,458	9,500	
52311	Hardware Supplies	107	485	540	540	540	
52312	Paints, Supplies and Solvents	388	167	2,000	2,000	2,000	
52314	Parts for Equipment	30,803	33,688	37,450	37,450	35,000	
52400	Gasoline	32,960	22,712	30,000	28,533	30,000	
52401	Vehicle Fluids	58	-	-	-	-	
52402	Motor Vehicle Parts	11	-	-	-	-	
52700	Water/Sewer Line Repair Materials	10,609	7,260	13,300	13,300	18,000	
52804	Landscaping/Planter Supplies	25	73	100	100	500	
52805	Street Repair Materials	25,798	1,654	31,000	31,000	32,000	
Total Commodities		112,933	83,467	141,264	141,925	146,984	
54000	Telephone Service	1,574	1,575	1,575	1,575	1,575	
54001	Cellular Service	24,662	17,595	17,000	18,871	19,000	
54189	Other Professional Services	77	176	2,180	2,180	6,000	
54200	Communication Service Projects	2,538	4,088	9,100	-	-	
54250	Software Licenses & Subscriptions	-	(13,380)	-	-	-	
54251	Software Maintenance Agreement	-	23,000	44,000	22,000	25,000	
54301	Refuse & Hauling Service	7,261	19,680	21,200	21,200	21,200	
54308	Restoration Services	689	-	1,644	1,644	1,700	
54311	Locate Service	4,318	4,775	5,200	5,200	5,200	
54312	Sewer Lining Projects	488,807	450,000	450,000	450,000	450,000	
54314	Sewer Line Flushing	-	-	60,000	60,000	65,000	
54371	Testing & Inspection Services	-	-	396	396	396	
54399	Other Contracted Services	3,500	11,650	9,160	12,450	8,950	

City of St. Charles
Wastewater Fund
Expenditures
FY 2025-2026 Budget

Fund	220	Wastewater Fund					
Department	220552	Wastewater Collections					
Account	Description	Actual FY 22/23	Actual FY 23/24	Budget FY 24/25	Forecast FY 24/25	Budget FY 25/26	
54456	Repair & Maint - Streets	13,456	-	15,900	15,900	15,900	
54465	Repair & Maint - Sewer Lines	74,510	116,555	126,460	111,000	126,000	
54467	Repair & Maint - Other Equip	-	2,281	6,425	6,600	6,400	
54480	Central Garage Services	126,288	84,081	87,975	89,409	98,383	
54513	Equipment Rental	4,827	24,250	7,140	-	6,000	
Total Contractual Services		752,507	746,326	865,355	818,425	856,704	
55150	WC-Medical Payments	83,373	7,850	-	-	30,000	
55153	WC - Reserve	(58,744)	85,611	-	-	-	
55202	Other Governmental Fees & Taxes	40,500	40,500	41,500	40,683	41,500	
55244	Subscription Interest Expense	-	1,315	-	-	-	
55400	Inventory Carrying Charge	3,020	10,547	640	9,327	730	
55401	Inventory Overhead	9,812	4,443	6,425	8,000	9,000	
Total Other Operating		77,961	150,266	48,565	58,010	81,230	
55290	Allocated Facilities Costs	-	-	-	-	-	
Total Allocations		-	-	-	-	-	
56001	Motor Vehicles - Replacements	46,547	545,739	-	247,508	290,000	
56002	Machinery and Equipment	-	366,404	356,000	339,359	-	
56101	Land Improvements	135,233	1,181,163	3,663,900	4,115,165	337,500	
56150	Design Engineering - Capital	155,617	378,872	504,000	620,341	336,000	
56160	Construction Engineering - Capital	29,379	98,678	314,000	274,000	40,000	
56170	Other Engineering Services - Capital	-	-	20,000	19,158	20,000	
56200	Structures and Improvements	5,545	-	-	-	-	
Total Capital		372,321	2,570,857	4,857,900	5,615,531	1,023,500	
Total Expenditures		1,853,955	3,890,427	6,722,397	7,227,372	3,072,858	

City of St. Charles
Wastewater Fund
Expenditures
FY 2025-2026 Budget

Fund	220	Wastewater Fund					
Department	220553	Wastewater Connection					
	Account	Description	Actual FY 22/23	Actual FY 23/24	Budget FY 24/25	Forecast FY 24/25	Budget FY 25/26
	56100	Land	-		100,000	-	100,000
	56101	Land Improvements	5,073,705	86,504	1,300,000	-	7,000,000
	56150	Design Engineering - Capital	542,424	271,312	650,000	357,741	650,000
	56160	Construction Engineering - Capital	263,407	57,761	200,000	-	690,000
	56170	Other Engineering Services - Capital	-		20,000	-	20,000
	56200	Structures and Improvements	5,299,885		-	-	-
	Total Capital		11,179,421	415,576	2,270,000	357,741	8,460,000
Total Expenditures			11,179,421	415,576	2,270,000	357,741	8,460,000

City of St. Charles
Wastewater Fund
Expenditures
FY 2025-2026 Budget

Fund	220	Wastewater Fund				
Department	220800	Wastewater-Inter-Fund Transfers				
Account	Description	Actual FY 22/23	Actual FY 23/24	Budget FY 24/25	Forecast FY 24/25	Budget FY 25/26
55270	Allocated Costs-GG	596,004	631,990	687,610	687,610	721,992
55271	Allocated Costs-PW	941,148	319,120	308,160	308,160	323,568
55272	Allocated Costs-CD	100,389	-	-	-	-
Total Other Operating		1,637,541	951,110	995,770	995,770	1,045,560
57106	Debt Service Trsf 2011 Bonds	-	-	-	-	-
57108	Debt Service Trsf 2012 Bonds	179,049	179,767	180,289	180,289	176,748
57112	Debt Service Trsf 2018A Bonds	58,865	58,865	58,865	58,865	58,865
57115	Debt Service Trsf 2021A Bonds	11,341	11,392	11,433	11,433	11,462
57311	Transfer to General Fund	710,000	-	-	-	-
Total Other Budgeting Expenses		959,255	250,024	250,587	250,587	247,075
Total Expenditures		2,596,796	1,201,134	1,246,357	1,246,357	1,292,635

City of St. Charles
Refuse Fund
Fund Summary
FY 2025-2026 Budget

	Actual FY 22/23	Actual FY 23/24	Budget FY 24/25	Forecast FY 24/25	Budget FY 25/26	FY25/26 Budget vs FY 24/25 Forecast	
						\$	%
Beginning Net Current Assets			299,839	299,839	281,540		
<u>Revenues</u>							
User Charges	532,256	532,989	608,000	599,600	620,600	21,000	3.5%
Other Revenues	22,369	27,854	25,087	24,911	22,174	(2,737)	-11.0%
Investment Income	1,735	2,270	2,000	2,159	2,000	(159)	-7.4%
Interfund Transfers	105,000	105,000	105,000	105,000	105,000	-	0.0%
Total Revenues	661,360	668,113	740,087	731,670	749,774	18,104	2.5%
<u>Expenditures</u>							
Materials and Supplies	4,138	8,118	9,500	9,500	9,500	-	0.0%
Contractual Services	560,181	527,984	804,855	740,469	695,558	(44,911)	-6.1%
Departmental Allocations	118,117	-	-	-	-	-	0.0%
Interfund Transfers	-	-	-	-	-	-	0.0%
Total Expenditures	682,436	536,102	814,355	749,969	705,058	(44,911)	-6.0%
Revenues Over/ (Under) Expenditures	(21,076)	132,011	(74,268)	(18,299)	44,716		
Ending Net Current Assets			225,571	281,540	326,256		

**City of St. Charles
Refuse Fund
Fiscal Year 2025-2026 Budget**

General Description

The Refuse Fund accounts for the leaf collection and yard waste clean-up services charged to residents on the utility bill. The City contracts these services which also provides for a spring clean-up event every two years. The spring clean-up program offers residents the opportunity to place unwanted items at the curb for pick up at no charge.

Refuse collection and disposal services are provided by a contracted refuse hauler. Residents pay the service provider a monthly rental fee based on the size refuse cart they utilize or may purchase refuse stickers or bags. The City does not bear any cost or collect any fees related to this service.

The contract for the above services lapses on December 31, 2028.



FY 2024-25 Significant Accomplishments

- ✓ Managed leaf collection and yard waste clean-up service contract
- ✓ Successfully procured refuse collection and disposal services for residents living within the City limits

FY 2025-26 Goals and Objectives

- Successfully manage the execution of the leaf pickup and brush pickup programs

City of St. Charles
Refuse Fund
Revenue
FY 2025-2026 Budget

Account	Description	Actual FY 22/23	Actual FY 23/24	Budget FY 24/25	Forecast FY 24/25	Budget FY 25/26
45530	Refuse Charges	29,529	22,681	30,000	2,600	3,600
45531	Yardwaste/Cleanup	502,727	510,308	578,000	597,000	617,000
	Total User Charges	532,256	532,989	608,000	599,600	620,600
46220	Recovery Of Bad Debts-COSC	63	36	-	31	35
	Total Miscellaneous Revenues	63	36	-	31	35
47105	Money Market Interest	1,121	1,605	2,000	2,159	2,000
47190	Interest-Leases	614	664	-	-	-
	Total Investment Income	1,735	2,270	2,000	2,159	2,000
47200	Rental Income	8,909	-	8,587	-	-
47205	Lease Revenue	-	8,909	-	8,909	5,939
	Total Rental Income	8,909	8,909	8,587	8,909	5,939
47302	Sale Of New Material	4,679	6,059	6,500	6,031	6,200
47304	Sale Of Used Material	8,718	12,850	10,000	9,940	10,000
	Total Sales of Property Revenues	13,397	18,909	16,500	15,971	16,200
49100	Transfers-from General Fund	105,000	105,000	105,000	105,000	105,000
	Total Interfund Transfers In	105,000	105,000	105,000	105,000	105,000
	Total Revenues	661,360	668,113	740,087	731,670	749,774

City of St. Charles
Refuse Fund
Expenditures
FY 2025-2026 Budget

Fund	230	Refuse Fund					
Department	230560	Refuse					
Account	Description	Actual FY 22/23	Actual FY 23/24	Budget FY 24/25	Forecast FY 24/25	Budget FY 25/26	
52806	Refuse Supplies	4,138	8,118	9,500	9,500	9,500	
	Total Commodities	4,138	8,118	9,500	9,500	9,500	
54135	Collection Services	24	17	100	50	50	
54301	Refuse and Hauling Service	58,277	26,088	226,755	162,419	106,755	
54302	Brush and Leaf Service	501,880	501,880	578,000	578,000	588,753	
	Total Contractual Services	560,181	527,984	804,855	740,469	695,558	
	Total Expenditures	564,319	536,102	814,355	749,969	705,058	

City of St. Charles
TIF 3 - St. Charles Mall Fund
Fund Summary
FY 2025-2026 Budget

	Actual FY 22/23	Actual FY 23/24	Budget FY 24/25	Forecast FY 24/25	Budget FY 25/26	FY25/26 Budget vs FY 24/25 Forecast	
						\$	%
Beginning Fund Balance			659	659	-		
<u>Revenues</u>							
Property Tax	931,919	1,351,235	1,395,000	1,561,238	-	(1,561,238)	-100.0%
Investment Income	1,705	4,877	12,000	5,147	-	(5,147)	-100.0%
Total Revenues	933,624	1,356,112	1,407,000	1,566,385	-	(1,566,385)	-100.0%
<u>Expenditures</u>							
Contractual Services	564	150,314	570	827,044	-	(827,044)	-100.0%
Interfund Transfers	219,300	1,165,097	700,000	740,000	-	(740,000)	-100.0%
Total Expenditures	219,864	1,315,411	700,570	1,567,044	-	(1,567,044)	-100.0%
Revenues Over/ (Under) Expenditures	713,760	40,701	706,430	(659)	-		
Ending Fund Balance			707,089	-	-		

City of St. Charles

Tax Increment Financing St. Charles Mall District #3

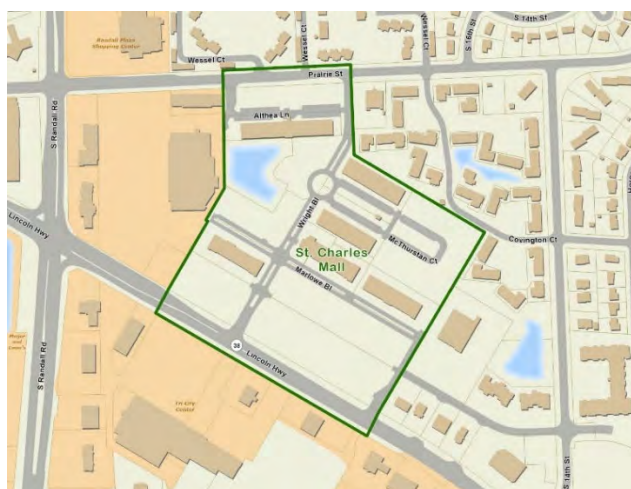
Fiscal Year 2025-2026 Budget

General Description

The Tax Increment Financing District #3 Fund was established on June 19, 2000. The last levy year for the TIF was 2023. This TIF District was created to fund the redevelopment of the vacant St. Charles Mall site just East of Randall Road and north of Rt. 38 and consisting of about 27 acres.

The City originally issued \$2,860,000 in general obligation bonds in 2001 to fund redevelopment activities at the site. In 2017, the City approved the Prairie Centre development, which consists of 670 residential multi-family units with mixed use commercial components and affordable senior living units.

Development of the site has led to a significant increase in TIF increment over the last three years. It is anticipated that once completed, the TIF District will generate significant new EAV for all taxing bodies beginning with the 2024 levy year



FY 2024-25 Significant Accomplishments

- ✓ Construction of the Prairie Centre development continued during the year, and TIF increment increased 15.5% over the prior year.
- ✓ The Water and Sewer Funds received partial funding for the Prairie Street utility improvement project proportionate to the TIF.
- ✓ The City approved an Ordinance formally terminating the TIF on October 21, 2024.
- ✓ The City disbursed the remaining TIF increment on hand to all of the applicable taxing districts in January, 2025. The total amount disbursed was \$824,478.

FY 2025-26 Goals and Objectives

- Continue to oversee the development of Prairie Centre and the various buildings.
Strategic Priority: Balanced and Thoughtful Development
- File the final Comptroller Report with the State of Illinois after the close of the 2024.

City of St. Charles
TIF 3 - St. Charles Mall Fund
Revenue
FY 2025-2026 Budget

Account	Description	Actual FY 22/23	Actual FY 23/24	Budget FY 24/25	Forecast FY 24/25	Budget FY 25/26
41123	TIF Property Tax-Kane	931,919	1,351,235	1,395,000	1,561,238	-
	Total Property Tax	931,919	1,351,235	1,395,000	1,561,238	-
47105	Money Market Interest	1,516	2,924	10,000	1,734	
47199	Interest-Miscellaneous	189	1,953	2,000	3,413	-
	Total Investment Income	1,705	4,877	12,000	5,147	-
	Total Revenues	933,624	1,356,112	1,407,000	1,566,385	-

City of St. Charles
TIF 3 - St. Charles Mall Fund
Expenditures
FY 2025-2026 Budget

Account	Description	Actual FY 22/23	Actual FY 23/24	Budget FY 24/25	Forecast FY 24/25	Budget FY 25/26
54110	General Legal	564	565	570	2,566	-
54399	Other Contracted Services	-	149,750	-	-	-
54695	Reimbursement to Other Governments	-	-	-	824,478	-
Total Contractual Services		564	150,314	570	827,044	-
57003	Transfer to Mall TIF #3 Bond Fund	219,300	-	-	-	-
57311	Transfer to General Fund	-	759,132	-	40,000	-
57313	Transfer to Wastewater	-	137,469	350,000	350,000	-
57315	Transfer to Water	-	268,496	350,000	350,000	-
Total Inter-Fund Transfers		219,300	1,165,097	700,000	740,000	-
Total Expenditures		219,864	1,315,411	700,570	1,567,044	-

City of St. Charles
TIF 4 - First St Development Fund
Fund Summary
FY 2025-2026 Budget

	Actual FY 22/23	Actual FY 23/24	Budget FY 24/25	Forecast FY 24/25	Budget FY 25/26	FY25/26 Budget vs FY 24/25 Forecast	
						\$	%
Beginning Fund Balance			(467,269)	(467,269)	(471,263)		
<u>Revenues</u>							
Property Tax	460,717	486,536	502,000	492,719	525,000	32,281	6.6%
Investment Income	1,760	2,979	3,200	2,677	2,450	(227)	-8.5%
Interfund Transfers	-	-	-	-	-	-	0.0%
Total Revenues	462,477	489,514	505,200	495,396	527,450	32,054	6.5%
<u>Expenditures</u>							
Contractual Services	656	621	-	-	15,000	15,000	0.0%
Interfund Transfers - Debt	475,325	424,700	499,390	499,390	511,870	12,480	2.5%
Total Expenditures	475,981	425,321	499,390	499,390	526,870	27,480	5.5%
Revenues Over/ (Under) Expenditures	(13,504)	64,193	5,810	(3,994)	580		
Ending Fund Balance			(461,459)	(471,263)	(470,683)		

City of St. Charles
Tax Increment Financing First Street District #4
Fiscal Year 2025-2026 Budget

General Description

The Tax Increment Financing District #4 Fund was established on March 18, 2002. The last levy year for the TIF is 2025. This TIF District was created to fund the City's vision of a pedestrian oriented shopping district with new parking structures, realigned and expanded roadway and parking, relocation of existing businesses, plaza construction behind Main street businesses and other improvements.

The City issued \$28,910,000 in general obligation bonds from 2006 through 2008 to fund the public infrastructure and other aspects of the development. These bonds were refinanced with the 2013A issuance and again with the 2021B issuance in order to allow for the development to be constructed and begin to generate increment while taking advantage of low bond interest refinancing rates.

In 2015, a portion of the original First Street TIF on the eastern portion of the TIF District was removed from the TIF District and combined with new parcels east of the Fox River to form a new Central Downtown TIF #7. This de-TIF/re-TIF process assisted in providing redevelopment opportunities within the two TIF Districts and funds to assist in repaying the outstanding debt obligations. In 2024, the State approved legislation to extend the life of this TIF District an additional 12 years to 2037.



FY 2024-25 Significant Accomplishments

- ✓ Renovation of the former Blue Goose grocery store continued with the Whole Foods store schedule to open in Spring/Summer, 2025.
- ✓ The City obtained approval from all of the related taxing districts to extend the life of TIF #4 from 2025 to 2027 in order to allow the City additional time to provide sufficient resources to repay the remaining bonds associated with the development that generated the increment and provided the means for the development. **Strategic Priority: Financial Wellness**

City of St. Charles
TIF 4 - First St Development Fund
Revenue
FY 2025-2026 Budget

Account	Description	Actual FY 22/23	Actual FY 23/24	Budget FY 24/25	Forecast FY 24/25	Budget FY 25/26
41123	TIF Property Tax-Kane	460,717	486,536	502,000	492,719	525,000
	Total Property Tax	460,717	486,536	502,000	492,719	525,000
47105	Money Market Interest	1,667	2,275	2,500	1,600	1,750
47199	Interest-Miscellaneous	93	703	700	1,077	700
	Total Investment Income	1,760	2,979	3,200	2,677	2,450
49300	Transfers-from Spec Revenue	-	-	-	-	-
	Total Interfund Transfers In	-	-	-	-	-
	Total Revenues	462,477	489,514	505,200	495,396	527,450

City of St. Charles
TIF 4 - First St Development Fund
Expenditures
FY 2025-2026 Budget

Account	Description	Actual FY 22/23	Actual FY 23/24	Budget FY 24/25	Forecast FY 24/25	Budget FY 25/26
54110	General Legal	656	621	-	-	-
54150	Consulting Services	-	-	-	-	15,000
Total Contractual Services		656	621	-	-	15,000
57004	Transfer to First St. TIF #4 Bond Fund	475,325	424,700	499,390	499,390	511,870
Total Inter-Fund Transfers		475,325	424,700	499,390	499,390	511,870
Total Expenditures		475,981	425,321	499,390	499,390	526,870

City of St. Charles
TIF 5 - St Charles Manufacturing Fund
Fund Summary
FY 2025-2026 Budget

	Actual FY 22/23	Actual FY 23/24	Budget FY 24/25	Forecast FY 24/25	Budget FY 25/26	FY25/26 Budget vs FY 24/25 Forecast	
						\$	%
Beginning Fund Balance			(939,461)	(939,461)	(718,962)		
<u>Revenues</u>							
Property Tax	210,391	221,317	225,000	219,669	219,000	(669)	-0.3%
Investment Income	329	883	820	830	800	(30)	-3.6%
Interfund Transfers	20,000	20,000	-	-	-	-	0.0%
Total Revenues	230,720	242,201	225,820	220,499	219,800	(699)	-0.3%
<u>Expenditures</u>							
Contractual Services	-	-	395	-	-	-	0.0%
Interfund Transfers - Debt	210,706	221,674	-	-	-	-	0.0%
Total Expenditures	210,706	221,674	395	-	-	-	0.0%
Revenues Over/ (Under) Expenditures	20,014	20,526	225,425	220,499	219,800		
Ending Fund Balance			(714,036)	(718,962)	(499,162)		

City of St. Charles
Tax Increment Financing St. Charles Manufacturing District #5
Fiscal Year 2025-2026 Budget

General Description

The Tax Increment Financing District #5 Fund was established on May 5, 2003. The last levy year for the TIF is 2026. This TIF District was created to fund improvements to the southwest corner of E. Main St. and Tyler Road.

The City originally issued \$4,435,000 in general obligation bonds to fund improvements to the TIF District. Funds were utilized for site improvements necessary for a car dealership and office condominiums. The City also advanced \$980,000 to assist with repayment of the bonds since the TIF increment is not sufficient for repayment. The City also transferred approximately \$1,050,000 to assist with the financing of the bond repayments. The final debt payment on those bonds was made in FY 23-24. Future TIF increment will be transferred to the City to partially repay advances from the General Fund.



FY 2024-25 Significant Accomplishments

- ✓ The City made the final debt payment on the outstanding bonds associated with the TIF District in the prior year, and is now repaying the General Fund for previous advances.

FY 2025-26 Goals and Objectives

- Transfer funds to the City as repayment for previously advanced funds.

City of St. Charles
TIF 5 - St Charles Manufacturing Fund
Revenue
FY 2025-2026 Budget

Account	Description	Actual FY 22/23	Actual FY 23/24	Budget FY 24/25	Forecast FY 24/25	Budget FY 25/26
41123	TIF Property Tax-Kane	210,391	221,317	225,000	219,669	219,000
	Total Property Tax	210,391	221,317	225,000	219,669	219,000
47105	Money Market Interest	286	563	500	350	400
47199	Interest-Miscellaneous	43	320	320	480	400
	Total Investment Income	329	883	820	830	800
49100	Transfers-from General Fund	20,000	20,000	-	-	-
	Total Interfund Transfers In	20,000	20,000	-	-	-
	Total Revenues	230,720	242,201	225,820	220,499	219,800

City of St. Charles
TIF 5 - St Charles Manufacturing Fund
Expenditures
FY 2025-2026 Budget

Account	Description	Actual FY 22/23	Actual FY 23/24	Budget FY 24/25	Forecast FY 24/25	Budget FY 25/26
54110	General Legal	-	-	395	-	-
Total Contractual Services		-	-	395	-	-
57005	Transfer to TIF #5 Bond Fund	210,706	221,674	-	-	-
57402	Inter-Fund Debt - Loan	-	-	-	-	-
Total Inter-Fund Transfers		210,706	221,674	-	-	-
Total Expenditures		210,706	221,674	395	-	-

City of St. Charles
TIF 7 - Central Downtown Fund
Fund Summary
FY 2025-2026 Budget

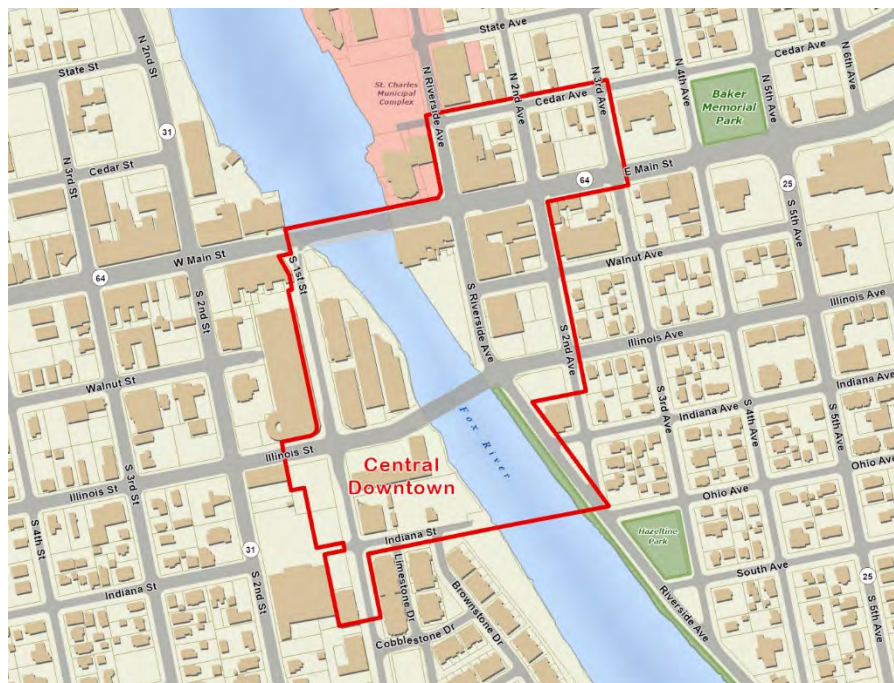
	Actual FY 22/23	Actual FY 23/24	Budget FY 24/25	Forecast FY 24/25	Budget FY 25/26	FY25/26 Budget vs FY 24/25 Forecast	
						\$	%
Beginning Fund Balance			1,438,908	1,438,908	2,460,832		
<u>Revenues</u>							
Property Tax	1,088,314	1,410,290	1,455,419	1,464,654	1,500,000	35,346	2.4%
Investment Income	21,178	81,824	52,000	79,362	82,500	3,138	4.0%
Other Revenues	-	-	-	-	-	-	0.0%
Total Revenues	1,109,492	1,492,114	1,507,419	1,544,016	1,582,500	38,484	2.5%
<u>Expenditures</u>							
Contractual Services	508	452	285	625	650	25	0.0%
Capital	-	-	-	-	-	-	0.0%
Interfund Transfers	517,785	593,507	521,467	521,467	535,353	13,886	2.7%
Total Expenditures	518,293	593,959	521,752	522,092	536,003	13,911	2.7%
Revenues Over/ (Under) Expenditures	591,199	898,154	985,667	1,021,924	1,046,497		
Ending Fund Balance			2,424,575	2,460,832	3,507,329		

City of St. Charles
Tax Increment Financing Central Downtown District #7
Fiscal Year 2025-2026 Budget

General Description

The Tax Increment Financing District #7 Fund was established on February 17, 2015. The last levy year for the TIF is 2038. This TIF District was created from part of the original First Street TIF #4, and new parcels incorporating property east of the river. Increment from this TIF District is primarily being used to fund the debt service obligations from the original First Street TIF #4.

Development and redevelopment opportunities exist in the Central Downtown TIF Fund that can ultimately spur economic revitalization in key areas of the TIF District. In prior years some funds have gone towards completing improvement projects including sidewalks, pavers and landscaping improvements.



FY 2024-25 Significant Accomplishments

- ✓ Transferred \$521,467 to the First Street TIF #4 Fund providing partial funds to support First Street TIF #4 debt service.

FY 2025-26 Goals and Objectives

- Continue to support repayment of First Street TIF #4 obligations and identify other potential improvements that can be funded, if possible, from the TIF District based on fund available after meeting other obligations.

City of St. Charles
TIF 7 - Central Downtown Fund

Revenue

FY 2025-2026 Budget

Account	Description	Actual FY 22/23	Actual FY 23/24	Budget FY 24/25	Forecast FY 24/25	Budget FY 25/26
41123	TIF Property Tax-Kane	1,088,314	1,410,290	1,455,419	1,464,654	1,500,000
	Total Property Tax	1,088,314	1,410,290	1,455,419	1,464,654	1,500,000
47105	Money Market Interest	20,958	79,785	50,000	76,160	80,000
47199	Interest-Miscellaneous	220	2,039	2,000	3,202	2,500
	Total Investment Income	21,178	81,824	52,000	79,362	82,500
47300	Sale of Property	-	-	-	-	-
	Total Property Tax	-	-	-	-	-
	Total Revenues	1,109,492	1,492,114	1,507,419	1,544,016	1,582,500

City of St. Charles
Central Downtown (TIF 7) Capital Project Fund
Expenditures
FY 2025-2026 Budget

Account	Description	Actual FY 22/23	Actual FY 23/24	Budget FY 24/25	Forecast FY 24/25	Budget FY 25/26
54110	General Legal	508	452	285	625	650
54189	Other Professional Services	-	-	-	-	-
Total Contractual Services		508	452	285	625	650
56101	Land Improvements	-	-	-	-	-
Total Capital		-	-	-	-	-
57004	Transfer to TIF #4	517,785	593,507	521,467	521,467	535,353
57007	Transfer to TIF #7 Capital	-	-	-	-	-
Total Fund Transfers		517,785	593,507	521,467	521,467	535,353
Total Expenditures		518,293	593,959	521,752	522,092	536,003

City of St. Charles
TIF 8 - Pheasant Run
Fund Summary
FY 2025-2026 Budget

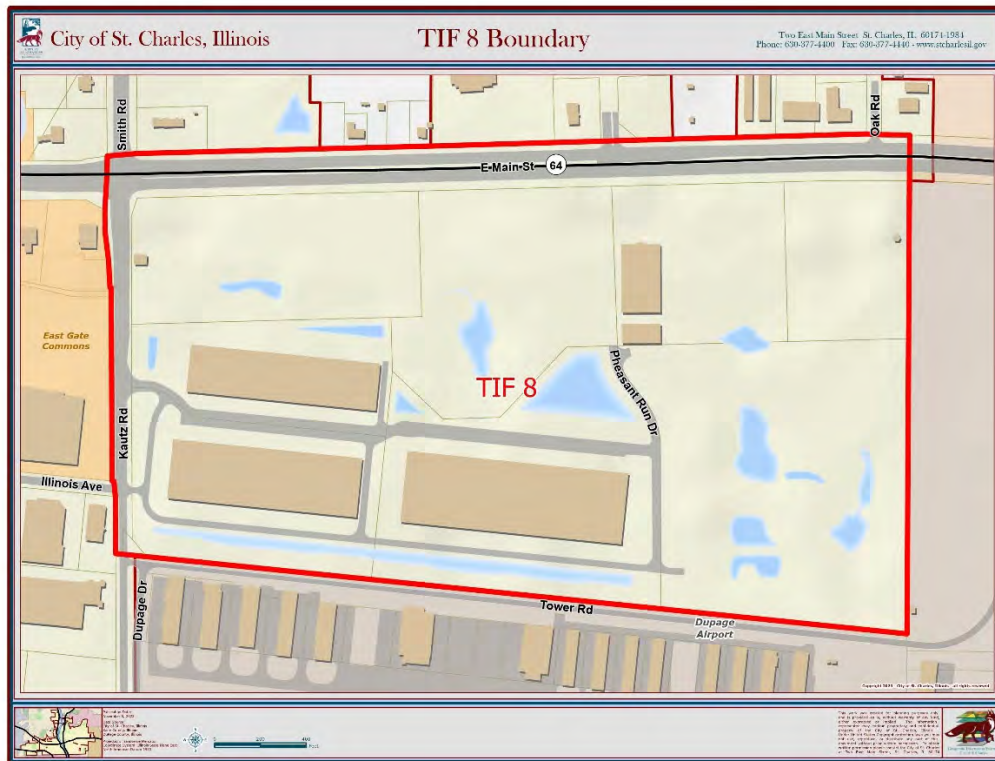
	Actual FY 22/23	Actual FY 23/24	Budget FY 24/25	Forecast FY 24/25	Budget FY 25/26	FY25/26 Budget vs FY 24/25 Forecast	
						\$	%
Beginning Fund Balance			-	-	330,538		
<u>Revenues</u>							
Property Tax	-	-	250,000	328,963	850,000	521,037	158.4%
Investment Income	-	-	-	1,575	4,875	3,300	209.5%
Total Revenues	-	-	250,000	330,538	854,875	524,337	100.0%
<u>Expenditures</u>							
Contractual Services	-	-	-	-	625,000	625,000	0.0%
Interfund Transfers	-	-	-	-	-	-	0.0%
Total Expenditures	-	-	-	-	625,000	625,000	0.0%
Revenues Over/ (Under) Expenditures	-	-	250,000	330,538	229,875		
Ending Fund Balance			250,000	330,538	560,413		

City of St. Charles
Tax Increment Financing Pheasant Run TIF District
Fiscal Year 2025-2026 Budget

General Description

The Tax Increment Financing District #8 Fund was established on February 6, 2023. The first year that the TIF will receive increment is for the 2023 tax levy year, to be received in FY 2024-25. The base year for the TIF is 2021. It is the first City TIF District in DuPage County.

This TIF District was created due to the dilapidation and eventual fire which destroyed most of the old Pheasant Run resort, hotel and golf course. The resort served the community and area from 1956 until 2020 after it fell into foreclosure and was not sustainable any longer. In May of 2022, a significant fire destroyed or severely damaged most of the buildings on site. A TIF was established to encourage redevelopment of the site for variety of new uses.



FY 2024-25 Significant Accomplishments

- ✓ Work continued on the approval of a redevelopment agreement for four different industrial buildings on the southern portion of the TIF District, with two buildings constructed and another in progress
- ✓ New auto dealership opened on the eastern portion of the site in 2024

FY 2025-26 Goals and Objectives

- Finalize redevelopment agreement for the southern half of the TIF District and facilitate discussions for the redevelopment of the District that fronts Rt. 64/North Avenue.

City of St. Charles
TIF 8 - Pheasant Run
Revenue
FY 2025-2026 Budget

Account	Description	Actual FY 22/23	Actual FY 23/24	Budget FY 24/25	Forecast FY 24/25	Budget FY 25/26
41163	TIF Property Tax-DuPage	-	-	250,000	328,963	850,000
	Total Property Tax	-	-	250,000	328,963	850,000
47105	Money Market Interest	-	-	-	1,200	4,500
47199	Interest-Miscellaneous	-	-	-	375	375
	Total Investment Income	-	-	-	1,575	4,875
	Total Revenues	-	-	250,000	330,538	854,875

City of St. Charles
TIF 8 - Pheasant Run
Expenditures
FY 2025-2026 Budget

Account	Description	Actual FY 22/23	Actual FY 23/24	Budget FY 24/25	Forecast FY 24/25	Budget FY 25/26
54110	General Legal	-	-	-	-	10,000
54399	Other Contracted Services	-	-	-	-	615,000
Total Contractual Services		-	-	-	-	625,000
57311	Transfer to General Fund	-	-	-	-	-
Total Inter-Fund Transfers		-	-	-	-	-
Total Expenditures		-	-	-	-	625,000

City of St. Charles
Motor Fuel Tax Fund
Fund Summary
FY 2025-2026 Budget

	Actual FY 22/23	Actual FY 23/24	Budget FY 24/25	Forecast FY 24/25	Budget FY 25/26	FY25/26 Budget vs FY 24/25 Forecast	
						\$	%
Beginning Fund Balance			2,533,813	2,533,813	2,287,171		
<u>Revenues</u>							
Intergovernmental Revenue	1,711,062	1,487,710	1,512,000	1,490,000	1,490,000	-	0.0%
Investment Income	63,248	119,747	108,500	87,401	78,517	(8,884)	-10.2%
Total Revenues	1,774,310	1,607,456	1,620,500	1,577,401	1,568,517	(8,884)	-0.6%
<u>Expenditures</u>							
Land Improvements	2,113,448	2,331,676	1,745,000	1,824,043	1,524,000	(300,043)	-16.4%
Total Expenditures	2,113,448	2,331,676	1,745,000	1,824,043	1,524,000	(300,043)	-16.4%
Revenues Over/ (Under) Expenditures	(339,138)	(724,219)	(124,500)	(246,642)	44,517		
Ending Fund Balance			2,409,313	2,287,171	2,331,688		

City of St. Charles
Motor Fuel Tax Fund Summary
Fiscal Year 2025-2026 Budget

General Description

The Motor Fuel Tax Fund accounts for the City's share of motor fuel tax (MFT) revenues imposed by the State and then distributed to municipalities on a per-capita basis. The monies given to municipalities are restricted in use for programs authorized by the Illinois Department of Transportation (IDOT). On July 1, 2019, the State increased the motor fuel tax from \$0.19 per gallon to \$0.38 per gallon of gasoline and \$0.215 cents per gallon to \$0.455 per gallon of diesel. These taxes are increased by an inflation factor annually and as of January 1, 2024 the rates were \$0.454 per gallon for gasoline and \$0.529 per gallon for diesel.

The State also approved in 2019 a \$45 billion Rebuild Illinois capital plan that distributed additional monies to municipalities. Beginning in 2020 through 2023, the City received an additional \$2,173,116 in funds for road improvements. These additional funds have supplemented the City's MFT annual road improvement program.

MFT funds have historically been the primary source of funding for resurfacing, rehabilitation or reconstruction of the City's road network, prior to the increase in the home rule sales tax in 2023.

FY 2024-25 Significant Accomplishments

- ✓ Utilized \$1,600,000 of MFT revenues and the remaining 219,898.86 of the Rebuild Illinois Funds to help fund the City's road improvements to portions of the following streets:
 - King Alford Ct., King William Ct., King Richard Ct., King James Ct., Queen Anne Ct., King Edward Ave., King Charles Ln., King George Ln., King Henry Ln., Valley View Dr., Horizon Dr., Red Sky Dr., Langston Cir., Grand Ridge Rd., Fairmont Ct. Via Veneto Dr., Chandler Ave., and N. 9th St.

FY 2025-26 Goals and Objectives

- ✓ Fund improvements to the City road network using a total of \$1,524,000 of accumulated MFT funds on 2.9 miles of the following streets:
 - Wallace Ave., Sidwell Ct., Colomba Ct., Surrey Woods Dr., Red Oak Ln., Pin Oak Ct., Sedgewick Cr., Bradley Cr., Redden Ct., Manley Rd. Carrol Rd., Carrol Ct., Timbers Trl., Lewis Ct., Timbers Ct., Timbers Pl., Timbers Cr.

Performance Measures and Statistics	2022-23 Actual	2023-24 Actual	2024-25 Projected	2025-26 Estimate
Miles of Road Improvements with MFT revenues	3.9	4.7	3.7	2.9

City of St. Charles
Motor Fuel Tax Fund
Revenue
FY 2025-2026 Budget

Account	Description	Actual FY 22/23	Actual FY 23/24	Budget FY 24/25	Forecast FY 24/25	Budget FY 25/26
44211	State Grants-Capital	362,186	-	-	-	-
44310	Motor Fuel Tax Allotments	1,348,876	1,487,710	1,512,000	1,490,000	1,490,000
Total Intergovernmental Revenue		1,711,062	1,487,710	1,512,000	1,490,000	1,490,000
47100	Unrealized Gain/Loss	(30,812)	5,421	-	-	-
47102	Interest on Certificate of Deposit	7,268	7,493	7,500	7,473	7,473
47104	US Govt Security Interest	10,630	11,009	11,000	10,928	11,044
47105	Money Market Interest	76,162	95,824	90,000	69,000	60,000
Total Investment Income		63,248	119,747	108,500	87,401	78,517
Total Revenues		1,774,310	1,607,456	1,620,500	1,577,401	1,568,517

City of St. Charles
Motor Fuel Tax Fund
Expenditures
FY 2025-2026 Budget

Account	Description	Actual FY 22/23	Actual FY 23/24	Budget FY 24/25	Forecast FY 24/25	Budget FY 25/26
56101	Land Improvements	2,113,448	2,331,676	1,745,000	1,824,043	1,524,000
	Total Capital	2,113,448	2,331,676	1,745,000	1,824,043	1,524,000
	Total Expenditures	2,113,448	2,331,676	1,745,000	1,824,043	1,524,000

City of St. Charles
First Street East Plaza Capital Project Fund
Fund Summary
FY 2025-2026 Budget

	Actual FY 22/23	Actual FY 23/24	Budget FY 24/25	Forecast FY 24/25	Budget FY 25/26	FY25/26 Budget vs FY 24/25 Forecast	
						\$	%
Beginning Fund Balance			443,100	443,100	335,027		
<u>Revenues</u>							
Other Revenues	-	727,453	-	-	-	-	0%
Investment Income	15,104	117,924	-	21,000	3,000	(18,000)	-86%
Interfund Transfers	3,804,209	-	-	-	-	-	0%
Total Revenues	3,819,313	845,376	-	21,000	3,000	(18,000)	-86%
<u>Expenditures</u>							
Materials and Supplies	1,738	-	-	-	-	-	0%
Contractual Services	-	-	-	-	-	-	0%
Capital	139,921	4,286,583	75,000	129,073	200,000	70,927	55%
Interfund Transfers	-	-	203,912	-	138,027	138,027	100%
Total Expenditures	141,659	4,286,583	278,912	129,073	338,027	70,927	55%
Revenues Over/ (Under) Expenditures	3,677,654	(3,441,207)	(278,912)	(108,073)	(335,027)		
Ending Fund Balance			164,188	335,027	-		

City of St. Charles
First Street Plaza Fund
Fiscal Year 2025-2026 Budget

General Description

The First Street Plaza Capital Fund accounts for the activities related to the design and construction of plaza improvements along First Street west of the river and south of Rt. 64/Main Street. The City purchased the parcel of land in January 2020 and concepts for the plaza expansion were developed. Funding for the project is provided by the City of St. Charles, with a portion of the funding coming from the St. Charles Initiative as part of the public-private partnership. Construction of the Plaza was completed in FY 23-24.



FY 2024-25 Significant Accomplishments

- ✓ Completed punch list issues related to the plaza.

FY 2025-26 Goals and Objectives

- Complete work related to the removal of the old entrance at Rt. 64, other minor improvements related to the west plaza, and then close the Fund. ***Strategic Priority 3: Organizational Resiliency***

City of St. Charles
First Street East Plaza Capital Project Fund
Revenue

FY 2025-2026 Budget

Account	Description	Actual FY 22/23	Actual FY 23/24	Budget FY 24/25	Forecast FY 24/25	Budget FY 25/26
47105	Money Market Interest	15,104	117,924	-	21,000	3,000
	Total Investment Income	15,104	117,924	-	21,000	3,000
48700	Donations & Contributions	-	727,453	-	-	-
	Total Donations & Contributions	-	727,453	-	-	-
49100	Transfers-from General Fund	3,804,209	-	-	-	-
49900	Transfers-from Other Funds	-	-	-	-	-
	Total Interfund Transfers In	3,804,209	-	-	-	-
	Total Revenues	3,819,313	845,376	-	21,000	3,000

City of St. Charles
First Street East Plaza Capital Project Fund
Expenditures
FY 2025-2026 Budget

Fund	508	First St Plaza East Project Fund				
Department	508667	First St Plaza Project Expenditures				
Account	Description	Actual FY 22/23	Actual FY 23/24	Budget FY 24/25	Forecast FY 24/25	Budget FY 25/26
52306	Signage/Traffic Control Suppl	1,738	-	-	-	-
Total Commodities		1,738	-	-	-	-
54399	Other Contracted Services	-	-	-	-	-
54458	Repair & Maint - Traffic Sig	-	-	-	-	-
Total Contractual Services		-	-	-	-	-
56099	Other Capital	-	4,018	-	30,165	-
56101	Land Improvements	85,477	4,161,526	75,000	98,908	200,000
56150	Design Engineering - Capital	-	-	-	-	-
56160	Construction Engineering - Capital	54,444	121,040	-	-	-
Total Capital		139,921	4,286,583	75,000	129,073	200,000
57311	Transfer to General Fund	-	-	203,912	-	138,027
Total Inter-Fund Transfers		-	-	203,912	-	138,027
Total Expenditures		141,659	4,286,583	278,912	129,073	338,027

City of St. Charles
Capital Project Funds
Fund Summary
FY 2025-2026 Budget

	Actual FY 22/23	Actual FY 23/24	Budget FY 24/25	Forecast FY 24/25	Budget FY 25/26	FY25/26 Budget vs FY 24/25 Forecast	
						\$	%
Beginning Fund Balance	-	-	12,580,362	12,580,362	8,393,405		
<u>Revenues</u>							
Property Taxes	23,812	24,893	24,900	-	-	-	#DIV/0!
Sales & Use Tax	-	3,736,396	4,800,000	4,700,000	4,975,000	275,000	5.9%
Intergovernmental Revenue	399,323	353,201	2,392,000	3,062,000	1,130,000	(1,932,000)	-63.1%
Public Works Charges	-	368,249	-	-	600,000	600,000	#DIV/0!
Investment Income	196,708	434,042	503,900	510,742	511,087	345	0.1%
Debt Issuances	-	-	-	-	-	-	0.0%
Other Non-Operating	742	110,011	-	80,000	25,000	(55,000)	-68.8%
Interfund Transfers	4,871,537	1,200,000	1,200,000	2,500,000	-	(2,500,000)	-100.0%
Total Revenues	5,492,122	6,226,792	8,920,800	10,852,742	7,241,087	(3,611,655)	-33.3%
<u>Expenditures</u>							
Contractual Services	67,475	70,945	326,000	172,019	222,000	49,981	29.1%
Other Operating	490,000	-	490,000	490,000	-	(490,000)	100.0%
Capital	1,866,049	2,889,504	16,505,000	14,377,680	12,398,245	(1,979,435)	-13.8%
Debt Service	2,350	-	-	-	-	-	0.0%
Interfund Transfer - Debt	-	-	-	-	-	-	0.0%
Total Expenditures	2,425,874	2,960,448	17,321,000	15,039,699	12,620,245	(2,419,454)	-16.1%
Revenues Over/ (Under) Expenditures	3,066,248	3,266,344	(8,400,200)	(4,186,957)	(5,379,158)		
Ending Fund Balance			4,180,162	8,393,405	3,014,247		

**City of St. Charles
Capital Projects Fund
Fiscal Year 2025-2026 Budget**

General Description

The City maintains a general Capital Projects Fund which accounts for resources used to fund various capital projects throughout the City. These resources can include:

- Bond Proceeds
- Federal State and Local Grants
- Transfers of funds from other funds such as the General Fund
- Dedicated or restricted revenues meant to finance capital projects

Capital improvements funded out of this fund include major City facility improvement projects, street improvements, bridge and pedestrian improvements, storm sewer and watershed improvements, and major information systems and information technology projects.



Prior to FY 22-23, the City had relied heavily on the issuance of bonds to fund general capital projects, payable ultimately from other General Fund revenues. Revenues from video gaming have been allocated to this fund since inception. This funding source currently generates approximately \$380,000 annually. On February 21, 2023, the City Council approved the implementation of an additional 0.50% home rule sales tax to fund street and related infrastructure improvements on an annual basis. Funds generated by this additional home rule sales tax are committed by the City Council to fund improvements to the City's road and pedestrian network system including right-of-way improvements and related infrastructure. The FY 25-26 revenue forecast for the additional 0.5% home rule sales tax is \$4,975,000.

City of St. Charles
Capital Projects Fund
Fiscal Year 2025-2026 Budget

FY 2025-26 Goals and Objectives

- Fund improvements to the City road network using \$6.8 million from the City's Capital Fund which will fund 12.2 miles of improvements. The total number of miles budgeted to be improved this year is 15.1 with the additional miles coming from funding through the MFT Fund. **Strategic Priority: Organization Resiliency**
- Replace the City's Voice Over IP System and continue the utility GIS network migration. **Strategic Priority: Organization Resiliency**
- Complete design and construct a mid-block crossing on Illinois Street between Second Street and the Fox River.
- Continue planning for future storm sewer and culvert improvements in key, identified areas of the City pending available funding.
- Complete facility repair projects including the PW salt dome roof replacement and repairs to the 1st Street Parking Garage. **Strategic Priority: Organization Resiliency**

City of St. Charles
Capital Projects Fund
Revenue
FY 2025-2026 Budget

Account	Description	Actual FY 22/23	Actual FY 23/24	Budget FY 24/25	Forecast FY 24/25	Budget FY 25/26
41122	Special Service Area Property Tax	23,812	24,893	24,900	-	-
	Total Property Taxes	23,812	24,893	24,900	-	-
41201	Home Rules Sales Tax - 0.50%	-	3,736,396	4,800,000	4,700,000	4,975,000
	Total Sales & Use Taxes	-	3,736,396	4,800,000	4,700,000	4,975,000
44201	Federal Grants - Capital PW	-	-	-	-	-
44211	State Grants - Capital PW	50,000	-	2,032,000	2,682,000	750,000
44230	Local Grants - Kane County	-	-	-	-	-
44231	Other Grants	-	-	-	-	-
44315	Video Gaming Revenue	349,323	353,201	360,000	380,000	380,000
	Total Intergovernmental Revenue	399,323	353,201	2,392,000	3,062,000	1,130,000
45404	Reimbursement for Improvements	-	368,249	-	-	600,000
	Total Public Works Charges	-	368,249	-	-	600,000
46205	Discounts	-	11,717	-	-	-
46299	Miscellaneous Other Revenue	742	-	-	-	-
	Total Miscellaneous Revenue	742	11,717	-	-	-
47100	Unrealized Gain/Loss	-	(27,892)	-	-	-
47102	Interest On Cert Of Dep	-	2,395	9,400	9,400	9,400
47104	US Govt Security Interest	-	12,013	44,500	44,349	44,547
47105	Money Market Interest	196,708	447,526	450,000	456,993	457,140
47106	Gain/Loss on Sale of Investments	-	-	-	-	-
	Total Investment Income	196,708	434,042	503,900	510,742	511,087
48200	Bond Proceeds	-	-	-	-	-
48400	Bond Discount/Premium	-	-	-	-	-
	Total Debt Issuances	-	-	-	-	-
48700	Donations & Contributions	-	84,642	-	80,358	-
48801	Lawsuit/Settlement Proceeds	49,377	13,652	-	80,000	25,000
	Total Other Non-Operating	49,377	98,295	-	80,000	25,000
49100	Transfers-from General Fund	4,871,537	1,200,000	1,200,000	2,500,000	-
49900	Transfers-from Other Funds	-	-	-	-	-
	Total Interfund Transfers	4,871,537	1,200,000	1,200,000	2,500,000	-
	Total Revenues	5,541,499	6,226,792	8,920,800	10,852,742	7,241,087

City of St. Charles
Capital Projects Fund
Expenditures
FY 2025-2026 Budget

Account	Description	Actual FY 22/23	Actual FY 23/24	Budget FY 24/25	Forecast FY 24/25	Budget FY 25/26
54110	General Legal	-	-	-	-	-
54189	Other Professional Services	-	-	-	-	-
54256	IT Consulting Services	67,475	70,945	326,000	172,019	222,000
Total Contractual Services		67,475	70,945	326,000	172,019	222,000
55202	Other Government Fees & Taxes	490,000	-	490,000	490,000	-
55401	Inventory Overhead	-	-	-	-	-
Total Other Operating		490,000	-	490,000	490,000	-
56002	Machinery and Equipment	20,460	40,669	130,000	108,000	-
56004	Computer Equipment	71,660	-	-	-	116,700
56100	Land	5,200	13,850	-	-	-
56101	Land Improvements	972,222	504,755	10,444,000	9,651,188	8,954,545
56150	Design Engineering - Capital	278,820	129,349	795,000	711,145	806,000
56160	Construction Engineering - Capital	51,978	38,448	552,000	566,775	280,000
56170	Other Engineering Services - Capital	116,635	29,898	30,000	28,753	55,000
56200	Structures and Improvements	311,722	2,065,323	4,467,000	3,262,462	1,995,000
56301	Capitalized Software	37,352	67,213	87,000	49,357	191,000
Total Capital		1,866,049	2,889,504	16,505,000	14,377,680	12,398,245
55300	Interest Expense	2,350	-	-	-	-
55320	Underwriting Fees	-	-	-	-	-
55321	Other Fees	-	-	-	-	-
Total Debt Service		2,350	-	-	-	-
57308	Transfer Levy Reserve	-	-	-	-	-
Total Interfund Transfers		-	-	-	-	-
Total Expenditures		2,425,874	2,960,448	17,321,000	15,039,699	12,620,245

City of St. Charles
Equipment Replacement Fund
Fund Summary
FY 2025-2026 Budget

	Actual FY 22/23	Actual FY 23/24	Budget FY 24/25	Forecast FY 24/25	Budget FY 25/26	FY25/26 Budget vs FY 24/25 Forecast	
						\$	%
Beginning Fund Balance			1,507,958	1,507,958	1,771,356		
<u>Revenues</u>							
Investment Income	22,615	62,442	45,300	60,383	60,555	172	0.3%
Sale of Property	-	-	-	-	-	-	0.0%
Interfund Transfers	396,747	426,401	324,754	324,754	325,057	303	0.1%
Total Revenues	419,362	488,843	370,054	385,137	385,612	475	0.1%
<u>Expenditures</u>							
Capital	141,291	288,759	47,239	121,739	246,282	124,543	50.6%
Interfund Transfers - Other	-	-	-	-	-	-	0.0%
Total Expenditures	141,291	288,759	47,239	121,739	246,282	124,543	102.3%
Revenues Over/ (Under) Expenditures	278,071	200,084	322,815	263,398	139,330		
Ending Fund Balance			1,830,773	1,771,356	1,910,686		

**City of St. Charles
Equipment Replacement Fund
Fiscal Year 2025-2026 Budget**

General Description

The City maintains an Equipment Replacement Capital Fund in order to accumulate funds for the replacement of equipment throughout the City, primarily focused on information technology equipment.

Funding is provided by interfund transfers based on the estimated useful life and replacement cost of the equipment.



FY 2025-26 Goals and Objectives

- Continue to replace core information technology equipment. ***Strategic Priority: Organizational Resiliency.***
- Maintain an adequate fund reserve and analyze expanding the scope of the fund to include other future purchases. ***Strategic Priority: Financial Wellness***

City of St. Charles
Equipment Replacement Fund
Revenue

FY 2025-2026 Budget

Account	Description	Actual FY 22/23	Actual FY 23/24	Budget FY 24/25	Forecast FY 24/25	Budget FY 25/26
47100	Unrealized Gain/Loss	(5,444)	16,037	-	-	-
47102	Interest On Cert Of Dep	5,477	6,336	6,300	6,728	9,555
47104	US Govt Security Interest	2,833	4,000	4,000	9,062	6,000
47105	Money Market Interest	19,749	36,069	35,000	44,593	45,000
	Total Investment Income	22,615	62,442	45,300	60,383	60,555
47300	Sale Of Property	-	-	-	-	-
	Total Sale of Property	-	-	-	-	-
49100	Transfers-from General Fund	396,747	426,401	324,754	324,754	325,057
	Total Interfund Transfers In	396,747	426,401	324,754	324,754	325,057
	Total Revenues	419,362	488,843	370,054	385,137	385,612

City of St. Charles
Equipment Replacement Fund
Expenditures

FY 2025-2026 Budget

Account	Description	Actual FY 22/23	Actual FY 23/24	Budget FY 24/25	Forecast FY 24/25	Budget FY 25/26
56004	Computer Equipment	134,975	158,603	47,239	121,739	246,282
56301	Software Replacement	-	130,156	-	-	-
	Total Capital	141,291	288,759	47,239	121,739	246,282
57307	Transfer to Capital Improvements	-	-	-	-	-
	Total Inter-Fund Transfers	-	-	-	-	-
	Total Expenditures	141,291	288,759	47,239	121,739	246,282

City of St. Charles
Debt Service Funds
Fund Summary
FY 2025-2026 Budget

	Actual FY 22/23	Actual FY 23/24	Budget FY 24/25	Forecast FY 24/25	Budget FY 25/26	FY25/26 Budget vs FY 24/25 Forecast	
						\$	%
Beginning Fund Balances			2,747,522	2,747,522	-		
<u>Revenues</u>							
Sales & Use Taxes	928,335	1,121,861	736,700	-	-	-	#DIV/0!
Investment Income	48,964	109,606	65,000	100,187	-	(100,187)	-100.00%
Debt Issues	-	-	-	-	-	-	0.00%
Interfund Transfers	7,931,858	7,448,140	7,143,435	7,143,444	6,682,366	(461,078)	-6.45%
Total Revenues	8,909,157	8,679,607	7,945,135	7,243,631	6,682,366	(561,265)	-7.75%
<u>Expenditures</u>							
Contractual Services	2,500	2,500	2,500	4,916	-	(4,916)	-100.00%
Debt Service	8,893,457	8,405,540	8,105,435	8,105,444	6,682,366	(1,423,078)	-17.56%
Inter-Fund Transfers	-	-	2,422,542	1,880,793	-	(1,880,793)	100.00%
Total Expenditures	8,895,957	8,408,040	10,530,477	9,991,153	6,682,366	(3,308,787)	-33.12%
Revenues Over/ (Under) Expenditures	13,200	271,567	(2,585,342)	(2,747,522)	-		
Ending Fund Balances			162,180	-	-		

**City of St. Charles
Debt Service Funds
Fiscal Year 2025-2026 Budget**

General Description

The City maintains Debt Service Funds to account for all of the principal and interest payments associated with the City's outstanding general obligation bonds and other similar type debt. The City has typically abated all of the property taxes associated with its general obligation bond debt, as funds are transferred from a variety of sources based on the projects that were ultimately funded with those bonds. These sources include the General Fund, Electric Fund, Water Fund, Wastewater Fund and Tax-Increment Financing Districts. As of April 30, 2025, the City's total outstanding general obligation bonds were \$88,465,000.



FY 2024-25 Significant Accomplishments

- ✓ Timely made all principal and interest payments on the City's outstanding general obligation debt.
- ✓ Analyzed potential refunding opportunities on the City's outstanding bonds.
- ✓ Completed the payment of the last maturity for the outstanding revenue bonds associated with the Costco development in January, 2025.

FY 2025-26 Goals and Objectives

- Manage the City's current outstanding general obligation debt and potential future issuances in accordance with the City's Debt Policy. **Strategic Priority: Financial Wellness.**

Performance Measures	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Projected	FY 2025-26 Estimate
GO Debt at End of Year	\$101,885,000	\$95,135,000	\$88,465,000	\$82,025,000

City of St. Charles
Debt Service Funds
Revenue
FY 2025-2026 Budget

Account	Description	Actual FY 22/23	Actual FY 23/24	Budget FY 24/25	Forecast FY 24/25	Budget FY 25/26
41200	State Sales Tax	574,678	730,143	463,800	-	-
41201	Home Rule Sales Tax	353,657	391,718	272,900	-	-
	Total Sales & Use Taxes	928,335	1,121,861	736,700	-	-
47105	Money Market Interest	48,964	109,606	65,000	100,187	-
	Total Investment Revenue	48,964	109,606	65,000	100,187	-
48200	Bond Proceeds	-	-	-	-	-
48400	Bond Discount/Premium	-	-	-	-	-
	Total Debt Issues	-	-	-	-	-
49100	Transfers-from General Fund	5,801,973	5,499,100	5,411,664	5,411,673	4,935,047
49200	Transfers-from Electric	295,914	297,109	297,984	297,984	292,511
49210	Transfers-from Water	161,599	162,027	162,343	162,343	160,510
49220	Transfers-from WasteWater	249,255	250,024	250,587	250,587	247,075
49300	Transfers-from Spec Revenue	1,423,117	1,239,881	1,020,857	1,020,857	1,047,223
49500	Transfers-from Capital Project	-	-	-	-	-
	Total Interfund Transfers	7,931,858	7,448,140	7,143,435	7,143,444	6,682,366
	Total Revenues	8,909,157	8,679,607	7,945,135	7,243,631	6,682,366

City of St. Charles
Debt Service Funds
Expenditures
FY 2025-2026 Budget

Account	Description	Actual FY 22/23	Actual FY 23/24	Budget FY 24/25	Forecast FY 24/25	Budget FY 25/26
54110	General Legal	-	-	-	-	-
54133	Banking Service Charges	2,500	2,500	2,500	416	-
54139	Other Financial Services	-	-	-	4,500	-
54189	Other Professional Services	-	-	-	-	-
Total Contractual Services		2,500	2,500	2,500	4,916	-
55300	Interest Expense	2,663,873	2,478,026	2,278,562	2,278,562	2,074,780
55310	Principal Payment	6,229,584	5,927,515	5,826,873	5,826,882	4,607,586
55320	Underwriting Fees	-	-	-	-	-
55321	Other Fees	-	-	-	-	-
57500	Payment to Escrow Agent	-	-	-	-	-
Total Other Operating		8,893,457	8,405,540	8,105,435	8,105,444	6,682,366
57402	Inter-Fund Debt - Loan	-	-	-	-	-
Total Interfund Transfers		-	-	-	-	-
Total Expenditures		8,895,957	8,408,040	8,107,935	8,110,360	6,682,366

**City of St. Charles
Inventory Fund
Fund Summary
FY 2025-2026 Budget**

	Actual FY 22/23	Actual FY 23/24	Budget FY 24/25	Forecast FY 24/25	Budget FY 25/26	FY25/26 Budget vs FY 24/25 Forecast	
						\$	%
Beginning Net Current Assets			4,553,947	4,553,947	5,023,009		
<u>Revenues</u>							
Sale of Property	2,468,373	3,697,819	3,117,100	4,747,000	3,938,300	(808,700)	-17.0%
Charges to other funds	789,684	895,371	816,046	1,116,189	979,962	(136,227)	-12.2%
Investment Income	(1,340)	1,123	2,000	-	-	-	0.0%
Other Revenues	-	15,029	15,028	11,337	13,600	2,263	20.0%
Transfers In	40,413	-	-	-	-	-	0.0%
Total Revenues	3,297,130	4,609,342	3,950,174	5,874,526	4,931,862	(942,664)	-16.0%
<u>Expenditures</u>							
Personnel Services	321,352	355,785	397,565	370,631	437,425	66,794	18.0%
Commodities	2,514,532	3,758,960	3,180,900	4,814,839	3,995,560	(819,279)	-17.0%
Contractual Services	54,013	87,576	68,746	71,894	80,560	8,666	12.1%
Other Operating	6,983	29,402	1,305	3,310	1,118	(2,192)	-66.2%
Departmental Allocations	283,383	-	-	-	-	-	0.0%
Capital	-	3,375	150,370	144,790	400	(144,390)	-99.7%
Total Expenditures	3,180,263	4,235,098	3,798,886	5,405,464	4,515,063	(890,401)	-16.5%
Revenues Over/ (Under) Expenditures	116,867	374,243	151,288	469,062	416,799		
Ending Net Current Assets			4,705,235	5,023,009	5,439,808		

**City of St. Charles
Inventory Fund
Fiscal Year 2025-2026 Budget**

General Description

The City maintains a centralized Inventory Fund and system used to purchase, store and inventory materials and supplies for a variety of purposes across all funds and departments. The costs for maintaining the Inventory system and related expenses are added to the cost of goods acquired and used throughout the City.

The staff supporting the operations of the City's Inventory Control system are part of a division of the Public Works Department.

As an Internal Service Fund, the overriding purpose of the Fund is to provide services to other City Departments on a cost-reimbursement basis. Most of the net current assets shown in the Fund financial statements consists of inventory on hand at the end of the year, and are not spendable financial resources.

FY 2024-25 Significant Accomplishments

- ✓ Continued to meet the procurement needs of all City Departments throughout the year.

FY 2025-26 Goals and Objectives

- Continue to discuss and identify ways to improve the procurement and inventory control systems.

City of St. Charles
Inventory Fund
Revenue
FY 2025-2026 Budget

Account	Description	Actual FY 22/23	Actual FY 23/24	Budget FY 24/25	Forecast FY 24/25	Budget FY 25/26
47105	Money Market Interest	(1,340)	1,123	2,000	-	-
	Total Investment Income	(1,340)	1,123	2,000	-	-
47305	On-Line Auction Sales	950	1,086	1,000	1,000	1,000
47400	Sale of Inventory	2,467,423	3,696,733	3,116,100	4,746,000	3,937,300
	Total Sale of Property	2,468,373	3,697,819	3,117,100	4,747,000	3,938,300
47604	Employee Share Ins W/H	-	15,029	15,028	11,337	13,600
	Total Insurance Premiums	-	15,029	15,028	11,337	13,600
47710	Inventory Overhead Charges	542,829	591,363	496,546	758,400	629,962
47711	Inventory Carrying Charges	246,855	304,007	319,500	357,789	350,000
	Total Charges to Other Funds	789,684	895,371	816,046	1,116,189	979,962
49802	Transfers-from Health Insurance	40,413	-	-	-	-
	Total Transfers - In	40,413	-	-	-	-
	Total Revenues	3,297,130	4,609,342	3,950,174	5,874,526	4,931,862

City of St. Charles
Inventory Fund
Expenditures
FY 2025-2026 Budget

Fund	800	Inventory Fund				
Department	800223	Inventory				
Account	Description	Actual FY 22/23	Actual FY 23/24	Budget FY 24/25	Forecast FY 24/25	Budget FY 25/26
50100	Regular Wages	221,548	228,514	257,130	234,440	277,400
50102	Stand by Wages	-	-	-	-	-
50200	Overtime	3,514	2,145	5,565	15,870	20,000
50201	OT - Double Time	139	691	2,475	2,950	1,350
50301	Cell Phone/Internet Allowance	-	-	-	-	-
51100	FICA	13,002	13,272	16,535	15,240	18,660
51103	IMRF	20,978	18,085	21,470	20,445	26,500
51104	Medicare	3,040	3,104	3,870	3,565	4,365
51105	401A	539	21	-	-	-
51200	Health Insurance-Medical	55,670	87,930	87,840	75,197	85,750
51203	Life Insurance	-	203	230	174	200
51300	Registration and Fees	450	-	450	-	450
51304	Memberships and Dues	155	45	100	100	100
51600	Uniforms	2,153	1,500	1,500	2,250	2,250
51601	Uniforms-Safety	164	275	400	400	400
Total Personal Services		321,352	355,785	397,565	370,631	437,425
52000	Office Supplies	1,178	1,468	1,500	1,500	1,500
52001	Computer Related Supplies	3	150	150	100	150
52002	Books and Subscriptions	-	-	100	-	100
52100	Refreshment Supplies	918	818	985	985	985
52101	Meals-Business	-	-	50	60	60
52300	Janitorial/Kitchen Supplies	318	228	500	500	500
52302	Building Maintenance Supplies	14	112	460	460	460
52304	Chemicals & Sprays	69	85	225	225	225
52305	Safety Supplies	322	360	630	630	630
52306	Signage/Traffic Control Suppl	181	338	350	350	350
52310	Small Tools and Equipment	987	1,130	1,100	1,100	1,100
52311	Hardware Supplies	61	92	350	350	350
52312	Paints, Supplies and Solvents	43	-	100	100	100
52314	Parts for Equipment	208	52	250	-	-
52400	Gasoline	1,578	1,146	2,000	1,429	2,000
52401	Vehicle Fluids	-	-	200	200	200
52402	Motor Vehicle Parts	45	40	100	100	100
52403	Core Deposits	128	1,064	750	750	750
52500	Electrical Supplies	98	92	-	-	-
53000	Cost of Goods Sold	2,467,403	3,696,733	3,116,100	4,746,000	3,931,000
53001	Obsolete and Damaged Inventory	41,020	44,930	45,000	45,000	45,000
53002	Inventory Adjustments	(42)	10,120	10,000	15,000	10,000
Total Commodities		2,514,532	3,758,960	3,180,900	4,814,839	3,995,560

City of St. Charles
Inventory Fund
Expenditures
FY 2025-2026 Budget

Fund 800 Inventory Fund						
Department 800223 Inventory						
Account	Description	Actual FY 22/23	Actual FY 23/24	Budget FY 24/25	Forecast FY 24/25	Budget FY 25/26
54000	Telephone Service	949	920.88	920	921	930
54001	Cellular Service	1,497	1,520.46	1,525	1,467	1,500
54010	Natural Gas	7,544	8,658.48	13,000	8,948	10,000
54011	City Electric	17,787	17,760.73	19,125	17,451	18,500
54012	City Water	420	448.99	510	442	500
54013	City Sewer	479	523.57	600	512	600
54200	Communication Service Projects	1,269	2,045.00	-	-	-
54201	Communication System Expense	-	-	-	-	-
54250	Software Licenses & Subscriptions	2,310	-	2,500	2,500	2,500
54399	Other Contracted Services	3,545	2,425.51	4,452	4,452	4,500
54402	Maint Agreements - Copiers	275	335.82	310	362	375
54450	Repair & Maint - Facilities	3,747	6,462.60	5,000	6,400	6,500
54467	Repair & Maint - Other Equip	-	2,942.00	2,900	2,900	2,900
54480	Central Garage Services	7,085	23,167.95	4,404	4,740	8,955
54500	Postage	82	616.10	800	800	800
54501	Freight	7,024	18,647.79	10,700	20,000	22,000
54513	Equipment Rental	-	1,100.00	2,000	-	-
Total Contractual Services		54,013	87,576	68,746	71,894	80,560
55150	WC - Medical Payments	5,093	26,419	-	-	-
55202	Other Governmental Fees & Taxes	-	-	-	-	-
55223	Motor Vehicle Replace Program	-	-	-	-	-
55400	Inventory Carrying Charge	1,123	2,434	640	2,645	468
55401	Inventory Overhead	767	549	665	665	650
Total Other Operating		6,983	29,402	1,305	3,310	1,118
56002	Machinery and Equipment	-	-	150,000	141,720	-
56003	Office Furnishings and Equip	-	-	-	-	-
56004	Computer Equipment	-	-	370	3,070	400
56150	Design Engineering - Capital	-	-	-	-	-
56301	Capitalized Software	-	3,375	-	-	-
Total Capital		-	3,375	150,370	144,790	400
Total Expenditures		2,896,880	4,235,098	3,798,886	5,405,464	4,515,063

City of St. Charles
Motor Vehicle Replacement Fund
Fund Summary
FY 2025-2026 Budget

	Actual FY 22/23	Actual FY 23/24	Budget FY 24/25	Forecast FY 24/25	Budget FY 25/26	FY25/26 Budget vs FY 24/25 Forecast	
						\$	%
Beginning Net Current Assets			8,033,278	8,033,278	8,856,671		
<u>Revenues</u>							
Charges for Services	1,288,271	1,401,280	1,313,543	1,323,077	1,484,292	161,215	12.2%
Rental Income	2,183,702	2,000,000	1,514,865	1,514,865	1,500,000	(14,865)	-1.0%
Investment Income	89,951	333,460	285,845	375,578	337,626	(37,952)	-10.1%
Other Revenues	141,655	63,428	13,638	85,297	15,300	(69,997)	-82.1%
Interfund Transfers	53,884	-	-	-	-	-	0.0%
Total Revenues	3,757,463	3,798,168	3,127,891	3,298,817	3,337,218	38,401	1.2%
<u>Expenditures</u>							
Personal Services	491,642	476,308	601,249	573,415	672,529	99,114	17.3%
Materials and Supplies	413,272	455,689	427,900	474,350	525,150	50,800	10.7%
Contractual Services	185,073	189,978	258,254	249,739	262,639	12,900	5.2%
Other Operating	40,638	28,651	25,710	28,720	25,449	(3,271)	-11.4%
Capital	2,212,502	1,343,746	1,145,425	1,149,200	1,346,500	197,300	17.2%
Interfund Transfers - Other	-	-	-	-	-	-	
Total Expenditures	3,343,127	2,494,371	2,458,538	2,475,424	2,832,267	356,843	14.4%
Revenues Over/ (Under) Expenditures	414,336	1,303,797	669,353	823,393	504,951		
Ending Net Current Assets			8,702,631	8,856,671	9,361,622		

City of St. Charles
Motor Vehicle Replacement Fund
Fiscal Year 2025-2026 Budget

General Description

The Motor Vehicle Replacement Fund accounts for the activities of the City's fleet services division which provides for repairs and maintenance of all City owned vehicles and related equipment. Fleet services is also responsible for the forecasting, acquiring and replacement of City vehicles and equipment when in the best interests of the City to do so. Staffing of the fleet services are a division of the Public Works Department.

This fund also accumulates funds for the replacement of City vehicles through chargebacks based on acquisition and/or estimated replacement cost for the City's operating departments in the City's General Fund. Vehicle replacements related to the City's utility operations are made in the respective Electric, Water or Sewer Fund.



FY 2024-25 Significant Accomplishments

- ✓ Continued to provide for the repair and maintenance of City vehicles
- ✓ Successfully completed the acquisition of new vehicles despite the ongoing presence of supply-chain issues.

FY 2025-26 Goals and Objectives

- Procure sixteen (16) different vehicles or major pieces of equipment next for \$1,346,500 for the upcoming year. **Strategic Priority: Organizational Resiliency**
- Continue to efficiently maintain vehicles in-house and meet the servicing needs of all Departments. **Strategic Priority: Financial Wellness**

City of St. Charles
Motor Vehicle Replacement Fund
Revenue
FY 2025-2026 Budget

Account	Description	Actual FY 22/23	Actual FY 23/24	Budget FY 24/25	Forecast FY 24/25	Budget FY 25/26
47700	Fleet Services	1,288,271	1,401,280	1,313,543	1,323,077	1,484,292
	Total Charges to Other Funds	1,288,271	1,401,280	1,313,543	1,323,077	1,484,292
47100	Unrealized Gain/Loss	(36,878)	31,298	-	-	-
47102	Interest On Cert Of Dep	18,281	18,606	11,000	10,166	7,840
47104	US Govt Security Interest	26,747	53,893	54,845	74,412	62,958
47105	Money Market Interest	79,451	229,663	220,000	291,000	266,828
47199	Interest-Miscellaneous	2,350	-	-	-	-
	Total Investment Income	89,951	333,460	285,845	375,578	337,626
47500	Motor Vehicle Replacement Reserve	2,183,702	2,000,000	1,514,865	1,514,865	1,500,000
	Total Reserves	2,183,702	2,000,000	1,514,865	1,514,865	1,500,000
47604	Employee Share Ins W/H	-	13,638	13,638	13,480	15,300
	Total Insurance Premiums	-	13,638	13,638	13,480	15,300
47305	On-Line Auction Sales	325	1,953	-	71,817	-
47399	Gain/Loss on Disposal	141,330	47,837	-	-	-
	Total Sale of Property	141,655	49,790	-	71,817	-
49100	Transfers-from General Fund	-	-	-	-	-
49802	Transfers-from Health Insurance	53,884	-	-	-	-
	Total Interfund Transfers In	53,884	-	-	-	-
	Total Revenues	3,757,463	3,798,168	3,127,891	3,298,817	3,337,218

City of St. Charles
Motor Vehicle Replacement Fund
Expenditures

FY 2025-2026 Budget

Account	Description	Actual FY 22/23	Actual FY 23/24	Budget FY 24/25	Forecast FY 24/25	Budget FY 25/26
50100	Regular Wages	316,718	315,068	418,750	385,100	456,310
50200	Overtime	10,437	9,299	9,060	23,370	26,985
50201	OT - Double Time	6,428	1,972	4,030	8,590	4,830
50205	Foreman Emergency OT	578	1,917	1,450	-	-
50301	Cell/Phone Internet Allowance	378	16	-	-	-
51100	FICA	20,197	19,948	27,020	25,590	30,500
51103	IMRF	31,265	25,558	35,080	33,345	43,300
51104	Medicare	4,724	4,665	6,320	5,985	7,140
51105	401A	554	46	-	-	-
51200	Health Insurance-Medical	82,228	85,434	81,300	68,098	79,050
51203	Life Insurance	-	280	425	323	350
51204	Workers Compensation	-	-	-	-	-
51300	Registration and Fees	830	1,883	1,050	1,050	1,050
51304	Membership & Dues	290	200	464	464	464
51305	Employee Reimbursed Schooling	7,400	600	2,500	4,000	4,000
51400	Transportation Expense	-	42	350	200	250
51401	Lodging	-	-	600	600	600
51402	Meals-Travel & Training	-	-	200	200	200
51600	Uniforms	2,134	2,300	2,500	3,750	3,750
51601	Uniforms - Safety	7,481	7,079	10,150	12,750	13,750
Total Personal Services		491,642	476,308	601,249	573,415	672,529
52000	Office Supplies	44	36	50	50	50
52100	Refreshment Supplies	234	346	350	350	350
52101	Meals-Business	242	385	200	200	200
52300	Janitorial/Kitchen Supplies	827	547	1,300	1,300	1,300
52304	Chemicals & Sprays	2,388	2,073	2,500	2,500	2,500
52305	Safety Supplies	581	24	800	850	900
52307	Plumbing Supplies	78	-	100	100	100
52310	Small Tools and Equipment	9,467	18,480	14,200	15,000	15,250
52311	Hardware Supplies	457	86	950	950	950
52312	Paints, Supplies, and Solvents	1,112	792	1,150	11,500	11,500
52314	Parts for Equipment	512	535	650	650	650
52400	Gasoline	-	4,000	4,000	2,750	3,250
52401	Vehicle Fluids	21,857	5,979	23,000	23,000	23,000
52402	Motor Vehicle Parts	375,405	422,389	378,500	415,000	465,000
52500	Electrical Supplies	68	18	150	150	150
Total Commodities		413,272	455,689	427,900	474,350	525,150
54000	Telephone Service	51	30	35	30	35
54001	Cellular Service	17,895	16,356	21,700	20,111	21,000
54010	Natural Gas	6,853	7,866	13,000	8,128	9,000
54011	City Electric	16,181	16,228	17,470	16,204	17,000
54012	City Water	382	411	475	411	475
54013	City Sewer	436	479	550	476	550
54200	Communication Service Projects	1,692	2,725	-	-	-
54250	Software License and Subscriptions	4,792	8,714	9,530	9,530	9,530
54300	Chemical Disposal & Transport	1,442	938	2,850	3,100	3,100
54399	Other Contracted Services	100	100	100	100	100
54402	Maint Agreements - Copiers	15	-	-	-	-
54467	Repair & Maint - Other Equip	3,255	1,543	5,350	5,350	5,350
54480	Central Garage Services	3,219	1,594	2,969	2,074	3,074
54482	Maintenance - Motor Vehicles	128,565	132,430	184,000	184,000	193,200
54500	Postage	195	564	225	225	225
Total Contractual Services		185,073	189,978	258,254	249,739	262,639

City of St. Charles
Motor Vehicle Replacement Fund
Expenditures
FY 2025-2026 Budget

Account	Description	Actual FY 22/23	Actual FY 23/24	Budget FY 24/25	Forecast FY 24/25	Budget FY 25/26
55223	Motor Vehicle Replace Program	7,940	-	-	-	-
55400	Inventory Carrying Charge	8,880	12,579	7,350	10,360	6,749
55401	Inventory Overhead	23,818	16,072	18,360	18,360	18,700
Total Other Operating		40,638	28,651	25,710	28,720	25,449
56001	Motor Vehicles - Replacements	2,212,502	1,339,799	974,994	1,078,915	715,000
56002	Machinery and Equipment	-	-	170,000	69,435	631,500
56004	Computer Equipment	-	-	431	850	-
56301	Capitalized Software	-	3,947	-	-	-
Total Capital		2,212,502	1,343,746	1,145,425	1,149,200	1,346,500
Total Expenditures		3,343,127	2,494,371	2,458,538	2,475,424	2,832,267

City of St. Charles
Workers' Comp and Liability Fund
Fund Summary
FY 2025-2026 Budget

	Actual FY 22/23	Actual FY 23/24	Budget FY 24/25	Forecast FY 24/25	Budget FY 25/26	FY25/26 Budget vs FY 24/25 Forecast	
						\$	%
Beginning Net Current Assets			2,850,430	2,850,430	2,630,785		
<u>Revenues</u>							
Insurance Premiums	900,000	750,000	750,000	750,000	750,000	-	0.0%
Investment Income	34,732	119,112	129,302	121,956	119,477	(2,479)	-2.0%
Other Revenue	145,623	80,227	69,700	290,621	100,000	(190,621)	0.0%
Total Revenues	1,080,355	949,339	949,002	1,162,577	969,477	(193,100)	-16.6%
	1,080,355	949,339	949,002	1,162,577	969,477		
<u>Expenditures</u>							
Contractual Services	594,329	603,701	701,430	705,556	766,291	60,735	8.6%
Other Operating	225,038	304,039	419,700	676,666	600,000	(76,666)	-11.3%
Departmental Allocations	21,492	-	-	-	-	-	0.0%
Total Expenditures	840,859	907,740	1,121,130	1,382,222	1,366,291	(15,931)	-1.2%
Revenues Over/ (Under) Expenditures	239,496	41,599	(172,128)	(219,645)	(396,814)		
Ending Net Current Assets			2,678,302	2,630,785	2,233,971		

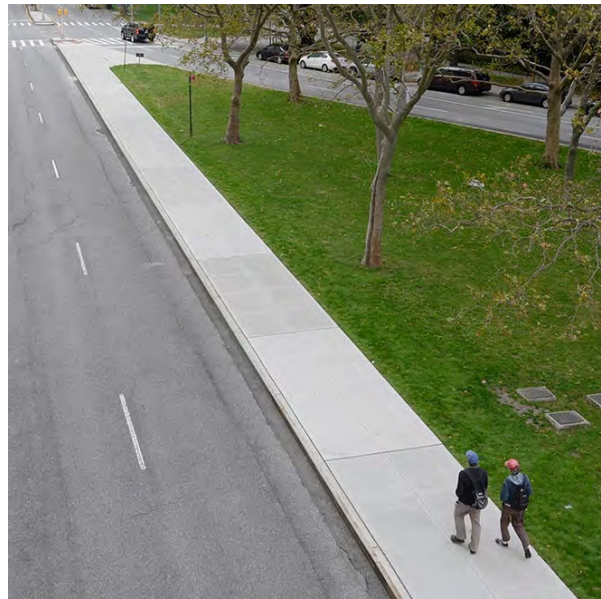
City of St. Charles
Workers' Comp and Liability Fund
Fiscal Year 2025-2026 Budget

General Description and Major Areas of Responsibility

The Workers' Comp and Liability Fund accounts for the costs incurred by the City in procuring workers' compensation and liability coverage. The City engages a broker to go out to market and obtain competitive quotes for workers' compensation, general liability, law enforcement liability, public officials' liability, automobile, property, inland marine and cyber coverage. The City annually evaluates its desired self-insured/deductible amounts in order to procure the most comprehensive coverage possible. The City is self-insured for workers' comp costs up to \$250,000 and self-insured up to \$100,000 for most liability and automobile coverage, and \$50,000 for property and cyber.

The portion of the cost of these coverages applicable to the City's Electric, Water and Sewer utility operations are allocated directly to those funds.

In 2019, the City became a member of a risk insurance pool, [the Illinois Public Risk Fund \(IPRF\)](#). IPRF is an intergovernmental joint insurance pool providing for the defense and payment, when due, of all compensation and other benefits under the Illinois Workers' Compensation Act and the Illinois Workers' Occupational Diseases Act, on behalf of its governmental entity and public agency members.



Workers' Comp and Liability Fund by the Numbers

- ❖ Secured IPRF safety grant for fourth consecutive year, amounting to \$20,853
- ❖ Total Insured property values are \$219,111,229

FY 2024-25 Significant Accomplishments

- ✓ Secured IPRF safety grant for fifth consecutive year, amounting to \$20,853, supporting
- ✓ Hosted employee training on First Aid/CPR/AED, proper lifting, and fire extinguisher usage, supporting
- ✓ Ensured every employee was trained on harassment in the workplace, supporting.
- ✓ Successfully reduced the cost of competitive cyber coverage after going through a rigorous underwriting process.
- ✓ Overall liability and other lines of insurance renewal was \$1,072,210, only a 10.4% increase despite a significant increase in property valuations due to inflationary factors over the last few years.

City of St. Charles
Workers' Comp and Liability Fund
Fiscal Year 2025-2026 Budget

FY 2025-26 Goals and Objectives

- Work with broker to achieve a favorable renewal of property, liability, auto, cyber and other coverages for the renewal year. **Strategic Priority: Financial Wellness**
- Secure IPRF safety grant for sixth consecutive year. **Strategic Priority: Financial Wellness.**
- Leverage loss control tools provided by IPRF to prevent accidents and reduce accident severity. **Strategic Priority: Organizational Resiliency**
- Meet with IPRF's loss control consultant quarterly to review accident data, trends, and prevention measures. **Strategic Priority: Organizational Resiliency**
- Host safety trainings on accident investigation, reasonable suspicion, and active shooter. **Strategic Priority: Organizational Resiliency.**

Performance Measures and Statistics	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Projected	FY 2025-26 Estimate
Number of General Liability Claims	21	21	6	15
Total dollars/claims paid	\$78,890	\$350,960	\$2,138	\$30,000
Average Number of Employees	298	299	303	310
Number of Workers' Compensation Claims	22	18	28	25
Average Cost	\$ 38,721	\$ 14,834	\$ 15,000	\$16,000
Average Days Open	125	130	100	120
Number of OSHA-recordable Claims	16	11	13	14
Safety Grant Amounts	\$16,405	\$18,174	\$20,853	\$6,598

City of St. Charles
Workers' Comp and Liability Fund
Revenue
FY 2025-2026 Budget

Account	Description	Actual FY 22/23	Actual FY 23/24	Budget FY 24/25	Forecast FY 24/25	Budget FY 25/26
47100	Unrealized Gain/Loss	(48,014)	(1,263)	-	-	-
47102	Interest On Cert Of Dep	18,381	24,205	27,302	27,302	21,654
47104	US Govt Security Interest	17,280	24,849	32,000	31,815	31,823
47105	Money Market Interest	47,085	71,321	70,000	62,839	66,000
47106	Gain/Loss On Sale Of Investmnt	-	-	-	-	-
Total Investment Income		34,732	119,112	129,302	121,956	119,477
47600	Insurance Premiums	900,000	750,000	750,000	750,000	750,000
Total Insurance Premiums		900,000	750,000	750,000	750,000	750,000
48100	Property Damage Reimbursement	2,999	-	-	-	-
48101	Risk Insurance Reimbursement	-	-	-	225,397	-
48102	Workers Comp Reimbursement	142,624	80,227	69,700	65,224	100,000
Total Insurance Recovery		145,623	80,227	69,700	290,621	100,000
Total Revenues		1,080,355	949,339	949,002	1,162,577	969,477

City of St. Charles
Workers' Comp and Liability Fund
Expenditures
FY 2025-2026 Budget

803 Risk Insurance Fund				
803110 Worker's Compensation & Liability				
Account	Description	Budget FY 24/25	Forecast FY 24/25	Budget FY 25/26
54110	General Legal	75,000	65,000	80,000
54171	Insurance Broker Services	21,500	21,500	22,500
54181	Workers Comp TPA	3,500	3,500	4,000
54360	Risk Insurance Premiums	449,474	477,436	519,121
54361	W/C Excess Premium	151,956	138,120	140,670
55150	WC-Medical Payments	200,000	239,258	250,000
55151	WC-TTD Payments	-	-	-
55152	WC-Settlement Payments	150,000	60,000	200,000
55153	WC -Reserve	-	-	-
55180	Liability Claims	69,700	377,408	150,000
55181	Liability Claims Reserve	-	-	-
Total Expenditures		1,121,130	1,382,222	1,366,291

City of St. Charles
Communications Fund
Fund Summary
FY 2025-2026 Budget

	Actual FY 22/23	Actual FY 23/24	Budget FY 24/25	Forecast FY 24/25	Budget FY 25/26	FY25/26 Budget vs FY 24/25 Forecast	
						\$	%
Beginning Net Current Assets			1,049,470	1,049,470	1,133,213		
<u>Revenues</u>							
User Charges	403,751	553,621	344,459	306,391	317,311	10,920	3.6%
Investment Income	3,651	29,977	10,000	32,000	35,000	3,000	9.4%
Sales of Property	(28,775)	-	-	-	-	-	0.0%
Reserves	52,375	52,375	52,375	52,375	52,375	-	0.0%
Total Revenues	431,002	635,974	406,834	390,766	404,686	13,920	3.6%
<u>Expenditures</u>							
Personal Services	128,673	73,251	76,435	50,490	113,471	62,981	124.7%
Materials and Supplies	3,378	1,092	3,270	6,370	6,870	500	7.8%
Contractual Services	16,476	74,362	68,500	68,500	126,500	58,000	84.7%
Other Operating Expenses	26,199	15,175	20,345	12,460	13,155	695	5.6%
Departmental Allocations	49,020	-	-	-	-	-	0.0%
Capital Expenditures	116,978	263,669	81,273	169,203	112,800	(56,403)	-33.3%
Interfund Transfers	-	-	-	-	-	-	0.0%
Total Expenditures	340,724	427,550	249,823	307,023	372,796	\$ 65,773	21.4%
Revenues Over/ (Under) Expenditures	90,278	208,424	157,011	83,743	31,890		
Ending Net Current Assets			1,206,481	1,133,213	1,165,103		

City of St. Charles
Communications Fund
Revenue
FY 2025-2026 Budget

Account	Description	Actual FY 22/23	Actual FY 23/24	Budget FY 24/25	Forecast FY 24/25	Budget FY 25/26
45560	Fee-Other Governments	137,976	207,561	217,293	179,225	190,145
45561	Fee-City	127,166	127,166	127,166	127,166	127,166
45563	Capital-Sewer	13,199	16,021	-	-	-
45564	Capital-All User	110,604	179,027	-	-	-
45565	Capital-Electric	10,999	17,714	-	-	-
45566	Capital-Water	3,807	6,132	-	-	-
Total User Charges		403,751	553,621	344,459	306,391	317,311
47105	Money Market Interest	3,651	29,977	10,000	32,000	35,000
Total Investment Income		3,651	29,977	10,000	32,000	35,000
47399	Gain/Loss on Disposal	(28,775)	-	-	-	-
Total Sale of Property		(28,775)	-	-	-	-
47500	Motor Vehicle Replacement Reserve	-	-	-	-	-
47504	Communications Reserve	52,375	52,375	52,375	52,375	52,375
Total Reserves		52,375	52,375	52,375	52,375	52,375
Total Revenues		431,002	635,974	406,834	390,766	404,686

**City of St. Charles
Communications Fund
Fiscal Year 2025-2026 Budget**

General Description

The Communications Fund accounts for the City's activities related to the maintenance of the City's fiber optic system. Staffing that is allocated to this Fund are from the Electric and Communications Division of the Public Works Department. The City charges back the costs of the Communications Fund to other operating Departments of the City. The City has partnered with other governments to allow them to utilize portions of the City's fiber optic system, and a portion of the user charges shown as revenue in this fund are from other neighboring governments.



City of St. Charles
Communications Fund
Expenditures
FY 2025-2026 Budget

Fund	804	Communications Fund					
Department	804530	Communications Fiber					
	Account	Description	Actual FY 22/23	Actual FY 23/24	Budget FY 24/25	Forecast FY 24/25	Budget FY 25/26
	50100	Regular Wages	107,075	63,625	62,945	40,535	96,700
	50200	Overtime	-	-	-	-	-
	50201	OT - Double Time	-	-	-	-	-
	50205	Foreman Emergency OT	97	11	-	-	-
	51100	FICA	6,356	3,815	3,905	2,440	6,000
	51103	IMRF	9,826	4,822	5,070	3,245	8,510
	51104	Medicare	1,485	891	915	570	1,400
	51105	401A	272	87	-	100	861
	51203	Life Insurance	-	-	-	-	-
	51300	Registration and Fees	3,549	-	3,600	3,600	-
	51402	Meals-Travel & Training	-	-	-	-	-
	51600	Uniforms	13	-	-	-	-
	Total Personal Services		128,673	73,251	76,435	50,490	113,471
	52000	Office Supplies	700	100	250	250	250
	52101	Meals-Business	-	-	20	20	20
	52305	Safety Supplies	23	-	100	100	100
	52310	Small Tools and Equipment	885	347	1,000	1,000	1,000
	52311	Hardware Supplies	-	-	100	100	100
	52319	Other General Supplies	441	145	500	2,000	2,500
	52500	Electrical Supplies	968	500	700	700	700
	52502	Communications Supplies	361	-	600	2,200	2,200
	Total Commodities		3,378	1,092	3,270	6,370	6,870
	54000	Telephone Service	10	6	-	-	-
	54001	Cellular Service	356	157	-	-	-
	54150	Consulting Services	-	-	15,000	15,000	15,000
	54200	Communication Service Projects	-	-	-	-	-
	54201	Communication System Expense	-	-	-	-	-
	54251	Software Maintenance Agreement	8,458	9,108	10,000	10,000	10,000
	54256	IT Consulting	-	-	-	-	58,000
	54405	Maint Agreements - Alarm System	-	-	-	-	-
	54454	Repair & Maint - Radios	-	-	-	-	-
	54455	Repair & Maint - Alarm System	-	-	-	-	-
	54466	Repair & Maint - Comm Equip	-	-	1,000	1,000	1,000
	54467	Repair & Maint - Other Equip	64	352	2,500	2,500	2,500
	54493	Maintenance - Fiber	1,409	57,629	5,000	5,000	5,000
	54514	Pole Rental	6,179	7,111	35,000	35,000	35,000
	Total Contractual Services		16,476	74,362	68,500	68,500	126,500
	55223	Motor Vehicle Replace Program	-	-	-	-	-
	55400	Inventory Carrying Charge	4,569	6,088	7,350	7,460	7,255
	55401	Inventory Overhead	21,630	9,087	12,995	5,000	5,900
	Total Other Operating		26,199	15,175	20,345	12,460	13,155
	56002	Machinery and Equipment	337	3,157	4,000	4,000	4,000
	56004	Computer Equipment	-	-	123	-	800
	56213	Fiber Optic System	116,641	259,380	77,150	165,203	108,000
	56301	Capitalized Software	-	1,133	-	-	-
	Total Capital		116,978	263,669	81,273	169,203	112,800
	Total Expenditures		291,704	427,550	249,823	307,023	372,796

City of St. Charles
Police Pension Fund
Fund Summary
FY 2025-2026 Budget

	Actual FY 22/23	Actual FY 23/24	Budget FY 24/25	Forecast FY 24/25	Budget FY 25/26	FY 25/26 Budget vs FY 24/25 Forecast	
						\$	%
Beginning Net Position			51,142,147	51,142,147	55,918,403		
<u>Revenues</u>							
Investment Income	763,373	4,533,840	2,835,000	3,758,648	2,868,000	(890,648)	23.70%
Contributions	4,903,825	5,731,574	5,169,238	5,746,192	5,258,229	(487,963)	-8.49%
Total Revenues	5,667,198	10,265,414	8,004,238	9,504,840	8,126,229	(1,378,611)	-14.50%
<u>Expenditures</u>							
Personal Services	4,569,894	4,279,821	4,645,044	4,622,584	5,091,891	469,307	10.15%
Contractual Services	101,899	58,651	122,000	106,000	127,470	21,470	20.25%
Other Operating	8,000	-	-	-	-	-	0.00%
Total Expenditures	4,679,793	4,338,472	4,767,044	4,728,584	5,219,361	490,777	10.38%
Revenues Over/ (Under) Expenditures	987,405	5,926,942	3,237,194	4,776,256	2,906,868		
Ending Net Position			54,379,341	55,918,403	58,825,271		

City of St. Charles
Police Pension Fund
Fiscal Year 2025-2026 Budget

General Description

The Police Pension Fund accounts for revenues and expenditures associated with the provision of retirement, disability and other defined-benefit pension benefits to sworn police personnel of the St. Charles Police Department. The defined benefits and employee and employer minimum contributions to the fund are defined by Illinois Compiled Statutes (40 ILCS 5/3-1). Participants are required to contribute 9.91% of pensionable salary. The Police Pension Board is comprised of two active police officers, one retired police officer and two individuals appointed by the City. Although the fund is legally separate from the City, it is reported as a fiduciary pension trust fund since its sole purpose is to provide retirement benefits for the City's sworn police personnel.

The City is responsible for determining on an annual basis through an actuarial study an amount necessary to properly fund the future benefits to be earned by participants in the Fund at a funding level set by the State. Effective January 1, 2011, this amount per ILCS is a 90% funding level by 2040 (previous schedule was 100% by 2033). The City's current policy and practice is to provide funding to meet a 100% funding goal by 2040. The City has historically incorporated the recommended amount annually in its property tax levy for the upcoming year.

In 2019, the State passed legislation which created a new state-wide Investment Fund to manage the investment activities of all local Police Pension Boards, rather than have those funds invested locally. The new entity, the Illinois Police Officers Pension Investment Fund (IPOPIF) manages investment funds for all local Police Pension Funds, with the management of benefits and pension determinations remaining the responsibility of the local Police Pension Board. During Fiscal 2025, the Pension Fund retained the services of an outside firm to manage the administrative affairs of the Fund and also handle benefits and fiscal management.

FY 2025-26 Goals and Objectives

- Continue to hold quarterly meetings to approve new retirement or disability pension benefit determinations and facilitate other pension fund business as required.

Performance Measures and Statistics	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Actual
City's Actuarially Determined Contribution	\$3,296,585	\$3,756,438	\$3,870,554	\$4,170,718
City's Actual Contribution	\$3,287,436	\$3,750,187	\$3,871,938	\$5,053,757
Contributions More (Less) Than ADC	(\$9,149)	(\$6,251)	\$1,384	\$883,039
Market Value Investment Return	30.8%	(7.8%)	1.5%	9.8%
Total# of Participants (Active, Retired, etc.)	121	128	130	130
Total Pension Liability (TPL)	\$83,297,231	\$88,947,426	\$92,611,653	\$94,818,397
Ending Plan Net Position	\$46,687,439	\$44,227,800	\$45,215,205	\$51,142,147
City's Net Pension Liability	\$36,609,792	\$44,719,626	\$47,396,448	\$43,676,250
Plan Net Position as % of TPL	56.05%	49.72%	48.82%	53.94%

**Last 4 Actual Years Provided Due to Difficulty in Estimating Current and Next Fiscal Year*

City of St. Charles
Police Pension Fund
Revenue
FY 2025-2026 Budget

Account	Description	Actual FY 22/23	Actual FY 23/24	Budget FY 24/25	Forecast FY 24/25	Budget FY 25/26
47100	Unrealized Gain/Loss	2,631,738	3,485,146	2,400,000	3,395,000	2,500,000
47102	Interest on CDs	2,865	-	-	-	-
47103	Dividends	62,260	-	-	-	-
47104	US Government Security Interest	25,132	-	-	-	-
47105	Money Market Interest	22,924	43,999	35,000	28,000	18,000
47106	Gain/Loss on Sale of Investments	(2,260,388)	696,262	-	-	-
47108	Corporate Bond Interest	11,301	-	-	-	-
47109	Dividends - Illinois Pension Fund	197,611	302,546	400,000	326,000	350,000
47110	Other Income - Illinois Pension Fund	69,158	-	-	-	-
47199	Interest - Miscellaneous	772	5,887	-	9,648	-
Total Investment Revenue		763,373	4,533,840	2,835,000	3,758,648	2,868,000
48710	Pension Contributions - Members	667,388	670,771	702,000	721,000	770,000
48711	Pension Contributions - City	3,871,938	5,053,757	4,467,238	4,481,973	4,488,229
48712	Pension Contributions - Transfer	364,499	7,046	-	543,219	-
Total Contributions		4,903,825	5,731,574	5,169,238	5,746,192	5,258,229
Total Revenues		5,667,198	10,265,414	8,004,238	9,504,840	8,126,229

City of St. Charles
Police Pension Fund
Expenditures
FY 2025-2026 Budget

Account	Description	Actual FY 22/23	Actual FY 23/24	Budget FY 24/25	Forecast FY 24/25	Budget FY 25/26
51108	Service Pensions	2,996,614	3,280,153	3,530,565	3,425,600	3,962,300
51109	Non-Duty Disability Pensions	66,955	66,955	71,995	71,995	86,500
51110	Duty Disability Pensions	456,937	392,104	504,821	462,635	501,700
51112	Surviving Spouse Pensions	364,870	408,416	450,405	451,566	451,566
51114	QILDRO	107,903	96,194	81,963	81,963	84,500
51115	Refund of Contributions	-	34,655	-	125,000	-
51116	Creditable Service Transfer	573,097	-	-	-	-
51300	Registration and Fees	1,700	550	3,000	3,000	3,000
51304	Memberships and Dues	795	795	795	825	825
51401	Lodging	579	-	1,000	-	1,000
51402	Meals-Travel & Training	444	-	500	-	500
Total Personal Services		4,569,894	4,279,821	4,645,044	4,622,584	5,091,891
54110	General Legal	15,001	14,076	20,000	25,000	25,000
54131	Actuarial Services	-	-	1,000	1,000	1,000
54136	Illinois Pension Fund Fees & Expenses	45,986	25,698	60,000	34,000	40,000
54139	Other Financial Services	30,051	5,500	6,000	6,000	6,500
54360	Risk Insurance Premiums	7,661	717	10,000	8,000	9,000
54399	Other Contracted Services	3,200	12,659	25,000	32,000	45,970
Total Contractual Services		101,899	58,651	122,000	106,000	127,470
55245	IDOI Filing Fee	8,000	-	-	-	-
Total Other Operating		8,000	-	-	-	-
Total Expenditures		4,679,793	4,338,472	4,767,044	4,728,584	5,219,361

City of St. Charles
Fire Pension Fund
Fund Summary
FY 2025-2026 Budget

	Actual FY 22/23	Actual FY 23/24	Budget FY 24/25	Forecast FY 24/25	Budget FY 25/26	FY 25/26 Budget vs FY 24/25 Forecast	
						\$	%
Beginning Net Position			54,609,660	54,609,660	59,417,075		
<u>Revenues</u>							
Investment Income	374,790	5,278,748	3,509,000	4,707,051	3,667,000	(1,040,051)	22.10%
Contributions	3,120,338	3,738,938	3,581,721	3,589,443	3,613,492	24,049	0.67%
Total Revenues	3,495,128	9,017,686	7,090,721	8,296,494	7,280,492	(1,016,002)	-12.25%
<u>Expenditures</u>							
Personal Services	2,822,976	3,196,027	3,342,742	3,396,955	3,849,300	452,345	13.32%
Contractual Services	54,128	66,725	76,500	92,124	106,000	13,876	15.06%
Other Operating	-	-	-	-	-	-	0.00%
Total Expenditures	2,877,104	3,262,752	3,419,242	3,489,079	3,955,300	466,221	13.36%
Revenues Over/ (Under) Expenditures	618,024	5,754,934	3,671,479	4,807,415	3,325,192		
Ending Net Position			58,281,139	59,417,075	62,742,267		

**City of St. Charles
Fire Pension Fund
Fiscal Year 2025-2026 Budget**

General Description

The Fire Pension Fund accounts for revenues and expenditures associated with the provision of retirement, disability and other defined-benefit pension benefits to sworn fire personnel of the St. Charles Fire Department. The defined benefits and employee and employer minimum contributions to the fund are defined by Illinois Compiled Statutes (40 ILCS 5/4-1). Participants are required to contribute 9.455% of pensionable salary. The Fire Pension Board is comprised of two active firefighters, one retired firefighter and two individuals appointed by the City. Although the fund is legally separate from the City, it is reported as a fiduciary pension trust fund since its sole purpose is to provide retirement benefits for the City's sworn fire department personnel.

The City is responsible for determining on an annual basis through an actuarial study an amount necessary to properly fund the future benefits to be earned by participants in the Fund at a funding level set by the State. Effective January 1, 2011, this amount per ILCS is a 90% funding level by 2040 (previous schedule was 100% by 2033). The City's current policy and practice is to provide funding to meet a 100% funding goal by 2040. The City has historically incorporated the recommended amount annually in its property tax levy for the upcoming year.

In 2019, the State passed legislation which created a new state-wide Investment Fund to manage the investment activities of all local Fire Pension Boards, rather than have those funds invested locally. The new entity, the Firefighters' Pension Investment Fund (FPIF) manages investment funds for all local Fire Pension Funds, with the management of benefits and pension determinations remaining the responsibility of the local Fire Pension Board. Beginning in Fiscal 2023, the Fund retained the services of an outside firm to manage the administrative affairs of the Fund going forward.

FY 2025-26 Goals and Objectives

- Continue to hold quarterly meetings to approve new retirement or disability pension benefit determinations and facilitate other pension fund business as required.

Performance Measures and Statistics*	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Actual
City's Actuarially Determined Contribution	\$2,245,665	\$2,530,046	\$2,581,296	\$2,719,565
City's Actual Contribution	\$2,239,459	\$2,525,459	\$2,581,296	\$3,191,601
Contributions More (Less) Than ADC	(\$6,206)	(\$4,184)	\$936	\$472,036
Market Value Investment Return	27.7%	(7.0%)	0.7%	10.6%
Total # of Participants (Active, Retired, etc.)	80	80	81	83
Total Pension Liability (TPL)	\$67,743,066	\$72,607,408	\$76,512,216	\$80,007,818
Ending Plan Net Position	\$51,309,794	\$48,236,702	\$48,854,726	\$54,609,660
City's Net Pension Liability	\$16,433,272	\$24,370,706	\$27,657,490	\$25,398,158
Plan Net Position as % of TPL	75.74%	66.43%	63.85%	68.26%

**Last 4 Actual Years Provided Due to Difficulty in Estimating Current and Next Fiscal Year*

City of St. Charles
Fire Pension Fund
Revenue
FY 2025-2026 Budget

Account	Description	Actual FY 22/23	Actual FY 23/24	Budget FY 24/25	Forecast FY 24/25	Budget FY 25/26
47100	Unrealized Gain/Loss	2,084,465	4,087,738	2,500,000	3,500,000	2,500,000
47101	Treasurer's Pool Interest	87	132	-	-	-
47102	Interest on CDs	-	-	-	-	-
47103	Dividends	-	-	-	-	-
47104	US Government Security Interest	-	-	-	-	-
47105	Money Market Interest	13,743	21,127	15,000	11,000	12,000
47106	Gain/Loss on Sale of Investments	(2,197,497)	186,077	-	127,659	-
47107	Interest - Illinois Pension Fund	103,703	637,283	624,000	705,285	775,000
47108	Corporate Bond Interest	-	-	-	-	-
47109	Dividends - Illinois Pension Fund	372,600	342,567	370,000	355,000	380,000
47110	Other Income - Illinois Pension Fund	(2,876)	(14)	-	1,600	-
47199	Interest - Miscellaneous	565	3,839	-	6,507	-
Total Investment Revenue		374,790	5,278,748	3,509,000	4,707,051	3,667,000
48700	Pension Contributions - Additional 1%	16,179	18,986	22,000	21,285	24,200
48710	Pension Contributions - Members	522,863	528,351	570,000	568,500	585,000
48711	Pension Contributions - City	2,581,296	3,191,601	2,989,721	2,999,658	3,004,292
Total Contributions		3,120,338	3,738,938	3,581,721	3,589,443	3,613,492
Total Revenues		3,495,128	9,017,686	7,090,721	8,296,494	7,280,492

City of St. Charles
Fire Pension Fund
Expenditures
FY 2025-2026 Budget

Account	Description	Actual FY 22/23	Actual FY 23/24	Budget FY 24/25	Forecast FY 24/25	Budget FY 25/26
51108	Service Pensions	2,158,512	2,462,697	2,662,654	2,684,387	3,094,900
51110	Duty Disability Pensions	133,840	135,425	137,011	137,011	149,042
51111	Occupational Disease Disability Pensions	141,600	144,494	147,388	147,388	150,281
51112	Surviving Spouse Pensions	216,950	216,950	216,950	216,950	216,950
51114	QILDRO	163,880	171,166	174,944	207,394	234,302
51115	Refund of Contributions	6,874	63,430	-	-	-
51300	Registration and Fees	525	1,070	3,000	3,000	3,000
51304	Memberships and Dues	795	795	795	825	825
51401	Lodging	-	-	-	-	-
51402	Meals-Travel & Training	-	-	-	-	-
Total Personal Services		2,822,976	3,196,027	3,342,742	3,396,955	3,849,300
54110	General Legal	350	-	2,500	-	2,500
54131	Actuarial Services	-	-	1,000	-	1,000
54136	Illinois Pension Fund Fees & Expenses	37,260	52,417	52,000	72,000	75,000
54360	Risk Insurance Premiums	7,893	2,908	9,000	8,724	9,500
54399	Other Contracted Services	8,625	11,400	12,000	11,400	18,000
Total Contractual Services		54,128	66,725	76,500	92,124	106,000
55245	IDOI Filing Fee	-	-	-	-	-
Total Other Operating		-	-	-	-	-
Total Expenditures		2,877,104	3,262,752	3,419,242	3,489,079	3,955,300

Early St. Charles History

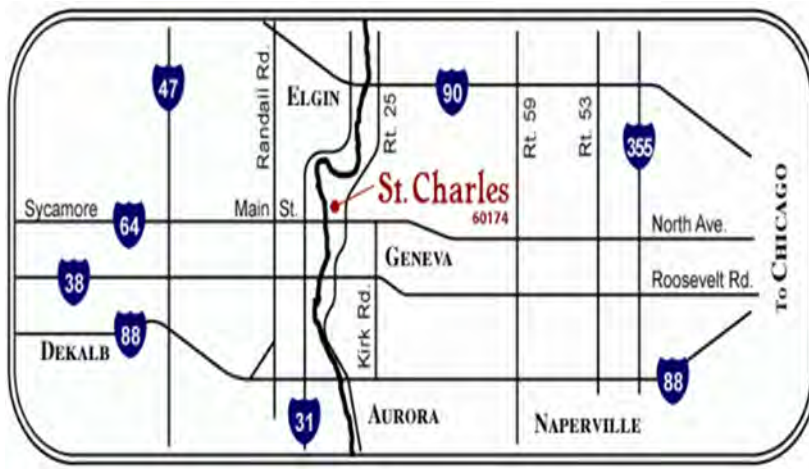
The initial settlers of St. Charles arrived in 1833 and built the first log cabin in 1834. They were attracted to the area because of the Fox River, which was a source of waterpower. The first industries in town were lumber mills, gristmills, and carding mills, all powered by water wheels near the dam. Below is an overview of some of the early milestones in the City's history:

- In 1833, Evan Shelby explored the Fox Valley and claimed a site which was to become St. Charles.
- In 1834, Evan Shelby, Ira Minard, and Read Ferson founded the town and named it Charleston after a town in Mr. Ferson's home state of Vermont. The town name was changed to St. Charles because there already was a town called Charleston in downstate Illinois.
- In 1861, Camp Kane was created as a major union training facility first for the 8th & 17th Illinois Cavalries in the Civil War. This area would later become Langum Park.
- In 1874, St. Charles became incorporated with Dr. James K. Lewis as the first mayor.
- The first bridge across the Fox was built in 1836 and was 18 feet wide. The bridge had been destroyed and rebuilt three times through 1857.
- Lester Norris invested \$500,000 to build the Arcada Theatre which opened on Labor Day in 1926.
- Built by Colonel Edward J. Baker, the Hotel Baker opened its doors on June 2, 1928.
- On May 20, 1912, Pottawatomie Park opened; the first to open under a new Illinois Parks Act.
- Ground was broken in July 1939 for Delnor Hospital on 5th Avenue, north of Iroquois. The hospital and ten acres for future expansion were given to the City by Lester and Dellora Norris.
- In 1940, the iconic Municipal Building was completed. It was a gift to the St. Charles community from two of St. Charles' most generous benefactors. The Norris family donated the land and the Baker family provided for the design and construction. It was entered into the National Register of Historic Places in 1991.
- In early 1969, the St. Charles Chamber of Commerce sponsored a contest to select a slogan for the town. Long-time resident William R. Ross submitted the winning entry: "The Pride of the Fox." The City of St. Charles proudly uses this award-winning slogan to this day.
- In 1972, Dellora and Lester Norris donated 70 acres of land where St. Charles East High School was built. Additional Norris grants were responsible for construction of the Dellora Norris Cultural Arts Center, the Lester Norris Sports Complex, and the John B. Norris Recreation Center.

Over the years, St. Charles has received numerous recognitions for its architecture, top-notch schools, parks, events and entertainment, and as a top place to live and raise a family.

City of St. Charles
Demographics
FY 2025-2026 Budget

Map of St. Charles



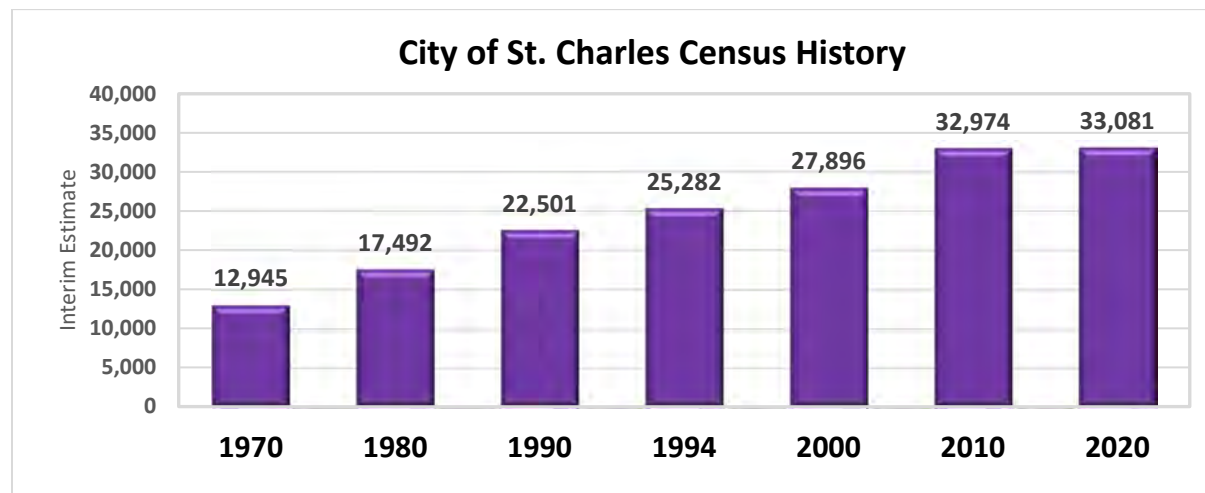
The City of St Charles is 34 miles west of downtown Chicago and is located in both Kane and DuPage Counties.

Government

The City is under a Mayor-Council form of government with five wards and ten alderpersons. The Mayor is elected at large to a four-year term and the City Council is elected by ward to staggered four-year terms. The elected officials and appointed officials are listed in the front of the budget summary section of this document.

Population

The City's population has a significant financial consequence. This is because State shared revenues, such as motor fuel taxes and Illinois income taxes, are distributed on a per capita basis. The count used for these purposes must be an official census certified by the Bureau of Census. The 2010 census resulted in a growth of St. Charles' population to 32,974 from 27,896 in 2000. The U.S. Bureau of the Census shows the City's population to be 33,081 as of April 1, 2020.



City of St. Charles
Demographics
FY 2025-2026 Budget

City Demographics

Demographics are the characteristics of a population that have been categorized by distinct criteria such as income, age and education. These various characteristics of the City's population influence its mission, vision and guiding principles.

Size of Household (ACS 2023)	Number	Percent
No Bedroom Household	161	1.22%
One Bedroom Household	1,171	8.89%
Two or Three Bedroom Household	7,241	54.99%
Four or more Bedrooms Household	4,596	34.90%
Total Household	13,169	100.00%

Average Household Size -2.49

Occupied/Vacant Status (ACS 2023)	Number	Percent
Occupied	13,264	96.05%
Vacant	545	3.95%
Total Housing Units	13,809	100.00%

Owner/Renter Status (ACS 2023)	Number	Percent
Owner Occupied	9,261	70.40%
Renter Occupied	3,908	29.60%
Total Occupied Housing Units	13,169	100.00%

Household Income (ACS 2023)	Number	Percent
Less than \$10,000	303	2.30%
\$10,000-\$14,999	119	0.90%
\$15,000-\$24,999	448	3.40%
\$25,000-\$34,999	461	3.50%
\$35,000-\$49,999	1,014	7.70%
\$50,000-\$74,999	1,659	12.60%
\$75,000-\$99,999	1,896	14.40%
\$100,000-\$149,999	2,660	20.20%
\$150,000-\$199,999	1,765	13.40%
\$200,000 or more	2,845	21.60%
Total	13,169	100.00%

Educational Attainment (ACS 2023)	Number	Percent	Median
Less Than High School Graduate	1,211	5%	\$ 41,839
High School Graduate	3,940	17%	\$ 46,144
Some College or Associate's Degree	6,102	26%	\$ 56,302
Bachelor's Degree	7,007	30%	\$ 75,203
Graduate or Professional Degree	4,806	21%	\$ 84,196
Total Population 25 and Over	23,066	100%	

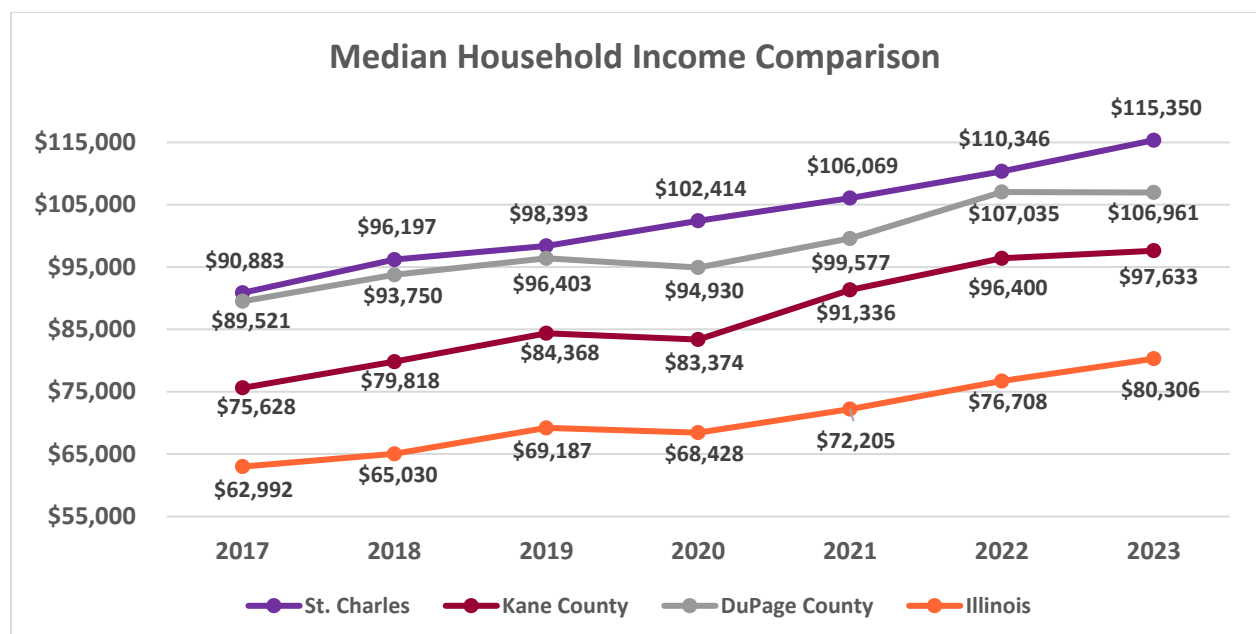
**City of St. Charles
Demographics
FY 2025-2026 Budget**

Age Distribution (ACS 2023)	Number	Percent
Under 5 Years	1,660	5.07%
5 to 9 Years	1,625	4.96%
10 to 14 Years	1,876	5.73%
15 to 19 Years	2,113	6.46%
20 to 24 Years	2,393	7.31%
25 to 29 Years	2,230	6.81%
30 to 34 Years	1,809	5.53%
35 to 39 Years	2,059	6.29%
40 to 44 Years	1,766	5.40%
45 to 49 Years	1,841	5.62%
50 to 54 Years	2,846	8.69%
55 to 59 Years	2,390	7.30%
60 to 64 Years	2,717	8.30%
65 Years and older	5,408	16.52%
Total	32,733	100.00%

Median Age - 41.6 years

Median Household Income

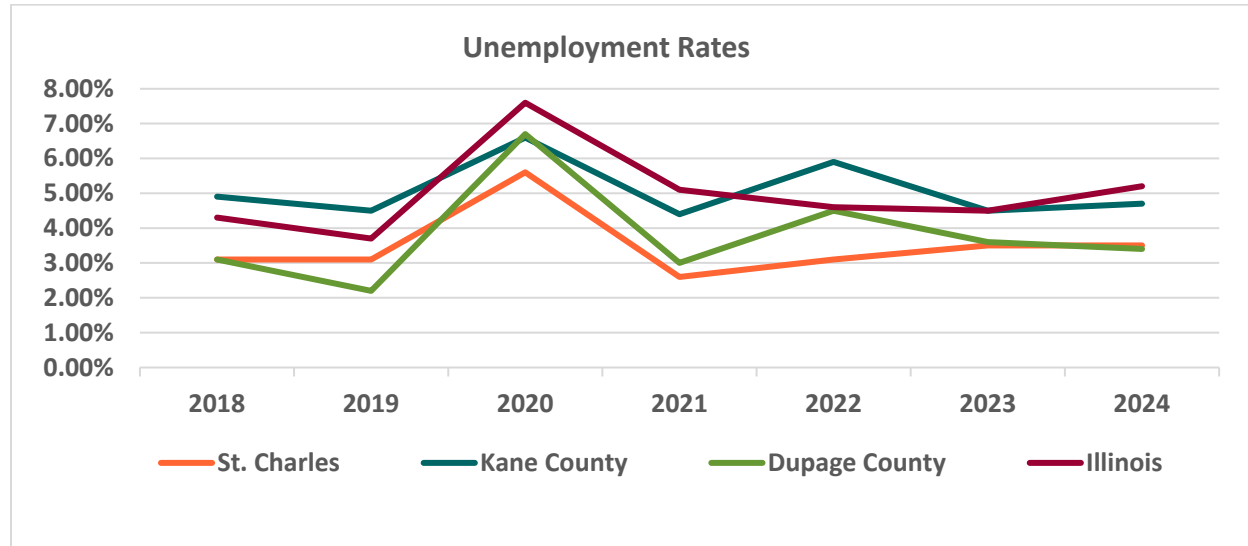
Median household income is one measure of a community's capacity to pay taxes. In theory, the higher the household income, the greater disposable income and ability to pay taxes. Credit rating agencies use this indicator as one measure of a local government's ability to repay debt. These agencies compare income with per resident governmental expenditures to determine whether growth in income is keeping pace with growth in expenditures. The average median income in St. Charles has consistently outpaced the Counties and State medians.



**City of St. Charles
Demographics
FY 2025-2026 Budget**

Unemployment Rates

The latest unemployment rate (December 2024) for the City was 3.5%, which compares favorably to 4.7% for Kane County, 3.4% for DuPage County and to 5.2% for the State of Illinois. The City's unemployment rate has historically been below County and State levels. The following chart displays the month of December's unemployment rates for the past seven years.

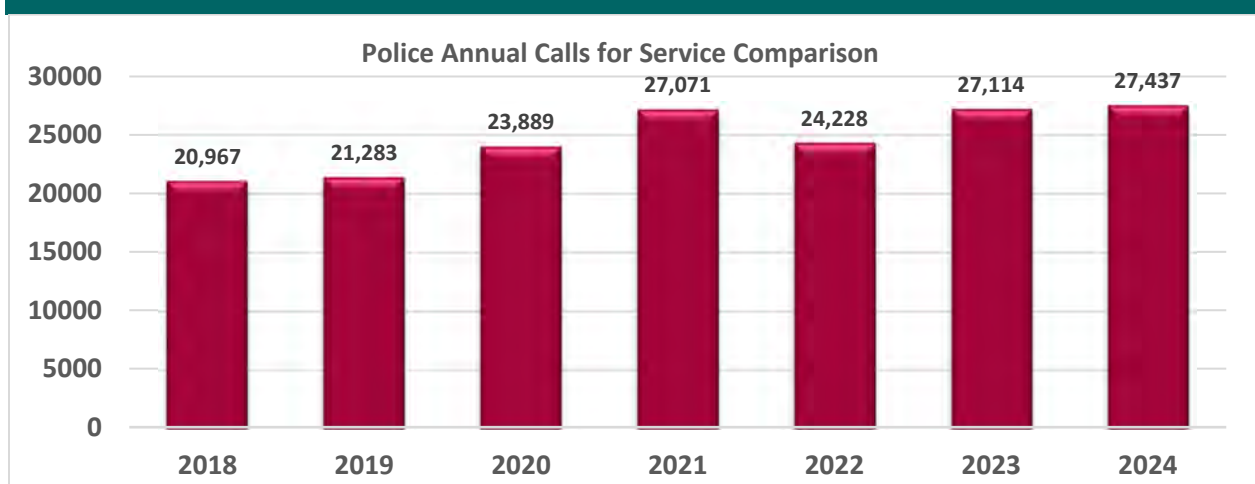


Police Protection

The St. Charles Police Department is comprised of dedicated officers and civilian personnel whose mission is to protect and serve the community with respect and a commitment to excellence. The number of sworn officers included in the FY 24-25 budget are listed in the chart below. The graph that follows presents a comparison of calls for service over the past seven years.

Rank	Count
Police Chief	1
Police Deputy Chiefs	2
Section Commanders	3
Sergeants	7
Detectives	3
School Liaison Officers	4
Patrol Officers	35
Traffic Safety Officer	1
Crime Prevention/Youth Officer	1
Narcotics Officer	1
Total Sworn Officers	58

**City of St. Charles
Demographics
FY 2025-2026 Budget**

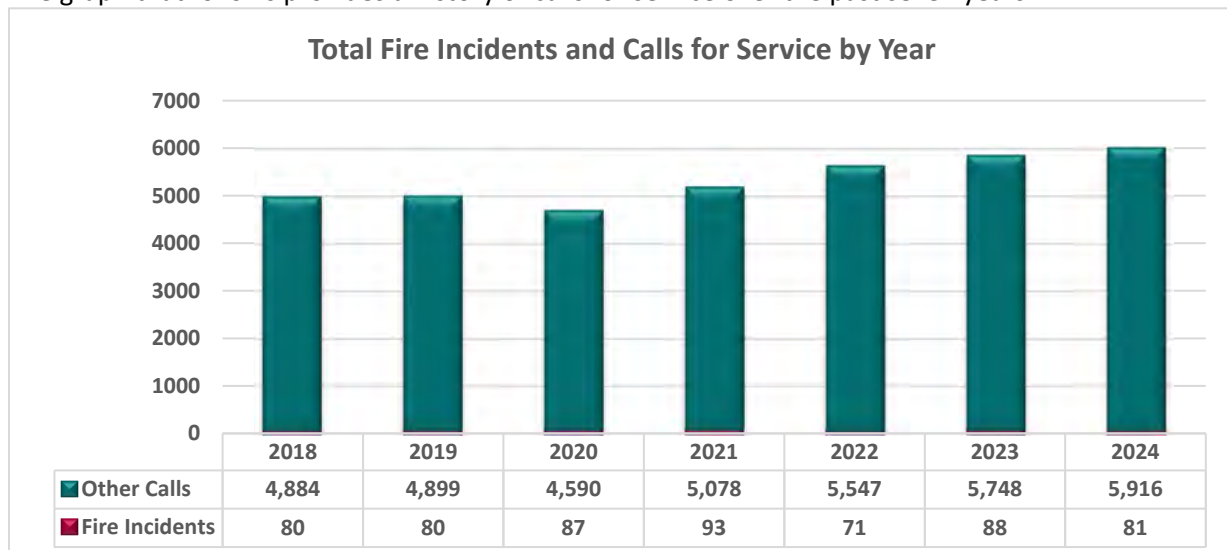


Fire Protection

The St. Charles Fire Department is an accredited, ISO Class 1 Fire Department. The department provides fire suppression, emergency medical services, hazardous materials response, technical rescue response water rescue and recovery response as well as comprehensive fire prevention and public education programs. The Fire Department operates out of three fire stations. The number of sworn officers included in the FY 24-25 budget are listed in the chart below.

Rank	Count
Fire Chief	1
Deputy Fire Chiefs	2
Battalion Chiefs	3
Captains	3
Lieutenants	11
Firefighter/Paramedic	27
Firefighter	1
Total Sworn Officers	48

The graph that follows provides a history of calls for service over the past seven years.



City of St. Charles
Demographics
FY 2025-2026 Budget

During 2024, the Fire Department responded to 81 fires and 5,916 other incidents. While the St. Charles Fire Department handles a wide spectrum of incident types, the vast majority of emergency calls are medical related.

Public Services Division

The St. Charles Public Services Division oversees a number of important functional areas including streets, facilities, storm sewers, fleet service, urban forestry and inventory control. The work performed by the streets department is highly visible and effects all commuters. Street operations encompass snow removal, street sweeping, street striping and signage, as well as concrete curb and sidewalk improvements. The number of miles maintained (center line miles) by Public Services is shown below.

Type	Miles
Residential	135.6
Industrial	11.6
County	6.1
State	18.5
Total Miles	171.8

Environmental Services Division

The Environmental Services Division maintains, operates and administers the public water supply, wastewater treatment, sanitary sewer, and the collection and disposal of solid waste (including recycling).

The City's Water Division is accountable for providing safe water to more than 12,854 residential, commercial and municipal customers. Operations include maintaining seven water supply wells, six storage reservoirs, 240 miles of water main, 3,896 valves, and 2,888 fire hydrants as well as 12,795 domestic service connections and meters. Presently, water usage averages about 4.04 million gallons per day.

The City's Wastewater Treatment Division is responsible for ensuring that all wastewater produced by City residents is properly treated and disinfected prior to its return to the environment. This division operates and maintains 5,039 sanitary structures, two wastewater treatment facilities and 16 lift stations. The treatment facilities are capable of treating up to 9.7 million gallons of wastewater daily.

Water	Volume
Storage Capacity	6,700,000
Maximum Day Consumption	6,942,468
Wastewater	Volume
Gallons of wastewater – daily flow	4,750,000
Treated at Main Plant	1,569,590,000
Treated at West Plant	159,210,000
Miles of Sanitary Sewer	186.1

City of St. Charles
Demographics
FY 2025-2026 Budget

Electric Utility

This Electric Utility serves nearly 16,600 residential, commercial and municipal customers and at peak production generates 130 megawatts. The electric engineering group is responsible for system design, system mapping, maintenance programs and adherence to codes and standards. The electric line area constructs and maintains the electric infrastructure and the metering group installs and maintains metering equipment. The City has a long-term power purchase agreement with the Illinois Municipal Electric Agency (IMEA) that is in force until 2035.

Operations	
Number of Substations	9
Miles of Electrical Conduit	299

Transportation

The City of St. Charles is located in Kane and DuPage Counties on the Fox River, approximately 34 miles directly west of the City of Chicago. The City has convenient access to all points throughout the Chicago metropolitan area utilizing various methods of transportation.

Modes of Transportation	Distance
East-West Tollway (I-88)	9 miles south
Northwest Tollway (I-90)	15 miles north
O'Hare International Airport	20 miles northeast
Midway Airport	35 miles southeast
DuPage Airport	Eastern border
Union Pacific Railroad	1.5 miles south

Community & Economic Development

The Community and Economic Development Department administers all new construction projects throughout the City of St. Charles. Projects range from downtown development activity, industrial construction/additions, single and multi-family residential construction and commercial developments. Below is a summary of new construction activity for the past seven years.

	New Commercial*		New Business*		New Residential		
Fiscal Year	# of Permits	Value	# of Permits	Value	Dwelling Units	Value	Total Value
2018/19	-	---	3	21,544,363	129	16,502,004	115,591,433
2019/20	-	---	6	6,362,046	36	8,844,417	56,469,996
2020/21	-	---	3	3,380,298	25	10,050,321	107,492,794
2021/22	-	---	7	9,350,000	38	18,760,852	74,057,487
2022/23	-	---	11	40,131,000	26	10,259,740	106,310,312
2023/24	-	---	9	22,298,194	62	12,668,890	105,290,404
2024/25**	-	---	7	32,246,000	131	18,682,955	100,284,131

* Total permits issued include new construction, alterations, additions and repairs.

** FY24/25 number of permits and construction value is as of February 27, 2025.

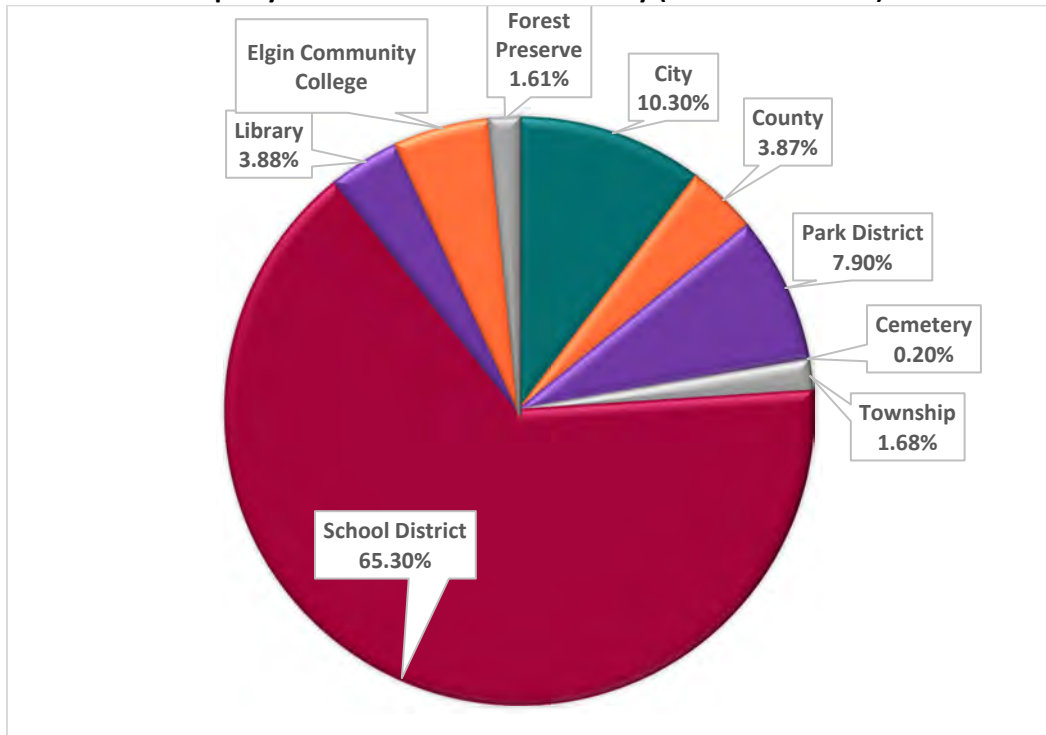
City of St. Charles
Demographics
FY 2025-2026 Budget

Property Tax Rate

The City's 2023 levy year property tax rate and those levied by other units of government expressed as a dollar for each \$100 of equalized assessed value is presented below.

Government Unit	Amount
City of St. Charles	\$0.8245
Kane County	0.3094
Forest Preserve	0.1289
Township	0.1346
Cemetery	0.0159
Park District	0.6326
Library	0.3108
School District #303	5.2261
Elgin Community College #509	0.4207
Total Tax Rate	\$8.0034

Property Tax Distribution for 2023 Levy (Collected in 2024)



A common misconception about property tax is that all of the money a property tax owner pays is remitted to the City. As indicated by the graphic above, the City of St. Charles received 10.30 percent of every dollar of property tax levied in 2023. The remaining portion of each dollar, 89.70 cents, was allocated to other taxing districts. This important revenue source pays the City's employer contributions to the Police pension and Fire pension funds as well as supports public safety and public works services.

City of St. Charles
Demographics
FY 2025-2026 Budget

Tax Payers

The top ten taxpayers of the City in terms of equalized assessed value are detailed in the table below.

Tax Payer	2023 EAV
LEGIA St. Charles Assoc. LLC	\$26,395,861
Prairie Winds LLC	20,472,520
Q Center LLC	15,341,794
AMVF at St. Charles	8,512,934
Axiom St. Charles LLC	8,110,426
FLT Park Shore LLC	7,218,319
RMG Fox Run LLC	7,064,111
8895 McThurstan Court LLC	6,708,382
4515 Marlowe LLC	6,615,395
R R Donnelley & Sons	6,387,514

Sales Tax Rate

The City of St. Charles became a Home Rule community in 1995 due to a special census count conducted in 1994, which resulted in a population of 25,282. As a result of this Home Rule status, the City is able to impose a home rule sales tax. Effective July 1, 2023, the total sales tax rate in St. Charles increased from 8.0% to 8.5%. The additional 0.5% tax funds improvements to the City's road and pedestrian network system, including but not limited to right-of-way improvements and related infrastructure. The chart below identifies the four different components of the City's sales tax.

Sales Tax Components	Rate 7/1/2023
State of Illinois	5.00%
City of St. Charles (Municipal & Home Rule)	2.50%
County	0.25%
RTA	0.75%
Total	8.50%

The City's website is www.stcharlesil.gov. The City endeavors to provide a variety of useful information to the internet user. This information is monitored and updated regularly. Financial documents accessible on the City's website include the Comprehensive Annual Financial Report(s), Auditor's Management Letter and Fiscal Year Approved Budget(s). In addition, agendas for all City related meetings are posted weekly. Other information on the website includes active job openings, City newsletters, a listing of aldermen, council committees, the City mission statement, a brief description City services, construction information and a complete listing of E-mail addresses for contacting City employees.

City of St. Charles
Major Capital Improvements Listing

	Budgeted FY 25/26	Projected FY 26/27	Projected FY 27/28	Projected FY 28/29	Projected FY 29/30	Future Year(s) or TBD
General Fund						
UPS Replacements	3,000					
Memory/Processor Upgrades	2,000					
Network Cards and Drives	2,000					
Audio Visual Equipment	4,500					
Station Furniture Budding and Appliances	7,000	-	-	-	-	-
Replace of Fire Hose/Fittings	10,000					
Replace of Hurst Rescue Equip	9,000					
Radio Equipment Replacement	8,000	-	-	-	-	-
Rescue and Safety Equipment	9,500					
Replacement of nozzles and ada	6,000					
Technical rescue supplies	20,000	-	-	-	-	-
Monitoring equipment	4,500	-	-	-	-	-
Total General Fund	85,500	-	-	-	-	-

Electric Fund						
Work Order Project	93,000	31,000	-	-	-	
Computer Replacements	3,000					
Engineering Analysis Model	25,000	-	-	-	-	
ERP Replacement-Financials/HR/PR	-	120,000	360,000	120,000	-	
Repl 1969 2009 Ford F550 Bucket Truck	269,604	-	-	-	-	
Repl 1935 2010 IHC Aerial Truck	311,707	-	-	-	-	
Repl 1968 2016 Ford Fusion	50,000	-	-	-	-	
Repl 2158 Compressor	40,000	-	-	-	-	
Substation Capital Unplanned Failures	40,000	-	-	-	-	
Substation TR Replace - Age/Condition	300,000	-	1,500,000	-	-	
Substation Gang Operated Air Brake Switches	80,000	-	-	-	-	
Substation SEL Breaker Reprogramming	125,000	-	-	-	-	
Substation SCADA Integration RTAC and HDMI	70,000					
Substation Breaker Replacement	100,000					
Substation Fire wall	100,000					
Substation Containment Area	100,000					
Correct 34kv Cable Grounding	50,000	-	-	-	-	
Pheasant Run Industrial Park	1,396,000					
Emergent Reimbursable Projects	2,000,000	600,000	600,000	600,000	600,000	
Main WWTO UV/Filtration Project	340,197					
Tiger Drylac Development	520,777					
Smithfield Development	218,600	-	-	-	-	
Cable Replacement/Reinforcement	200,000	200,000	200,000	200,000	200,000	
Leaking & Failed Transformer Replace	300,000	300,000	300,000	300,000	300,000	
Overhead System Replacements	500,000	500,000	500,000	500,000	500,000	
Power Factor Correction Equipment	-	45,000	45,000	45,000	45,000	
Rotted SWGR Replacements	320,000	320,000	320,000	320,000	320,000	
Station Exit Cable Replacement	200,000	200,000	200,000	200,000	200,000	
Storm Hardening-Resident'l OvHD to UG	100,000	100,000	100,000	100,000	100,000	
Unplanned Underground Equip Failures	300,000	300,000	300,000	300,000	300,000	
New Service Installations	45,000	45,000	45,000	45,000	45,000	
Unplanned Concrete Pole Replacements	20,000	20,000	20,000	20,000	20,000	
Unplanned Streetlight Replacements	40,000	40,000	40,000	40,000	40,000	
Repl Red Concrete with Frankenstein	275,000	275,000	275,000	275,000	275,000	
Streetlight Controllers	25,000	25,000	25,000	25,000	25,000	
Streetlight LED Upgrades	200,000	10,000	10,000	10,000	10,000	
Total Electric Fund	8,757,885	3,131,000	4,840,000	3,100,000	2,980,000	-

Water Fund						
ERP Replacement-Financials/HR/PR	-	139,725	158,700	143,865	-	-

City of St. Charles
Major Capital Improvements Listing

	Budgeted FY 25/26	Projected FY 26/27	Projected FY 27/28	Projected FY 28/29	Projected FY 29/30	Future Year(s) or TBD
Repair & Paint Campton Hills Tower	-	-	-	-	-	850,000
Well #9 Preventative Maintenance	-	20,000	20,000	-	-	
Well 13 Preventative Maintenance	-	-	130,000	20,000	-	
Well #3 Preventive Maintenance	-	-	-	20,000	-	
Well #3/4 Booster Pump Maint BP #A	-	-	-	21,000	-	
Well #3/4 Booster Pump Maint BP #B	-	-	-	21,000	-	
Well #3/4 Booster Pump Maint BP #C	-	-	-	-	-	21,000
Well #7 Preventative Maintenance	-	-	-	-	110,000	110,000
Well #11 Improvements	180,000	-	-	-	-	
Repair & Paint Red Gate Tower	-	-	-	850,000	-	
Well #8 Booster Pump Maint #C	21,000	-	21,000	-	21,000	
Well #8 Booster Pump Maint #D	21,000	-	21,000	-	21,000	
Well #11 Booster Pump Maint #A	-	21,000	-	-	-	
Well #11 Booster Pump Maint #B	-	21,000	-	-	-	
Well #11 Booster Pump Maint #C	-	-	-	-	-	21,000
Door Replacement	25,000	25,000	25,000	25,000	25,000	25,000
Well House Master Meter Replace	40,000	40,000	40,000	40,000	40,000	40,000
Chemical Feed Replacement	35,000	35,000	35,000	35,000	35,000	35,000
Well 11 Preventative Maintenance	70,000	-	-	-	-	
Repair & Paint Well #8 Reservoirs	-	-	-	-	-	660,000
SCADA Upgrade/Replacement	100,000	100,000	100,000	250,000	250,000	250,000
MFT Annual Resurf Program-Water	100,000	611,888	642,482	674,606	708,336	743,753
Division (IL25 to Kirk)	14,000	1,887,000	-	-	-	
Repl Equip 1867 2011 JD 410 JTC Backhoe	150,000	-	-	-	-	-
Campton Hills Resurf (Peck to 64)	-	-	-	60,000	-	
Repl Truck 1989 2016 F-150	-	45,000	-	-	-	
Repl Truck 1977 2016 F-350 Service	50,000	-	-	-	-	
Repl Trailer 2102 Midsota 2015	20,000	-	-	-	-	-
Stern & Stetson FDR (Kirk to Kautz)	584,000	-	-	-	-	
Annual Pressure Reduce Valve Repl	-	60,000	60,000	60,000	60,000	60,000
Water Well #8 Expansion and Treatment	9,419,900	12,244,900	27,300,000	27,300,000	-	
Pipe Integrity Inspection River Crossing	50,000	-	-	-	-	
Water Utility Master Plan	-	-	-	150,000	-	
Annual Lead Line Replacement	384,000	8,416,000	8,416,000	8,416,000	8,416,000	8,416,000
S 4th Place Beatrice to Moore	59,000	794,000	-	-	-	
Water Meter Replacements	100,000	891,000	831,000	844,000	856,000	866,000
Repl Truck 1763 2017 F-550 Dump	-	125,000	-	-	-	
Rt. 64 Water Main 19th to 17th Street	34,000	459,000	-	-	-	
N 6th Street Water Main, State St to State St	50,000	-	-	-	-	
Cutler St. (S. 8th to S. 7th) Mosedale to Horne	57,000	771,000	-	-	-	
Horne, S. 8th to S. 7th & S. 7th, Horne to Fellows	-	71,000	955,000	-	-	
Wing Ln, N. Tyler to Allen Ln	-	61,000	825,000	-	-	
S 14th St (Circle, Howard) & S. 16th St.	-	-	94,000	1,270,000	-	
Water Main Replacement Trunk Main P#3	-	120,000	1,810,000	2,170,000	-	
Repl Trailer 2191 P & J N/A (2010?)	-	20,000	-	-	-	
Computer Replacement Purchases	4,250	-	-	-	-	
Repl 1903, 2019 Peterbilt 348	-	-	-	175,000	-	
Repl 5102, 2022 F150	-	-	-	-	45,000	
Repl 5100, 2022 2500	-	-	-	-	-	85,000
Repl 2069, 2018 Felling	-	-	-	80,000	-	
Repl Trailer 2167 Cronkhite 510 5A	20,000	-	-	-	-	
Repl 5403, Behnke Trailer	-	-	-	-	-	20,000
Southgate Course and 2 Courts	140,000	2,800,000	-	-	-	
Annual Water Main Replacement not ID Capital Plan	-	-	-	533,000	8,158,000	8,043,000
Public Works Radios	5,000	-	-	-	-	
Repair & Paint Tenth Street Tower	-	-	-	-	-	625,000
Total Water Fund	11,733,150	29,778,513	41,484,182	43,158,471	18,745,336	20,870,753

City of St. Charles
Major Capital Improvements Listing

	Budgeted FY 25/26	Projected FY 26/27	Projected FY 27/28	Projected FY 28/29	Projected FY 29/30	Future Year(s) or TBD
Wastewater Fund						
ERP Replacement-Financials/HR/PR	-	60,000	180,000	60,000	-	
Digester Storage Tank Cleaning and Inspection	85,000	15,000	-			
SCADA Enhancements	100,000	100,000	100,000	250,000	250,000	250,000
Primary Clarifier Repairs	42,000	618,000	-	-	-	
UUV Light Disinfection Replacement	140,000	220,000				
Excess Flow Filtration	-	-	-	-		21,400,000
Repl 1717 2017 International 6-wheeler	-	290,000	-	-	-	
Repl 1937 2015 Ford F250 WW Service	-	50,000	-	-	-	
Repl 1930 2015 Ford F250 WW Service	85,000	-	-	-	-	
Digester & Clarifier Exhaust	5,000					250,000
Final Clarifier Rehabilitation	1,920,000	-	-	-	-	
Digester Cleaning and Inspection	15,000	85,000	-	-	-	
Grit Tank Replacement	150,000	320,000	2,320,000	2,000,000	-	
WAS Tank Rehab	-	67,500	675,000	-	-	
HVAC & Exhaust Systems	30,000	30,000	-	30,000	-	30,000
MWWTP - Roof Recycling Building (F-Clarifier)	-	-	-	-	-	
Primary Tank South Tank Helicoid Replacement and	-					30,000
Secondary Blower Repairs	-	80,000	-	-	-	
Boiler Tube Replacement	-	-	-	-	20,000	20,000
Woods of Fox Glen Check Valve Repl	15,000	-	-	-	-	
Repl 1904 2019 Ford F250 WW Service	-	-	50,000	-	-	
Computer Replacement Purchases	7,900					
Wastewater Utility Master Plan				225,000		225,000
4th & Indiana Sts - Heavy Flows	-	-	-	-	-	
MFT Annual Resurf Program-Sewer	100,000	110,000	120,000	130,000	136,500	143325
DivisionStResurf (Rte25 to Kirk)	-	200,000	-	-	-	
CMOM (Cap/Mgt/Op/Mnt) Prgm-Step3	200,000	471,000	485,000	495,000	519,750	545,738
CMOM Prgm-Flow Monitoring-Step 1	119,000	122,000	125,000	128,000	140,800	154,880
CMOM Prgm-SSES-Step 2	217,000	234,000	253,000	273,000	300,300	330,330
CMOM Annual Update	20,000	20,000	20,000	20,000	20,000	20,000
Repl 1760 2011 JD Skidsteer (split w/Wtr)	-	180,000	-	-	-	
Repl 1708 2017 Sewer Cleaner	-	325,000	-	-	-	
Repl 1963 2015 F550 Box Body	270,000	-	-	-	-	
Repl 2170 2014 Black Construction Trailer	20,000					
7th St-Elm Back-Pitched Sewr Repl	40,000	-	-	-	-	-
Stern & Stetson FDR	37,500	-	-	-	-	
Eastern Drainage Trunk Main	100,000	500,000	100,000			
Eastern Drainage Trunk Main	7,000,000	3,040,000	3,040,000	4,060,000	4,060,000	4,060,000
Eastern Drainage Trunk Main	650,000	325,000	325,000	325,000		
Eastern Drainage Trunk Main	690,000	212,800	212,800	284,200	284,200	284,200
Eastern Drainage Trunk Main - Legal	20,000	20,000	20,000	20,000	20,000	20,000
Repl Trailer 2023 Landoll 930E						100,000
Repl 5200 2024 Camera Truck & Equipment	-	-	-	-	150,000	303,000
Southgate WM & Base Reclamation	-	60,000	-	-	-	
Replacement Shoring				50,000		500,000
Repl 2189 2008 Godwin CD150M			75,000			
Replace Gator UTV NA				20,000		
Main Plant Pump Replacement & Rehab	100,000	100,000	100,000	100,000	100,000	100,000
West Plant Pump Replacement & Rehab	50,000	50,000	50,000	50,000	50,000	50,000
Lift Station Pump Replacement & Rehab	25,000	100,000	100,000	100,000	100,000	100,000
Sampler Station Replacement	13,200	13,200	13,200	13,200	13,200	
West Plant HVAC & Exhaust Systems	20,000		20,000		20,000	20,000
Public Works Radio	10,000					
East Side Lift Station Equipment Replacement			1,000,000			
Dewatering Equipment Replacement						2,500,000
West Ras/Was Pump Station MCC and Control Panel			125,000			
Main WWTF BNR Expansion		1,040,000				
East Side Lift Station Equipment Replacement		65,000				
West Ras/Was Pump Station MCC and Control Panel		19,000				

City of St. Charles
Major Capital Improvements Listing

	Budgeted FY 25/26	Projected FY 26/27	Projected FY 27/28	Projected FY 28/29	Projected FY 29/30	Future Year(s) or TBD
West Side WRF Phase 4 Expansion			1,275,000			
Dewatering Equipment Replacement						270,000
West Ras/Was Pump Station MCC and Control Panel			19,000			
East Side Lift Station Equipment Replacement			65,000			
Main WWTF BNR Expansion				575,000	575,000	
West Side WRF Phase 4 Expansion					775,000	775,000
Dewatering Equipment Replacement						150,000
UUV Light Disinfection Replacement	340,000	4,000,000				
West Plant Operations Building Roof				230,000		
West Plant Process Control Roof				28,000		
Main Plant Process Control Roof				338,000		
Main WWTF BNR Expansion				8,020,000	8,020,000	
West Side WRF Phase 4 Expansion					10,835,000	10,835,000
Main Plant Operations Building Roof						275,000
Main Plant Blower Building Roof						125,000
Repl 5105 2024 F-550 Dump Body						125,000
Repl 1820 2018 F-250 Service Body			85,000			
Repl 5101 2022 3500 Service Body						85,000
Repl 5401 2024 Haulmark Shoring Trailer TS8516T3						30,000
Repl 2139 2008 Godwin CD150M				75,000		
Repl 5202 Freightliner Jet						305,000
Repl 2023 2013 Godwin CD150M						75,000
Repl 2029 2013 Godwin CD150M						75,000
Repl 2050 2015 Godwin CD150M						75,000
Repl 2055 2016 Godwin CD150M						75,000
Repl 2129 2016 Godwin CD150M						75,000
Repl 2024 Godwin CD100S						60,000
Repl 5003 2024 Cat 315 Excavator						290,000
Repl 1912 2019 JD 85 G Excavator					150,000	150,000
River and Creek Crossing Inspection		125,000				
Annual Main Replacement not ID in a Project			300,000			3,800,000
Annual Main Replacement not ID in a Project		45,000	45,750	-	-	570,000
Annual Main Replacement not ID in a Project			45,000	-	-	570,000
Total Wastewater Fund	12,636,600	13,312,500	11,343,750	17,899,400	26,539,750	50,226,473

Motor Fuel Tax Fund

MFT Annual Resurfacing Program	1,524,000	1,600,000	1,600,000	1,600,000	1,600,000	1,600,000
Total MFT Fund	1,524,000	1,600,000	1,600,000	1,600,000	1,600,000	1,600,000

First Street/East Plaza Capital Projects Fund

East Plaza Expansion	200,000	-	-	-	-	-
Total TIF #7 Downtown TIF Capital	200,000	-	-	-	-	-

Capital Projects Fund

Laserfiche Cloud Migration		125,000	125,000	-	-	-
Video Management System Upgrade	-	218,000				
Cityview Exchange & Outlook Integration	25,000					
Public Engagement Platform	27,000	139,050	5,400	-	-	-
GIS Utility Network Data Migration	0	86,000	175,000	-	-	-
ERP Replacement-Financials/HR/PR	-	372,600	423,200	383,640	-	-
Street Rating Evaluation					70,000	
Illinois Ave. Bridge Repairs				96,800		
Illinois Ave. Bridge Deck Sealing and Striping	20,000					
Illinois Ave. Bridge Repairs			35,000			
Illinois Street Bridge Repairs				50,000		
Indiana Pedestrian Bridge Replacement	-	2,420,000	-	-	-	-

City of St. Charles
Major Capital Improvements Listing

	Budgeted FY 25/26	Projected FY 26/27	Projected FY 27/28	Projected FY 28/29	Projected FY 29/30	Future Year(s) or TBD
Campton Hills Resurface & Storm	-	5,000	-	325,000	15,000	-
PW Facility Parking Lot Imp	-	-	-	300,000		
Campton Hills - Peck to Oak				150,000		
Supplemental Street Rehab/Resurfacing	4,730,795	4,400,000	4,400,000	4,400,000	4,400,000	4,400,000
Red Gate Bridge Railings	50,000	1,515,628	-	-	-	-
Sidewalk GAP Program	-	120,000	120,000	140,000	140,000	140,000
Stern & Stetson Base Reclamation	1,430,000	-	-	-	-	-
City Parking Lot Imp-Lot B	-	-	120,000	-	-	-
City Parking Lot Imp-Lot G	130,000					
2nd and 3rd Ave Bridge Deck Sealing			18,000			
Prairie St Bridge Repairs	-	-	-	29,000	-	-
Southgate Base Reclamation	30,000	790,000	-	-	-	-
S. 3rd St. Resurfacing and Bike/Ped Impv	-	-	125,000	125,000	150,000	-
City Parking Lot Imp-Lot K	-	80,000	-	-	-	-
Bike and Pedestrian Improvements - DCEO	356,000				1,200,000	
Bike and Pedestrian Improvements						100,000
Division Street Resurfacing			780,000			
Division Street Resurfacing	50,000	25,000				
Division Street Resurfacing			40,000			
Division Street Resurfacing QA			10,000			
Alley Resurfacing	80,000				100,000	
Urethan Pavement Markings	-	25,000	25,000	25,000	25,000	25,000
Bike and Pedestrian Improvements - Road Program		50,000	50,000	50,000	50,000	50,000
Bike and Pedestrian Improvements - Road Program	20,000	20,000	20,000	20,000	20,000	20,000
Red Gate Road Approach Guardrail Repair	10,000					
Red Gate Bridge Railings		75,000				
Illinois Midblock Crossing	165,000					
Illinois Midblock Crossing	30,000					
Illinois Midblock Crossing QA	5,000					
Pheasant Run Signal Improvements	120,000					
Prairie St Resurface	895,000	-	-	-	-	-
MFT Annual Resurf Program-Storm	430,000	250,000	250,000	250,000		
Culvert Repairs	200,000					
Stern & Stetson Base Reclamation	120,000	-	-	-	-	-
Campton Hills Resurface -Storm				75,000		
Tyler Road Basin	-	-	-	35,000	200,000	-
7th Ave Creek Phase 2	50,000	1,680,000	700,000	4,050,000	200,000	3,300,000
State St Creek Improvements	75,000	300,000	300,000	300,000	300,000	300,000
Old PW IDOT Facility Roof Repairs	-	-	-	-	-	-
Century Station Roof Maintenance	-	275,000	-	-	-	-
Parking Garage Repairs	350,000	-	100,000	-	100,000	-
Century Station Elevator Modernization	-	-	-	-	75,000	-
PW Garage Spray Foam Insulation	-	-	165,000	-	-	-
Public Works Bathroom/Locker Renovations		140,000	-	-	-	-
Council Chambers Renovation	1,300,000					
History Museum Site Work	-					
PD Facility Exterior Painting		90,000				
Privacy Fence at PW Annex Facility	-					
Sign Shop Air Handler Unit Replacement	55,000					
East Salt Dome Roof Replacement	270,000					
Finance Dept. Office Improvements	70,000					
Building & Code Office Improvements		70,000				
PW Exterior Door Replacement		25,000				
Prairie St Resurface -Storm	10,000					
Illinois St. Road Diet and Intersection Improvements		450,000				
Kirk/Dunham/Foxfield Implementation			900,000			
Campton Hills - Peck to Oak				1,364,000		
Kirk and 64 Pedestrian Improvements		850,000				
Dean Street Sidepath - Randall to Great Western						900,000
Illinois St. Road Diet and Intersection Improvements	150,000					

City of St. Charles
Major Capital Improvements Listing

	Budgeted FY 25/26	Projected FY 26/27	Projected FY 27/28	Projected FY 28/29	Projected FY 29/30	Future Year(s) or TBD
Campton Hills - Peck to Oak	140,000	50,000	116,000			
ITEP Commitment Kirk/Dunham/Foxfield	121,000	150,000				
Dean Street Sidepath - Randall to Great Western			107,000	100,000	90,000	
Kirk and 64 Pedestrian Improvements	85,000					
Kirk and 64 Pedestrian Improvements		40,000				
Illinois St. Road Diet and Intersection Improvements		80,000				
Kirk/Dunham/Foxfield Implementation			90,000			
Dean Street Sidepath - Randall to Great Western						100,000
IL-64/Peck Signal Improvements	40,000					
Fuel Island Rehab	-	-	-	30,000	-	-
Voice Over IP (VoIP) System Upgrade	116,700					
Voice Over IP (VoIP) System Upgrade	139,000					
Replace Fire Training Tower				2,350,000		
Campton Hills - Peck to Oak		100,000				
MFT QA	20,000	20,000	22,000	22,000	25,000	
Kirk and 64 Pedestrian Improvements QA		5,000				
MFT Annual Resurface - Water Portion	482,750					
Total Expenditures Capital Projects	12,398,245	15,041,278	9,221,600	14,670,440	7,160,000	9,335,000

Equipment Replacement Fund

Computer Replacement Purchases	150,382	19,777	113,915	133,000	100,000	-
Switch Replacements	95,900	35,000	35,000	35,000	35,000	-
Total Equipment Replacement	246,282	54,777	148,915	168,000	135,000	-

Inventory Fund

Repl 3100, 2022 Chevy 1500 pickup						60,000
Computer Replacement Purchases	400	-	-	-	-	-
Total Inventory	400	-	-	-	-	60,000

Motor Vehicle Replacement

Fleet Lift Replacement & Alignment Machine	80,000					
Repl 1764 2017 Ford F-350					100,000	
Repl 1737 2012 Mercedes Van	150,000					
Repl 1831 2007 Brush Truck #102		120,000				
Repl 1824 2013 F250		-	85,000			
Repl 1824 F250 with plow and service body			90,000			
Repl 1825 2009 IHC		315,000				
Repl 1873 2009 Skidsteer	80,000					
Repl 1883 2013 Vermeer Chipper		90,000				
Repl 2057 2016 ATV	80,000					
Repl 1921 2015 JD Backhoe		200,000				
Repl 1744 2011 F350 w/Plow	80,000					
Repl 1759 Backhoe	190,000					
Repl 1742 2017 F550				190,000		
Repl 1749 2017 F550			160,000			
Repl 1813 3/4 Ton Pick-up				90,000		
Repl 1743 2006 Facilities Pope Truck	80,000					
Repl 1740 2003 F-550 EMA Truck		100,000				
Repl Pierce Pumper			1,158,900			
Added Ford Ranger	50,000					
Added Ford Ranger	50,000					
Repl 1794 - 2011 IHC 7400 4x2 Forestry Truck	200,000					
Added Ford Ranger	50,000					
Repl 2188 Vermeer Chipper	90,000					
Repl 2013 Vermeer S800TX "Gizmo" No. 1868		60,000				

City of St. Charles
Major Capital Improvements Listing

	Budgeted FY 25/26	Projected FY 26/27	Projected FY 27/28	Projected FY 28/29	Projected FY 29/30	Future Year(s) or TBD
Repl 2004 - 2010 Falcon hot box		55,000				
Repl 2000 Liberty Dump Trailer No. 2159		20,000				
Repl 2001 Liberty Dump Trailer No. 2017	20,000					
Loader Log & Tooth Attachment	38,000					
Hydro Excavation Trailer				180,000		
Sidewalk Grinder	18,500					
V Box for 3020 - Mack Dump	35,000					
Replacement Asphalt Grinder Attachment		25,000				
1200 Gallon Liquids Tank for 1957		25,000				
Added Ford Explorer	55,000					
Total Motor Vehicle Fund	1,346,500	1,010,000	1,493,900	460,000	100,000	-

Communications Fund

PW Facility Key Scan Equipment	4,000	4,000	4,000	4,000	4,000	4,000
Computer Replacement Purchases	800					
Sub 2 to Redgate (North High School)	50,000	-	-	-	-	-
Manhole @ 1910 W Main to PD 144 Backbone	28,000	-	-	-	-	-
PD to 15th/Oak 144 Backbone	30,000	-	-	-	-	-
Total Communications Fund	112,800	4,000	4,000	4,000	4,000	4,000

Total All Funds	49,041,362	63,932,067	70,136,347	81,060,311	57,264,086	82,096,226
------------------------	-------------------	-------------------	-------------------	-------------------	-------------------	-------------------

City of St. Charles
Capital Improvement Summaries
FY 2025-26 Budget

Project Description Worksheet

Project Name
2025 Street Program
Functional Department/Category
Roadway Improvements
Location
Various locations citywide



Project Scope and Description

This year's street program consists of resurfacing or reconstructing approximately 13 miles of roadway at various locations around the City.

History of Project, Justification and Comments

The City owns and maintains 168.6 centerline miles of roadway. In order to remain safe and functional they must undergo periodic maintenance. This program performs appropriate maintenance work on a portion of the roadway system every year.

Impacts on Future Operating Budgets

Completing timely roadway maintenance reduces the need for more costly future maintenance. This reduces long-term budgetary requirements. Because this is an annual program, all costs will be confined to a single fiscal year.

Cost & Funding

Cost Categories	2025-26	2026-27	2027-28	2028-29	2029-30	Future Years	Total
Capital Improvements	6,684,795	6,250,000	6,250,000	6,250,000	4,400,000	4,400,000	34,234,795
Water Fund	100,000	105,000	110,250	115,763	121,551	127,628	680,191
Sewer Fund	100,000	110,000	120,000	130,000	136,500	143,325	739,825
							-
Total	6,884,795	6,465,000	6,480,250	6,495,763	4,658,051	4,670,953	35,654,811

Estimated Funding Sources	2025-26	2026-27	2027-28	2028-29	2029-30	Future Years	Total
Capital Fund	4,730,795	4,400,000	4,400,000	4,400,000	4,400,000	4,400,000	26,730,795
Motor Fuel Tax	1,524,000	1,600,000	1,600,000	1,600,000	-	-	6,324,000
Stormwater - Capital	430,000	250,000	250,000	250,000	-	-	1,180,000
Water Fund	100,000	105,000	110,250	115,763	121,551	127,628	680,191
Sewer Fund	100,000	110,000	120,000	130,000	136,500	143,325	739,825
							-
							-
							-
Total	6,884,795	6,465,000	6,480,250	6,495,763	4,658,051	4,670,953	35,654,811

**City of St. Charles
Capital Improvement Summaries
FY 2025-26 Budget**

Project Description Worksheet

Project Name

Prairie Street Resurfacing

Functional Department/Category

Roadway Improvements

Location

Prairie Street from Randall to 13th Street

Project Scope and Description

Resurfacing of roughly 0.5 miles of Prairie Street including curb and sidewalk work.

History of Project, Justification and Comments

In 2024 the Environmental Services group replaced sanitary sewer and water main on Prairie Street in preparation for the resurfacing of the road. The resurfacing project is being funded, in part, through a STP-Local grant of \$500,000.

Impacts on Future Operating Budgets

Resurfacing Prairie will reduce future operational costs as crews will no longer need to perform regular pavement patching on this section of roadway. This is a standalone project and all costs will be confined to a single fiscal year.

Cost & Funding

Cost Categories	2025-26	2026-27	2027-28	2028-29	2029-30	Future Years	Total
Capital Funds	800,000						800,000
Utility Improvements	10,000						10,000
Construction Engineering	80,000						80,000
							-
Total	890,000	-	-	-	-	-	890,000

Estimated Funding Sources	2025-26	2026-27	2027-28	2028-29	2029-30	Future Years	Total
Capital Funds	380,000						380,000
STP-Local Grants	500,000						500,000
Capital Projects - Storm	10,000						10,000
							-
							-
							-
To Be Determined							-
Total	890,000	-	-	-	-	-	890,000

**City of St. Charles
Capital Improvement Summaries
FY 2025-26 Budget**

Project Description Worksheet

Project Name

Stern and Stetson Base Reclamation

Functional Department/Category

Roadway Improvements

Location

Stern Ave. from Kirk Rd. to Kautz Rd.
Stetson Ave. from Stern Ave. to Swenson Ave.



Project Scope and Description

This project consists of reconstructing Stern Ave. and Stetson Ave. using base reclamation with cement. It will include repairs to sidewalks and curb and gutter as well as utility improvements.

History of Project, Justification and Comments

Stern Avenue and Stetson Avenue service industrial properties with heavy trucking. The roadway base is made up of a pozzolanic (pozz) material which is no longer used as it has proved to be a very weak base. In order to provide sufficient structural support, the pozz must either be removed and replaced, or stabilized. Removal and replacement is extremely costly and disruptive to businesses, so the City has decided to use base stabilization with cement. This process has been used successfully on other nearby industrial streets. Because of the cost and the extensive coordination with adjacent businesses, this project will be constructed separately from the rest of the annual street program.

Impacts on Future Operating Budgets

Rebuilding Stern and Stetson will reduce future operational costs as crews will no longer need to perform regular pavement patching on this section of roadway. This is a standalone project and all costs will be confined to a single fiscal year.

Cost & Funding

Cost Categories	2024-25	2025-26	2026-27	2027-28	2028-29	Future Years	Total
Capital Improvements	1,300,000						1,300,000
Utility Improvements	697,500						697,500
Construction Engineering	130,000						130,000
							-
Total	2,127,500	-	-	-	-	-	2,127,500

Estimated Funding Sources	2024-25	2025-26	2026-27	2027-28	2028-29	Future Years	Total
Capital Fund	1,430,000						1,430,000
Water	540,000						540,000
Capital Projects - Storm	120,000						120,000
Sanitary	37,500						37,500
							-
							-
							-
Total	2,127,500	-	-	-	-	-	2,127,500

**City of St. Charles
Capital Improvement Summaries
FY 2025-26 Budget**

Project Description Worksheet

Project Name

Eastern Sanitary Sewer Interceptor Main

Functional Department/Category

Wastewater Connection Fee/Facility Improvements

Location

Various Locations - East Side of St. Charles



Project Scope and Description

This project will provide for the improvements of the Eastern Drainage Trunk Main that spans the distance from Kautz Road (Phase 1), through the railroad section from Kautz Road to Munhall Glen (Phase 2A & 2B), and from Munhall Glen to the Main Wastewater Treatment Plant (Phase 3). Based on the previous studies that included flow monitoring, establishing dry & wet weather flows within the interceptor, conducting modeling to identify capacity issues, identifying potential gravity sewer upgrade alternatives, evaluating the risk of potential basement backup in the minimal surcharging portions of the corridor. Resulted in the discovered this eastern trunk main in it current condition, was unable to support development. The city evaluating several options to increase the capacity of the interceptor main, prepare cost estimates for the capacity expansion options, and developing phasing plan for the improvements. Construction of Phase 1 was completed in Spring 2023. Construction of Phase 2B will be complete in the construction seasons of 2025. Phase 2A is proposed for construction season 2026

History of Project, Justification and Comments

While this project is lengthy, it is necessary as it repairs a large stretch of sanitary main that impacts a large population of the City. The age of the infrastructure and new development is the main driver for the project. As we continue to construct a phase the design team will be working on the next phase.

Impacts on Future Operating Budgets

As this is a multi-year project, there will be impacts on the future operating budget outside the 2025/2026 period. The cost for future phase are expected to change as design proceeds

Cost & Funding

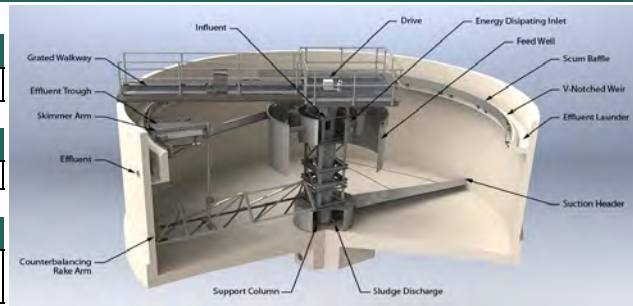
Cost Categories	2025-26	2026-27	2027-28	2028-29	2029-30	Future Years	Total
Design Engineering/Architect	650,000	325,000	325,000	325,000			1,625,000
Construction Engineering	690,000	212,800	212,800	284,200	284,200	568,400	2,252,400
Other Engineering	20,000	20,000	20,000	20,000	20,000	40,000	140,000
Land Improvements	7,000,000	3,040,000	3,040,000	4,060,000	4,060,000	4,060,000	25,260,000
Land	100,000	500,000	100,000				700,000
							-
Total	8,460,000	4,097,800	3,697,800	4,689,200	4,364,200	4,668,400	29,977,400

Estimated Funding Sources	2025-26	2026-27	2027-28	2028-29	2029-30	Future Years	Total
Capital Fund							-
Water Fund							-
Sewer Fund	8,460,000	4,097,800	3,697,800	4,689,200	4,364,200	4,668,400	29,977,400
Electric Fund							-
Grants							-
Bond Proceeds							-
To Be Determined							-
Total	8,460,000	4,097,800	3,697,800	4,689,200	4,364,200	4,668,400	29,977,400

**City of St. Charles
Capital Improvement Summaries
FY 2025-26 Budget**

Project Description Worksheet

Project Name
Final Clarifier Rehab
Functional Department/Category
Design Engineering Capital/Wastewater Operations
Location
2 E. Main Street, St. Charles, IL



Project Scope and Description

This project is the rehabilitation of both final clarifiers located within the main wastewater treatment plant. This project will involve the replacement or rehabilitation of the steel components, electrical support items, and concrete tank coating. The project was bid and awarded in FY 24/25, As a result of long steel lead times construction will be completed in FY 25/26.

History of Project, Justification and Comments

In order for the wastewater treatment plant to function at its IEPA permit requirements. The clarifier equipment needs to be functioning properly. Rehabilitating the clarifiers will allow for the improvement of the City's capacity to provide clean wastewater at this plant.

Impacts on Future Operating Budgets

Cost & Funding

Cost Categories	2025-26	2026-27	2027-28	2028-29	2029-30	Future Years	Total
Design Engineering/Architect							-
Construction Engineering	320,000						320,000
Capital Improvements	1,600,000						1,600,000
							-
Total	1,920,000	-	-	-	-	-	1,920,000

Estimated Funding Sources	2025-26	2026-27	2027-28	2028-29	2029-30	Future Years	Total
Capital Fund							-
Water Fund							-
Sewer Fund	1,920,000						1,920,000
Electric Fund							-
Grants							-
Bond Proceeds							-
To Be Determined							-
Total	1,920,000	-	-	-	-	-	1,920,000

**City of St. Charles
Capital Improvement Summaries
FY 2025-26 Budget**

Project Description Worksheet

Project Name
Substation Transformer 3T3 Refurbishment
Functional Department/Category
Electric
Location
2 E. Main Street, St. Charles, IL



Project Scope and Description

This project would contract out the refurbishment services for an existing substation transformer that has past its useful life (30 years). The scope work includes, transformer disassembly and removal from the substation, round trip transportation to refurbishment facility, transformer refurbishment (replacement of oil, components, refinish exterior and testing).

History of Project, Justification and Comments

The Substation Transformer has been in operation since CY1985. The City reconditioned substation transformer in CY2024 at a cost of \$687k and lead time of less than one year. The reconditioning of the existing transformer will extend its useful life and reduce procurement lead times for purchasing a new replacement transformer.

Impacts on Future Operating Budgets

General maintenance inspection and oil testing, consistent with all Substation transformers

Cost & Funding

Cost Categories	2025-26	2026-27	2027-28	2028-29	2029-30	Future Years	Total
Design Engineering/Architect							-
Construction Engineering							-
Capital Improvements		700,000					700,000
							-
Total	-	700,000	-	-	-	-	700,000

Estimated Funding Sources	2025-26	2026-27	2027-28	2028-29	2029-30	Future Years	Total
Capital Fund							-
Water Fund							-
Sewer Fund							-
Electric Fund		700,000					700,000
Grants							-
Bond Proceeds							-
To Be Determined							-
Total	-	700,000	-	-	-	-	700,000

**City of St. Charles
Capital Improvement Summaries
FY 2025-26 Budget**

Project Description Worksheet

Project Name

Well #8 Treatment Plant Rehab and Expansion

Functional Department/Category

Water Operations

Location

Intersection of Ohio Ave and 37th Ave



Project Scope and Description

The water system is currently under production capacity regulated by the IEPA. This project would expand the water system capacity by drilling a additional deep well near the existing treatment plant on Ohio Ave. The treatment of the new well water will utilizing some available capacity at the existing site. In addition filters, softeners and internal piping to be repaired or replaced. Additional rehab work on the existing building will occur including the HVAC system.

History of Project, Justification and Comments

The City has looked at the expanding of well house site to help reduce the capacity deficiency. The project has been planned out to ensure the most cost effective option. Supporting study can be found on the City webpage at <https://www.stcharlesil.gov/Government/Departments/Public-Works/Environmental-Services-Division/Water>

Impacts on Future Operating Budgets

There will be future cost in operating expenses related to chemical and electrical cost.

Cost & Funding

Cost Categories	2025-26	2026-27	2027-28	2028-29	2029-30	Future Years	Total
Design Engineering	185,000						185,000
Construction	8,330,000	8,330,000					16,660,000
Construction Engineering	414,900	414,900					829,800
Total	8,929,900	8,744,900	-	-	-	-	17,674,800

Estimated Funding Sources	2025-26	2026-27	2027-28	2028-29	2029-30	Future Years	Total
Capital Fund							-
Water Fund							-
Sewer Fund							-
Electric Fund							-
Grants							-
Bond Proceeds							-
IEPA Loans	8,929,900	8,744,900					17,674,800
Total	8,929,900	8,744,900	-	-	-	-	17,674,800

City of St. Charles
Glossary
FY 2025-2026 Budget

Abatement - A partial or complete cancellation of a levy imposed by the City. Abatements usually apply to tax levies, special assessments and service charges.

Accountability - The condition, quality, fact or instance of being obliged to reckon or report for actions or outcomes.

Accrual basis of accounting – A method of accounting that recognizes financial transactions when they occur regardless of the time of the intake of cash.

Activity – A specific service performed by a component unit of a governmental organization that is responsible for a function, such as police, is an activity of the public safety function.

Annexation - The incorporation of land into an existing city with a resulting change in the boundaries of that city.

Appropriation - A specific amount of money authorized by City Council to make expenditures and incur obligations for specific purposes, frequently used interchangeably with "expenditures."

Assessed Value - A valuation set upon real estate or other property by the Township Property Appraiser as a basis for levying taxes.

Asset allocation – The process to determine which types of investments are to be included in the composition of an overall investment portfolio.

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 accounting system to determine whether the internal accounting controls are both available and being used.

Available Fund Balance - That portion of fund balance collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period.

Balanced Budget - A balanced budget is a budget in which revenues and reserves meet or exceed expenditure.

Balance Sheet - That portion of the City's financial statement that discloses the assets, liabilities, reserves and balances of a specific governmental fund as of a specific date.

Basis of Accounting - A term used when revenues, expenditures, expenses, transfers, assets and liabilities are recognized in the accounts and reported in the financial statements. Specifically, it relates to the timing of the measurements made, regardless of the nature of the measurement, on the cash, modified accrual or the accrual method.

Basis of budgeting – A method used to determine the recognition of Revenues and Expenditures for the budgetary process.

City of St. Charles
Glossary
FY 2025-2026 Budget

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.

Bond Refinancing - The payoff and re-issuance of bonds, to obtain better interest rates and or bond conditions.

Bottom Line - This is a common expression, most often used in private industry that refers to the profitability of a particular organization or entity.

Budget - A comprehensive financial plan of operations which attempts to allocate limited revenues among competing expenditure requirements for a given time period.

Budgetary Control - The control or management of a governmental unit or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitations of authorized appropriations and available revenues.

Budget Revision - A change to the adopted budget as authorized by the City Council.

Business-type activities – One of two classes of activities reported on government-wide financial statements. Business-type activities are financed in whole or in part by fees charged to external parties for goods or services. These activities are usually reported in enterprise funds.

CALEA - Commission on Accreditation of Law Enforcement Agencies.

Capital Assets - Assets of a long-term character which are intended to continue to be held or used. Examples of capital assets include items such as land, buildings, machinery, furniture, and other equipment.

Capital Budget - The appropriation of bonds or operating revenue for improvements to facilities and other infrastructure.

Capital Equipment - Equipment with a value in excess of \$25,000 and an expected life of more than five years such as automobiles, data processing equipment and furniture.

Capital Expenditures - Expenditures to acquire capital assets or expenditures to make additions, improvements, modifications, replacements, rearrangements, reinstallations, renovations, or alterations to capital assets that materially increase their value or useful life.

Capital Improvements - Charges for the acquisition at the delivered price including transportation costs, of equipment, land, buildings, or improvements of land or buildings, fixtures, and other permanent improvements with a value in excess of \$25,000 and a useful life expectancy of at least two years.

Capital Improvement Project - An undertaking that has a specific objective, can be easily distinguishable from other work being performed, has a definite beginning and end, does not occur annually, and has a total cost in excess of \$100,000.

City of St. Charles
Glossary
FY 2025-2026 Budget

Capital Outlay - Expenditures that result in the acquisition of or addition to capital assets.

Capital Projects Fund - Used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds).

Cash basis of accounting – Basis of accounting that recognizes transactions or events when related cash amounts are received or disbursed.

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.

Charges for Service - User charges for services provided by the City to those specifically benefiting from those services.

Commodities - Items which, after use, are consumed or show material change in or an appreciable impairment of their physical condition, and which generally have limited value and are characterized by rapid depreciation.

Comparable Communities - Those communities, as designated by council, which contain some of the same characteristics as St. Charles. Comparative communities can be used as a "yardstick" in which to measure the policies and procedures of St. Charles.

Comprehensive Plan - An official public document adopted by a local government as a policy guide to decisions about the physical development of the community. It is a general long-range physical plan.

Constituent - One represented politically or in business; a voter; client.

Contingency - The appropriation of reserve funds for future allocation in the event specific budget allotments have expired and additional funds are needed.

Covenant - An agreement entered into by two or more parties. A covenant is entered into when a local government issues a bond. The terms of the bond issue must be clearly stated in the covenant.

Custodial Fund - A fund normally used to account for assets held by a government as an agent for individuals, private organizations or other governments and/or other funds.

Debt - A financial obligation resulting from the borrowing of money. Debts of government include bonds, notes, and land contracts.

Debt Ratio - Ratios that provide a measure of assessing debt load and ability to repay debt, which play a part in the determination of credit ratings. They are used to evaluate the City's debt position over time and against its own standards and policies.

City of St. Charles
Glossary
FY 2025-2026 Budget

Debt Service - The payment of principal and interest on borrowed funds.

Debt Service Funds - Used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

Deficit - The excess of expenditures or expenses over revenues or income during a single accounting period.

Department - An organizational unit responsible for carrying out a major governmental function, such as Finance or Public Works.

Depreciation - The decrease in value of physical assets due to use and the passage of time.

Discretionary Income - Income that is not specifically allocated for an expense and or income that allows for a certain level of "freedom" on how that money may be spent.

Elasticity - Increasing or diminishing readily in response to a changing stimulus. Sales taxes are very elastic because the amount of taxes collected increases with sales and decreases when sales are low. The stimulus is the economy, which has a direct effect on the purchasing power of citizens, which translates into sales tax revenues.

Encumbrance - The commitment of appropriated funds to purchase an item or service. To encumber funds means to set aside or commit funds for a future expenditure.

Enterprise Fund - Used to account for operations (a) 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; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

Equalized Assessed Value - The value of property resulting from the multiplication of the assessed value by an equalization factor to make all property in Illinois equal one-third of its market value.

Equalization Factor - A factor determined by the State which when applied to the counties' assessed value will cause all property to equal one-third of its market value.

Expenditures - Decreases in net financial resources. Expenditures include current operating expenses requiring the present or future use of net current assets, debt service and capital outlays, and intergovernmental transfers.

Expenses - Charges incurred, whether paid or unpaid, resulting from the delivery of goods or services.

Facade - The front, visible part, or most conspicuous component of a building. St. Charles has implemented a facade improvement program for its downtown businesses, in an effort to revitalize the area.

Fiduciary Funds - Funds that are used when a government holds or manages financial resources in an agent or fiduciary capacity.

City of St. Charles
Glossary
FY 2025-2026 Budget

Fiscal Policies - The City's policies with respect to revenues, spending, and debt management as these relate to government services, programs and capital investment. Fiscal policy provides an agreed upon set of principles for the planning and programming of government budgets and their funding.

Fiscal Year (FY) - Any consecutive twelve-month period designated as the budget year. The City's budget year begins May 1, and ends April 30 of the following calendar year.

Franchise Fee - A fee paid by public service businesses for use of City streets, alleys and property in providing their services to the citizens of a community. Services requiring franchises include telephone, natural gas and cable television.

Full Time Equivalent (FTE) - A standardized unit of measure used to determine the equivalent number of full-time employees. It is calculated by dividing the total hours actually worked or planned for a job class (regular and overtime) by a standard number of hours a full-time employee would work for the job class.

Fund – Fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities, residual equities, revenues, and expenditures, or balances, and changes therein, that are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

Fund Balance - The fund equity of governmental funds. 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.

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.

General Obligation Bonds - Those 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-range desirable development attained by objectives designed to implement a strategy.

Governmental 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 project funds.

Grant - Contributions or gifts of cash or other assets from another government to be used for a specified purpose, activity, or facility. Grants may be classified as either categorical or block, depending on the amount of discretion allowed the grantee.

City of St. Charles
Glossary
FY 2025-2026 Budget

Home Rule Municipality - A home rule unit 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 granted powers under home-rule if their population reaches 25,000 or by referendum.

Improvements - The necessary changes to a parcel(s) of land that is required for its future development. These often include modifications of the roadways, water and sewer mains, and the parcels' capacity for electricity.

IMRF - Illinois Municipal Retirement Fund. Retirement system established for municipal employees of the state.

Income - A term used in proprietary fund type accounting to represent: (1) revenues; or (2) the excess of revenues over expenses.

Infrastructure - The permanent foundation or essential elements of a municipality. Roadways are a component of a local government's infrastructure.

Installment Contract - A financing method whereby the City contracts with a vendor to pay for equipment, an improvement, or construction over a period of time not to exceed ten years. The contractor makes an assignment of the rights to payment to a financial institution in return for payment of the original contracted price.

Interfund Transfer - Payment from one fund to another fund primarily for work or services provided.

Intergovernmental Revenues - Revenues from other governments in the form of grants, entitlement, shared revenues, or payments in lieu of taxes.

Internal Service Fund - Funds used to account for the financing of goods or services provided by one department to another on a cost reimbursement basis.

Investment - The placing of money, capital, or other resources to gain a profit, as in interest.

LEADS - Law Enforcement Agency Data System is a system used as a nationwide tool to track criminal activity, such as warrants for arrest and missing persons.

Levy - (Verb) To impose taxes, special assessments, or service charges for the support of governmental activities. (Noun) The total amount of taxes, special assessments or service charges imposed by the City.

Liability - Debt or other legal obligations arising out of transactions in the past, which must be liquidated, renewed or refunded at some future date.

Line Item - A specific item or group of similar items defined by detail in a unique account in the financial records. Revenue and expenditure justifications are reviewed, anticipated and appropriated at this level.

City of St. Charles
Glossary
FY 2025-2026 Budget

Liquidity - The amount of cash and easily sold securities a local government has at one time.

Millage - The tax rate on real property based on \$1.00 per \$1,000 of assessed property value.

Mobile Data Terminals (MDT) - Mobile Data Terminals are terminals that will allow police officers instant access from the squad cars to the National Crime Information Center. This will allow the officer to immediately check on stolen property or check a warrant.

Modified Accrual Accounting - A basis of accounting 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. Governmental fund types utilize this basis of accounting.

MFT - Motor Fuel Tax is a tax on fuel consumption. Distribution of the tax collected is based on population. There are also state-funded programs for street resurfacing, curb and gutter work and storm sewer work.

Net Income - Proprietary fund excess of operating revenues, non-operating revenues, and operating transfers-in over operating expenses, non-operating expenses, and operating transfers-out.

Non-operating Expenditures - The costs of government services which are not directly attributable to a specific City program or operation. Examples include debt service obligations and contributions to Human Service organizations.

Non-operating Revenues - The incomes received by the government, which are not directly attributable to providing a service. An example would be interest on investments.

Objective - Something to be accomplished in specific, well-defined, and measurable terms and is achievable within a specific time frame.

Operating Budget - A financial plan that presents proposed expenditures for the fiscal year and estimates of revenue to finance them.

Part I Offenses - According to the Uniform Crime Report of the Federal Bureau of Investigation, these offenses include murder, manslaughter, rape, robbery, assault, and property crimes of burglary, larceny-theft, motor vehicle theft, and arson.

Part II Offenses - These are all criminal offenses that are not categorized as a Part I offense.

Performance Budget - A budget that focuses on activities rather than line items. Work load and unit cost data are collected in order to assess the efficiency of services.

Performance Indicators - Specific quantitative and qualitative measures of work performed as an objective of the department.

Portfolio - A compilation of investments held by an entity.

Privatization - The transfer of services from the public sector to the private sector in an attempt to save tax dollars. This has been done to varying degrees and levels of success across the country.

City of St. Charles
Glossary
FY 2025-2026 Budget

Private Sector - Business owned and operated by private individuals, as opposed to government-owned operations.

Public Sector - The policies and procedures as conducted by local governments, states and the federal government. The majority of these activities are financed through tax levies.

Program - An organized set of related work activities within a bureau of a department, which are directed toward a common purpose or goal and represent a well-defined use of City resources. Each City department usually is responsible for a number of related service programs.

Program Budget - A budget that structures budget choices and information in terms of "programs and their related" work activities, (i.e., repairing roads, treating water, etc.). A program budget provides information on what each program is committed to accomplish in the long run (goals) and in the short run (objectives), and measures the degree of achievement of program objectives (performance measures).

Property Tax - A tax levied on the assessed value of real property (also known as "ad valorem taxes").

Proprietary Fund Types - The classification used to account for the City's ongoing organizations and activities that are similar to those often found in the private sector (i.e., enterprise and internal service 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. The Generally Accepted Accounting Principles (GAAP) used are generally those applicable to similar businesses in the private sector and the measurement focus is on determination of net income, financial position and changes in financial position. However, where the Governmental Accounting Standards Board (GASB) has issued pronouncements applicable to those entities and activities, they should be guided by these pronouncements.

Referendum - The submission of a proposed public measure or law, which has been passed upon by legislature or convention, to a vote of the people for ratification or rejection.

Revenue Bonds - Bonds whose principal and interest are payable exclusively from earnings of a specific, defined activity or facility which can be public, quasi-public, or private.

Retained Earnings - An equity account reflecting the accumulated earnings of the City's proprietary funds.

Revenues - Funds that the government receives as income. It includes such items as tax receipts, fees from specific services, receipts from other governments, fines, forfeitures, grants, shared revenues and interest income.

SCADA - Supervisory Control and Data Acquisition. Computer controlled system operation and information in regards to the city's electrical and water system.

SEA Reporting - Service Efforts and Accomplishments Reporting. This is a highly structured form of performance reporting as developed by the Governmental Accounting Standards Board (GASB).

City of St. Charles
Glossary
FY 2025-2026 Budget

Special Assessment Bond - Bonds payable by property owners to defray the cost of a specific capital improvement deemed to benefit primarily those properties. Each property is responsible for an amount determined to be equal to the benefit received.

Special Revenue Funds - Funds used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or major capital projects) that are legally restricted to expenditures for specified purposes.

Special Service Area Bond - Bonds payable by property owners to defray the cost of a capital improvement or City services above those typically provided deemed to benefit primarily those properties. Each property owner is responsible for an amount equal to the value of their property compared to all others.

Tax Levy - The total amount to be raised by general property taxes for operating and debt service purposes.

Tax Rate - The amount of tax levied for each \$100 of assessed valuation.

Tax Increment Finance District (TIF) – A special district established to revitalize a degenerating parcel of land/building funded through incremental property taxes.

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.

Unearned revenue – Specific type of deferred revenue that does not involve the application of the availability criterion, and therefore applies equally to both accrual and modified accrual financial statements.

User Fees – A fee charged for receipt of a public service to the party who benefits from the service

Working Capital - This term generally refers to current assets minus current liabilities. Some organizations may exclude certain current assets (e.g. inventory) from this general formula.

Yield - The yield on a fixed-income security is its current rate until maturity, based on its face value, its current market price and any interest coupons.

WHO WE ARE

Mission Statement

We provide exceptional Services, honor Tradition,
and foster a thriving Community.



Vision Statement

An engaged community with a sense of place
and belonging where everyone is welcome.



Guiding Principles

EXCELLENCE

We strive to provide high quality services
and an exceptional quality of life.

ENGAGEMENT AND INCLUSION

We encourage all voices be heard and create accessible opportunities
for everyone to participate and contribute to our community.

SUSTAINABILITY AND RESILIENCE

We prepare for the future and cultivate progress
while valuing our natural environment and resources.

RESPECT

We treat our residents, businesses, employees,
and visitors with dignity.

SENSE OF COMMUNITY

We foster a safe and vibrant environment in which new ideas and
perspectives combine with our unique character to create a sense of place.

STEWARDSHIP AND ACCOUNTABILITY

We pledge to be honest, reliable, and open in our decision-making,
communications, and actions to earn and retain the trust of our community
because we take pride in the importance of our service to the public.

PLAN AT A GLANCE

What is a Strategic Plan?

The Strategic Plan is a living document that guides the City of St. Charles in its decision-making. The Strategic Plan defines WHAT the city wants to become and its vision for the future. It also defines what the city will prioritize and focus on to achieve its vision, the specific actions that will be taken, and how progress will be measured.

The City of St. Charles has identified four Strategic Priorities, as shown in the graphic below. Each Strategic Priority has a goal statement, strategic goals, and outcome objectives which are further explained on the subsequent pages.



STRATEGIC PRIORITY 1

BALANCED AND THOUGHTFUL DEVELOPMENT

Support economic growth that respects our unique character and contributes to a diverse local economy by facilitating developments that enhance the community's quality of life.

STRATEGIC GOALS

- ♦ Evaluate existing development programs, policies, and codes and ensure all are updated to improve efficiency and impacts on community stakeholders.
- ♦ Ensure zoning, land use, and other policies align with the community's vision and development goals.
- ♦ Partner with regional and local river advocacy organizations to explore strategies to enhance the river's health while providing opportunities to recreate and enjoy.
- ♦ Create a mobility plan that includes streets, sidewalks, bike paths, and traffic-calming to enhance walkability and accessible movement throughout the city.
- ♦ Complete a comprehensive downtown parking plan to enhance the parking experience for visitors and residents.
- ♦ Identify top priority development sites and implement a targeted development attraction plan to increase select business interests.
- ♦ Support the real estate and broker community in the attraction of development and new businesses to help ensure alignment with the community's vision and development goals.
- ♦ Create a business retention/visit program to increase the City's awareness of the local business environment and facilitate the retention of existing businesses.
- ♦ Promote and encourage the development of diverse and quality housing options to help ensure all can live in our community.
- ♦ Streamline development process workflow to improve entitlement process, permitting procedure, and communications with the developer community.



OUTCOME OBJECTIVES

- ♦ Update the City's Comprehensive Plan with community engagement by the end of 2027.
- ♦ Conduct 24 business visits annually, prepare comprehensive findings report, and present to City Council.
- ♦ Create and implement a business/development attraction campaign and disseminate a progress report to City Council quarterly.
- ♦ Determine and publish top priority development sites for the east side, west side, and downtown annually.
- ♦ Create and implement a developer satisfaction survey by the end of 2023.
- ♦ Conduct a Development Review Process study by January 2023.
- ♦ Complete the Downtown Comprehensive Parking study, which includes a signage analysis, by April 2023.
- ♦ Create a developer procedure and process playbook by the end of 2024.
- ♦ Review existing development programs, policies, and codes and update as needed:
 - Economic Development Incentive Policy by the end of 2023.
 - Downtown Overlay District by the end of 2023.
 - Affordable Housing requirements and programs by the end of 2024.

STRATEGIC PRIORITY 2

COMMUNITY ENGAGEMENT

Improve the community's experiences with the City through engaging methods of communication to enhance accessibility, increase awareness, and encourage discussion.

STRATEGIC GOALS

- ◆ Modernize the City's digital presence to increase accessibility, information sharing, and services online.
- ◆ Employ digital tools for residents and community partners to increase opportunities for feedback, discussion, and two-way engagement.
- ◆ Strengthen relationships with community partners and neighborhoods to increase the City's visibility and improve its public presence.
- ◆ Enhance communication platforms to increase outreach and awareness of city services, accomplishments, initiatives, procurement listings, and job opportunities.
- ◆ Provide interpersonal training opportunities for city employees to enhance their interactions with the public and each other, particularly in high-stress or volatile situations.
- ◆ Increase transparency of City operations to expand community understanding.
- ◆ Evaluate public meeting structure to foster increased communication between staff, elected officials, and the public.
- ◆ Explore strategies or initiatives that recognize a diverse community that is accessible and welcoming to the public.



OUTCOME OBJECTIVES

- ◆ Launch a new City website by the end of 2023.
- ◆ Complete the implementation of the Public Engagement Platform by the end of 2025.
- ◆ Create a new online portal for residents to view and pay utility bills by the end of 2023.
- ◆ Increase the number of digital forms over current PDFs/paper forms on the City website.
- ◆ Develop an open data portal by the end of 2025.
- ◆ Increase the City's attendance and participation at community partner meetings and events (e.g. taxing jurisdiction, business associations, service groups, or community groups).
- ◆ Increase the number of City residents enrolled to receive monthly newsletter.
- ◆ Increase the number of followers and engagement on social media platforms.
- ◆ Increase the number of non-safety personnel employees with interpersonal, de-escalation techniques, mental health recognition and communication, and customer service training by 2024.
- ◆ Evaluate the procurement process and determine methods to increase participation from vendors.
- ◆ Update the Crisis Communication Plan by the end of 2023.
- ◆ Explore branding and communication standards by the end of 2024.
- ◆ Conduct an updated resident survey by the end of 2027.
- ◆ Establish regular meetings with community partners to coordinate and enhance digital service delivery by the end of 2023.
- ◆ Publish and present to City Council a progress report of the strategic plan outcomes objectives annually.

STRATEGIC PRIORITY 3

ORGANIZATIONAL RESILIENCY

St. Charles will commit necessary resources to improve its infrastructure and meet public service expectations, so St. Charles continues to be a desirable community for people and businesses.

STRATEGIC GOALS

- ♦ Develop a workforce strategy that focuses on retention, recruitment, and staff development to fulfill the City's mission and achieve its strategic priorities.
- ♦ Evaluate departmental core services to align resources, identify challenges, and ensure service level expectations are maintained.
- ♦ Update facility studies for presentation of capital maintenance and improvement plans to the City Council to ensure alignment with strategic priorities, community needs, and service level expectations.
- ♦ Develop infrastructure maintenance plan (roads, bridges, facilities, and fleet) to ensure service delivery and proper asset maintenance continuity.
- ♦ Evaluate water quality to understand potential needs and costs related to water supply within the city.
- ♦ Ensure that programs, policies, and procedures are accessible, inclusive, and represent and respond to the needs of the community.
- ♦ Implement technology to improve internal and external processes and increase efficiencies.
- ♦ Identify and prepare for high risk, low frequency disaster preparedness events including planning for the immediate aftermath and long-term impacts in order to provide stability in the community.
- ♦ Evaluate risks to the organization to identify and address potential security issues and technology concerns.



OUTCOME OBJECTIVES

- ♦ Conduct water quality study and present to City Council by the end of 2025.
- ♦ Review existing capital plans, programs, and policies and update as needed:
 - Complete a Road Maintenance Plan by end of 2023.
 - Complete Street Rating Evaluation and update the Streets Maintenance Plan by the end of 2023.
 - Complete the Bicycle and Pedestrian Plan and Complete Streets Plan by the end of 2023.
 - Update the Homeowner Sewer Assistance Policy by early 2024.
 - Update the Connection Fee Policy by early 2023.
 - Update the Water Utility Master Plan by the end of 2023.
 - Update the Sewer Utility Master Plan by the end of 2025.
 - Update the Electric Utility Master Plan by early 2024.
- ♦ Complete an Emergency Preparedness and Continuity of Operations Plan and adopted by the end of 2024.
- ♦ Conduct a Technology Risk Assessment and present the assessment to City Council by the end of 2024.
- ♦ Develop a Strategic Technology Plan by the end of 2025.
- ♦ Increase views of job postings and applications for jobs through the City's applicant tracking system.
- ♦ Reduce vacancy time for hard-to-fill positions.

STRATEGIC PRIORITY 4

FINANCIAL WELLNESS

Implement policies, practices, and procedures that manage long-term liabilities, increase understanding and awareness of the City's fiscal condition, and continue the efficient use of City resources to ensure ongoing financial strength and sustainability.

STRATEGIC GOALS

- ♦ Ascertain appropriate level of annual revenues needed to fund the City's core capital project programs with ongoing revenue sources.
- ♦ Evaluate and implement utility rates that provide the resources necessary to fund improvements to the City's water, sewer, and electric utility systems.
- ♦ Evaluate the City's charges for services for development-related items to better understand the costs and benefits of doing business in St. Charles.
- ♦ Identify ways to expand fiscal and budget transparency for the community to increase understanding of the City's finances.
- ♦ Maintain an appropriate general fund reserve balance in relation to the City's overall financial position to provide financial stability.
- ♦ Develop a Debt Issuance and Management Policy that will manage current outstanding debt and provide guidance for the evaluation process of issuing of new debt.



OUTCOME OBJECTIVES

- ♦ Complete and update the City's capital planning process and projections and identify level of revenues needed to fund the improvements with ongoing revenues on a long-term basis.
- ♦ Determine and set appropriate utility rates to fund operating, capital and annual debt/loan debt service requirements on an annually basis.
- ♦ Development Services Fee study completed by the end of 2025.
- ♦ Improve the content and presentation of the City's annual budget document to provide clearer and more information to be more in line with GFOA best practices for the FY 2025-26 budget document.
- ♦ Continue to develop and issue for the community an annual Popular Annual Financial Report (PAFR) which summarizes the City's financial condition at the end of the year.
- ♦ Evaluate current fund balance metrics to determine if any changes should be recommended by the end of 2024.
- ♦ Implement and revise, if necessary, the City's Debt Policy by April 2023.
- ♦ Maintain good ongoing relations with bond rating agencies.