

AGENDA
THE CITY OF ST. CHARLES
GOVERNMENT OPERATIONS COMMITTEE
ALD. RON SILKAITIS, CHAIR
MONDAY, MARCH 6, 2023
IMMEDIATELY FOLLOWING THE CITY COUNCIL MEETING
CITY COUNCIL CHAMBERS – 2 EAST MAIN STREET

1. Call to Order

2. Roll Call

3. Omnibus Vote

Items with an asterisk (*) are considered to be routine matters and will be enacted by one motion. There will be no separate discussion on these items unless a council member/citizen so requests, in which event the item will be removed from the consent agenda and considered in normal sequence on the agenda.

4. Finance Department

a. Recommendation to Approve a Resolution Authorizing the Director of Finance to Enter into an Agreement for Natural Gas Based on the Results of a Reverse Online Auction to be Conducted by Transparent Energy.

b. Presentation of the Fiscal Year 2023/2024 Draft Budget – Information Only.

*c. Budget Revisions February 2023.

5. Public Comment

6. Additional Items from Mayor, Council or Staff


7. Executive Session

- Personnel – 5 ILCS 120/2(c)(1)
- Pending, Probable or Imminent Litigation – 5 ILCS 120/2(c)(11)
- Property Acquisition – 5 ILCS 120/2(c)(5)
- Collective Bargaining – 5 ILCS 120/2(c)(2)
- Review of Executive Session Minutes – 5 ILCS 120/2(c)(21)

8. Adjournment

ADA Compliance

Any individual with a disability requesting a reasonable accommodation in order to participate in a public meeting should contact the ADA Coordinator, Jennifer McMahon, at least 48 hours in advance of the scheduled meeting. The ADA Coordinator can be reached in person at 2 East Main Street, St. Charles, IL, via telephone at (630) 377 4446 or 800 526 0844 (TDD), or via e-mail at jmcmahon@stcharlesil.gov. Every effort will be made to allow for meeting participation. Notices of this meeting were posted consistent with the requirements of 5 ILCS 120/1 et seq. (Open Meetings Act).

 CITY OF ST. CHARLES ILLINOIS • 1834	AGENDA ITEM EXECUTIVE SUMMARY		Agenda Item Number: 4a
	Title:	Recommendation to Approve a Resolution Authorizing the Director of Finance to Enter into an Agreement for Natural Gas Based on the Results of a Reverse Online Auction to be Conducted by Transparent Energy	
	Presenter:	Bill Hannah, Director of Finance	
Meeting: Government Operations Committee		Date: March 6, 2023	
Proposed Cost: \$TBD		Budgeted Amount: \$373,530	Not Budgeted: <input type="checkbox"/>
Executive Summary <i>(if not budgeted please explain):</i> <p>The city's current natural gas contract for the heating of all City facilities expires in October, 2023. The current three-year contract was sourced via a reverse auction managed by Transparent Energy. Transparent Energy was previously selected by the City following a RFP/RFI process and has successfully completed the previous reverse on-line auctions in 2017 and 2020. For the upcoming FY 2023-24 budget year, the City has budgeted \$373,530 for natural gas utility service.</p> <p>In recent discussions with Transparent Energy, staff has been made aware of significant declines in natural gas pricing for various reasons, and has recommended that a new reverse on-line auction be conducted soon, prior to the expiration of current contract in October, 2023. Previous sourcing through this process required a contract to be executed the day of the auction due to on-going, daily fluctuations in market pricing. In order to effectuate a contract, the City has previously provided the Director of Finance with the authorization to enter into an agreement the same day the auction is completed.</p> <p>The attached Resolution would authorize the Director of Finance to enter into a new agreement soon after the auction process is completed. Based on current pricing, staff is currently contemplating a new three-year agreement consistent with the prior two processes. Current market pricing indicates that the annual cost of a new agreement will be much less than what the City has budgeted for the upcoming year.</p>			
Attachments <i>(please list):</i> <p>Resolution Authorizing the Director of Finance to Enter into an Agreement for Natural Gas Based on the Results of a Reverse on-line Auction Conducted by Transparent Energy.</p>			
Recommendation/Suggested Action <i>(briefly explain):</i> <p>Seeking a Motion Recommending Approval of a Resolution Authorizing the Director of Finance to Enter into an Agreement for Natural Gas Based on the Results of a Reverse Online Auction to be Conducted by Transparent Energy</p>			

**City of St. Charles, Illinois
Resolution NO. 2023-**

**A Resolution Authorizing the
Director of Finance to Enter into an Agreement for Natural Gas
Based on the Results of a Reverse On-line Auction
to be Conducted by Transparent Energy.**

WHEREAS, it is necessary to provide Natural Gas to the city for the purpose of heating the city's buildings and facilities; and

WHEREAS, the City's current contract for procurement of natural gas expires in October of 2023; and

WHEREAS, Transparent Energy conducted the City's previous reverse on-line auctions for procurement of natural gas in 2017 and 2020; and

WHEREAS, the City was pleased with the results of the reverse on-line auctions in 2017 and 2020; and

WHEREAS, the city has determined, based upon a previous Request for Information / Request for Proposal, that the most appropriate means to source Natural Gas is via a reverse auction hosted by a third party i.e. Transparent Energy; and

WHEREAS, once the reverse auction is conducted, the city would be required – within hours - to enter into an agreement with the provider offering the Best Value to the city in order to take advantage of the pricing achieved.

NOW, THEREFORE, BE IT RESOLVED by the Mayor and City Council of the City of St. Charles, Kane and DuPage Counties, Illinois, that Transparent Energy will conduct a reverse on-line auction for the procurement of natural gas services, and upon the conclusion of the reverse on-line auction that the Director of Finance be authorized to enter into a contractual agreement for Natural Gas with a provider offering the best value to the city.

PRESENTED to the City Council of the City of St. Charles, Illinois, this 20th day of March, 2023.

PASSED by the City Council of the City of St. Charles, Illinois this 20th day of March, 2023.

APPROVED by the Mayor of the City of St. Charles, Illinois, this 20th day of March, 2023.

Lora Vitek, Mayor

ATTEST:

City Clerk

COUNCIL VOTE:

Ayes:

Nays:

Absent:

Abstain:

**AGENDA ITEM EXECUTIVE SUMMARY****Agenda Item Number: 4b****Title:** Discussion of FY 2023-24 Draft Budget**Presenter:** Bill Hannah, Finance Director**Meeting:** Government Operations Committee**Date:** March 6, 2023

Proposed Cost: N/A

Budgeted Amount: N/A

Not Budgeted: ☐

Staff has been working on developing the FY 2023-24 Draft Budget over the last several months. As part of that process, a new Draft Budget document was created which provides more budgetary information and descriptions of organization units and funds. Staff is planning on presenting an overview of the Draft Budget at the meeting for discussion.

A final version of the FY 2023-24 Budget once ultimately approved in April will have additional sections similar to budgets presented in previous years, in addition to incorporating any changes made to the Draft Budget.

Attachments:

FY 2023-24 Draft Budget.

Recommendation/Suggested Action (*briefly explain*):

Discuss and Provide Feedback on the FY 2023-24 Draft Budget

City of St. Charles, Illinois

2023-2024 Budget



CITY OF
ST. CHARLES
ILLINOIS • 1834

City of St. Charles
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**City of St. Charles
Principal Officials
FY 2023-2024 Budget**

Mayor

Lora Vitek

City Administrator

Heather M. McGuire

City Council (Elected)

Bill Kalamaris	Ward 1
Ronald Silkaitis	Ward 1
Ryan Bongard	Ward 2
Rita Anne Payleitner	Ward 2
Todd Bancroft	Ward 3
Paul D. Lencioni	Ward 3
David A. Pietryla	Ward 4
Bryan Wirball	Ward 4
Ed Bessner	Ward 5
Steve Weber	Ward 5

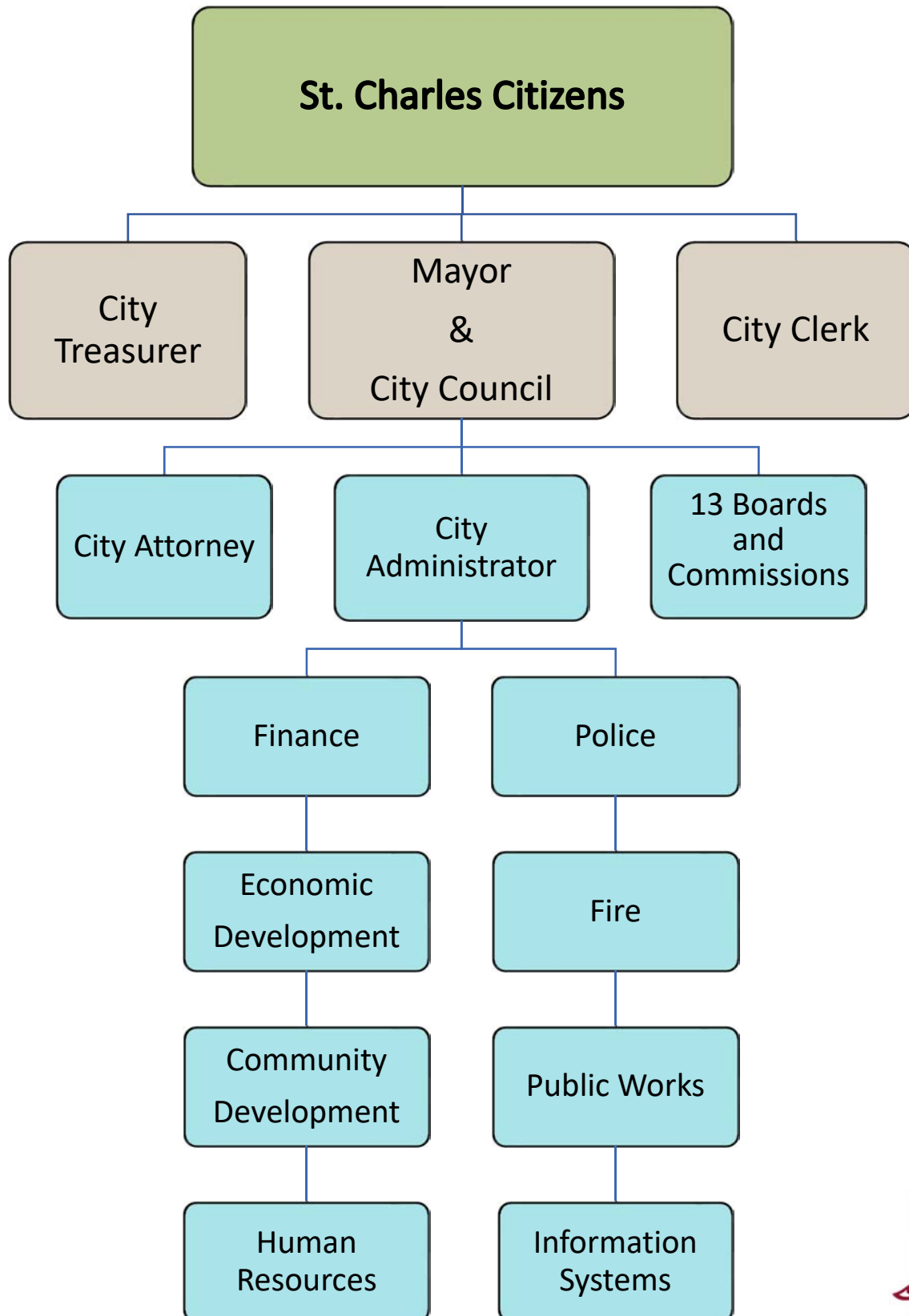
Other (Appointed)

John Harrill	City Treasurer
Nancy Garrison	City Clerk

Department Heads

William Hannah	Director of Finance
Peter Suhr	Director of Public Works
Russell Colby	Director of Community Development
Derek Conley	Director of Economic Development
Scott Swanson	Fire Chief
Larry Gunderson	Director of Information Systems
James Keegan	Police Chief
Jennifer McMahon	Director of Human Resources

City of St. Charles Citywide Organizational Chart





Two East Main Street
St. Charles, IL 60174
630.377.4400

September 8, 2022

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

Enclosed is the Draft Budget for the City of St. Charles for the upcoming FY 2023-24. This draft spending plan will guide the allocation of financial resources for the period of May 1, 2023 to April 30, 2024.

Over the last year, the City has been making 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 draft budget for all funds is **\$219,729,973**. This budget:

- Allocates resources and funds for over \$57 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 \$60,727,245 in revenues/transfers in and \$60,687,282 in expenditures/transfers out.
- Addresses goals and initiatives contained in the City's strategic plan and other planning processes

This document contains some reformatted financial policies and also presents the budgets of individual departments, divisions or funds by account, another change from the prior year. City staff and department directors have also created "Department/Division or Fund Summaries" which provide more information about each organization unit, its activities and goals, and illustrative stats. The final budget document, once approved will contain additional sections, analysis and information that builds on what has been in previous City budgets.

The creation of this document and the process that proceeded it required a significant amount of work in the Finance Department over the last year. Appreciation and acknowledgement to them, as well as the City Administrator and all Department Directors is in order for their time, effort and cooperation.

Respectfully Submitted,

William D. Hannah
Director of Finance

City of St. Charles
Budget Process and Financial Planning
Fiscal Year 2023-2024 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 2023-2024 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 January, 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 late March 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 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.

City of St. Charles
Budget Process and Financial Planning
Fiscal Year 2023-2024 Budget



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

City of St. Charles
Budget Process and Financial Planning
Fiscal Year 2023-2024 Budget

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 10-Year Capital Improvement Plan (CIP) which includes all capital projects with a value 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.

City of St. Charles
Calendar of Key Dates
FY 2023-2024

Date	Description of Activity/Action
October 28th	Finance Distributes Budget Detail Worksheets and Information to all Departments
December 14th	Multi-year Capital Budget Information Due from All Departments
January 13th	Deadline for Departments to Submit Draft Budget Detail Worksheets
January 16th - 31st	Departmental Budget Meetings with Finance Director, City Administrator and other staff
January 23rd	Winter Budget Workshop Update
February 1st	Deadline for Departments to Submit Departmental Summaries and Other Required Budget Information
February 10th - 28th	Finance Compiles Official Draft Budget
March 1st	City Council and Staff Receive Official Draft Budget
March 6th	Government Operations Committee Draft Budget Presentation
March 20th	City Council Public Hearing on Budget
April 3rd	City Council Approval of Budget Ordinance
April 15th	Final Budget Document Issued

City of St. Charles
Mission, Vision and Guiding Principles
Fiscal Year 2023-2024 Budget

Development of Mission, Vision and Guiding Principles

During the strategic planning process that occurred during FY 22-23 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 2023-2024 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.

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.

City of St. Charles
Overview of the City's Fund Structure
Fiscal Year 2023-2024 Budget

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 capital 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.

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.

Central Downtown Capital Project Fund: This fund accounts for the City funded public improvements within Tax Increment Financing District Seven which include a parking deck as well as streetscape and river walk renovations.

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.

City of St. Charles
Overview of the City's Fund Structure
Fiscal Year 2023-2024 Budget

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 13,946 residential and 2,132 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 4,498,000 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 facilities. This includes sewerage treatment and sanitary sewers. The average daily flow of wastewater treated approximates 5,240,000 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.

City of St. Charles
Overview of the City's Fund Structure
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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 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

Funds That Have Been Recently Closed

Over the last year, the City has closed or consolidated the following funds due to the funds being drawn-down and spent, the legal requirements being fulfilled or to improve budget clarity and understanding by consolidating the fund's activities into another fund. As such, these funds may appear in prior annual budget documents.

- Capital Levy Fund (Closed April 30, 2022)
- Water Connection Fee Fund (Closed April 30, 2022)
- Wastewater Connection Fee Fund (Closed April 30, 2022)

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Police Building Capital Project Fund (Closed April 30, 2022)
Tax Increment Financing District One Hotel Baker (Closed April 30, 2022)
Tax Increment Financing District Two Moline Foundry (Closed April 30, 2023)
Tax Increment Financing District Six Lexington Club (Closed April 30, 2023)
Self-Insurance Health Fund (Closed April 30, 2023)
Central Downtown TIF #7 Capital Fund (Closed April 30, 2023)

City of St. Charles
Budgetary and Fiscal Policies
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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, 67% of revenues are elastic (sales taxes, income tax, use tax and replacement tax) and 22% 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 all major General Fund revenue streams and prepared current year projections and FY 2023-2024 budgets based on various economic indicators, local development activity and legislative influences. The opening of a second cannabis dispensary and a 3.39% increase in the property tax levy eliminates the need to add an additional revenue source or increase rates of existing fees or locally imposed taxes for the City's General Fund.

During the budget process, the City identified a long-term need for additional revenues in order to repair and improve the City's road network based on a recently completed study. Recognizing that road improvements are ideally funded with ongoing revenues rather than new debt obligations, and recognizing that the City's cost to fix and improve streets increases significantly, the City elected to implement a 0.50% home rule sales tax increase which was

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Budgetary and Fiscal Policies
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approved on February 21, 2023, effective July 1, 2023. The additional \$4,400,000 in annual revenues are committed by the City for roads, infrastructure and related improvements.

In addition, the City completed a study analyzing its water and sewer connection fees to determine if adjustments should be made. These fees were approved for adjustment in February as recommended by the study and incorporated into the Budget.

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.

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.

During FY 2021-2022 the City utilized the remaining \$1.9 million in the Police Building Capital Project Fund to pay incentives to an auto dealership. The FY 2021-2022 budget was amended to add the budgeted transfer from the Police Building Capital Fund to the General Fund. In FY 2022-2023, the City will finance a sewer fund capital project using the \$4.5 million of State and Local Fiscal Recovery Funds (SLRFR) It was awarded. For FY 23-24, the City's TIF #3 St. Charles Mall Fund will repay the General Fund \$799,132. These funds will then be transferred to the City's Capital Fund for future capital project funding.

6. The City will set fees and user charges for the Electric, Water and Sewer Funds in accordance with the November 2019 utility rate and fee study. These rates were structured in order to provide a revenue stream which will support operational and maintenance expenses, debt service principal and interest payments, and fund capital improvements.

On June 1, 2022, the City increased the sewer, water and electric utility rates 5.0%, 12.0%, and 0.0%, respectively. These increase in the sewer rate reflects the amount recommended in the rate study. The 12.0% water rate increase is 1.5.% greater than the recommended rate adjustment of 10.5%. The additional 1.5% was added because in the prior year the rate increase was only 9.0% and was recommended to be 10.5%. The electric rates were not adjusted by the recommended 2.0% because the fund has been able to maintain a healthy reserve balance without any further increases.

The FY 2023-24 Budget includes a 12% increase for water rates, 8% for sewer and 0% for electric. The 12% for water consists of the rate-study recommended 10.5% plus 1.5% catch up for the 9% implemented in a prior year that should have been 10.5%. The 8% sewer increase recommended consists of the rate study recommended 5%, plus 3% for catch-up adjustment done in FY 21-22. After analyzing the City's electric fund, the Budget does not recommend any electric increases even though a 2% increase was recommended as part of the rate study.

City of St. Charles
Budgetary and Fiscal Policies
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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 2023-2024 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 department maintains a long-term projection 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.

A compensation study focused on external marketability and internal equity relative to non-union personnel was completed in FY 2021-2022. The FY 2023-2024 payroll budget will reflect the pay grades and salary scales recommended in this study adjusted for a 3.0% cost of living adjustment and a 3% merit adjustment pool. Union employee scale adjustments are set by contract and include a 2.75% increase for Police Officers, 2.75% for Police Sergeants, 2.5% for firefighters, 2.5% for fire lieutenants, 1.53% for fire captains, 3.0% for International Brotherhood of Electric Workers, and 2.5% for International Brotherhood of Teamsters. 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.

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.

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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, 2022 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, 2021.

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.

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

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- 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
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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.

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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.

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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, 2023 the City has twelve (12) outstanding general obligation bond issuances with a total outstanding debt amount of \$101,885,000. 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.

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

Original Issue Amount: \$9,035,000

Outstanding Principal: \$3,815,000

Original Issue Date: October 18, 2012

Outstanding Interest: \$699,075

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.

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

Original Issue Amount: \$12,025,000
Original Issue Date: October 18, 2012
Date of Maturity: December 1, 2025
Interest Rates: 2.00% to 4.00%

Outstanding Principal: \$3,245,000
Outstanding Interest: \$196,050
Current Interest Rate: 3.00%

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
Original Issue Date: December 4, 2013
Date of Maturity: December 1, 2033
Interest Rates: 1.00% to 4.625%

Outstanding Principal: \$3,065,000
Outstanding Interest: \$851,890
Current Interest Rate: 2.90%

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
Original Issue Date: February 2, 2015
Date of Maturity: December 1, 2029
Interest Rates: 1.35% to 3.00%

Outstanding Principal: \$1,225,000
Outstanding Interest: \$146,190
Current Interest Rate: 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
Original Issue Date: September 15, 2016
Date of Maturity: December 1, 2036
Interest Rates: 2.00% to 5.00%

Outstanding Principal: \$5,570,000
Outstanding Interest: \$1,688,900
Current Interest Rate: 4.00%

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
Original Issue Date: September 15, 2016
Date of Maturity: December 1, 2029
Interest Rates: 2.00% to 5.00%

Outstanding Principal: \$7,570,000
Outstanding Interest: \$1,337,600
Current Interest Rate: 4.00%

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.

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- **General Obligation Corporate Purpose Bond Series 2018A**
Original Issue Amount: \$20,255,000 Outstanding Principal: \$16,945,000
Original Issue Date: April 19, 2018 Outstanding Interest: \$5,782,883
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: \$12,600,000
Original Issue Date: July 16, 2019 Outstanding Interest: \$4,209,900
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: \$10,595,000
Original Issue Date: September 2, 2020 Outstanding Interest: \$3,075,600
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: \$3,085,000
Original Issue Date: September 2, 2020 Outstanding Interest: \$581,400
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: \$10,900,000
Original Issue Date: December 30, 2021 Outstanding Interest: \$3,161,430
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.

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- **Taxable General Obligation Corporate Purpose Refunding Bond Series 2021B**
Original Issue Amount: \$23,490,000 Outstanding Principal: \$3,085,000
Original Issue Date: December 30, 2021 Outstanding Interest: \$581,400
Date of Maturity: December 1, 2038 Current Interest Rate: 0.75%
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.

Revenue Bonds

As of May 1, 2023 the City has one (1) outstanding revenue bond with an outstanding debt amount of \$1,810,000. Revenue bonds are limited obligations of the City and are payable solely from the revenue streams that are securing the obligations.

- **Senior Lien Limited Sales Tax Revenue Refunding Bonds, Series 2016**
Original Issue Amount: \$7,195,000 Outstanding Principal: \$1,810,000
Original Issue Date: November 17, 2016 Outstanding Interest: \$109,400
Date of Maturity: January 1, 2025 Current Interest Rate: 4.00%
Interest Rates: 3.00% to 4.00%
Description: Bonds issued are a refunding of the Series 2008 bonds originally issued to finance land acquisition and infrastructure improvements for a retailer.

Illinois Environmental Protection Agency Loans

As of May 1, 2023 the City has twelve eleven (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, 2023 the City currently has \$29,983,923 in outstanding principal for IEPA loans for projects that have been completed and repayment has begun, and another estimated \$44,861,095 for projects not yet formally completed, bringing the total amount of outstanding or pending IEPA loan balances to \$74,845,018.

IEPA Loans for Completed Projects with Finalized Repayment Schedules

- **IEPA Loan #L17-2288 (Wastewater)**
Original Loan Amount: \$10,000,000 Outstanding Principal: \$1,535,873
Original Loan Date: November 17, 2003 Outstanding Interest: \$57,216
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: \$2,644,682
Original Loan Date: July 6, 2010 Outstanding Interest: \$142,687
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.

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- **IEPA Loan #L17-3327 (Wastewater)**
Original Loan Amount: \$1,898,185 Outstanding Principal: \$734,191
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: \$6,177,139
Original Loan Date: November 5, 2012 Outstanding Interest: \$886,136
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: \$2,641,668
Original Loan Date: December 17, 2014 Outstanding Interest: \$370,429
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.
- **IEPA Loan #L17-5285 (Water)**
Original Loan Amount: \$2,994,919 Outstanding Principal: \$2,091,058
Original Loan Date: April 24, 2015 Outstanding Interest: \$313,568
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: \$13,019,121
Original Loan Date: September 25, 2017 Outstanding Interest: \$1,797,794
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: \$617,690
Original Loan Date: April 1, 2019 Outstanding Interest: \$104,449
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.

City of St. Charles
Debt Policy and Outstanding Debt
Fiscal Year 2023-2024 Budget

- **IEPA Loan #L17-5564 (Wastewater)**

Original Loan Amount: \$535,930

Outstanding Principal: \$510,024

Original Loan Date: May 1, 2021

Outstanding Interest: \$69,713

Date of Maturity: June 26, 2041

Interest Rate: 1.350%

Description: Loan issued to finance the rehabilitation of the Country Club lift station.

IEPA Loans for Completed Projects Underway without a Finalized Repayment Schedule

- **IEPA Loan #L17-5739 (Wastewater)**

Original Loan Amount: \$20,822,600

*Outstanding Principal: \$0

Original Loan Date: May 1, 2021

*Outstanding Interest: \$0

Date of Maturity: October 16, 2042

Interest Rate: 1.350%

Description: Loan issued to finance the westside water reclamation facility phase III expansion.

*This project has not been closed out and there is no debt service schedule yet available.

- **IEPA Loan #L17-5775 (Water)**

Original Loan Amount: \$7,325,000

*Outstanding Principal: \$0

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.

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

Original Loan Amount: \$16,713,495

*Outstanding Principal: \$0

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 2023-2024 Budget

Debt Type	Balances May 1, 2023	FY 2023-24 Debt Issues	FY 2023-24 Debt Payments	Balances April 30, 2024
General Obligation (GO) Bond Issues				
General	49,053,758	-	(5,162,515)	43,891,243
TIF	24,840,000	-	(765,000)	24,075,000
Electric	9,676,446	-	(727,468)	8,948,978
Water	9,504,686	-	(576,192)	8,928,494
Wastewater	8,810,111	-	(403,825)	8,406,286
Sub-total GO Debt	101,885,000	-	(7,635,000)	94,250,000
Illinois Environmental Protection Agency (IEPA) Loans				
Water	9,377,408	5,325,000	(977,266)	13,725,142
Wastewater	48,058,030	12,084,580	(2,863,068)	57,279,542
Sub-total IEPA Loans	57,435,438	17,409,580	(3,840,334)	71,004,684
Total Debt				
General	49,053,758	-	(5,162,515)	43,891,243
TIF	24,840,000	-	(765,000)	24,075,000
Electric	9,676,446	-	(727,468)	8,948,978
Water	18,882,094	5,325,000	(1,553,458)	22,653,636
Sewer	56,868,141	12,084,580	(3,266,893)	65,685,828
Total Debt	159,320,438	17,409,580	(11,475,334)	165,254,684

City of St. Charles
Fund Balance and Reserves Policy
Fiscal Year 2023-2024 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 2023-2024 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 2023-2024 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 unity 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 fund balance for the General Fund was \$27,909,054 at the beginning of the current year. It is anticipated to be about \$28,500,000 +/- at April 30, 2024 which is 46.9% of applicable expenditures and transfers for resources out. This assumes that an additional \$3,000,000 will ultimately be transferred out of the General Fund for FY 2022-23 for various capital projects.

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 after considering remaining bond proceeds to fund capital projects.

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 2023-2024 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, 2024 falls short of the required amount after considering remaining bond and loan proceeds to fund capital projects. Challenges have been encountered to maintain this policy over the long term because of the amount 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 a rate structure that incorporates the findings of a rate study that was finalized in FY 2019-2020. The FY 2023-2024 budget represents the eleventh consecutive year that rate changes based on rate studies have been applied. It is anticipated that the resulting rate structure will return all of the utility to a self-sustaining status and the reserve requirements for the fund will be realized over the long term.

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 bond and 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 a rate structure that incorporates the findings of a rate study that was finalized in FY 2019-2020. The FY 2023-2024 budget represents the eleventh consecutive year that rate changes based on rate studies have been applied. It is anticipated that the resulting rate structure will return the utility to a self-sustaining status and the reserve requirements for the fund will be realized over the long term.

City of St. Charles
Basis of Accounting and Basis of Budgeting
Fiscal Year 2023-2024 Budget

General Description

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 agency 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, and assets on a GAAP basis. Likewise, principal payments are shown as expenditures on a budgetary basis but reflected as a decrease in long-term debt payable on a GAAP basis. Under GAAP, bond/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
All Funds
Revenues and Expenditures by Type
FY 2023-2024 Budget

	Actual FY 20/21	Actual FY 21/22	Budget FY 22/23	Forecast FY 22/23	Budget FY 23/24
<u>Revenues</u>					
User Charges	78,752,666	81,435,797	82,969,318	83,427,274	84,927,638
Reimbursement for Projects	488,637	1,139,772	7,541,250	1,510,000	6,450,000
Property Tax	14,807,083	15,486,057	16,457,299	16,911,495	17,532,962
Sales & Use Tax	21,147,469	25,134,536	25,838,000	27,043,000	31,895,000
Intergovernmental	9,388,250	9,463,025	6,891,344	8,292,576	8,136,465
Hotel Tax	510,280	1,499,765	1,500,000	1,900,000	2,000,000
Alcohol Tax	1,603,277	1,794,527	1,800,000	2,000,000	2,150,000
Other Taxes	1,021,913	1,019,449	1,023,000	1,020,027	1,020,000
Franchise Fees	3,516,263	3,607,490	3,553,800	3,623,690	3,618,000
Sale of Inventory	2,159,608	3,365,633	3,000,000	2,400,250	3,000,000
Insurance Premiums	5,541,752	6,062,856	6,190,085	6,256,784	750,000
Pension Contributions	6,793,064	8,146,916	7,788,506	8,097,217	8,203,283
Internal Service Charges	1,975,215	2,231,475	2,207,606	1,929,395	5,404,565
Investment Income	22,572,473	(7,264,987)	7,615,416	703,422	5,723,033
Connection Fees	516,761	503,281	400,000	470,000	560,000
Other Revenues	2,441,112	5,790,123	9,356,734	8,601,300	6,752,926
Debt Issues	14,860,048	47,098,672	20,349,005	11,344,828	18,539,000
Interfund Transfers	15,211,539	17,245,854	12,674,921	16,548,387	10,178,676
Total Revenues	203,307,410	223,760,243	217,156,284	202,079,645	216,841,548
<u>Expenditures</u>					
Personnel Services	46,161,219	48,158,982	52,554,490	51,702,986	55,733,807
Materials and Supplies	5,487,775	6,549,505	6,695,769	6,239,781	7,029,777
Contractual Services	59,364,794	59,375,598	68,256,614	65,377,370	65,554,918
Other Operating	10,245,380	11,926,270	9,141,948	9,093,089	8,075,594
Departmental Allocations	-	-	-	-	-
Capital	15,047,130	31,652,998	54,275,873	33,396,160	57,248,582
Debt Service	14,810,866	42,237,889	15,319,428	15,319,428	15,842,371
Interfund Transfers - Debt	10,595,689	7,585,804	8,259,099	8,161,445	7,452,727
Interfund Transfers - Other	3,783,450	6,677,313	4,694,948	8,626,673	2,792,197
Total Expenditures	165,496,303	214,164,360	219,198,169	197,916,932	219,729,973
Revenues Over/ (Under) Expenditures	\$ 37,811,107	\$ 9,595,883	\$ (2,041,885)	\$ 4,162,713	\$ (2,888,425)

City of St. Charles
All Funds
Expenditures by Fund
FY 2023-2024 Budget

	Actual FY 20/21	Actual FY 21/22	Budget FY 22/23	Forecast FY 22/23	Budget FY 23/24
<u>General Fund</u>					
City Administration	426,548	543,290	584,497	603,974	540,305
Communications & Public Affairs	159,881	178,312	240,860	210,337	255,459
Mayors Office	47,132	34,176	44,728	38,785	42,093
City Council	81,968	104,830	157,043	142,935	159,825
City Treasurer	1,455	2,260	3,438	3,330	3,345
City Clerk	4,862	5,031	4,844	4,850	4,850
Hotel Tax Distribution	577,967	571,601	576,600	576,600	576,600
Board of Fire & Police Commission	1,217	31,118	21,390	10,425	39,525
Information Systems	1,552,585	1,611,062	2,678,851	2,723,423	3,301,725
Human Resources	682,586	755,962	1,034,002	1,056,816	1,108,445
Accounting	1,066,357	868,050	1,534,204	1,534,040	1,580,801
Utility Billing	151,620	(17,207)	655,731	610,876	673,688
Police	14,044,952	14,998,427	16,104,302	15,730,731	16,978,246
Youth Commission	13,725	15,000	15,000	15,000	15,000
Fire Administration	3,649,271	4,129,004	4,314,605	4,213,618	4,649,547
Fire Operations	7,030,736	7,863,805	8,329,697	8,273,839	8,868,024
Fire Emergency Management Association	133,975	153,171	269,547	186,347	189,215
Public Health & Planning	606,031	616,969	631,500	622,800	635,000
Public Works Administration & Engineering	809,753	749,643	1,667,653	1,629,588	2,014,443
Public Services	5,867,302	6,162,501	9,478,570	9,253,785	9,788,668
Planning Services	602,807	625,604	586,311	597,032	766,833
Building & Code	762,712	694,327	835,849	812,664	990,190
Development Engineering	287,612	294,672	430,596	440,377	407,622
Special Service Area 1B	262,000	262,000	260,000	262,000	262,000
Economic Development	426,627	451,193	1,447,076	1,106,094	2,182,844
Interfund Transfers - Debt	3,641,783	5,108,931	5,801,934	5,801,974	5,497,459
Interfund Transfers - Other	3,130,330	6,113,414	2,823,284	5,406,524	1,931,401
Departmental Chargebacks	-	-	(5,877,193)	(5,877,193)	(2,775,870)
Total General Fund	46,023,791	52,927,145	54,654,919	55,991,573	60,687,282

City of St. Charles
All Funds
Expenditures by Fund
FY 2023-2024 Budget

	Actual FY 20/21	Actual FY 21/22	Budget FY 22/23	Forecast FY 22/23	Budget FY 23/24
<u>Electric Fund</u>					
Electric Administration	3,138,484	3,239,451	2,900,212	2,556,136	2,983,155
Electric Operations	53,397,013	55,057,916	64,034,565	53,692,329	64,822,570
Electric Meter	503,402	359,442	573,410	568,999	458,426
Interfund Transfers - Debt	298,792	294,515	295,914	295,914	297,109
Interfund Transfers - Other	-	-	2,110,929	2,110,929	1,084,830
Total Electric Fund	57,337,691	58,951,324	69,915,030	59,224,307	69,646,090
<u>Water Fund</u>					
Water Administration	2,558,329	2,938,317	2,364,594	2,211,997	2,680,282
Water Operations	6,529,028	6,312,467	13,248,678	8,370,485	16,804,560
Water Meter	394,779	443,463	539,630	424,953	434,104
Interfund Transfers - Debt	162,604	176,031	189,191	189,191	162,027
Interfund Transfers - Other	-	-	1,587,327	1,587,327	739,930
Total Water Fund	9,644,740	9,870,278	17,929,420	12,783,953	20,820,903
<u>Sewer Fund</u>					
Wastewater Administration	3,907,212	4,336,341	4,451,535	4,425,197	4,855,623
Wastewater Plant Operations	4,288,078	4,302,964	20,548,385	9,249,498	15,939,884
Wastewater Collections	2,392,315	2,561,862	3,350,102	2,380,853	4,512,906
Wastewater Connections	2,552,256	15,321,926	6,763,000	10,579,032	3,457,358
Interfund Transfers - Debt	2,162,193	248,361	249,255	249,255	250,024
Interfund Transfers - Other	-	-	1,637,541	1,637,541	951,110
Total Sewer Fund	15,302,054	26,771,454	36,999,818	28,521,376	29,966,905
<u>Refuse Fund</u>					
Refuse Operating	543,100	550,057	671,600	595,056	575,000
Interfund Transfers - Other	163,328	118,117	118,117	118,117	-
Total Refuse Fund	706,428	668,174	789,717	713,173	575,000
<u>TIF 3 - St. Charles Mall Fund</u>					
TIF 3 Special Revenue	180,611	213,963	219,863	219,864	799,702
Total TIF 3	180,611	213,963	219,863	219,864	799,702
<u>TIF 4 - First St. Development Fund</u>					
TIF 4 Special Revenue	453,534	465,583	477,325	475,325	487,210
Total TIF 4	453,534	465,583	477,325	475,325	487,210
<u>TIF 5 - St. Charles Manufacturing Fund</u>					
TIF 5 Special Revenue	202,924	206,228	211,313	210,706	223,315
Total TIF 5	202,924	206,228	211,313	210,706	223,315
<u>TIF 7 - Central Downtown Fund</u>					
TIF 7 Special Revenue	542,766	843,667	818,349	518,294	530,997
TIF 7 Phase 3 Capital	384,885	3,993	149,659	-	-
TIF 7 Building 6 Capital	-	84,153	-	-	-
Total TIF 7	927,651	931,813	968,008	518,294	530,997

City of St. Charles
All Funds
Expenditures by Fund
FY 2023-2024 Budget

	Actual FY 20/21	Actual FY 21/22	Budget FY 22/23	Forecast FY 22/23	Budget FY 23/24
<u>First Street East Plaza Capital Project Fund</u>					
First Street East Plaza Capital	319,473	654,379	-	116,712	3,262,632
Total First Street East Plaza	319,473	654,379	-	116,712	3,262,632
<u>Motor Fuel Tax Fund</u>					
Motor Fuel Tax	1,648,423	1,221,306	2,350,000	2,229,377	2,525,000
Total Motor Fuel Tax Fund	1,648,423	1,221,306	2,350,000	2,229,377	2,525,000
<u>Capital Projects Fund</u>					
Information Systems	797,045	268,360	457,560	340,170	433,191
Finance	16,374	6,547	-	-	200,000
Police	-	-	-	-	900,000
Street & Bridge	1,051,740	1,355,150	1,497,848	1,149,250	439,500
Storm	1,259,520	3,039,149	1,228,337	972,030	2,590,000
Special Services	520,404	121,570	866,792	304,260	2,475,000
Community Development	15,400	493,894	506,000	490,000	96,000
Interfund Transfers - Debt	1,669,768	139,516	-	-	-
Total Capital Projects Fund	5,330,251	5,424,186	4,556,537	3,255,710	7,133,691
<u>Equipment Replacement Fund</u>					
IT Equipment Replacements	45,779	177,592	100,000	68,225	163,225
Interfund Transfers - Other	-	452,093	-	-	-
Total Equipment Replacement Fund	45,779	629,685	100,000	68,225	163,225
<u>Debt Service Funds</u>					
Debt Service	9,197,408	36,957,828	8,897,763	8,897,763	8,409,844
Total Debt Service Funds	9,197,408	36,957,828	8,897,763	8,897,763	8,409,844
<u>Inventory Fund</u>					
Inventory Operations	2,571,250	3,893,184	3,630,236	2,869,909	3,526,860
Interfund Transfers - Other	243,588	283,383	283,383	283,383	-
Total Inventory Fund	2,814,838	4,176,567	3,913,619	3,153,292	3,526,860
<u>Motor Vehicle Replacement Fund</u>					
Fleet Services	1,435,931	1,208,849	1,244,640	1,184,356	1,211,891
Police Vehicle Replacement	66,967	110,790	185,000	254,183	240,000
Fire Vehicle Replacement	-	-	-	1,301,277	160,000
Public Services Vehicle Replacement	120,855	63,900	355,000	822,201	765,000
Community Dev Vehicle Replacement	-	-	35,000	95,030	92,000
Total Motor Vehicle Replacement Fund	1,623,753	1,383,539	1,819,640	3,657,047	2,468,891
<u>Health Insurance Fund</u>					
Health Insurance	5,000,838	5,006,016	5,200,898	5,452,448	-
Interfund Transfers - Other	81,444	69,384	1,579,384	3,227,869	-
Total Health Insurance Fund	5,082,282	5,075,400	6,780,282	8,680,317	-

City of St. Charles
All Funds
Expenditures by Fund
FY 2023-2024 Budget

	Actual FY 20/21	Actual FY 21/22	Budget FY 22/23	Forecast FY 22/23	Budget FY 23/24
<u>Risk Insurance Fund</u>					
Worker's Compensation & Liability	1,593,864	803,064	1,133,345	911,023	949,025
Interfund Transfers - Other	476,424	21,492	21,492	21,492	-
Total Risk Insurance Fund	2,070,288	824,556	1,154,837	932,515	949,025
<u>Communications Fund</u>					
Communications Fiber	300,503	222,987	812,354	719,691	319,700
Interfund Transfers - Other	43,716	49,020	110,684	110,684	61,664
Total Communications Fund	344,219	272,007	923,038	830,375	381,364
<u>Pension Funds</u>					
Police Pension Fund	3,690,176	3,933,200	3,989,108	4,616,681	4,195,955
Fire Pension Fund	2,549,989	2,605,745	2,547,932	2,820,347	2,976,082
Total Pension Funds	6,240,165	6,538,945	6,537,040	7,437,028	7,172,037
Total All Funds	165,496,303	214,164,359	219,198,169	197,916,932	219,729,973

City of St. Charles
Capital Improvement Program by Fund
FY 2023-2024 Budget

Fund	Accounting Unit	Description	FY 2023-2024 Budget
100 - General			
	Information Systems	UPS Replacement	3,000
	Information Systems	Disaster Recovery Hardware for Network	4,500
	Information Systems	Memory/Processor Upgrades	2,000
	Information Systems	Network Cards and Drives	2,000
	Information Systems	Switch Replacements	1,000
	Information Systems	Ultrium Tape Drive	22,000
		Sub-total	34,500
	Fire Operations	Replace Fire Hose/Fittings	10,000
	Fire Operations	Replace Fire Hurst Rescue Equipment	9,000
	Fire Operations	Replace Fire Rescue and Safety Equipment	12,500
	Fire Operations	Replace Fire Hose Nozzles	6,000
	Fire Operations	Fire Station Bedding and Appliances	7,000
	Fire Operations	Fire Radio Equipment Replacement	8,500
	Fire Operations	Fire Technical Rescue Equipment	8,000
	Fire Operations	Fire Monitoring Equipment	3,000
		Sub-total	64,000
	Emergency Management	Starcom Radios	5,000
	Emergency Management	Drone Equipment	20,000
	Emergency Management	Weather Station	3,500
		Sub-total	28,500
	Building & Code	Plan Shelving Units	3,100
	Building & Code	Desk Chair	450
		Sub-total	3,550
Total General Fund			130,550
200 - Electric			
	Electric Administration	Computer Replacement	4,600
	Electric Administration	UB Software Replacement	295,508
	Electric Administration	Work Order Software	65,650
	Electric Administration	ERP Replacement - Financials/Human Resources/Payroll	120,000
		Sub-total	485,758
	Electric Operating	Replacement of 2003 E350 Van	48,000
	Electric Operating	Replacement of 2011 F350 Truck	46,000
	Electric Operating	Replacement of 2011 F550 Dump Truck	65,000
	Electric Operating	Replacement of 2010 IHC Aerial Truck	250,000
	Electric Operating	Public Works Facility Parking Lot Improvements	32,000
	Electric Operating	Substation Transformer Replacement Final Payment	673,086
	Electric Operating	Substation Gang Operated Air Break Switches	80,000
	Electric Operating	Substation SEL Breaker Reprogramming	100,000
	Electric Operating	Substation Capital Unplanned Failures	40,000
	Electric Operating	34 kV Cable Grounding Transmission Improvement	100,000
	Electric Operating	Pheasant Run Industrial Park Development Improvements	6,200,000
	Electric Operating	Prairie Center Development Improvements	400,000
	Electric Operating	Emergent Reimbursable Development Improvements	400,000
	Electric Operating	Cable Replacement/Reinforcement	200,000
	Electric Operating	Leaking & Failed Transformer Replacement	200,000
	Electric Operating	Overhead System Replacements	500,000
	Electric Operating	Power Factor Correction Equipment	45,000
	Electric Operating	Rotted Switchgear Replacements	200,000
	Electric Operating	Substation Exit Cable Replacement	200,000
	Electric Operating	Storm Hardening-Residential Overhead to Underground cable	100,000
	Electric Operating	Unplanned Underground Equipment Failure Replacements	300,000
	Electric Operating	New Service Installations	45,000
	Electric Operating	Red Concrete w Frankenstein Replacement	275,000
	Electric Operating	Streetlight Controller Replacements	25,000
	Electric Operating	Streetlight LED Upgrades	200,000
	Electric Operating	Unplanned St. Light/Traffic Signal Concrete Pole Replacements	20,000
	Electric Operating	Unplanned Streetlight Replacements	40,000
		Sub-total	10,784,086
Total Electric Fund			11,269,844

City of St. Charles
Capital Improvement Program by Fund
FY 2023-2024 Budget

Fund	Accounting Unit	Description	FY 2023-2024 Budget
210 - Water			
	Water Administration	Computer Replacement	4,100
	Water Administration	UB Software Replacement	41,408
	Water Administration	Work Order Software	50,650
	Water Administration	ERP Replacement - Financials/Human Resources/Payroll	60,000
		Sub-total	156,158
	Water Operations	Replacement of 2015 F550	270,000
	Water Operations	Replacement of F250	85,000
	Water Operations	Replacement of 2012 Imperial Trailer	20,000
	Water Operations	Chlorine Gas Equipment Replacement	35,000
	Water Operations	Supervisory Control and Data Acquisition (SCADA) System Enhancements	150,000
	Water Operations	Water Meter Replacements	225,000
	Water Operations	MFT Annual Street Program Water Main Replacement	207,000
	Water Operations	Annual Pressure Reduction Valve Replacement	100,000
	Water Operations	Annual Lead Line Replacement	160,000
	Water Operations	Lancaster Liberty Water Main Replacement	890,400
	Water Operations	4th St Water Main Replacement	642,000
	Water Operations	Kirk Rd at Illinois Water Main Replacement	229,100
	Water Operations	Public Works Facility Parking Lot Improvements	32,000
	Water Operations	7th Ave Creek Rte 25 Culvert Replacement	185,000
	Water Operations	Prairie St Water Main Replacement	400,000
	Water Operations	Water Well #8 Expansion	1,300,000
	Water Operations	Reservoir Tank 3/4 Repair & Paint Design Engineering	20,000
	Water Operations	Kirk Rd at Illinois Water Main Replacement Construction Engineering	33,000
	Water Operations	Water Utility Master Plan	90,000
	Water Operations	Water Well Test Drilling	300,000
	Water Operations	Pipe Integrity Inspection River Crossing	120,000
	Water Operations	Well House Door Replacement	12,000
	Water Operations	Well House #9 Roof Improvements	60,000
	Water Operations	Well #4 Conversion to Pitless Adapter	350,000
	Water Operations	Well #4 Preventative Maintenance	200,000
	Water Operations	Well House Master Meter Replacement	40,000
	Water Operations	Well #7 Redirect to Well #13 Construction	5,445,000
	Water Operations	Well 3/4 Booster Pumps Maintenance	42,000
	Water Operations	Well #11 Preventative Maintenance	70,000
	Water Operations	Well #11 Improvements	225,000
	Water Operations	Water Well Development	315,000
	Water Operations	Well #8 East and West Construction	653,600
	Water Operations	Cathodic Protection Tenth Street Tower	50,000
	Water Operations	Cathodic Protection Campton Hills Tower	40,000
		Sub-total	12,996,100
Total Water Fund			13,152,258
220 - Wastewater			
	Wastewater Administration	Computer Replacement	6,700
	Wastewater Administration	UB Software Replacement	62,386
	Wastewater Administration	Work Order Software	50,650
	Wastewater Administration	ERP Replacement - Financials/Human Resources/Payroll	60,000
		Sub-total	179,736
	Wastewater Plant Operations	Replacement of 2012 F-150	60,000
	Wastewater Plant Operations	Supervisory Control and Data Acquisition (SCADA) System Enhancements	100,000
	Wastewater Plant Operations	Boiler By-Pass Improvements	90,000
	Wastewater Plant Operations	Final Clarifier Design Engineering	263,000
	Wastewater Plant Operations	WAS Tank Rehabilitation Design Engineering	67,500
	Wastewater Plant Operations	Ultra Violet Light Disinfection Replacement Construction Engineering	100,000
	Wastewater Plant Operations	Wastewater Utility Master Plan Engineering Services	100,000
	Wastewater Plant Operations	Wildrose Lift Station Replacement Construction	690,000
	Wastewater Plant Operations	Riverside Lift Station Replacement Construction	10,816,000
		Sub-total	12,286,500

City of St. Charles
Capital Improvement Program by Fund
FY 2023-2024 Budget

Fund	Accounting Unit	Description	FY 2023-2024 Budget
220 - Wastewater			
Wastewater Collections		Replacement of Sewer Jetter	295,000
Wastewater Collections		Purchase Televising Van	110,000
Wastewater Collections		Replacement of 2009 F550	65,000
Wastewater Collections		Replacement of 2001 Godwin Pump	50,000
Wastewater Collections		Replacement of 1991 Pace Trailer	15,000
Wastewater Collections		Public Works Facility Parking Lot Improvements	32,000
Wastewater Collections		Dunham & Royal St. George Improvements	285,000
Wastewater Collections		MFT Annual Street Program Sanitary Replacement	70,000
Wastewater Collections		Swenson Full Depth Reclamation (FDR) Sanitary Replacement	32,000
Wastewater Collections		State St Creek Sanitary Replacement	935,000
Wastewater Collections		Prairie St Sanitary Replacement	165,000
Wastewater Collections		Capacity Mgmt, Ops and Maint (CMOM) Program Flow Monitoring Step 1	100,000
Wastewater Collections		CMOM Program Sanitary Sewer Evaluation Survey (SSES) Step 2	123,000
Wastewater Collections		CMOM Program Step 3	431,000
Wastewater Collections		CMOM Annual Update Other Engineering Services	20,000
		Sub-total	2,728,000
Wastewater Connections		Eastern Drainage Trunk Main Land	1,590,025
Wastewater Connections		Eastern Drainage Trunk Main Improvements - Kautz Rd	1,867,333
		Sub-total	3,457,358
Total Sewer Fund			18,651,594
350 - Motor Fuel Tax			
Street Program		Annual Resurfacing Program	2,525,000
Total Motor Fuel Tax Fund			2,525,000
508 - First Street East Plaza Capital Project			
Project Expenditures		Phase 2 Construction	3,262,632
Total First Street East Plaza Capital Project Fund			3,262,632
513 - Capital Improvement			
Information Systems		Public Engagement Platform	99,500
Information Systems		Emergency Operations Center and EMA Technology Upgrade	65,000
Information Systems		GIS Utility Network Data Migration	80,000
Information Systems		Microsoft 365 Implementation	70,000
Information Systems		Database Upgrade Software and Services	80,000
Information Systems		Identity and Access Management	38,691
		Sub-total	433,191
Finance		ERP Replacement - Financials/Human Resources/Payroll	200,000
		Sub-total	200,000
Police Department		Police Range Building Renovations	900,000
		Sub-total	900,000
Street and Bridge		Debt Service - Interfund Loan	2,350
Street and Bridge		Kautz Rd Reconstruction	25,000
Street and Bridge		Public Works Facility Parking Lot Improvements	41,500
Street and Bridge		Parking Lot R Resurface	70,000
Street and Bridge		Fox River Bike Trail Downtown Improvements	50,000
Street and Bridge		Prairie St Resurfacing Development Engineering	120,000
Street and Bridge		Corner Illinois/First Street Parking Lot Improvements	75,000
Street and Bridge		Prairie Bridge Repairs Construction Engineering	20,000
Street and Bridge		Work Order Project	35,650
		Sub-total	439,500
Storm Sewer		MFT Annual Street Program Storm Sewer Replacement	185,000
Storm Sewer		7th Avenue Creek Phase 2	1,975,000
Storm Sewer		Indiana & 14th Storm Sewer Improvements	355,000
Storm Sewer		State St Creek Master Plan Improvements Design Engineering	75,000
		Sub-total	2,590,000

City of St. Charles
Capital Improvement Program by Fund
FY 2023-2024 Budget

Fund	Accounting Unit	Description	FY 2023-2024 Budget
513 - Capital Improvement			
Special Services	Pull on V-Box Upfitting		35,000
Special Services	City Hall Rooftop Units and Roof Design Engineering		15,000
Special Services	Century Station Rooftop Units and Roof Design Engineering		15,000
Special Services	Council Chambers Renovation		95,000
Special Services	Fox River Retaining Wall Engineering Services		20,000
Special Services	Public Works Roof Improvements		2,075,000
Special Services	Fire Station #3 Facility Improvements		85,000
Special Services	City Administration Office Remodel		20,000
Special Services	City Hall Furnance Replacement		10,000
Special Services	City Hall Sump Pump Pit Rehabilitations		40,000
Special Services	Public Works Materials Roof Structure (Annex Yard) Improvements		65,000
	Sub-total		2,475,000
Community Development	Cityview Portal		76,000
Community Development	Cityview Exchange & Outlook Integration		20,000
	Sub-total		96,000
Total Capital Improvement Fund			7,133,691
520 - Equipment Replacement			
IT Equipment	Computer Replacement Purchases		100,000
IT Equipment	Software Replacement		63,225
Total Equipment Replacement Fund			163,225
800 - Inventory			
Inventory Operations	Computer Replacement Purchases		600
Inventory Operations	Software Replacement		1,642
Total Inventory Fund			2,242
801 - Motor Vehicle Replacement			
Fleet Services	Computer Replacement Purchases		1,100
Fleet Services	Software Replacement		1,916
	Sub-total		3,016
Motor Vehicle - Police	Replacement of 2018 Ford Explorer		60,000
Motor Vehicle - Police	Replacement of 2018 Ford Explorer		60,000
Motor Vehicle - Police	Replacement of 2018 Ford Explorer		60,000
Motor Vehicle - Police	Replacement of 2016 Ford Explorer		60,000
	Sub-total		240,000
Motor Vehicle - Fire	Replacement of 2014 Chevy Tahoe		80,000
Motor Vehicle - Fire	Replacement of 2014 Chevy Tahoe		80,000
	Sub-total		160,000
Motor Vehicle - Public Services	Replacement of 2011 F550		150,000
Motor Vehicle - Public Services	Replacement of 2011 Kubota Green Machine		70,000
Motor Vehicle - Public Services	Replacement of 2012 Street Sweeper		340,000
Motor Vehicle - Public Services	Replacement of 2008 IHC 74000		205,000
	Sub-total		765,000
Motor Vehicle - Community Dev	Replacement of 2013 Ford Escape		46,000
Motor Vehicle - Community Dev	Replacement of 2014 Ford Escape		46,000
	Sub-total		92,000
Total Motor Vehicle Replacement Fund			1,260,016
804 - Communications			
Communications and Fiber	Facility Key Scan Equipment		4,000
Communications and Fiber	Computer Replacement Purchases		4,700
Communications and Fiber	STC Park District Sportsplex Fiber Optic System		20,475
Communications and Fiber	STC Park District Primrose Farms Fiber Optic System		27,150
Communications and Fiber	Software Replacement		555
	Sub-total		56,880
Total Communications Fund			56,880
Total Capital All Funds			57,607,932

City of St. Charles
General Fund
Fund Summary
FY 2023-2024 Budget

	Actual FY 20/21	Actual FY 21/22	Budget FY 22/23	Forecast FY 22/23	Budget FY 23/24	FY23/24 Budget vs FY 22/23 Forecast	
						\$	%
Beginning Fund Balance			27,909,054	27,909,054	31,644,383		
<u>Revenues</u>							
Property Tax	13,139,913	13,448,114	14,141,424	14,161,342	14,621,368	460,026	3.2%
Sales & Use Tax	20,055,815	23,910,130	24,738,000	25,783,000	26,908,000	1,125,000	4.4%
Intergovernmental	6,536,347	5,673,501	4,917,168	6,208,855	6,305,360	96,505	1.6%
Hotel Tax	510,280	1,499,765	1,500,000	1,900,000	2,000,000	100,000	5.3%
Alcohol Tax	1,603,277	1,794,527	1,800,000	2,000,000	2,150,000	150,000	7.5%
Other Taxes	1,021,913	1,019,449	1,023,000	1,020,027	1,020,000	(27)	0.0%
Franchise Fees	3,516,263	3,607,490	3,553,800	3,623,690	3,618,000	(5,690)	-0.2%
Other Revenues	1,902,609	1,940,326	1,904,609	1,955,725	2,483,721	527,996	27.0%
Investment Income	99,636	(138,479)	211,300	600,756	821,664	220,908	36.8%
Interfund Transfers	659,120	1,876,815	1,163,550	2,473,507	799,132	(1,674,375)	-67.7%
Total Revenues	49,045,173	54,631,638	54,952,851	59,726,902	60,727,245	1,000,343	1.7%
<u>Expenditures</u>							
Personnel Services	33,000,465	34,694,474	36,786,804	36,148,871	39,546,060	3,397,189	9.4%
Materials and Supplies	1,545,537	1,339,209	1,573,985	1,746,474	1,759,786	13,312	0.8%
Contractual Services	9,435,421	9,719,573	11,306,186	10,673,503	12,364,991	1,691,488	15.8%
Other Operating	207,032	1,648,884	1,922,603	1,906,505	2,228,319	321,814	16.9%
Departmental Allocations	(5,082,588)	(5,877,193)	(5,877,193)	(5,877,193)	(2,775,870)	3,101,323	-52.8%
Capital	141,227	175,267	312,730	180,329	130,550	(49,779)	-27.6%
Interfund Transfers - Debt	3,646,369	5,113,516	5,806,520	5,806,560	5,502,045	(304,515)	-5.2%
Interfund Transfers - Other	3,130,330	6,113,414	2,823,284	5,406,524	1,931,401	(3,475,123)	-64.3%
Total Expenditures	46,023,791	52,927,145	54,654,919	55,991,573	60,687,282	4,695,709	-107.0%
Revenues Over/ (Under) Expenditures	3,021,382	1,704,493	297,932	3,735,329	39,963		
Ending Fund Balance			28,206,986	31,644,383	31,684,345		

City of St. Charles
General Fund
Revenue
FY 2023-2024 Budget

Account	Description	Actual FY 20/21	Actual FY 21/22	Budget FY 22/23	Forecast FY 22/23	Budget FY 23/24
41110	Corporate Property Tax-Kane	2,259,684	1,801,650	2,874,944	2,013,411	2,866,627
41111	Road and Bridge Tax-Kane	51,086	43,775	49,000	44,767	45,000
41112	Street and Bridge-Kane	769,383	786,928	-	801,218	-
41113	Police Protection-Kane	1,704,379	1,708,405	1,830,684	1,814,971	1,826,263
41114	Fire Protection-Kane	1,704,379	1,708,405	1,830,684	1,814,971	1,826,263
41115	Mental Health Levy-Kane	606,764	616,096	600,361	595,211	621,478
41117	Police Pension Prop Tax-Kane	3,210,638	3,667,145	3,799,336	3,788,134	4,081,902
41118	Fire Pension Prop Tax-Kane	2,187,130	2,469,898	2,532,881	2,525,412	2,661,652
41120	SSA 1A Property Tax-Kane	70,451	72,084	72,000	77,356	81,000
41121	SSA 1B Property Tax-Kane	241,682	247,398	262,000	260,351	272,000
41122	Special Service Area Prop Tax-Kane	36,934	36,919	36,950	36,698	36,980
41123	TIF Property Tax-Kane	-	-	-	91,239	-
41150	Corporate Property Tax-DuPage	72,295	58,758	53,891	63,393	62,373
41151	Road and Bridge Tax-DuPage	107	104	110	105	105
41153	Police Protection-DuPage	40,693	38,769	34,316	40,555	39,737
41154	Fire Protection-DuPage	40,693	38,769	34,316	40,555	39,737
41155	Mental Health Levy-DuPage	14,487	14,007	11,254	13,308	13,522
41157	Police Pension Prop Tax-DuPage	76,798	83,042	71,218	83,804	88,816
41158	Fire Pension Prop Tax-DuPage	52,330	55,964	47,479	55,883	57,913
Total Property Taxes		13,139,913	13,448,114	14,141,424	14,161,342	14,621,368
41200	State Sales Tax	12,635,032	14,874,095	15,515,000	15,875,000	16,540,000
41201	Home Rule Sales Tax	5,858,300	7,630,536	7,840,000	8,454,000	8,875,000
41202	Municipal Use Tax	1,480,290	1,275,375	1,263,000	1,323,000	1,356,000
41204	State Auto Rental Tax	55,241	78,357	70,000	78,000	78,000
41205	Cannabis Use Tax	26,952	51,767	50,000	53,000	59,000
Total Sales & Use Taxes		20,055,815	23,910,130	24,738,000	25,783,000	26,908,000
41300	Kane County Fairgrounds	11,278	55,735	50,000	55,000	55,000
Total Admissions Tax		11,278	55,735	50,000	55,000	55,000
41400	Electric Franchise Fees	2,895,998	2,983,804	2,935,800	3,000,000	3,000,000
41410	Telephone Franchise Fees	158,186	139,974	144,000	126,250	120,000
41420	Cable Franchise Fees	433,142	449,225	444,000	449,600	450,000
41430	NICOR Franchise Fees	28,937	34,486	30,000	47,840	48,000
Total Franchise Fees		3,516,263	3,607,490	3,553,800	3,623,690	3,618,000
41500	Hotel Occupation Tax	510,280	1,499,765	1,500,000	1,900,000	2,000,000
41600	Telecommunications Tax	583,856	516,843	516,000	510,000	510,000
41700	Alcohol Tax	1,603,277	1,794,527	1,800,000	2,000,000	2,150,000
41715	Charitable Games Tax	1,022	674	1,000	1,027	1,000
41800	Local Fuel Tax	425,757	446,198	456,000	454,000	454,000
Total Other Taxes		3,124,192	4,258,007	4,273,000	4,865,027	5,115,000

City of St. Charles

General Fund

Revenue

FY 2023-2024 Budget

Account	Description	Actual FY 20/21	Actual FY 21/22	Budget FY 22/23	Forecast FY 22/23	Budget FY 23/24
42100	Liquor License A	53,200	42,600	46,600	48,900	48,900
42101	Liquor License B	76,200	17,400	67,200	73,250	73,250
42102	Liquor License C	8,800	3,600	7,200	10,800	10,800
42103	Liquor License D	21,100	9,000	21,600	27,300	27,300
42104	Liquor License E	1,550	1,650	1,650	1,950	1,950
42105	Liquor License F	800	500	450	1,100	1,100
42106	Liquor License G	4,600	-	4,600	4,600	4,600
42107	Liquor License H - Catering	500	1,000	-	1,500	1,500
42110	Liquor 1 am Permit	2,432	7,200	8,800	10,400	10,400
42111	Liquor 2 am Permit	14,148	20,700	34,500	39,100	39,100
42120	Liquor Violations	50	-	-	6,000	6,000
42200	Business Licenses/Permits	100	100	100	100	100
42202	Towing License Fee	75	75	75	50	50
42203	Scavenger License	2,500	2,000	2,000	2,000	2,000
42204	Bowling Alley License	600	600	600	600	600
42205	Massage Establishment License	1,750	2,250	2,250	2,300	2,300
42206	Billiard License	225	75	225	75	75
42207	Solicitor's License	2,550	2,200	2,050	2,300	2,300
42210	Carnival License/Fees	15	1,180	1,500	1,175	1,175
42220	Coin	1,675	2,100	2,100	2,550	2,550
42225	Video Gaming License	35,300	38,600	38,500	42,800	42,800
42230	E-Cigarette/Lounges	-	-	-	250	250
42231	Cigarette	2,500	2,750	2,750	2,400	2,400
42240	Theater License	3,600	3,600	3,600	3,600	3,600
42290	Business License Violations	2,135	2,500	2,000	2,000	2,000
42299	Misc Business Licenses/Fees	150	-	-	-	-
42300	Building Permits	537,329	408,138	375,000	480,000	480,000
42301	GIS Building Permit Fees	7,043	6,293	6,000	6,300	6,300
42302	Bldg Permit OT Inspect Fees	7,220	3,800	6,000	4,000	4,000
42310	Truck Permits	14,475	17,515	14,525	17,515	17,515
42320	Bicycle Permits	2	-	-	-	-
42330	Sign Permits	7,122	9,050	7,100	15,000	15,000
Total Licenses and Permits		809,746	606,476	658,975	809,915	809,915
43100	Fines And Court Fees	2,821	1,130	2,500	2,700	2,700
43101	Traffic Fines	173,656	173,065	130,000	173,000	173,000
43102	Traffic Fines	739	1,947	2,000	4,000	4,000
43104	Towing/Vehicle/Storage/Dispsl	1,517	985	1,000	500	500
43105	Parking Tickets	40,628	53,510	60,000	40,000	40,000
43107	Impound Fees	83,933	99,451	85,000	100,000	100,000
43108	Fighting Ordinance Violations	4,845	8,870	7,000	9,000	9,000
43109	Booking Fees	10,602	10,313	15,000	10,500	10,500
Total Fines and Court Fees		318,741	349,270	302,500	339,700	339,700
44100	PP Replacement Tax - Kane	97,610	226,902	140,000	299,590	212,000
44102	PP Replacement Tax - S.C. Twp	11,691	27,094	12,000	35,770	25,310
44202	Federal Grants-Oper	2,017,295	46,218	40,000	40,000	40,000
44204	Federal Grants-NCNTF	226,038	188,523	-	-	-
44231	Other Grants	-	15,000	-	-	-
44300	State Income Tax Allotments	3,780,050	4,752,990	4,300,000	5,400,000	5,600,000
44401	Revenue from RTA	-	-	-	5,455	-
44404	NCNTF Reimbursements	718	2,872	-	2,872	2,880
44405	School Resource Officer	402,945	413,902	425,168	425,168	425,170
Total Intergovernmental		6,536,347	5,673,501	4,917,168	6,208,855	6,305,360

City of St. Charles

General Fund

Revenue

FY 2023-2024 Budget

Account	Description	Actual FY 20/21	Actual FY 21/22	Budget FY 22/23	Forecast FY 22/23	Budget FY 23/24
45100	Dev Fees-Planning O/S Services	37,062	25,493	31,388	25,000	25,000
45101	Dev Fees-Planning Staff Time	6,733	7,952	6,000	6,000	6,000
45102	Dev Fees-Dev Eng O/S Services	27,751	59,551	51,000	60,000	60,000
45103	Dev Fees-Dev Eng Staff Time	29,881	69,139	30,000	60,000	60,000
45105	Reimbursements-Economic Dev	2,691	17,880	1,000	38,600	38,600
45107	Reimburse of Escrow Funds	87,106	77,790	75,000	20,000	20,000
Total Reimbursable Charges		191,224	257,804	194,388	209,600	209,600
45201	Pud/Spec Use/Rezoning/Admin	21,730	24,025	17,000	17,000	17,000
45202	Variation/Appeals Petition	600	-	-	-	-
45205	Late Penalty Charges	756	513	-	3,300	-
45212	Storm Water Mgmt Appl Fee	1,225	1,000	800	750	750
Total Administrative Charges		24,311	25,538	17,800	21,050	17,750
45300	Alarm Billings - Police	27,043	12,450	15,000	18,000	18,000
45304	Billable Police Services	3,872	18,412	20,000	25,600	25,600
45306	Police Reports	5,075	6,720	7,500	5,000	5,000
45307	Police Range User Fees-Operating	20,525	20,250	20,250	22,275	22,275
45308	Police Range User Fees-Capital	688	1,484	500	-	-
45310	Fire Prevention Fees	35,002	39,017	36,500	30,000	30,000
45311	Fire Protection District Fees	6,184	-	-	-	-
45313	Billable Fire Services	885	6,141	5,000	5,000	5,000
45317	TCA Reimbursements	149,988	153,440	155,746	101,050	172,570
45318	Meeting Room Security Fees	-	386	-	200	200
45319	Fire OT Reimbursement	-	1,392	-	-	-
Total Public Safety Charges		249,262	259,691	260,496	207,125	278,645
45401	Energy Reimb-Traffic Sig	2,888	2,148	2,800	2,000	2,000
45402	Tree Planting	1,445	632	1,500	1,500	1,500
45403	Maintenance Of State Highways	72,605	73,830	70,000	70,000	70,000
45405	Reimbursement For Projects	14,807	(497)	-	-	-
45413	Salt Reimbursement	84,557	44,049	72,000	72,000	72,000
Total Public Works Charges		176,302	120,162	146,300	145,500	145,500
46201	Cash Over & Short	-	(5)	-	-	-
46204	Finance Charges	270	(61)	250	560	-
46205	Discounts	3,413	2,874	2,000	4,700	4,000
46206	Special Events Reimbursement	-	173,634	55,000	55,000	55,000
46207	Fingerprint Fees	-	100	-	-	-
46208	Rebates	6,029	53	-	4,800	-
46209	Outside Funding	50,081	91,325	16,000	58,350	50,000
46299	Miscellaneous Other Revenue	26,760	20,812	10,000	10,000	10,000
Total Miscellaneous Revenue		86,553	288,732	83,250	133,410	119,000
47100	Unrealized Gain/Loss	19,795	(198,453)	-	-	-
47101	Treasurer's Pool Interest	647	332	300	-	-
47102	Interest On Cert Of Dep	3,600	1,765	-	54,465	57,768
47104	US Govt Security Interest	3,894	666	-	254,149	276,377
47105	Money Market Interest	38,648	28,113	211,000	283,842	485,519
47106	Gain/Loss On Sale Of Investmnt	-	14,372	-	-	-
47117	Interest-Notes	13,104	1,364	-	-	-
47199	Interest-Miscellaneous	19,948	13,361	-	8,300	2,000
Total Investment Revenue		99,636	(138,479)	211,300	600,756	821,664

City of St. Charles
General Fund
Revenue
FY 2023-2024 Budget

Account	Description	Actual FY 20/21	Actual FY 21/22	Budget FY 22/23	Forecast FY 22/23	Budget FY 23/24
47200	Rental Income	8,341	8,467	8,400	8,890	9,335
	Total Rental Revenue	8,341	8,467	8,400	8,890	9,335
47301	Sale Of Fixed Assets	-	3,025	-	500	-
47304	Sale Of Used Material	-	144	-	-	-
47305	On-Line Auction Sales	7,390	9,370	7,500	18,800	10,000
	Total Sale of Property	7,390	12,539	7,500	19,300	10,000
47604	Employee Share Ins W/H	-	-	-	-	531,676
	Total Insurance Premiums	-	-	-	-	531,676
48100	Property Damage Reimbursement	16,309	1,595	-	27,440	-
	Total Insurance Recovery	16,309	1,595	-	27,440	-
48700	Donations & Contributions	5,930	1,000	-	2,670	2,600
	Total Donations & Contributions	5,930	1,000	-	2,670	2,600
48800	Inter-Fund Loan	-	-	225,000	-	-
48801	Lawsuit/Settlement Proceeds	8,500	9,050	-	31,125	10,000
	Total Non-Operating Revenue	8,500	9,050	225,000	31,125	10,000
49300	Transfers-from Special Revenue	-	-	-	-	799,132
49500	Transfers-from Capital Project	-	1,876,815	-	-	-
49801	Transfers-from Motor Vehicle	150,000	-	-	-	-
49802	Transfers-from Health Ins	-	-	1,163,550	2,473,507	-
49803	Transfers-from Risk Ins	450,000	-	-	-	-
49900	Transfers-from Other Funds	59,120	-	-	-	-
	Total Interfund Transfers	659,120	1,876,815	1,163,550	2,473,507	799,132
	Total Revenues	49,045,173	54,631,638	54,952,851	59,726,902	60,727,245

City of St. Charles
General Fund
Expenditures
FY 2023-2024 Budget

Account	Description	Actual FY 20/21	Actual FY 21/22	Budget FY 22/23	Forecast FY 22/23	Budget FY 23/24
50100	Regular Wages	19,075,222	19,505,779	20,877,129	20,626,459	22,402,465
50101	Part Time Wages	935,921	1,088,840	1,221,422	1,082,446	1,208,750
50103	Officer in Charge	8,165	7,215	6,084	7,500	6,000
50104	Other Wages	310,808	300,936	330,227	320,220	343,555
50105	Longevity Pay	59,432	62,283	66,446	66,010	66,205
50110	Accrued Payroll GAAP	108,174	42,317	-	-	-
50200	Overtime	786,695	922,430	998,625	938,148	1,003,980
50201	OT - Double Time	132,497	107,882	150,624	130,610	143,660
50203	Fire Asst Chief Extra Duty	77,835	94,601	78,612	97,850	96,345
50204	Police Extra Duty	3,927	26,095	30,284	25,700	31,050
50205	Foreman Emergency OT	11,187	4,755	11,960	11,960	16,400
50300	Car Allowance	37,840	34,240	43,240	41,000	43,240
50301	Cell Phone/Internet Allowance	43,673	24,715	24,180	24,180	25,890
50500	401A Subsidy	12,010	1,158	-	-	-
50599	Non-Cash Compensation	-	-	-	230	-
51100	FICA	525,965	537,548	616,736	606,913	685,390
51101	Employer Pension Contribution - Police	3,287,436	3,750,187	3,870,554	3,871,938	4,170,718
51102	Employer Pension Contribution - Fire	2,239,459	2,525,862	2,580,360	2,581,295	2,719,565
51103	IMRF	1,129,569	1,033,690	1,004,297	879,155	831,260
51104	Medicare	298,210	306,874	345,659	338,550	369,449
51105	401A	86,579	83,684	91,122	96,316	99,065
51200	Health Insurance-Medical	2,644,056	2,990,288	3,010,963	3,063,463	3,900,946
51203	Life Insurance	-	-	-	-	31,385
51204	Workers Compensation	894,041	900,000	900,000	900,000	750,000
51205	Unemployment Compensation	2,488	884	-	-	-
51300	Registration and Fees	67,892	81,603	139,971	110,102	184,560
51301	City Sponsored Training	9,318	16,762	41,068	26,105	53,500
51304	Memberships and Dues	38,813	42,979	56,127	49,290	61,632
51305	Employee Reimbursed Schooling	10,129	10,661	22,000	12,481	8,000
51306	Professional Certification	25	316	1,470	50	210
51307	LEAD Program	1,367	13	2,117	-	-
51400	Transportation Expense	3,595	8,445	22,035	14,670	23,510
51401	Lodging	-	2,528	24,920	13,338	32,655
51402	Meals-Travel & Training	2,361	7,003	12,725	10,569	16,795
51500	New Hire Testing	22,263	30,928	34,400	29,080	38,850
51501	Current Employee Testing	19,504	5,902	23,245	29,550	24,650
51600	Uniforms	24,895	25,497	24,925	26,403	26,350
51601	Uniforms - Safety	89,114	109,574	123,277	117,292	130,030
Total Personal Services		33,000,465	34,694,474	36,786,804	36,148,871	39,546,060
52000	Office Supplies	42,534	49,347	46,076	55,498	55,221
52001	Computer Related Supplies	9,826	9,121	9,605	7,950	15,250
52002	Books and Subscriptions	13,163	14,541	16,191	16,032	19,221
52100	Refreshment Supplies	17,205	13,511	18,702	17,652	20,820
52101	Meals-Business	4,821	6,765	11,235	9,515	15,995
52200	Sympathy Gifts	-	-	750	750	750
52201	Awards	11,844	11,260	12,525	11,200	18,450
52204	Orientation Supplies	-	-	100	-	-
52205	Special Event Supplies	300	387	6,000	1,925	3,000
52206	Association Dues - Non Employee	375	375	375	375	375
52300	Janitorial/Kitchen Supplies	35,356	36,770	39,243	38,950	39,150
52302	Building Maintenance Supplies	4,848	4,898	4,900	5,900	4,900
52303	Medical Supplies	2,991	3,222	3,600	3,600	4,250
52304	Chemicals & Sprays	36,319	22,908	27,460	19,460	28,100
52305	Safety Supplies	35,000	30,630	29,366	31,696	28,940
52306	Signage/Traffic Control Supplies	73,069	69,518	77,000	77,000	77,880
52307	Plumbing Supplies	1,781	1,627	1,800	1,800	1,800

City of St. Charles
General Fund
Expenditures
FY 2023-2024 Budget

Account	Description	Actual FY 20/21	Actual FY 21/22	Budget FY 22/23	Forecast FY 22/23	Budget FY 23/24
52308	Lumber Supplies	5,450	1,526	5,750	3,500	5,600
52309	Photography Supplies	-	-	241	240	240
52310	Small Tools and Equipment	102,065	80,499	94,450	106,330	123,010
52311	Hardware Supplies	4,468	3,734	4,900	2,200	4,900
52312	Paints, Supplies and Solvents	3,584	3,771	5,450	3,450	5,900
52313	Decorations - Lights/Banners	64,770	68,973	67,000	75,429	76,000
52314	Parts for Equipment	24,406	23,839	25,899	25,249	26,450
52319	Other General Supplies	17,930	18,652	22,093	37,138	22,035
52400	Gasoline	169,421	254,457	220,905	349,680	349,680
52401	Vehicle Fluids	3,851	4,232	4,500	4,300	4,300
52402	Motor Vehicle Parts	9,875	11,446	11,750	11,750	11,550
52500	Electrical Supplies	3,302	3,700	3,700	3,700	3,700
52502	Communications Supplies	253	-	-	-	-
52700	Water/Sewer Line Repair Material	27,980	29,193	28,000	24,000	32,000
52800	Trees	4,624	6,464	7,850	7,850	7,850
52801	Sanitary/Storm Sewer Supplies	13,250	10,023	13,300	13,300	14,300
52802	Snow/Ice Removal Chemicals	567,007	217,341	415,500	425,500	415,500
52804	Landscaping/Planter Supplies	77,278	155,037	153,560	153,560	128,060
52805	Street Repair Materials	126,212	126,490	135,500	155,500	144,600
52808	Construction Supplies	357	-	350	350	350
52900	Ammunition	14,623	26,551	29,714	26,500	31,714
52901	Police Supplies	1,682	3,647	4,300	4,300	4,300
52902	Crime Lab Supplies	4,416	5,621	5,150	4,150	3,700
52903	Fire Supplies	6,150	4,945	4,995	4,995	5,050
52904	EMS Supplies	2,932	4,013	4,000	4,000	4,650
52905	EMA Supplies	219	177	200	200	245
Total Commodities		1,545,537	1,339,209	1,573,985	1,746,474	1,759,786
54000	Telephone Service	67,349	48,929	57,050	51,360	53,000
54001	Cellular Service	88,889	86,503	111,910	108,200	111,500
54010	Natural Gas	66,344	72,846	67,660	75,735	128,760
54011	City Electric	640,216	648,166	646,620	639,000	639,000
54012	City Water	13,782	15,991	21,440	19,420	21,740
54013	City Sewer	10,993	10,603	12,040	10,620	11,470
54014	Cable/Satellite Charges	2,710	3,136	3,070	3,320	3,420
54110	General Legal	259,913	266,552	306,550	294,600	319,200
54120	Arbitration/Negotiations Legal	510	1,430	10,000	5,000	10,000
54130	Audit Services	72,200	72,200	74,850	72,200	74,850
54131	Actuarial Services	20,660	14,960	21,100	15,000	11,700
54133	Banking Service Charges	82,671	92,587	86,653	71,285	71,685
54134	Credit Card Service Charges	208,167	229,390	25,000	13,600	13,600
54135	Collection Services	1,066	101	1,100	200	200
54140	Police Testing Services	-	4,120	-	-	-
54141	Fire Testing Services	-	24,800	13,000	6,550	31,500
54142	Background Checks	3,120	5,413	7,200	6,000	7,000
54150	Consulting Services	40,185	86,502	48,300	101,790	325,300
54160	Engineering Services	125,938	156,919	183,750	229,710	170,488
54170	Health Insurance Admin - EE	-	-	-	-	7,110
54180	Transcript Services	16,274	21,532	17,100	16,200	21,200
54189	Other Professional Services	45,693	34,202	106,166	180,365	59,065
54200	Communication Service Projects	41,140	39,907	392,269	392,269	-
54201	Communication System Expense	52,747	59,878	53,914	51,845	46,607
54250	Software Licenses & Subscriptions	158,383	155,219	209,727	252,386	420,248
54251	Software Maintenance Agreement	406,642	405,856	437,082	436,756	552,293
54253	Internet Circuit Charges	30,335	37,953	45,340	47,045	58,000
54254	Hosted and Hosting Services	59,482	99,417	122,170	122,170	215,760
54256	IT Consulting Services	150,640	158,744	225,720	222,848	324,740
54301	Refuse and Hauling Service	31,221	30,760	68,600	62,000	62,000
54303	Tree Service	150,313	127,535	207,500	247,035	301,500

City of St. Charles
General Fund
Expenditures
FY 2023-2024 Budget

Account	Description	Actual FY 20/21	Actual FY 21/22	Budget FY 22/23	Forecast FY 22/23	Budget FY 23/24
54304	Mosquito Abatement	102,477	103,503	115,000	98,500	100,000
54305	Landscaping and Mowing Services	173,688	178,330	193,384	192,500	260,300
54307	Snow Removal Services	173,711	111,636	166,250	74,700	182,750
54310	Safety Program	11,392	20,148	18,730	11,170	16,028
54311	Locate Service	4,031	4,374	7,000	7,000	7,550
54319	Ride in Kane Services	17,001	25,500	54,000	36,000	45,600
54350	Tri-Com Dispatch Service	490,034	487,339	531,308	535,317	584,795
54351	Tri-City Ambulance	218,306	224,855	231,600	231,600	245,000
54353	Towing	2,740	3,920	6,000	4,000	4,000
54354	Police Investigative	-	1,315	-	-	-
54371	Testing and Inspection Services	14,539	16,897	15,800	10,800	18,350
54391	Tri City Family Services	7,725	7,725	8,000	7,728	2,484
54399	Other Contracted Services	469,769	113,371	143,033	151,340	161,663
54400	Maint Agreements - Facilities	404,433	443,878	466,100	330,792	446,100
54401	Maint Agreements - Office Equipment	4,925	4,952	5,100	4,735	4,735
54402	Maint Agreements - Copiers	33,511	26,781	35,345	22,560	23,270
54403	Maint Agreements - Computer Equipment	57,391	45,889	58,620	58,620	79,570
54450	Repair & Maintenance - Facilities	199,919	214,643	252,075	252,075	242,925
54451	Repair & Maintenance - Office Equipment	-	-	684	684	684
54453	Repair & Maintenance - Computers	-	-	1,750	1,750	950
54456	Repair & Maintenance - Streets	555,321	553,007	611,275	611,275	646,775
54457	Repair & Maintenance - Parking Decks	102,190	92,780	118,054	118,054	118,266
54458	Repair & Maintenance - Traffic Signals	91,985	101,569	109,372	98,074	114,661
54459	Repair & Maintenance - Storm Sewer	273,975	301,787	342,000	322,000	342,000
54467	Repair & Maintenance - Other Equipment	68,316	66,122	68,287	47,411	62,175
54468	Repair & Maintenance - Fire Facilities	86,062	113,781	107,515	107,515	103,500
54469	Repair & Maintenance - Police Facilities	29,443	33,787	37,028	56,920	37,872
54480	Central Garage Services	1,040,929	985,977	992,869	934,700	943,400
54482	Maintenance Motor Vehicles	10,949	6,048	53,650	45,510	13,550
54500	Postage	79,673	88,198	90,226	97,236	99,540
54513	Equipment Rental	46,229	44,306	54,215	56,315	54,215
54520	Printing	33,791	37,040	45,300	36,050	42,380
54530	Legal Notices	8,282	6,733	10,500	4,915	7,000
54532	Employment Notices	21,804	65,507	16,997	13,225	18,042
54540	Advertising	49	604	3,938	500	6,000
54541	Trade Show/Promotional Service	-	-	825	100	250
54544	Broker Tour/Developer Breakfast	-	-	200	200	200
54600	Mental Health Disbursements	604,343	616,144	630,000	621,800	634,000
54601	Downtown Partnership	262,000	262,000	260,000	262,000	262,000
54620	Visitor's Bureau	436,600	436,600	436,600	436,600	436,600
54621	Cultural Commission	141,367	135,001	140,000	140,000	140,000
54640	Façade Grants	7,630	76,578	50,000	47,523	50,000
54642	Youth Commission Grants	13,725	15,000	15,000	15,000	15,000
54644	Business Incentive Program	9,443	60,000	50,000	12,000	70,000
54646	NCNTF Flow-Thru Grant	240,292	188,523	-	-	-
54690	Park District Fire Works	-	13,133	16,875	16,450	16,875
54691	Economic Development Incentive Agreements	35,347	369,598	1,147,800	780,000	1,620,000
54693	Civic Contributions	2,500	2,546	5,000	5,750	11,000
Total Contractual Services		9,435,421	9,719,573	11,306,186	10,673,503	12,364,991
55202	Other Governmental Fees and Taxes	114,629	114,629	114,629	114,629	116,029
55203	Recording and Filing Fees	1,119	667	1,565	1,545	1,900
55204	Property Taxes	3,444	2,205	2,500	3,634	3,650
55220	Software Replacement Program	35,644	35,644	-	-	-
55221	Copier Replacement Program	11,715	34,695	-	-	-
55222	PC Equipment Replace Program	121,330	135,334	-	-	-
55223	Motor Vehicle Replace Program	-	1,425,762	1,675,762	1,675,762	2,000,000

City of St. Charles
General Fund
Expenditures
FY 2023-2024 Budget

Account	Description	Actual FY 20/21	Actual FY 21/22	Budget FY 22/23	Forecast FY 22/23	Budget FY 23/24
55224	Switch Replace Program	-	94,498	-	-	-
55225	Server Replacement Program	66,928	66,928	-	-	-
55226	SCBA Replacement Program	36,000	36,000	-	-	-
55229	Radio Replacement Program	20,000	20,000	-	-	-
55230	Cardiac Monitors Replacement P	20,000	20,000	-	-	-
55239	Contra-Replacement Program	(311,617)	(443,099)	-	-	-
55400	Inventory Carrying Charge	10,241	12,744	12,683	14,350	10,240
55401	Inventory Overhead	77,599	92,877	115,464	96,585	96,500
Total Other Operating		207,032	1,648,884	1,922,603	1,906,505	2,228,319
55270	Allocated Costs-GG	(2,176,788)	(2,542,775)	(2,542,775)	(2,542,775)	(1,854,720)
55271	Allocated Costs-PW	(2,517,144)	(2,965,194)	(2,965,194)	(2,965,194)	(921,150)
55272	Allocated Costs-CD	(388,656)	(369,224)	(369,224)	(369,224)	-
Total Departmental Allocations		(5,082,588)	(5,877,193)	(5,877,193)	(5,877,193)	(2,775,870)
56002	Machinery and Equipment	27,812	28,308	34,500	34,500	37,500
56003	Office Furnishings	596	3,238	6,000	7,230	10,550
56004	Computer Equipment	53,024	21,292	32,340	21,679	34,500
56099	Other Capital	59,794	122,428	239,890	116,920	48,000
Total Capital		141,227	175,267	312,730	180,329	130,550
55310	Principal Payment	4,586	4,586	4,586	4,586	4,586
Total Debt Service		4,586	4,586	4,586	4,586	4,586
57003	Transfer to TIF #3	34,578	-	-	-	-
57004	Transfer to TIF #4	184,800	-	-	-	-
57005	Transfer to TIF #5	322,712	141,541	99,375	99,419	91,335
57106	Debt Service Trsf 2011 Bonds	738,375	743,322	-	-	-
57108	Debt Service Trsf 2012 Bonds	905,199	1,200,886	1,258,964	1,258,964	961,510
57109	Debt Service Trsf 2013B Bonds	27,079	50,061	268,817	268,817	267,665
57110	Debt Service Trsf 2015A Bonds	98,438	96,219	96,465	96,465	96,638
57111	Debt Service Trsf 2016 Bonds	1,051,004	1,051,659	1,048,924	1,048,922	1,046,770
57112	Debt Service Trsf 2018A Bonds	-	1,277,216	1,278,466	1,278,466	1,277,966
57113	Debt Service Trsf 2019 Bonds	279,598	356,215	681,243	681,242	677,965
57114	Debt Service Trsf 2020A Bonds	-	191,813	193,050	193,050	195,950
57115	Debt Service Trsf 2021A Bonds	-	-	876,630	876,629	881,661
Total Interfund Transfers - Debt		3,641,783	5,108,931	5,801,934	5,801,974	5,497,459
57200	Transfer to Electric Fund	5,618	-	-	-	-
57201	Street Light Maint Transfer	176,400	268,889	200,000	200,000	200,000
57300	Transfer to Refuse Fund	80,000	80,000	105,000	105,000	105,000
57303	Transfer to Replacement Fund	311,617	443,099	396,747	396,747	426,401
57307	Transfer to Capital Improvement	1,716,252	3,398,886	2,121,537	2,121,537	1,200,000
57308	Transfer-Levy Reserve	769,610	-	-	-	-
57309	Other Operating Transfers	17,009	77,790	-	2,583,240	-
57312	Transfer to TIF Capital	53,824	-	-	-	-
57313	Transfer to WW	-	710,000	-	-	-
57314	Transfer to WW Connection	-	950,000	-	-	-
57315	Transfer to Water	-	184,750	-	-	-
Total Interfund Transfers - Other		3,130,330	6,113,414	2,823,284	5,406,524	1,931,401
Total Expenditures		46,023,791	52,927,145	54,654,919	55,991,573	60,687,282

City of St. Charles
City Administration
Fiscal Year 2023-2024 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. 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. The Division was down one position in 2022 as the Graduate Communications Intern completed her degree and began a full-time position elsewhere. It was a challenge to maintain communication levels, complete special projects, and assist all City departments with their communications needs. Overall, communications proceeded smoothly.

FY 2022-23 Significant Accomplishments

Administration

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

- ✓ Developed a plan to address the budget gap in FY 22/23.
- ✓ Responsible for hiring new Senior Management Staff (Economic Development Director and Finance Director).
- ✓ Oversees various development projects.
- ✓ Directed the Implementation of a pedestrian study.
- ✓ Coordinated the development of the City's Strategic Plan.
- ✓ Investigated and initiated additional revenue streams for the City.
- ✓ Finalized construction plans for the completion of the 1st Street Plaza project.
- ✓ Ensures that capital projects are implemented.
- ✓ Recommendation to increase sales tax and utility rates in FY 23/24.
- ✓ Working to establish a Diversity Equity & Inclusion Commission and Initiative.

Communications Division

Traditional Media Activity

Developed and issued press releases to earn placements in traditional media outlets.

- ✓ 65 Press Releases earned placements in the local press—*Kane County Chronicle & Daily Herald*.
- ✓ Stories also ran on WBBM-TV, WLS-TV Chicago, Fox News Chicago, WBBM News Radio, and the *Chicago Tribune*.

Social Media by the Numbers

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

- ✓ 777 social media posts in 2022
- ✓ 27,959 combined followers
- ✓ 1,624,746 combined reach/impressions for social media posts in 2022
 - Higher than usual, due to 368,642 from YouTube video of the Walhburgers Wahlk of Fame event
- ✓ 2,820 new followers in 2022

City of St. Charles
City Administration
Fiscal Year 2023-2024 Budget

City Newsletter

Produced a monthly newsletter that is sent to 2,493 subscribers who sign up for city news.

- ✓ 12 Regular monthly newsletter issues/5 special News Updates
- ✓ 246 total articles
- ✓ 231 new subscribers

Website

Maintained latest news and special events pages and assisted other departments as necessary.

Special Communications Projects

- ✓ Strategic Plan outreach to encourage community participation in the strategic planning process.
- ✓ Increased LinkedIn presence to support City recruitment efforts.
- ✓ Launched Mayor's video series to bring attention to special initiatives, programs, and services.
- ✓ Women's History Month Spotlight to highlight opportunities for women in municipal careers.
- ✓ Spotligthted STEM careers in a municipal setting and City internships.
- ✓ Communications Campaign resulted in \$1,700 in individual donations to the Neighbors in Need fund that was close to being eliminated due to lack of funds.

FY 2023-24 Goals

City Administration

- ✓ Migrate the City Code to a new platform.
- ✓ Work with IS to make license applications available to complete and pay for online.

Communications Division

- ✓ Increase monthly City newsletter subscribers.
- ✓ Increase engagement on social media platforms.
- ✓ Update the Crisis Communication Plan.

Performance Measures and Statistics	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Projected	FY 2023-24 Estimate
Administration				
Number of Resolutions	117	133	139	145
Number of Ordinances	95	107	112	118
Liquor Licenses Issued	115	125	135	140
Video Gaming Licenses Issued	19	28	33	38
Tobacco Licenses Issued	33	37	37	37
Massage Licenses Issued	7	7	7	7
New Liquor and Massage Licenses Issued	28	19	24	24
Miscellaneous Licenses Issued (loudspeaker, carnival, horse carriage, towing, amusement)	30	32	33	33
Liquor Control Commission Meetings Held	11	11	11	11
City Council Meetings Held	24	23	23	23
Special Meetings, Workshops, or Retreats Held	3	5	4	4
Government Operations Committee Meetings Held	14 49	19	20	20

City of St. Charles
City Administration
Fiscal Year 2023-2024 Budget

Performance Measures and Statistics	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Projected	FY 2023-24 Estimate
Communications Division				
Website Sessions/Visits	1,996,986*	487,945	500,000	515,000
Social Media Followers	25,139	27,959	29,000	30,000
Social Media Reach/Impressions	829,384	1,624,746**	900,000	1,000,000
Number of Press Releases	65	65	65	65
Newsletter Subscribers	2402	2493	2,600	2,700

*There is an unexplained spike in Q1 2021 usage. Analytics show 1,373,309 sessions. The average sessions for all other quarters is 207,892 sessions.

**Higher than usual as 368,642 from YouTube video of the Walhburgers Wahlk of Fame event

City of St. Charles
General Fund
Expenditures
FY 2023-2024 Budget

Fund	100	General Fund				
Department	100110	City Administration				
Account	Description	Actual FY 20/21	Actual FY 21/22	Budget FY 22/23	Forecast FY 22/23	Budget FY 23/24
50100	Regular Wages	311,287	427,026	302,858	296,525	314,695
50101	Part Time Wages	56,632	34,512	36,608	36,247	38,860
50110	Accrued Payroll GAAP	2,300	(1,924)	-	-	-
50200	Overtime	3,897	6,305	5,132	5,132	5,445
50300	Car Allowance	7,200	7,200	7,200	7,200	7,200
50301	Cell Phone/Internet Allowance	900	328	360	360	360
50500	401A Subsidy	12,010	1,158	-	-	-
51100	FICA	15,166	23,381	21,834	17,754	22,730
51103	IMRF	48,347	49,053	36,375	32,806	28,125
51104	Medicare	5,364	6,754	5,107	5,120	5,315
51105	401A	4,534	1,802	1,067	1,067	1,135
51200	Health Insurance-Medical	30,732	34,467	22,586	23,086	28,515
51203	Life Insurance	-	-	-	-	520
51204	Workers Compensation	587	587	448	448	365
51300	Registration and Fees	253	2,087	3,520	2,566	3,670
51304	Memberships and Dues	-	-	810	795	810
51400	Transportation Expense	-	655	1,650	150	1,300
51401	Lodging	-	-	2,900	682	2,900
51402	Meals-Travel & Training	-	-	975	125	975
Total Personal Services		499,209	593,392	449,430	430,062	462,920
52000	Office Supplies	3,731	5,780	3,575	1,875	8,575
52002	Books and Subscriptions	440	759	1,175	593	1,175
52100	Refreshment Supplies	2,305	2,120	2,950	2,950	3,450
52101	Meals-Business	16	781	1,430	1,430	1,630
52300	Janitorial/Kitchen Supplies	10	-	-	-	-
52304	Chemicals & Sprays	4	-	-	-	-
52305	Safety Supplies	27	-	-	-	-
52310	Small Tools and Equipment	129	-	-	-	-
Total Commodities		6,662	9,440	9,130	6,848	14,830
54000	Telephone Service	636	284	270	120	130
54001	Cellular Service	583	646	650	1,080	1,120
54110	General Legal	45,468	64,481	50,000	60,000	50,000
54189	Other Professional Services	-	-	50,000	87,400	-
54200	Communication Service Projects	547	672	7,414	7,414	-
54201	Communication System Expense	442	-	678	678	-
54250	Software Licenses & Subscriptions	-	-	2,314	1,162	1,415
54399	Other Contracted Services	834	8,362	8,500	7,740	8,500
54402	Maint Agreements - Copiers	5,566	3,142	5,570	1,200	1,240
54500	Postage	-	17	156	150	150
Total Contractual Services		54,077	77,605	125,552	166,944	62,555
55400	Inventory Carrying Charge	1	1	1	-	-
55401	Inventory Overhead	303	164	384	120	-
Total Other Operating		304	165	385	120	-
55270	Allocated Costs-GG	(133,704)	(137,312)	-	-	-
Total Allocations		(133,704)	(137,312)	-	-	-
Total Expenditures		426,548	543,290	584,497	603,974	540,305

City of St. Charles
General Fund
Expenditures
FY 2023-2024 Budget

Fund	100	General Fund				
Department	100111	Community & Public Affairs				
Account	Description	Actual FY 20/21	Actual FY 21/22	Budget FY 22/23	Forecast FY 22/23	Budget FY 23/24
50100	Regular Wages	94,376	95,809	98,979	96,573	102,265
50101	Part Time Wages	45,522	64,049	51,984	39,052	75,270
50110	Accrued Payroll GAAP	231	575	-	-	-
51100	FICA	8,425	9,657	9,360	8,787	11,010
51103	IMRF	17,692	18,905	15,610	13,382	13,640
51104	Medicare	1,970	2,259	2,189	2,055	2,580
51105	401A	1,375	1,409	1,446	1,446	1,535
51200	Health Insurance-Medical	15,372	17,233	9,379	9,879	10,350
51203	Life Insurance	-	-	-	-	185
51204	Workers Compensation	141	141	230	230	144
51304	Memberships and Dues	54	54	145	145	145
Total Personal Services		185,159	210,092	189,322	171,549	217,124
52000	Office Supplies	-	715	-	169	-
52001	Computer Related Supplies	236	-	-	-	-
52205	Special Event Supplies	-	-	5,500	1,425	3,000
Total Commodities		236	715	5,500	1,594	3,000
54001	Cellular Service	643	678	920	640	660
54189	Other Professional Services	9,529	14,443	34,350	26,750	28,650
54200	Communication Service Projects	729	897	7,414	7,414	-
54201	Communication System Expense	88	-	136	136	-
54250	Software Licenses & Subscriptions	2,089	2,929	3,218	2,254	4,025
54540	Advertising	49	604	-	-	2,000
Total Contractual Services		13,127	19,551	46,038	37,194	35,335
55401	Inventory Overhead	-	12	-	-	-
Total Other Operating		-	12	-	-	-
55270	Allocated Costs-GG	(38,640)	(52,058)	-	-	-
Total Allocations		(38,640)	(52,058)	-	-	-
Total Expenditures		159,881	178,312	240,860	210,337	255,459

City of St. Charles
General Fund
Expenditures
FY 2023-2024 Budget

Fund	100	General Fund					
Department	100120	Mayor's Office					
Account	Description	Actual FY 20/21	Actual FY 21/22	Budget FY 22/23	Forecast FY 22/23	Budget FY 23/24	
50100	Regular Wages	7,955	5,343	-	930	-	
50101	Part Time Wages	17,500	18,173	17,500	17,500	17,500	
50110	Accrued Payroll GAAP	223	(274)	-	-	-	
50200	Overtime	407	721	-	-	-	
50301	Cell Phone/Internet Allowance	900	1,718	-	-	-	
50599	Non-Cash Compensation	-	-	-	230	-	
51100	FICA	1,598	1,571	1,111	1,190	1,085	
51103	IMRF	1,050	720	-	120	-	
51104	Medicare	374	367	260	280	260	
51105	401A	99	67	-	-	-	
51204	Workers Compensation	30	30	23	23	18	
51300	Registration and Fees	8	433	1,800	595	1,950	
51304	Memberships and Dues	-	-	1,600	1,490	1,600	
51400	Transportation Expense	-	337	1,300	-	1,300	
51401	Lodging	-	-	2,300	300	2,300	
51402	Meals-Travel & Training	-	-	725	125	725	
Total Personal Services		30,143	29,206	26,619	22,783	26,738	
52000	Office Supplies	643	674	2,900	2,975	2,900	
52100	Refreshment Supplies	53	100	500	200	500	
52101	Meals-Business	139	209	1,275	100	1,575	
52201	Awards	50	275	125	-	250	
Total Commodities		885	1,258	4,800	3,275	5,225	
54000	Telephone Service	700	312	290	120	130	
54001	Cellular Service	-	199	400	-	-	
54110	General Legal	20,646	12,938	10,000	10,000	10,000	
54189	Other Professional Services	5,746	1,268	-	-	-	
54200	Communication Service Projects	-	-	2,471	2,471	-	
54201	Communication System Expense	88	-	136	136	-	
Total Contractual Services		27,179	14,717	13,297	12,727	10,130	
55401	Inventory Overhead	-	43	12	-	-	
Total Other Operating		-	43	12	-	-	
55270	Allocated Costs-GG	(11,076)	(11,048)	-	-	-	
Total Allocations		(11,076)	(11,048)	-	-	-	
Total Expenditures		47,132	34,176	44,728	38,785	42,093	

City of St. Charles
General Fund
Expenditures
FY 2023-2024 Budget

Fund	100	General Fund				
Department	100121	City Council				
Account	Description	Actual FY 20/21	Actual FY 21/22	Budget FY 22/23	Forecast FY 22/23	Budget FY 23/24
50101	Part Time Wages	46,725	55,125	52,500	52,500	52,500
50110	Accrued Payroll GAAP	168	35	-	-	-
50301	Cell Phone/Internet Allowance	3,080	4,655	4,200	3,780	3,780
51100	FICA	3,088	3,706	3,520	3,520	3,495
51104	Medicare	722	867	820	820	814
51204	Workers Compensation	142	142	78	78	61
51300	Registration and Fees	165	1,575	1,900	405	1,900
51304	Memberships and Dues	21,761	20,472	24,300	18,780	24,300
Total Personal Services		75,851	86,577	87,318	79,883	86,850
52000	Office Supplies	811	2,135	1,025	382	2,800
52101	Meals-Business	781	1,987	2,675	2,070	3,550
52319	Other General Supplies	819	1,260	350	350	950
Total Commodities		2,411	5,382	4,050	2,802	7,300
54110	General Legal	12,614	13,661	20,000	15,000	20,000
54150	Consulting Services	28,800	21,600	28,800	28,800	28,800
54690	Park District Fire Works	-	13,133	16,875	16,450	16,875
Total Contractual Services		41,414	48,394	65,675	60,250	65,675
55401	Inventory Overhead	8	18	-	-	-
Total Other Operating		8	18	-	-	-
55270	Allocated Costs-GG	(37,716)	(35,542)	-	-	-
Total Allocations		(37,716)	(35,542)	-	-	-
Total Expenditures		81,968	104,830	157,043	142,935	159,825

City of St. Charles
General Fund
Expenditures
FY 2023-2024 Budget

Fund	100	General Fund					
Department	100122	City Treasurer					
Account	Description	Actual FY 20/21	Actual FY 21/22	Budget FY 22/23	Forecast FY 22/23	Budget FY 23/24	
50101	Part Time Wages	1,800	1,869	1,800	1,800	1,800	
50110	Accrued Payroll GAAP	7	-	-	-	-	
51100	FICA	112	116	112	115	115	
51104	Medicare	26	27	26	30	30	
Total Personal Services		1,945	2,012	1,938	1,945	1,945	
54530	Legal Notices	1,382	1,382	1,500	1,385	1,400	
Total Contractual Services		1,382	1,382	1,500	1,385	1,400	
55270	Allocated Costs-GG	(1,872)	(1,134)	-	-	-	
Total Allocations		(1,872)	(1,134)	-	-	-	
Total Expenditures		1,455	2,260	3,438	3,330	3,345	

City of St. Charles
General Fund
Expenditures
FY 2023-2024 Budget

Fund	100	General Fund					
Department	100123	City Clerk					
Account	Description	Actual FY 20/21	Actual FY 21/22	Budget FY 22/23	Forecast FY 22/23	Budget FY 23/24	
50101	Part Time Wages	4,500	4,673	4,500	4,500	4,500	
50110	Accrued Payroll GAAP	17	-	-	-	-	
51100	FICA	279	290	279	280	280	
51104	Medicare	65	68	65	70	70	
Total Personal Services		4,862	5,031	4,844	4,850	4,850	
Total Expenditures		4,862	5,031	4,844	4,850	4,850	

City of St. Charles
General Fund
Expenditures
FY 2023-2024 Budget

Fund	100	General Fund					
Department	100124	Hotel Tax Disbursements					
	Account	Description	Actual FY 20/21	Actual FY 21/22	Budget FY 22/23	Forecast FY 22/23	Budget FY 23/24
	54620	Visitor's Bureau	436,600	436,600	436,600	436,600	436,600
	54621	Cultural Commission	141,367	135,001	140,000	140,000	140,000
	Total Contractual Services		577,967	571,601	576,600	576,600	576,600
Total Expenditures			577,967	571,601	576,600	576,600	576,600

City of St. Charles
General Fund
Expenditures
FY 2023-2024 Budget

Fund	100	General Fund					
Department	100130	Board of Fire & Police Commission					
Account	Description	Actual FY 20/21	Actual FY 21/22	Budget FY 22/23	Forecast FY 22/23	Budget FY 23/24	
50200	Overtime	318	839	-	520	-	
50110	Accrued Payroll GAAP	-	89	-	-	-	
51100	FICA	20	52	-	30	-	
51103	IMRF	40	101	-	55	-	
51104	Medicare	5	12	-	10	-	
51105	401A	5	12	-	10	-	
51500	New Hire Testing	-	-	6,450	2,510	5,000	
Total Personal Services		387	1,104	6,450	3,135	5,000	
52100	Refreshment Supplies	274	-	-	-	-	
52101	Meals-Business	181	421	365	365	650	
52206	Association Dues-Non Employee	375	375	375	375	375	
Total Commodities		830	796	740	740	1,025	
54140	Police Testing Services	-	4,120	-	-	-	
54141	Fire Testing Services	-	24,800	13,000	6,550	31,500	
54532	Employment Notices	-	298	1,200	-	2,000	
Total Contractual Services		-	29,218	14,200	6,550	33,500	
Total Expenditures		1,217	31,118	21,390	10,425	39,525	

City of St. Charles
Information Systems Department
Fiscal Year 2023-2024 Budget

General Description and Major Areas of Responsibility

The Information Systems Department consists of the following functional areas:

Information Systems

- Network Management is responsible for providing the infrastructure to run the City's applications. The infrastructure includes network communications, computer hardware, software, data storage, wireless communications, internet connectivity, servers, telephones, audio/visual systems, and electronic building security. Network 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.

Records Management

- Records Management manages all records for the City, with the exception of 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 2022-23 Significant Accomplishments

- ✓ Initiated a project to identify and implement a public engagement platform to provide efficient digital services to residents. Some of the major components of this new platform will include a new City website, a digital public meeting management system, and a utility billing customer portal.
- ✓ Partnered with the Finance Department to initiate the implementation of a new utility billing and customer information system.
- ✓ Upgraded all of the servers and data storage hardware that support the software applications essential to the City's business operations. The upgrade enabled a system performance improvement of 10-15 times over the previous hardware system.

City of St. Charles
Information Systems Department
Fiscal Year 2023-2024 Budget

- ✓ Partnered with the Police and Finance Departments to implement online payment for parking tickets and other citations.
- ✓ Developed a GIS-based survey to support an inventory of water service lines initiated by the Public Works Department.

FY 2023-24 Goals and Objectives

- Design and roll out a new City website, utility billing customer portal and online municipal code management system.
- Partner with the Finance Department to implement a new utility billing and customer information system.
- Migrate all City staff to cloud-based email and office productivity software.
- Partner with the Human Resources and Finance Departments to release a Request for Proposal for a new Enterprise Resource Planning system.
- Implement an Identity and Access Management system to reduce complexity and enhance the security of access to City systems.

Performance Measures and Statistics	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Projected	FY 2023-24 Estimate
<u>Information Systems</u>				
IS FTEs	8.1	9.8	9.8	10.5
IS FTEs as % of City FTEs	2.9%	3.6%	3.6%	3.8%
IS Total Expense per City FTE	\$11,598	\$10,519	\$12,474	\$15,840
IS Total Expense as % of City Budget	2.0%	1.2%	1.6%	2.0%
IS Operational vs. Capital Expense	72% vs. 28%	85% vs. 15%	77% vs. 23%	75% vs. 25%
Internal Service Requests	N/A	2902	3051	3200
% Service Request Completion < 5 days	N/A	83.2%	80.9%	82.0%
<u>Records Management</u>				
Records Management FTEs	1.3	2.0	2.0	2.0
FOIA (Non-Commercial) Requests Received	442	486	500	500
FOIA (Non-Commercial) Response Time (Avg. Days)	3.3	2.6	2.3	2.8
FOIA (Commercial) Requests Received	49	34	30	37
FOIA (Commercial) Response Time (Avg. Days)	16.6	9.0	11.6	12.4
Total # of Pages Produced for FOIA Requests	18,625	22,902	23,000	21,509
Records Added to Electronic Document Management System	36,773	51,804	53,346	55,000

City of St. Charles
General Fund
Expenditures
FY 2023-2024 Budget

Fund	100	General Fund					
Department	100200	Information Systems					
Account	Description	Actual FY 20/21	Actual FY 21/22	Budget FY 22/23	Forecast FY 22/23	Budget FY 23/24	
50100	Regular Wages	1,071,816	1,197,307	1,258,535	1,298,492	1,414,375	
50101	Part Time Wages	-	50,908	68,682	44,128	37,495	
50110	Accrued Payroll GAAP	(2,247)	6,990	-	-	-	
50200	Overtime	55	2,703	-	-	-	
50300	Car Allowance	5,400	5,400	5,400	5,400	5,400	
50301	Cell Phone/Internet Allowance	8,250	4,478	4,320	4,860	4,860	
50599	Non-Cash Compensation	-	-	-	-	-	
51100	FICA	62,121	72,510	82,888	85,004	91,220	
51103	IMRF	138,137	146,521	137,792	127,365	112,620	
51104	Medicare	14,975	17,330	19,386	20,059	21,335	
51105	401A	9,860	12,349	13,079	14,613	13,815	
51200	Health Insurance-Medical	153,660	155,100	202,991	207,991	243,461	
51203	Life Insurance	-	-	-	-	2,440	
51204	Workers Compensation	7,332	7,332	1,750	1,750	1,476	
51300	Registration and Fees	8,942	10,443	21,540	4,193	20,360	
51301	City Sponsored Training	4,968	4,012	5,700	5,482	6,000	
51304	Memberships and Dues	1,372	1,228	2,188	1,339	2,218	
51305	Employee Reimbursed Schooling	3,460	3,528	-	-	-	
51400	Transportation Expense	-	-	4,790	1,951	4,760	
51401	Lodging	-	-	7,120	3,060	6,950	
51402	Meals-Travel & Training	-	-	2,690	884	2,690	
51600	Uniforms	-	77	175	100	100	
Total Personal Services		1,488,100	1,698,214	1,839,026	1,826,670	1,991,575	
52000	Office Supplies	185	260	300	11,526	300	
52001	Computer Related Supplies	4,060	3,820	1,200	1,200	4,200	
52002	Books and Subscriptions	69	-	100	100	100	
52100	Refreshment Supplies	528	634	700	700	700	
52101	Meals-Business	-	-	100	100	100	
52300	Janitorial/Kitchen Supplies	52	-	100	100	100	
52305	Safety Supplies	125	-	50	50	50	
52310	Small Tools and Equipment	-	146	200	200	100	
52400	Gasoline	184	127	255	160	160	
Total Commodities		5,204	4,987	3,005	14,136	5,810	
54000	Telephone Service	5,760	5,263	5,410	5,040	5,200	
54001	Cellular Service	6,886	7,478	7,340	7,560	7,790	
54110	General Legal	1,125	1,350	2,500	2,500	2,500	
54189	Other Professional Services	22,134	130	50	50	50	
54200	Communication Service Projects	2,839	3,406	32,959	32,959	-	
54201	Communication System Expense	650	-	880	880	-	
54250	Software Licenses & Subscriptions	121,294	87,104	149,390	196,430	352,376	
54251	Software Maintenance Agreement	162,646	145,557	148,180	148,180	217,294	
54253	Internet Circuit Charges	30,335	37,953	45,340	47,045	58,000	
54254	Hosted and Hosting Services	59,482	99,417	122,170	122,170	215,760	
54256	IT Consulting Services	150,640	158,744	225,720	222,848	324,740	
54399	Other Contracted Services	9,857	9,746	7,420	7,420	4,220	
54402	Maint Agreemnts - Copiers	939	367	940	600	620	
54403	Maint Agreemnts - Computer Equipment	57,391	45,889	58,620	58,620	79,570	
54453	Repair & Maint - Computers	-	-	1,750	1,750	950	
54480	Central Garage Services	-	1,634	1,772	-	520	
54500	Postage	43	10	60	200	150	
54513	Equipment Rental	-	-	-	2,100	-	
54520	Printing	-	-	100	100	100	
Total Contractual Services		632,019	604,048	810,601	856,452	1,269,840	

City of St. Charles
General Fund
Expenditures
FY 2023-2024 Budget

Fund	100	General Fund				
Department	100200	Information Systems				
Account	Description	Actual FY 20/21	Actual FY 21/22	Budget FY 22/23	Forecast FY 22/23	Budget FY 23/24
55223	Motor Vehicle Replace Program	-	7,395	7,395	7,395	-
55400	Inventory Carrying Charge	110	136	132	150	-
55401	Inventory Overhead	122	96	192	120	-
Total Other Operating		232	7,627	7,719	7,665	-
56004	Computer Equipment	33,594	21,292	18,500	18,500	34,500
Total Capital		33,594	21,292	18,500	18,500	34,500
55270	Allocated Costs-GG	(606,564)	(725,107)	-	-	-
Total Allocations		(606,564)	(725,107)	-	-	-
Total Expenditures		1,552,585	1,611,062	2,678,851	2,723,423	3,301,725

City of St. Charles
Human Resources Department
Fiscal Year 2023-2024 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 retention and recruitment 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 Human Resources Director and Assistant Director support the Board of Fire & Police Commission by coordinating sworn Police and Fire staff recruitments, promotions, and discipline.



The City's benefits mission statement, which guides and informs decision-making about benefit offerings, is that 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 an employee can choose in order 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 the employee, motivating the employee to consistently leverage the benefit offerings to enhance their health and lower their costs.

City of St. Charles
Human Resources Department
Fiscal Year 2023-2024 Budget

- Total Well-being: Meaning that the City's comprehensive benefit offerings will provide the employee with tools that support the eight dimensions of wellness: social wellness, emotional wellness, spiritual wellness, environmental wellness, financial wellness, occupational wellness, intellectual wellness, and physical wellness.

FY 2022-23 Significant Accomplishments

Human Resources Department by the Numbers

- ❖ FY 2023-24 Total Authorized FTE's: 4.74
 - ❖ For the fifth year in a row, secured the U.S. Department of Labor's HIRE Vets Gold Medallion Award, which recognizes employment of military veterans as part of the Honoring Investments in Recruiting and Employing American Military Veterans Act of 2017
 - ❖ Responsible for recruiting 56 new employees in calendar year 2022, with application numbers exceeding national average. There were 15 internal promotions in 2022.
 - ❖ Achieved employee turnover rate of 13.69% compared with 21% nationally in municipal government.
-
- ✓ Partnered with Public Works and Finance to negotiate a four-year successor collective bargaining agreement with International Brotherhood of Electrical Workers Local #196 (Electric Division of Public Works).
 - ✓ Transitioned the City's health insurance from a self-insured model to an insurance cooperative with the strategic goal of addressing stop-loss insurance rate increases and providing stable insurance rates for City employees.
 - ✓ Led the recruitment and onboarding efforts for a new Director of Finance and a new Director of Economic Development in an increasingly tight labor market.
 - ✓ Worked with consultant to conduct a compensation/classification study and analysis focused on external marketability and internal equity, ensuring the City's competitive edge for top talent in the municipal labor market.
 - ✓ With a consultant's assistance, executed a Diversity, Equity, and Inclusion (DE&I) Needs Assessment, as workplace diversity is a key differentiator in talent acquisition.
 - ✓ Implemented a new wellness incentive program and platform to improve employee health outcomes.
 - ✓ Continued partnership with School District 303, Compass Academy, and Fox Valley Career Center highlighting local government careers to students via a job shadow program, video overviews, a first responder preparatory class, and campus presentations.
 - ✓ Produced a recruitment video as well as an onboarding video for new employees in order to attract and retain top talent.

FY 2023-24 Goals and Objectives

- Implement recommendations from the compensation/classification study and analysis.
- Secure the U.S. Department of Labor's HIRE Vets Gold Medallion Award for 2023.

City of St. Charles
Human Resources Department
Fiscal Year 2023-2024 Budget

- Prepare for and commence collective bargaining with four unions (Police Officers, Police Sergeants, IAFF, and Teamsters).
- Begin implementation of recommendations from the DE&I Needs Assessment, such as employee training, policy updates, recruitment process changes, and innovative partnerships.
- Partner with Public Works, Community Development, and Economic Development to implement recommendations from engineering study.
- Implement e-assessments for represented workforce to the online tool used for non-represented employees to increase efficiency, recordkeeping, and reporting.
- Relaunch Wellness Team and programming; increase employee participation in wellness screenings.
- Maintain a loss ratio of under 100% across all lines of insurance.
- Maintain a premium rate adjustment below national medical cost trend¹.
- Increase employee use of medical and pharmaceutical clinical programs to optimize treatment, promote health, and enhance disease prevention.
- Increase employee use of cost containment tools to lower the financial burden of healthcare on the employee and the taxpayer.
- Continue to work with educational partners to reach young people of St. Charles and educate them on career options at the City.
- Conduct team-building and leadership training for management and supervisory staff.
- Explore additional innovative employee benefits to continue to build the City of St. Charles as an employer of choice.
- Enhance new employee onboarding process to create a strong sense of belonging and inclusion.

Performance Measures and Statistics	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Projected	FY 2023-24 Estimate
Number of Workers Compensation Claims	30	22	22	27
Average Cost	\$ 19,752	\$ 38,721	\$ 15,061	\$ 24,000
Average Days Open	118	125	114	120
Number of FMLA Leaves	72	97	84	80
Total FMLA Hours	9,217	10,084	7,377	8,892
Transitional Duty Hours Worked	2,073	1,417	2,918	2,136
Military Leaves	1	2	1	1
Open Positions/Recruitments	25	49	43	35
Internal Promotions	13	6	22	10
Separations from Service	29	48	35 ²	25
Turnover Rate	9%	12.78%	13.69%	12%

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

² Based on actual YTD and what is in process.

City of St. Charles
Human Resources Department
Fiscal Year 2023-2024 Budget

Performance Measures and Statistics	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Projected	FY 2023-24 Estimate
Applications for Employment	1,778	1,062	1,072 ³	1,200
Average Number of full-time Employees	249	249	245	250
Average Number of Lives on Health Insurance	681	681	675	680
Paid Insurance Claims	\$3,583,161	\$3,912,921	\$4,340,853	\$3,946,000
Medical	\$2,656,927	\$2,844,434	\$3,143,157	\$2,881,506
Rx	\$926,234	\$934,020	\$1,197,696	\$1,019,300
Number of Stoploss Claims	10	7	0 ⁴	1
Loss Ratio	104.6%	106.3%	98.6%	103%
Paid Dental Claims	\$238,853	\$247,874	\$162,385	\$216,371
Wellness Fair Participants	206	160	187	206
Employee	147	115	128	141
Spouse	43	28	49	54
Retiree	16	17	10	11
Grievances Processed	1	6	1	0
Grievances to Arbitration	0	0	0	0
Collective Bargaining Agreements Negotiated	3	0	1	4
Average Number of Active Employees	304	298	294	300
Number of Training Seminars	21	20	20	24
Number of Job Shadows	0	60	60	65
Number of Recognition Gifts	59	57	47	53
Tenure	49	49	38	45
Retiree	10	8	9	8

³ As of 2/3/23

⁴ Higher stoploss retention level due to joining Intergovernmental Personnel Benefits Cooperative (IPBC)

City of St. Charles
General Fund
Expenditures
FY 2023-2024 Budget

Fund	100	General Fund				
Department	100210	Human Resources				
Account	Description	Actual FY 20/21	Actual FY 21/22	Budget FY 22/23	Forecast FY 22/23	Budget FY 23/24
50100	Regular Wages	495,238	446,307	493,249	506,672	522,470
50101	Part Time Wages	102,070	99,986	81,160	65,088	62,955
50110	Accrued Payroll GAAP	4,603	(2,631)	-	-	-
50200	Overtime	-	123	-	-	-
50300	Car Allowance	5,400	5,400	5,400	5,400	5,400
50301	Cell Phone/Internet Allowance	5,363	1,833	1,560	1,980	1,980
50599	Non-Cash Compensation	-	-	-	-	-
51100	FICA	33,939	31,493	36,040	36,034	37,100
51103	IMRF	72,579	63,520	59,952	54,181	45,805
51104	Medicare	8,319	7,677	8,430	8,604	8,680
51105	401A	6,642	6,534	7,364	7,364	7,690
51200	Health Insurance-Medical	61,464	68,934	66,954	69,204	90,154
51203	Life Insurance	-	-	-	-	870
51204	Workers Compensation	799	799	785	785	595
51300	Registration and Fees	4,525	6,802	4,760	5,760	8,500
51301	City Sponsored Training	4,350	12,750	35,368	20,623	47,500
51304	Memberships and Dues	3,901	4,823	4,320	4,558	4,870
51306	Professional Certification	-	180	850	-	-
51307	LEAD Program	1,367	13	2,117	-	-
51400	Transportation Expense	20	39	450	280	450
51401	Lodging	-	-	800	600	2,500
51402	Meals-Travel & Training	-	-	150	150	300
51500	New Hire Testing	5,372	26,693	27,950	26,570	33,850
51501	Current Employee Testing	6,123	5,902	8,245	16,750	8,350
Total Personal Services		822,072	787,176	845,904	830,601	890,019
52000	Office Supplies	6,742	5,267	6,040	8,510	11,800
52002	Books and Subscriptions	149	27	100	1,990	2,090
52100	Refreshment Supplies	45	142	1,390	1,200	2,450
52101	Meals-Business	217	1,172	1,300	3,300	4,400
52200	Sympathy Gifts	-	-	750	750	750
52201	Awards	9,985	8,948	10,000	10,000	15,500
52204	Orientation Supplies	-	-	100	-	-
52205	Special Event Supplies	-	387	500	500	-
52300	Janitorial/Kitchen Supplies	69	123	200	100	200
52305	Safety Supplies	44	156	300	830	300
Total Commodities		17,251	16,221	20,680	27,180	37,490
54000	Telephone Service	1,384	1,050	1,080	840	870
54001	Cellular Service	316	350	400	-	-
54110	General Legal	31,224	37,015	20,000	15,000	10,000
54120	Arbitration/Negotiations Legal	510	1,430	10,000	5,000	10,000
54142	Background Checks	1,915	5,325	4,500	6,000	7,000
54150	Consulting Services	1,590	27,637	7,400	13,715	22,400
54170	Health Insurance Admin - EE	-	-	-	-	7,110
54189	Other Professional Services	1,911	10,630	7,000	50,900	16,200
54200	Communication Service Projects	1,093	1,345	14,827	14,827	-
54201	Communication System Expense	618	-	950	950	-
54251	Software Maintenance Agreement	56,486	65,478	74,349	69,600	87,750
54391	Employee Services	7,725	7,725	8,000	7,728	2,484
54402	Maint Agreements - Copiers	2,345	1,178	2,345	900	930
54500	Postage	136	-	550	200	150
54532	Employment Notices	21,804	65,209	15,797	13,225	16,042
Total Contractual Services		129,057	224,371	167,198	198,885	180,936

City of St. Charles
General Fund
Expenditures
FY 2023-2024 Budget

Fund	100	General Fund				
Department	100210	Human Resources				
Account	Description	Actual FY 20/21	Actual FY 21/22	Budget FY 22/23	Forecast FY 22/23	Budget FY 23/24
55400	Inventory Carrying Charge	3	3	4	-	-
55401	Inventory Overhead	116	71	216	150	-
Total Other Operating		118	74	220	150	-
55270	Allocated Costs-GG	(285,912)	(271,880)	-	-	-
Total Allocations		(285,912)	(271,880)	-	-	-
Total Expenditures		682,586	755,962	1,034,002	1,056,816	1,108,445

**City of St. Charles
Finance Department
Fiscal Year 2023-2024 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 as well as processing pensioner benefits. The Department is also responsible 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.



Finance Department by the Numbers

- ❖ FY 2023-24 Total Authorized FTE's: 12.49
 - 8.0 FTE's in Finance and Accounting and 4.49 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 36 consecutive years
- ❖ Responsible for billing and collection of approximately \$80,000,000 a year in electric, water and sewer user charges

FY 2022-23 Significant Accomplishments

Finance and Accounting

- ✓ Received the Certificate of Achievement for Excellence in Financial Reporting, issued by the Government Finance Officers Association (GFOA), for the thirty-sixth consecutive year for the Annual Comprehensive Financial Report (ACFR) ending April 30, 2021.
- ✓ Created and issued the City's Popular Annual Financial Report (PAFR) for the year ending April 30, 2022.
- ✓ Implemented Governmental Accounting Standards Board (GASB) Statement No. 87, Leases.

City of St. Charles
Finance Department
Fiscal Year 2023-2024 Budget

- ✓ Coordinated receipt of the second tranche of grant funding from the federal government provided by the American Rescue Plan Act (ARPA).
- ✓ Developed a Debt Issuance and Management Policy which formalizes the guidelines to be considered when issuing debt and managing outstanding debt.
- ✓ Adopted a revised City Investment Policy and invested over \$40,000,000 in idle funds in accordance with the City's investment policy, generating increased investment returns over a multi-year period.
- ✓ Assisted Economic Development with the establishment of the Pheasant Run Tax Increment Finance (TIF) District #8.
- ✓ Terminated and dissolved the Lexington Club TIF District #6 in adherence with guidelines established by State statute.
- ✓ Made process and design improvements to the City's annual budget process and provided an improved budget document and Draft Budget for consideration.

Utility Billing

- ✓ Worked in conjunction with the Information Services Department to configure and test NorthStar customer information and billing (CIS) and the customer portal (SilverBlaze) in anticipation of a new utility billing system going live in July, 2023.
- ✓ Implemented water and sewer utility rate increases necessary to fund ongoing capital improvements being made to the water and sewer systems.
- ✓ Created QR codes for use in paying utility bills and parking tickets electronically.

FY 2023-24 Goals and Objectives

Finance

- Receive the Certificate of Achievement for Excellence in Financial Reporting from the GFOA for the ACFR ending April 30, 2023.
- Receive the Popular Annual Financial Reporting Award from the GFOA for the PAFR ending April 30, 2023.
- Receive unmodified opinion from auditors on annual financial statements and minimize auditor-initiated journal entries.
- Monitor state and federal legislation affecting City finances, employee pensions and benefits, and State action affecting state-shared revenues.
- Implement continued budget document and process improvements in order to improve budget and financial transparency and ease of understanding.
- Continue to evaluate options in order to provide ongoing revenues for the City's capital improvement program.
- Work with the Human Resources Department and Information Systems Department on the procurement of a new Finance and Human Resources ERP system.

City of St. Charles
Finance Department
Fiscal Year 2023-2024 Budget

Utility Billing

- Implement NorthStar CIS and SilverBlaze and train finance staff to operate efficiently.
- Continue to implement utility billing process improvements in conjunction with the implementation of new software.
- Complete the training and onboarding of a new hire to replace the existing Utility Billing Manager position.

Performance Measures and Statistics	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Projected	FY 2023-24 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	No	Yes	Yes	Yes
Gross Payrolls Processed	\$27,630,615	\$28,288,181	\$29,500,000	\$30,500,000
Payroll ACH Issued	7,782	7,876	7,900	8,000
AP Invoices Processed	10,358	10,386	10,500	11,000
Total AP Amount Paid	\$95,991,612	\$113,488,064	\$115,000,000	\$125,000,000
# of Purchase Orders Issued	3,702	4,392	4,500	4,600
<u>Utility Billing</u>				
Number of Active Accounts	44,259	44,502	44,635	44,700
# of Utility Bills Issued	530,312	533,357	535,227	537,100
% Utility Bills Paid Late				
% of Customers on Autopay	3,173	4,211	4,300	4,400
# Scheduled Payments through Paymentus*	2,226	2,022	2,000	2,000
# Customer Telephone Calls	22,584	27,446	23,950	23,950
# Customer Counter Visits	3,721	8,307	10,400	9,200

*Credit cards, checks, credit cards and debit cards

City of St. Charles
General Fund
Expenditures
FY 2023-2024 Budget

Fund 100 General Fund						
Department 100220 Accounting						
Account	Description	Actual FY 20/21	Actual FY 21/22	Budget FY 22/23	Forecast FY 22/23	Budget FY 23/24
50100	Regular Wages	858,946	689,679	816,433	821,270	861,300
50110	Accrued Payroll GAAP	(598)	(1,169)	-	-	-
50200	Overtime	114	690	-	655	-
50300	Car Allowance	5,400	2,025	5,400	5,400	5,400
50301	Cell Phone/Internet Allowance	2,738	1,015	1,620	1,320	1,320
50599	Non-Cash Compensation	-	-	-	-	-
51100	FICA	49,427	42,092	51,021	53,448	54,175
51103	IMRF	107,777	80,616	84,978	78,634	67,005
51104	Medicare	12,318	9,867	11,932	12,500	12,670
51105	401A	11,116	7,919	10,987	10,993	11,625
51200	Health Insurance-Medical	93,120	103,747	106,651	110,151	145,547
51203	Life Insurance	-	-	-	-	1,350
51204	Workers Compensation	1,397	1,397	1,075	1,075	875
51300	Registration and Fees	399	1,043	1,490	600	3,605
51304	Memberships and Dues	1,429	1,439	1,650	1,575	2,135
51305	Employee Reimbursed Schooling	-	-	2,000	481	-
51400	Transportation Expense	115	86	1,445	440	690
51401	Lodging	-	-	-	790	730
51402	Meals-Travel & Training	-	-	250	150	305
Total Personal Services		1,143,699	940,445	1,096,932	1,099,482	1,168,732
52000	Office Supplies	6,745	7,666	7,290	6,010	4,750
52001	Computer Related Supplies	388	490	750	200	700
52100	Refreshment Supplies	300	470	520	500	500
52101	Meals-Business	-	-	100	100	100
52300	Janitorial/Kitchen Supplies	338	257	400	250	400
52305	Safety Supplies	19	-	-	-	-
52310	Small Tools and Equipment	-	530	-	1,960	-
Total Commodities		7,790	9,413	9,060	9,020	6,450
54000	Telephone Service	2,493	2,106	2,160	1,860	1,920
54001	Cellular Service	938	508	940	520	540
54110	General Legal	10,530	7,525	5,500	7,750	5,750
54130	Audit Services	72,200	72,200	74,850	72,200	74,850
54131	Actuarial Services	20,660	14,960	21,100	15,000	11,700
54133	Banking Service Charges	52,508	63,970	54,653	41,175	41,175
54150	Consulting Services	-	17,494	-	-	-
54189	Other Professional Services	4,675	5,030	4,030	4,530	3,430
54200	Communication Service Projects	1,457	1,793	19,769	19,769	-
54201	Communication System Expense	734	-	1,102	1,102	-
54250	Software Licenses & Subscriptions	3,949	8,250	-	12,350	10,750
54251	Software Maintenance Agreement	87,061	92,622	95,340	99,763	104,240
54401	Maint Agreements - Office Equip	4,032	4,032	4,200	3,835	3,835
54402	Maint Agreements - Copiers	1,111	1,447	1,435	2,100	2,170
54500	Postage	17,153	24,998	24,100	28,600	29,100
54520	Printing	203	92	300	105	330
54530	Legal Notices	2,576	2,576	3,500	400	400
Total Contractual Services		282,279	319,604	312,979	311,059	290,190

City of St. Charles
General Fund
Expenditures
FY 2023-2024 Budget

Fund	100	General Fund					
Department	100220	Accounting					
Account	Description	Actual FY 20/21	Actual FY 21/22	Budget FY 22/23	Forecast FY 22/23	Budget FY 23/24	
55202	Other Governmental Fees & Taxes	113,629	113,629	113,629	113,629	114,929	
55203	Recording and Filing Fees	-	-	20	-	-	
55400	Inventory Carrying Charge	253	314	312	350	-	
55401	Inventory Overhead	783	446	1,272	500	500	
Total Other Operating		114,665	114,388	115,233	114,479	115,429	
55270	Allocated Costs-GG	(482,076)	(515,800)	-	-	-	
Total Allocations		(482,076)	(515,800)	-	-	-	
Total Expenditures		1,066,357	868,050	1,534,204	1,534,040	1,580,801	

City of St. Charles
General Fund
Expenditures
FY 2023-2024 Budget

Fund 100 General Fund						
Department 100222 Utility Billing						
Account	Description	Actual FY 20/21	Actual FY 21/22	Budget FY 22/23	Forecast FY 22/23	Budget FY 23/24
50100	Regular Wages	215,197	221,556	235,941	233,449	265,300
50101	Part Time Wages	63,804	68,655	86,895	78,452	92,600
50110	Accrued Payroll GAAP	1,303	888	-	-	-
50200	Overtime	24	100	-	-	-
50301	Cell Phone/Internet Allowance	2,288	608	540	540	630
50599	Non-Cash Compensation	-	-	-	-	-
51100	FICA	16,670	17,262	20,049	19,876	22,230
51103	IMRF	35,798	33,962	33,382	29,901	27,490
51104	Medicare	3,899	4,037	4,720	4,649	5,200
51105	401A	2,355	2,422	2,581	2,579	3,000
51200	Health Insurance-Medical	46,104	51,700	53,164	53,414	68,156
51203	Life Insurance	-	-	-	-	395
51204	Workers Compensation	397	397	418	418	347
51300	Registration and Fees	95	-	300	-	1,575
51400	Transportation Expense	-	-	-	-	600
51401	Lodging	-	-	-	-	225
51402	Meals-Travel & Training	-	-	-	200	800
Total Personal Services		387,934	401,587	437,990	423,477	488,548
52000	Office Supplies	478	2,988	1,100	1,705	900
52001	Computer Related Supplies	1,590	1,344	2,100	1,500	1,500
52002	Books and Subscriptions	288	288	300	300	300
52300	Janitorial/Kitchen Supplies	36	-	45	-	-
52305	Safety Supplies	32	29	50	-	-
52310	Small Tools and Equipment	492	-	-	-	-
Total Commodities		2,916	4,648	3,595	3,505	2,700
54000	Telephone Service	1,352	952	1,500	900	930
54133	Banking Service Charges	30,163	28,618	32,000	30,110	30,510
54134	Credit Card Service Charges	207,854	228,230	25,000	13,600	13,600
54200	Communication Service Projects	911	1,121	12,356	12,356	-
54201	Communication System Expense	442	-	678	678	-
54319	Ride in Kane Service	17,001	25,500	54,000	36,000	45,600
54500	Postage	61,717	62,506	64,200	67,300	68,600
54520	Printing	20,543	22,508	24,400	22,900	23,200
Total Contractual Services		339,983	369,434	214,134	183,844	182,440
55401	Inventory Overhead	15	19	12	50	-
Total Other Operating		15	19	12	50	-
55270	Allocated Costs-GG	(579,228)	(792,894)	-	-	-
Total Allocations		(579,228)	(792,894)	-	-	-
Total Expenditures		151,620	(17,207)	655,731	610,876	673,688

**City of St. Charles
Police Department
Fiscal Year 2023-2024 Budget**

General Description and Major Areas of Responsibility

The primary responsibilities of the Police Department include: the protection of life and property, the protection of individual rights, the enforcement of ordinances and regulations, and the preservation of peace, order, and safety. The St. Charles Police Department proactively and professionally deliver these law enforcement services to the people of St. Charles in order to enhance the quality of life through the preservation of peace and order.

The St. Charles Police Department and its members are committed to the fundamental tenets of “**community orientated public service.**” It requires an understanding of, and genuine belief in, the core values, goals, and objectives collectively represented by our **vision, mission, and value statements.** Furthermore, the use of these statements (listed below) shall serve as the foundation upon which all actions, organizational directives, and operational decisions shall be based while balancing the needs of our **Community, City, and Police Department.**

By acknowledging responsibility to the citizens of St. Charles as the Department’s true source of authority; by performing duties within both the spirit and the letter of the law; by treating each person with dignity and respect while remaining sensitive to their unique needs, the St. Charles Police Department can strive to approach, if not fulfill its mission, core values, and vision. Accordingly, progress made toward achievement of these statements will be measured in terms of the Department’s day-to-day ability to:

- Prevent and repress crime;
- Detect criminal activity and apprehend offenders;
- Protect life and property;
- Facilitate the safe movement of people and vehicles;
- Assist those in danger, those in need of assistance, and those who cannot care for themselves;
- Protect individual constitutional rights;
- Resolve conflict threatening to life and property; and to
- Promote and preserve a feeling of safety and security in the community.

Vision Statement

Through the endless pursuit of excellence, the St. Charles Police Department shall remain a leader in the Fox Valley and Tri-Cities of both Kane and DuPage Counties.

Mission Statement

*The St. Charles Police Department protects and serves our community with **Respect** and **Commitment to Excellence.***

Value Statement

*The St. Charles Police Department and its employees value **Service, Courage, Professionalism, and Dedication** in serving our community. Each Department member shall serve the citizens of St. Charles using the tenets of **S.C.P.D.** as our guiding principles; allowing all of us to “**Make a Difference**” each and every day we serve.*

**City of St. Charles
Police Department
Fiscal Year 2023-2024 Budget**



Police Department by the Numbers

- | | |
|--|-------------|
| ❖ Sworn Officers | 60 |
| ❖ Civilian Staff | 9 full-time |
| ❖ Calls for Service in 2022 | 28,785 |
| ❖ Nationally accredited by the Commission of Accreditation for Law Enforcement agencies (CALEA) since 1989 | |

FY 2022-23 Significant Accomplishments

Administration

- ✓ Received another positive off-site review by the Commission on Accreditation for Law Enforcement Agencies (CALEA). Our police department has been nationally accredited since 1989.
- ✓ Redesigned our front-line vehicles to improve graphics and visibility; added cost savings by eliminating excess decals and door coverings.
- ✓ Secured over \$150,000 in grant monies to construct a Tactical Training Center at our outdoor police range.
- ✓ Secured grants from the State of Illinois concerning firearm safety, traffic safety, and tobacco compliance checks.

Operations

- ✓ Implemented a comfort dog program and welcomed "Charlie" in 2022! Charlie joined "Saint" who serves as our field K-9 Unit conducting article, contraband, and tracking searches.

**City of St. Charles
Police Department
Fiscal Year 2023-2024 Budget**

- ✓ Transitioned our front-desk to more coverage hours, thereby reverting back to almost 24-hour coverage. Off-hours are still monitored by Tri-Com Dispatch.
- ✓ Conducted both a traditional and lateral officer recruitment process.
- ✓ Hired and trained a new full-time civilian evidence custodian.

FY 2023-24 Goals and Objectives

Administration

- Officers, forms, policy, and internal best practices will be ready should cashless-bail be implemented within Illinois as part of the Pretrial Fairness Act/Safe-T-Act.
- Due to attrition, both a deputy chief, commander, and sergeant process will need to be executed in 2023.

Operations

- Design, build, and implement a Tactical Training Center at our outdoor range facility.
- Implement additional trainings concerning tenants of the Safe-T-Act and expand officer certifications regarding our Crisis Response Team (CRT).

Services and Statistics	Calendar 2020	Calendar 2021	Calendar 2022	Calendar 2023 <small>Estimate/Projection</small>
Services				
City Ordinance Tickets	573	1,543	1,312	1,447
State UTC Tickets	1,873	1,931	2,804	2,742
Warning Tickets	2,850	3,357	4,823	4,743
False Alarm Notifications	722	745	725	731
Freedom of Information Act Requests	525	616	695	601
Administratively Impounded Vehicles	199	211	234	249
Court Requests for Records & Evidence	1,202	1,069	1,150	1,227
Solicitor Applications	53	59	51	63
Medication Disposal	101 lbs.	83 lbs.	154 lbs.	114 lbs.
Warrant Service (Failure to Appear Warrants)	66	97	135	99
Arrests & Accidents				
DUI Arrests	75	71	82	89
Vehicle Accidents	746	861	1,196	975
Adult Arrests	616	538	747	709
Juvenile Arrests	59	58	135	82
Calls for Service	23,889	27,071	28,785	24,399

City of St. Charles
General Fund
Expenditures
FY 2023-2024 Budget

Fund	100	General Fund				
Department	100300	Police				
Account	Description	Actual FY 20/21	Actual FY 21/22	Budget FY 22/23	Forecast FY 22/23	Budget FY 23/24
50100	Regular Wages	7,072,145	7,173,456	7,772,464	7,613,035	8,155,085
50101	Part Time Wages	227,472	245,248	347,392	279,175	380,050
50103	Officer in Charge	8,165	7,215	6,084	7,500	6,000
50104	Other Wages	19,430	17,355	25,200	15,120	24,000
50110	Accrued Payroll GAAP	32,744	12,257	-	-	-
50200	Overtime	415,256	463,676	409,960	425,000	415,885
50201	OT - Double Time	20,424	41,944	41,153	36,400	41,880
50204	Police Extra Duty	3,927	26,095	30,284	25,700	31,050
50301	Cell Phone/Internet Allowance	6,225	1,490	1,320	1,080	1,080
50599	Non-Cash Compensation	-	-	-	-	-
51100	FICA	61,139	57,084	68,606	67,000	74,150
51101	Employer Pens Contrib-Police	3,287,436	3,750,187	3,870,554	3,871,938	4,170,718
51103	IMRF	121,570	100,927	107,378	85,261	86,640
51104	Medicare	106,461	108,491	125,826	120,899	131,955
51105	401A	19,511	18,150	18,473	20,308	19,170
51200	Health Insurance-Medical	878,628	1,037,824	1,012,754	1,029,504	1,371,417
51203	Life Insurance	-	-	-	-	10,750
51204	Workers Compensation	169,209	169,209	207,850	207,850	176,736
51205	Unemployment Compensation	258	89	-	-	-
51300	Registration and Fees	18,560	37,191	45,940	45,940	51,035
51304	Memberships and Dues	2,254	4,140	6,795	6,795	7,380
51305	Employee Reimbursed Schooling	4,669	7,133	20,000	12,000	8,000
51400	Transportation Expense	144	2,592	2,450	2,450	3,800
51401	Lodging	-	2,374	4,300	3,300	5,300
51402	Meals-Travel & Training	2,313	6,235	4,500	5,500	5,500
51500	New Hire Testing	13,256	2,115	-	-	-
51600	Uniforms	8,542	7,200	9,000	9,000	9,900
51601	Uniforms-Safety	44,067	41,710	49,400	45,000	49,800
Total Personal Services		12,543,805	13,341,385	14,187,683	13,935,754	15,237,281
52000	Office Supplies	7,195	7,050	8,000	6,500	6,500
52001	Computer Related Supplies	2,512	2,455	4,000	4,000	4,000
52002	Books and Subscriptions	-	175	890	400	400
52100	Refreshment Supplies	8,322	5,174	5,300	5,300	4,910
52101	Meals-Business	44	171	150	150	150
52201	Awards	1,231	1,502	1,800	600	1,500
52300	Janitorial/Kitchen Supplies	1,728	2,192	1,950	1,950	2,500
52305	Safety Supplies	1,969	1,126	1,250	500	1,000
52310	Small Tools and Equipment	37,532	25,784	41,325	55,000	69,015
52319	Other General Supplies	13,109	13,506	16,700	32,170	15,700
52400	Gasoline	63,021	99,634	80,740	141,000	141,000
52401	Vehicle Fluids	-	40	300	100	100
52900	Ammunition	14,623	26,551	29,714	26,500	31,714
52901	Police Supplies	1,682	3,647	4,300	4,300	4,300
52902	Crime Lab Supplies	4,416	5,621	5,150	4,150	3,700
Total Commodities		157,383	194,628	201,569	282,620	286,489

City of St. Charles
General Fund
Expenditures
FY 2023-2024 Budget

Fund		100	General Fund			
Department		100300	Police			
Account	Description	Actual FY 20/21	Actual FY 21/22	Budget FY 22/23	Forecast FY 22/23	Budget FY 23/24
54000	Telephone Service	11,228	21,324	21,620	21,120	21,760
54001	Cellular Service	31,598	30,863	46,250	49,800	51,300
54010	Natural Gas	16,985	20,674	17,320	20,215	34,370
54011	City Electric	107,333	108,788	108,410	113,540	113,540
54012	City Water	3,796	3,306	4,200	3,600	4,020
54013	City Sewer	4,659	3,825	5,070	2,720	2,940
54110	General Legal	60,441	66,378	100,000	68,550	87,400
54135	Collections Services	1,066	101	1,100	200	200
54142	Background Checks	1,104	88	1,200	-	-
54200	Communication Service Projects	7,739	9,523	100,098	100,098	-
54201	Communication System Expense	11,470	11,454	11,033	11,033	11,033
54250	Software Licenses & Subscriptions	-	7,715	10,000	5,000	5,000
54251	Software Maintenance Agreement	100,450	102,200	119,213	119,213	143,009
54305	Landscaping/Mowing Services	2,331	2,331	4,000	4,000	4,000
54350	Tri-Com Dispatch Service	384,106	379,019	411,815	414,090	453,069
54353	Towing	2,740	3,920	6,000	4,000	4,000
54353	Police Investigative	-	1,315	-	-	-
54399	Other Contracted Services	79,569	81,221	89,325	88,325	100,135
54402	Maint Agreemnts - Copiers	11,580	9,490	11,580	8,400	8,660
54467	Repair & Maint - Other Equip	10,652	30,472	23,500	8,000	24,600
54480	Central Garage Services	207,928	158,963	197,574	138,610	160,790
54482	Maintenance - Motor Vehicles	7,747	4,137	51,250	42,010	10,750
54500	Postage	78	170	250	250	350
54520	Printing	5,448	7,667	8,000	5,645	7,400
54646	NCNTF Flow-Thru Grant	240,292	188,523	-	-	-
Total Contractual Services		1,310,342	1,253,468	1,348,808	1,228,419	1,248,326
55223	Motor Vehicle Replace Program	-	165,644	165,644	165,644	181,150
55400	Inventory Carrying Charge	177	220	216	250	-
55401	Inventory Overhead	15,329	23,752	24,852	25,000	25,000
Total Other Operating		15,506	189,616	190,712	190,894	206,150
56004	Computer Equipment	17,917	-	13,840	2,124	-
56099	Other Capital	-	19,330	161,690	90,920	-
Total Capital		17,917	19,330	175,530	93,044	-
Total Expenditures		14,044,952	14,998,427	16,104,302	15,730,731	16,978,246

City of St. Charles
General Fund
Expenditures
FY 2023-2024 Budget

Fund 100 General Fund
Department 100320 Youth Commission

Account	Description	Actual FY 20/21	Actual FY 21/22	Budget FY 22/23	Forecast FY 22/23	Budget FY 23/24
54642	Youth Commission Grants	13,725	15,000	15,000	15,000	15,000
	Total Contractual Services	13,725	15,000	15,000	15,000	15,000
	Total Expenditures	13,725	15,000	15,000	15,000	15,000

**City of St. Charles
Fire Department
Fiscal Year 2023-2024 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 St. Charles Fire Department operates from three fire station locations with trained full-time personnel on a 24/7 basis, to provide suppression, rescue, and emergency medical response throughout the City. The Department also provides specialized response capabilities for hazardous materials, technical rescue, and water rescue & recovery incidents.

In addition to the emergency response functions, the St. Charles Fire Department is also responsible for the fire prevention, fire safety programs, and emergency preparedness in the community. The Fire Department is comprised of three functional divisions, Administration, Operations, and Emergency Management Agency.



Fire Department by the Numbers

- ❖ FY 2023-24 Total Authorized FTE's: 50.73
 - 47 Sworn FTE's and 3.73 Administrative staff FTE's
- ❖ Accredited Fire Department since 2013 for 10 consecutive years
- ❖ ISO Class 1 Fire Department since 2015 – Highest rating by the Insurance Services Office for 8 consecutive years.

FY 2022-23 Significant Accomplishments

Fire

- ✓ Received the ISO Class 1 designation from the Insurance Services Office again in June 2022 following a thorough departmental review.
- ✓ Completed our strategic planning process and complied the St. Charles Fire Department 2022-2027 Strategic Plan.
- ✓ Received approval of our Annual Compliance Report to CFAI to maintain our Accreditation status during 2022.
- ✓ Placed new 100-foot aerial fire truck apparatus into service as Truck 101.

**City of St. Charles
Fire Department
Fiscal Year 2023-2024 Budget**

- ✓ Handled the fire incident at the Pheasant Run Complex, the largest fire experienced in the 180-year history of the fire department in St. Charles.
- ✓ Responded to 5618 incidents during 2022, the busiest year of service demand in the department history.
- ✓ Re-started the fire department open house, school fire safety education program, and other fire prevention programs as COVID concerns were reduced.
- ✓ Promoted officers to several ranks to maintain department operations following the retirement of three senior officers.

Emergency Management Agency

- ✓ Maintained the Tornado siren system and tested monthly.
- ✓ Upgraded tornado siren operational software in conjunction with the Information Services Department to maintain operational readiness.
- ✓ Worked to recruit and hire personnel in conjunction with Human Resources to maintain an effective operational workforce.
- ✓ Provided personnel to assist police and fire with safety related assignments during events and parades in St. Charles.

FY 2023-24 Goals and Objectives

Fire

- Receive Re-Accreditation from the Center for Public Safety Excellence (CPSE) Commission on Fire Accreditation International (CFAI).
- Maintain ISO 1 Class certification from the Insurance Services Officer.
- Complete upgrade of interior functional facilities and finish at Fire Station #2.
- With City-wide assistance, update the Emergency Operations Plan (EOP) and Continuity of Operations Plan (COP) in line with COSC Strategic Priority 3 – Organizational Resiliency.
- Monitor state and federal legislation and regulations affecting fire, EMS, inspection services.
- Work with the Human Resources Department to achieve a new collective bargaining agreement with the firefighter's union representing department personnel.
- Expand officer development functions to prepare for projected officer advancements.
- Begin the research and design of next fire engine apparatus order.
- Acquire new RFID capable inventory program and integrate into department functions.
- Work with Tri-Com and area fire departments to integrate updated station alerting equipment and functions into all three fire stations.

**City of St. Charles
Fire Department
Fiscal Year 2023-2024 Budget**

Emergency Management Agency

- Order and integrate a new light tower and generator trailer into EMA and coordinate with fire and police to respond to needed events and incidents,
- Work to recruit and hire personnel, in conjunction with Human Resources, to bring EMA to authorized staffing levels to maintain effective operational effectiveness.
- Provide personnel to assist police and fire to assist with safety measures at the events and parades in St. Charles.
- Test and maintain tornado siren system for emergency use.
- Assure readiness to perform severe weather preparation and spotting functions during storms.

Performance Measures and Statistics	2020	2021	2022	2023 Projected
<i>Incidents (Detail Below)</i>	<i>4590</i>	<i>5171</i>	<i>5618</i>	<i>5850</i>
Fire	87	93	71	72
Overpressure/Explosion	1	0	2	2
Rescue & EMS	3044	3484	3853	4056
Hazardous Condition	181	179	167	180
Service Incident	308	381	534	550
Good Intent Incident	373	353	327	650
False Call or Alarm	582	677	661	325
Sever Weather/Disaster	9	2	3	5
Special Incident Type	5	2	0	5
Inspections	1851	2668	2787	2900
Plan Reviews	282	337	331	350
FPB Activity	740	840	816	850
Training Hours	12,592	13,239	14,112	14,800

City of St. Charles
General Fund
Expenditures
FY 2023-2024 Budget

Fund	100	General Fund				
Department	100400	Fire Administration				
Account	Description	Actual FY 20/21	Actual FY 21/22	Budget FY 22/23	Forecast FY 22/23	Budget FY 23/24
50100	Regular Wages	808,105	946,690	999,563	963,368	1,078,590
50101	Part Time Wages	37,455	31,561	41,832	31,781	41,580
50104	Other Wages	22,364	27,970	27,698	27,700	29,210
50105	Longevity Pay	7,872	5,279	5,411	5,420	6,165
50110	Accrued Payroll GAAP	13,675	2,115	-	-	-
50200	Overtime	5,163	5,929	15,800	16,165	16,525
50201	OT - Double Time	1,103	-	694	-	715
50203	Fire Asst. Chief Extra Duty	30,911	41,448	37,049	44,650	43,015
50300	Car Allowance	3,640	3,640	3,640	1,400	3,640
50301	Cell Phone/Internet Allowance	900	1,455	1,620	1,080	1,620
51100	FICA	14,899	15,409	17,999	16,500	20,070
51102	Employer Pension Contrib-Fire	2,239,459	2,525,862	2,580,360	2,581,295	2,719,565
51103	IMRF	31,038	29,543	29,959	21,105	25,100
51104	Medicare	13,088	15,163	16,261	16,002	17,705
51105	401A	6,961	8,999	9,658	8,762	9,265
51200	Health Insurance-Medical	68,388	120,807	103,902	104,902	189,385
51203	Life Insurance	-	-	-	-	1,820
51204	Workers Compensation	72,690	76,382	69,979	69,979	58,960
51300	Registration and Fees	24,502	16,018	36,150	36,150	66,855
51304	Memberships and Dues	4,061	5,360	5,820	5,843	9,175
51400	Transportation Expense	30	1,137	1,380	1,080	1,200
51401	Lodging	-	-	2,400	1,400	2,400
51402	Meals-Travel & Training	-	445	975	1,975	2,600
51500	New Hire Testing	3,635	2,120	-	-	-
51501	Current Employee Testing	13,381	-	15,000	12,800	16,300
Total Personal Services		3,423,321	3,883,332	4,023,150	3,969,356	4,361,460
52000	Office Supplies	5,401	5,365	4,800	4,800	4,750
52001	Computer Related Supplies	921	814	1,005	500	1,100
52002	Books and Subscriptions	6,247	6,124	6,500	4,945	7,100
52201	Awards	578	535	600	600	1,200
52310	Small Tools and Equipment	507	99	125	125	150
52314	Parts for Equipment	172	182	220	220	225
52319	Other General Supplies	2,730	2,780	3,150	3,150	3,350
Total Commodities		16,556	15,899	16,400	14,340	17,875
54000	Telephone Service	3,691	2,007	2,420	1,020	1,060
54001	Cellular Service	19,369	22,401	26,240	17,280	17,800
54010	Natural Gas	22,249	22,758	22,690	22,880	38,900
54011	City Electric	116,663	112,764	117,830	110,160	110,160
54012	City Water	2,809	3,196	3,500	3,400	3,810
54013	City Sewer	4,107	4,368	4,620	4,400	4,750
54014	Cable/Satellite Charges	1,234	1,339	1,370	1,470	1,510
54110	General Legal	900	113	3,000	1,000	3,000
54142	Background Checks	100	-	1,500	-	-
54160	Engineering Services	4,200	5,000	5,000	5,000	3,000
54200	Communication Service Projects	-	-	12,379	12,379	-
54250	Software Licenses & Subscriptions	21,251	34,311	30,450	24,893	32,202
54399	Other Contracted Services	444	10,429	32,000	16,295	43,430
54402	Maint Agreemnts - Copiers	5,056	4,084	5,060	3,000	3,090
54500	Postage	357	211	320	320	400
54520	Printing	6,701	6,625	6,300	6,300	7,100
Total Contractual Services		209,131	229,604	274,679	229,797	270,212

City of St. Charles
General Fund
Expenditures
FY 2023-2024 Budget

Fund	100	General Fund					
Department	100400	Fire Administration					
Account	Description	Actual FY 20/21	Actual FY 21/22	Budget FY 22/23	Forecast FY 22/23	Budget FY 23/24	
55400	Inventory Carrying Charge	3	4	4	5	-	
55401	Inventory Overhead	260	165	372	120	-	
Total Other Operating		263	169	376	125	-	
Total Expenditures		3,649,271	4,129,004	4,314,605	4,213,618	4,649,547	

City of St. Charles
General Fund
Expenditures
FY 2023-2024 Budget

Fund	100	General Fund					
Department	100401	Fire Operations					
Account	Description	Actual FY 20/21	Actual FY 21/22	Budget FY 22/23	Forecast FY 22/23	Budget FY 23/24	
50100	Regular Wages	4,353,347	4,496,755	4,734,899	4,763,600	4,802,255	
50104	Other Wages	269,014	255,612	277,329	277,400	290,345	
50105	Longevity Pay	51,561	57,004	61,035	60,590	60,040	
50110	Accrued Payroll GAAP	34,699	21,327	-	-	-	
50200	Overtime	212,442	304,854	398,525	354,600	407,170	
50201	OT - Double Time	983	1,986	6,584	1,000	6,665	
50203	Fire Asst. Chief Extra Duty	46,924	53,154	41,563	53,200	53,330	
50301	Cell Phone/Internet Allowance	900	983	1,080	1,080	1,080	
50599	Non-Cash Compensation	-	-	-	-	-	
51104	Medicare	68,553	71,502	79,557	77,400	81,500	
51105	401A	6,386	6,599	6,774	6,629	6,920	
51200	Health Insurance-Medical	587,904	673,201	720,532	733,782	916,379	
51203	Life Insurance	-	-	-	-	6,025	
51204	Workers Compensation	453,794	456,061	329,172	329,172	272,020	
51400	Transportation Expense	2,707	1,589	3,200	3,200	3,300	
51600	Uniforms	110	-	-	-	-	
51601	Uniforms-Safety	40,441	65,371	65,377	65,377	72,150	
Total Personal Services		6,129,765	6,465,997	6,725,627	6,727,030	6,979,179	
52100	Refreshment Supplies	1,443	1,771	2,020	2,020	3,190	
52300	Janitorial/Kitchen Supplies	10,503	10,074	11,750	11,750	11,150	
52303	Medical Supplies	2,991	3,222	3,600	3,600	4,250	
52304	Chemicals & Sprays	7,915	5,917	6,960	5,960	7,600	
52305	Safety Supplies	12,109	11,385	9,200	9,200	9,350	
52306	Signage/Traffic Control Suppl	8,712	6,792	8,500	8,500	9,380	
52308	Lumber Supplies	1,200	1,420	1,500	1,500	1,350	
52310	Small Tools and Equipment	33,219	20,225	21,950	17,300	21,150	
52314	Parts for Equipment	14,203	12,507	14,450	13,800	14,950	
52400	Gasoline	22,116	42,475	43,550	57,000	57,000	
52402	Motor Vehicle Parts	9,054	9,450	9,750	9,750	9,550	
52903	Fire Supplies	6,150	4,945	4,995	4,995	5,050	
52904	EMS Supplies	2,932	4,013	4,000	4,000	4,650	
Total Commodities		132,548	134,197	142,225	149,375	158,620	
54000	Telephone Service	1,419	1,599	1,690	1,740	1,800	
54014	Cable/Satellite Charges	913	1,266	1,130	1,350	1,390	
54200	Communication Service Projects	5,847	7,166	57,769	57,769	-	
54201	Communication System Expense	17,875	19,120	18,589	18,589	18,589	
54305	Landscaping/Mowing Services	658	658	1,884	1,000	-	
54350	Tri-Com Dispatch Service	105,928	108,320	119,493	121,227	131,726	
54351	Tri-City Ambulance	218,306	224,855	231,600	231,600	245,000	
54371	Testing & Inspection Services	14,539	16,897	15,800	10,800	18,350	
54450	Repair & Maint - Facilities	3,512	3,564	28,450	28,450	4,250	
54467	Repair & Maint - Other Equip	25,052	24,878	22,900	18,950	18,950	
54480	Central Garage Services	287,266	399,018	287,151	227,730	290,730	
54482	Maintenance - Motor Vehicles	3,202	1,911	2,400	3,500	2,800	
Total Contractual Services		684,516	809,251	788,856	722,705	733,585	
55223	Motor Vehicle Replace Program	-	398,529	598,529	598,529	919,640	
55400	Inventory Carrying Charge	333	414	408	470	-	
55401	Inventory Overhead	8,025	12,481	12,552	13,000	13,000	
Total Other Operating		8,357	411,424	611,489	611,999	932,640	
56002	Machinery and Equipment	27,812	22,658	34,500	34,500	37,500	
56003	Office Furnishings and Equip	596	3,238	6,000	7,230	7,000	
56099	Other Capital	47,141	17,039	21,000	21,000	19,500	
Total Capital		75,549	42,935	61,500	62,730	64,000	
Total Expenditures		7,030,736	7,863,805	8,329,697	8,273,839	8,868,024	

City of St. Charles
General Fund
Expenditures
FY 2023-2024 Budget

Fund 100 General Fund						
Department 100402 Fire Emergency Management Association						
Account	Description	Actual FY 20/21	Actual FY 21/22	Budget FY 22/23	Forecast FY 22/23	Budget FY 23/24
50100	Regular Wages	-	1,702	-	1,100	-
50101	Part Time Wages	68,772	70,287	103,934	78,287	111,905
50110	Accrued Payroll GAAP	1,229	(744)	-	-	-
51100	FICA	4,264	4,480	6,444	5,008	6,940
51103	IMRF	5,387	5,205	5,407	4,437	4,825
51104	Medicare	997	1,048	1,507	1,171	1,625
51204	Workers Compensation	2,836	2,836	3,254	3,254	2,970
51300	Registration and Fees	-	-	300	300	1,100
51304	Memberships and Dues	65	65	115	115	115
51400	Transportation Expense	-	-	100	100	250
51401	Lodging	-	-	250	250	300
51402	Meals-Travel & Training	-	-	100	100	300
51601	Uniforms-Safety	1,405	970	2,500	1,725	2,780
Total Personal Services		84,955	85,848	123,911	95,847	133,110
52100	Refreshment Supplies	261	223	300	300	300
52305	Safety Supplies	490	497	516	516	640
52306	Signage/Traffic Control Suppl	569	493	500	500	500
52310	Small Tools and Equipment	384	470	500	500	605
52314	Parts for Equipment	379	272	279	279	325
52400	Gasoline	632	373	260	500	500
52905	EMA Supplies	219	177	200	200	245
Total Commodities		2,934	2,504	2,555	2,795	3,115
54000	Telephone Service	2,058	1,921	1,980	1,860	1,920
54001	Cellular Service	5,894	3,584	3,660	3,600	3,710
54200	Communication Service Projects	2,157	2,654	27,509	27,509	-
54201	Communication System Expense	391	-	505	-	-
54467	Repair & Maint - Other Equip	14,604	6,714	11,665	10,780	10,450
54480	Central Garage Services	8,157	7,664	12,207	10,630	8,410
Total Contractual Services		33,262	22,536	57,526	54,379	24,490
55223	Motor Vehicle Replace Program	-	28,031	28,031	28,031	-
55400	Inventory Carrying Charge	33	41	36	45	-
55401	Inventory Overhead	139	82	288	250	-
Total Other Operating		172	28,154	28,355	28,326	-
56099	Other Capital	12,653	14,129	57,200	5,000	28,500
Total Capital		12,653	14,129	57,200	5,000	28,500
Total Expenditures		133,975	153,171	269,547	186,347	189,215

City of St. Charles
General Fund
Expenditures
FY 2023-2024 Budget

Fund	100	General Fund				
Department	100450	Public Health & Planning				
Account	Description	Actual FY 20/21	Actual FY 21/22	Budget FY 22/23	Forecast FY 22/23	Budget FY 23/24
54399	Other Contracted Services	1,688	825	1,500	1,000	1,000
54600	Mental Health Disbursements	604,343	616,144	630,000	621,800	634,000
Total Contractual Services		606,031	616,969	631,500	622,800	635,000
Total Expenditures		606,031	616,969	631,500	622,800	635,000

City of St. Charles
Public Works Department – Administration & Engineering
Fiscal Year 2023-2024 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 2023-2024 Budget

Public Works Administration & Engineering Divisions by the Numbers

- ❖ FY 2023-24 Total Authorized FTE's: 10.408
- ❖ 168.6 Centerline Street Miles Maintained
- ❖ 22 Parking Lots
- ❖ 3 Parking Decks
- ❖ 10 Traffic Signals

FY 2022-23 Significant Accomplishments

Engineering

- ✓ Completed the Annual Street Resurfacing Program
- ✓ Reconstructed Aintree Road with Base Reclamation Process
- ✓ Installed Permanent Campton/ Peck Road Intersection Traffic Signal
- ✓ Started the New St. Charles Bike & Pedestrian Plan
- ✓ Designed the Kautz Road Reconstruction Project with the City of Geneva
- ✓ Repaired the 2nd & 3rd Avenue Bridges
- ✓ Completed Additional Improvements to the 7th Avenue Creek
- ✓ Completed the Street Rating Evaluation
- ✓ The City's 7th Avenue Creek Flood Reduction and Water Quality Improvement project, completed in 2021, was selected as the winner of the American Public Works Association's Project of the Year for the category of Environmental projects less than 5 million dollars.
- ✓ The City of St. Charles was awarded a \$500,000 grant toward the resurfacing of Division Street, From Riverside Avenue to Kirk Road
- ✓ As a continuation of on-street flood reduction improvements on Walnut Street near 17th Street, a 48-inch storm sewer was installed along Walnut Street between S. 17th Street and S. 19th Street, along with additional curb inlets, adding capacity to the storm sewer. The storm sewer was installed per the State Street Creek Stormwater Master Plan and in conjunction with a planned water main replacement.

City of St. Charles
Public Works Department – Administration & Engineering
Fiscal Year 2023-2024 Budget

FY 2023-24 Goals and Objectives

Public Works Administration

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

Engineering

- Complete Annual Street Resurfacing Program and Evaluate Expansion of Program in FY25
- Replace City Parking Lot R (Walnut Street)
- Complete Bicycle and Pedestrian Plan and Start Implementation of Projects
- Design Prairie Street Resurfacing Project
- Replace Red Gate Bridge Railings
- Replace 7th Avenue Creek culvert underneath IL Route 25

Performance Measures and Statistics	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Projected	FY 2023-24 Estimate
Complete Annual Road Program	100%	100%	100%	100%
Linear Miles of Street Rehabilitation	4.62	4.26	5.03	4.7
Complete NPDES Report & Permit Renewal	100%	100%	100%	100%
Storm Sewer Maintained	165.63miles	167.14 miles	168.33 miles	170 miles
Storm Structures Maintained	11,754	11,824	11,866	11,900

City of St. Charles
General Fund
Expenditures
FY 2023-2024 Budget

Fund	100	General Fund				
Department	100500	Public Works Administration & Engineering				
Account	Description	Actual FY 20/21	Actual FY 21/22	Budget FY 22/23	Forecast FY 22/23	Budget FY 23/24
50100	Regular Wages	778,845	887,769	930,617	955,959	1,230,400
50101	Part Time Wages	23,671	38,904	10,113	10,000	14,420
50110	Accrued Payroll GAAP	7,946	4,434	-	-	-
50200	Overtime	300	25	2,572	-	-
50300	Car Allowance	5,400	5,400	5,400	5,400	5,400
50301	Cell Phone/Internet Allowance	4,622	2,291	3,240	3,780	3,780
50599	Non-Cash Compensation	-	-	-	-	-
51100	FICA	45,670	53,264	59,021	61,558	78,300
51103	IMRF	100,424	106,544	98,096	89,650	96,700
51104	Medicare	11,419	13,045	13,804	14,890	18,320
51105	401A	9,154	10,378	11,137	14,947	15,385
51200	Health Insurance-Medical	139,212	122,834	153,528	156,278	192,854
51203	Life Insurance	-	-	-	-	2,110
51204	Workers Compensation	6,223	6,223	1,237	1,237	1,293
51300	Registration and Fees	5,330	3,316	10,986	5,382	13,020
51304	Memberships and Dues	1,586	2,714	3,854	3,826	4,004
51400	Transportation Expense	511	1,844	2,350	2,935	3,600
51401	Lodging	-	-	1,150	1,056	5,550
51402	Meals-Travel & Training	-	224	450	450	1,250
51600	Uniforms	-	313	600	200	600
51601	Uniforms-Safety	132	-	200	500	200
Total Personal Services		1,140,445	1,259,523	1,308,355	1,328,048	1,687,186
52000	Office Supplies	4,266	4,957	4,286	4,286	4,646
52002	Books and Subscriptions	-	-	576	230	576
52100	Refreshment Supplies	1,538	1,105	1,572	1,572	1,570
52300	Janitorial/Kitchen Supplies	-	5	48	50	50
52305	Safety Supplies	8,884	7,146	8,500	8,500	8,500
52309	Photography Supplies	-	-	241	240	240
52310	Small Tools and Equipment	514	-	250	1,385	250
52319	Other General Supplies	1,271	786	1,368	1,368	1,510
52400	Gasoline	337	370	400	520	520
Total Commodities		16,811	14,369	17,241	18,151	17,862
54000	Telephone Service	1,464	653	1,510	300	310
54001	Cellular Service	3,093	3,998	3,230	1,440	1,490
54010	Natural Gas	14,042	14,887	14,320	16,370	27,830
54110	General Legal	11,179	1,463	18,950	5,000	18,950
54150	Consulting Services	4,995	-	5,100	1,200	5,100
54160	Engineering Services	71,309	85,025	128,750	104,710	92,488
54189	Other Professional Services	227	2,533	5,736	5,735	5,735
54200	Communication Service Projects	4,417	2,256	15,446	15,446	-
54201	Communication System Expense	324	-	208	-	-
54250	Software Licenses & Subscriptions	3,244	9,895	4,000	3,624	5,705
54310	Safety Program	1,829	15,556	11,550	7,550	11,550
54311	Locate Service	4,031	4,374	7,000	7,000	7,550
54399	Other Contracted Services	615	688	1,368	1,368	1,368
54402	Maint Agreements - Copiers	3,255	3,776	4,455	3,300	3,400
54451	Repair & Maint - Office Equip	-	-	564	564	564
54458	Repair & Maint - Traffic Sig	91,985	101,569	109,372	98,074	114,661
54467	Repair & Maint - Other Equip	214	269	575	575	575
54480	Central Garage Services	-	509	357	1,800	2,110
54500	Postage	185	264	310	36	310
Total Contractual Services		216,407	247,713	332,801	274,092	299,696

City of St. Charles
General Fund
Expenditures
FY 2023-2024 Budget

Fund	100	General Fund				
Department	100500	Public Works Administration & Engineering				
Account	Description	Actual FY 20/21	Actual FY 21/22	Budget FY 22/23	Forecast FY 22/23	Budget FY 23/24
55202	Other Governmental Fees & Taxes	1,000	1,000	1,000	1,000	1,100
55203	Recording and Filing Fees	115	-	445	445	600
55223	Motor Vehicle Replace Program	-	2,841	2,841	2,841	3,413
55310	Principal Payment	4,586	4,586	4,586	4,586	4,586
55400	Inventory Carrying Charge	16	19	24	25	-
55401	Inventory Overhead	242	226	360	400	-
Total Other Operating		5,958	8,672	9,256	9,297	9,699
55271	Allocated Costs-PW	(569,868)	(780,634)	-	-	-
Total Allocations		(569,868)	(780,634)	-	-	-
Total Expenditures		809,753	749,643	1,667,653	1,629,588	2,014,443

City of St. Charles
Public Works Department – Public Services
Fiscal Year 2023-2024 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:

The Streets service area is responsible for the maintenance, repair and improvement of City streets and off-street parking lots. 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 vehicles and staff cars. Operating from a 4,000 square foot maintenance facility, a staff of four 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 operating cost per mile. The activities of the Fleet Division are accounted for in the Internal Service Fund – Motor Vehicle Equipment Fund

The Urban Forestry Division manages the City's nearly 20,000 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 parkways

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.



City of St. Charles
Public Works Department – Public Services
Fiscal Year 2023-2024 Budget

Public Services Division by the Numbers

- ❖ FY 2023-24 Total Authorized FTE's: 36.30
 - 29.296 FTE's in Public Services, 4.0 FTE's in Fleet, 3.0 FTE's in Inventory
- ❖ 168.6 Centerline Street Miles Maintained
- ❖ 258 Vehicles Maintained in 2022
 - 40 Police Vehicles
 - 30 Fire Vehicles

FY 2022-23 Significant Accomplishments

Public Services

- ✓ Repaired Main Street Bridge Alcoves
- ✓ Completed Modernization Enhancements to the Clock Tower at the Municipal Building
- ✓ Provided a festive downtown experience through seasonal floral displays and decorating as well as special event preparation for 23 community events.
- ✓ Planted 315 Trees
- ✓ Trimmed 416 Trees as a result of Custom Service Requests
- ✓ Updated the inventory attributes for 3,333 parkway trees in preparation for FY23/24 maintenance program
- ✓ Completed a roadway patching program that accounted for 9,621 square yards of asphalt patch material being placed on the west side of the City
- ✓ Mitigated pedestrian sidewalk hazards, focusing on the City's southeast quadrant as well as a targeted hazard replacement program in conjunction with an HOA driveway replacement initiative on Millington Way
- ✓ Responded to over 15 winter weather events and subsequent snow hauling operations.
- ✓ Oversaw 171 (219.45 acres) mowing sites as well as 39 landscape maintenance sites.
- ✓ Completed 1,110 scheduled repairs to vehicles and equipment, 260 non-scheduled repairs and 5 emergency repairs, accounting for 3,722.28 direct labor hours.

FY 2023-24 Goals and Objectives

Public Services

- Construct 1st Street Plaza Phase 2 Project
- Design and Construct Improvements to the Public Works Roof
- Initiate Replacement of Various Mechanical Roof Top Units on Several City Buildings
- Implement Work Order, Asset Management and Service Request Software

City of St. Charles
Public Works Department – Public Services
Fiscal Year 2023-2024 Budget

Performance Measures and Statistics	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Projected	FY 2023-24 Estimate
Maintained Parkway Trees	21,860	21,893	21,933	22,000
Street Sweeping	1,842 miles	3,790 miles	3,845 miles	3,900 miles
Street Asphalt Repairs	675.25 tons	619 tons	632 tons	650 tons
Street Concrete Repairs	406.25 CY	462 CY	504 CY	520 CY
Sidewalk Locations Replaced	147	237	135	200
Sidewalk Squares Repaired	1,435	1,524	1,623	1,600
Tree's Planted	283	275	265	300
Vehicle Repairs	2,367	2,309	2,340	2,350
Snow/ Ice Events	25	23	19	25
Salt Used (Tons)	3,211	2,220	2,000	2,800

City of St. Charles
General Fund
Expenditures
FY 2023-2024 Budget

Fund	100	General Fund					
Department	100510	Public Services					
Account	Description	Actual FY 20/21	Actual FY 21/22	Budget FY 22/23	Forecast FY 22/23	Budget FY 23/24	
50100	Regular Wages	1,913,335	1,975,668	2,186,967	2,098,523	2,329,800	
50101	Part Time Wages	3,295	19,377	63,537	64,590	66,400	
50110	Accrued Payroll GAAP	9,834	4,178	-	-	-	
50200	Overtime	139,258	127,296	158,998	127,300	148,600	
50201	OT - Double Time	108,236	63,432	101,390	92,700	94,400	
50205	Foreman Emergency OT	11,187	4,755	11,960	11,960	16,400	
50301	Cell Phone/Internet Allowance	1,170	722	1,080	1,080	1,080	
50599	Non-Cash Compensation	-	-	-	-	-	
51100	FICA	130,642	131,327	156,482	147,005	165,500	
51103	IMRF	280,157	253,976	258,997	219,048	203,500	
51104	Medicare	30,554	30,713	36,599	34,380	38,700	
51105	401A	454	531	564	1,691	3,500	
51200	Health Insurance-Medical	399,516	431,007	420,844	424,094	468,691	
51203	Life Insurance	-	-	-	-	3,010	
51204	Workers Compensation	150,400	150,400	257,166	257,166	211,642	
51205	Unemployment Compensation	242	-	-	-	-	
51300	Registration and Fees	1,391	35	1,350	2,570	1,950	
51304	Memberships and Dues	-	453	695	580	1,365	
51305	Employee Reimbursed Schooling	2,000	-	-	-	-	
51400	Transportation Expense	68	12	800	200	800	
51401	Lodging	-	-	800	-	800	
51402	Meals-Travel & Training	-	-	300	100	300	
51600	Uniforms	14,693	16,160	12,900	15,553	12,900	
51601	Uniforms-Safety	2,910	1,359	5,200	4,090	4,500	
Total Personal Services		3,199,341	3,211,399	3,676,629	3,502,631	3,773,838	
52000	Office Supplies	1,067	2,425	2,450	2,450	2,450	
52100	Refreshment Supplies	1,868	1,511	2,200	2,200	2,000	
52101	Meals-Business	3,388	2,024	3,740	1,800	3,740	
52205	Special Event Supplies	300	-	-	-	-	
52300	Janitorial/Kitchen Supplies	22,173	23,958	24,200	24,200	24,200	
52302	Building Maintenance Supplies	4,848	4,898	4,900	5,900	4,900	
52304	Chemicals & Sprays	28,400	16,991	20,500	13,500	20,500	
52305	Safety Supplies	10,815	9,990	9,000	12,000	9,000	
52306	Signage/Traffic Control Suppl	63,788	62,233	68,000	68,000	68,000	
52307	Plumbing Supplies	1,781	1,627	1,800	1,800	1,800	
52308	Lumber Supplies	4,250	106	4,250	2,000	4,250	
52310	Small Tools and Equipment	29,257	33,202	29,710	29,710	30,550	
52311	Hardware Supplies	4,468	3,734	4,900	2,200	4,900	
52312	Paints, Supplies and Solvents	3,551	3,694	5,350	3,350	5,750	
52313	Decorations-Lights/Banners	64,770	68,973	67,000	75,429	76,000	
52314	Parts for Equipment	9,652	10,878	10,950	10,950	10,950	
52400	Gasoline	80,195	106,972	91,250	144,000	144,000	
52401	Vehicle Fluids	3,851	4,192	4,200	4,200	4,200	
52402	Motor Vehicle Parts	821	1,995	2,000	2,000	2,000	
52500	Electrical Supplies	3,273	3,700	3,700	3,700	3,700	
52502	Communications Supplies	253	-	-	-	-	
52700	Water/Sewer Line Repair Materials	27,980	29,193	28,000	24,000	32,000	
52800	Trees	4,624	6,464	7,850	7,850	7,850	
52801	Sanitary/Storm Sewer Supplies	13,250	10,023	13,300	13,300	14,300	
52802	Snow/Ice Removal Chemicals	567,007	217,341	415,500	425,500	415,500	
52804	Landscaping/Planter Supplies	77,278	155,037	153,560	153,560	128,060	
52805	Street Repair Materials	126,212	126,490	135,500	155,500	144,600	
52808	Construction Supplies	357	-	350	350	350	
Total Commodities		1,159,478	907,650	1,114,160	1,189,449	1,165,550	

City of St. Charles
General Fund
Expenditures
FY 2023-2024 Budget

Fund	100	General Fund				
Department	100510	Public Services				
Account	Description	Actual FY 20/21	Actual FY 21/22	Budget FY 22/23	Forecast FY 22/23	Budget FY 23/24
54000	Telephone Service	32,534	9,320	14,910	14,400	14,840
54001	Cellular Service	12,740	9,753	15,140	20,400	21,020
54010	Natural Gas	13,068	14,526	13,330	16,270	27,660
54011	City Electric	416,220	426,613	420,380	415,300	415,300
54012	City Water	7,177	9,490	13,740	12,420	13,910
54013	City Sewer	2,227	2,410	2,350	3,500	3,780
54014	Cable/Satellite Charges	564	531	570	500	520
54200	Communication Service Projects	10,307	5,264	44,790	44,790	-
54201	Communication System Expense	18,299	29,304	16,985	16,985	16,985
54250	Software Licenses & Subscriptions	5,608	4,067	9,380	6,295	6,500
54301	Refuse & Hauling Service	31,221	30,760	68,600	62,000	62,000
54303	Tree Service	150,313	127,535	207,500	247,035	301,500
54304	Mosquito Abatement	102,477	103,503	115,000	98,500	100,000
54305	Landscaping/Mowing Services	170,699	175,341	187,000	187,000	255,800
54307	Snow Removal Services	173,711	111,636	166,250	74,700	182,750
54310	Safety Program	9,564	4,592	7,180	3,620	4,478
54399	Other Contracted Services	2,284	2,101	2,920	29,192	3,010
54400	Maint Agreements - Facilities	404,433	443,878	466,100	330,792	446,100
54450	Repair & Maint - Facilities	196,407	211,079	223,625	223,625	238,675
54456	Repair & Maint - Streets	555,321	553,007	611,275	611,275	646,775
54457	Repair & Maint - Parking Decks	102,190	92,780	118,054	118,054	118,266
54459	Repair & Maint - Storm Sewer	273,975	301,787	342,000	322,000	342,000
54467	Repair & Maint - Other Equip	17,795	3,790	9,647	9,106	7,600
54468	Repair & Maint - Fire Facilities	86,062	113,781	107,515	107,515	103,500
54469	Repair & Maint - Police Facilities	29,443	33,787	37,028	56,920	37,872
54480	Central Garage Services	520,963	413,573	470,753	547,680	471,460
54513	Equipment Rental	46,229	44,306	54,215	54,215	54,215
54520	Printing	-	25	200	200	200
Total Contractual Services		3,391,829	3,278,538	3,746,437	3,634,289	3,896,716
55204	Property Taxes	3,444	2,205	2,500	3,634	3,650
55223	Motor Vehicle Replace Program	-	804,052	854,052	854,052	881,674
55400	Inventory Carrying Charge	9,291	11,563	11,520	13,025	10,240
55401	Inventory Overhead	51,195	54,072	73,272	55,650	57,000
Total Other Operating		63,930	871,892	941,344	926,361	952,564
56002	Machinery and Equipment	-	5,650	-	-	-
56004	Computer Equipment	-	-	-	1,055	-
56099	Other Capital	-	71,931	-	-	-
Total Capital		-	77,581	-	1,055	-
55271	Allocated Costs-PW	(1,947,276)	(2,184,560)	-	-	-
Total Allocations		(1,947,276)	(2,184,560)	-	-	-
Total Expenditures		5,867,302	6,162,501	9,478,570	9,253,785	9,788,668

City of St. Charles
Community Development Department
Fiscal Year 2023-2024 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 Outdoor Sales and Sidewalk Café.
 - 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 ordinance; land development & engineering regulations; public improvement financial guarantees, 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 2023-24 Total Authorized FTE's: 14.78
- ❖ 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 ranging from \$75 to \$115 million a year
- ❖ Conduct 4,500+ inspections in a typical year
- ❖ Engineering permits and site development/stormwater permits, with public improvements valued at \$5-15+ million a year

City of St. Charles
Community Development Department
Fiscal Year 2023-2024 Budget

FY 2022-23 Significant Accomplishments

- ✓ Adopted the 2021 edition of the ICC Building Codes.
- ✓ Negotiated an amendment to the Oliver-Hoffmann Property Consent Decree for the DR Horton-Charlestowne Lakes Development, a long vacant site to be developed with compatible residential uses, and to include completion of the long-planned street connection between Smith Road and Foxfield Drive.
- ✓ Issued site development permits for three large-scale projects on the East Side:
 - Pheasant Run Industrial Park (85 acres, 1,000,000+ square feet of industrial)
 - Spring at St. Charles apartments (27 acres, 320 units)
 - Charlestowne Lakes Subdivision (28 acres, 167 two-family and townhomes)
- ✓ Updated the City's sidewalk café and outdoor dining program following a temporary expansion during the pandemic; review and administration of 100-day permits for outdoor dining on First Street Plaza and elsewhere in Downtown.
- ✓ Approval of a \$1.1 million grant from the Affordable Housing Trust Fund for the Anthony Place II senior affordable project.
- ✓ Prairie Centre - Review, approval and inspection of multiple new buildings within the redevelopment (St. Charles Mall TIF #3), totaling around 200 residential units.
- ✓ River East Lofts, a 42-unit downtown redevelopment of the former Chamber building site, approved with consensus after an extensive review process.
- ✓ Assisted Economic Development with the Redevelopment Plan for the Pheasant Run TIF.
- ✓ Pheasant Run property - Code enforcement action and demolition permitting at the former resort property, following a significant fire in May 2022.
- ✓ Arcada Theater - Completed inspections and issued occupancy on the extensive theater renovation and expansion into the former George's building, capping off a project that expanded, enhanced, and modernized the theater to current life-safety codes.
- ✓ Completion of new commercial projects, including Tractor Supply and McGrath Honda.
- ✓ Participated in a Process and Staffing Study for the Development Process, which outlined staffing needs and process improvements to be led by Community Development.

FY 2023-24 Goals and Objectives

- Update, simplify and streamline Building Permit forms and submittal packets.
- Work with potential developers on proposing a redevelopment concept for the Charlestowne Mall property.
- Continue code enforcement follow up on Pheasant Run property.
- Staff positions identified in the Process and Staffing Study, starting with the Assistant Director position and CD Inspector.
- Work with Economic Development on creating a Pre-Application meeting system and creating a Developer Playbook to facilitate better communication and customer service with the development community.

City of St. Charles
Community Development Department
Fiscal Year 2023-2024 Budget

- Work with Economic Development on a Downtown Parking Study. Present recommendations/findings, and identify potential code modifications.
- Facilitate the continuing construction and inspection of large-scale projects on the east side.
- Update the Subdivision Code standards/procedures.

Performance Measures and Statistics	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Projected	FY 2023-24 Estimate
<u>Planning Services</u>				
Zoning/Subdivision Apps.	50	51	32	40
Historic Designations	5	0	4	2
Historic Preservation- Certificates of Appropriateness				
--HPC review/approval	66	56	55	55
--Staff review/approval	5	15	30	20
Façade Improvement Grants				
-- Commercial projects (\$)	29,208	30,000	40,000	40,000
-- Residential Projects (\$)	5,000	7,522	2,500	5,000
Affordable Housing Trust Fund Grants/Loans (\$)	45,361	0	1,100,000	100,000
Affordable Housing %	12%	11.3%	17%	15%
<u>Building & Code Enforcement</u>				
Permits Issued	2,203	2,116	2,218	2,200
Total Construction Value (\$)	66,284,615	74,057,486	115,264,870	85,000,000
Commercial Permits	340	335	297	300
--Construction Value (\$)	26,648,636	24,085,827	22,187,746	23,000,000
Residential Permits	1,841	1,742	1,896	1,800
--Construction Value (\$)	33,131,090	45,542,878	40,546,278	45,000,000
Industrial Permits	22	20	25	25
--Construction Value (\$)	5,065,954	2,276,666	41,849,562	20,000,000
Inspections	4,573	4,653	5,272	5,000
Code Enforcement Cases	1,070	1,403	1,009	1,250
<u>Development Engineering</u>				
Site Development/ Stormwater Permits	16	13	15	15
Financial Guarantees Posted (\$)	5,504,844	4,912,209	21,504,456	8,000,000

City of St. Charles
General Fund
Expenditures
FY 2023-2024 Budget

Fund	100	General Fund				
Department	100600	Planning Services				
Account	Description	Actual FY 20/21	Actual FY 21/22	Budget FY 22/23	Forecast FY 22/23	Budget FY 23/24
50100	Regular Wages	316,501	250,364	229,887	157,900	373,825
50101	Part Time Wages	144,964	192,615	128,453	204,364	136,800
50110	Accrued Payroll GAAP	102	(8,645)	-	-	-
50300	Car Allowance	5,400	4,500	5,400	5,400	5,400
50301	Cell Phone/Internet Allowance	3,600	1,860	1,620	1,620	2,160
50599	Non-Cash Compensation	-	-	-	-	-
51100	FICA	25,580	25,932	22,652	26,107	32,130
51103	IMRF	59,696	51,088	37,612	37,965	39,630
51104	Medicare	6,724	6,439	5,297	6,118	7,515
51105	401A	5,617	4,138	3,448	3,447	3,665
51200	Health Insurance-Medical	46,104	51,700	18,270	19,270	41,396
51203	Life Insurance	-	-	-	-	660
51204	Workers Compensation	657	657	474	474	497
51300	Registration and Fees	2,054	79	3,040	2,318	2,870
51304	Memberships and Dues	1,837	1,738	1,815	1,703	1,815
51400	Transportation Expense	-	-	1,050	950	950
51401	Lodging	-	-	1,900	1,900	1,900
51402	Meals-Travel & Training	-	-	760	660	700
Total Personal Services		618,835	582,465	461,678	470,195	651,913
52000	Office Supplies	3,509	2,136	1,900	1,900	2,200
52001	Computer Related Supplies	82	24	100	100	100
52002	Books and Subscriptions	95	95	500	195	300
52100	Refreshment Supplies	89	131	800	250	600
52300	Janitorial/Kitchen Supplies	320	133	400	400	400
52305	Safety Supplies	196	21	200	100	-
Total Commodities		4,290	2,541	3,900	2,945	3,600
54000	Telephone Service	944	892	930	900	930
54110	General Legal	33,536	22,040	30,000	30,000	30,000
54150	Consulting Services	800	-	-	11,325	-
54180	Transcript Services	16,274	21,532	17,100	16,200	21,200
54200	Communication Service Projects	1,093	1,345	12,356	12,356	-
54201	Communication System Expense	442	-	678	678	-
54250	Software Licenses & Subscriptions	-	-	-	-	1,300
54402	Maint Agreements - Copiers	2,325	1,956	2,430	1,440	1,490
54520	Printing	776	-	1,300	300	1,000
54530	Legal Notices	4,324	2,775	5,050	2,500	4,800
54640	Facade Grants	7,630	76,578	50,000	47,523	50,000
Total Contractual Services		68,144	127,119	119,844	123,222	110,720
55203	Recording and Filing Fees	989	511	600	600	600
55400	Inventory Carrying Charge	1	1	1	-	-
55401	Inventory Overhead	175	64	288	70	-
Total Other Operating		1,165	576	889	670	600
55272	Allocated Costs-CD	(89,628)	(87,096)	-	-	-
Total Departmental Allocations		(89,628)	(87,096)	-	-	-
Total Expenditures		602,807	625,604	586,311	597,032	766,833

City of St. Charles
General Fund
Expenditures
FY 2023-2024 Budget

Fund	100	General Fund				
Department	100603	Building & Code Enforcement				
Account	Description	Actual FY 20/21	Actual FY 21/22	Budget FY 22/23	Forecast FY 22/23	Budget FY 23/24
50100	Regular Wages	511,243	447,545	464,855	465,696	565,670
50101	Part Time Wages	52,918	57,818	69,628	67,883	74,115
50110	Accrued Payroll GAAP	1,093	613	-	-	-
50200	Overtime	6,655	3,919	4,676	4,676	7,000
50201	OT - Double Time	915	178	364	260	-
50301	Cell Phone/Internet Allowance	938	555	540	540	540
50599	Non-Cash Compensation	-	-	-	-	-
51100	FICA	34,242	30,866	33,484	34,025	40,260
51103	IMRF	70,024	59,911	55,788	51,433	49,830
51104	Medicare	8,008	7,219	7,831	7,958	9,420
51105	401A	1,210	1,042	1,098	1,093	1,160
51200	Health Insurance-Medical	92,196	86,167	76,064	78,314	93,446
51203	Life Insurance	-	-	-	-	635
51204	Workers Compensation	18,088	18,088	17,248	17,248	14,541
51205	Unemployment Compensation	1,988	795	-	-	-
51300	Registration and Fees	672	1,974	2,525	1,330	2,925
51304	Memberships and Dues	375	359	610	706	635
51400	Transportation Expense	-	-	125	125	125
51402	Meals-Travel & Training	48	48	100	100	100
51600	Uniforms	1,500	1,694	2,100	1,550	2,700
51601	Uniforms-Safety	-	-	250	250	250
Total Personal Services		802,112	718,792	737,286	733,186	863,352
52000	Office Supplies	1,311	1,419	1,650	1,650	1,650
52001	Computer Related Supplies	-	174	300	300	3,500
52002	Books and Subscriptions	1,168	2,295	500	500	500
52100	Refreshment Supplies	177	130	350	360	350
52101	Meals-Business	55	-	-	-	-
52300	Janitorial/Kitchen Supplies	96	28	150	150	150
52305	Safety Supplies	156	233	150	-	-
52310	Small Tools and Equipment	31	43	340	100	1,140
52319	Other General Supplies	-	320	475	100	475
52400	Gasoline	1,958	3,135	3,010	4,500	4,500
52500	Electrical Supplies	29	-	-	-	-
Total Commodities		4,981	7,775	6,925	7,660	12,265
54000	Telephone Service	1,303	1,075	1,100	1,020	1,060
54001	Cellular Service	5,223	4,954	5,470	4,800	4,950
54110	General Legal	13,129	8,582	19,100	14,300	19,100
54134	Credit Card Service Charges	313	1,160	-	-	-
54150	Consulting Services	-	-	1,000	3,000	53,000
54189	Other Professional Services	1,472	168	5,000	5,000	5,000
54200	Communication Service Projects	1,275	1,569	14,827	14,827	-
54201	Communication System Expense	530	-	814	-	-
54305	Landscaping/Mowing Services	-	-	500	500	500
54399	Other Contracted Services	4,731	-	-	-	-
54402	Maint Agreements - Copiers	1,153	1,159	1,345	1,320	1,360
54451	Repair & Maint - Office Equip	-	-	120	120	120
54480	Central Garage Services	16,615	4,616	21,523	8,250	9,380
54500	Postage	-	21	80	80	80
54520	Printing	120	-	2,500	500	1,050
Total Contractual Services		45,863	23,303	73,379	53,717	95,600
55203	Recording and Filing Fees	15	156	300	300	300
55223	Motor Vehicle Replace Program	-	16,951	16,951	16,951	14,123
55400	Inventory Carrying Charge	22	27	24	30	-
55401	Inventory Overhead	593	803	984	820	1,000
Total Other Operating		630	17,938	18,259	18,101	15,423

**City of St. Charles
General Fund
Expenditures
FY 2023-2024 Budget**

Fund	100	General Fund				
Department	100603	Building & Code Enforcement				
Account	Description	Actual FY 20/21	Actual FY 21/22	Budget FY 22/23	Forecast FY 22/23	Budget FY 23/24
56003	Office Furnishings and Equipment	-	-	-	-	3,550
56004	Computer Equipment	1,514	-	-	-	-
	Total Capital	1,514	-	-	-	3,550
55272	Allocated Costs-CD	(92,388)	(73,481)	-	-	-
	Total Departmental Allocations	(92,388)	(73,481)	-	-	-
Total Expenditures		762,712	694,327	835,849	812,664	990,190

City of St. Charles
General Fund
Expenditures
FY 2023-2024 Budget

Fund	100	General Fund				
Department	100604	Development Engineering				
Account	Description	Actual FY 20/21	Actual FY 21/22	Budget FY 22/23	Forecast FY 22/23	Budget FY 23/24
50100	Regular Wages	198,536	205,273	213,507	214,994	239,630
50101	Part Time Wages	38,821	35,079	54,904	7,100	-
50110	Accrued Payroll GAAP	442	1,456	-	-	-
50200	Overtime	2,805	5,251	2,962	4,100	3,355
50201	OT - Double Time	836	343	439	250	-
50301	Cell Phone/Internet Allowance	900	555	540	540	1,080
50599	Non-Cash Compensation	-	-	-	-	-
51100	FICA	14,403	14,704	16,886	14,396	15,130
51103	IMRF	31,010	28,688	28,105	21,920	18,660
51104	Medicare	3,369	3,439	3,949	3,367	3,540
51105	401A	1,303	1,335	1,370	1,369	1,200
51200	Health Insurance-Medical	30,732	34,467	26,764	27,014	31,346
51203	Life Insurance	-	-	-	-	350
51204	Workers Compensation	9,085	9,085	8,574	8,574	7,311
51300	Registration and Fees	286	430	1,450	500	1,450
51304	Memberships and Dues	-	-	235	210	235
51306	Professional Certification	25	136	620	50	210
51400	Transportation Expense	-	155	225	100	225
51401	Lodging	-	153	200	-	200
51402	Meals-Travel & Training	-	52	150	50	150
51600	Uniforms	50	52	150	-	150
51601	Uniforms-Safety	159	164	350	350	350
Total Personal Services		332,761	340,816	361,380	304,884	324,572
52000	Office Supplies	268	226	360	360	600
52002	Books and Subscriptions	-	-	200	100	200
52300	Janitorial/Kitchen Supplies	31	-	-	-	-
52305	Safety Supplies	133	49	150	-	100
52310	Small Tools and Equipment	-	-	50	50	50
52312	Paints, Supplies and Solvents	33	77	100	100	150
52319	Other General Supplies	-	-	50	-	50
52400	Gasoline	978	1,371	1,440	2,000	2,000
Total Commodities		1,442	1,723	2,350	2,610	3,150
54000	Telephone Service	191	85	90	60	70
54001	Cellular Service	1,606	1,093	1,270	1,080	1,120
54110	General Legal	1,212	1,125	2,500	500	2,500
54160	Engineering Services	50,429	66,894	50,000	120,000	75,000
54200	Communication Service Projects	547	672	7,414	7,414	-
54201	Communication System Expense	177	-	271	-	-
54401	Maint Agreemnts - Office Equip	893	920	900	900	900
54402	Maint Agreemnts - Copiers	182	183	185	300	310
54480	Central Garage Services	-	-	1,532	-	-
Total Contractual Services		55,237	70,972	64,162	130,254	79,900
55223	Motor Vehicle Replace Program	-	2,319	2,319	2,319	-
55400	Inventory Carrying Charge	1	1	1	-	-
55401	Inventory Overhead	267	332	384	310	-
Total Other Operating		268	2,652	2,704	2,629	-
55272	Allocated Costs-CD	(102,096)	(121,491)	-	-	-
Total Departmental Allocations		(102,096)	(121,491)	-	-	-
Total Expenditures		287,612	294,672	430,596	440,377	407,622

City of St. Charles
General Fund
Expenditures
FY 2023-2024 Budget

Fund	100	General Fund				
Department	100611	Special Service Area 1B				
Account	Description	Actual FY 20/21	Actual FY 21/22	Budget FY 22/23	Forecast FY 22/23	Budget FY 23/24
54601	Downtown Partnership	262,000	262,000	260,000	262,000	262,000
	Total Contractual Services	262,000	262,000	260,000	262,000	262,000
	Total Expenditures	262,000	262,000	260,000	262,000	262,000

City of St. Charles
Economic Development Department
Fiscal Year 2023-2024 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 2022-23 Significant Accomplishments

- ✓ Negotiated and finalized a Redevelopment Agreement with McGrath 4085, Inc to attract a new KIA Dealership to the former Pheasant Run property which will bring in an estimated \$8.87 million in sales tax revenue over the life of the agreement.
- ✓ Facilitated the process of establishing the Pheasant Run Tax Increment Financing District including the development of the project plan, convening the Joint Review Board and setup and handling of public meetings.
- ✓ Lead the adoption of the City's Strategic Plan 2023 which included collaborating with the consultant on an extensive public engagement program to collect community input via one-on-one meetings with key stakeholders, public forums, group discussions, surveys, and website interaction.
- ✓ Awarded and processed five building Improvement Grants totaling \$50,000.
- ✓ Partnered with the St. Charles Business Alliance to conduct the St. Charles Summer Broker Tour which had over 55 participants from the development community.
- ✓ Established a Business Retention program which has the goal of conducting 24 formal visits to existing St. Charles businesses.
- ✓ Promoted available St. Charles properties, responded to development request inquiries, and built relationships with the regional development community.

City of St. Charles
Economic Development Department
Fiscal Year 2023-2024 Budget

- ✓ 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.
- ✓ Participated in several strategic city projects including the Bike and Pedestrian Plan Study, Public Engagement Platform Study, Engineering and Staffing Study, and downtown plaza extension project.

FY 2023-24 Goals and Objectives

- ✓ Continue to promote available St. Charles properties, respond to development request inquiries, and build relationships with the regional development community.
- ✓ Identify top priority development sites and implement a targeted development attraction plan to increase select business/development 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.
- ✓ Conduct 24 formal business retention visits and share year-end key findings with City Council.
- ✓ Create and implement a developer satisfaction survey.
- ✓ Create a developer procedure and process playbook.
- ✓ Review existing development programs, policies, and codes and update as needed including Economic Development Incentive Policy and Downtown Overlay District.
- ✓ Research the best practices of a business registration program and present to City Council.
- ✓ Complete a comprehensive downtown parking plan to enhance the parking experience for visitors and residents.

Performance Measures and Statistics	2021 Actual	2022 Actual
Total Number of Permits (ALL)	2154	2162
Total Valuation of Permits (ALL)	\$70,529,005.33	\$72,698,890.88
Total Number of Permits (Commercial/ Industrial)	2	9
Total Valuation of Permits (Commercial/ Industrial)	\$9,530,298.00	\$2,370,0000.00
Total number of Development Inquiries	-	*starting measuring in 2023

City of St. Charles
General Fund
Expenditures
FY 2023-2024 Budget

Fund 100 General Fund						
Department 100650 Economic Development						
Account	Description	Actual FY 20/21	Actual FY 21/22	Budget FY 22/23	Forecast FY 22/23	Budget FY 23/24
50100	Regular Wages	68,350	37,532	138,375	138,375	146,805
50110	Accrued Payroll GAAP	402	2,748	-	-	-
50300	Car Allowance	-	675	5,400	5,400	5,400
50301	Cell Phone/Internet Allowance	900	173	540	540	540
51100	FICA	4,282	2,351	8,948	9,275	9,470
51103	IMRF	8,843	4,409	14,866	11,891	11,690
51104	Medicare	1,001	550	2,093	2,169	2,215
51105	401A	-	-	2,076	-	-
51200	Health Insurance-Medical	924	1,100	16,580	16,580	9,850
51203	Life Insurance	-	-	-	-	265
51204	Workers Compensation	234	234	239	239	149
51300	Registration and Fees	710	175	2,920	1,493	1,795
51304	Memberships and Dues	119	135	1,175	830	830
51400	Transportation Expense	-	-	720	709	160
51401	Lodging	-	-	800	-	600
51402	Meals-Travel & Training	-	-	600	-	100
Total Personal Services		85,765	50,081	195,332	187,501	189,869
52000	Office Supplies	183	282	400	400	400
52001	Computer Related Supplies	38	-	150	150	150
52002	Books and Subscriptions	4,708	4,779	5,350	6,679	6,480
52100	Refreshment Supplies	-	-	100	100	300
52101	Meals-Business	-	-	100	100	100
Total Commodities		4,929	5,061	6,100	7,429	7,430
54000	Telephone Service	191	85	90	60	70
54110	General Legal	17,909	29,882	25,000	65,000	60,000
54150	Consulting Services	4,000	19,771	6,000	43,750	216,000
54200	Communication Service Projects	182	224	2,471	2,471	-
54201	Communication System Expense	177	-	271	-	-
54250	Software Licenses & Subscriptions	948	948	975	378	975
54399	Other Contracted Services	369,748	-	-	-	-
54500	Postage	4	-	200	100	250
54520	Printing	-	123	2,200	-	2,000
54530	Legal Notices	-	-	450	630	400
54540	Advertising	-	-	3,938	500	4,000
54541	Trade Show/Promotional Service	-	-	825	100	250
54544	Broker Tour/Developer Breakfast	-	-	200	200	200
54644	Business Incentive Program	9,443	60,000	50,000	12,000	70,000
54691	Econ Dev Incentive Agreements	35,347	369,598	1,147,800	780,000	1,620,000
54693	Civic Contributions	2,500	2,546	5,000	5,750	11,000
Total Contractual Services		440,448	483,177	1,245,420	910,939	1,985,145
55203	Recording and Filing Fees	-	-	200	200	400
55401	Inventory Overhead	28	30	24	25	-
Total Other Operating		28	30	224	225	400
55272	Allocated Costs-CD	(104,544)	(87,156)	-	-	-
Total Departmental Allocations		(104,544)	(87,156)	-	-	-
Total Expenditures		426,627	451,193	1,447,076	1,106,094	2,182,844

City of St. Charles
General Fund
Expenditures
FY 2023-2024 Budget

Fund	100	General Fund				
Department	100800	General Fund Transfers				
Account	Description	Actual FY 20/21	Actual FY 21/22	Budget FY 22/23	Forecast FY 22/23	Budget FY 23/24
55270	Allocated Costs-GG	-	-	(2,542,775)	(2,542,775)	(1,854,720)
55271	Allocated Costs-PW	-	-	(2,965,194)	(2,965,194)	(921,150)
55272	Allocated Costs-CD	-	-	(369,224)	(369,224)	-
Departmental Allocations		-	-	(5,877,193)	(5,877,193)	(2,775,870)
Total Departmental Allocations		-	-	(5,877,193)	(5,877,193)	(2,775,870)
57003	Transfer to TIF #3	34,578	-	-	-	-
57004	Transfer to TIF #4	184,800	-	-	-	-
57005	Transfer to TIF #5	322,712	141,541	99,375	99,419	91,335
57106	Debt Service Trsf 2011 Bonds	738,375	743,322	-	-	-
57108	Debt Service Trsf 2012 Bonds	905,199	1,200,886	1,258,964	1,258,964	961,510
57109	Debt Service Trsf 2013B Bonds	27,079	50,061	268,817	268,817	267,665
57110	Debt Service Trsf 2015A Bonds	98,438	96,219	96,465	96,465	96,638
57111	Debt Service Trsf 2016 Bonds	1,051,004	1,051,659	1,048,924	1,048,922	1,046,770
57112	Debt Service Trsf 2018A Bonds	-	1,277,216	1,278,466	1,278,466	1,277,966
57113	Debt Service Trsf 2019 Bonds	279,598	356,215	681,243	681,242	677,965
57114	Debt Service Trsf 2020A Bonds	-	191,813	193,050	193,050	195,950
57115	Debt Service Trsf 2021A Bonds	-	-	876,630	876,629	881,661
Total Interfund Transfers - Debt		3,641,783	5,108,931	5,801,934	5,801,974	5,497,459
57200	Transfer to Electric Fund	5,618	-	-	-	-
57201	Street Light Maint Transfer	176,400	268,889	200,000	200,000	200,000
57300	Transfer to Refuse Fund	80,000	80,000	105,000	105,000	105,000
57303	Transfer to Replacement Fund	311,617	443,099	396,747	396,747	426,401
57307	Transfer to Capital Improvements	1,716,252	3,398,886	2,121,537	2,121,537	1,200,000
57308	Transfer-Levy Reserve	769,610	-	-	-	-
57309	Other Operating Transfers	17,009	77,790	-	2,583,240	-
57312	Transfer to TIF Capital	53,824	-	-	-	-
57313	Transfer to WW	-	710,000	-	-	-
57314	Transfer to WW Connection	-	950,000	-	-	-
57315	Transfer to Water	-	184,750	-	-	-
Total Interfund Transfers - Other		3,130,330	6,113,414	2,823,284	5,406,524	1,931,401
Total Interfund Transfers		6,772,113	11,222,345	8,625,218	11,208,498	7,428,860

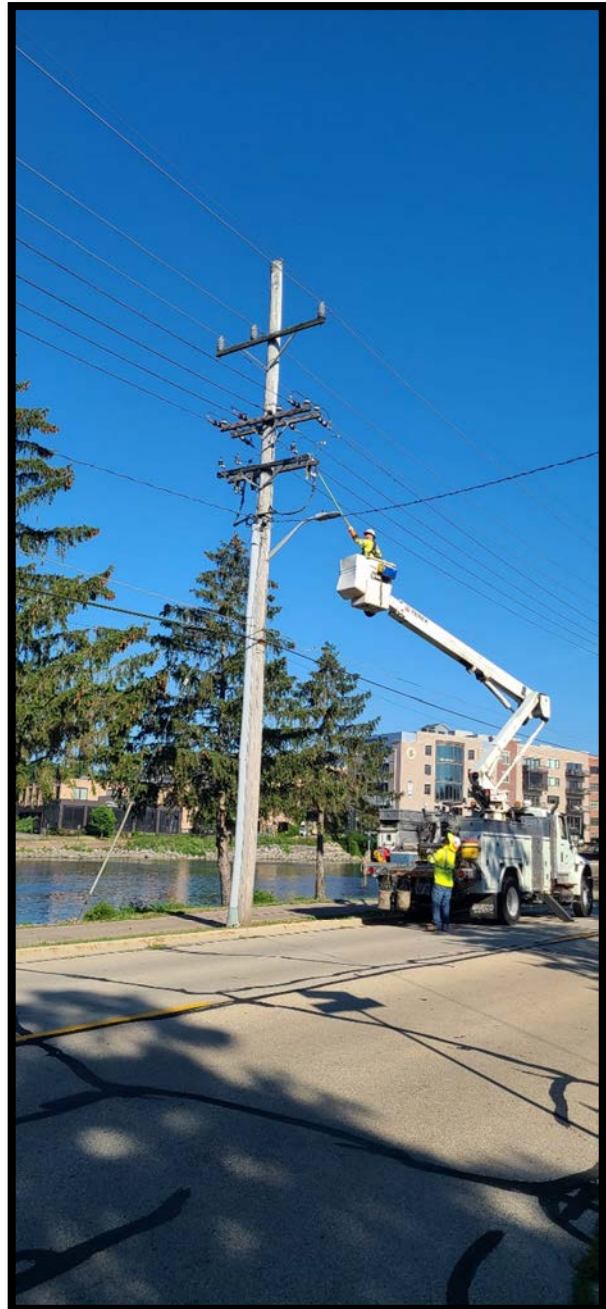
City of St. Charles
Public Works Department – Electric Division
Fiscal Year 2023-2024 Budget

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 15,500 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 our 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.

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 2023-2024 Budget

Electric Division by the Numbers

- ❖ FY 2023-24 Total Authorized FTE's: 27.25
 - 25.2 FTE's in Electric, 2.05 FTE's in Communications
- ❖ 289.56 Miles of Electrical Primary Line
- ❖ 9 Electrical Substations
- ❖ 13,982 Residential Customers
- ❖ 2,134 Commercial/ Industrial Customers

FY 2022-23 Significant Accomplishments

- ✓ Continued Replacement of Streetlights to LED Technology
- ✓ Ordered Equipment and Prepared for the Redevelopment of the Pheasant Run Property
- ✓ Replaced Underground Electric Cable and Reinforced Overhead Electric Cable
- ✓ Replaced several end-of-life Switchgear
- ✓ Moved Overhead Electric Cable to Underground making them more reliable

FY 2023-24 Goals and Objectives

- Evaluate and start Implementation on Automated Meter Reading Initiative
- Complete 10-Year Master Plan Study
- Continue to Deliver Reliable and Affordable Electric Power for our Customers
- Continue to Replace Streetlights with LED Fixtures
- Provide Fiber Connection to the St. Charles Park District East Side Sports Complex
- Provide new Communication Fiber to St. Charles North High School
-

Performance Measures and Statistics	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Projected	FY 2023-24 Estimate
Streetlights Maintained	3,238	3,238	3,273	3,290
Service Interruptions	61	68	35	35
Average Length of Outage in minutes	30.2 min.	60.5 min.	19.8 min	25 min.
Meters Installed- Electric	16,076	16,225	16,264	16,800
Meters Installed- Water	12,612	12,662	12,716	13,250
Electric System Wood Poles	2,437	2,437	2,437	2,437
Wood Poles Upgraded-	54	126	62	

City of St. Charles
Electric Fund
Fund Summary
FY 2023-2024 Budget

	Actual FY 20/21	Actual FY 21/22	Budget FY 22/23	Forecast FY 22/23	Budget FY 23/24	FY23/24 Budget vs FY 22/23 Forecast	
						\$	%
Beginning Net Current Assets			34,836,055	34,836,055	40,815,859		
Revenues							
User Charges	59,808,894	61,469,524	60,615,369	61,548,000	61,543,000	(5,000)	0.0%
Reimbursement for Projects	488,637	1,139,772	7,541,250	1,510,000	6,450,000	4,940,000	327.2%
Investment Income	81,559	54,023	288,000	975,398	1,157,695	182,297	18.7%
Connection Fees	56,065	77,462	50,000	50,000	50,000	-	0.0%
Property Taxes	35,000	35,000	35,000	35,000	35,000	-	0.0%
Reserves	-	-	325,238	325,238	-	(325,238)	-100.0%
Other Revenues	115,973	180,269	182,664	240,864	278,616	37,752	15.7%
Debt Issues	3,700,060	(15,388)	-	-	-	-	0.0%
Interfund Transfers	182,018	283,742	350,347	519,611	200,000	(319,611)	-61.5%
Total Revenues	64,468,206	63,224,404	69,387,868	65,204,111	69,714,311	4,510,200	6.9%
Expenditures							
Personnel Services	3,153,303	3,120,348	4,212,967	3,564,873	4,376,691	811,818	22.8%
Materials and Supplies	249,889	299,264	252,300	247,120	279,700	32,580	13.2%
Contractual Services	42,822,132	41,920,373	44,926,911	42,950,652	45,871,835	2,921,183	6.8%
Other Operating	4,874,481	5,504,024	5,523,499	5,410,173	5,377,145	(33,028)	-0.6%
Departmental Allocations	1,834,812	2,110,929	2,110,929	2,110,929	1,084,830	(1,026,099)	-48.6%
Capital	3,109,398	4,726,268	11,363,906	3,416,042	11,269,844	7,853,802	229.9%
Debt Service	994,884	975,603	1,096,328	1,096,328	1,088,936	(7,392)	-0.7%
Interfund Transfers - Debt	298,792	294,515	428,190	428,190	297,109	(131,081)	-30.6%
Total Expenditures	57,337,691	58,951,324	69,915,030	59,224,307	69,646,090	\$ 10,421,783	192.2%
Revenues Over/ (Under) Expenditures	7,130,515	4,273,080	(527,162)	5,979,804	68,221		
Ending Net Current Assets			34,308,893	40,815,859	40,884,080		

City of St. Charles
Electric Fund
Revenue
FY 2023-2024 Budget

Account	Description	Actual FY 20/21	Actual FY 21/22	Budget FY 22/23	Forecast FY 22/23	Budget FY 23/24
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	9,627	164,557	180,000	310,000	250,000
45206	Electric Engineering Fees	540	-	-	-	-
	Total Administrative Charges	10,167	164,557	180,000	310,000	250,000
45405	Reimbursement For Projects	478,470	975,215	7,361,250	1,200,000	6,200,000
	Total Public Works Charges	478,470	975,215	7,361,250	1,200,000	6,200,000
45500	Electric User Charges	57,956,968	59,730,057	58,715,979	59,650,000	59,650,000
45501	Misc Electric Charges	10,151	(175,052)	10,000	55,000	50,000
45550	Interfund Sales	1,841,775	1,914,519	1,889,390	1,843,000	1,843,000
	Total User Charges	59,808,894	61,469,524	60,615,369	61,548,000	61,543,000
46220	Recovery Of Bad Debts-COSC	10,679	6,203	7,000	6,000	6,000
46299	Miscellaneous Other Revenue	1,319	2,997	-	-	-
	Total Miscellaneous Revenues	11,998	9,200	7,000	6,000	6,000
47100	Unrealized Gain/Loss	-	(2,087)	-	-	-
47102	Interest On Cert Of Dep	-	-	-	50,090	54,813
47104	US Govt Security Interest	-	719	-	470,298	559,301
47105	Money Market Interest	81,559	54,977	288,000	455,010	543,581
47106	Gain/Loss On Sale Of Investmnt	-	414	-	-	-
	Total Investment Income	81,559	54,023	288,000	975,398	1,157,695
47200	Rental Income	15,000	15,000	15,000	15,000	15,000
	Total Rental Income	15,000	15,000	15,000	15,000	15,000
47301	Sale Of Fixed Assets	7,094	624	-	38,120	-
47303	Sale Of New Meters	-	160	-	-	-
47304	Sale Of Used Material	14,843	48,105	15,000	25,000	25,000
47305	On-Line Auction Sales	150	6,136	-	500	-
47399	Gain/Loss on Disposal	(37,775)	-	-	-	-
	Total Sales of Property Revenues	(15,688)	55,025	15,000	63,620	25,000
47500	Motor Vehicle Replace Reserve	-	-	325,238	325,238	-
	Total Reserves	-	-	325,238	325,238	-
47604	Employee Share Ins W/H	-	-	-	-	80,372
	Total Insurance Premiums	-	-	-	-	80,372
48100	Property Damage Reimbursement	51,554	44,710	30,000	35,000	35,000
48102	Workers Comp Reimbursement	-	743	-	4,000	-
	Total Insurancy Recovery	51,554	45,453	30,000	39,000	35,000
48501	SECC - Vacant	-	375	-	-	-
48503	Service Enroll Connect Chg (SECC)	56,065	77,087	50,000	50,000	50,000
	Total Connection Charges	56,065	77,462	50,000	50,000	50,000
48600	Cable-Pole Rental	43,836	52,308	54,000	52,300	52,300
48601	Verizon-Pole Rental	9,273	3,283	-	3,280	3,280
	Total Pole Rental	53,109	55,591	54,000	55,580	55,580

City of St. Charles
Electric Fund
Revenue
FY 2023-2024 Budget

Account	Description	Actual FY 20/21	Actual FY 21/22	Budget FY 22/23	Forecast FY 22/23	Budget FY 23/24
48200	Bond Proceeds	3,315,000	-	-	-	-
48255	Gain/Loss on Refunded Bonds	(13,557)	(15,388)	-	-	-
48400	Bond Discount/Premium	398,617	-	-	-	-
Total Debt Issues		3,700,060	(15,388)	-	-	-
48800	Inter-Fund Loan	-	-	61,664	61,664	61,664
Total Non-Operating Revenue		-	-	61,664	61,664	61,664
49100	Transfers-from General Fund	182,018	268,889	200,000	200,000	200,000
49210	Transfers-from Water	-	14,853	-	-	-
49802	Transfers-from Health Ins	-	-	150,347	319,611	-
Total Interfund Transfers In		182,018	283,742	350,347	519,611	200,000
Total Revenues		64,468,206	63,224,404	69,387,868	65,204,111	69,714,311

City of St. Charles
Electric Fund
Expenditures
FY 2023-2024 Budget

Account	Description	Actual FY 20/21	Actual FY 21/22	Budget FY 22/23	Forecast FY 22/23	Budget FY 23/24
50100	Regular Wages	2,351,650	2,271,018	2,612,615	2,277,900	2,848,797
50101	Part Time Wages	129,059	132,139	141,862	120,400	103,540
50102	Stand by Wages	110,567	118,990	173,754	121,500	130,770
50200	Overtime	159,767	202,991	202,913	123,850	137,260
50201	OT - Double Time	29,926	32,406	63,533	33,000	33,050
50205	Foreman Emergency OT	32	-	-	50	-
50301	Cell Phone/Internet Allowance	4,585	251	-	1,080	540
51100	FICA	161,239	157,797	198,071	155,400	202,245
51103	IMRF	337,197	307,442	320,081	230,900	242,625
51104	Medicare	39,134	38,864	46,319	37,400	47,300
51105	401A	8,732	9,724	10,333	6,830	5,680
51117	Pension Expense	(289,360)	(644,226)	-	-	-
51118	City Pension Contrib/Audit Reclass	(337,197)	-	-	-	-
51200	Health Insurance-Medical	322,704	362,075	386,026	393,276	554,274
51203	Life Insurance	-	-	-	-	3,860
51204	Workers Compensation	79,740	79,740	-	-	-
51205	Unemployment Compensation	1,910	1,186	-	-	-
51300	Registration and Fees	15,891	14,827	18,360	13,577	18,900
51301	City Sponsored Training	-	-	-	4,200	-
51304	Memberships and Dues	-	-	700	300	300
51400	Transportation Expense	1,777	-	1,400	860	1,400
51401	Lodging	-	-	1,250	-	600
51402	Meals-Travel & Training	-	-	350	-	350
51500	New Hire Testing	2,951	170	-	-	-
51501	Current Employee Testing	175	-	-	-	-
51600	Uniforms	1,362	989	350	4,800	5,150
51601	Uniforms - Safety	21,462	33,965	35,050	39,550	40,050
Total Personal Services		3,153,303	3,120,348	4,212,967	3,564,873	4,376,691
52000	Office Supplies	799	1,461	2,250	2,250	2,250
52001	Computer Related Supplies	3,276	442	400	350	650
52002	Books and Subscriptions	966	3,333	4,750	4,750	4,750
52100	Refreshment Supplies	1,939	1,229	3,000	1,500	3,000
52101	Meals-Business	308	143	250	250	250
52201	Awards	-	100	400	100	100
52300	Janitorial/Kitchen Supplies	-	51	90	100	100
52304	Chemicals & Sprays	9	-	20	100	100
52305	Safety Supplies	1,328	2,866	2,500	6,500	6,000
52306	Signage/Traffic Control Supplies	1,384	76	1,000	-	1,000
52309	Photography Supplies	5,110	5,241	6,300	3,150	3,150
52310	Small Tools and Equipment	34,819	62,248	86,000	72,150	95,500
52311	Hardware Supplies	77	202	2,200	2,100	2,200
52313	Decorations - Lights/Banners	12,797	8,570	16,500	1,000	1,000
52400	Gasoline	19,133	29,523	29,140	40,200	40,200
52500	Electrical Supplies	52,699	36,686	45,500	43,000	42,500
52501	Street Lighting Supplies	6,403	5,938	7,000	15,000	15,000
52502	Communications Supplies	1,506	-	-	-	-
52503	Test Equipment	17,778	9,005	6,000	6,620	14,950
52805	Street Repair Materials	553	3,913	12,000	8,000	12,000
52807	Meter Supplies	60,621	13,840	25,000	25,000	25,000
53001	Obsolete and Damaged Inventory	28,384	114,397	2,000	15,000	10,000
Total Commodities		249,889	299,264	252,300	247,120	279,700

City of St. Charles
Electric Fund
Expenditures
FY 2023-2024 Budget

Account	Description	Actual FY 20/21	Actual FY 21/22	Budget FY 22/23	Forecast FY 22/23	Budget FY 23/24
54000	Telephone Service	1,083	483	490	360	390
54001	Cellular Service	19,462	19,026	20,150	19,200	19,780
54010	Natural Gas	16,824	17,659	17,160	19,510	33,170
54011	City Electric	82,581	92,338	83,400	88,420	88,420
54012	City Water	1,639	1,823	1,810	2,450	2,750
54013	City Sewer	2,490	2,660	2,620	3,200	3,460
54014	Cable/Satellite Charges	397	406	400	520	520
54110	General Legal	46,507	2,194	15,000	2,000	10,000
54135	Collection Services	2,227	3,463	3,000	3,000	3,000
54142	Background Checks	1,177	-	-	-	-
54171	Insurance Broker Services	2,694	4,986	5,491	5,439	5,830
54189	Other Professional Services	39,300	10,015	197,500	23,845	223,520
54200	Communication Service Projects	8,098	4,136	40,159	40,159	-
54201	Communication System Expense	45,864	45,162	46,180	45,990	45,990
54250	Software Licenses & Subscriptions	1,999	914	4,400	1,208	3,410
54251	Software Maintenance Agreement	49,250	49,505	64,680	53,268	65,460
54256	IT Consulting Services	13,275	13,910	21,968	13,824	6,912
54300	Chemical Disposal & Transport	-	-	1,000	1,000	1,000
54301	Refuse and Hauling Service	5,996	8,049	10,000	7,000	10,000
54303	Tree Service	176,712	176,930	197,000	190,000	220,000
54305	Landscaping and Mowing Services	553	553	9,700	9,700	9,700
54308	Restoration Services	36,178	67,378	85,000	85,000	85,000
54310	Safety Program	3,164	6,353	10,000	4,600	11,000
54311	Locate Service	5,781	4,374	6,100	7,600	6,100
54360	Risk Insurance Premiums	117,135	127,115	150,010	152,884	168,110
54361	W/C Excess Premium	13,087	12,335	12,205	12,015	15,425
54370	Dielectric Testing	9,368	8,595	10,000	16,000	10,000
54380	Wholesale Power	41,736,813	40,755,795	43,280,332	41,691,000	44,145,058
54399	Other Contracted Services	-	-	1,200	1,200	1,200
54402	Maint Agreements - Copiers	1,071	558	1,360	600	620
54450	Repair & Maintenance - Facilities	3,503	2,754	6,700	1,000	6,700
54451	Repair & Maintenance - Office Equipment	-	-	500	500	500
54456	Repair & Maintenance - Streets	-	-	10,000	5,000	10,000
54467	Repair & Maintenance - Other Equipment	3,696	973	16,500	10,500	18,000
54480	Central Garage Services	110,395	115,518	114,796	74,360	95,510
54490	Maintenance - Distribution	49,356	144,657	250,000	150,000	250,000
54491	Maintenance - Substations	100,730	104,010	124,000	114,000	164,000
54492	Maintenance - Transmission	-	-	500	500	500
54494	Maintenance - Street Lights	111,002	114,074	100,000	85,000	125,000
54500	Postage	1,617	519	2,000	1,000	2,000
54513	Equipment Rental	250	1,000	2,800	7,800	3,000
54520	Printing	858	153	800	-	800
Total Contractual Services		42,822,132	41,920,373	44,926,911	42,950,652	45,871,835
55150	WC-Medical Payments	9,212	20,170	-	111,725	-
55153	WC-Reserve	(1,809)	171,403	-	-	-
55180	Liability Claims	-	4,768	-	-	-
55200	Public Utility Tax	1,532,192	1,596,666	1,614,185	1,577,900	1,577,900
55201	Municipal Franchise Fee	2,895,998	2,983,804	2,935,799	2,903,610	2,903,610
55223	Motor Vehicle Replace Program	-	-	325,238	325,238	-
55400	Inventory Carrying Charge	141,735	169,183	165,145	185,200	252,135
55401	Inventory Overhead	297,153	558,030	483,132	306,500	643,500
Total Other Operating		4,874,481	5,504,024	5,523,499	5,410,173	5,377,145

City of St. Charles
Electric Fund
Expenditures
FY 2023-2024 Budget

Account	Description	Actual FY 20/21	Actual FY 21/22	Budget FY 22/23	Forecast FY 22/23	Budget FY 23/24
55270	Allocated Costs-GG	835,272	977,672	1,001,335	1,001,335	757,780
55271	Allocated Costs-PW	799,536	941,148	941,148	941,148	327,050
55272	Allocated Costs-CD	200,004	192,109	168,446	168,446	-
Total Allocations		1,834,812	2,110,929	2,110,929	2,110,929	1,084,830
56001	Motor Vehicle Replacements	145,419	-	460,000	454,990	409,000
56002	Machinery and Equipment	-	-	15,000	15,000	-
56003	Office Furnishings	-	6,934	-	-	-
56004	Computer Equipment	11,670	1,668	-	-	4,600
56101	Land Improvements	-	-	26,000	26,000	32,000
56203	Substation Capital Improvemnts	464,852	996,245	1,300,000	651,672	893,086
56204	Transmission Capital Improve	-	1,108,675	100,000	100,000	100,000
56205	Distribution Imp-Developments	217,798	584,690	7,000,000	400,000	7,000,000
56206	Distribution Capital Improve	2,192,893	1,924,869	1,745,000	1,045,000	1,745,000
56207	Services/Upgrades	21,530	35,641	45,000	45,000	45,000
56208	St. Light/Traffic Signal Capital	26,127	62,636	216,000	216,000	560,000
56301	Capitalized Software	29,109	4,910	456,906	462,380	481,158
Total Capital		3,109,398	4,726,268	11,363,906	3,416,042	11,269,844
55300	Interest Expense	370,846	309,825	387,129	387,129	361,468
55310	Principal Payment	576,012	665,778	709,199	709,199	727,468
55320	Underwriting Fees	38,863	-	-	-	-
55321	Other Fees	9,163	-	-	-	-
Total Debt Service		994,884	975,603	1,096,328	1,096,328	1,088,936
57106	Debt Service Trsf 2011 Bonds	17,119	17,167	-	-	-
57108	Debt Service Trsf 2012 Bonds	281,673	277,348	278,903	278,903	280,021
57115	Debt Service Trsf 2021A Bonds	-	-	17,011	17,011	17,088
Total Inter-Fund Transfers		298,792	294,515	295,914	295,914	297,109
57402	Inter-Fund Debt - Loan	-	-	132,276	132,276	-
Total Interfund Transfers		-	-	132,276	132,276	-
Total Expenditures		57,337,691	58,951,324	69,915,030	59,224,307	69,646,090

City of St. Charles
Electric Fund
Expenditures
FY 2023-2024 Budget

Fund	200	Electric Fund					
Department	200520	Electric Administration					
Account	Description	Actual FY 20/21	Actual FY 21/22	Budget FY 22/23	Forecast FY 22/23	Budget FY 23/24	
50100	Regular Wages	485,968	512,872	533,459	432,100	725,727	
50101	Part Time Wages	39,143	38,289	42,771	26,400	-	
50200	Overtime	315	25	-	-	-	
50301	Cell Phone/Internet Allowance	460	251	-	540	540	
51100	FICA	32,435	33,734	35,726	28,100	45,030	
51103	IMRF	65,323	62,862	59,583	41,800	55,735	
51104	Medicare	7,618	7,907	8,354	6,600	10,530	
51105	401A	6,731	7,654	7,963	6,230	4,920	
51117	Pension Expense	(61,703)	(137,375)	-	-	-	
51118	City Pension Contrib/Audit Reclass	(65,323)	-	-	-	-	
51200	Health Insurance-Medical	76,836	51,874	50,354	51,354	87,072	
51203	Life Insurance	-	-	-	-	1,220	
51204	Workers Compensation	24,547	24,547	-	-	-	
51300	Registration and Fees	878	280	-	-	-	
51304	Memberships and Dues	-	-	700	300	300	
51400	Transportation Expense	1,777	-	600	-	600	
51500	New Hire Testing	2,951	170	-	-	-	
51501	Current Employee Testing	175	-	-	-	-	
51601	Uniforms-Safety	-	228	250	250	750	
	Total Personal Services	618,131	603,318	739,760	593,674	932,424	
52000	Office Supplies	762	437	1,000	1,000	1,000	
52002	Books and Subscriptions	-	461	250	250	250	
52100	Refreshment Supplies	1,059	494	1,500	-	1,500	
52201	Awards	-	100	400	100	100	
52310	Small Tools and Equipment	28	-	300	150	8,500	
	Total Commodities	1,849	1,492	3,450	1,500	11,350	
54000	Telephone Service	446	199	200	120	130	
54001	Cellular Service	15,181	15,418	15,820	15,600	16,070	
54110	General Legal	46,507	-	10,000	2,000	5,000	
54135	Collections Services	2,227	3,463	3,000	3,000	3,000	
54142	Background Checks	1,177	-	-	-	-	
54171	Insurance Broker Services	2,694	4,986	5,491	5,439	5,830	
54189	Other Professional Services	15,969	5,014	175,000	3,845	176,020	
54200	Communication Service Projects	1,840	940	7,723	7,723	-	
54201	Communication System Expense	162	-	121	-	-	
54250	Software Licenses & Subscriptions	275	914	4,400	1,208	3,410	
54251	Software Maintenance Agreement	48,735	47,667	60,180	50,720	60,860	
54256	IT Consulting Services	13,275	13,910	21,968	13,824	6,912	
54310	Safety Program	-	786	2,000	500	1,000	
54360	Risk Insurance Premiums	117,135	127,115	150,010	152,884	168,110	
54361	W/C Excess Premium	13,087	12,335	12,205	12,015	15,425	
54402	Maint Agreemnts - Copiers	916	547	1,070	600	620	
54451	Repair & Maint - Office Equip	-	-	500	500	500	
54500	Postage	668	10	1,000	-	1,000	
54520	Printing	858	153	800	-	800	
	Total Contractual Services	281,152	233,457	471,488	269,978	464,687	
55401	Inventory Overhead	3	8	4	-	-	
	Total Other Operating	3	8	4	-	-	
55270	Allocated Costs-GG	835,272	977,672	-	-	-	
55271	Allocated Costs-PW	178,080	243,948	-	-	-	
55272	Allocated Costs-CD	200,004	192,109	-	-	-	
	Total Allocations	1,213,356	1,413,729	-	-	-	

City of St. Charles
Electric Fund
Expenditures
FY 2023-2024 Budget

Fund	200	Electric Fund					
Department	200520	Electric Administration					
Account	Description	Actual FY 20/21	Actual FY 21/22	Budget FY 22/23	Forecast FY 22/23	Budget FY 23/24	
56003	Office Furnishings and Equip	-	6,934	-	-	-	
56004	Computer Equipment	-	-	-	-	4,600	
56301	Capitalized Software	29,109	4,910	456,906	462,380	481,158	
Total Capital		29,109	11,844	456,906	462,380	485,758	
55300	Interest Expense	370,846	309,825	387,129	387,129	361,468	
55310	Principal Payment	576,012	665,778	709,199	709,199	727,468	
55320	Underwriting Fees	38,863	-	-	-	-	
55321	Other Fees	9,163	-	-	-	-	
Total Debt Service		994,884	975,603	1,096,328	1,096,328	1,088,936	
57402	Inter-Fund Debt - Loan	-	-	132,276	132,276	-	
Total Interfund Transfers		-	-	132,276	132,276	-	
Total Expenditures		3,138,484	3,239,451	2,900,212	2,556,136	2,983,155	

City of St. Charles
Electric Fund
Expenditures
FY 2023-2024 Budget

Fund	200	Electric Fund				
Department	200521	Electric Operations				
Account	Description	Actual FY 20/21	Actual FY 21/22	Budget FY 22/23	Forecast FY 22/23	Budget FY 23/24
50100	Regular Wages	1,689,110	1,669,791	1,998,500	1,750,500	2,015,245
50101	Part Time Wages	46	1,248	-	-	-
50102	Stand by Wages	110,567	118,990	173,754	121,500	130,770
50200	Overtime	156,786	202,214	199,626	123,600	137,260
50201	OT - Double Time	28,740	32,406	63,467	33,000	33,050
50205	Foreman Emergency OT	16	-	-	-	-
50301	Cell Phone/Internet Allowance	4,125	-	-	-	-
51100	FICA	112,440	113,022	150,991	115,800	144,110
51103	IMRF	248,695	234,328	251,812	180,300	178,510
51104	Medicare	27,688	28,374	35,308	28,100	33,700
51105	401A	1,383	1,773	2,001	300	-
51117	Pension Expense	(208,156)	(463,435)	-	-	-
51118	City Pension Contrib/Audit Recl	(248,695)	-	-	-	-
51200	Health Insurance-Medical	230,496	275,734	288,858	294,608	407,411
51203	Life Insurance	-	-	-	-	2,480
51204	Workers Compensation	38,171	38,171	-	-	-
51205	Unemployment Compensation	1,910	1,186	-	-	-
51300	Registration and Fees	14,159	14,547	16,060	13,247	16,600
51400	Transportation Expense	-	-	-	860	-
51401	Lodging	-	-	650	-	-
51600	Uniforms	362	-	-	4,800	4,800
51601	Uniforms-Safety	16,009	30,656	33,100	35,000	35,000
Total Personal Services		2,223,852	2,299,005	3,214,127	2,701,615	3,138,936
52000	Office Supplies	-	959	1,100	1,100	1,100
52001	Computer Related Supplies	3,089	231	300	-	300
52002	Books and Subscriptions	966	2,872	4,500	4,500	4,500
52100	Refreshment Supplies	716	657	1,300	1,300	1,300
52101	Meals-Business	308	143	250	250	250
52300	Janitorial/Kitchen Supplies	-	-	40	50	50
52304	Chemicals & Sprays	9	-	20	100	100
52305	Safety Supplies	538	1,367	1,500	5,500	5,000
52306	Signage/Traffic Control Suppl	1,384	76	1,000	-	1,000
52309	Photography Supplies	5,110	5,241	6,300	3,150	3,150
52310	Small Tools and Equipment	33,283	61,575	85,000	70,000	85,000
52311	Hardware Supplies	77	10	2,000	2,000	2,000
52313	Decorations-Lights/Banners	12,797	8,570	16,500	1,000	1,000
52400	Gasoline	15,850	25,113	24,100	34,100	34,100
52500	Electrical Supplies	45,623	29,956	38,000	38,000	38,000
52501	Street Lighting Supplies	6,403	5,938	7,000	15,000	15,000
52502	Communications Supplies	1,506	-	-	-	-
52503	Test Equipment	17,778	9,005	6,000	6,620	14,950
52805	Street Repair Materials	553	3,913	12,000	8,000	12,000
53001	Obsolete and Damaged Inventory	28,384	114,397	2,000	15,000	10,000
Total Commodities		174,374	270,023	208,910	205,670	228,800
54000	Telephone Service	382	170	170	120	130
54010	Natural Gas	16,824	17,659	17,160	19,510	33,170
54011	City Electric	25,933	26,017	26,190	25,670	25,670
54012	City Water	579	547	640	630	710
54013	City Sewer	695	647	730	700	750
54014	Cable/Satellite Charges	397	406	400	520	520
54110	General Legal	-	2,194	5,000	-	5,000
54189	Other Professional Services	23,331	5,001	22,500	20,000	47,500
54200	Communication Service Projects	5,890	3,008	26,258	26,258	-
54201	Communication System Expense	45,594	45,162	45,990	45,990	45,990
54250	Software Licenses & Subscriptions	1,724	-	-	-	-
54300	Chemical Disposal & Transport	-	-	1,000	1,000	1,000

City of St. Charles
Electric Fund
Expenditures
FY 2023-2024 Budget

Fund	200	Electric Fund				
Department	200521	Electric Operations				
Account	Description	Actual FY 20/21	Actual FY 21/22	Budget FY 22/23	Forecast FY 22/23	Budget FY 23/24
54301	Refuse & Hauling Service	5,996	8,049	10,000	7,000	10,000
54303	Tree Service	176,712	176,930	197,000	190,000	220,000
54305	Landscaping/Mowing Services	553	553	9,700	9,700	9,700
54308	Restoration Services	36,178	67,378	85,000	85,000	85,000
54310	Safety Program	2,414	4,473	6,000	3,100	8,000
54311	Locate Service	5,781	4,374	6,100	7,600	6,100
54370	Dielectric Testing	9,368	8,595	10,000	16,000	10,000
54380	Wholesale Power	41,736,813	40,755,795	43,280,332	41,691,000	44,145,058
54450	Repair & Maint - Facilities	3,503	2,754	6,700	1,000	6,700
54456	Repair & Maint - Streets	-	-	10,000	5,000	10,000
54467	Repair & Maint - Other Equip	175	-	12,000	6,000	13,500
54480	Central Garage Services	80,345	87,826	95,309	60,350	72,690
54490	Maintenance - Distribution	49,356	144,657	250,000	150,000	250,000
54491	Maintenance - Substations	100,730	104,010	124,000	114,000	164,000
54492	Maintenance - Transmission	-	-	500	500	500
54494	Maintenance - Street Lights	111,002	114,074	100,000	85,000	125,000
54500	Postage	949	509	1,000	1,000	1,000
54513	Equipment Rental	250	1,000	2,800	7,800	3,000
Total Contractual Services		42,441,474	41,581,788	44,352,479	42,580,448	45,300,688
55150	WC-Medical Payments	9,212	20,170	-	110,000	-
55153	WC-Reserve	(1,809)	171,403	-	-	-
55180	Liability Claims	-	4,768	-	-	-
55200	Public Utility Tax	1,532,192	1,596,666	1,614,185	1,577,900	1,577,900
55201	Municipal Franchise Fee	2,895,998	2,983,804	2,935,799	2,903,610	2,903,610
55223	Motor Vehicle Replace Program	-	-	294,424	294,424	-
55400	Inventory Carrying Charge	138,066	164,616	160,597	180,000	251,550
55401	Inventory Overhead	281,909	554,049	462,044	300,000	637,000
Total Other Operating		4,855,568	5,495,476	5,467,049	5,365,934	5,370,060
55271	Allocated Costs-PW	621,456	697,200	-	-	-
Total Allocations		621,456	697,200	-	-	-
56001	Motor Vehicles - Replacements	145,419	-	360,000	354,990	409,000
56004	Computer Equipment	11,670	1,668	-	-	-
56101	Land Improvements	-	-	26,000	26,000	32,000
56203	Substation Capital Improvemnts	464,852	996,245	1,300,000	651,672	893,086
56204	Transmission Capital Improve	-	1,108,675	100,000	100,000	100,000
56205	Distribution Imp-Developments	217,798	584,690	7,000,000	400,000	7,000,000
56206	Distribution Capital Improve	2,192,893	1,924,869	1,745,000	1,045,000	1,745,000
56207	Services/Upgrades	21,530	35,641	45,000	45,000	45,000
56208	St. Light/Traffic Signal Capital	26,127	62,636	216,000	216,000	560,000
Total Capital		3,080,289	4,714,424	10,792,000	2,838,662	10,784,086
Total Expenditures		53,397,013	55,057,916	64,034,565	53,692,329	64,822,570

City of St. Charles
Electric Fund
Expenditures
FY 2023-2024 Budget

Fund 200 Electric Fund						
Department 200522 Electric Meter						
Account	Description	Actual FY 20/21	Actual FY 21/22	Budget FY 22/23	Forecast FY 22/23	Budget FY 23/24
50100	Regular Wages	176,572	88,355	80,656	95,300	107,825
50101	Part Time Wages	89,870	92,602	99,091	94,000	103,540
50200	Overtime	2,666	752	3,287	250	-
50201	OT - Double Time	1,186	-	66	-	-
50205	Foreman Emergency OT	16	-	-	50	-
50301	Cell Phone/Internet Allowance	-	-	-	540	-
51100	FICA	16,364	11,041	11,354	11,500	13,105
51103	IMRF	23,179	10,252	8,686	8,800	8,380
51104	Medicare	3,828	2,583	2,657	2,700	3,070
51105	401A	618	297	369	300	760
51117	Pension Expense	(19,501)	(43,416)	-	-	-
51118	City Pension Contrib/Audit Reclass	(23,179)	-	-	-	-
51200	Health Insurance-Medical	15,372	34,467	46,814	47,314	59,791
51203	Life Insurance	-	-	-	-	160
51204	Workers Compensation	17,022	17,022	-	-	-
51300	Registration and Fees	854	-	2,300	330	2,300
51301	City Sponsored Training	-	-	-	4,200	-
51400	Transportation Expense	-	-	800	-	800
51401	Lodging	-	-	600	-	600
51402	Meals-Travel & Training	-	-	350	-	350
51600	Uniforms	1,000	989	350	-	350
51601	Uniforms-Safety	5,453	3,081	1,700	4,300	4,300
Total Personal Services		311,320	218,025	259,080	269,584	305,331
52000	Office Supplies	37	65	150	150	150
52001	Computer Related Supplies	187	211	100	350	350
52100	Refreshment Supplies	164	78	200	200	200
52300	Janitorial/Kitchen Supplies	-	51	50	50	50
52305	Safety Supplies	790	1,499	1,000	1,000	1,000
52310	Small Tools and Equipment	1,508	673	700	2,000	2,000
52311	Hardware Supplies	-	192	200	100	200
52400	Gasoline	3,283	4,410	5,040	6,100	6,100
52500	Electrical Supplies	7,076	6,730	7,500	5,000	4,500
52807	Meter Supplies	60,621	13,840	25,000	25,000	25,000
Total Commodities		73,666	27,749	39,940	39,950	39,550
54000	Telephone Service	255	114	120	120	130
54001	Cellular Service	4,281	3,608	4,330	3,600	3,710
54011	City Electric	56,648	66,321	57,210	62,750	62,750
54012	City Water	1,060	1,276	1,170	1,820	2,040
54013	City Sewer	1,795	2,013	1,890	2,500	2,710
54200	Communication Service Projects	368	188	6,178	6,178	-
54201	Communication System Expense	108	-	69	-	-
54251	Software Maintenance Agreement	515	1,838	4,500	2,548	4,600
54310	Safety Program	750	1,094	2,000	1,000	2,000
54399	Other Contracted Services	-	-	1,200	1,200	1,200
54402	Maint Agreements - Copiers	155	11	290	-	-
54467	Repair & Maint - Other Equip	3,521	973	4,500	4,500	4,500
54480	Central Garage Services	30,050	27,692	19,487	14,010	22,820
Total Contractual Services		99,506	105,128	102,944	100,226	106,460

City of St. Charles
Electric Fund
Expenditures
FY 2023-2024 Budget

Fund	200	Electric Fund					
Department	200522	Electric Meter					
Account	Description	Actual FY 20/21	Actual FY 21/22	Budget FY 22/23	Forecast FY 22/23	Budget FY 23/24	
55150	WC-Medical Payments	-	-	-	1,725	-	
55225	Server Replacement Program	-	-	30,814	30,814	-	
55400	Inventory Carrying Charge	3,669	4,567	4,548	5,200	585	
55401	Inventory Overhead	15,241	3,973	21,084	6,500	6,500	
Total Other Operating		18,910	8,540	56,446	44,239	7,085	
56001	Motor Vehicles - Replacements	-	-	100,000	100,000	-	
56002	Machinery and Equipment	-	-	15,000	15,000	-	
Total Capital		-	-	115,000	115,000	-	
Total Expenditures		503,402	359,442	573,410	568,999	458,426	

City of St. Charles
Electric Fund
Expenditures
FY 2023-2024 Budget

Fund	200	Electric Fund					
Department	200800	Electric-Inter-Fund Transfers					
Account	Description	Actual FY 20/21	Actual FY 21/22	Budget FY 22/23	Forecast FY 22/23	Budget FY 23/24	
55270	Allocated Costs-GG	\$ -	\$ -	\$ 1,001,335	\$ 1,001,335	\$ 757,780	
55271	Allocated Costs-PW	-	-	941,148	941,148	327,050	
55272	Allocated Costs-CD	-	-	168,446	168,446	-	
Total Other Operating		-	-	2,110,929	2,110,929	1,084,830	
57106	Debt Service Trsf 2011 Bonds	17,119	17,167	-	-	-	
57108	Debt Service Trsf 2012 Bonds	281,673	277,348	278,903	278,903	280,021	
57115	Debt Service Trsf 2021A Bonds	-	-	17,011	17,011	17,088	
Total Other Budgeting Expenses		298,792	294,515	295,914	295,914	297,109	
Total Expenditures		\$ 298,792	\$ 294,515	\$ 2,406,843	\$ 2,406,843	\$ 1,381,939	

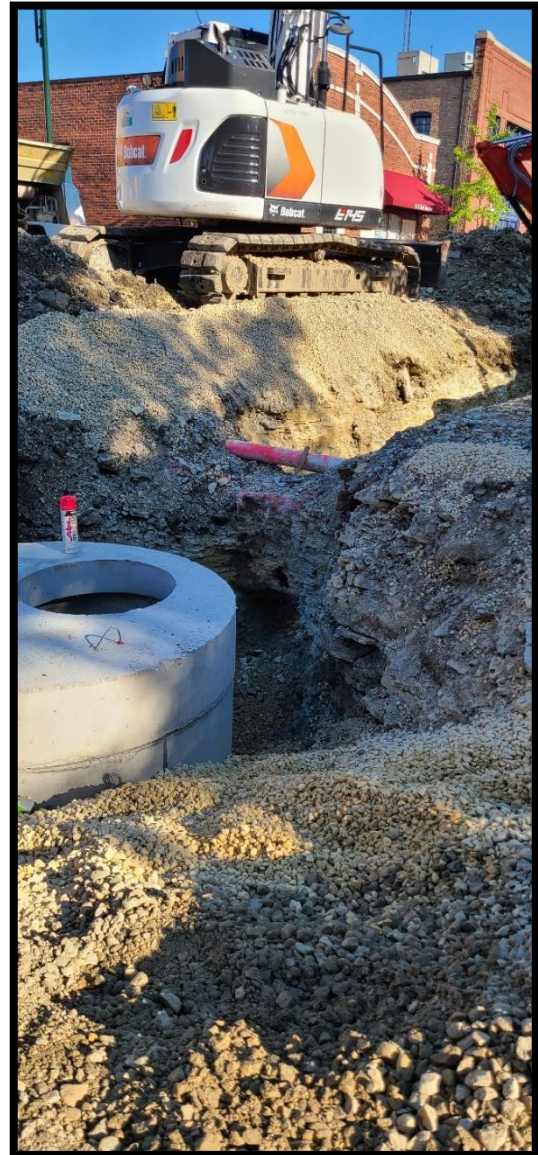
City of St. Charles
Public Works Department – Water Division
Fiscal Year 2023-2024 Budget

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, 235 miles of water main, over 3,000 valves, and 2900 fire hydrants and 12,337 domestic service connections and meters. The water supply is chlorinated and fluoridated as required by State and federal Regulations. Water usage averages about 4.5 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.



City of St. Charles
Public Works Department – Water Division
Fiscal Year 2023-2024 Budget

Water Division by the Numbers

- ❖ FY 2023-24 Total Authorized FTE's: 10.535
- ❖ 1,641,909,000 Gallons of Water Pumped in 2022
- ❖ 7 Water Wells
 - 3 Deep Wells
 - 4 Shallow Wells
- ❖ 235.56 Miles of Water Main

FY 2022-23 Significant Accomplishments

- ✓ Began working on a new Water Utility Master Plan
- ✓ Worked towards completion of a draft Lead Line Replacement Plan
- ✓ Completed a Water Well #7 & #13 reconstruction project including Iron Treatment
- ✓ Replaced Filter and Softener Media at Water Well #3/4
- ✓ Won the “Best Tasting Water” competition for the Kane County Water Association

FY 2023-24 Goals and Objectives

- Continue to Provide Safe and Reliable Drinking Water to our Customers.
- Continue to Engage with the Illinois Water Environmental Association and Other Various Water and Sewer Organizations.
- Begin the design of the Well #8 Expansion project, providing needed capacity improvements for the water system.
- Complete maintenance activities for well #4 including the conversion to a pitless adapter.
- Complete the water main replacement projects on Lancaster and Liberty as well as 4th Street.

Performance Measures and Statistics	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Projected	FY 2023-24 Estimate
Water Pumped	1.495 Billion Gallons	1.527 Billion Gallons	1.641 Billion Gallons	1.8 Billion Gallons
Water Quality Test Performed	22,000	22,500	22,000	22,000
Fire Hydrants Managed/Flushed	2,789	2,794	2,805	2,900
Water Valves Managed	3,267	3,781	3,798	3,800
Water Service Meter Accounts Managed	12,542	12,619	12,749	12,800
Water Main Breaks Repaired	98	110	100	100

**City of St. Charles
Water Fund
Fund Summary
FY 2023-2024 Budget**

	Actual FY 20/21	Actual FY 21/22	Budget FY 22/23	Forecast FY 22/23	Budget FY 23/24	FY23/24 Budget vs FY 22/23 Forecast	
						\$	%
Beginning Net Current Assets			6,608,987	6,608,987	4,536,780		
<u>Revenues</u>							
User Charges	7,173,656	7,892,950	8,925,392	8,663,610	9,702,750	1,039,140	12.0%
Connection Fees	169,707	175,708	150,000	170,000	225,000	55,000	32.4%
Other Revenues	176,319	333,439	284,126	286,987	205,345	(81,642)	-28.4%
Bond/IEPA Proceeds	3,445,664	1,100,541	5,032,300	1,336,983	7,360,000	6,023,017	450.5%
Investment Income	28,121	(17,456)	33,500	129,101	78,079	(51,022)	-39.5%
Interfund Transfers	-	365,871	58,831	125,065	-	(125,065)	-100.0%
Total Revenues	10,993,467	9,851,053	14,484,149	10,711,746	17,571,174	6,859,428	64.0%
<u>Expenditures</u>							
Personnel Services	1,392,023	1,384,887	1,640,482	1,700,051	1,418,642	(281,409)	-16.6%
Materials and Supplies	726,241	624,625	777,973	765,433	862,087	96,654	12.6%
Contractual Services	1,874,886	1,774,243	2,171,941	2,137,263	2,308,948	171,685	8.0%
Other Operating	53,949	56,178	194,118	179,326	63,310	(116,016)	-64.7%
Departmental Allocations	1,358,364	1,587,327	1,587,327	1,587,327	739,930	(847,397)	-53.4%
Capital	2,706,869	2,703,511	9,673,991	4,530,965	13,152,258	8,621,293	190.3%
Debt Service	1,369,804	1,563,476	1,694,397	1,694,397	2,113,701	419,304	24.7%
Interfund Transfers - Debt	162,604	176,031	189,191	189,191	162,027	(27,164)	-14.4%
Total Expenditures	9,644,740	9,870,278	17,929,420	12,783,953	20,820,903	8,036,950	86.7%
Revenues Over/ (Under) Expenditures	1,348,727	(19,225)	(3,445,271)	(2,072,207)	(3,249,729)		
Ending Net Current Assets			3,163,716	4,536,780	1,287,052		

City of St. Charles
Water Fund
Revenue
FY 2023-2024 Budget

Account	Description	Actual FY 20/21	Actual FY 21/22	Budget FY 22/23	Forecast FY 22/23	Budget FY 23/24
44200	Federal Grants-Oper-PW	16,699	-	-	-	-
	Total Intergovernmental Revenue	16,699	-	-	-	-
45200	Subdivision Review Inspection	-	9,000	-	-	-
45205	Late Penalty Charges	1,630	37,637	27,000	40,000	40,000
	Total Administrative Charges	1,630	46,637	27,000	40,000	40,000
45405	Reimbursement For Projects	9,881	-	-	-	-
45407	Temporary Service	20	-	-	-	-
	Total Public Works Charges	9,901	-	-	-	-
45510	Water User Charges	7,030,667	7,766,554	8,761,000	8,519,000	9,540,800
45512	Hydrant Water Meter Fees	286	462	500	510	550
45550	Interfund Sales	142,703	125,934	163,892	144,100	161,400
	Total User Charges	7,173,656	7,892,950	8,925,392	8,663,610	9,702,750
46220	Recovery Of Bad Debts-COSC	484	858	-	800	800
	Total Miscellaneous Revenues	484	858	-	800	800
47100	Unrealized Gain/Loss	3,711	(39,663)	-	-	-
47102	Interest On Cert Of Dep	-	-	-	5,716	7,985
47104	US Govt Security Interest	9,316	9,300	9,500	22,263	31,302
47105	Money Market Interest	15,094	10,461	24,000	101,122	38,792
47106	Gain/Loss On Sale Of Investmnt	-	2,446	-	-	-
	Total Investment Income	28,121	(17,456)	33,500	129,101	78,079
47200	Rental Income	82,588	83,891	96,500	85,200	86,870
	Total Rental Income	82,588	83,891	96,500	85,200	86,870
47303	Sale Of New Meters	49,563	76,005	45,000	45,000	45,000
47304	Sale Of Used Material	165	-	-	-	-
	Total Sales of Property Revenues	49,728	76,005	45,000	45,000	45,000
47500	Motor Vehicle Replace Reserve	-	-	115,626	115,262	-
47502	Equipment Replacement Reserve	3,452	4,040	-	-	-
47505	Software Replacement Reserve	1,927	1,327	-	-	-
47506	Switch Replacement Reserve	3,972	3,972	-	-	-
47507	Server Replacement Reserve	2,813	2,813	-	-	-
	Total Reserves	12,164	12,152	115,626	115,262	-
47604	Employee Share Ins W/H	-	-	-	-	32,675
	Total Insurance Premiums	-	-	-	-	32,675
48100	Property Damage Reimbursement	3,125	-	-	725	-
	Total Insurance Recovery	3,125	-	-	725	-
48505	Water Connection Fees	169,707	175,708	150,000	170,000	225,000
	Total Connection Charges	169,707	175,708	150,000	170,000	225,000
48701	Contributed Capital	-	113,896	-	-	-
	Total Donations & Contributions	-	113,896	-	-	-
48200	Bond Proceeds	3,070,000	1,030,000	-	-	-
48255	Gain/Loss on Refunded Bonds	(5,840)	(7,132)	-	-	-
48300	IEPA Loan Proceeds	-	-	5,032,300	1,336,983	7,360,000
48400	Bond Discount/Premium	381,504	77,673	-	-	-
	Total Debt Issues	3,445,664	1,100,541	5,032,300	1,336,983	7,360,000

City of St. Charles
Water Fund
Revenue
FY 2023-2024 Budget

Account	Description	Actual FY 20/21	Actual FY 21/22	Budget FY 22/23	Forecast FY 22/23	Budget FY 23/24
49100	Transfers-from General Fund	-	184,750	-	-	-
49802	Transfers-from Health Ins	-	-	58,831	125,065	-
49900	Transfers-from Other Funds	-	181,121	-	-	-
Total Interfund Transfers In		-	365,871	58,831	125,065	-
Total Revenues		10,993,467	9,851,053	14,484,149	10,711,746	17,571,174

City of St. Charles
Water Fund
Expenditures
FY 2023-2024 Budget

Account	Description	Actual FY 20/21	Actual FY 21/22	Budget FY 22/23	Forecast FY 22/23	Budget FY 23/24
50100	Regular Wages	962,866	998,735	1,017,300	1,058,150	843,175
50101	Part Time Wages	89,110	86,512	104,009	103,100	98,140
50200	Overtime	71,772	59,144	82,457	94,400	52,900
50201	OT - Double Time	29,671	32,531	30,040	43,700	21,550
50205	Foreman Emergency OT	1,860	1,488	2,103	2,650	3,790
50301	Cell Phone/Internet Allowance	1,360	806	1,080	1,080	540
51100	FICA	69,211	70,635	76,692	77,056	63,465
51103	IMRF	136,661	123,881	117,038	116,586	72,195
51104	Medicare	16,220	16,539	17,937	18,407	14,850
51105	401A	3,093	3,239	4,522	3,110	1,970
51117	Pension Expense	(71,774)	(247,254)	-	-	-
51118	City Pension Contrib/Audit Reclass	(136,661)	-	-	-	-
51200	Health Insurance-Medical	169,032	189,566	167,843	168,843	229,812
51203	Life Insurance	-	-	-	-	1,150
51204	Workers Compensation	39,027	39,027	-	-	-
51300	Registration and Fees	4,300	1,482	6,552	4,054	6,315
51304	Memberships and Dues	695	210	1,145	675	1,150
51400	Transportation Expense	-	-	920	520	520
51401	Lodging	-	620	1,400	1,000	1,000
51402	Meals-Travel & Training	-	-	370	220	220
51500	New Hire Testing	172	745	1,250	-	-
51501	Current Employee Testing	331	360	624	-	-
51600	Uniforms	4,885	6,162	4,400	4,400	3,400
51601	Uniforms - Safety	192	459	2,800	2,100	2,500
Total Personal Services		1,392,023	1,384,887	1,640,482	1,700,051	1,418,642
52000	Office Supplies	448	798	992	992	1,000
52001	Computer Related Supplies	414	-	534	204	534
52002	Books and Subscriptions	1,137	850	3,947	2,315	3,945
52100	Refreshment Supplies	1,447	850	2,064	1,400	1,746
52101	Meals-Business	495	409	620	1,020	620
52300	Janitorial/Kitchen Supplies	1,458	1,312	2,244	2,250	2,250
52301	HVAC Supplies	3,156	-	3,168	3,000	3,168
52302	Building Maintenance Supplies	936	444	1,332	1,000	1,322
52304	Chemicals & Sprays	169,343	171,830	218,026	218,026	218,026
52305	Safety Supplies	18,812	10,223	39,555	19,555	34,555
52306	Signage/Traffic Control Suppl	1,926	896	3,600	3,600	3,600
52307	Plumbing Supplies	18,652	16,813	26,200	24,200	25,700
52309	Photography Supplies	175	-	576	576	576
52310	Small Tools and Equipment	13,136	6,339	14,350	13,700	14,400
52311	Hardware Supplies	2,524	2,979	7,300	5,800	6,300
52312	Paints, Supplies and Solvents	127,060	64,577	67,945	69,945	69,945
52314	Parts for Equipment	42,458	26,484	45,600	45,600	45,600
52400	Gasoline	17,431	28,495	23,170	39,500	39,500
52700	Water/Sewer Line Repair Materials	84,371	100,266	105,600	120,000	132,000
52701	Lab Supplies	4,144	4,984	12,750	12,750	18,750
52805	Street Repair Materials	93,657	56,319	71,400	105,000	111,550
52807	Meter Supplies	123,061	129,757	127,000	75,000	127,000
Total Commodities		726,241	624,625	777,973	765,433	862,087

City of St. Charles
Water Fund
Expenditures
FY 2023-2024 Budget

Account	Description	Actual FY 20/21	Actual FY 21/22	Budget FY 22/23	Forecast FY 22/23	Budget FY 23/24
54000	Telephone Service	1,250	1,020	1,040	960	990
54001	Cellular Service	13,523	14,745	12,440	13,860	14,290
54010	Natural Gas	16,084	16,105	16,410	17,360	29,520
54011	City Electric	401,311	420,373	405,320	407,400	407,400
54012	City Water	12,238	6,971	13,520	10,670	10,670
54013	City Sewer	5,497	2,381	5,770	2,930	2,930
54110	General Legal	39,009	38,131	25,920	15,000	10,000
54135	Collection Services	233	807	700	500	700
54142	Background Checks	-	240	300	-	-
54171	Insurance Broker Services	1,261	2,276	2,528	2,483	2,600
54189	Other Professional Services	64,803	86,819	71,140	50,140	71,140
54200	Communication Service Projects	4,266	2,068	13,902	13,902	-
54201	Communication System Expense	61,387	66,030	61,220	61,220	61,168
54250	Software Licenses & Subscriptions	1,907	-	-	-	-
54251	Software Maintenance Agreement	18,124	20,693	50,309	27,974	51,229
54256	IT Consulting Services	9,963	10,433	16,476	12,000	16,476
54301	Refuse and Hauling Service	58,416	42,943	54,000	85,000	59,400
54305	Landscaping and Mowing Services	3,780	6,477	6,660	6,660	36,660
54308	Restoration Services	60,361	46,400	65,000	65,000	65,000
54310	Safety Program	1,412	2,296	4,495	1,370	4,495
54311	Locate Service	4,906	5,037	7,250	7,250	7,250
54317	Annual Valve Program	358,498	414,855	501,000	501,000	501,000
54320	Cross Connection Control Program	-	-	25,000	-	25,000
54321	Hydrant Replacement Program	262,553	207,428	270,000	270,000	270,000
54360	Risk Insurance Premiums	54,659	62,385	71,590	73,590	80,980
54361	W/C Excess Premium	7,202	6,767	6,700	6,315	7,610
54371	Testing and Inspection Services	8,609	15,556	24,230	16,300	28,600
54399	Other Contracted Services	30,237	-	10,000	3,500	10,000
54450	Repair & Maintenance - Facilities	6,376	36,985	36,000	36,000	6,000
54456	Repair & Maintenance - Streets	52,280	44,906	55,150	55,150	55,150
54462	Repair & Maint - Wells	48,666	42,890	48,363	48,363	48,363
54463	Repair & Maint - Water Lines	178,060	54,888	190,519	238,519	327,370
54467	Repair & Maint - Other Equip	18,435	14,939	19,007	19,007	19,007
54480	Central Garage Services	51,787	67,923	50,146	48,340	53,450
54500	Postage	51	140	10,100	100	5,100
54513	Equipment Rental	17,742	12,336	19,400	19,400	19,400
54530	Legal Notices	-	-	336	-	-
Total Contractual Services		1,874,886	1,774,243	2,171,941	2,137,263	2,308,948
55150	WC-Medical Payments	-	922	-	-	-
55223	Motor Vehicle Replace Program	-	-	115,626	115,626	-
55400	Inventory Carrying Charge	13,326	16,585	16,536	18,700	15,310
55401	Inventory Overhead	40,623	38,671	61,956	45,000	48,000
Total Other Operating		53,949	56,178	194,118	179,326	63,310
55270	Allocated Costs-GG	455,712	545,790	545,790	545,790	464,950
55271	Allocated Costs-PW	799,548	941,148	941,148	941,148	274,980
55272	Allocated Costs-CD	103,104	100,389	100,389	100,389	-
Total Allocations		1,358,364	1,587,327	1,587,327	1,587,327	739,930

City of St. Charles
Water Fund
Expenditures
FY 2023-2024 Budget

Account	Description	Actual FY 20/21	Actual FY 21/22	Budget FY 22/23	Forecast FY 22/23	Budget FY 23/24
56001	Motor Vehicle Replacements	-	-	320,000	57,590	375,000
56002	Machinery and Equipment	133,499	162,023	285,000	198,915	185,000
56004	Computer Equipment	-	-	-	-	4,100
56007	Water Meters	-	-	-	-	225,000
56101	Land Improvements	1,588,489	1,838,543	1,189,750	1,294,658	2,343,500
56150	Design Engineering - Capital	130,646	92,375	268,000	98,944	1,860,000
56160	Construction Engineering - Capital	398,775	249,746	437,300	223,933	530,700
56170	Other Engineering Services - Capital	22,046	44,413	450,000	31,700	510,000
56200	Structures and Improvements	-	-	20,000	-	72,000
56201	Remodeling and Renovation	-	26,558	-	-	-
56209	Wells	427,274	287,398	5,369,000	1,913,788	6,198,000
56211	District Reservoir & Standpipe	-	-	1,167,600	671,250	696,900
56301	Capitalized Software	6,140	2,455	167,341	40,187	152,058
Total Capital		2,706,869	2,703,511	9,673,991	4,530,965	13,152,258
55300	Interest Expense	238,526	275,969	365,845	365,845	348,429
55301	IEPA Interest Payment	158,839	148,529	139,936	139,936	211,814
55310	Principal Payment	320,310	507,928	556,058	556,058	576,192
55311	IEPA Principal Payment	611,819	622,095	632,558	632,558	977,266
55320	Underwriting Fees	32,943	7,411	-	-	-
55321	Other Fees	7,367	1,544	-	-	-
Total Debt Service		1,369,804	1,563,476	1,694,397	1,694,397	2,113,701
57106	Debt Service Trsf 2011 Bonds	11,412	11,445	-	-	-
57108	Debt Service Trsf 2012 Bonds	95,050	93,591	94,116	94,116	94,493
57112	Debt Service Trsf 2018A Bonds	56,142	56,142	56,142	56,142	56,142
57115	Debt Service Trsf 2021A Bonds	-	-	11,341	11,341	11,392
57309	Other Operating Transfers	-	14,853	27,592	27,592	-
Total Inter-Fund Transfers		162,604	176,031	189,191	189,191	162,027
Total Expenditures		9,644,740	9,870,278	17,929,420	12,783,953	20,820,903

City of St. Charles
Water Fund
Expenditures
FY 2023-2024 Budget

Fund	210	Water Fund					
Department	210540	Water Administration					
Account	Description	Actual FY 20/21	Actual FY 21/22	Budget FY 22/23	Forecast FY 22/23	Budget FY 23/24	
50100	Regular Wages	181,776	179,032	186,601	192,000	112,475	
50101	Part Time Wages	29,197	19,382	15,199	22,100	14,145	
50200	Overtime	300	25	226	-	-	
50301	Cell Phone/Internet Allowance	460	251	-	540	540	
51100	FICA	12,689	11,912	12,525	12,800	7,885	
51103	IMRF	22,698	19,848	19,318	23,600	9,730	
51104	Medicare	3,000	2,805	2,928	3,040	1,845	
51105	401A	1,085	1,193	2,329	1,260	-	
51117	Pension Expense	(12,163)	(41,900)	-	-	-	
51118	City Pension Contrib/Audit Reclass	(22,698)	-	-	-	-	
51200	Health Insurance-Medical	15,372	17,233	23,407	23,407	29,645	
51203	Life Insurance	-	-	-	-	180	
51204	Workers Compensation	218	218	-	-	-	
51300	Registration and Fees	323	957	2,402	971	2,415	
51304	Memberships and Dues	695	170	735	340	735	
51400	Transportation Expense	-	-	250	250	250	
51401	Lodging	-	301	500	500	500	
51402	Meals-Travel & Training	-	-	100	100	100	
51500	New Hire Testing	172	745	1,250	-	-	
Total Personal Services		233,124	212,172	267,770	280,908	180,445	
52000	Office Supplies	348	373	500	500	500	
52002	Books and Subscriptions	1,137	850	3,947	2,315	3,945	
52100	Refreshment Supplies	919	436	832	400	832	
Total Commodities		2,404	1,659	5,279	3,215	5,277	
54000	Telephone Service	1,250	1,020	1,040	960	990	
54001	Cellular Service	10,038	11,609	9,240	10,680	11,010	
54110	General Legal	39,009	38,131	25,920	15,000	10,000	
54135	Collections Services	233	807	700	500	700	
54142	Background Checks	-	240	300	-	-	
54171	Insurance Broker Services	1,261	2,276	2,528	2,483	2,600	
54189	Other Professional Services	64,803	86,819	69,000	48,000	69,000	
54200	Communication Service Projects	368	188	1,545	1,545	-	
54201	Communication System Expense	27	-	17	17	-	
54250	Software Licenses & Subscriptions	1,907	-	-	-	-	
54251	Software Maintenance Agreement	17,824	18,893	20,120	20,030	21,040	
54256	IT Consulting Services	9,963	10,433	16,476	12,000	16,476	
54310	Safety Program	1,412	2,296	4,295	1,170	4,295	
54360	Risk Insurance Premiums	54,659	62,385	71,590	73,590	80,980	
54361	W/C Excess Premium	7,202	6,767	6,700	6,315	7,610	
54530	Legal Notices	-	-	336	-	-	
54399	Other Contracted Services	-	-	-	1,000	-	
Total Contractual Services		209,956	241,864	229,807	193,290	224,701	
55401	Inventory Overhead	5	6	-	-	-	
Total Other Operating		5	6	-	-	-	
55270	Allocated Costs-GG	455,712	545,790	-	-	-	
55271	Allocated Costs-PW	178,080	243,948	-	-	-	
55272	Allocated Costs-CD	103,104	100,389	-	-	-	
Total Allocations		736,896	890,127	-	-	-	
56004	Computer Equipment	-	-	-	-	4,100	
56201	Remodeling and Renovation	-	26,558	-	-	-	
56301	Capitalized Software	6,140	2,455	167,341	40,187	152,058	
Total Capital		6,140	29,013	167,341	40,187	156,158	

City of St. Charles
Water Fund
Expenditures
FY 2023-2024 Budget

Fund	210	Water Fund				
Department	210540	Water Administration				
Account	Description	Actual FY 20/21	Actual FY 21/22	Budget FY 22/23	Forecast FY 22/23	Budget FY 23/24
55300	Interest Expense	238,526	275,969	365,845	365,845	348,429
55301	IEPA Interest Payment	158,839	148,529	139,936	139,936	211,814
55310	Principal Payment	320,310	507,928	556,058	556,058	576,192
55311	IEPA Principal Payment	611,819	622,095	632,558	632,558	977,266
55320	Underwriting Fees	32,943	7,411	-		
55321	Other Fees	7,367	1,544	-		
Total Debt Service		1,369,804	1,563,476	1,694,397	1,694,397	2,113,701
Total Expenditures		2,558,329	2,938,317	2,364,594	2,211,997	2,680,282

City of St. Charles
Water Fund
Expenditures
FY 2023-2024 Budget

Fund	210	Water Fund					
Department	210541	Water Operations					
Account	Description	Actual FY 20/21	Actual FY 21/22	Budget FY 22/23	Forecast FY 22/23	Budget FY 23/24	
50100	Regular Wages	653,528	650,014	666,770	702,850	636,300	
50101	Part Time Wages	-	5,395	19,949	18,300	12,045	
50200	Overtime	68,563	57,450	75,798	92,600	52,900	
50201	OT - Double Time	29,671	32,464	30,040	43,400	21,550	
50205	Foreman Emergency OT	1,844	1,488	2,103	2,600	3,790	
50301	Cell Phone/Internet Allowance	900	555	540	540	-	
51100	FICA	45,101	44,736	49,301	52,000	45,265	
51103	IMRF	97,100	84,104	80,104	78,050	55,145	
51104	Medicare	10,548	10,462	11,529	12,500	10,590	
51105	401A	1,677	1,749	1,094	1,850	1,970	
51117	Pension Expense	(49,815)	(171,607)	-	-	-	
51118	City Pension Contrib/Audit Reclass	(97,100)	-	-	-	-	
51200	Health Insurance-Medical	122,928	137,866	107,464	107,714	145,923	
51203	Life Insurance	-	-	-	-	840	
51204	Workers Compensation	31,307	31,307	-	-	-	
51300	Registration and Fees	3,851	525	3,650	3,083	3,650	
51304	Memberships and Dues	-	40	410	335	415	
51400	Transportation Expense	-	-	270	270	270	
51401	Lodging	-	319	500	500	500	
51402	Meals-Travel & Training	-	-	120	120	120	
51501	Current Employee Testing	331	360	624	-	-	
51600	Uniforms	3,885	5,962	4,000	4,000	3,000	
51601	Uniforms-Safety	192	459	1,600	1,600	2,000	
Total Personal Services		924,511	893,648	1,055,866	1,122,312	996,273	
52000	Office Supplies	100	425	492	492	500	
52001	Computer Related Supplies	414	-	534	204	534	
52100	Refreshment Supplies	369	338	1,032	900	714	
52101	Meals-Business	495	407	600	1,000	600	
52300	Janitorial/Kitchen Supplies	1,458	1,312	2,244	2,250	2,250	
52301	HVAC Supplies	3,156	-	3,168	3,000	3,168	
52302	Building Maintenance Supplies	936	444	1,332	1,000	1,322	
52304	Chemicals & Sprays	169,343	171,830	218,026	218,026	218,026	
52305	Safety Supplies	18,750	10,136	39,425	19,425	34,425	
52306	Signage/Traffic Control Suppl	1,926	896	3,600	3,600	3,600	
52307	Plumbing Supplies	16,127	16,546	23,200	23,200	23,200	
52309	Photography Supplies	175	-	576	576	576	
52310	Small Tools and Equipment	12,075	5,168	12,950	12,950	13,000	
52311	Hardware Supplies	2,524	2,510	5,300	5,300	5,300	
52312	Paints, Supplies and Solvents	127,060	64,577	67,795	69,795	69,795	
52314	Parts for Equipment	42,392	26,235	45,000	45,000	45,000	
52400	Gasoline	13,005	20,609	17,000	28,500	28,500	
52700	Water/Sewer Line Repair Materials	84,371	100,266	105,600	120,000	132,000	
52701	Lab Supplies	4,144	4,984	12,750	12,750	18,750	
52805	Street Repair Materials	93,657	56,319	71,400	105,000	111,550	
Total Commodities		592,477	483,002	632,024	672,968	712,810	
54010	Natural Gas	16,084	16,105	16,410	17,360	29,520	
54011	City Electric	401,311	420,373	405,320	407,400	407,400	
54012	City Water	12,238	6,971	13,520	10,670	10,670	
54013	City Sewer	5,497	2,381	5,770	2,930	2,930	
54189	Other Professional Services	-	-	2,140	2,140	2,140	
54200	Communication Service Projects	3,162	1,504	12,357	12,357	-	
54201	Communication System Expense	61,306	66,030	61,168	61,168	61,168	
54251	Software Maintenance Agreement	300	1,800	22,389	7,944	22,389	
54301	Refuse & Hauling Service	58,416	42,943	54,000	85,000	59,400	

City of St. Charles
Water Fund
Expenditures
FY 2023-2024 Budget

Fund	210	Water Fund					
Department	210541	Water Operations					
Account	Description	Actual FY 20/21	Actual FY 21/22	Budget FY 22/23	Forecast FY 22/23	Budget FY 23/24	
54305	Landscaping/Mowing Services	3,780	6,477	6,660	6,660	36,660	
54308	Restoration Services	60,361	46,400	65,000	65,000	65,000	
54311	Locate Service	4,906	5,037	7,250	7,250	7,250	
54317	Annual Valve Program	358,498	414,855	501,000	501,000	501,000	
54320	Cross Connection Control Program	-	-	25,000	-	25,000	
54321	Hydrant Replacement Program	262,553	207,428	270,000	270,000	270,000	
54371	Testing & Inspection Services	8,609	15,556	24,230	16,300	28,600	
54399	Other Contracted Services	30,237	-	-	-	-	
54450	Repair & Maint - Facilities	6,376	36,985	36,000	36,000	6,000	
54456	Repair & Maint - Streets	52,280	44,906	55,150	55,150	55,150	
54462	Repair & Maint - Wells	48,666	42,890	48,363	48,363	48,363	
54463	Repair & Maint - Water Lines	178,060	54,888	190,519	238,519	327,370	
54467	Repair & Maint - Other Equip	18,435	14,939	19,007	19,007	19,007	
54480	Central Garage Services	45,847	63,354	41,782	43,430	48,550	
54500	Postage	51	140	100	100	100	
54513	Equipment Rental	17,742	12,336	19,400	19,400	19,400	
Total Contractual Services		1,654,715	1,524,298	1,902,535	1,933,148	2,053,067	
55150	WC - Medical Payments	-	922	-	-	-	
55223	Motor Vehicle Replace Program	-	-	102,079	102,079	-	
55400	Inventory Carrying Charge	9,372	11,664	11,628	13,200	10,310	
55401	Inventory Overhead	25,756	27,235	37,896	36,000	36,000	
Total Other Operating		35,128	39,821	151,603	151,279	46,310	
55271	Allocated Costs-PW	621,468	697,200	-	-	-	
Total Allocations		621,468	697,200	-	-	-	
56001	Motor Vehicles - Replacements	-	-	320,000	57,590	375,000	
56002	Machinery and Equipment	133,499	162,023	285,000	198,915	185,000	
56007	Water meters	-	-	-	-	225,000	
56101	Land Improvements	1,588,489	1,838,543	1,189,750	1,294,658	2,343,500	
56150	Design Engineering - Capital	130,646	92,375	268,000	98,944	1,860,000	
56160	Construction Engineering - Capital	398,775	249,746	437,300	223,933	530,700	
56170	Other Engineering Services - Capital	22,046	44,413	450,000	31,700	510,000	
56200	Structures and Improvements	-	-	20,000	-	72,000	
56209	Wells	427,274	287,398	5,369,000	1,913,788	6,198,000	
56211	District Reservoir & Standpipe	-	-	1,167,600	671,250	696,900	
Total Capital		2,700,729	2,674,498	9,506,650	4,490,778	12,996,100	
Total Expenditures		6,529,028	6,312,467	13,248,678	8,370,485	16,804,560	

City of St. Charles
Water Fund
Expenditures
FY 2023-2024 Budget

Fund 210 Water Fund						
Department 210542 Water Meter						
Account	Description	Actual FY 20/21	Actual FY 21/22	Budget FY 22/23	Forecast FY 22/23	Budget FY 23/24
50100	Regular Wages	127,562	169,689	163,929	163,300	94,400
50101	Part Time Wages	59,913	61,735	68,861	62,700	71,950
50200	Overtime	2,909	1,669	6,433	1,800	-
50201	OT - Double Time	-	67	-	300	-
50205	Foreman Emergency OT	16	-	-	50	-
50301	Cell Phone/Internet Allowance	-	-	540	-	-
51100	FICA	11,421	13,987	14,866	12,256	10,315
51103	IMRF	16,863	19,929	17,616	14,936	7,320
51104	Medicare	2,672	3,272	3,480	2,867	2,415
51105	401A	331	297	1,099	-	-
51117	Pension Expense	(9,796)	(33,747)	-	-	-
51118	City Pension Contrib/Audit Reclass	(16,863)	-	-	-	-
51200	Health Insurance-Medical	30,732	34,467	36,972	37,722	54,244
51204	Life Insurance	-	-	-	-	130
51204	Workers Compensation	7,502	7,502	-	-	-
51300	Registration and Fees	126	-	500	-	250
51400	Transportation Expense	-	-	400	-	-
51401	Lodging	-	-	400	-	-
51402	Meals-Travel & Training	-	-	150	-	-
51600	Uniforms	1,000	200	400	400	400
51601	Uniforms-Safety	-	-	1,200	500	500
Total Personal Services		234,388	279,067	316,846	296,831	241,924
52100	Refreshment Supplies	159	76	200	100	200
52101	Meals-Business	-	2	20	20	20
52305	Safety Supplies	62	87	130	130	130
52307	Plumbing Supplies	2,525	267	3,000	1,000	2,500
52310	Small Tools and Equipment	1,061	1,171	1,400	750	1,400
52311	Hardware Supplies	-	469	2,000	500	1,000
52312	Paints, Supplies and Solvents	-	-	150	150	150
52314	Parts for Equipment	66	249	600	600	600
52400	Gasoline	4,426	7,886	6,170	11,000	11,000
52807	Meter Supplies	123,061	129,757	127,000	75,000	127,000
Total Commodities		131,360	139,964	140,670	89,250	144,000
54001	Cellular Service	3,485	3,136	3,200	3,180	3,280
54200	Communication Service Projects	736	376	-	-	-
54201	Communication System Expense	54	-	35	35	-
54251	Software Maintenance Agreement	-	-	7,800	-	7,800
54310	Safety Program	-	-	200	200	200
54399	Other Contracted Services	-	-	10,000	2,500	10,000
54480	Central Garage Services	5,940	4,569	8,364	4,910	4,900
54500	Postage	-	-	10,000	-	5,000
Total Contractual Services		10,215	8,081	39,599	10,825	31,180
55223	Motor Vehicle Replace Program	-	-	13,547	13,547	-
55400	Inventory Carrying Charge	3,954	4,921	4,908	5,500	5,000
55401	Inventory Overhead	14,862	11,430	24,060	9,000	12,000
Total Other Operating		18,816	16,351	42,515	28,047	17,000
Total Expenditures		394,779	443,463	539,630	424,953	434,104

City of St. Charles
Water Fund
Expenditures
FY 2023-2024 Budget

Fund	210	Water Fund					
Department	210800	Water-Inter-Fund Transfers					
Account	Description	Actual FY 20/21	Actual FY 21/22	Budget FY 22/23	Forecast FY 22/23	Budget FY 23/24	
55270	Allocated Costs-GG	\$ -	\$ -	\$ 545,790	\$ 545,790	\$ 464,950	
55271	Allocated Costs-PW	-	-	941,148	941,148	274,980	
55272	Allocated Costs-CD	-	-	100,389	100,389	-	
Total Other Operating		-	-	1,587,327	1,587,327	739,930	
57106	Debt Service Trsf 2011 Bonds	11,412	11,445	-	-	-	
57108	Debt Service Trsf 2012 Bonds	95,050	93,591	94,116	94,116	94,493	
57112	Debt Service Trsf 2018A Bonds	56,142	56,142	56,142	56,142	56,142	
57115	Debt Service Trsf 2021A Bonds	-	-	11,341	11,341	11,392	
57309	Other Operating Transfers	-	14,853	27,592	27,592	-	
Total Other Budgeting Expenses		162,604	176,031	189,191	189,191	162,027	
Total Expenditures		\$ 162,604	\$ 176,031	\$ 1,776,518	\$ 1,776,518	\$ 901,957	

City of St. Charles
Public Works Department – Wastewater Division
Fiscal Year 2023-2024 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 300 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 2023-2024 Budget

Wastewater Division by the Numbers

- ❖ FY 2023-24 Total Authorized FTE's: 18.235
- ❖ 1,713.77 Million Gallons of Wastewater Treated in 2022
- ❖ 181.66 Miles of Sanitary Sewer
- ❖ 4,835 Sanitary Structures
- ❖ 16 Lift Stations

Environmental Services

- ✓ Completed Pheasant Run Sanitary Lift Station Project
- ✓ Started a Wastewater Utility Master Plan
- ✓ Replaced a UIV Light Disinfection System at the Main Wastewater Treatment Plant
- ✓ Renovated and Replaced Equipment at the Riverside and Wildwood Lift Stations
- ✓ Continued with West Side Treatment Plant Reconstruction Project
- ✓ Completed the Kautz Road section of the Eastern Drainage Sanitary Trunk Main

FY 2023-24 Goals and Objectives

Environmental Services

- Evaluate Replacement of Eastern Drainage Sanitary Trunk Main to Serve Development Projects
- Bid and Negotiate a New Refuse and Recycling Contract
- Continue the City's Capacity, Management, Operations and Maintenance (CMOM) Plan for Improvements to our Sanitary Sewer Network
- Complete the Riverside Lift Station Capital Project
- Complete the West Side Treatment Plant Expansion Project

Performance Measures and Statistics	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Projected	FY 2023-24 Estimate
Environmental Lab Samples Analyzed	10,000	10,192	21,298	22,000

**City of St. Charles
Wastewater Fund
Fund Summary
FY 2023-2024 Budget**

	Actual FY 20/21	Actual FY 21/22	Budget FY 22/23	Forecast FY 22/23	Budget FY 23/24	FY23/24 Budget vs FY 22/23 Forecast	
						\$	%
Beginning Current Net Assets			13,010,212	13,010,212	11,064,337		
Revenues							
User Charges	10,885,511	11,232,949	12,122,154	11,935,200	12,837,200	902,000	7.6%
Connection Fees	290,989	250,111	200,000	250,000	285,000	35,000	14.0%
Other Revenues	72,624	278,668	249,504	269,614	156,444	(113,170)	-42.0%
Grants/ARPA	-	1,179,234	4,470,798	3,666,433	882,554	(2,783,879)	-75.9%
Bond/IEPA Proceeds	4,093,884	14,832,589	15,316,705	10,007,845	11,179,000	1,171,155	11.7%
Investment Income	24,394	(4,871)	72,000	251,864	246,103	(5,761)	-2.3%
Interfund Transfers	3,187,217	1,905,122	201,289	194,545	-	(194,545)	-100.0%
Total Revenues	18,554,619	29,673,802	32,632,450	26,575,501	25,586,301	(989,200)	-3.7%
Expenditures							
Personnel Services	1,622,571	1,600,896	2,211,463	1,920,214	2,231,106	310,892	16.2%
Materials and Supplies	431,141	445,744	586,434	634,671	662,159	27,488	4.3%
Contractual Services	2,078,233	2,849,784	2,820,831	2,810,592	2,921,967	111,375	4.0%
Other Operating	54,381	146,173	245,452	303,419	67,105	(236,314)	-77.9%
Departmental Allocations	1,384,032	1,637,541	1,637,541	1,637,541	951,110	(686,431)	-41.9%
Capital	3,066,510	16,967,507	25,550,820	17,267,662	18,651,594	1,383,932	8.0%
Debt Service	3,226,865	2,875,448	3,632,890	3,632,890	4,231,840	598,950	16.5%
Interfund Transfers - Debt	3,438,321	248,361	314,387	314,387	250,024	(64,363)	-20.5%
Total Expenditures	15,302,054	26,771,454	36,999,818	28,521,376	29,966,905	\$ 1,445,529	-91.3%
Revenues Over/ (Under) Expenditures	3,252,565	2,902,348	(4,367,368)	(1,945,875)	(4,380,604)		
Ending Current Net Assets			8,642,844	11,064,337	6,683,732		

City of St. Charles
Wastewater Fund
Revenue
FY 2023-2024 Budget

Account	Description	Actual FY 20/21	Actual FY 21/22	Budget FY 22/23	Forecast FY 22/23	Budget FY 23/24
44211	State Grants-Capital-PW	-	1,179,234	-	70,766	-
44231	Other Grants	-	-	4,470,798	3,595,667	882,554
44400	Revenue From City Of Geneva	56,262	53,081	53,000	59,830	60,000
	Total Intergovernmental Revenue	56,262	1,232,315	4,523,798	3,726,263	942,554
45205	Late Penalty Charges	1,908	44,052	30,000	40,000	40,000
	Total Administrative Charges	1,908	44,052	30,000	40,000	40,000
45405	Reimbursement For Projects	3,029	-	-	-	-
	Total Public Works Charges	3,029	-	-	-	-
45520	Wastewater User Charges	10,317,879	10,626,428	11,424,000	11,261,200	12,158,000
45546	EPA Compliance Fee	391,487	451,997	512,700	515,000	515,000
45550	Interfund Sales	176,145	154,524	185,454	159,000	164,200
	Total User Charges	10,885,511	11,232,949	12,122,154	11,935,200	12,837,200
46220	Recovery Of Bad Debts-COSC	1,757	2,708	-	2,000	2,000
	Total Miscellaneous Revenues	1,757	2,708	-	2,000	2,000
47100	Unrealized Gain/Loss	3,055	(25,114)	-	-	-
47102	Interest On Cert Of Dep	-	-	-	28,095	31,323
47104	US Govt Security Interest	-	-	-	38,720	46,100
47105	Money Market Interest	21,339	19,038	72,000	185,049	168,680
47106	Gain/Loss On Sale Of Investmnt	-	1,205	-	-	-
	Total Investment Income	24,394	(4,871)	72,000	251,864	246,103
47200	Rental Income	3,060	3,060	3,060	3,060	3,060
	Total Rental Income	3,060	3,060	3,060	3,060	3,060
47305	On-Line Auction Sales	1,608	6,725	-	1,280	1,500
47399	Gain/Loss on Disposal	5,000	-	-	-	-
	Total Sales of Property Revenues	6,608	6,725	-	1,280	1,500
47500	Motor Vehicle Replace Reserve	-	-	163,444	163,444	-
	Total Reserves	-	-	163,444	163,444	-
47604	Employee Share Ins W/H	-	-	-	-	49,884
	Total Insurance Premiums	-	-	-	-	49,884
48507	Sanitary Sewer Connection Fees	219,934	240,182	190,000	240,000	275,000
48508	Westside Sewer Special Connect	71,055	9,929	10,000	10,000	10,000
	Total Connection Charges	290,989	250,111	200,000	250,000	285,000
48701	Contributed Capital	-	155,338	-	-	-
48702	Developer Contributions-Required	-	13,704	-	-	-
	Total Donations & Contributions	-	169,042	-	-	-
48200	Bond Proceeds	2,195,000	3,440,000	-	-	-
48255	Gain/Loss on Refunded Bonds	4,101	3,286	-	-	-
48300	IEPA Loan Proceeds	1,629,606	11,127,400	15,316,705	10,007,845	11,179,000
48400	Bond Discount/Premium	265,177	261,903	-	-	-
	Total Debt Issues	4,093,884	14,832,589	15,316,705	10,007,845	11,179,000

City of St. Charles
Wastewater Fund
Revenue
FY 2023-2024 Budget

Account	Description	Actual FY 20/21	Actual FY 21/22	Budget FY 22/23	Forecast FY 22/23	Budget FY 23/24
49100	Transfers-from General Fund	-	1,660,000	-	-	-
49220	Transfers-from WW	1,911,089	-	-	-	-
49223	Transfers-from WW Connection	1,276,128	-	-	-	-
49802	Transfers-from Health Ins	-	-	91,515	194,545	-
49900	Transfers-from Other Funds	-	245,122	109,774	-	-
Total Interfund Transfers In		3,187,217	1,905,122	201,289	194,545	-
Total Revenues		18,554,619	29,673,802	32,632,450	26,575,501	25,586,301

City of St. Charles
Wastewater Fund
Expenditures
FY 2023-2024 Budget

Account	Description	Actual FY 20/21	Actual FY 21/22	Budget FY 22/23	Forecast FY 22/23	Budget FY 23/24
50100	Regular Wages	1,200,064	1,181,921	1,398,096	1,193,160	1,432,610
50101	Part Time Wages	22,474	13,257	64,564	10,967	40,685
50102	Stand by Wages	57,751	57,990	41,837	55,270	44,480
50200	Overtime	78,042	63,079	71,968	75,700	78,095
50201	OT - Double Time	37,633	29,056	34,270	38,260	35,460
50205	Foreman Emergency OT	672	506	-	600	-
50301	Cell Phone/Internet Allowance	1,922	806	864	945	-
51100	FICA	83,070	79,769	99,919	82,210	101,609
51103	IMRF	177,214	151,125	161,345	120,400	124,936
51104	Medicare	19,454	18,668	23,367	19,260	23,765
51105	401A	2,330	2,588	2,329	2,736	1,575
51117	Pension Expense	(197,153)	(325,988)	-	-	-
51118	City Pension Contrib/Audit Reclass	(177,214)	-	-	-	-
51200	Health Insurance-Medical	199,764	206,800	286,210	287,460	319,714
51203	Life Insurance	-	-	-	-	1,890
51204	Workers Compensation	102,124	102,124	-	-	-
51300	Registration and Fees	3,064	2,226	6,255	6,940	6,255
51304	Memberships and Dues	2,306	8,782	10,172	13,945	10,172
51400	Transportation Expense	-	-	120	402	260
51402	Meals-Travel & Training	-	174	60	60	200
51500	New Hire Testing	769	172	380	-	-
51501	Current Employee Testing	778	388	1,807	-	-
51600	Uniforms	6,882	6,742	6,400	9,400	7,400
51601	Uniforms - Safety	625	711	1,500	2,500	2,000
Total Personal Services		1,622,571	1,600,896	2,211,463	1,920,214	2,231,106
52000	Office Supplies	1,067	966	1,372	1,372	1,397
52001	Computer Related Supplies	405	-	528	250	528
52002	Books and Subscriptions	429	294	1,400	1,400	1,400
52100	Refreshment Supplies	1,232	659	2,500	1,300	2,500
52101	Meals-Business	121	253	424	750	424
52300	Janitorial/Kitchen Supplies	2,947	2,870	3,015	3,015	3,015
52302	Building Maintenance Supplies	1,131	770	1,404	600	1,404
52304	Chemicals & Sprays	204,630	217,076	258,440	306,090	309,150
52305	Safety Supplies	40,947	40,849	47,320	34,464	47,320
52306	Signage/Traffic Control Supplies	1,513	1,275	1,670	1,670	1,670
52307	Plumbing Supplies	170	193	285	285	300
52310	Small Tools and Equipment	6,836	1,680	3,275	3,450	3,475
52311	Hardware Supplies	460	380	999	999	1,000
52312	Paints, Supplies and Solvents	2,000	508	2,000	1,000	2,000
52314	Parts for Equipment	94,993	96,811	143,452	136,000	143,450
52400	Gasoline	31,061	36,627	41,560	50,500	50,500
52401	Vehicle Fluids	267	242	584	480	380
52402	Motor Vehicle Parts	39	122	539	100	-
52500	Electrical Supplies	210	193	324	300	300
52700	Water/Sewer Line Repair Material	7,677	8,518	10,700	13,000	13,300
52701	Lab Supplies	25,081	31,585	47,546	47,546	47,546
52804	Landscaping/Planter Supplies	88	25	97	100	100
52805	Street Repair Materials	7,837	3,848	17,000	30,000	31,000
Total Commodities		431,141	445,744	586,434	634,671	662,159

City of St. Charles
Wastewater Fund
Expenditures
FY 2023-2024 Budget

Account	Description	Actual FY 20/21	Actual FY 21/22	Budget FY 22/23	Forecast FY 22/23	Budget FY 23/24
54000	Telephone Service	4,115	4,053	4,210	4,110	4,270
54001	Cellular Service	30,882	34,288	33,550	33,080	34,000
54010	Natural Gas	67,832	73,257	69,190	83,800	152,460
54011	City Electric	685,005	719,173	719,350	685,840	725,840
54012	City Water	114,276	100,424	126,280	112,130	125,590
54013	City Sewer	156,244	138,023	164,060	142,820	154,250
54015	ComEd Utility Charges	2,809	3,242	2,400	3,690	3,700
54110	General Legal	23,672	29,468	6,432	4,500	6,432
54135	Collection Services	821	1,500	1,000	1,000	1,000
54142	Background Checks	23	-	25	-	-
54160	Engineering Services	19,350	83,499	67,400	67,400	68,000
54171	Insurance Broker Services	2,122	3,924	4,210	4,281	4,900
54189	Other Professional Services	12,321	64,039	38,580	35,256	7,180
54200	Communication Service Projects	6,474	3,196	26,258	26,258	-
54201	Communication System Expense	46,961	47,095	46,209	42,087	42,087
54251	Software Maintenance Agreement	17,824	18,893	76,519	48,464	63,439
54256	IT Consulting Services	9,963	10,433	16,476	10,368	5,184
54301	Refuse and Hauling Service	7,599	3,829	21,200	12,000	21,200
54305	Landscaping and Mowing Services	8,736	8,736	21,600	21,600	57,600
54306	Sludge Removal	135,816	143,788	188,642	188,642	169,000
54308	Restoration Services	435	-	1,644	1,000	1,644
54310	Safety Program	5,638	2,687	8,625	6,000	6,000
54311	Locate Service	4,906	4,374	5,200	5,200	5,200
54312	Sewer Lining Projects	43,667	749,170	448,000	448,000	450,000
54314	Sewer Line Flushing	-	-	42,000	42,000	42,000
54360	Risk Insurance Premiums	94,402	111,070	123,760	135,536	159,860
54361	W/C Excess Premium	9,626	8,661	9,245	8,981	11,320
54371	Testing & Inspection Services	22,482	20,038	21,486	21,486	21,486
54399	Other Contracted Services	140,673	129,078	63,610	122,918	86,960
54402	Maint Agreements - Copiers	660	533	765	240	250
54450	Repair & Maintenance - Facilities	5,777	12,293	27,400	50,000	38,000
54456	Repair & Maintenance - Streets	12,317	-	15,900	15,900	15,900
54461	Repair & Maintenance - Pumps	27,942	5,499	33,755	33,755	34,500
54464	Repair & Maintenance - Lift Stations	47,713	50,861	59,280	59,280	69,100
54465	Repair & Maintenance - Sewer Lines	101,312	80,453	126,460	109,460	126,460
54467	Repair & Maintenance - Other Equipment	91,649	83,732	96,885	96,885	96,885
54480	Central Garage Services	113,468	94,579	95,530	121,070	102,580
54500	Postage	731	896	555	555	550
54513	Equipment Rental	1,990	5,000	7,140	5,000	7,140
Total Contractual Services		2,078,233	2,849,784	2,820,831	2,810,592	2,921,967
55150	WC-Medical Payments	3,558	6,742	-	77,675	-
55153	WC-Reserve	(9,791)	79,711	-	-	-
55202	Other Governmental Fees & Taxes	40,500	40,500	53,064	40,500	41,500
55223	Motor Vehicle Replace Program	-	-	163,444	163,444	-
55400	Inventory Carrying Charge	2,672	3,326	3,324	3,800	7,605
55401	Inventory Overhead	17,442	15,894	25,620	18,000	18,000
Total Other Operating		54,381	146,173	245,452	303,419	67,105
55270	Allocated Costs-GG	481,368	596,004	596,004	596,004	631,990
55271	Allocated Costs-PW	799,560	941,148	941,148	941,148	319,120
55272	Allocated Costs-CD	103,104	100,389	100,389	100,389	-
Total Allocations		1,384,032	1,637,541	1,637,541	1,637,541	951,110

City of St. Charles
Wastewater Fund
Expenditures
FY 2023-2024 Budget

Account	Description	Actual FY 20/21	Actual FY 21/22	Budget FY 22/23	Forecast FY 22/23	Budget FY 23/24
56001	Motor Vehicle Replacements	-	-	135,000	157,212	595,000
56002	Machinery and Equipment	125,276	238,101	475,000	475,000	100,000
56003	Office Furnishings	-	1,794	-	-	-
56004	Computer Equipment	-	-	-	-	6,700
56100	Land	45,824	52,393	100,000	-	100,000
56101	Land Improvements	824,526	2,137,515	6,529,000	4,894,550	3,672,333
56150	Design Engineering - Capital	1,467,276	479,005	1,461,500	754,986	1,923,500
56160	Construction Engineering - Capital	541,681	1,179,415	1,148,000	480,970	745,025
56170	Other Engineering Services - Capital	12,471	159	248,000	34,000	170,000
56200	Structures and Improvements	43,316	12,876,670	15,264,705	10,276,950	11,166,000
56301	Capitalized Software	6,140	2,455	189,615	193,994	173,036
Total Capital		3,066,510	16,967,507	25,550,820	17,267,662	18,651,594
55300	Interest Expense	184,284	199,972	305,316	305,316	300,878
55301	IEPA Interest Payment	485,986	448,256	570,319	570,319	664,069
55310	Principal Payment	265,461	354,081	395,162	395,162	403,825
55311	IEPA Principal Payment	2,263,335	1,844,849	2,362,093	2,362,093	2,863,068
55320	Underwriting Fees	22,732	27,413	-	-	-
55321	Other Fees	5,067	877	-	-	-
Total Debt Service		3,226,865	2,875,448	3,632,890	3,632,890	4,231,840
57106	Debt Service Trsf 2011 Bonds	11,412	11,445	-	-	-
57108	Debt Service Trsf 2012 Bonds	180,827	178,051	179,049	179,049	179,767
57112	Debt Service Trsf 2018A Bonds	58,865	58,865	58,865	58,865	58,865
57115	Debt Service Trsf 2021A Bonds	-	-	11,341	11,341	11,392
57313	Transfer to WW	1,276,128	-	-	-	-
57314	Transfer to WW Connection	1,911,089	-	-	-	-
57402	Inter-Fund Debt - Loan	-	-	65,132	65,132	-
Total Inter-Fund Transfers		3,438,321	248,361	314,387	314,387	250,024
Total Expenditures		15,302,054	26,771,454	36,999,818	28,521,376	29,966,905

City of St. Charles
Wastewater Fund
Expenditures
FY 2023-2024 Budget

Fund	220	Wastewater Fund				
Department	220550	Wastewater Administration				
Account	Description	Actual FY 20/21	Actual FY 21/22	Budget FY 22/23	Forecast FY 22/23	Budget FY 23/24
50100	Regular Wages	181,771	179,025	186,601	191,950	112,475
50101	Part Time Wages	5,766	-	30,398	-	14,145
50200	Overtime	300	25	226	-	-
50301	Cell Phone/Internet Allowance	459	251	-	405	-
51100	FICA	11,228	10,703	13,467	11,400	7,849
51103	IMRF	22,403	19,838	19,318	16,900	9,726
51104	Medicare	2,651	2,516	3,148	2,700	1,835
51105	401A	1,079	1,189	2,329	1,260	-
51117	Pension Expense	(24,746)	(40,917)	-	-	-
51118	City Pension Contrib/Audit Reclass	(22,403)	-	-	-	-
51203	Life Insurance	-	-	-	-	180
51300	Registration and Fees	1,172	725	3,709	3,709	3,709
51304	Memberships and Dues	2,106	8,582	9,547	13,460	9,547
51402	Meals-Travel & Training	-	174	-	-	-
51500	New Hire Testing	172	-	-	-	-
51501	Current Employee Testing	32	-	-	-	-
51600	Uniforms	(83)	-	-	-	-
Total Personal Services		181,907	182,111	268,743	241,784	159,466
52000	Office Supplies	500	500	500	500	525
52002	Books and Subscriptions	-	272	400	400	400
52100	Refreshment Supplies	-	-	1,000	500	1,000
Total Commodities		500	772	1,900	1,400	1,925
54110	General Legal	23,672	29,468	3,252	3,000	3,252
54135	Collections Services	821	1,500	1,000	1,000	1,000
54160	Engineering Services	19,350	83,499	67,400	67,400	68,000
54171	Insurance Broker Services	2,122	3,924	4,210	4,281	4,900
54189	Other Professional Services	10,323	63,639	36,400	34,756	5,000
54200	Communication Service Projects	368	408	1,545	1,545	-
54201	Communication System Expense	162	-	4,122	-	-
54251	Software Maintenance Agreement	17,824	18,893	20,120	20,030	21,040
54256	IT Consulting Services	9,963	10,433	16,476	10,368	5,184
54310	Safety Program	3,448	1,925	5,725	3,100	3,100
54360	Risk Insurance Premiums	94,402	111,070	123,760	135,536	159,860
54361	W/C Excess Premium	9,626	8,661	9,245	8,981	11,320
Total Contractual Services		192,081	333,420	293,255	289,997	282,656
55270	Allocated Costs-GG	481,368	596,004	-	-	-
55271	Allocated Costs-PW	178,080	243,948	-	-	-
55272	Allocated Costs-CD	103,104	100,389	-	-	-
Total Allocations		762,552	940,341	-	-	-
56003	Office Furnishings and Equip	-	1,794	-	-	-
56004	Computer Equipment	-	-	-	-	6,700
56301	Capitalized Software	6,140	2,455	189,615	193,994	173,036
Total Capital		6,140	4,249	189,615	193,994	179,736
55300	Interest Expense	184,284	199,972	305,316	305,316	300,878
55301	IEPA Interest Payment	481,499	448,256	570,319	570,319	664,069
55310	Principal Payment	265,461	354,081	395,162	395,162	403,825
55311	IEPA Principal Payment	1,804,989	1,844,849	2,362,093	2,362,093	2,863,068
55320	Underwriting Fees	22,732	27,413	-	-	-
55321	Other Fees	5,067	877	-	-	-
Total Debt Service		2,764,032	2,875,448	3,632,890	3,632,890	4,231,840

City of St. Charles
Wastewater Fund
Expenditures
FY 2023-2024 Budget

Fund	220	Wastewater Fund				
Department	220550	Wastewater Administration				
Account	Description	Actual FY 20/21	Actual FY 21/22	Budget FY 22/23	Forecast FY 22/23	Budget FY 23/24
57402	Inter-Fund Debt - Loan	-	-	65,132	65,132	-
Total Interfund Transfers		-	-	65,132	65,132	-
Total Expenditures		3,907,212	4,336,341	4,451,535	4,425,197	4,855,623

City of St. Charles
Wastewater Fund
Expenditures
FY 2023-2024 Budget

Fund	220	Wastewater Fund				
Department	220551	Wastewater Plant Operations				
Account	Description	Actual FY 20/21	Actual FY 21/22	Budget FY 22/23	Forecast FY 22/23	Budget FY 23/24
50100	Regular Wages	595,719	577,716	746,761	610,710	801,820
50101	Part Time Wages	13,139	13,257	34,166	10,967	26,540
50102	Stand by Wages	57,751	57,990	41,837	55,270	44,480
50200	Overtime	61,500	55,315	59,779	59,800	59,760
50201	OT - Double Time	35,316	28,586	29,952	34,400	27,960
50205	Foreman Emergency OT	551	506	-	600	-
50301	Cell Phone/Internet Allowance	1,238	555	864	540	-
51100	FICA	45,218	43,120	56,630	46,210	59,805
51103	IMRF	97,172	82,414	92,290	71,900	73,150
51104	Medicare	10,576	10,084	13,244	10,810	13,990
51105	401A	1,251	1,399	-	1,476	1,575
51117	Pension Expense	(102,282)	(169,121)	-	-	-
51118	City Pension Contrib/Audit Reclass	(97,172)	-	-	-	-
51200	Health Insurance-Medical	107,568	120,633	188,245	189,495	190,931
51203	Life Insurance	-	-	-	-	1,090
51204	Workers Compensation	34,289	34,289	-	-	-
51300	Registration and Fees	1,392	1,126	1,996	2,681	1,996
51304	Memberships and Dues	200	200	460	320	460
51400	Transportation Expense	-	-	120	402	260
51402	Meals-Travel & Training	-	-	60	60	200
51500	New Hire Testing	597	172	380	-	-
51501	Current Employee Testing	415	28	633	-	-
51600	Uniforms	3,605	3,903	3,400	4,900	3,900
51601	Uniforms-Safety	455	396	500	1,500	1,000
Total Personal Services		868,498	862,568	1,271,317	1,102,040	1,308,917
52000	Office Supplies	314	407	500	500	500
52002	Books and Subscriptions	429	22	1,000	1,000	1,000
52100	Refreshment Supplies	863	321	1,000	300	1,000
52101	Meals-Business	33	-	100	100	100
52300	Janitorial/Kitchen Supplies	2,667	2,642	2,650	2,650	2,650
52302	Building Maintenance Supplies	1,058	694	1,080	500	1,080
52304	Chemicals & Sprays	203,296	215,018	251,090	301,090	301,800
52305	Safety Supplies	36,111	37,243	37,940	27,484	37,940
52307	Plumbing Supplies	164	162	235	235	250
52310	Small Tools and Equipment	633	604	825	1,000	1,025
52311	Hardware Supplies	309	327	460	460	460
52314	Parts for Equipment	66,522	66,979	106,000	106,000	106,000
52400	Gasoline	6,361	9,804	10,660	14,000	14,000
52401	Vehicle Fluids	125	130	380	380	380
52500	Electrical Supplies	210	193	300	300	300
52701	Lab Supplies	25,081	31,585	47,546	47,546	47,546
Total Commodities		344,176	366,131	461,766	503,545	516,031
54000	Telephone Service	2,650	2,527	2,620	2,490	2,600
54001	Cellular Service	6,502	5,919	7,650	5,480	5,570
54010	Natural Gas	67,832	73,257	69,190	83,800	152,460
54011	City Electric	685,005	719,173	719,350	685,840	725,840
54012	City Water	114,276	100,424	126,280	112,130	125,590
54013	City Sewer	156,244	138,023	164,060	142,820	154,250
54015	ComEd Utility Charges	2,809	3,242	2,400	3,690	3,700
54110	General Legal	-	-	3,180	1,500	3,180
54142	Background Checks	23	-	25	-	-
54200	Communication Service Projects	3,898	1,484	15,446	15,446	-
54201	Communication System Expense	46,799	47,095	42,087	42,087	42,087
54251	Software Maintenance Agreement	-	-	22,399	8,434	22,399

City of St. Charles
Wastewater Fund
Expenditures
FY 2023-2024 Budget

Fund	220	Wastewater Fund				
Department	220551	Wastewater Plant Operations				
Account	Description	Actual FY 20/21	Actual FY 21/22	Budget FY 22/23	Forecast FY 22/23	Budget FY 23/24
54305	Landscaping/Mowing Services	8,736	8,736	21,600	21,600	57,600
54306	Sludge Removal	135,816	143,788	188,642	188,642	169,000
54310	Safety Program	2,190	762	2,900	2,900	2,900
54371	Testing & Inspection Services	22,482	20,038	21,090	21,090	21,090
54399	Other Contracted Services	107,784	122,295	61,450	113,758	77,800
54402	Maint Agreements - Copiers	660	533	765	240	250
54450	Repair & Maint - Facilities	5,777	12,293	27,400	50,000	38,000
54461	Repair & Maint - Pumps	27,942	5,499	33,755	33,755	34,500
54464	Repair & Maint - Lift Stations	47,713	50,861	59,280	59,280	69,100
54467	Repair & Maint - Other Equip	86,197	60,841	90,460	90,460	90,460
54480	Central Garage Services	15,317	29,934	18,889	29,000	21,510
54500	Postage	731	896	555	555	550
Total Contractual Services		1,547,383	1,547,620	1,701,473	1,714,997	1,820,436
55150	WC-Medical Payments	3,558	-	-	10,625	-
55153	WC-Reserve	(9,791)	-	-	-	-
55223	Motor Vehicle Replace Program	-	-	78,996	78,996	-
55400	Inventory Carrying Charge	615	765	768	900	-
55401	Inventory Overhead	5,981	7,525	9,360	8,000	8,000
Total Other Operating		363	8,290	89,124	98,521	8,000
55290	Allocated Facilities Costs	310,740	348,600	-	-	-
Total Allocations		310,740	348,600	-	-	-
56001	Motor Vehicles - Replacements	-	-	30,000	60,665	60,000
56002	Machinery and Equipment	125,276	238,101	475,000	475,000	100,000
56101	Land Improvements	5,518	70,955	75,000	75,000	75,000
56150	Design Engineering - Capital	586,108	118,127	240,000	15,000	330,500
56160	Construction Engineering - Capital	37,183	265,356	762,000	238,510	455,000
56170	Other Engineering Services - Capital	-	-	178,000	14,000	100,000
56200	Structures and Improvements	-	477,216	15,264,705	4,952,220	11,166,000
Total Capital		754,085	1,169,755	17,024,705	5,830,395	12,286,500
55301	IEPA Interest Payment	4,487	-	-	-	-
55311	IEPA Principal Payment	458,346	-	-	-	-
Total Capital		462,833	-	-	-	-
Total Expenditures		4,288,078	4,302,964	20,548,385	9,249,498	15,939,884

City of St. Charles
Wastewater Fund
Expenditures
FY 2023-2024 Budget

Fund	220	Wastewater Fund					
Department	220552	Wastewater Collections					
Account	Description	Actual FY 20/21	Actual FY 21/22	Budget FY 22/23	Forecast FY 22/23	Budget FY 23/24	
50100	Regular Wages	422,574	425,180	464,734	390,500	518,315	
50101	Part Time Wages	3,569	-	-	-	-	
50200	Overtime	16,242	7,739	11,963	15,900	18,335	
50201	OT - Double Time	2,317	470	4,318	3,860	7,500	
50205	Foreman Emergency OT	121	-	-	-	-	
50301	Cell Phone/Internet Allowance	225	-	-	-	-	
51100	FICA	26,624	25,946	29,822	24,600	33,955	
51103	IMRF	57,639	48,873	49,737	31,600	42,060	
51104	Medicare	6,227	6,068	6,975	5,750	7,940	
51117	Pension Expense	(70,125)	(115,950)	-	-	-	
51118	City Pension Contrib/Audit Reclass	(57,639)	-	-	-	-	
51200	Health Insurance-Medical	92,196	86,167	97,965	97,965	128,783	
51203	Life Insurance	-	-	-	-	620	
51204	Workers Compensation	67,835	67,835	-	-	-	
51300	Registration and Fees	500	375	550	550	550	
51304	Memberships and Dues	-	-	165	165	165	
51501	Current Employee Testing	331	360	1,174	-	-	
51600	Uniforms	3,360	2,839	3,000	4,500	3,500	
51601	Uniforms-Safety	170	315	1,000	1,000	1,000	
Total Personal Services		572,166	556,217	671,403	576,390	762,723	
52000	Office Supplies	253	59	372	372	372	
52001	Computer Related Supplies	405	-	528	250	528	
52100	Refreshment Supplies	369	338	500	500	500	
52101	Meals-Business	88	253	324	650	324	
52300	Janitorial/Kitchen Supplies	280	228	365	365	365	
52302	Building Maintenance Supplies	73	76	324	100	324	
52304	Chemicals & Sprays	1,334	2,058	7,350	5,000	7,350	
52305	Safety Supplies	4,836	3,606	9,380	6,980	9,380	
52306	Signage/Traffic Control Suppl	1,513	1,275	1,670	1,670	1,670	
52307	Plumbing Supplies	6	31	50	50	50	
52310	Small Tools and Equipment	6,203	1,076	2,450	2,450	2,450	
52311	Hardware Supplies	151	53	539	539	540	
52312	Paints, Supplies and Solvents	2,000	508	2,000	1,000	2,000	
52314	Parts for Equipment	28,471	29,832	37,452	30,000	37,450	
52400	Gasoline	24,700	26,823	30,900	36,500	36,500	
52401	Vehicle Fluids	142	112	204	100	-	
52402	Motor Vehicle Parts	39	122	539	100	-	
52500	Electrical Supplies	-	-	24	-	-	
52700	Water/Sewer Line Repair Materials	7,677	8,518	10,700	13,000	13,300	
52804	Landscaping/Planter Supplies	88	25	97	100	100	
52805	Street Repair Materials	7,837	3,848	17,000	30,000	31,000	
Total Commodities		86,465	78,841	122,768	129,726	144,203	
54000	Telephone Service	1,465	1,526	1,590	1,620	1,670	
54001	Cellular Service	24,380	28,369	25,900	27,600	28,430	
54189	Other Professional Services	1,998	400	2,180	500	2,180	
54200	Communication Service Projects	2,208	1,304	9,267	9,267	-	
54251	Software Maintenance Agreement	-	-	34,000	20,000	20,000	
54301	Refuse & Hauling Service	7,599	3,829	21,200	12,000	21,200	
54308	Restoration Services	435	-	1,644	1,000	1,644	
54311	Locate Service	4,906	4,374	5,200	5,200	5,200	
54312	Sewer Lining Projects	43,667	749,170	448,000	448,000	450,000	
54314	Sewer Line Flushing	-	-	42,000	42,000	42,000	
54371	Testing & Inspection Services	-	-	396	396	396	
54399	Other Contracted Services	32,889	6,783	2,160	9,160	9,160	

City of St. Charles
Wastewater Fund
Expenditures
FY 2023-2024 Budget

Fund	220	Wastewater Fund				
Department	220552	Wastewater Collections				
Account	Description	Actual FY 20/21	Actual FY 21/22	Budget FY 22/23	Forecast FY 22/23	Budget FY 23/24
54456	Repair & Maint - Streets	12,317	-	15,900	15,900	15,900
54465	Repair & Maint - Sewer Lines	101,312	80,453	126,460	109,460	126,460
54467	Repair & Maint - Other Equip	5,452	22,891	6,425	6,425	6,425
54480	Central Garage Services	98,151	64,645	76,641	92,070	81,070
54513	Equipment Rental	1,990	5,000	7,140	5,000	7,140
Total Contractual Services		338,769	968,744	826,103	805,598	818,875
55150	WC-Medical Payments	-	6,742	-	67,050	-
55153	WC - Reserve	-	79,711	-	-	-
55202	Other Governmental Fees & Taxes	40,500	40,500	53,064	40,500	41,500
55223	Motor Vehicle Replace Program	-	-	84,448	84,448	-
55400	Inventory Carrying Charge	2,057	2,561	2,556	2,900	7,605
55401	Inventory Overhead	11,461	8,369	16,260	10,000	10,000
Total Other Operating		54,018	137,883	156,328	204,898	59,105
55290	Allocated Facilities Costs	310,740	348,600	-	-	-
Total Allocations		310,740	348,600	-	-	-
56001	Motor Vehicles - Replacements	-	-	105,000	96,547	535,000
56101	Land Improvements	776,904	233,915	991,000	274,950	1,730,000
56150	Design Engineering - Capital	190,387	237,503	421,500	272,744	323,000
56160	Construction Engineering - Capital	50,395	-	36,000	-	120,000
56170	Other Engineering Services - Capital	12,471	159	20,000	20,000	20,000
Total Capital		1,030,157	471,577	1,573,500	664,241	2,728,000
Total Expenditures		2,392,315	2,561,862	3,350,102	2,380,853	4,512,906

City of St. Charles
Wastewater Fund
Expenditures
FY 2023-2024 Budget

Fund	220	Wastewater Fund					
Department	220553	Wastewater Connection					
	Account	Description	Actual FY 20/21	Actual FY 21/22	Budget FY 22/23	Forecast FY 22/23	Budget FY 23/24
	56100	Land	45,824	52,393	100,000	-	100,000
	56101	Land Improvements	42,104	1,832,645	5,463,000	4,544,600	1,867,333
	56150	Design Engineering - Capital	690,781	123,375	800,000	467,242	1,270,000
	56160	Construction Engineering - Capital	454,103	914,059	350,000	242,460	170,025
	56170	Other Engineering Services - Capital	-	-	50,000	-	50,000
	56200	Structures and Improvements	43,316	12,399,454	-	5,324,730	-
	Total Capital		1,276,128	15,321,926	6,763,000	10,579,032	3,457,358
	57313	Transfer to Waste Water	1,276,128	-	-	-	-
	Total Contractual Services		1,276,128	-	-	-	-
	Total Expenditures		2,552,256	15,321,926	6,763,000	10,579,032	3,457,358

City of St. Charles
Wastewater Fund
Expenditures
FY 2023-2024 Budget

Fund	220	Wastewater Fund					
Department	220800	Wastewater-Inter-Fund Transfers					
Account	Description	Actual FY 20/21	Actual FY 21/22	Budget FY 22/23	Forecast FY 22/23	Budget FY 23/24	
55270	Allocated Costs-GG	\$ -	\$ -	\$ 596,004	\$ 596,004	\$ 631,990	
55271	Allocated Costs-PW	-	-	941,148	941,148	319,120	
55272	Allocated Costs-CD	-	-	100,389	100,389	-	
Total Other Operating		-	-	1,637,541	1,637,541	951,110	
57106	Debt Service Trsf 2011 Bonds	11,412	11,445	-	-	-	
57108	Debt Service Trsf 2012 Bonds	180,827	178,051	179,049	179,049	179,767	
57112	Debt Service Trsf 2018A Bonds	58,865	58,865	58,865	58,865	58,865	
57115	Debt Service Trsf 2021A Bonds	-	-	11,341	11,341	11,392	
57314	Transfer to WW Connection	1,911,089	-	-	-	-	
Total Other Budgeting Expenses		2,162,193	248,361	249,255	249,255	250,024	
Total Expenditures		\$ 2,162,193	\$ 248,361	\$ 1,886,796	\$ 1,886,796	\$ 1,201,134	

City of St. Charles
Refuse Fund
Fund Summary
FY 2023-2024 Budget

	Actual FY 20/21	Actual FY 21/22	Budget FY 22/23	Forecast FY 22/23	Budget FY 23/24	FY23/24 Budget vs FY 22/23 Forecast	
						\$	%
Beginning Net Current Assets			174,054	174,054	116,811		
<u>Revenues</u>							
User Charges	525,869	526,211	527,500	529,750	529,750	-	0.0%
Other Revenues	20,530	21,018	16,800	19,900	19,715	(185)	-0.9%
Investment Income	260	283	750	1,280	1,400	120	9.4%
Interfund Transfers	80,000	80,000	105,000	105,000	105,000	-	0.0%
Total Revenues	626,659	627,512	650,050	655,930	655,865	(65)	0.0%
<u>Expenditures</u>							
Materials and Supplies	1,965	2,625	4,000	4,600	4,200	(400)	-8.7%
Contractual Services	541,135	547,432	667,600	590,456	570,800	(19,656)	-3.3%
Departmental Allocations	110,208	118,117	118,117	118,117	-	(118,117)	-100.0%
Interfund Transfers	53,120	-	-	-	-	-	0.0%
Total Expenditures	706,428	668,174	789,717	713,173	575,000	(138,173)	-112.0%
Revenues Over/ (Under) Expenditures	(79,769)	(40,662)	(139,667)	(57,243)	80,865		
Ending Net Current Assets			34,387	116,811	197,676		

City of St. Charles
Refuse Fund
Revenue
FY 2023-2024 Budget

Account	Description	Actual FY 20/21	Actual FY 21/22	Budget FY 22/23	Forecast FY 22/23	Budget FY 23/24
45530	Refuse Charges	27,124	27,778	27,500	29,500	29,500
45531	Yardwaste/Cleanup	498,745	498,433	500,000	500,250	500,250
	Total User Charges	525,869	526,211	527,500	529,750	529,750
46220	Recovery Of Bad Debts-COSC	54	62	-	40	-
	Total Miscellaneous Revenues	54	62	-	40	-
47105	Money Market Interest	260	283	750	1,280	1,400
	Total Investment Income	260	283	750	1,280	1,400
47200	Rental Income	7,088	7,463	7,800	8,360	8,215
	Total Rental Income	7,088	7,463	7,800	8,360	8,215
47302	Sale Of New Material	1,232	3,036	1,500	4,000	4,000
47304	Sale Of Used Material	12,156	10,457	7,500	7,500	7,500
	Total Sales of Property Revenues	13,388	13,493	9,000	11,500	11,500
49100	Transfers-from General Fund	80,000	80,000	105,000	105,000	105,000
	Total Interfund Transfers In	80,000	80,000	105,000	105,000	105,000
	Total Revenues	626,659	627,512	650,050	655,930	655,865

City of St. Charles
Refuse Fund
Expenditures
FY 2023-2024 Budget

Account	Description	Actual FY 20/21	Actual FY 21/22	Budget FY 22/23	Forecast FY 22/23	Budget FY 23/24
52806	Refuse Supplies	1,965	2,625	4,000	4,600	4,200
	Total Commodities	1,965	2,625	4,000	4,600	4,200
54135	Collection Services	29	92	100	100	100
54301	Refuse and Hauling Service	41,652	45,460	164,500	88,475	67,700
54302	Brush and Leaf Service	499,454	501,880	503,000	501,881	503,000
	Total Contractual Services	541,135	547,432	667,600	590,456	570,800
55270	Allocated Costs-GG	62,832	63,505	63,505	63,505	-
55271	Allocated Costs-PW	47,376	54,612	54,612	54,612	-
	Total Other Operating	110,208	118,117	118,117	118,117	-
57311	Transfer to General Fund	53,120	-	-	-	-
	Total Inter-Fund Transfers	53,120	-	-	-	-
	Total Expenditures	706,428	668,174	789,717	713,173	575,000

City of St. Charles
Refuse Fund
Expenditures
FY 2023-2024 Budget

Fund	230	Refuse Fund					
Department	230560	Refuse					
Account	Description	Actual FY 20/21	Actual FY 21/22	Budget FY 22/23	Forecast FY 22/23	Budget FY 23/24	
52806	Refuse Supplies	1,965	2,625	4,000	4,600	4,200	
	Total Commodities	1,965	2,625	4,000	4,600	4,200	
54135	Collection Services	29	92	100	100	100	
54301	Refuse and Hauling Service	41,652	45,460	164,500	88,475	67,700	
54302	Brush and Leaf Service	499,454	501,880	503,000	501,881	503,000	
	Total Contractual Services	541,135	547,432	667,600	590,456	570,800	
	Total Expenditures	543,100	550,057	671,600	595,056	575,000	

City of St. Charles
Refuse Fund
Expenditures
FY 2023-2024 Budget

Fund	230	Refuse Fund					
Department	230800	Refuse-Inter-Fund Transfers					
	Account	Description	Actual FY 20/21	Actual FY 21/22	Budget FY 22/23	Forecast FY 22/23	Budget FY 23/24
	55270	Allocated Costs-GG	62,832	63,505	63,505	63,505	-
	55271	Allocated Costs-PW	47,376	54,612	54,612	54,612	-
		Total Other Operating	110,208	118,117	118,117	118,117	-
	57311	Transfer to General Fund	53,120	-	-	-	-
		Total Inter-Fund Transfers	53,120	-	-	-	-
		Total Expenditures	163,328	118,117	118,117	118,117	-

Fiscal Year 2023-2024 Budget

City of St. Charles
TIF 3 - St. Charles Mall Fund
Fund Summary
FY 2023-2024 Budget

	Actual FY 20/21	Actual FY 21/22	Budget FY 22/23	Forecast FY 22/23	Budget FY 23/24	FY23/24 Budget vs FY 22/23 Forecast	
						\$	%
Beginning Fund Balance			(753,800)	(753,800)	(40,055)		
<u>Revenues</u>							
Property Tax	180,262	454,154	591,300	931,919	987,834	55,915	6.0%
Investment Income	45	196	200	1,690	700	(990)	-58.6%
Total Revenues	180,307	454,350	591,500	933,609	988,534	54,925	5.9%
<u>Expenditures</u>							
Contractual Services	-	563	563	564	570	6	1.1%
Interfund Transfers	180,611	213,400	219,300	219,300	799,132	579,832	264.4%
Total Expenditures	180,611	213,963	219,863	219,864	799,702	579,838	265.5%
Revenues Over/ (Under) Expenditures	(304)	240,388	371,637	713,745	188,832		
Ending Fund Balance			(382,163)	(40,055)	148,777		

City of St. Charles
TIF 3 - St. Charles Mall Fund
Revenue
FY 2023-2024 Budget

Account	Description	Actual FY 20/21	Actual FY 21/22	Budget FY 22/23	Forecast FY 22/23	Budget FY 23/24
41123	TIF Property Tax-Kane	180,262	454,154	591,300	931,919	987,834
	Total Property Tax	180,262	454,154	591,300	931,919	987,834
47105	Money Market Interest	40	196	200	1,500	500
47199	Interest-Miscellaneous	5	-	-	190	200
	Total Investment Income	45	196	200	1,690	700
	Total Revenues	180,307	454,350	591,500	933,609	988,534

City of St. Charles
TIF 3 - St. Charles Mall Fund
Expenditures
FY 2023-2024 Budget

Account	Description	Actual FY 20/21	Actual FY 21/22	Budget FY 22/23	Forecast FY 22/23	Budget FY 23/24
54110	General Legal	-	563	563	564	570
	Total Contractual Services	-	563	563	564	570
57003	Transfer to Mall TIF #3 Bond Fund	180,611	213,400	219,300	219,300	-
57311	Transfer to General Fund	-	-	-	-	799,132
	Total Inter-Fund Transfers	180,611	213,400	219,300	219,300	799,132
	Total Expenditures	180,611	213,963	219,863	219,864	799,702

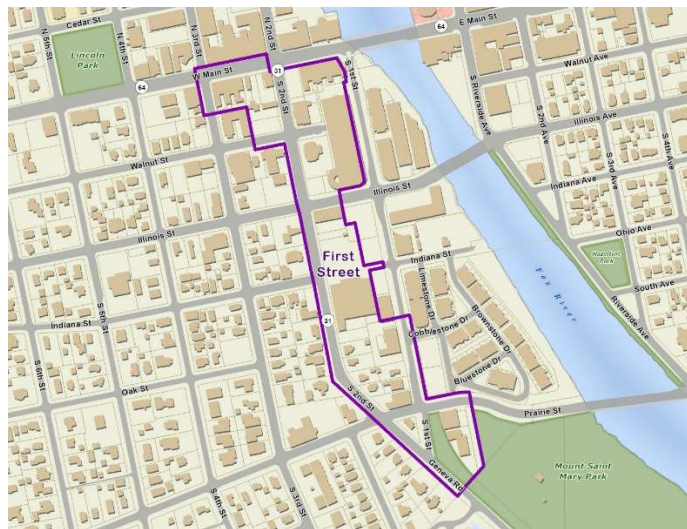
City of St. Charles
Tax Increment Financing First Street District #4
Fiscal Year 2023-2024 Budget

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 and take advantage of low bond interest refinancing rates. Most of the planned development for the site has been completed, but a couple of parcels remain for development opportunity.

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 will assist in providing redevelopment opportunities within the two TIF Districts and funds to assist in repaying the outstanding debt obligations.



FY 2022-23 Significant Accomplishments

- ✓ Redevelopment discussions of several parcels within the TIF District continued throughout the year.

FY 2023-24 Goals and Objectives

- Continue to work with developers expressing interest in the remaining available parcels within the TIF District.
- Continue to facilitate discussions and interest in a new tenant for the former Blue Goose supermarket.

City of St. Charles
TIF 4 - First St Development Fund
Fund Summary
FY 2023-2024 Budget

	Actual FY 20/21	Actual FY 21/22	Budget FY 22/23	Forecast FY 22/23	Budget FY 23/24	FY23/24 Budget vs FY 22/23 Forecast	
						\$	%
Beginning Fund Balance			(517,959)	(517,959)	(530,862)		
<u>Revenues</u>							
Property Tax	453,078	463,731	475,325	460,717	488,360	27,643	6.0%
Investment Income	47	155	2,000	1,705	1,800	95	5.6%
Interfund Transfers	-	213,406	-	-	-	-	0.0%
Total Revenues	453,125	677,292	477,325	462,422	490,160	27,738	6.0%
<u>Expenditures</u>							
Contractual Services	-	2,081	2,000	-	-	-	0.0%
Interfund Transfers - Debt	453,534	463,502	475,325	475,325	487,210	11,885	2.5%
Total Expenditures	453,534	465,583	477,325	475,325	487,210	11,885	2.5%
Revenues Over/ (Under) Expenditures	(409)	211,709	-	(12,903)	2,950		
Ending Fund Balance			(517,959)	(530,862)	(527,912)		

City of St. Charles
TIF 4 - First St Development Fund
Revenue
FY 2023-2024 Budget

Account	Description	Actual FY 20/21	Actual FY 21/22	Budget FY 22/23	Forecast FY 22/23	Budget FY 23/24
41123	TIF Property Tax-Kane	453,078	463,731	475,325	460,717	488,360
	Total Property Tax	453,078	463,731	475,325	460,717	488,360
47105	Money Market Interest	36	155	2,000	1,705	1,800
47199	Interest-Miscellaneous	11	-	-		
	Total Investment Income	47	155	2,000	1,705	1,800
49300	Transfers-from Spec Revenue	-	213,406	-	-	-
	Total Interfund Transfers In	-	213,406	-	-	-
	Total Revenues	453,125	677,292	477,325	462,422	490,160

City of St. Charles
TIF 4 - First St Development Fund
Expenditures
FY 2023-2024 Budget

Account	Description	Actual FY 20/21	Actual FY 21/22	Budget FY 22/23	Forecast FY 22/23	Budget FY 23/24
54110	General Legal	-	2,081	2,000	-	-
	Total Contractual Services	-	2,081	2,000	-	-
57004	Transfer to First St. TIF #4 Bond Fund	453,534	463,502	475,325	475,325	487,210
	Total Inter-Fund Transfers	453,534	463,502	475,325	475,325	487,210
	Total Expenditures	453,534	465,583	477,325	475,325	487,210

City of St. Charles
Tax Increment Financing St. Charles Manufacturing District #5
Fiscal Year 2023-2024 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 will be made in FY 23-24 after which the TIF District will partially repay some of the funds advanced back to the City.



FY 2022-23 Significant Accomplishments

- ✓ Transferred \$210,706 in increment to assist in paying the annual debt service of the 2021A GO TIF #5 issuance of \$310,125.

FY 2023-24 Goals and Objectives

- Transfer funds in the amount of \$223,315 to the appropriate debt service fund to assist in making the final debt service payment on the bonds of \$314,650.

City of St. Charles
TIF 5 - St Charles Manufacturing Fund
Fund Summary
FY 2023-2024 Budget

	Actual FY 20/21	Actual FY 21/22	Budget FY 22/23	Forecast FY 22/23	Budget FY 23/24	FY23/24 Budget vs FY 22/23 Forecast	
						\$	%
Beginning Fund Balance			(980,000)	(980,000)	(979,987)		
<u>Revenues</u>							
Property Tax	200,137	205,607	210,750	210,391	223,000	12,609	6.0%
Investment Income	56	76	100	328	315	(13)	-4.0%
Interfund Transfers	202,761	20,531	-	-	-	-	0.0%
Total Revenues	402,954	226,214	210,850	210,719	223,315	12,596	6.0%
<u>Expenditures</u>							
Contractual Services	-	563	563	-	-	-	0.0%
Interfund Transfers - Debt	202,924	205,665	210,750	210,706	223,315	12,609	6.0%
Total Expenditures	202,924	206,228	211,313	210,706	223,315	12,609	6.0%
Revenues Over/ (Under) Expenditures	200,030	19,986	(463)	13	-		
Ending Fund Balance			(980,463)	(979,987)	(979,987)		

City of St. Charles
TIF 5 - St Charles Manufacturing Fund
Revenue
FY 2023-2024 Budget

Account	Description	Actual FY 20/21	Actual FY 21/22	Budget FY 22/23	Forecast FY 22/23	Budget FY 23/24
41123	TIF Property Tax-Kane	200,137	205,607	210,750	210,391	223,000
	Total Property Tax	200,137	205,607	210,750	210,391	223,000
47105	Money Market Interest	51	76	100	285	275
47199	Interest-Miscellaneous	5	-	-	43	40
	Total Investment Income	56	76	100	328	315
49100	Transfers-from General Fund	202,761	20,531	-	-	-
	Total Interfund Transfers In	202,761	20,531	-	-	-
	Total Revenues	402,954	226,214	210,850	210,719	223,315

City of St. Charles
TIF 5 - St Charles Manufacturing Fund
Expenditures
FY 2023-2024 Budget

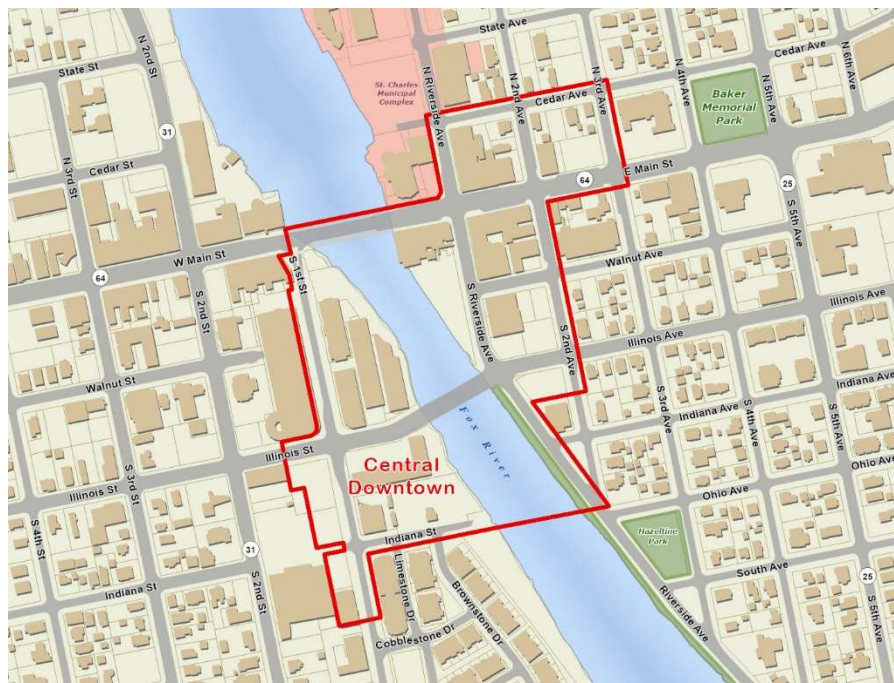
Account	Description	Actual FY 20/21	Actual FY 21/22	Budget FY 22/23	Forecast FY 22/23	Budget FY 23/24
54110	General Legal	-	563	563	-	-
	Total Contractual Services	-	563	563	-	-
57005	Transfer to TIF #5 Bond Fund	202,924	205,665	210,750	210,706	223,315
	Total Inter-Fund Transfers	202,924	205,665	210,750	210,706	223,315
	Total Expenditures	202,924	206,228	211,313	210,706	223,315

City of St. Charles
Tax Increment Financing Central Downtown District #7
Fiscal Year 2023-2024 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 2022-23 Significant Accomplishments

- ✓ Transferred \$517,786 to the First Street TIF #4 Fund providing partial funds to support First Street TIF #4 debt service.

FY 2023-24 Goals and Objectives

- Continue to support repayment of First Street TIF #4 obligations and identify other potential improvements that can be funded, if possible.

City of St. Charles
TIF 7 - Central Downtown Fund
Fund Summary
FY 2023-2024 Budget

	Actual FY 20/21	Actual FY 21/22	Budget FY 22/23	Forecast FY 22/23	Budget FY 23/24	FY23/24 Budget vs FY 22/23 Forecast	
						\$	%
Beginning Fund Balance			246,439	246,439	820,759		
<u>Revenues</u>							
Property Tax	775,755	856,049	980,000	1,088,314	1,153,600	65,286	6.0%
Investment Income	2,400	1,724	400	4,300	7,000	2,700	62.8%
Other Revenues	20	(10)	-	-	-	-	0.0%
Interfund Transfers	-	-	300,000	-	-	-	0.0%
Total Revenues	778,175	857,763	1,280,400	1,092,614	1,160,600	67,986	6.2%
<u>Expenditures</u>							
Contractual Services	150,199	4,556	6,033	508	-	(508)	0.0%
Capital	234,686	84,153	144,189	-	-	-	0.0%
Interfund Transfers	542,766	843,104	817,786	517,786	530,997	13,211	2.6%
Total Expenditures	927,651	931,813	968,008	518,294	530,997	12,703	2.6%
Revenues Over/ (Under) Expenditures	(149,476)	(74,050)	312,392	574,320	629,603		
Ending Fund Balance			558,831	820,759	1,450,362		

City of St. Charles
TIF 7 - Central Downtown Fund
Revenue

FY 2023-2024 Budget

Account	Description	Actual FY 20/21	Actual FY 21/22	Budget FY 22/23	Forecast FY 22/23	Budget FY 23/24
41123	TIF Property Tax-Kane	775,755	856,049	980,000	1,088,314	1,153,600
	Total Property Tax	775,755	856,049	980,000	1,088,314	1,153,600
47105	Money Market Interest	2,382	1,723	400	4,300	7,000
47199	Interest-Miscellaneous	18	1	-	-	-
	Total Investment Income	2,400	1,724	400	4,300	7,000
47300	Sale of Property	20	(10)	-	-	-
	Total Property Tax	20	(10)	-	-	-
49300	Transfer from TIF #7 Special Revenue	-	-	300,000	-	-
	Total Transfers	-	-	300,000	-	-
	Total Revenues	778,175	857,763	1,280,400	1,092,614	1,160,600

City of St. Charles
Central Downtown (TIF 7) Capital Project Fund
Expenditures
FY 2023-2024 Budget

Account	Description	Actual FY 20/21	Actual FY 21/22	Budget FY 22/23	Forecast FY 22/23	Budget FY 23/24
54110	General Legal	-	563	563	508	-
54189	Other Professional Services	150,199	3,993	5,470	-	-
Total Contractual Services		150,199	4,556	6,033	508	-
56101	Land Improvements	223,921	84,153	144,189	-	-
56170	Other Engineering Services - Capital	10,765	-	-	-	-
Total Capital		234,686	84,153	144,189	-	-
57004	Transfer to TIF #4	542,766	731,298	517,786	517,786	530,997
57007	Transfer to TIF #7 Capital	-	111,806	300,000	-	-
Total Fund Transfers		542,766	843,104	817,786	517,786	530,997
Total Expenditures		927,651	931,813	968,008	518,294	530,997

City of St. Charles
Motor Fuel Tax Fund Summary
Fiscal Year 2023-2024 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, 2023 the rates were \$0.423 per gallon for gasoline and \$0.498 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.

FY 2022-23 Significant Accomplishments

- ✓ Utilized \$2,229,377 of MFT revenues to help fund the City's road improvements on portions of the following streets:
 - Cumberland Green/Parkway, Illinois Avenue, Mark Street, Matisse Drive, McKinley Street, Millington Way, Monet Place, N. 2nd Avenue, N.3rd Avenue, N. 4th Street, Picaso Drive, Pleasant Plains Drive, S. 2nd Street, S. 7th Street, S. 14th Street, S. 15th Court and Tower Hill Drive

FY 2023-24 Goals and Objectives

- ✓ Fund improvements to the City road network using \$2,525,000 of accumulated MFT funds and Rebuild Illinois Funds on 4.7 miles of the following streets:
 - Antoine Place, Voltaire Lane, Provence Drive, Renard Lane, River Ridge Drive, Prairie Crossing Drive, River View Drive, Hampton Course, Fox Chase Blvd., Lexington Avenue, Lancaster Avenue, Liberty Avenue and Cranbrook Avenue

Performance Measures and Statistics	2020-21 Actual	2021-22 Actual	2022-23 Projected	2023-24 Estimate
Miles of Road Improvements with MFT revenues	3.0	3.2	3.9	4.7

**City of St. Charles
Motor Fuel Tax Fund
Fund Summary
FY 2023-2024 Budget**

	Actual FY 20/21	Actual FY 21/22	Budget FY 22/23	Forecast FY 22/23	Budget FY 23/24	FY23/24 Budget vs FY 22/23 Forecast	
						\$	%
Beginning Fund Balance			3,597,172	3,597,172	3,119,373		
<u>Revenues</u>							
Intergovernmental Revenue	2,348,778	2,095,297	1,724,176	1,692,176	1,424,000	(268,176)	-15.8%
Investment Income	7,016	5,270	20,000	59,402	78,512	19,110	32.2%
Total Revenues	2,355,794	2,100,567	1,744,176	1,751,578	1,502,512	(249,066)	-14.2%
<u>Expenditures</u>							
Land Improvements	1,648,423	1,221,306	2,350,000	2,229,377	2,525,000	295,623	13.3%
Total Expenditures	1,648,423	1,221,306	2,350,000	2,229,377	2,525,000	295,623	13.3%
Revenues Over/ (Under) Expenditures	707,371	879,261	(605,824)	(477,799)	(1,022,488)		
Ending Fund Balance			2,991,348	3,119,373	2,096,885		

City of St. Charles
Motor Fuel Tax Fund
Revenue
FY 2023-2024 Budget

Account	Description	Actual FY 20/21	Actual FY 21/22	Budget FY 22/23	Forecast FY 22/23	Budget FY 23/24
44211	State Grants-Capital	1,086,558	724,372	362,176	362,176	-
44310	Motor Fuel Tax Allotments	1,262,220	1,370,925	1,362,000	1,330,000	1,424,000
Total Intergovernmental Revenue		2,348,778	2,095,297	1,724,176	1,692,176	1,424,000
47102	Interest on Certificate of Deposit	-	-	-	7,267	7,492
47104	US Govt Security Interest	-	-	-	10,625	11,020
47105	Money Market Interest	7,016	5,270	20,000	41,510	60,000
Total Investment Income		7,016	5,270	20,000	59,402	78,512
Total Revenues		2,355,794	2,100,567	1,744,176	1,751,578	1,502,512

City of St. Charles
Motor Fuel Tax Fund
Expenditures
FY 2023-2024 Budget

Account	Description	Actual FY 20/21	Actual FY 21/22	Budget FY 22/23	Forecast FY 22/23	Budget FY 23/24
56101	Land Improvements	1,648,423	1,221,306	2,350,000	2,229,377	2,525,000
	Total Capital	1,648,423	1,221,306	2,350,000	2,229,377	2,525,000
	Total Expenditures	1,648,423	1,221,306	2,350,000	2,229,377	2,525,000

City of St. Charles
First Street East Plaza Capital Project Fund
Fund Summary
FY 2023-2024 Budget

	Actual FY 20/21	Actual FY 21/22	Budget FY 22/23	Forecast FY 22/23	Budget FY 23/24	FY23/24 Budget vs FY 22/23 Forecast	
						\$	%
Beginning Fund Balance			206,653	206,653	2,675,311		
<u>Revenues</u>							
Other Revenues	34,000	156,153	-	-	587,321	587,321	100%
Investment Income	1,903	1,422	-	2,130	-	(2,130)	-100%
Interfund Transfers	1,053,824	111,806	-	2,583,240	-	(2,583,240)	100%
Total Revenues	1,089,727	269,381	-	2,585,370	587,321	(1,998,049)	-77%
<u>Expenditures</u>							
Materials and Supplies	-	1,516	-	1,738	-	(1,738)	-100%
Capital	319,473	652,863	-	114,974	3,262,632	3,147,658	2738%
Total Expenditures	319,473	654,379	-	116,712	3,262,632	3,145,920	2695%
Revenues Over/ (Under) Expenditures	770,254	(384,998)	-	2,468,658	(2,675,311)		
Ending Fund Balance			206,653	2,675,311	-		

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

FY 2023-2024 Budget

Account	Description	Actual FY 20/21	Actual FY 21/22	Budget FY 22/23	Forecast FY 22/23	Budget FY 23/24
47105	Money Market Interest	1,903	1,422	-	2,130	
	Total Investment Income	1,903	1,422	-	2,130	-
48700	Donations & Contributions	34,000	156,153	-	-	587,321
	Total Donations & Contributions	34,000	156,153	-	-	587,321
49100	Transfers-from General Fund	53,824	-	-	2,583,240	-
49900	Transfers-from Other Funds	1,000,000	111,806	-	-	-
	Total Interfund Transfers In	1,053,824	111,806	-	2,583,240	-
	Total Revenues	1,089,727	269,381	-	2,585,370	587,321

City of St. Charles
First Street East Plaza Capital Project Fund
Expenditures
FY 2023-2024 Budget

Fund	508	First St Plaza East Project Fund					
Department	508667	First St Plaza Project Expenditures					
Account	Description	Actual FY 20/21	Actual FY 21/22	Budget FY 22/23	Forecast FY 22/23	Budget FY 23/24	
56160	Construction Engineering - Capital	6,979	153,408	-	53,997	193,760	
	Total Capital	319,473	652,863	-	114,974	3,262,632	
	Total Expenditures	319,473	654,379	-	116,712	3,262,632	

**City of St. Charles
Capital Projects Fund
Fiscal Year 2023-2024 Budget**

General Description

The City maintains a general Capital Projects Fund which accounts for resources used to fund various major 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, major information systems and information technology projects.

The City has relied heavily in the past 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. 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 0.50% 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.

City of St. Charles
Capital Project Funds
Fund Summary
FY 2023-2024 Budget

	Actual FY 20/21	Actual FY 21/22	Budget FY 22/23	Forecast FY 22/23	Budget FY 23/24	FY23/24 Budget vs FY 22/23 Forecast	
						\$	%
Beginning Fund Balance	-	-	6,222,205	6,222,205	5,688,389		
<u>Revenues</u>							
Property Taxes	22,938	23,402	23,500	23,812	23,800	(12)	-0.1%
Sales & Use Tax	-	-	-	-	3,667,000	3,667,000	100.0%
Intergovernmental Revenue	503,125	1,694,227	250,000	391,545	407,105	15,560	4.0%
Investment Income	8,739	5,601	10,000	185,000	160,000	(25,000)	-13.5%
Sale of Property	-	10	-	-	-	-	0.0%
Debt Issuances	3,188,253	3,199,792	-	-	-	-	0.0%
Interfund Transfers	1,716,252	3,854,882	2,121,537	2,121,537	1,200,000	(921,537)	-43.4%
Total Revenues	5,439,307	8,777,914	2,405,037	2,721,894	5,457,905	2,736,011	100.5%
<u>Expenditures</u>							
Contractual Services	177,263	49,421	244,700	179,270	357,000	177,730	99.1%
Other Operating	-	490,217	490,000	490,000	-	(490,000)	-100.0%
Capital	3,454,650	4,716,467	3,721,837	2,584,090	6,774,341	4,190,251	162.2%
Debt Service	28,570	28,565	2,350	2,350	2,350	-	0.0%
Interfund Transfer - Debt	1,669,768	139,516	97,650	-	-	-	0.0%
Total Expenditures	5,330,251	5,424,186	4,556,537	3,255,710	7,133,691	3,877,981	161.3%
Revenues Over/ (Under) Expenditures	109,056	3,353,728	(2,151,500)	(533,816)	(1,675,786)		
Ending Fund Balance			4,070,705	5,688,389	4,012,603		

City of St. Charles
Capital Projects Fund
Revenue
FY 2023-2024 Budget

Account	Description	Actual FY 20/21	Actual FY 21/22	Budget FY 22/23	Forecast FY 22/23	Budget FY 23/24
41122	Special Service Area Property Tax	22,938	23,402	23,500	23,812	23,800
	Total Property Taxes	22,938	23,402	23,500	23,812	23,800
41201	Home Rules Sales Tax - 0.50%	-	-	-	-	3,667,000
	Total Sales & Use Taxes	-	-	-	-	3,667,000
44201	Federal Grants - Capital PW	211,202	819,434	-	-	-
44211	State Grants - Capital PW	86,419	518,881	-	50,000	-
44230	Local Grants - Kane County	71,980	70,000	-	-	-
44231	Other Grants	-	-	-	-	47,105
44315	Video Gaming Revenue	133,524	285,912	250,000	341,545	360,000
	Total Intergovernmental Revenue	503,125	1,694,227	250,000	391,545	407,105
47105	Money Market Interest	8,739	5,354	10,000	185,000	160,000
47106	Gain/Loss on Sale of Investments	-	247	-	-	-
	Total Investment Income	8,739	5,601	10,000	185,000	160,000
47300	Sale of Property	-	10	-	-	-
	Total Sale of Property	-	10	-	-	-
48200	Bond Proceeds	2,860,000	2,950,000	-	-	-
48400	Bond Discount/Premium	328,253	249,792	-	-	-
	Total Debt Issuances	3,188,253	3,199,792	-	-	-
49100	Transfers-from General Fund	1,716,252	3,398,886	2,121,537	2,121,537	1,200,000
49900	Transfers-from Other Funds	-	455,996	-	-	-
	Total Interfund Transfers	1,716,252	3,854,882	2,121,537	2,121,537	1,200,000
	Total Revenues	5,439,307	8,777,914	2,405,037	2,721,894	5,457,905

City of St. Charles
Capital Projects Fund
Expenditures
FY 2023-2024 Budget

Account	Description	Actual FY 20/21	Actual FY 21/22	Budget FY 22/23	Forecast FY 22/23	Budget FY 23/24
54110	General Legal	20,711	20,816	-	-	-
54189	Other Professional Services	-	2,728	-	-	-
54256	IT Consulting Services	156,552	25,877	244,700	164,270	357,000
54399	Other Contracted Services	-	-	-	15,000	-
Total Contractual Services		177,263	49,421	244,700	179,270	357,000
55202	Other Government Fees & Taxes	-	490,000	490,000	490,000	-
55401	Inventory Overhead	-	217	-	-	-
Total Other Operating		-	490,217	490,000	490,000	-
56002	Machinery and Equipment	-	52,975	44,000	44,460	35,000
56004	Computer Equipment	656,866	245,070	95,000	63,821	50,000
56100	Land	55,842	-	85,000	42,000	25,000
56101	Land Improvements	1,939,847	3,974,821	1,517,500	1,197,607	2,626,500
56150	Design Engineering - Capital	114,367	230,339	245,837	328,013	390,000
56160	Construction Engineering - Capital	140,389	105,489	160,056	160,078	225,000
56170	Other Engineering Services - Capital	17,361	34,147	285,000	148,039	20,000
56200	Structures and Improvements	514,578	65,772	910,000	487,993	3,045,000
56301	Capitalized Software	15,400	7,854	379,444	112,079	357,841
Total Capital		3,454,650	4,716,467	3,721,837	2,584,090	6,774,341
55300	Interest Expense	2,350	2,350	2,350	2,350	2,350
55320	Underwriting Fees	21,580	21,225	-	-	-
55321	Other Fees	4,640	4,990	-	-	-
Total Debt Service		28,570	28,565	2,350	2,350	2,350
57112	Debt Service Trsf 2018A Bonds	1,278,216	-	-	-	-
57113	Debt Service Trsf 2019 Bonds	391,552	-	-	-	-
57308	Transfer Levy Reserve	-	139,516	-	-	-
57402	Inter-Fund Debt	-	-	97,650	-	-
Total Interfund Transfers		1,669,768	139,516	97,650	-	-
Total Expenditures		5,330,251	5,424,186	4,556,537	3,255,710	7,133,691

City of St. Charles
Equipment Replacement Fund
Fiscal Year 2023-2024 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.

City of St. Charles
Equipment Replacement Fund
Fund Summary
FY 2023-2024 Budget

	Actual FY 20/21	Actual FY 21/22	Budget FY 22/23	Forecast FY 22/23	Budget FY 23/24	FY23/24 Budget vs FY 22/23 Forecast	
						\$	%
Beginning Fund Balance			1,029,801	1,029,801	1,376,323		
<u>Revenues</u>							
Investment Income	2,009	2,038	10,000	18,000	15,000	(3,000)	-20.0%
Sale of Property	-	700	-	-	-	-	0.0%
Interfund Transfers	311,617	443,099	396,747	396,747	426,401	29,654	7.0%
Total Revenues	313,626	445,837	406,747	414,747	441,401	26,654	6.4%
<u>Expenditures</u>							
Capital	45,779	177,592	100,000	68,225	163,225	95,000	58.2%
Interfund Transfers - Other	-	452,093	-	-	-	-	0.0%
Total Expenditures	45,779	629,685	100,000	68,225	163,225	95,000	139.2%
Revenues Over/ (Under) Expenditures	267,847	(183,848)	306,747	346,522	278,176		
Ending Fund Balance			1,336,548	1,376,323	1,654,499		

City of St. Charles
Equipment Replacement Fund
Revenue

FY 2023-2024 Budget

Account	Description	Actual FY 20/21	Actual FY 21/22	Budget FY 22/23	Forecast FY 22/23	Budget FY 23/24
47105	Money Market Interest	2,009	2,038	10,000	18,000	15,000
	Total Investment Income	2,009	2,038	10,000	18,000	15,000
47300	Sale Of Property	-	700	-	-	-
	Total Sale of Property	-	700	-	-	-
49100	Transfers-from General Fund	311,617	443,099	396,747	396,747	426,401
	Total Interfund Transfers In	311,617	443,099	396,747	396,747	426,401
	Total Revenues	313,626	445,837	406,747	414,747	441,401

City of St. Charles
Equipment Replacement Fund
Expenditures
FY 2023-2024 Budget

Account	Description	Actual FY 20/21	Actual FY 21/22	Budget FY 22/23	Forecast FY 22/23	Budget FY 23/24
56004	Computer Equipment	45,779	64,815	100,000	5,000	100,000
56301	Software Replacement	-	-	-	63,225	63,225
Total Capital		45,779	177,592	100,000	68,225	163,225
57307	Transfer to Capital Improvements	-	452,093	-	-	-
Total Inter-Fund Transfers		-	452,093	-	-	-
Total Expenditures		45,779	629,685	100,000	68,225	163,225

City of St. Charles
Debt Service Funds
Fiscal Year 2023-2024 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. Since the City abates all of the property taxes associated with its general obligation bond debt, 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, 2023, the City's total outstanding general obligation bonds were \$101,885,000 and outstanding revenue bonds were \$1,810,000.

FY 2022-23 Significant Accomplishments

- ✓ Timely made all principal and interest payments on the City's outstanding general obligation debt.
- ✓ Adopted Debt Issuance and Management Policy in October, 2022.
- ✓ Analyzed potential refunding opportunities on the City's outstanding bonds.

FY 2023-24 Goals and Objectives

- Manage the City's current outstanding general obligation debt and potential future issuances in accordance with the City's Debt Policy.

City of St. Charles
Debt Service Funds
Fund Summary
FY 2023-2024 Budget

	Actual FY 20/21	Actual FY 21/22	Budget FY 22/23	Forecast FY 22/23	Budget FY 23/24	FY23/24 Budget vs FY 22/23 Forecast	
						\$	%
Beginning Fund Balances			2,462,756	2,462,756	2,761,856		
<u>Revenues</u>							
Sales & Use Taxes	1,091,654	1,224,407	1,100,000	1,260,000	1,320,000	60,000	4.76%
Investment Income	286	521	5,000	5,000	20,000	15,000	300.00%
Debt Issues	432,187	27,981,138	-	-	-	-	0.00%
Interfund Transfers	7,801,721	8,012,790	7,931,863	7,931,863	7,448,143	(483,720)	-6.10%
Total Revenues	9,325,848	37,218,856	9,036,863	9,196,863	8,788,143	(408,720)	-4.44%
<u>Expenditures</u>							
Contractual Services	6,665	163,031	4,300	4,300	4,300	-	0.00%
Debt Service	9,190,743	36,794,797	8,893,463	8,893,463	8,405,544	(487,919)	-5.49%
Total Expenditures	9,197,408	36,957,828	8,897,763	8,897,763	8,409,844	(487,919)	-5.49%
Revenues Over/ (Under) Expenditures	128,440	261,028	139,100	299,100	378,299		
Ending Fund Balances			2,601,856	2,761,856	3,140,156		

City of St. Charles
Debt Service Funds
Revenue
FY 2023-2024 Budget

Account	Description	Actual FY 20/21	Actual FY 21/22	Budget FY 22/23	Forecast FY 22/23	Budget FY 23/24
41200	State Sales Tax	725,565	781,805	700,000	800,000	840,000
41201	Home Rule Sales Tax	366,088	442,602	400,000	460,000	480,000
Total Sales & Use Taxes		1,091,654	1,224,407	1,100,000	1,260,000	1,320,000
47105	Money Market Interest	286	521	5,000	5,000	20,000
Total Investment Revenue		286	521	5,000	5,000	20,000
48200	Bond Proceeds	420,000	27,675,000	-	-	-
48400	Bond Discount/Premium	12,187	306,138	-	-	-
Total Debt Issues		432,187	27,981,138	-	-	-
49100	Transfers-from General Fund	3,439,021	5,088,400	5,801,935	5,801,935	5,497,462
49200	Transfers-from Electric	298,792	294,515	295,914	295,914	297,109
49210	Transfers-from Water	162,605	161,177	161,599	161,599	162,027
49220	Transfers-from WasteWater	251,105	248,360	249,255	249,255	250,024
49300	Transfers-from Spec Revenue	1,379,835	1,613,865	1,423,160	1,423,160	1,241,522
49500	Transfers-from Capital Project	2,270,363	606,472	-	-	-
Total Interfund Transfers		7,801,721	8,012,790	7,931,863	7,931,863	7,448,143
Total Revenues		9,325,848	37,218,856	9,036,863	9,196,863	8,788,143

City of St. Charles
Debt Service Funds
Expenditures
FY 2023-2024 Budget

Account	Description	Actual FY 20/21	Actual FY 21/22	Budget FY 22/23	Forecast FY 22/23	Budget FY 23/24
54110	General Legal	4,165	158,531	-	-	-
54133	Banking Service Charges	2,500	2,500	2,500	2,500	2,500
54139	Other Financial Services	-	-	1,800	1,800	1,800
54189	Other Professional Services	-	2,000	-	-	-
Total Contractual Services		6,665	163,031	4,300	4,300	4,300
55300	Interest Expense	3,524,503	3,304,977	2,663,876	2,663,876	2,478,028
55310	Principal Payment	5,238,218	5,667,213	6,229,587	6,229,587	5,927,516
55320	Underwriting Fees	3,355	185,546	-	-	-
55321	Other Fees	413	37,496	-	-	-
57500	Payment to Escrow Agent	424,254	27,599,565	-	-	-
Total Other Operating		9,190,743	36,794,797	8,893,463	8,893,463	8,405,544
Total Expenditures		9,197,408	36,957,828	8,897,763	8,897,763	8,409,844

**City of St. Charles
Inventory Fund
Fiscal Year 2023-2024 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 staffing 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 not spendable financial resources.

FY 2022-23 Significant Accomplishments

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

FY 2023-24 Goals and Objectives

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

**City of St. Charles
Inventory Fund
Fund Summary
FY 2023-2024 Budget**

	Actual FY 20/21	Actual FY 21/22	Budget FY 22/23	Forecast FY 22/23	Budget FY 23/24	FY23/24 Budget vs FY 22/23 Forecast	
						\$	%
Beginning Net Current Assets			4,068,117	4,068,117	4,105,698		
<u>Revenues</u>							
Sale of Property	2,159,608	3,365,633	3,000,000	2,400,250	3,000,000	599,750	25.0%
Charges to other funds	653,202	954,598	960,000	748,935	1,140,505	391,570	52.3%
Investment Income	255	247	-	-	-	-	0.0%
Reserves	-	-	13,404	-	-	-	0.0%
Other Revenues	-	-	-	-	15,185	15,185	100.0%
Transfers In	-	-	19,610	41,688	-	(41,688)	-100.0%
Total Revenues	2,813,065	4,320,478	3,993,014	3,190,873	4,155,690	964,817	30.2%
<u>Expenditures</u>							
Personnel Services	330,911	364,684	431,933	325,080	388,371	63,291	19.5%
Commodities	2,184,839	3,465,020	3,114,852	2,454,400	3,060,650	606,250	24.7%
Contractual Services	49,130	56,762	67,291	67,883	72,342	4,459	6.6%
Other Operating	1,429	1,662	16,160	20,904	3,255	(17,649)	-84.4%
Departmental Allocations	243,588	283,383	283,383	283,383	-	(283,383)	-100.0%
Capital	4,940	5,056	-	1,642	2,242	600	36.5%
Total Expenditures	2,814,838	4,176,567	3,913,619	3,153,292	3,526,860	373,568	-97.1%
Revenues Over/ (Under) Expenditures	(1,773)	143,911	79,395	37,581	628,830		
Ending Net Current Assets			4,147,512	4,105,698	4,734,528		

City of St. Charles
Inventory Fund
Revenue
FY 2023-2024 Budget

Account	Description	Actual FY 20/21	Actual FY 21/22	Budget FY 22/23	Forecast FY 22/23	Budget FY 23/24
47105	Money Market Interest	255	247	-	-	-
	Total Investment Income	255	247	-	-	-
47305	On-Line Auction Sales	-	160	-	250	-
47400	Sale of Inventory	2,159,608	3,365,473	3,000,000	2,400,000	3,000,000
	Total Sale of Property	2,159,608	3,365,633	3,000,000	2,400,250	3,000,000
47500	Motor Vehicle Replace Reserve	-	-	13,404	-	-
	Total Reserves	-	-	13,404	-	-
47604	Employee Share Ins W/H	-	-	-	-	15,185
	Total Insurance Premiums	-	-	-	-	15,185
47710	Inventory Overhead Charges	475,301	740,404	750,000	512,885	840,000
47711	Inventory Carrying Charges	177,901	214,194	210,000	236,050	300,505
	Total Charges to Other Funds	653,202	954,598	960,000	748,935	1,140,505
49802	Transfers-from Health Insurance	-	-	19,610	41,688	-
	Total Investment Income	-	-	19,610	41,688	-
	Total Revenues	2,813,065	4,320,478	3,993,014	3,190,873	4,155,690

City of St. Charles
Inventory Fund
Expenditures
FY 2023-2024 Budget

Account	Description	Actual FY 20/21	Actual FY 21/22	Budget FY 22/23	Forecast FY 22/23	Budget FY 23/24
50100	Regular Wages	230,986	258,874	293,752	224,300	235,665
50102	Stand by Wages	-	-	787	-	-
50200	Overtime	3,191	1,366	12,103	3,500	11,900
50201	OT - Double Time	346	920	9,222	200	9,065
50301	Cell Phone/Internet Allowance	188	-	297	-	-
51100	FICA	13,800	15,173	19,602	13,200	16,005
51103	IMRF	30,216	30,629	32,661	21,000	19,825
51104	Medicare	3,227	3,549	4,584	3,100	3,745
51105	401A	565	494	810	540	-
51200	Health Insurance-Medical	46,104	51,874	55,670	56,170	89,436
51203	Life Insurance	-	-	-	-	285
51300	Registration and Fees	201	-	450	450	450
51304	Memberships and Dues	-	-	270	270	270
51600	Uniforms	1,967	1,805	1,500	2,000	1,500
51601	Uniforms-Safety	120	-	225	350	225
Total Personal Services		330,911	364,684	431,933	325,080	388,371
52000	Office Supplies	1,184	1,558	1,500	1,000	1,500
52001	Computer Related Supplies	-	-	150	100	150
52002	Books and Subscriptions	-	-	100	-	100
52100	Refreshment Supplies	781	644	1,185	435	985
52101	Meals-Business	22	-	44	-	50
52300	Janitorial/Kitchen Supplies	328	165	800	500	500
52302	Building Maintenance Supplies	-	10	460	460	460
52304	Chemicals & Sprays	37	26	225	225	225
52305	Safety Supplies	455	133	630	630	630
52306	Signage/Traffic Control Suppl	186	329	350	350	350
52310	Small Tools and Equipment	1,160	654	1,100	1,100	1,100
52311	Hardware Supplies	151	345	350	350	350
52312	Paints, Supplies and Solvents	14	45	48	100	100
52314	Parts for Equipment	-	-	250	250	250
52400	Gasoline	1,068	1,764	1,260	2,500	2,500
52401	Vehicle Fluids	11	50	200	200	200
52402	Motor Vehicle Parts	574	-	100	100	100
52403	Core Deposits	435	-	1,000	1,000	1,000
52500	Electrical Supplies	43	25	100	100	100
53000	Cost of Goods Sold	2,159,608	3,365,473	3,060,000	2,400,000	3,000,000
53001	Obsolete and Damaged Inventory	43,834	41,870	45,000	45,000	45,000
53002	Inventory Adjustments	(25,052)	51,929	-	-	5,000
Total Commodities		2,184,839	3,465,020	3,114,852	2,454,400	3,060,650

City of St. Charles
Inventory Fund
Expenditures
FY 2023-2024 Budget

Account	Description	Actual FY 20/21	Actual FY 21/22	Budget FY 22/23	Forecast FY 22/23	Budget FY 23/24
54000	Telephone Service	1,238	1,046	1,080	990	1,020
54001	Cellular Service	1,996	1,512	1,560	1,560	1,610
54010	Natural Gas	8,052	8,068	8,210	9,125	15,520
54011	City Electric	17,990	18,049	18,170	17,810	17,810
54012	City Water	402	380	450	430	490
54013	City Sewer	482	449	510	480	530
54200	Communication Service Projects	1,472	752	4,634	4,634	-
54201	Communication System Expense	162	-	104	104	-
54250	Software Licenses & Subscriptions	-	600	2,500	2,310	2,500
54399	Other Contracted Services	4,400	40	4,452	2,000	4,452
54402	Maint Agreements - Copiers	128	177	175	300	310
54450	Repair & Maint - Facilities	582	2,358	7,400	6,000	7,000
54467	Repair & Maint - Other Equip	2,258	2,790	2,900	2,900	2,900
54480	Central Garage Services	2,894	7,649	2,345	6,440	5,400
54500	Postage	438	459	600	600	600
54501	Freight	6,635	12,434	10,201	10,200	10,200
54513	Equipment Rental	-	-	2,000	2,000	2,000
Total Contractual Services		49,130	56,762	67,291	67,883	72,342
55150	WC - Medical Payments	-	-	-	5,100	-
55202	Other Governmental Fees & Taxes	36	-	728	500	500
55223	Motor Vehicle Replace Program	-	-	13,404	13,404	-
55400	Inventory Carrying Charge	765	952	948	1,100	1,755
55401	Inventory Overhead	628	710	1,080	800	1,000
Total Other Operating		1,429	1,662	16,160	20,904	3,255
55270	Allocated Costs-GG	178,404	204,377	204,377	204,377	-
55271	Allocated Costs-PW	65,184	79,006	79,006	79,006	-
Total Allocations		243,588	283,383	283,383	283,383	-
56003	Office Furnishings and Equip	-	5,056	-	-	-
56004	Computer Equipment	-	-	-	-	600
56150	Design Engineering - Capital	4,940	-	-	-	-
56301	Capitalized Software	-	-	-	1,642	1,642
Total Capital		4,940	5,056	-	1,642	2,242
Total Expenditures		2,814,838	4,176,567	3,913,619	3,153,292	3,526,860

City of St. Charles
Inventory Fund
Expenditures
FY 2023-2024 Budget

Fund 800 Inventory Fund						
Department 800223 Inventory						
Account	Description	Actual FY 20/21	Actual FY 21/22	Budget FY 22/23	Forecast FY 22/23	Budget FY 23/24
50100	Regular Wages	230,986	258,874	293,752	224,300	235,665
50102	Stand by Wages	-	-	787	-	-
50200	Overtime	3,191	1,366	12,103	3,500	11,900
50201	OT - Double Time	346	920	9,222	200	9,065
50301	Cell Phone/Internet Allowance	188	-	297	-	-
51100	FICA	13,800	15,173	19,602	13,200	16,005
51103	IMRF	30,216	30,629	32,661	21,000	19,825
51104	Medicare	3,227	3,549	4,584	3,100	3,745
51105	401A	565	494	810	540	-
51200	Health Insurance-Medical	46,104	51,874	55,670	56,170	89,436
51203	Life Insurance	-	-	-	-	285
51300	Registration and Fees	201	-	450	450	450
51304	Memberships and Dues	-	-	270	270	270
51600	Uniforms	1,967	1,805	1,500	2,000	1,500
51601	Uniforms-Safety	120	-	225	350	225
Total Personal Services		330,911	364,684	431,933	325,080	388,371
52000	Office Supplies	1,184	1,558	1,500	1,000	1,500
52001	Computer Related Supplies	-	-	150	100	150
52002	Books and Subscriptions	-	-	100	-	100
52100	Refreshment Supplies	781	644	1,185	435	985
52101	Meals-Business	22	-	44	-	50
52300	Janitorial/Kitchen Supplies	328	165	800	500	500
52302	Building Maintenance Supplies	-	10	460	460	460
52304	Chemicals & Sprays	37	26	225	225	225
52305	Safety Supplies	455	133	630	630	630
52306	Signage/Traffic Control Suppl	186	329	350	350	350
52310	Small Tools and Equipment	1,160	654	1,100	1,100	1,100
52311	Hardware Supplies	151	345	350	350	350
52312	Paints, Supplies and Solvents	14	45	48	100	100
52314	Parts for Equipment	-	-	250	250	250
52400	Gasoline	1,068	1,764	1,260	2,500	2,500
52401	Vehicle Fluids	11	50	200	200	200
52402	Motor Vehicle Parts	574	-	100	100	100
52403	Core Deposits	435	-	1,000	1,000	1,000
52500	Electrical Supplies	43	25	100	100	100
53000	Cost of Goods Sold	2,159,608	3,365,473	3,060,000	2,400,000	3,000,000
53001	Obsolete and Damaged Inventory	43,834	41,870	45,000	45,000	45,000
53002	Inventory Adjustments	(25,052)	51,929	-	-	5,000
Total Commodities		2,184,839	3,465,020	3,114,852	2,454,400	3,060,650

City of St. Charles
Inventory Fund
Expenditures
FY 2023-2024 Budget

Fund	800	Inventory Fund				
Department	800223	Inventory				
Account	Description	Actual FY 20/21	Actual FY 21/22	Budget FY 22/23	Forecast FY 22/23	Budget FY 23/24
54000	Telephone Service	1,238	1,046	1,080	990	1,020
54001	Cellular Service	1,996	1,512	1,560	1,560	1,610
54010	Natural Gas	8,052	8,068	8,210	9,125	15,520
54011	City Electric	17,990	18,049	18,170	17,810	17,810
54012	City Water	402	380	450	430	490
54013	City Sewer	482	449	510	480	530
54200	Communication Service Projects	1,472	752	4,634	4,634	-
54201	Communication System Expense	162	-	104	104	-
54250	Software Licenses & Subscriptions	-	600	2,500	2,310	2,500
54399	Other Contracted Services	4,400	40	4,452	2,000	4,452
54402	Maint Agreements - Copiers	128	177	175	300	310
54450	Repair & Maint - Facilities	582	2,358	7,400	6,000	7,000
54467	Repair & Maint - Other Equip	2,258	2,790	2,900	2,900	2,900
54480	Central Garage Services	2,894	7,649	2,345	6,440	5,400
54500	Postage	438	459	600	600	600
54501	Freight	6,635	12,434	10,201	10,200	10,200
54513	Equipment Rental	-	-	2,000	2,000	2,000
Total Contractual Services		49,130	56,762	67,291	67,883	72,342
55150	WC - Medical Payments	-	-	-	5,100	-
55202	Other Governmental Fees & Taxes	36	-	728	500	500
55223	Motor Vehicle Replace Program	-	-	13,404	13,404	-
55400	Inventory Carrying Charge	765	952	948	1,100	1,755
55401	Inventory Overhead	628	710	1,080	800	1,000
Total Other Operating		1,429	1,662	16,160	20,904	3,255
56003	Office Furnishings and Equip	-	5,056	-	-	-
56004	Computer Equipment	-	-	-	-	600
56150	Design Engineering - Capital	4,940	-	-	-	-
56301	Capitalized Software	-	-	-	1,642	1,642
Total Capital		4,940	5,056	-	1,642	2,242
Total Expenditures		2,571,250	3,893,184	3,630,236	2,869,909	3,526,860

City of St. Charles
Inventory Fund
Expenditures
FY 2023-2024 Budget

Fund	800	Inventory Fund					
Department	800800	Inventory-Inter-Fund Transfers					
Account	Description	Actual FY 20/21	Actual FY 21/22	Budget FY 22/23	Forecast FY 22/23	Budget FY 23/24	
55270	Allocated Costs-GG	178,404	204,377	204,377	204,377	-	
55271	Allocated Costs-PW	65,184	79,006	79,006	79,006	-	
Total Allocations		243,588	283,383	283,383	283,383	-	
Total Expenditures		243,588	283,383	283,383	283,383	-	

City of St. Charles
Motor Vehicle Replacement Fund
Fiscal Year 2023-2024 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 2022-23 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 2023-24 Goals and Objectives

- Procure twelve (12) different vehicles next for \$1,257,000 for Police, Fire, Public Services and Community Development the following vehicles for the upcoming year

City of St. Charles
Motor Vehicle Replacement Fund
Fund Summary
FY 2023-2024 Budget

	Actual FY 20/21	Actual FY 21/22	Budget FY 22/23	Forecast FY 22/23	Budget FY 23/24	FY23/24 Budget vs FY 22/23 Forecast	
						\$	%
Beginning Net Current Assets			5,998,219	5,998,219	5,396,918		
<u>Revenues</u>							
Charges for Services	1,322,013	1,276,877	1,247,606	1,180,460	1,203,510	23,050	2.0%
Rental Income	7,709	1,433,702	1,683,702	1,683,702	2,000,000	316,298	18.8%
Investment Income	13,871	9,486	42,350	136,000	190,000	54,000	39.7%
Other Revenues	59,376	116,298	97,650	-	13,650	13,650	100.0%
Interfund Transfers	17,009	77,790	26,147	55,584	-	(55,584)	0.0%
Total Revenues	1,419,978	2,914,153	3,097,455	3,055,746	3,407,160	351,414	0
<u>Expenditures</u>							
Personal Services	606,428	524,715	556,943	492,987	505,230	12,243	2.5%
Materials and Supplies	346,779	369,501	382,305	380,225	398,025	17,800	4.7%
Contractual Services	289,905	273,721	251,744	266,788	269,550	2,762	1.0%
Other Operating	41,668	40,913	53,648	42,440	36,070	(6,370)	-15.0%
Capital	188,973	174,690	575,000	2,474,607	1,260,016	(1,214,591)	-49.1%
Interfund Transfers - Other	150,000	-	-	-	-	-	
Total Expenditures	1,623,753	1,383,539	1,819,640	3,657,047	2,468,891	(1,188,156)	(1)
Revenues Over/ (Under) Expenditures	(203,775)	1,530,614	1,277,815	(601,301)	938,269		
Ending Net Current Assets			7,276,034	5,396,918	6,335,187		

City of St. Charles
Internal Service Fund - Motor Vehicle Replacement Fund
Revenue
FY 2023-2024 Budget

Account	Description	Actual FY 20/21	Actual FY 21/22	Budget FY 22/23	Forecast FY 22/23	Budget FY 23/24
47700	Fleet Services	1,322,013	1,276,877	1,247,606	1,180,460	1,203,510
	Total Charges to Other Funds	1,322,013	1,276,877	1,247,606	1,180,460	1,203,510
47102	Interest On Cert Of Dep	-	-	-	18,000	18,000
47104	US Govt Security Interest	-	-	-	40,000	59,000
47105	Money Market Interest	11,521	7,136	40,000	78,000	113,000
47199	Interest-Miscellaneous	2,350	2,350	2,350	-	-
	Total Investment Income	13,871	9,486	42,350	136,000	190,000
47500	Motor Vehicle Replacement Reserve	7,709	1,433,702	1,683,702	1,683,702	2,000,000
	Total Reserves	7,709	1,433,702	1,683,702	1,683,702	2,000,000
47604	Employee Share Ins W/H	-	-	-	-	13,650
	Total Insurance Premiums	-	-	-	-	13,650
47305	On-Line Auction Sales	-	11,118	-	-	-
47399	Gain/Loss on Disposal	59,376	105,180	-	-	-
	Total Sale of Property	59,376	116,298	-	-	-
48800	Inter-Fund Loan	-	-	97,650	-	-
	Total Other Non-Operating	-	-	97,650	-	-
49100	Transfers-from General Fund	17,009	77,790	-	-	-
49802	Transfers-from Health Insurance	-	-	26,147	55,584	-
	Total Interfund Transfers In	17,009	77,790	26,147	55,584	-
	Total Revenues	1,419,978	2,914,153	3,097,455	3,055,746	3,407,160

City of St. Charles
Motor Vehicle Replacement Fund
Expenditures
FY 2023-2024 Budget

Fund 801 Motor Vehicle Replacement Fund						
Department 801512 Fleet Services						
Account	Description	Actual FY 20/21	Actual FY 21/22	Budget FY 22/23	Forecast FY 22/23	Budget FY 23/24
50100	Regular Wages	406,814	327,974	364,375	322,900	316,140
50101	Part Time Wages	2,472	-	-	-	-
50102	Stand by Wages	-	-	787	-	-
50200	Overtime	2,949	3,711	16,575	5,000	15,960
50201	OT - Double Time	365	1,383	12,629	6,900	12,160
50205	Foreman Emergency OT	1,270	3,537	-	1,000	-
50301	Cell/Phone Internet Allowance	630	389	-	540	-
51100	FICA	24,587	20,383	24,450	20,430	21,470
51103	IMRF	52,299	38,898	40,777	31,200	26,595
51104	Medicare	5,750	4,767	5,718	4,900	5,025
51105	401A	1,059	546	540	540	-
51200	Health Insurance-Medical	76,836	86,167	82,228	84,478	96,236
51203	Life Insurance	-	-	-	-	380
51204	Workers Compensation	24,287	24,287	-	-	-
51300	Registration and Fees	1,009	628	950	950	950
51304	Membership & Dues	30	381	464	464	464
51305	Employee Reimbursed Schooling	-	3,400	-	4,000	-
51400	Transportation Expense	-	66	350	350	350
51401	Lodging	-	-	600	600	600
51402	Meals-Travel & Training	-	-	200	200	200
51600	Uniforms	5,500	8,060	2,000	2,135	2,000
51601	Uniforms - Safety	571	139	4,300	6,400	6,700
Total Personal Services		606,428	524,715	556,943	492,987	505,230
52000	Office Supplies	7	48	50	50	50
52100	Refreshment Supplies	301	269	350	350	350
52101	Meals-Business	165	55	200	200	200
52300	Janitorial/Kitchen Supplies	1,189	1,200	1,300	1,300	1,300
52304	Chemicals & Sprays	2,023	2,483	2,500	2,500	2,500
52305	Safety Supplies	799	798	800	800	800
52307	Plumbing Supplies	96	100	100	100	100
52310	Small Tools and Equipment	9,685	9,972	9,750	9,750	12,300
52311	Hardware Supplies	943	554	950	950	950
52312	Paints, Supplies, and Solvents	801	968	1,150	500	1,150
52314	Parts for Equipment	483	556	575	575	575
52400	Gasoline	1,156	-	1,430	-	1,000
52401	Vehicle Fluids	22,714	21,505	23,000	23,000	23,000
52402	Motor Vehicle Parts	306,270	330,845	340,000	340,000	353,600
52500	Electrical Supplies	147	149	150	150	150
Total Commodities		346,779	369,501	382,305	380,225	398,025
54000	Telephone Service	318	142	130	120	130
54001	Cellular Service	(96)	371	540	18,000	18,540
54010	Natural Gas	7,315	7,329	7,460	8,290	14,100
54011	City Electric	16,367	16,420	16,530	16,210	16,210
54012	City Water	366	345	400	400	450
54013	City Sewer	439	408	460	440	480
54200	Communication Service Projects	1,472	752	6,178	6,178	-
54201	Communication System Expense	162	-	104	-	-
54250	Software License and Subscriptions	7,618	7,058	9,190	9,190	9,190
54300	Chemical Disposal & Transport	3,176	2,851	4,000	2,500	4,000
54399	Other Contracted Services	100	100	100	100	100
54402	Maint Agreements - Copiers	81	7	105	120	130
54467	Repair & Maint - Other Equip	7,063	5,322	5,350	5,350	5,350
54480	Central Garage Services	2,540	5,232	3,572	2,190	3,170
54482	Maintenance - Motor Vehicles	242,853	227,114	197,500	197,500	197,500
54500	Postage	131	268	125	200	200
Total Contractual Services		289,905	273,721	251,744	266,788	269,550

City of St. Charles
Motor Vehicle Replacement Fund
Expenditures
FY 2023-2024 Budget

Fund	801	Motor Vehicle Replacement Fund				
Department	801512	Fleet Services				
Account	Description	Actual FY 20/21	Actual FY 21/22	Budget FY 22/23	Forecast FY 22/23	Budget FY 23/24
55223	Motor Vehicle Replace Program	7,709	7,940	7,940	7,940	-
55400	Inventory Carrying Charge	6,049	7,529	7,500	8,500	9,070
55401	Inventory Overhead	27,910	25,443	38,208	26,000	27,000
Total Other Operating		41,668	40,913	53,648	42,440	36,070
56001	Motor Vehicles - Replacements	187,823	174,690	575,000	2,472,691	1,257,000
56004	Computer Equipment	1,150	-	-	-	1,100
56301	Capitalized Software	-	-	-	1,916	1,916
Total Capital		188,973	174,690	575,000	2,474,607	1,260,016
57311	Transfer to General Fund	150,000	-	-	-	-
Total Transfers		150,000	-	-	-	-
Total Expenditures		1,623,753	1,383,539	1,819,640	3,657,587	2,468,891

**City of St. Charles
Workers Comp and Liability Fund
Fiscal Year 2023-2024 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 efficient 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 share of the cost of these coverages applicable to the City's utility operations in Electric, Water and Sewer 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 \$18,174
- ❖ Total Insured property values are \$215,906,764

FY 2022-23 Significant Accomplishments

- ✓ Secured IPRF safety grant for fourth consecutive year, amounting to \$18,174.
- ✓ Hosted a training on reasonable suspicion drug and alcohol use for supervisors and managers.
- ✓ Ensured every employee was trained on harassment in the workplace and the City's ethics policy.
- ✓ Successfully procured competitive cyber coverage after going through a rigorous underwriting process

FY 2023-24 Goals and Objectives

- Secured IPRF safety grant for fifth consecutive year.
- Leverage loss control tools provided by IPRF to prevent accidents and reduce accident severity.
- Meet with IPRF's loss control consultant quarterly to review accident data, trends, and prevention measures.

City of St. Charles
Workers Comp and Liability Fund
Fiscal Year 2023-2024 Budget

Performance Measures and Statistics	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Projected	FY 2023-24 Estimate
Number of General Liability Claims	2	6	5	5
Total dollars/claims paid	\$34,060	\$28,372	\$25,500	\$28,500
Average Number of Employees	304	298	294	299
Number of Workers Compensation Claims	30	22	22	27
Average Cost	\$ 19,752 ¹	\$ 38,721	\$ 15,061	\$24,000
Average Days Open	118	125	114	120
Number of OSHA-recordable Claims	18	16	14	16
Safety Grant Amounts	\$1,791	\$16,405	\$19,363	\$18,174

¹ Lower because of \$0 COVID claims

**City of St. Charles
Risk Insurance Fund
Fund Summary
FY 2023-2024 Budget**

	Actual FY 20/21	Actual FY 21/22	Budget FY 22/23	Forecast FY 22/23	Budget FY 23/24	FY23/24 Budget vs FY 22/23 Forecast	
						\$	%
Beginning Net Current Assets			2,569,334	2,569,334	2,705,110		
<u>Revenues</u>							
Insurance Premiums	894,041	900,000	900,000	900,000	750,000	(150,000)	-16.7%
Investment Income	10,590	7,614	30,000	84,291	105,685	21,394	25.4%
Other Revenue	91,296	97,886	75,000	84,000	58,000	(26,000)	0.0%
Total Revenues	995,927	1,005,500	1,005,000	1,068,291	913,685	(154,606)	-14.5%
<u>Expenditures</u>							
Contractual Services	542,252	587,494	648,345	573,165	659,025	85,860	15.0%
Other Operating	1,051,612	215,570	485,000	337,858	290,000	(47,858)	-14.2%
Departmental Allocations	26,424	21,492	21,492	21,492	-	(21,492)	-100.0%
Interfund Transfers	450,000	-	-	-	-	-	0.0%
Total Expenditures	2,070,288	824,556	1,154,837	932,515	949,025	(69,350)	-7.4%
Revenues Over/ (Under) Expenditures	(1,074,361)	180,944	(149,837)	135,776	(35,340)		
Ending Net Current Assets			2,419,497	2,705,110	2,669,770		

City of St. Charles
Risk Insurance Fund
Revenue
FY 2023-2024 Budget

Account	Description	Actual FY 20/21	Actual FY 21/22	Budget FY 22/23	Forecast FY 22/23	Budget FY 23/24
47100	Unrealized Gain/Loss	(1,042)	-	-		
47102	Interest On Cert Of Dep	1,627	-	-	18,358	18,911
47104	US Govt Security Interest	-	-	-	21,933	25,774
47105	Money Markey Interest	10,005	6,358	30,000	44,000	61,000
47106	Gain/Loss On Sale Of Investmnt	-	1,256	-	-	-
Total Investment Income		10,590	7,614	30,000	84,291	105,685
47600	Insurance Premiums	894,041	900,000	900,000	900,000	750,000
Total Insurance Premiums		894,041	900,000	900,000	900,000	750,000
48102	Workers Comp Reimbursement	91,296	97,886	75,000	84,000	58,000
Total Insurance Recovery		91,296	97,886	75,000	84,000	58,000
Total Revenues		995,927	1,005,500	1,005,000	1,068,291	913,685

City of St. Charles
Risk Insurance Fund
Expenditures
FY 2023-2024 Budget

Account	Description	Actual FY 20/21	Actual FY 21/22	Budget FY 22/23	Forecast FY 22/23	Budget FY 23/24
54110	General Legal	94,495	68,087	120,000	70,000	90,000
54171	Insurance Broker Services	10,776	19,257	20,300	20,296	20,690
54181	Workers Comp TPA	2,000	3,500	3,500	3,500	-
54360	Risk Insurance Premiums	311,420	357,190	386,160	390,072	417,075
54361	W/C Excess Premium	123,561	139,460	118,385	89,297	131,260
Total Contractual Services		542,252	587,494	648,345	573,165	659,025
55150	WC-Medical Payments	288,308	277,675	225,000	290,000	290,000
55151	WC-TTD Payments	-	-	50,000	-	-
55152	WC-Settlement Payments	172,222	342,442	200,000	44,545	-
55153	WC -Reserve	628,768	(350,730)	-	-	-
55180	Liability Claims	10,137	46,919	10,000	56,000	-
55181	Liability Claims Reserve	(47,823)	(100,736)	-	(52,687)	-
Total Other Operating		1,051,612	215,570	485,000	337,858	290,000
55270	Allocated Costs-GG	-	-	21,492	21,492	-
55283	Allocated HR Costs	12,948	7,634	-	-	-
55285	Allocated Finance Costs	13,476	13,858	-	-	-
Total Department Allocations		26,424	21,492	21,492	21,492	-
57311	Transfer to General Fund	450,000	-	-	-	-
Total Inter-Fund Transfers		450,000	-	-	-	-
Total Expenditures		2,070,288	824,556	1,154,837	932,515	949,025

**City of St. Charles
Communications Fund
Fiscal Year 2023-2024 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
Fund Summary
FY 2023-2024 Budget**

	Actual FY 20/21	Actual FY 21/22	Budget FY 22/23	Forecast FY 22/23	Budget FY 23/24	FY23/24 Budget vs FY 22/23 Forecast	
						\$	%
Beginning Net Current Assets			842,559	842,559	818,573		
<u>Revenues</u>							
User Charges	358,736	314,163	778,903	750,714	314,938	(435,776)	-58.0%
Investment Income	700	798	5,000	3,300	4,080	780	23.6%
Sales of Property	(91,947)	-	-	-	-	-	0.0%
Reserves	52,375	52,375	53,239	52,375	52,375	-	0.0%
Total Revenues	319,864	367,336	837,142	806,389	371,393	(434,996)	-53.9%
<u>Expenditures</u>							
Personal Services	74,421	157,901	221,246	143,800	208,170	64,370	44.8%
Materials and Supplies	1,384	1,405	2,920	4,120	3,170	(950)	-23.1%
Contractual Services	83,547	6,276	75,520	18,260	41,090	22,830	125.0%
Other Operating Expenses	14,949	9,086	29,268	25,264	10,390	(14,874)	-58.9%
Departmental Allocations	43,716	49,020	49,020	49,020	-	(49,020)	-100.0%
Capital Expenditures	126,203	48,318	483,400	528,247	56,880	(471,367)	-89.2%
Interfund Transfers	-	-	61,664	61,664	61,664	-	0.0%
Total Expenditures	344,219	272,007	923,038	830,375	381,364	\$ (449,011)	-101.4%
Revenues Over/ (Under) Expenditures	(24,355)	95,329	(85,896)	(23,986)	(9,971)		
Ending Net Current Assets			756,663	818,573	808,602		

City of St. Charles
Communications Fund
Revenue
FY 2023-2024 Budget

Account	Description	Actual FY 20/21	Actual FY 21/22	Budget FY 22/23	Forecast FY 22/23	Budget FY 23/24
45560	Fee-Other Governments	140,143	135,810	140,147	140,147	187,772
45561	Fee-City	154,935	127,166	155,356	127,167	127,166
45563	Capital-Sewer	-	3,196	26,258	26,258	-
45564	Capital-All User	63,658	41,787	403,081	403,081	-
45565	Capital-Electric	-	4,136	40,159	40,159	-
45566	Capital-Water	-	2,068	13,902	13,902	-
Total User Charges		358,736	314,163	778,903	750,714	314,938
47105	Money Market Interest	700	798	5,000	3,300	4,080
Total Investment Income		700	798	5,000	3,300	4,080
47399	Gain/Loss on Disposal	(91,947)	-	-	-	-
Total Sale of Property		(91,947)	-	-	-	-
47500	Motor Vehicle Replacement Reserve	-	-	864	-	-
47504	Communications Reserve	52,375	52,375	52,375	52,375	52,375
Total Reserves		52,375	52,375	53,239	52,375	52,375
Total Revenues		319,864	367,336	837,142	806,389	371,393

City of St. Charles
Communications Fund
Expenditures
FY 2023-2024 Budget

Account	Description	Actual FY 20/21	Actual FY 21/22	Budget FY 22/23	Forecast FY 22/23	Budget FY 23/24
50100	Regular Wages	61,630	129,297	175,230	120,000	176,850
50200	Overtime	-	-	8,609	-	-
50201	OT - Double Time	-	-	310	-	-
50205	Foreman Emergency OT	16	-	-	-	-
51100	FICA	3,661	7,661	11,417	7,200	10,965
51103	IMRF	7,934	14,845	19,040	10,900	13,580
51104	Medicare	854	1,790	2,671	1,700	2,565
51105	401A	326	292	369	380	380
51203	Life Insurance	-	-	-	-	230
51300	Registration and Fees	-	3,541	3,600	3,600	3,600
51402	Meals-Travel & Training	-	451	-	-	-
51600	Uniforms	-	24	-	20	-
Total Personal Services		74,421	157,901	221,246	143,800	208,170
52000	Office Supplies	-	100	100	700	250
52101	Meals-Business	-	-	20	20	20
52305	Safety Supplies	-	-	100	100	100
52310	Small Tools and Equipment	600	699	900	900	1,000
52311	Hardware Supplies	-	-	100	100	100
52319	Other General Supplies	102	7	500	500	500
52500	Electrical Supplies	7	599	600	1,200	600
52502	Communications Supplies	674	-	600	600	600
Total Commodities		1,384	1,405	2,920	4,120	3,170
54000	Telephone Service	64	28	40	60	70
54001	Cellular Service	628	568	580	600	620
54150	Consulting Services	10,111	-	-	-	10,000
54200	Communication Service Projects	736	376	-	-	-
54201	Communication System Expense	27	-	-	-	-
54251	Software Maintenance Agreement	9,200	3,703	12,000	8,500	10,000
54405	Maint Agreements - Alarm System	21,748	-	22,000	-	-
54454	Repair & Maint - Radios	-	-	500	500	500
54455	Repair & Maint - Alarm System	6,021	-	20,500	-	-
54466	Repair & Maint - Comm Equip	-	398	1,000	1,000	1,000
54467	Repair & Maint - Other Equip	2,500	937	2,500	-	2,500
54493	Maintenance - Fiber	470	130	1,400	1,400	1,400
54514	Pole Rental	32,042	136	15,000	6,200	15,000
Total Contractual Services		83,547	6,276	75,520	18,260	41,090
55223	Motor Vehicle Replace Program	-	-	864	864	-
55400	Inventory Carrying Charge	3,112	3,874	3,864	4,400	4,390
55401	Inventory Overhead	11,836	5,212	24,540	20,000	6,000
Total Other Operating		14,949	9,086	29,268	25,264	10,390
55270	Allocated Costs-GG	24,300	27,030	40,888	40,888	-
55289	Allocated Costs-PW	19,416	21,990	8,132	8,132	-
Total Allocations		43,716	49,020	49,020	49,020	-
56002	Machinery and Equipment	17,978	5,500	4,000	2,000	4,000
56004	Computer Equipment	9,061	-	-	-	4,700
56213	Fiber Optic System	99,163	42,818	479,400	525,700	47,625
56301	Capitalized Software	-	-	-	547	555
Total Capital		126,203	48,318	483,400	528,247	56,880
57401	Inter-Fund Debt Repay - Fiber	-	-	61,664	61,664	61,664
Total Interfund Transfers		-	-	61,664	61,664	61,664
Total Expenditures		344,219	272,007	923,038	830,375	381,364

City of St. Charles
Communications Fund
Expenditures
FY 2023-2024 Budget

Fund	804	Communications Fund				
Department	804530	Communications Fiber				
Account	Description	Actual FY 20/21	Actual FY 21/22	Budget FY 22/23	Forecast FY 22/23	Budget FY 23/24
50100	Regular Wages	61,630	129,297	175,230	120,000	176,850
50200	Overtime	-	-	8,609	-	-
50201	OT - Double Time	-	-	310	-	-
50205	Foreman Emergency OT	16	-	-	-	-
51100	FICA	3,661	7,661	11,417	7,200	10,965
51103	IMRF	7,934	14,845	19,040	10,900	13,580
51104	Medicare	854	1,790	2,671	1,700	2,565
51105	401A	326	292	369	380	380
51203	Life Insurance	-	-	-	-	230
51300	Registration and Fees	-	3,541	3,600	3,600	3,600
51402	Meals-Travel & Training	-	451	-	-	-
51600	Uniforms	-	24	-	20	-
Total Personal Services		74,421	157,901	221,246	143,800	208,170
52000	Office Supplies	-	100	100	700	250
52101	Meals-Business	-	-	20	20	20
52305	Safety Supplies	-	-	100	100	100
52310	Small Tools and Equipment	600	699	900	900	1,000
52311	Hardware Supplies	-	-	100	100	100
52319	Other General Supplies	102	7	500	500	500
52500	Electrical Supplies	7	599	600	1,200	600
52502	Communications Supplies	674	-	600	600	600
Total Commodities		1,384	1,405	2,920	4,120	3,170
54000	Telephone Service	64	28	40	60	70
54001	Cellular Service	628	568	580	600	620
54150	Consulting Services	10,111	-	-	-	10,000
54200	Communication Service Projects	736	376	-	-	-
54201	Communication System Expense	27	-	-	-	-
54251	Software Maintenance Agreement	9,200	3,703	12,000	8,500	10,000
54405	Maint Agreements - Alarm System	21,748	-	22,000	-	-
54454	Repair & Maint - Radios	-	-	500	500	500
54455	Repair & Maint - Alarm System	6,021	-	20,500	-	-
54466	Repair & Maint - Comm Equip	-	398	1,000	1,000	1,000
54467	Repair & Maint - Other Equip	2,500	937	2,500	-	2,500
54493	Maintenance - Fiber	470	130	1,400	1,400	1,400
54514	Pole Rental	32,042	136	15,000	6,200	15,000
Total Contractual Services		83,547	6,276	75,520	18,260	41,090
55223	Motor Vehicle Replace Program	-	-	864	864	-
55400	Inventory Carrying Charge	3,112	3,874	3,864	4,400	4,390
55401	Inventory Overhead	11,836	5,212	24,540	20,000	6,000
Total Other Operating		14,949	9,086	29,268	25,264	10,390
56002	Machinery and Equipment	17,978	5,500	4,000	2,000	4,000
56004	Computer Equipment	9,061	-	-	-	4,700
56213	Fiber Optic System	99,163	42,818	479,400	525,700	47,625
56301	Capitalized Software	-	-	-	547	555
Total Capital		126,203	48,318	483,400	528,247	56,880
Total Expenditures		300,503	222,987	812,354	719,691	319,700

City of St. Charles
Communications Fund
Expenditures
FY 2023-2024 Budget

Fund	804	Communications Fund				
Department	804800	Communications Inter-Fund Transfers				
Account	Description	Actual FY 20/21	Actual FY 21/22	Budget FY 22/23	Forecast FY 22/23	Budget FY 23/24
55270	Allocated Costs-GG	24,300	27,030	40,888	40,888	-
55289	Allocated Costs-PW	19,416	21,990	8,132	8,132	-
Total Allocations		43,716	49,020	49,020	49,020	-
57401	Inter-Fund Debt Repay - Fiber	-	-	61,664	61,664	61,664
Total Interfund Transfers		-	-	61,664	61,664	61,664
Total Expenditures		43,716	49,020	110,684	110,684	61,664

**City of St. Charles
Police Pension Fund
Fiscal Year 2023-2024 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.

FY 2022-23 Significant Accomplishments and Activities

- ✓ Completed the transfer of approximately \$44,000,000 to the IPOPIF in August, 2022 and no longer responsible for managing pension funds at the local level.

FY 2023-24 Goals and Objectives

- Continue to hold quarterly meetings to approve new retirement or disability pension benefit determinations.

Performance Measures and Statistics	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Actual
City's Actuarially Determined Contribution	\$2,676,082	\$2,892,514	\$3,296,585	\$3,756,438
Market Value Investment Return	4.1%	2.7%	30.8%	(7.8%)
Total # of Participants (Active, Retired, etc.)	112	116	121	128
Total Pension Liability (TPL)	\$73,987,940	\$78,556,020	\$83,297,231	\$88,947,426
Ending Plan Net Position	\$36,183,340	\$35,183,340	\$46,687,439	\$44,227,800
City's Net Pension Liability	\$37,804,600	\$43,234,245	\$36,609,792	\$44,719,626
Plan Net Position as % of TPL	48.90%	44.96%	56.05%	49.72%

City of St. Charles
Police Pension Fund
Fund Summary
FY 2023-2024 Budget

	Actual FY 20/21	Actual FY 21/22	Budget FY 22/23	Forecast FY 22/23	Budget FY 23/24	FY23/24 Budget vs FY 22/23 Forecast	
						\$	%
Beginning Net Position			44,227,800	44,227,800	44,089,761		
<u>Revenues</u>							
Investment Income	11,005,629	(3,617,871)	3,297,312	(475,590)	2,835,000	3,310,590	696.10%
Contributions	4,050,208	5,091,433	4,646,546	4,954,232	4,885,718	(68,514)	-1.38%
Total Revenues	15,055,837	1,473,562	7,943,858	4,478,642	7,720,718	3,242,076	72.39%
<u>Expenditures</u>							
Personal Services	3,603,105	3,809,259	3,908,112	4,521,781	4,110,455	(411,326)	-9.10%
Contractual Services	79,834	116,877	72,996	86,900	85,500	(1,400)	-1.61%
Other Operating	7,237	7,064	8,000	8,000	-	(8,000)	-100.00%
Total Expenditures	3,690,176	3,933,200	3,989,108	4,616,681	4,195,955	(420,726)	-110.71%
Revenues Over/ (Under) Expenditures	11,365,661	(2,459,638)	3,954,750	(138,039)	3,524,763		
Ending Net Position			48,182,550	44,089,761	47,614,524		

City of St. Charles
Police Pension Fund
Revenue
FY 2023-2024 Budget

Account	Description	Actual FY 20/21	Actual FY 21/22	Budget FY 22/23	Forecast FY 22/23	Budget FY 23/24
47100	Unrealized Gain/Loss	7,608,332	(6,356,560)	2,572,308	1,390,750	2,325,000
47102	Interest on CDs	24,377	22,811	-	2,865	-
47103	Dividends	673,528	1,994,746	-	62,260	-
47104	US Government Security Interest	176,720	208,852	-	25,132	-
47105	Money Market Interest	337	446	5,004	12,547	10,000
47106	Gain/Loss on Sale of Investments	2,426,450	430,439	-	(2,274,602)	-
47107	Interest - Illinois Pension Fund	-	-	-	-	-
47108	Corporate Bond Interest	95,885	81,314	-	11,300	-
47109	Dividends - Illinois Pension Fund	-	-	720,000	225,000	500,000
47110	Other Income - Illinois Pension Fund	-	-	-	69,158	-
47199	Interest - Miscellaneous	-	81	-	-	-
Total Investment Revenue		11,005,629	(3,617,871)	3,297,312	(475,590)	2,835,000
48710	Pension Contributions - Members	614,709	638,431	675,996	691,073	715,000
48711	Pension Contributions - City	3,287,436	3,750,187	3,870,554	3,871,938	4,170,718
48712	Pension Contributions - Transfer	148,063	702,815	99,996	391,221	-
Total Contributions		4,050,208	5,091,433	4,646,546	4,954,232	4,885,718
Total Revenues		15,055,837	1,473,562	7,943,858	4,478,642	7,720,718

City of St. Charles
Police Pension Fund
Expenditures
FY 2023-2024 Budget

Account	Description	Actual FY 20/21	Actual FY 21/22	Budget FY 22/23	Forecast FY 22/23	Budget FY 23/24
51108	Service Pensions	2,778,810	2,972,268	2,994,996	2,963,913	3,142,976
51109	Non-Duty Disability Pensions	66,955	66,955	66,960	66,960	66,960
51110	Duty Disability Pensions	356,566	361,307	366,996	447,803	397,183
51112	Surviving Spouse Pensions	300,865	298,410	350,160	350,160	394,292
51114	QILDRO	97,081	107,114	125,004	115,331	103,749
51116	Creditable Service Transfer	-	-	-	573,096	-
51300	Registration and Fees	728	2,410	3,000	2,700	3,000
51304	Memberships and Dues	795	795	996	795	795
51401	Lodging	1,305	-	-	579	1,000
51402	Meals-Travel & Training	-	-	-	444	500
Total Personal Services		3,603,105	3,809,259	3,908,112	4,521,781	4,110,455
54110	General Legal	4,354	13,655	20,004	17,400	25,000
54131	Actuarial Services	600	2,550	3,000	1,000	1,500
54136	Illinois Pension Fund Fees & Expenses	-	-	-	15,000	30,000
54139	Other Financial Services	63,490	74,245	24,996	30,000	-
54360	Risk Insurance Premiums	9,290	7,388	9,996	8,500	9,000
54399	Other Contracted Services	2,100	19,039	15,000	15,000	20,000
Total Contractual Services		79,834	116,877	72,996	86,900	85,500
55245	IDOI Filing Fee	7,237	7,064	8,000	8,000	-
Total Other Operating		7,237	7,064	8,000	8,000	-
Total Expenditures		3,690,176	3,933,200	3,989,108	4,616,681	4,195,955

**City of St. Charles
Fire Pension Fund
Fiscal Year 2023-2024 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.

FY 2022-23 Significant Accomplishments and Activities

- ✓ Approved a partnership with a local accounting firm to provide administrative management assistance for the pension fund's activities.

FY 2023-24 Goals and Objectives

- Continue to hold quarterly meetings to approve new retirement or disability pension benefit determinations.

Performance Measures and Statistics	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Actual
City's Actuarially Determined Contribution	\$2,026,276	\$1,955,183	\$2,245,665	\$2,530,046
Market Value Investment Return	5.3%	(3.1%)	27.7%	(7.0%)
Total # of Participants (Active, Retired, etc.)	78	80	80	80
Total Pension Liability (TPL)	\$60,601,123	\$64,518,370	\$67,743,066	\$72,607,408
Ending Plan Net Position	\$40,926,195	\$39,845,804	\$51,309,794	\$48,236,702
City's Net Pension Liability	\$19,674,928	\$24,672,566	\$16,433,272	\$24,370,706
Plan Net Position as % of TPL	67.53%	61.76%	75.74%	66.43%

City of St. Charles
Fire Pension Fund
Fund Summary
FY 2023-2024 Budget

	Actual FY 20/21	Actual FY 21/22	Budget FY 22/23	Forecast FY 22/23	Budget FY 23/24	FY23/24 Budget vs FY 22/23 Forecast	
						\$	%
Beginning Net Position			48,236,702	48,236,702	47,243,807		
<u>Revenues</u>							
Investment Income	11,271,122	(3,522,830)	3,582,504	(1,315,533)	3,060,550	4,376,083	332.65%
Contributions	2,742,856	3,055,483	3,141,960	3,142,985	3,317,565	174,580	5.55%
Total Revenues	14,013,978	(467,347)	6,724,464	1,827,452	6,378,115	4,550,663	249.02%
<u>Expenditures</u>							
Personal Services	2,362,717	2,489,423	2,504,940	2,802,729	2,949,082	146,353	5.22%
Contractual Services	179,272	108,353	34,992	17,618	27,000	9,382	53.25%
Other Operating	8,000	7,969	8,000	-	-	-	0.00%
Total Expenditures	2,549,989	2,605,745	2,547,932	2,820,347	2,976,082	155,735	58.47%
Revenues Over/ (Under) Expenditures	11,463,989	(3,073,092)	4,176,532	(992,895)	3,402,033		
Ending Net Position			52,413,234	47,243,807	50,645,840		

City of St. Charles
Fire Pension Fund
Revenue
FY 2023-2024 Budget

Account	Description	Actual FY 20/21	Actual FY 21/22	Budget FY 22/23	Forecast FY 22/23	Budget FY 23/24
47100	Unrealized Gain/Loss	10,111,141	(3,614,488)	2,857,500	(705,971)	2,455,000
47101	Treasurer's Pool Interest	5	3	-	50	50
47102	Interest on CDs	22,367	5,723	-	-	-
47103	Dividends	746,908	209,316	-	-	-
47104	US Government Security Interest	143,778	48,066	-	-	-
47105	Money Market Interest	369	1,447	5,004	13,000	15,000
47106	Gain/Loss on Sale of Investments	85,760	(436,516)	-	(1,065,127)	-
47107	Interest - Illinois Pension Fund	-	216,706	720,000	30,000	90,000
47108	Corporate Bond Interest	160,794	45,556	-	-	-
47109	Dividends - Illinois Pension Fund	-	-	-	412,000	500,000
47110	Other Income - Illinois Pension Fund	-	-	-	-	-
47199	Interest - Miscellaneous	-	1,357	-	515	500
Total Investment Revenue		11,271,122	(3,522,830)	3,582,504	(1,315,533)	3,060,550
48700	Pension Contributions - Additional 1%	12,691	15,080	15,600	16,084	18,000
48710	Pension Contributions - Members	490,706	514,541	546,000	545,605	580,000
48711	Pension Contributions - City	2,239,459	2,525,862	2,580,360	2,581,296	2,719,565
Total Contributions		2,742,856	3,055,483	3,141,960	3,142,985	3,317,565
Total Revenues		14,013,978	(467,347)	6,724,464	1,827,452	6,378,115

City of St. Charles
Fire Pension Fund
Expenditures
FY 2023-2024 Budget

Account	Description	Actual FY 20/21	Actual FY 21/22	Budget FY 22/23	Forecast FY 22/23	Budget FY 23/24
51108	Service Pensions	1,778,017	1,878,921	1,872,000	2,145,000	2,277,253
51110	Duty Disability Pensions	130,669	132,255	134,004	133,542	135,426
51111	Occupational Disease Disability Pensions	118,419	126,283	141,996	141,089	144,494
51112	Surviving Spouse Pensions	196,616	216,950	216,948	216,948	216,948
51114	QILDRO	130,623	133,019	135,996	163,041	171,166
51115	Refund of Contributions	6,285	-	-	789	-
51300	Registration and Fees	1,293	1,200	3,000	1,525	3,000
51304	Memberships and Dues	795	795	996	795	795
51401	Lodging	-	-	-	-	-
51402	Meals-Travel & Training	-	-	-	-	-
Total Personal Services		2,362,717	2,489,423	2,504,940	2,802,729	2,949,082
54110	General Legal	800	200	9,996	-	5,000
54131	Actuarial Services	-	-	996	-	1,000
54136	Illinois Pension Fund Fees & Expenses	-	1,652	-	-	-
54139	Other Financial Services	168,969	98,811	12,000	-	-
54360	Risk Insurance Premiums	9,503	7,690	9,000	7,893	9,000
54399	Other Contracted Services	-	-	3,000	9,725	12,000
Total Contractual Services		179,272	108,353	34,992	17,618	27,000
55245	IDOI Filing Fee	8,000	7,969	8,000	-	-
Total Other Operating		8,000	7,969	8,000	-	-
Total Expenditures		2,549,989	2,605,745	2,547,932	2,820,347	2,976,082

**AGENDA ITEM EXECUTIVE SUMMARY**

Agenda Item number: 4.*c

Title:

Motion to Approve the Budget Revisions for February 2023

Presenter:

Finance Director Bill Hannah

Meeting: Government Operations Committee

Date: March 6, 2023

Proposed Cost: \$ -0-

Budgeted Amount:

Not Budgeted: ☐**Executive Summary** (*if not budgeted, please explain*):

Budget revisions for February 2023 – Information Only

Attachments (*please list*):

Budget revisions for February 2023

Recommendation/Suggested Action (*briefly explain*):

Budget Revisions for the City of St. Charles February 2023

CITY OF ST. CHARLES

Budget Revision Listing

February 2023

[illegible]

CITY OF ST. CHARLES
Budget Revision Listing

February 2023

JE TYPE	JE #	BUDGET #	COMPANY	FISCAL YEAR	PERIOD	DATE	ACCT-UNIT	ACCOUNT	AMOUNT	DESCRIPTION
Budget Transfer	71	100	1000	2023	10	02/22/2023	100500	52000	\$ 700.00	Add'l Supplies
Budget Transfer	71	100	1000	2023	10	02/22/2023	100500	52100	\$ (700.00)	Add'l Supplies
Budget Transfer	71	100	1000	2023	10	02/22/2023	100300	52310	\$ 5,000.00	Training pistol purchase
Budget Transfer	71	100	1000	2023	10	02/22/2023	100300	54467	\$ (5,000.00)	Training pistol purchase
Budget Transfer	71	100	1000	2023	10	02/22/2023	100210	51300	\$ (300.00)	Lanyards with logos
Budget Transfer	71	100	1000	2023	10	02/22/2023	100210	52000	\$ 300.00	Lanyards with logos
71 Total									\$ -	
Budget Transfer	72	100	1000	2023	10	02/23/2023	801512	54482	\$ (50,000.00)	Fire apparatus parts
Budget Transfer	72	100	1000	2023	10	02/23/2023	801512	52402	\$ 50,000.00	Fire apparatus parts
Budget Transfer	72	100	1000	2023	10	02/23/2023	513500	56100	\$ (17,000.00)	Realign 7th Ave Creek DE
Budget Transfer	72	100	1000	2023	10	02/23/2023	513501	56150	\$ 17,000.00	Realign 7th Ave Creek DE
Budget Transfer	72	100	1000	2023	10	02/23/2023	100500	52100	\$ (50.00)	Add'l supplies
Budget Transfer	72	100	1000	2023	10	02/23/2023	100500	52000	\$ 50.00	Add'l supplies
72 Total									\$ -	
Budget Transfer	73	100	1000	2023	10	02/27/2023	220552	56150	\$ (6,000.00)	State St Sewer Main DE
Budget Transfer	73	100	1000	2023	10	02/27/2023	220552	56150	\$ 6,000.00	State St Sewer Main DE
Budget Transfer	73	100	1000	2023	10	02/27/2023	100220	52001	\$ (550.00)	Replenish supplies budget
Budget Transfer	73	100	1000	2023	10	02/27/2023	100220	52000	\$ 550.00	Replenish supplies budget
73 Total									\$ -	
Grand Total									\$ -	

The revisions shown herewith have been approved by the City Council, except as noted below.

Chairman, Government Operations Committee

Date

Vice Chairman, Government Operations Committee

Date

Finance Director

Date

Exceptions:
