

**AGENDA**  
**THE CITY OF ST. CHARLES**  
**GOVERNMENT OPERATIONS COMMITTEE**  
**ALD. STEVE WEBER, CHAIR**  
**MONDAY, NOVEMBER 6, 2023**  
**IMMEDIATELY FOLLOWING THE CITY COUNCIL MEETING**  
**CITY COUNCIL CHAMBERS – 2 EAST MAIN STREET**

**1. Call to Order**

**2. Roll Call**

**3. Administrative**

a. Video Gaming Reports – September 2023

**4. 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.

**5. Police Department**

a. Recommendation to approve an **Ordinance** to Repeal Title 9 “Public Peace, Morals, and Welfare,” Chapter 9.09 “Fighting,” Section 9.09.010 “Fighting Prohibited” of the St. Charles Municipal Code.

**6. Fire Department**

a. Recommendation to approve A **Resolution** Authorizing an Intergovernmental Agreement for Participation in the Mutual Aid Box Alarm System and Adoption of the 2022 MABAS Master Agreement.

**7. Finance Department**

a. Recommendation to approve a **Resolution** Authorizing Approval of a Three-Year Agreement for Professional Auditing Services from Sikich, LLP.

**8. Public Comment**

**9. Additional Items from the Mayor, Council or Staff**


**10. 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)

**11. 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](mailto: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).

 <p>CITY OF ST. CHARLES ILLINOIS • 1834</p>	<b>AGENDA ITEM EXECUTIVE SUMMARY</b>		Agenda Item number: 3a
	Title:	<b>Video Gaming Statistics September 2023 – Information Only</b>	
	Presenter:	<b>Chief of Police, Jim Keegan</b>	
<b>Meeting:</b> Government Operations Committee		<b>Date:</b> November 6, 2023	
<b>Proposed Cost:</b> \$		<b>Budgeted Amount:</b> \$	<b>Not Budgeted:</b> <input type="checkbox"/>
<b>TIF District:</b> None			
<b>Executive Summary</b> (if not budgeted, please explain):			
<p>Video gaming statistics as of September 2023, including businesses that have been approved by the State and St. Charles Police Department staff, businesses waiting for State approval, Illinois Gaming Board Video Gaming Report February 2012 – September 2023, and Illinois Gaming Board Video Gaming Report September 2023.</p>			
<b>Attachments</b> (please list):			
<p>Table - Currently licensed establishments/Pending applicants          Illinois Gaming Board Video Gaming Report September 2023          Illinois Gaming Board Video Gaming Report February 2012- September 2023</p>			
<b>Recommendation/Suggested Action</b> (briefly explain):			
None – Information Only			

# City of St. Charles

## Video Gaming Statistics

### September 2023

#### Pending Establishments

1. Dough Pros LLC	3rd Street Pub	11 N 3rd St, Unit B&C	St. Charles
2. SCMC Enterprises, Inc.	Rudy's	210 W Main St	St. Charles
3. VVAAMA INC.	Global Brew Tap House	2100 Prairie St	St. Charles

#### Licensed Establishments

1. ALEXANDER'S CAFE 64, INC.	Alexanders Cafe	1650 W. Main Street	St. Charles
2. ALIBI BAR & GRILL LTD.	ALIBI BAR & GRILL LTD.	12 N. 3rd Street	St. Charles
3. Alley 64, INC.	Alley 64	212 W. Main Street	St. Charles
4. BK & MM VENTURES LLC	ROOKIES 1, ALL-AMERICAN PUB	1545 W. Main Street	St. Charles
5. BRANDON WAYNE ENTERPRISES LLC	THE LEWIS	106 E MAIN ST	St. Charles
6. C&A Management Group LLC	Flagship on The Fox	100 S Riverside Ave.	St. Charles
7. CHARLIE FOX'S PIZZERIA & EATERY LLC	CHARLIE FOX'S PIZZERIA & EATERY	3341 W MAIN #7	St. Charles
8. Chums Shrimp Shack LLC	Chums Shrimp Shack	2115 W Main St	St. Charles
9. CMB STC LLC	The Hive Tavern and Eatery	204 W Main St	St. Charles
10. CRAZY FOX, LLC	THE CRAZY FOX BAR & GRILLE	104 E Main St	St. Charles
11. EL ELLE SEA, LLC	BOGART'S BAR	219 W. MAIN STREET	St. Charles
12. H & C HOSPITALITY, LLC	The Office Dining & Spirits	201 E Main St	St. Charles
13. HEALTH NUTS, LTD.	THE FILLING STATION	300 W. MAIN ST.	St. Charles
14. Jay's & N Inc.	Throwbacks Sports Bar	1890 W. Main Street	St. Charles
15. L. A. MANSON CORPORATION	ST. CHARLES BOWL	2520 W Main St	St. Charles
16. MARK VII HOSPITALITY LIMITED	Second Street Tavern	221 S. 2nd Street	St. Charles
17. NLHM Inc.	Brown's Chicken	1910 Lincoln Highway	St. Charles
18. Northwoods Pub & Grill Inc.	The Evergreen Pub & Grill	1400 W Main St	St. Charles
19. Onesti Entertainment Corporation	Arcada Theatre	105 E Main St	St. Charles
20. Riverside Pizza, Inc.	Riverside Pizza & Pub	102 E Main St	St. Charles
21. SAINT CHARLES SPORTS, LLC	SPOTTED FOX ALE HOUSE	3615 E. MAIN ST	St. Charles
22. SALERNO AND SONS, INC.	SALERNO'S ON THE FOX	320 N 2ND ST	St. Charles
23. SCMC ENTERPRISES, INC.	R HOUSE	214 W. Main St.	St. Charles
24. TAP HOUSE GRILL ST. CHARLES, LLC	Tap House Grill	3341 W MAIN ST	St. Charles
25. YUMMY PLACE BURRITO LOS ASADEROS INC.	BURRITO LOS ASADEROS INC.	2400 E. MAIN STREET	ST. Charles
26. St. Charles Lodge No. 1368, Loyal Order of Moose	St Charles Moose Lodge 1368	2250 W Rt 38	St. Charles
27. 222 Hospitality LLC	Whiskey Bend	222 W Main St	St. Charles

**ILLINOIS GAMING BOARD  
VIDEO GAMING REPORT**

*St. Charles*

**September 2023**

10/18/2023

2:29 pm

Municipality	Establishment	License Number	VGT Count	VGT Wagering Activity			VGT Income			VGT Tax Distribution				
				Amount Played	Amount Won	Net Wagering Activity	Funds In	Funds Out	Net Terminal Income	NTI Tax	State Share	Municipality Share		
St. Charles	222 HOSPITALITY LLC	230700133	6	\$93,441.33	\$89,435.30	\$4,006.03	\$27,686.00	\$23,680.28	\$4,005.72	\$1,361.94	\$1,161.66	\$200.28		
St. Charles	Alley 64, INC.	160702383	6	\$655,482.86	\$589,131.82	\$66,351.04	\$223,574.00	\$157,222.96	\$66,351.04	\$22,559.37	\$19,241.82	\$3,317.55		
St. Charles	BK & MM VENTURES LLC	160702415	6	\$576,548.28	\$526,877.56	\$49,670.72	\$190,667.00	\$140,942.24	\$49,724.76	\$16,906.46	\$14,420.22	\$2,486.24		
St. Charles	BRANDON WAYNE ENTERPRISES LLC	220701804	4	\$31,877.41	\$27,895.52	\$3,981.89	\$12,635.00	\$8,635.11	\$3,999.89	\$1,359.91	\$1,159.92	\$199.99		
St. Charles	C&A Management Group LLC	200702748	6	\$341,385.73	\$318,961.52	\$22,424.21	\$124,725.00	\$102,300.79	\$22,424.21	\$7,624.25	\$6,503.04	\$1,121.21		
St. Charles	CHARLIE FOX'S PIZZERIA & EATERY LLC	200701085	4	\$38,769.34	\$37,500.23	\$1,269.11	\$16,336.00	\$15,066.89	\$1,269.11	\$431.55	\$368.08	\$63.47		
St. Charles	Chums Shrimp Shack LLC	220700319	3	\$48,670.27	\$44,144.80	\$4,525.47	\$15,214.00	\$10,688.53	\$4,525.47	\$1,538.65	\$1,312.38	\$226.27		
St. Charles	CMB STC LLC	220700705	6	\$248,870.83	\$235,964.72	\$12,906.11	\$93,099.00	\$80,192.89	\$12,906.11	\$4,388.08	\$3,742.78	\$645.30		
St. Charles	CRAZY FOX, LLC	170701805	6	\$207,911.43	\$182,195.01	\$25,716.42	\$68,688.00	\$42,971.55	\$25,716.45	\$8,743.56	\$7,457.74	\$1,285.82		
St. Charles	EL ELLE SEA, LLC	210701595	6	\$290,873.33	\$270,999.10	\$19,874.23	\$101,862.00	\$81,987.77	\$19,874.23	\$6,757.33	\$5,763.60	\$993.73		
St. Charles	H & C HOSPITALITY, LLC	210703536	6	\$92,034.51	\$86,015.15	\$6,019.36	\$24,323.00	\$18,303.64	\$6,019.36	\$2,046.57	\$1,745.60	\$300.97		
St. Charles	HEALTH NUTS, LTD.	180702391	5	\$237,048.64	\$218,612.87	\$18,435.77	\$82,187.00	\$63,751.23	\$18,435.77	\$6,268.17	\$5,346.38	\$921.79		
St. Charles	Jay's & N Inc.	190704088	6	\$263,017.92	\$238,941.73	\$24,076.19	\$80,975.00	\$56,898.79	\$24,076.21	\$8,185.91	\$6,982.10	\$1,203.81		
St. Charles	L. A. MANSON CORPORATION	160703156	6	\$296,885.73	\$268,283.31	\$28,602.42	\$103,454.00	\$74,851.58	\$28,602.42	\$9,724.76	\$8,294.65	\$1,430.11		
St. Charles	MARK VII HOSPITALITY LIMITED	170702225	6	\$783,526.26	\$718,382.70	\$65,143.56	\$226,315.00	\$161,171.44	\$65,143.56	\$22,148.83	\$18,891.65	\$3,257.18		
St. Charles	NLHM Inc.	160702847	6	\$285,851.22	\$259,462.61	\$26,388.61	\$79,452.00	\$53,063.39	\$26,388.61	\$8,972.18	\$7,652.75	\$1,319.43		
St. Charles	Northwoods Pub & Grill Inc.	160702493	6	\$345,435.70	\$306,834.34	\$38,601.36	\$126,639.00	\$88,037.64	\$38,601.36	\$13,124.44	\$11,194.37	\$1,930.07		
St. Charles	Nuova Italia West Corp.	220702157	6	\$32,951.14	\$30,368.06	\$2,583.08	\$14,037.00	\$11,454.29	\$2,582.71	\$878.15	\$749.01	\$129.14		
St. Charles	Onesti Entertainment Corporation	160703007	6	\$178,334.22	\$181,632.71	(\$3,298.49)	\$78,800.00	\$82,098.49	(\$3,298.49)	(\$1,121.48)	(\$956.56)	(\$164.92)		
St. Charles	Riverside Pizza, Inc.	160702553	6	\$434,663.54	\$394,084.34	\$40,579.20	\$136,046.00	\$95,466.80	\$40,579.20	\$13,796.96	\$11,768.00	\$2,028.96		
St. Charles	SAINT CHARLES SPORTS, LLC	160702605	5	\$242,516.88	\$227,470.92	\$15,045.96	\$72,358.00	\$57,312.04	\$15,045.96	\$5,115.63	\$4,363.34	\$752.29		
St. Charles	SALERNO AND SONS, INC.	200701673	3	\$44,432.40	\$40,814.40	\$3,618.00	\$12,350.00	\$8,732.00	\$3,618.00	\$1,230.10	\$1,049.21	\$180.89		
St. Charles	SCMC ENTERPRISES, INC.	190702660	3	\$18,195.20	\$15,953.72	\$2,241.48	\$8,270.00	\$6,028.40	\$2,241.60	\$762.13	\$650.06	\$112.07		
St. Charles	St. Charles Lodge No. 1368, Loyal Order of Moose	160802392	6	\$136,901.85	\$130,616.76	\$6,285.09	\$43,044.00	\$36,758.91	\$6,285.09	\$2,136.88	\$1,822.63	\$314.25		
St. Charles	TAP HOUSE GRILL ST. CHARLES, LLC	170702248	6	\$306,168.88	\$277,653.79	\$28,515.09	\$100,741.00	\$72,225.91	\$28,515.09	\$9,695.12	\$8,269.36	\$1,425.76		
St. Charles	YUMMY PLACE BURRITO LOS ASADEROS INC.	190700390	6	\$139,012.56	\$122,528.68	\$16,483.88	\$42,835.00	\$26,351.11	\$16,483.89	\$5,604.50	\$4,780.31	\$824.19		
<b>REPORT TOTAL:</b>				<b>26 Establishments</b>	<b>141</b>	<b>\$6,370,807.46</b>	<b>\$5,840,761.67</b>	<b>\$530,045.79</b>	<b>\$2,106,312.00</b>	<b>\$1,576,194.67</b>	<b>\$530,117.33</b>	<b>\$180,239.95</b>	<b>\$153,734.10</b>	<b>\$26,505.85</b>

**ILLINOIS GAMING BOARD  
VIDEO GAMING REPORT**


10/18/2023

2:29 pm

*St. Charles*

**January 2012 - September 2023**

Municipality	Establishment	License Number	VGT Count	VGT Wagering Activity			VGT Income			VGT Tax Distribution		
				Amount Played	Amount Won	Net Wagering Activity	Funds In	Funds Out	Net Terminal Income	NTI Tax	State Share	Municipality Share
St. Charles	222 HOSPITALITY LLC	230700133	6	\$361,052.32	\$325,165.33	\$35,886.99	\$112,509.00	\$76,622.01	\$35,886.99	\$12,201.58	\$10,407.24	\$1,794.34
St. Charles	A'Salute' Inc.	160702452	5	\$2,091,601.88	\$1,923,949.67	\$167,652.21	\$577,279.00	\$409,626.79	\$167,652.21	\$50,296.35	\$41,913.65	\$8,382.70
St. Charles	ALIBI BAR & GRILL LTD.	150704430	5	\$448,186.83	\$410,300.14	\$37,886.69	\$160,719.00	\$122,831.26	\$37,887.74	\$11,705.71	\$9,819.24	\$1,886.47
St. Charles	Alley 64, INC.	160702383	6	\$48,666,424.93	\$44,921,055.84	\$3,745,369.09	\$16,216,822.00	\$12,471,378.26	\$3,745,443.74	\$1,221,406.85	\$1,034,134.43	\$187,272.42
St. Charles	BK & MM VENTURES LLC	160702415	6	\$37,827,763.53	\$34,736,261.19	\$3,091,502.34	\$11,386,827.00	\$8,295,130.90	\$3,091,696.10	\$1,007,480.30	\$852,895.21	\$154,585.09
St. Charles	BRANDON WAYNE ENTERPRISES LLC	220701804	4	\$236,474.39	\$212,051.66	\$24,422.73	\$98,312.00	\$73,871.27	\$24,440.73	\$8,309.90	\$7,087.88	\$1,222.02
St. Charles	C&A Management Group LLC	200702748	6	\$9,063,688.97	\$8,320,198.78	\$743,490.19	\$3,272,721.00	\$2,529,230.81	\$743,490.19	\$252,786.86	\$215,612.35	\$37,174.51
St. Charles	CHARLIE FOX'S PIZZERIA & EATERY LLC	200701085	4	\$779,604.49	\$708,934.48	\$70,670.01	\$279,663.00	\$208,992.71	\$70,670.29	\$24,028.26	\$20,494.70	\$3,533.56
St. Charles	Chums Shrimp Shack LLC	220700319	3	\$522,578.44	\$475,570.67	\$47,007.77	\$184,736.00	\$137,728.23	\$47,007.77	\$15,982.75	\$13,632.35	\$2,350.40
St. Charles	CMB STC LLC	220700705	6	\$3,256,952.83	\$2,987,450.36	\$269,502.47	\$1,191,917.00	\$922,414.53	\$269,502.47	\$91,631.14	\$78,155.98	\$13,475.16
St. Charles	CRAZY FOX, LLC	170701805	6	\$10,964,083.89	\$9,990,377.38	\$973,706.51	\$3,422,658.00	\$2,448,951.20	\$973,706.80	\$325,512.51	\$276,827.05	\$48,685.46
St. Charles	DAWN'S CAFE, LTD.	160702454	2	\$971,673.92	\$891,880.95	\$79,792.97	\$314,384.00	\$234,589.68	\$79,794.32	\$24,302.84	\$20,313.09	\$3,989.75
St. Charles	DAWN'S VOODOO ROOM, LTD.	170702226	3	\$131,639.05	\$114,092.97	\$17,546.08	\$48,098.00	\$30,551.92	\$17,546.08	\$5,263.94	\$4,386.62	\$877.32
St. Charles	EL ELLE SEA, LLC	210701595	6	\$8,932,591.79	\$8,146,938.00	\$785,653.79	\$2,883,839.00	\$2,098,163.36	\$785,675.64	\$267,130.26	\$227,846.37	\$39,283.89
St. Charles	GOLREN ENTERPRISES, INC.	160703386	5	\$2,363,441.27	\$2,169,177.13	\$194,264.14	\$822,559.00	\$628,294.86	\$194,264.14	\$58,279.92	\$48,566.66	\$9,713.26
St. Charles	H & C HOSPITALITY, LLC	210703536	6	\$1,915,114.72	\$1,716,637.14	\$198,477.58	\$554,601.00	\$356,123.42	\$198,477.58	\$67,482.62	\$57,558.70	\$9,923.92
St. Charles	HDF Entertainment, LLC	180702511	5	\$2,024,379.17	\$1,843,635.36	\$180,743.81	\$702,564.00	\$521,820.19	\$180,743.81	\$59,890.90	\$50,853.73	\$9,037.17
St. Charles	HEALTH NUTS, LTD.	180702391	5	\$9,372,146.05	\$8,531,569.08	\$840,576.97	\$3,288,293.00	\$2,447,716.03	\$840,576.97	\$281,993.22	\$239,964.18	\$42,029.04
St. Charles	Jay's & N Inc.	190704088	6	\$10,012,537.27	\$9,177,612.64	\$834,924.63	\$2,888,319.00	\$2,053,394.27	\$834,924.73	\$283,875.11	\$242,128.73	\$41,746.38
St. Charles	KILLOUGH LLC	160702650	4	\$323,128.13	\$297,527.05	\$25,601.08	\$127,669.00	\$102,067.92	\$25,601.08	\$7,680.48	\$6,400.40	\$1,280.08
St. Charles	L. A. MANSON CORPORATION	160703156	6	\$13,491,535.29	\$12,238,463.13	\$1,253,072.16	\$4,280,218.00	\$3,027,145.84	\$1,253,072.16	\$411,663.69	\$349,009.78	\$62,653.91
St. Charles	MARK VII HOSPITALITY LIMITED	170702225	6	\$38,827,060.76	\$35,641,751.54	\$3,185,309.22	\$11,114,567.00	\$7,929,231.28	\$3,185,335.72	\$1,054,720.76	\$895,453.72	\$159,267.04
St. Charles	NLHM Inc.	160702847	6	\$9,593,637.01	\$8,752,937.54	\$840,699.47	\$2,682,830.00	\$1,842,110.96	\$840,719.04	\$277,326.82	\$235,290.66	\$42,036.16
St. Charles	Northwoods Pub & Grill Inc.	160702493	6	\$30,212,444.51	\$27,543,887.21	\$2,668,557.30	\$10,046,418.00	\$7,377,849.75	\$2,668,568.25	\$869,214.14	\$735,785.49	\$133,428.65
St. Charles	Nuova Italia West Corp.	220702157	6	\$154,044.08	\$140,356.29	\$13,687.79	\$55,847.00	\$42,159.06	\$13,687.94	\$4,653.87	\$3,969.48	\$684.39
St. Charles	Onesti Entertainment Corporation	160703007	6	\$2,535,747.75	\$2,382,568.64	\$153,179.11	\$930,636.00	\$777,330.80	\$153,305.20	\$52,123.94	\$44,458.68	\$7,665.26
St. Charles	Panman, LLC	160703257	5	\$20,167.79	\$17,246.68	\$2,921.11	\$8,129.00	\$5,207.89	\$2,921.11	\$876.43	\$730.36	\$146.07
St. Charles	Pub 47 St Charles Inc.	180700422	5	\$451,127.23	\$407,893.79	\$43,233.44	\$150,077.00	\$106,843.56	\$43,233.44	\$12,970.29	\$10,808.58	\$2,161.71
St. Charles	Ram Restaurant Group Inc.,	180700820	5	\$332,529.45	\$302,216.78	\$30,312.67	\$121,311.00	\$90,998.02	\$30,312.98	\$9,094.21	\$7,578.51	\$1,515.70
St. Charles	Riverside Pizza, Inc.	160702553	6	\$21,974,478.89	\$20,050,988.91	\$1,923,489.98	\$7,033,348.00	\$5,109,571.09	\$1,923,776.91	\$636,289.56	\$540,100.64	\$96,188.92
St. Charles	SAINT CHARLES SPORTS, LLC	160702605	5	\$22,699,950.00	\$20,812,668.98	\$1,887,281.02	\$6,788,664.00	\$4,901,381.92	\$1,887,282.08	\$616,747.59	\$522,383.31	\$94,364.28
St. Charles	SALERNO AND SONS, INC.	200701673	3	\$1,029,364.78	\$932,104.26	\$97,260.52	\$327,004.00	\$229,743.48	\$97,260.52	\$33,068.78	\$28,205.75	\$4,863.03
St. Charles	SCMC ENTERPRISES, INC.	190702660	5	\$577,126.81	\$522,073.55	\$55,053.26	\$237,083.00	\$182,029.54	\$55,053.46	\$18,707.40	\$15,954.70	\$2,752.70
St. Charles	St. Charles Lodge No. 1368, Loyal Order of Moose	160802392	6	\$10,759,620.42	\$9,788,545.48	\$971,074.94	\$3,677,441.00	\$2,706,365.96	\$971,075.04	\$310,452.54	\$261,898.45	\$48,554.09
St. Charles	TAP HOUSE GRILL ST. CHARLES, LLC	170702248	6	\$17,827,672.25	\$16,426,113.97	\$1,401,558.28	\$5,605,846.00	\$4,204,285.39	\$1,401,560.61	\$467,383.56	\$397,305.25	\$70,078.31
St. Charles	YUMMY PLACE BURRITO LOS ASADEROS INC.	190700390	6	\$4,196,776.54	\$3,818,338.95	\$378,437.59	\$1,191,322.00	\$812,884.39	\$378,437.61	\$128,669.30	\$109,747.37	\$18,921.93
<b>REPORT TOTAL:</b>		<b>36 Establishments</b>	<b>187</b>	<b>\$324,948,347.43</b>	<b>\$297,678,541.52</b>	<b>\$27,269,805.91</b>	<b>\$102,785,230.00</b>	<b>\$75,514,638.55</b>	<b>\$27,270,591.45</b>	<b>\$8,981,204.38</b>	<b>\$7,617,679.29</b>	<b>\$1,363,525.09</b>

 <p>CITY OF ST. CHARLES ILLINOIS • 1834</p>	<b>AGENDA ITEM EXECUTIVE SUMMARY</b>		Agenda Item number: 5a
	Title:	Recommendation to approve an Ordinance Amending Title 9 “Public Peace, Morals, and Welfare,” Chapter 9.09 “Fighting,” Section 9.09.010 “Fighting Prohibited” of the St. Charles Municipal Code	
Presenter:	Police Chief Keegan		
<b>Meeting:</b> Government Operations Committee		<b>Date:</b> November 6, 2023	
<b>Proposed Cost:</b> \$		<b>Budgeted Amount:</b> \$	<b>Not Budgeted:</b> <input type="checkbox"/>
<b>TIF District:</b> Choose an item.			
<b>Executive Summary</b> (if not budgeted, please explain):			
<p>After a review of the current “Fighting” ordinance, a comparison to the ordinances of similar communities, and a discussion with legal counsel, it was determined this ordinance required a revision to support the department’s zero-tolerance approach towards unwarranted and unwanted behavior within our community.</p>			
<b>Attachments</b> (please list):			
Ordinance			
<b>Recommendation/Suggested Action</b> (briefly explain):			
The Police Department recommends the repeal of Title 9, “Public Peace, Morals, and Welfare”; Chapter 9.09, “Fighting”; Section 9.09.010, “Fighting Prohibited” of the St. Charles Municipal Code.			

### **9.09.010: FIGHTING PROHIBITED**

It shall be unlawful for any person to fight, or intentionally provoke a fight with physical contact of another, in the City of St. Charles. ~~No person shall physically fight with another person without legal justification.~~ Any person violating this Section shall be punished by a fine of not less than five hundred dollars (\$500.00) for their first related offense nor more than seven hundred fifty dollars (\$750.00) for each subsequent offense.



**City of St. Charles, Illinois**  
**Ordinance No. 2023-M- \_\_\_\_\_**

**An Ordinance Amending Title 9 “Public Peace, Morals, and Welfare,”  
Chapter 9.09 “Fighting,” Section 9.09.010 “Fighting Prohibited” of the  
St. Charles Municipal Code**

**BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF ST. CHARLES,  
KANE AND DUPAGE COUNTIES, ILLINOIS, AS FOLLOWS:**

SECTION ONE: That Title 9 “Public Peace, Morals, and Welfare,” Chapter 9.09 “Fighting,” Section 9.09.010 “Fighting Prohibited” of the St. Charles Municipal Code be and is hereby replaced in its entirety with the following:

It shall be unlawful for any person to fight or intentionally provoke a fight with physical contact of another in the City of St. Charles. Any person violating this Section shall be punished by a fine of not less than five hundred dollars (\$500.00) for their first related offense nor more than seven hundred fifty dollars (\$750.00) for each subsequent offense.

SECTION TWO: That, after the adoption and approval hereof, this Ordinance shall (i) be printed or published in book or pamphlet form, published by the authority of the City Council of the City of St. Charles, or (ii) within thirty (30) days after the adoption and approval hereof, be published in a newspaper published in and with a general circulation within the City of St. Charles.

SECTION THREE: This Ordinance shall be in full force and effect ten (10) days from and after its passage by a vote of the majority of the corporate authorities now holding office, approval and publication in the manner provided by law.

PRESENTED to the City Council of the City of St. Charles, Illinois, this \_\_\_\_ day of \_\_\_\_\_, 2023.

PASSED by the City Council of the City of St. Charles, Illinois this \_\_\_\_ day of \_\_\_\_\_, 2023.

APPROVED by the Mayor of the City of St. Charles, Illinois, this \_\_\_\_ day of \_\_\_\_\_, 2023.

\_\_\_\_\_  
Lora Vitek, Mayor

ATTEST:


\_\_\_\_\_  
City Clerk

COUNCIL VOTE:

Ayes : \_\_\_\_\_

Nays : \_\_\_\_\_

Absent : \_\_\_\_\_

	<b>AGENDA ITEM EXECUTIVE SUMMARY</b>		Agenda Item number: 6a
	Title:	<p><b>Recommendation to approve A Resolution Authorizing an Intergovernmental Agreement for Participation in the Mutual Aid Box Alarm System and Adoption of the 2022 MABAS Master Agreement</b></p>	
Presenter:	<p><b>Scott Swanson, Fire Chief</b></p>		
<b>Meeting:</b> Government Operations Committee		<b>Date:</b> November 6, 2023	
<b>Proposed Cost:</b> \$ 0		<b>Budgeted Amount:</b> \$	<b>Not Budgeted:</b> <input checked="" type="checkbox"/>
<b>TIF District:</b> Choose an item.			
<b>Executive Summary</b> (if not budgeted, please explain):			
<p>The Mutual Aid Box Alarm System (MABAS) has updated the MABAS Master Agreement. This is the agreement that allows an organized, systematic, and pre-arranged system for fire and EMS agencies to provide mutual-aid assistance during times of need or at serious incidents. The new MABAS Master Agreement is adopted and in force, as presented, throughout the State of Illinois.</p> <p>This agreement must be formally adopted by each participating municipality, fire protection district, or other governmental agency providing fire and/or EMS services. For St. Charles to continue to participate in the MABAS system, this new MABAS Agreement is required to be adopted and in force before December 31, 2023. The adoption is important and necessary for St. Charles to continue to give and receive mutual-aid within the area and throughout the state. The value of this cooperation to our community was demonstrated during the large fire situation at the Pheasant Run Resort in 2022.</p>			
<b>Attachments</b> (please list):			
Mutual Aid Box Alarm System Master Agreement, Resolution			
<b>Recommendation/Suggested Action</b> (briefly explain):			
Approving the Resolution adopting of the MABAS Master Agreement			

**City of St. Charles, Illinois  
Resolution No. \_\_\_\_\_**

**A Resolution Authorizing an Intergovernmental Agreement for  
Participation in the Mutual Aid Box Alarm System and Adoption of the  
2022 MABAS Master Agreement**

**Presented & Passed by the  
City Council on \_\_\_\_\_**

WHEREAS, the Mutual Aid Box Alarm System (MABAS) was organized beginning in 1968 in the northwest and western suburbs of Chicago, Illinois to coordinate and automate fire department mutual aid, based roughly on the Chicago Fire Department's box alarm system of predetermined resources assigned to respond to a specific incident or area. Since 1968, MABAS has grown into a multi-state organization to coordinate responses to fires, emergency medical calls, hazardous material, technical rescue and other emergencies and disasters through prearranged mutual aid and dispatch agreements. The system is designed to facilitate all levels of mutual aid from day-to-day automatic aid responses to major incidents and disasters requiring significant deployment of resources. MABAS member Units include the gambit from all-volunteer fire departments to major cities like Chicago, Milwaukee and St. Louis; and

WHEREAS, since the last revision of the master MABAS intergovernmental agreement in about 1988, MABAS has grown exponentially to its current composition of almost 1200 Illinois Units and 2200 total Units in Illinois and several adjoining States; and

WHEREAS, it is the express intent of member Units that the MABAS Agreement be in a form which can be adopted by Units in different States where Units may lawfully enter into agreements providing for their mutual aid and protection. Thus, even if the MABAS Agreement does not specifically cite the applicable current legal authority for a particular State and its member Units, the lack of such citation shall not be construed in any manner as an impediment to or prohibition of Units from other States from joining MABAS. It is also the express intent of the member Units that all Units adopt this same Intergovernmental Agreement without modification; and

WHEREAS, the Constitution of the State of Illinois, 1970, Article VII, Section 10, authorizes units of local government to contract or otherwise associate among themselves, with the State, with other States and their units of local government, and with the United States to obtain and share services and to exercise, combine, or transfer any power or function in any manner not prohibited by law or ordinance; and to further contract or otherwise associate with individuals, associations, and corporations in any manner not prohibited by law or ordinance; and

WHEREAS, the "Intergovernmental Cooperation Act", 5 ILCS 220/1 et seq., provides that any power or powers, privileges or authority exercised or which may be exercised by a unit of local government may be exercised and enjoyed jointly with any other unit of local government including units of local government from another state; and

WHEREAS, Section 5 of the "Intergovernmental Cooperation Act", 5 ILCS 220/5, provides that any one or more public agencies may contract with any one or more public agencies to perform any governmental service, activity or undertaking which any of the public agencies entering into the contract is authorized by law to perform, provided that such contract shall be authorized by the governing body of each party to the contract; and

WHEREAS, the Mayor and the City Council of the City of St. Charles have determined that it is in the best interests of this unit of local government and its residents to enter into a Mutual Aid Box Alarm System Agreement to secure to each the benefits of mutual aid in fire protection, firefighting, rescue, emergency medical services and other activities for the protection of life and property from an emergency or disaster and to provide for communications procedures, training and other necessary functions to further the provision of said protection of life and property from an emergency or disaster.

NOW THEREFORE, be it resolved by the Mayor and City Council of the City of St. Charles, Kane and DuPage Counties, Illinois, as follows:

SECTION ONE: INCORPORATION OF RECITALS That the recitals set forth above are incorporated here by reference.

SECTION TWO: APPROVAL OF AGREEMENT That the Mutual Aid Box Alarm System Master Agreement, (Approved by the MABAS Executive Board October 19, 2022) is hereby approved, and the Mayor/President and the Clerk/Secretary be and are hereby authorized and directed to execute the Mutual Aid Box Alarm System Master Agreement, a copy of which is attached hereto as Exhibit A and made a part hereof.

SECTION THREE: REPEALER All prior ordinances, resolutions or motions, or parts of ordinances, resolutions, or motions in conflict with any of the provisions of this Resolution shall be, and the same are hereby repealed to the extent of the conflict.

SECTION FOUR: SEVERABILITY This Resolution and every provision thereof shall be considered severable. If any section, paragraph, clause, or provision of this Resolution is declared by a court of law to be invalid or unconstitutional, the invalidity or unconstitutionality thereof shall not affect the validity of any other provisions of this Resolution.

SECTION FIVE: EFFECTIVE DATE This Resolution shall be in full force and effect from and after its passage and approval in the manner provided by law.

Resolution No. \_\_\_\_\_

Page 2

PRESENTED to the City Council of the City of St. Charles, Illinois, this \_\_\_\_\_  
day of \_\_\_\_\_ 2023.

PASSED by the City Council of the City of St. Charles, Illinois, this \_\_\_\_\_ day of  
\_\_\_\_\_ 2023.

APPROVED by the Mayor of the City of St. Charles, Illinois, this \_\_\_\_\_ day of  
\_\_\_\_\_ 2023.

\_\_\_\_\_  
Lora A. Vitek, Mayor

ATTEST:

\_\_\_\_\_  
City Clerk

COUNCIL VOTE:

Ayes:

Nays:

Absent:

Abstain:



# **MUTUAL AID BOX ALARM SYSTEM MASTER AGREEMENT**

**As Approved by the MABAS Executive Board:  
October 19, 2022**

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This Agreement by and among the units of federal, state and local government, and other non-governmental emergency response organizations, subscribed hereto, hereafter referred to as "Units", or "Parties" is made and entered into the date set forth next to the signatures of those authorized to execute this Agreement on behalf of the respective Parties, each Party having approved this Agreement and adopted same pursuant to their state's constitutional and statutory authority and in a manner provided by law. In order to provide efficient and effective management of this Agreement, groups of the Parties may be established as "Chapters" on a state-by-state basis and Chapters may include Parties from adjoining states.

**WHEREAS**, the Mutual Aid Box Alarm System (MABAS) was formally organized beginning in 1968 in the northwest and western suburbs of Chicago, Illinois to coordinate and automate fire department mutual aid based roughly on the Chicago Fire Department's box alarm system, whereby predetermined resources of personnel and fire equipment were assigned to respond to a specific incident or area; and

**WHEREAS**, MABAS has grown into a multi-state organization through prearranged mutual aid and dispatch agreements that coordinate responses to emergencies and disasters including fires, emergency medical calls, hazardous material incidents, water related rescues, and technical rescues, and MABAS is designed to facilitate all levels of mutual aid from day-to-day automatic aid responses to major incidents and disasters requiring significant deployment of resources; and

**WHEREAS**, since the last revision of the master MABAS intergovernmental agreement circa 1988, MABAS has grown exponentially to its current composition of almost 1,200 Illinois Units and 2,200 total Units in Illinois and several nearby States with Units ranging from all-volunteer fire departments to major cities like Chicago, Milwaukee, and St. Louis; and

**WHEREAS**, the Constitution of the State of Illinois, 1970, Article VII, Section 10, authorizes units of local government to contract or otherwise associate among themselves , with the State, with other States and their units of local government, and with the United States to obtain and share services and to exercise, combine, or transfer any power or function in any manner not prohibited by law or ordinance; and to further contract or otherwise associate with individuals, associations, and corporations in any manner not prohibited by law or ordinance; and to further contract or otherwise associate with individuals, associations, and corporations in any manner not prohibited by law; and



**WHEREAS**, the Illinois “Intergovernmental Cooperation Act”, 5 ILCS 220/1 et seq., provides that any power or powers, privileges or authority exercised, or which may be exercised by a unit of local government may be exercised and enjoyed jointly with any other unit of local government including units of local government from another state; and

**WHEREAS**, Section 5 of the Illinois “Intergovernmental Cooperation Act”, 5 ILCS 220/5, provides that any one or more public agencies may contract with any one or more public agencies to perform any governmental service, activity or undertaking which any of the public agencies entering into the contract is authorized by law to perform, provided that such contract shall be authorized by the governing body of each party to the contract; and

**WHEREAS**, the Indiana Code at Section 36-1-7 (IC 36-1-7) authorizes an Indiana political subdivision to enter into a mutual aid agreement with political subdivisions of states other than Indiana, provided the agreement contains the necessary terms and conditions set out in IC 36-7-3, is approved by the Indiana Attorney General as required under IC 36-1-7-4, is recorded with the county recorder and filed with the Indiana State Board of Accounts as required under IC 36-1-7-6; and

**WHEREAS**, for the purposes of Chapter 3 of Indiana Emergency Management and Disaster law, the term “political subdivision” means city, town, township, county, school corporation, library district, local housing authority, public transportation corporation, local building authority, local hospital or corporation, local airport authority or other separate local governmental entity that may sue and be sued. (See IC 10-14-3-6, IC 36-1-2-13, IC 36-1-2-10, IC 36-1-2-11, IC 36-1-2-18); and

**WHEREAS**, the Indiana Code at Section 10-14-6.5 (IC 10-14-6.5) authorizes the State of Indiana and local units of government to enter into agreements to provide interstate mutual aid for emergency responses that do not rise to the level requiring a state or local declaration of a state of emergency or disaster; and

**WHEREAS**, Chapter 28E of the State Code of Iowa provides that any powers, privileges or authority exercised or capable of exercise by a public agency of the State of Iowa may be exercised and enjoyed jointly with any public agency of any other state or of the United States to the extent that laws of such other state or of the United States permit such joint exercise or enjoyment (See 28E.3); and

**WHEREAS**, the State Code of Iowa, in Chapter 28E, authorizes any one or more public agencies to contract with any one or more other public agencies to perform any governmental service, activity, or undertaking which any of the public agencies entering into the contract is

authorized by law to perform, provided that such contract shall be authorized by the governing body of each party to the contract (See 28E.12); and

**WHEREAS**, for the purposes of Chapter 28E of the State Code of Iowa, the term “public agency” means any political subdivision of the State of Iowa; any agency of Iowa’s government or of the United States; and any political subdivision of another state (See 28E.2); and

**WHEREAS**, the Constitution of the State of Michigan, 1963, Article VII, Section 28, authorizes units of local government to contract as provided by law; and

**WHEREAS**, the Urban Cooperation Act of 1967, 1967 PA 7, MCL 124.501, *et seq.*, provides that any political subdivision of Michigan or of another state may enter into interlocal agreements for joint exercise of power, privilege, or authority that agencies share in common and might each exercise separately; and

**WHEREAS**, Minnesota Statute 471.59 authorizes two or more governmental units, by agreement entered into through action of their governing bodies, to jointly or cooperatively exercise any power common to the contracting parties or any similar powers, including those which are the same except for the territorial limits within which they may be exercised; and

**WHEREAS**, the term “governmental unit” in Minnesota Statute 471.59 includes every city, county, town, school district, and other political subdivision of this or another state; another state; the University of Minnesota; licensed nonprofit hospitals; and any agency of the state of Minnesota or the United States. The term also includes any instrumentality of a governmental unit if that unit has independent policy-making and appropriating authority; and

**WHEREAS**, Article VI, Section 16 of the Constitution of Missouri and Sections 70.210, 70.320, and 70.220.1, of the Revised Statutes of Missouri, provide that any municipality or political subdivision of the state of Missouri may contract and cooperate with other municipalities or political subdivisions thereof, or with other states or their municipalities or political subdivisions, or with the United States, to provide a common service as provided by law so long as the subject and purpose of such are within the scope of the powers of such municipality or political subdivision; and

**WHEREAS**, for the purposes of Sections 70.210, 70.320, and 70.220.1 of the Revised Statutes of Missouri, “municipality” means municipal corporations, political corporations, and other public corporations and agencies authorized to exercise governmental functions; and “political subdivision” means counties, townships, cities, towns, villages, school, county library, city library, city-county library, road, drainage, sewer, levee and fire districts, soil and water conservation districts, watershed subdistricts, county hospitals, and any board of control of an art museum, and any other public subdivision or public corporation having the power to tax; and

**WHEREAS**, Title LV, Section 5502.291 of the Ohio Revised Code authorizes the governor to enter into mutual aid arrangements for reciprocal emergency management aid and assistance with other states and to coordinate mutual aid plans between political subdivisions, between the State of Ohio and other states, or between the State of Ohio and the United States; and

**WHEREAS**, Sections 66.0301 and 66.0303, Wisconsin Statutes, authorize municipalities to contract with municipalities of another state for the receipt or furnishing of services or the joint exercise of any power or duty required or authorized by statute to the extent that laws of the other state or of the United States permit the joint exercise; and, jointly exercise powers delegated to them and, thereby, to make certain agreements concerning boundary lines between themselves; and

**WHEREAS**, for the purposes of Subchapter III of Chapter 66 of the Wisconsin Statutes, the term "municipality" includes political subdivisions, which refers to any city, village, town, or county in this state or any city, village, town, county, district, authority, agency, commission, or other similar governmental entity in another state; (See Wis. Stat. 66.0303(1), 66.0304(1)(f)); and

**WHEREAS**, similar provisions providing for intergovernmental cooperation exist in the other states in which any Party to this Agreement resides, and which provide legal authority for each respective Party to enter into the Agreement; and

**WHEREAS**, the Parties have determined that it is in their best interests to enter into this Agreement to secure to each the benefits of mutual aid in fire protection, suppression, provision of rescue and emergency medical assistance, hazardous materials control, technical rescue, training and any other emergency support for the protection of life and property in the event of an Emergency, Disaster, or other Serious Threat to Public Health and Safety, and to engage in Training and other preparedness activities in furtherance of the foregoing mutual aid activities; and

**NOW, THEREFORE**, in consideration of the mutual covenants and understandings set forth in this Agreement, and pursuant to the authority bestowed upon the Parties set forth above, it is agreed by, among and between the Parties as follows:

### **SECTION ONE - PURPOSE**

It is recognized and acknowledged that leveraging collective resources from other Units to provide effective, efficient response to Emergencies, Disasters, or Serious Threats to Public Safety is desired. Further, it is acknowledged that the closest, available Unit(s) that can render aid may be outside of a requesting Unit's or Chapter's jurisdiction. Accordingly, it is the express intent of the

Parties that this agreement be in a standardized form which can be adopted by Units in different States, notwithstanding this Agreement may not specifically cite the applicable current legal authority for a particular State and its member Units to join MABAS, the lack of such citation herein shall not be construed in any manner as an impediment to or prohibition of Units within other States from joining MABAS, it being the express intent of the Parties that each Unit desiring to join MABAS may become additional Parties hereto by adopting this Intergovernmental Agreement without modification; In this fashion by way of this Agreement, the Parties will have created a mutual aid agreement that incorporates emergency response disciplines from federal, state and local governmental units, as well as non-governmental organizations and corporations that provide emergency response functions and services that support the mission of MABAS and its member Units;

## **SECTION TWO – RULES OF CONSTRUCTION AND DEFINITIONS**

1. The language in this Agreement shall be interpreted in accordance with the following rules of construction: (a) The word "may" is permissive and the word "shall" is mandatory; and (b) except where the context reveals the contrary: The singular includes the plural and the plural includes the singular, and the masculine gender includes the feminine and neuter.
2. When the following words in bold font with the first letter in the upper case are used in this Agreement, such words shall have the meanings ascribed to them in this Subsection:
  - A. **"Agreement"** means this Master Mutual Aid Box Alarm System Agreement.
  - B. **"Aiding Unit"** means any Unit furnishing equipment, Emergency Responders, or Emergency Services to a Requesting Unit under this Agreement.
  - C. **"Automatic Mutual Aid"** or **"Auto-Aid"** means the provision of mutual aid through a prearranged plan between Units whereby assistance is provided at the time of dispatch without a specific request from an Incident Commander.
  - D. **"Box Alarm"** means a prearranged plan for an Emergency or Disaster that uses a defined process for implementation, dispatch and response.
  - E. **"Chapter"** means a group of Divisions, established on a state-by-state basis, and whose members may include Units from other States.
  - F. **"Chapter Governing Board"** means the governing body of a Chapter which is composed of a representative of each member Division or Region within a Chapter as provided by the Chapter's Bylaws.

- G. **“Chapter President”** means a person elected as the President of each state Chapter;
- H. **“Chief Officer”** means the Fire Chief or agency head of a Unit, or a designee of the Unit’s Fire Chief or agency head.
- I. **“Council of Chapter Presidents”** means the council or board whose members shall be the elected President of each State’s Chapter, as set forth in this Agreement.
- J. **“Disaster”** means an occurrence or threat of widespread or severe damage, injury, or loss of life or property resulting from a natural or human-made cause, including fire, severe weather event, environmental contamination, utility failure, radiological incident, structural collapse, explosion, transportation accident, hazardous materials incident, epidemic, pandemic, or similar calamity.
- K. **“Division”** means geographically associated Units which have been grouped for operational efficiency and representation within a State and may include Units from adjoining States.
- L. **“Emergency”** means any occurrence or condition which results in a situation where assistance is requested to supplement local efforts and capabilities to save lives, protect property and protect the public health and safety, or to lessen or avert the threat of a catastrophe or Disaster or other Serious Threat to Public Health and Safety.
- M. **“Emergency Responder”** includes any person who is an employee or agent of an Unit. An Emergency Responder includes, without limitation, the following: firefighters (including full time, part time, volunteer, paid-on -call, paid on premises, and contracted personnel, as well as hazardous materials, specialized rescue, extrication, water rescue, and other specialized personnel), emergency medical services personnel, support personnel and authorized members of non-governmental response Units.
- N. **“Emergency Services”** means provision of personnel and equipment for fire protection, suppression, provision of rescue and emergency medical services, hazardous materials response, technical rescue and recovery, and any other emergency support for the protection of life and property in the event of an Emergency, Disaster, or other Serious Threat to Public Health and Safety, and includes joint Training for the provision of any such services by the Units.
- O. **“Incident Commander”** is the individual responsible for all incident activities, including the development of strategies and tactics and the ordering and the release of resources in the provision of Emergency Services, has overall authority and

responsibility for conducting incident operations, and is responsible for the on-scene management of all incident operations.

- P. **“Incident Command System”** means a standardized management system such as the National Incident Management System (NIMS), designed to enable effective and efficient incident management by integrating a combination of facilities, equipment, personnel, procedures, and communications operating within a common organizational structure.
- Q. **“MABAS”** means the Mutual Aid Box Alarm System described in the Agreement, and is an intergovernmental agency formed pursuant to the authority of the Illinois Intergovernmental Cooperation Act and similar intergovernmental cooperation authority of other states in which Units reside.
- R. **“Mutual Aid”** is assistance from an Aiding Unit to a Requesting Unit as the result of an Emergency or other event and may precede the request for a Box Alarm and includes Automatic Mutual Aid.
- S. **“Requesting Unit”** means any Unit requesting assistance of another Unit under this Agreement.
- T. **“Serious Threats to Public Health and Safety”** means threats, incidents or planned events of sufficient magnitude that the adequate public safety response requires mutual aid or other assistance.
- U. **“Training”** means the instruction and/or assessment of Emergency Services during non-emergency drills and instruction whether in the field or classroom.
- V. **“Unit”** (also “Member Unit”) means components of federal, state or local government, or other non-governmental emergency response organizations who have become Parties to this Agreement.

### **SECTION THREE – AUTHORITY AND ACTION TO EFFECT MUTUAL AID**

The Parties hereby authorize and direct their respective Chief Officer, or designee, to take reasonably necessary and proper action to render and request Mutual Aid to and from the other Parties to the Agreement, and to participate in Training activities, all in furtherance of effective and efficient provision of Mutual Aid pursuant to this Agreement.

In accordance with a Party’s policies and within the authority provided to its Chief Officer, upon an Aiding Unit’s receipt of a request from a Requesting Unit for Emergency Services, the Chief

Officer, or the Chief Officer's designee such as the ranking officer on duty, may commit the requested Mutual Aid in the form of equipment, Emergency Responders, and Emergency Services to the assistance of the Requesting Unit. All aid rendered shall be to the extent of available personnel and equipment taking into consideration the resources required for adequate protection of the territorial limits of the Aiding Unit. The decision of the Chief Officer, or designee, of the Aiding Unit as to the personnel and equipment available to render aid, if any, shall be final.

#### **SECTION FOUR – JURISDICTION OVER PERSONNEL AND EQUIPMENT**

Emergency Responders dispatched to aid a Requesting Unit pursuant to this Agreement shall, at all times, remain employees or agents of the Aiding Unit, and are entitled to receive any benefits and compensation to which they may otherwise be entitled under the laws, regulations, or ordinances of the United States of America, their respective States, and their respective political subdivisions. This includes, but is not limited to, benefits for pension, relief, disability, death, and workers' compensation. If an Emergency Responder is injured or killed while rendering assistance under this Agreement, benefits shall be afforded in the same manner and on the same terms as if the injury or death were sustained while the Emergency Responder was rendering assistance for or within the Aiding Unit's own jurisdiction.

Emergency Responders of the Aiding Unit will come under the operational control of the Requesting Unit's Incident Commander, or other appropriate authority, until released. The Aiding Unit shall, at all times, have the right to withdraw any and all aid upon the order of its Chief Officer, or designee. The Aiding Unit shall notify the Incident Commander of the extent of any withdrawal, and coordinate the withdrawal to minimize jeopardizing the safety of the operation or other Emergency Responders.

If for any reason an Aiding Unit determines that it cannot respond to a Requesting Unit, the Aiding Unit shall promptly notify the Requesting Unit of the Aiding Unit's inability to respond; however, failure to promptly notify the Requesting Party of such inability to respond shall not be deemed to be noncompliance with the terms of this Section and no liability may be assigned. No liability of any kind shall be attributed to or assumed by a Party, for failure or refusal to render aid, or for withdrawal of aid.

## **SECTION FIVE – COMPENSATION FOR AID**

Nothing herein shall operate to bar any recovery of funds from any third party, state or federal agency under any existing statutes, or other authority. Each Aiding Unit is responsible for the compensation of its Emergency Responders providing Mutual Aid and for any additional costs incurred to ensure its jurisdiction has adequate resources during the rendering of Mutual Aid.

Day-to-day Mutual Aid should remain free of charge and the administrative requirements of reimbursement make it infeasible to charge for day-to-day Mutual Aid. However, the following exceptions may be applied:

1. Third Party Reimbursement - Expenses for Emergency Services recoverable from third parties shall be proportionally distributed to all participating Units by the Unit recovering such payment from a third party. The Unit responsible for seeking payment from a third party shall provide timely notice to Aiding Units of a date by which submission of a request for reimbursement must be received. Reimbursement shall be based on the accurate and timely submission of allowable costs and documentation attributable to the incident by each Aiding Unit. These costs include manpower, use of equipment and materials provided, and damage or loss of equipment. The Unit recovering payment from a third party shall notify Aiding Units that such payment has been made and will reimburse the other Units. If the third-party payment is less than the full amount of all Units' cost submittals, the funds shall be proportionally distributed based on each Unit's submitted costs compared to the total of all costs submitted. Intrastate Emergency Management Agency Tasking - Expenses recoverable related to a response to an emergency or disaster at the request of a state's emergency management agency or authority. Reimbursement shall be based on the accurate and timely submission of allowable costs and documentation attributable to the response by each Aiding Unit. These costs include manpower, use of equipment and materials provided, and damage or loss of equipment. The Unit recovering payment from a state shall notify Aiding Units that such payment has been made and will reimburse the other Units. If the payment is less than the full amount of all Units' cost submittals, the funds shall be proportionally distributed based on each Unit's submitted costs compared to the total of all costs submitted.
2. Interstate Emergency Management Assistance Compact ("EMAC") Response – Expenses recoverable related to a response to an emergency or disaster at the request of a state's emergency management agency or authority to another state. Reimbursement shall be



based on the accurate and timely submission of allowable costs and documentation attributable to the response by each Aiding Unit. These costs include manpower, use of equipment and materials provided, and damage or loss of equipment. If these payments are not made directly to the participating Units, the Unit recovering payment from a state shall notify Aiding Units that such payment has been made and will reimburse the other Units. If the payment is less than the full amount of all Units' cost submittals, the funds shall be proportionally distributed based on each Unit's submitted costs compared to the total of all costs submitted.

3. Emergency Medical Services Billing – Member Units providing Mutual Aid under this Agreement may bill patients for emergency medical services in accordance with applicable federal, state, and local ambulance billing regulations.

### **SECTION SIX - INSURANCE**

Each Party shall procure and maintain, at its sole and exclusive expense, insurance coverage, including comprehensive liability, personal injury, property damage, workers' compensation, auto, and, if applicable, watercraft, aircraft, drones or, emergency medical service professional liability, with minimum policy limits of:

Auto liability: \$1,000,000 combined single limit

General Liability: \$1,000,000 per occurrence

Emergency Medical Service Professional Liability: \$1,000,000 per occurrence

Workers' Compensation: Statutory limits

The obligations of this Section may be satisfied by a Party's membership in a self-insurance pool, a self-insurance plan, or arrangement with an insurance provider approved by the state of jurisdiction. To the extent permitted by governing law of the state in which a Party resides, each Party agrees to waive subrogation rights it may acquire, and to require any insurer to waive subrogation rights they may acquire, by virtue of the payment of claims, suits, or other loss arising out of this Agreement, and shall, as to any insurer, obtain any endorsement necessary to effectuate such waiver of subrogation.

## **SECTION SEVEN - LIABILITY**

Each Party will be solely responsible for the acts of its own governing body, officers, employees, agents, and subcontractors, expressly including, but not limited to, all of its Emergency Responders, the costs associated with those acts, and the defense of those acts. No Party shall be responsible to another Party for any liability or costs arising from the act of an employee or agent of another Party. Each Party hereto shall hold other Parties hereto harmless for any liability or costs arising from the act of an employee or agent of another Party. The Provisions of this Section shall survive the termination of this Agreement by any Party.

Any Party responding under this Agreement to another state shall be considered agents of the Requesting Unit in the other state for tort liability and immunity purposes related to third-party claims to the extent permissible under the laws of both states. Nothing in this Section shall be deemed a waiver by any Party of its right to dispute any claim or assert statutory and common law immunities as to third parties.

## **SECTION EIGHT - CHAPTERS**

For operational efficiency and representation of Units and Divisions, Chapters are hereby created on a state-by-state basis. Chapters shall elect a President to the Council of Chapter Presidents. When a Division forms within a state that does not have a Chapter, that Division will be affiliated with another state Chapter. When three Divisions within a state become organized, a Chapter for that state shall automatically be created, and Divisions within that state shall be transitioned to the new Chapter, unless prohibited by state statute(s).

Chapters shall have their own governing Board selected by the Units, Divisions, or Regions, and shall determine the number and role of Chapter officers. Chapters shall develop bylaws that provide for their governance and operations within the framework of this Agreement and the direction of the Council of Chapter Presidents. Chapters shall maintain authority to establish Divisions or Regions, to the assignment of Units to Divisions or Regions, and to establish emergency response procedures, protocols, resources, and training requirements. Chapters and their Divisions may fix and assess dues, secure appropriate insurance, own and maintain facilities, vehicles, apparatus and equipment, employ and provide benefits for personnel, operate specialized response teams, participate in EMAC activities, enter into agreements with other

governmental and non-governmental entities, and administer the affairs of their Chapter, to facilitate the purposes of MABAS.

### **SECTION NINE – COUNCIL OF CHAPTER PRESIDENTS**

A Council of Chapter Presidents is hereby created that consists of the elected President of each state Chapter. The Council of Chapter Presidents shall facilitate coordination among state Chapters, adopt bylaws for the operation of the Council of Presidents, ensure compliance with this Agreement, recommend common operating procedures and practices, recommend changes to this Agreement, and promote unity to facilitate the purposes of MABAS. MABAS and the Council of Chapter Presidents shall be hosted by the founding Chapter of MABAS, Illinois, and shall be based therein. As the Council is hosted in Illinois, all issues and questions concerning the construction, validity, enforcement and interpretation of this Agreement shall be governed by, and construed in accordance with, the laws of the State of Illinois.

### **SECTION TEN - DIVISIONS**

For operational efficiency and representation of Member Units, Divisions are hereby authorized on a Chapter-by-Chapter basis in accordance with procedures established by their Chapter. When a Division forms within a state that does not have a Chapter, that Division will be affiliated with another state Chapter in accordance with procedures established by that other state's Chapter.

Divisions shall have their own governing Board, shall determine the number and role of Division officers, and shall develop bylaws that govern their operations within the framework of this Agreement and direction of the Chapter and Council of Chapter Presidents. Divisions shall maintain authority to establish emergency response procedures, protocols, resources, and training requirements within the framework of this Agreement and the direction of the Chapter and Council of Chapter Presidents. Divisions may fix and assess dues, secure appropriate insurance, own and maintain facilities, vehicles, apparatus and equipment, employ and provide benefits for personnel, operate specialized response teams, enter into agreements with other governmental and non-governmental entities, and administer the affairs of their Division, to facilitate the purposes of MABAS.

### **SECTION ELEVEN - TERM**

This Agreement shall be in effect for a term of one year from the date of signature hereof and shall automatically renew for successive one-year terms unless terminated in accordance with this Section. Any Party may terminate their participation within this Agreement, at any time, for any reason, or for no reason at all, upon ninety (90) days written notice to the applicable state Chapter. A Unit that terminates this Agreement must return any asset that is owned by, or provided from, a Chapter or its Divisions prior to the termination of the Agreement, unless agreed to otherwise in writing by the Chapter or Division. Costs associated with the recovery or replacement of said asset if it is not voluntarily returned after written notice has been given shall be borne by the departing Unit, including reasonable legal fees.

### **SECTION TWELVE - MISCELLANEOUS**

- A. Entire Agreement. This Agreement sets forth the entire agreement between the Parties. The language of this Agreement shall be construed as a whole according to its fair meaning and not construed strictly for or against any Party. By signing this agreement, each of the Parties affirm that they have taken all actions and secured all local approvals necessary to authorize and sign this Agreement.
- B. Binding Effect. This Agreement shall be binding upon and inure to the benefit of any successor entity which may assume the obligations of any Party hereto.
- C. Severability of Provisions. If a Court of competent jurisdiction finds any provision of this Agreement invalid or unenforceable, then that provision shall be deemed severed from this Agreement. The remainder of this Agreement shall remain in full force.
- D. Captions. The captions, headings, and titles in this Agreement are intended for the convenience of the reader and not intended to have any substantive meaning and are not to be interpreted as part of this Agreement.
- E. Terminology. All terms and words used in this Agreement, regardless of the numbers or gender in which they are used, are deemed to include any other number and any other gender as the context may require.

- F. Recitals. The Recitals shall be considered an integral part of this Agreement.
- G. No Third-Party Beneficiaries. Except as expressly provided herein, this Agreement does not create, by implication or otherwise, any direct or indirect obligation, duty, promise, benefit, right of indemnification (i.e., contractual, legal, equitable, or by implication), right of subrogation as to any Party's rights in this Agreement, or any other right of any kind in favor of any individual or legal entity.
- H. Counterpart Signatures. This Agreement may be signed in multiple counterparts. The counterparts taken together shall constitute one (1) agreement.
- I. Permits and Licenses. Each Party shall be responsible for obtaining and maintaining, throughout the term of this Agreement, licenses, permits, certificates, and governmental authorizations for its employees and/or agents necessary to perform their obligations under this Agreement.
- J. No Implied Waiver. Absent a written waiver, no fact, failure, or delay by a Party to pursue or enforce any rights or remedies under this Agreement shall constitute a waiver of those rights with regard to any existing or subsequent breach of this Agreement. No waiver of any term, condition, or provision of this Agreement, whether by conduct or otherwise, in one or more instances shall be deemed or construed as a continuing waiver of any term, condition, or provision of this Agreement. No waiver by either Party shall subsequently affect its right to require strict performance of this Agreement.
- K. Notices. Notices given under this Agreement shall be in writing and shall be delivered by one or more of the following processes: personally delivered, sent by express delivery service, certified mail, or first-class U.S. mail postage prepaid to the head of the governing body of the participating agency.

### **SECTION THIRTEEN - AMENDMENT**

An amendment may be proposed by any Party, Division or Chapter, and be presented to the Council of Chapter Presidents for review, comment, and modification. The Council of Chapter Presidents shall, after consideration, recommend final amendatory language to all Parties for adoption and execution. The Agreement may be amended only upon written agreement and approval of the governing bodies of two-thirds (2/3) of the Parties. All Amendments to this Agreement shall comply with the applicable laws of the respective states.

**SECTION FOURTEEN – REVOCATION OF PRIOR AGREEMENTS**

This Agreement shall replace all prior Mutual Aid Box Alarm System agreements effective at 12:01 a.m. Central Standard Time on January 1, 2024, and in accordance with the laws of their respective states. Any member Unit that has not become a Party to this Agreement by 12:01 a.m. Central Standard Time on January 1, 2024, shall no longer be affiliated with MABAS in any capacity, shall not continue to benefit from its prior association with MABAS, and shall not rely on the MABAS system for emergency responses, until subsequently rejoining MABAS by the adoption of an approving ordinance or resolution and entering into this Agreement, as may be amended from time to time. The effective date for any new Member Unit joining after January 1, 2024, shall be the date set forth next to the signature of that new Member Unit.

Any MABAS owned assets in the possession of a Unit that fails to execute this Agreement shall return said assets to MABAS no later than January 31, 2024. Costs associated with the recovery or replacement of said asset shall be borne by the Unit failing to execute this Agreement, including reasonable legal fees.

**SECTION FIFTEEN - APPROVAL**


This Agreement may be executed in multiple originals. The undersigned attests that they have the authority to execute this Agreement which has been approved by appropriate ordinance, resolution or authority and is hereby adopted by the \_\_\_\_\_, (Unit) this \_\_\_ day of \_\_\_\_\_, 202\_\_\_. A certified copy of approving ordinance, resolution or authority, along with the executed Agreement shall be forwarded to the applicable state Chapter, and a master list of Parties shall be kept by the Council of Chapter Presidents.

By: \_\_\_\_\_

Title: \_\_\_\_\_

Attest: \_\_\_\_\_

Title: \_\_\_\_\_

 <p>CITY OF ST. CHARLES ILLINOIS • 1834</p>	<b>AGENDA ITEM EXECUTIVE SUMMARY</b>		Agenda Item number: 7a
	Title:	<b>Recommendation to approve a Resolution Authorizing Approval of a Three-Year Agreement for Professional Auditing Services from Sikich, LLP</b>	
	Presenter:	<b>Bill Hannah, Director of Finance</b>	
<b>Meeting:</b> Government Operations Committee		<b>Date:</b> November 6, 2023	
<b>Proposed Cost:</b> \$74,390		<b>Budgeted Amount:</b> To be budgeted next fiscal year	<b>Not Budgeted:</b> <input type="checkbox"/>
<b>TIF District:</b> None			
<b>Executive Summary</b> (if not budgeted, please explain):			
<p>The City of St. Charles is required by State law to annually issue a report on its financial position and activity. This is accomplished through the publication of an Annual Comprehensive Financial Report (ACFR) issued in conformance with generally accepted accounting principles (GAAP) and audited in accordance with generally accepted auditing standards (GAAS). The City’s five-year agreement with Sikich, LLP to provide those auditing services concluded with the issuance of the April 30, 2023 financial reports.</p> <p>The City has been very satisfied with Sikich’s professional auditing services. They have adhered to all of the necessary timelines which enable the City to meet its reporting and filing deadlines on a timely basis. They have provided assistance to the City in implementing new Governmental Accounts Standards Board (GASB) pronouncements, and they have timely completed all of the work necessary to ensure that the City complies with its single audit requirements for federal grant expenditures. This has allowed the City to apply for and receive the Certificate of Achievement for Excellence in Financial Reporting from the Government Finance Officers Association (GFOA) on an annual basis.</p> <p>As a result of the high level of professional service delivered in the past, the City requested that Sikich submit a three-year proposal to provide auditing services for the fiscal years ending 2024, 2025 and 2026. Many factors go into the selection of professional services agreements, like auditing services, including the firm’s experience, knowledge and involvement in the industry, their ability to meet deadlines and the cost of providing those services. Many professional public accounting firms in the industry are experiencing rising costs for the recruitment and retention of accounting and auditing staff, and many firms are unable to meet their current workloads, despite an increase in fees. Despite these challenges, Sikich submitted a new three-year proposal and the pricing for fiscal year 2024 is 1.9% more than 2023, with 2.7% year over year increases for fiscal years 2025 and 2026. The total annual costs as outlined in their proposal is (2023 was \$73,000):</p> <p style="padding-left: 40px;">2024: \$74,390 2025: \$76,640 2026: \$78,940</p>			

Based on the reasonable fee increases of Sikich's new proposal, and their demonstrated knowledge and expertise with local governments, staff recommends that the City accept the three-year proposal and enter into an agreement for three (3) one-year engagements for auditing services. Retainment of Sikich will also provide professional engagement stability as it is anticipated that the City Finance Department will likely undergo some staffing transitions over the next several years. Also, there are a number of new GASB pronouncements that need to be implemented in the upcoming years which our engagement team have the training and experience to assist with.

**Attachments (please list):**

**Service Proposal for Professional Auditing Services from Sikich, LLP**

**Recommendation/Suggested Action (briefly explain):**

**A Resolution Authorizing Approval of a Three-Year Agreement for Professional Auditing Services from Sikich, LLP**



**City of St. Charles, Illinois  
Resolution No. \_\_\_\_\_**

**A Resolution Authorizing the Mayor and City Clerk of the City of St. Charles to  
Authorize Approval of a Three-Year Agreement for Professional Auditing  
Services from Sikich, LLP**

**Presented & Passed by the  
City Council on November 20, 2023**

BE IT RESOLVED by the City Council of the City of St. Charles, Kane and DuPage Counties, Illinois, that the Mayor and City Clerk be and the same are hereby authorized to approve a three-year agreement for professional auditing services from Sikich, LLP.

**Presented** to the City Council of the City of St. Charles, Illinois this 20<sup>th</sup> day of November, 2023.

**Passed** by the City Council of the City of St. Charles, Illinois this 20th day of November, 2023.

**Approved** by the Mayor of the City of St. Charles, Illinois this 20th day of November, 2023.

\_\_\_\_\_  
Lora A. Vitek, Mayor

ATTEST: \_\_\_\_\_  
City Clerk

COUNCIL VOTE:

Ayes: \_\_\_\_\_

Nays: \_\_\_\_\_

Abstain: \_\_\_\_\_

Absent: \_\_\_\_\_

October 23, 2023



# SERVICE PROPOSAL

## PROFESSIONAL AUDITING SERVICES

PREPARED FOR:

# CITY OF ST. CHARLES, ILLINOIS



CITY OF  
ST. CHARLES

ILLINOIS • SINCE 1834

SUBMITTED BY:

Sikich LLP – Government Services  
James R. Savio, CPA, MAS  
Partner

1415 West Diehl Rd., Suite 400  
Naperville, IL 60563  
630.566.8516  
[jim.savio@sikich.com](mailto:jim.savio@sikich.com)

ACCOUNTING TECHNOLOGY ADVISORY

[SIKICH.COM](http://SIKICH.COM)

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## TRANSMITTAL LETTER

October 23, 2023

Mr. William Hannah  
Director of Finance  
City of St. Charles  
2 E. Main Street  
St. Charles, IL 60174

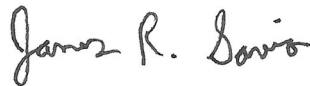
Dear Bill,

Sikich is pleased to be considered for reappointment as independent auditors for the City of St. Charles. We believe that our qualifications, experience and expertise are clearly distinguishable as indicated in the following proposal. The expertise we possess in the state and local government industry is demonstrated by our clients' successes, our staff's involvement in the industry and our leadership roles in various government associations. Our clients receive the quality and timeliness only available from a firm of our caliber.

We are prepared to commit the resources necessary to provide audit services to the City of St. Charles. We will not only perform the audit, but we will also provide governmental accounting and financial reporting expertise and technical assistance throughout the year. We understand the scope of the work to be performed and are committed to performing the specified services within the timeframe requested by the City.

We appreciate the opportunity to present this proposal, which is a firm and irrevocable offer for 60 days, and look forward to the possibility of continuing to service the City of St. Charles.

Sincerely,

Handwritten signature of James R. Savio in black ink.

James R. Savio, CPA, MAS  
Partner

Handwritten signature of Nick Bava in black ink.

Nick Bava, CPA, MAS  
Partner

## EXECUTIVE SUMMARY

**We know what's challenging to the City of St. Charles. Here are the strategies and solutions we recommend for you in order to face those challenges head-on and achieve success.**

Thank you for considering Sikich. We appreciate the opportunity to propose for the City of St. Charles.

Sikich is one of the country's top 30 Certified Public Accounting firms and a top 10 value-added reseller of technology products, with more than 1,600 employees serving clients in all 50 states. Clients turn to us for their professional service needs due to our deep industry knowledge working with organizations of their size and for the caliber of service and attention we provide—especially when it comes to dedicated, experienced service teams and partner access.

### DEFINING YOUR CURRENT CHALLENGES

We recognize this is a time of constant change and ever increasing accountability. The task of the City's finance office is no longer to report financial results by long-standing standards that are widely known and commonly understood. The task in today's environment is to keep up with the ever-changing standards from GASB and the Office of Management and Budget with the new Uniform Guidance. The task is also to keep up with new reporting and accountability requirements from the state, new automated processing systems, and fringe benefit tax laws.

### DEFINING YOUR BEST POSSIBLE SOLUTIONS

These ever-changing standards and accountabilities require adjusting computer systems and internal processes to adapt to the changing standards and then to report in accordance with the new standards. This shift in the environment has caused a shift in the City's thinking about an audit firm. We understand that the City requires a year-round partner, who will assist the City in keeping up to date with the standards and provide assistance, when needed, on specialty topics, as well as someone who can audit to the standards. Sikich is on the leading edge of the standards as they are being developed. We also have a strong commitment to current and effective technology as our firm has a solid core of technological abilities supported by a full technology division.

### DEFINING YOUR FUTURE SUCCESS

Additional details around our audit-specific capabilities are included in the next section of this document. These capabilities, in combination with our timely completion and issuance of your reports, will not only fulfill your current needs, but will undoubtedly drive stability for the City of St. Charles.

**Throughout the following paragraphs, you will find summaries of each section within this proposal. We encourage you to review each section in its entirety to gain a detailed understanding of how we can help you build your bottom line and achieve success.**

### WHY THE CITY OF ST. CHARLES SHOULD SELECT SIKICH

Clients turn to us because our professionals are uniquely qualified to provide the service and industry expertise necessary to drive their organizational success. Specifically, Sikich offers the access to resources, decades of experience and passion for action necessary to face your challenges head-on with you.

### PARTNER, SUPERVISORY AND STAFF QUALIFICATIONS AND EXPERIENCE

A crucial component to the City of St. Charles's success is working with a team completely dedicated to the government industry, ensuring that those individuals understand your challenges and what it takes to realize success. Your engagement team is made up of senior professionals who will provide the expertise, insights and responsiveness your organization requires.

### SPECIFIC AUDIT APPROACH

Our approach is always holistic, forward-thinking and customized for the City of St. Charles's specific needs. We operate in a way that provides full attention to evaluating significant areas, including those that present the greatest risk and where new opportunities for financial and operational improvement may exist.

### SCOPE OF SERVICES FOR THE CITY OF ST. CHARLES

The scope of our work for the City of St. Charles is outlined in the following proposal. We want to invest in what we hope will continue to be a long-lasting relationship with the City of St. Charles, which is why we commit to delivering the results the City of St. Charles requires. The timeline of the engagement on which we are proposing is outlined in this section.

**We would be honored to continue to call the City of St. Charles our client and look forward to working with you.**

## TECHNICAL PROPOSAL

### STATEMENT OF INDEPENDENCE

Sikich has evaluated its independence from the City of St. Charles and its component units in accordance with generally accepted auditing standards, the Governmental Auditing Standards, 2018 revision, published by the U.S. Government Accountability Office, and the AICPA Code of Professional Conduct. Based upon our evaluation, Sikich is free of any personal and external impairment with respect to the City of St. Charles and its component units, and is independent with respect to any non-attest services provided to the City of St. Charles and its component units, both in fact and in appearance to any knowledgeable third party.

### LICENSE TO PRACTICE IN ILLINOIS

Sikich is a licensed Public Accountant Limited Liability Partnership in Illinois (license #066-003284). All of the partners assigned to the engagement are registered and licensed Certified Public Accountants (CPAs) in Illinois. In addition, all of the professional staff assigned to the engagement are full time staff and are either registered Certified Public Accountants or are completing the exam.

### PARTNER, SUPERVISORY AND STAFF QUALIFICATIONS AND EXPERIENCE

**Sikich commits to providing a team of senior professionals, all of whom have unmatched expertise in the government industry.**

A crucial component to the City of St. Charles's success is working with a team that is completely dedicated to the government industry, ensuring that those individuals understand your challenges and what it takes to realize success. The City of St. Charles will receive unparalleled levels of expertise, insights and responsiveness from a team of senior professionals who have significant experience working with government entities. Our firm offers several employee retention programs, including tuition reimbursement, CPA review and exam assistance, a computer purchase program, travel assistance and more. We have been named as a Best Place to Work for several years, both on a local and national level. We make every effort to recruit and retain quality staff. However, employee turnover is inevitable. In the event of staff turnover on the City of St. Charles engagement, we will seek the prior written approval of the City of St. Charles.

The City of St. Charles's key engagement team members will be supported by staff on the firm's government services team. Please refer to the Exhibits section on page 19 to read biographies of the City of St. Charles's engagement team.

#### **JAMES R. SAVIO, CPA, MAS**

##### ENGAGEMENT PARTNER

As engagement partner, Jim will be responsible for the overall management of the audit. This includes developing and coordinating the overall audit plan, the in-depth review of all workpapers and the review of the City of St. Charles's annual comprehensive financial report. Moreover, our firm's philosophy is to have the team leader on location during the completion of the majority of fieldwork. Therefore, Jim will be present at the City of St. Charles's offices during both our preliminary and final fieldwork.

#### **NICK BAVA, CPA, MAS**

##### RESOURCE PARTNER

The resource partner is responsible for providing overall technical support for the engagement as well as serving as a backup for the engagement partner.

#### **TOM SIWICKI, CPA**

##### QUALITY CONTROL DIRECTOR

The quality control director will provide a second review of the audit workpapers and the City of St. Charles's annual comprehensive financial report.

**RAYMOND E. KROUSE, JR., CPA**

QUALITY CONTROL PARTNER – SINGLE AUDIT AND UNIFORM GUIDANCE

The single audit quality control partner will provide a second review of the single audit workpapers and City of St. Charles's Single Audit report in accordance with the Uniform Guidance.

**LAUREN ALLEN, CPA**

AUDIT MANAGER

As the audit manager, Lauren will be another contact for anything related to the successful audit of your organization. Lauren will be responsible for leading the assurance team in the field and coordinating all assurance efforts.

**ADDITIONAL PROFESSIONAL STAFF**

Other professional staff assigned to the engagement will be full-time employees of the firm and have a minimum of one to three years of auditing experience. In addition, all professional staff assigned to government engagements meet and usually exceed the CPE requirements contained in the U.S. Government Accountability Office, Government Auditing Standards (2018). Moreover, our government staff possess a specific knowledge of local government accounting and reporting requirements and their application for local governments. This is achieved by attending at least 40 hours per year of a combination of external courses sponsored by the AICPA, ICPAS, GFOA and IGFOA, as well as internal courses.

This enables our firm to staff our governmental engagements with qualified professionals in the industry, providing valuable services to our governmental clients during the audit and throughout the year. We can assure you that our professional staff would not need any "on the job accounting or financial reporting training" by your staff. Moreover, we can assure the City of St. Charles the quality of staffing for a multi-year engagement, even if a change in personnel is required, subject to your approval.

### SIMILAR ENGAGEMENTS WITH OTHER GOVERNMENT ENTITIES

Following is a list of significant engagements performed last year that are similar to the engagement proposed for the City of St. Charles.

Name	Contact
City of Aurora* 44 E. Downer Place Aurora, IL 60505	Mr. Christopher A. Minick Chief Financial Officer 630.256.3500 cminick@aurora.il.org
City of Elgin* 150 Dexter Court Elgin, IL 60120	Ms. Debra Nawrocki Chief Financial Officer 847.931.5624 nawrocki_d@cityofelgin.org
City of Naperville* 400 South Eagle Street Naperville, Illinois 60540	Ms. Rachel Mayer Director of Finance 630.420.4115 MayerR@naperville.il.us

*\* These governments participate in GFOA's Certificate of Achievement for Excellence in Financial Reporting Program (we assisted 50 governments in receiving their first Certificate awarded). Sikich has more than 75 clients that have applied for and received the Certificate of Achievement for Excellence in Financial Reporting. In addition, Single Audits of Federal Expenditures were performed for the Cities above and many others.*



**SPECIFIC AUDIT APPROACH**

From identifying expectations to executing a plan to preparing for next year, our approach is holistic and always forward-thinking.

For the City of St. Charles, our approach satisfies a number of requirements, including high-quality service, access to senior resources and specialization in the government industry. We strongly believe Sikich is the firm that can offer you all of these and more.

We will tailor this engagement to the City of St. Charles’s specific needs—always with a view toward identifying new opportunities for financial and operational improvement. Procedures are designed to give full attention to evaluating significant areas, including those that present the greatest risk. Sikich’s holistic approach will address critical compliance and risk management needs.

Before embarking on this engagement, we will make certain to have a clear understanding of your mission and strategic direction. We do this by identifying and addressing risks and helping you ensure financial strength. We strongly believe there is no such thing as too much communication, not only during the engagement, but also throughout the year.



**AUDIT STANDARDS**

The objective of our audit is to issue an unmodified opinion on the City of St. Charles’s governmental activities, business-type activities, each major fund and the aggregate remaining fund information that collectively comprise the City of St. Charles’s basic financial statements. The audit will be conducted in accordance with generally accepted auditing standards as set forth by the American Institute of Certified Public Accountants, and, if necessary, generally accepted government auditing standards issued by the United States Government Accountability Office (GAO, 2018), the Single Audit Act of 1996 and the Uniform Guidance. Our firm will issue an opinion on the basic financial statements and will subject the combining and individual fund financial statements and schedules and any other supplementary information to the auditing procedures applied in our audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America and will provide an opinion on it in relation to the basic financial statements as a whole.

In addition, we will apply certain limited procedures to the Required Supplementary Information. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management’s responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

We will not audit the statistical or introductory sections of the annual comprehensive financial report and accordingly, will not express an opinion on the information contained in these sections.

Wherever possible, we will utilize your schedules to maximize efficiencies and contain audit costs. We request that the City of St. Charles provide us with the basic information required for our audit.

Sikich's audit approach includes, but is not limited to, the following procedures:

- Audit plan development
- Determination of materiality
- Audit risk evaluation
- Interviews with management to provide information for detailed documentation of the internal control structure
- Interviews and analysis of audit evidence to identify and assess risks that may result in material misstatement due to fraud
- Measurement of accounting presentation and compliance reporting by identifying and focusing on areas sensitive to organizations like the City of St. Charles
- Performance of testing to evaluate your organization's internal control structure
- Confirmation of various accounts, performance of substantive testing and analytical procedures
- Performance of additional testing, as necessary

#### **PRACTICAL AND CONSTRUCTIVE MANAGEMENT LETTER COMMENTS**

We believe the management letter is an important part of the engagement, and we encourage all members of our engagement team to give thoughtful consideration toward developing constructive comments within the constraints of the overall engagement. Our policies regarding management letters adhere to the Professional Standards of the AICPA. If significant deficiencies and material weaknesses in internal controls are noted during the audit, they are required to be communicated in writing to those charged with governance. Items of an immaterial nature (i.e., clerical problems, minor procedures or reporting problems, etc.) are communicated to management. In both cases, we adhere to a strict firm policy that all comments and recommendations are discussed in preliminary form with appropriate personnel prior to their communication. This allows for clarification of misunderstandings, miscommunication or compensating controls or factors which may be in place.

#### **QUALITY CONTROL**

At Sikich, we are committed to providing the highest quality audits in the industry. The City of St. Charles can be assured of receiving the highest level of quality and ethical professional services. Quality control is so important to us that our firm has been a member of the Private Companies Practice Section of the Division for CPA Firms of the AICPA since our formation in 1982. As such, we have voluntarily submitted our audit and accounting practice to quality control reviews of our compliance with professional standards as established by the AICPA and, more recently, by the United States Government Accountability Office, for more than 30 years. In 2020, we received our eleventh consecutive peer review unmodified ("pass") report. This is the highest level of recognition conferred upon a public accounting firm for its quality control systems. Also, we go beyond the external reviews and maintain strong internal reviews of procedures and processes with oversight by our Quality Assurance Committee and our Partner-in-Charge of Quality Assurance. Please refer to the Exhibits section for a copy of our most recent peer review which included a review of specific government engagements since this accounts for a significant segment of our practice.

In addition, our state and local government reports have been reviewed by numerous federal and state oversight bodies and professional organizations. These reports have been judged to meet and, in most instances, exceed industry standards and requirements. Sikich has not been the subject of any disciplinary action or inquiry during the past five years. Sikich is a member of the AICPA's Governmental Audit Quality Center (GAQC), which is a firm-based voluntary membership center designed to promote the importance of quality governmental audits and the value of these audits to purchasers of government audit services. As a member of the GAQC, Sikich has access to key information and comprehensive resources that we use to help ensure our compliance with appropriate professional standards and laws and regulations that affect our audits. Through our membership in the GAQC, we also adhere to membership requirements designed to enhance the quality of our audit practice.

## WHY THE CITY OF ST. CHARLES SHOULD SELECT SIKICH

Our team works devotedly with governmental entities just like yours, has the resources required to perform this engagement and is technically experienced and insightful.

As previously mentioned, clients turn to us because our professionals are uniquely qualified to provide the service and industry expertise necessary to drive their organizational success. Your challenges are our challenges, and chances are, we have successfully faced them many times before. Aside from this, here are a number of reasons how the City of St. Charles can benefit from a relationship with Sikich.

### ACCESS

With Sikich, you get access to a multitude of resources that will help your organization grow today and in the future.

#### ACCESS TO SENIOR RESOURCES

You will gain confidence in your operations by working with a team of articulate professionals who have received the highest recognitions in their fields. To demonstrate the importance of our relationship, we pledge to provide you with unparalleled involvement from our most senior resources. Our partners are on-site during audit fieldwork and are available year-round for direct consultation as issues occur.

#### ACCESS TO EDUCATION

The City of St. Charles will remain abreast of regulatory changes and best organizational practices as Sikich's team receives ongoing continuing education they will directly apply to the City of St. Charles's engagement. We accomplish this by anticipating your needs based on our experience with you and your industry, and using a variety of communication channels: timely responses to your questions; informal discussions; mailings on topics of interest to you; and relevant seminars, all of which are complimentary for our clients. Past topics of thought leadership have included:

- Governmental Accounting and Financial Reporting Update
- GASB Statement No. 84 Fiduciary Activities
- GASB Statement No. 87 Leases
- GASB Statement No. 96, Subscription-Based Information Technology Arrangements
- The New GASB Reporting Model
- Accounting & Report for Cash and Investments
- Preparing a Management's Discussion and Analysis
- Capital Assets including Asset Retirement Obligations and Impairments
- Long-Term Debt and Leases
- Economic Condition Reporting
- Financial Reporting Entity
- Accounting for Insurance and Employee Benefits
- Payroll Reporting for Government Entities
- Year-End Payroll Updates
- Fraud and Internal Controls
- Fraud and Cybersecurity in the Remote Environment

#### ACCESS TO VALUE

Your organization will receive extraordinary value for Sikich's fee because we are dedicated to a customer-centric approach that includes open communication, respect and clear results. As a leader, the overall success of your organization should be the core of your focus. We're here to be your trusted advisor for those functions you can't focus on every moment, as well as for issues affecting the government industry, including new accounting pronouncements and employee benefit regulations. We understand that each client has its own unique set of needs, business practices and operating environment. Our services are tailored to the specific needs of your organization.

#### EXPERIENCE

Helping clients achieve long-term success is what we do. Our professionals will bring to your engagement the deep industry and service-level experience they have accumulated throughout the years.

#### EXPERIENCE IN YOUR INDUSTRY

Sikich's state and local government team provides services to more than 450 counties, cities, villages, towns and other local governments. Many of these have been long-standing clients and are evidence of our dedication to the state and local government industry and our ability to provide high quality, timely services within this specialized industry. These clients and related work have enabled our firm to develop an extensive nationally recognized expertise in governmental accounting, auditing and financial reporting procedures and practices.

Senior members of our government services team presently hold memberships and are actively involved in numerous governmental organizations, including:

- AICPA Government Audit Quality Center
- American Institute of Certified Public Accountants (AICPA)
- Central Association of College and University Business Officers (CACUBO)
- GFOA Special Review Committee (SRC)
- Government Finance Officers Association of Missouri (GFOA-MO)
- Government Finance Officers Association of the United States and Canada (GFOA)
- ICPAS Governmental Report Review Committees
- ICPAS Governmental Executive Committee
- IGFOA Technical Accounting Review Committee
- Illinois Association of County Board Members and Commissioners (IACBMC)
- Illinois Association of Fire Protection Districts (IAFPD)
- Illinois Association of Park Districts (IAPD)
- Illinois Association of School Business Officials (IASBO)
- Illinois City/County Management Association (ILCMA)
- Illinois County Treasurers' Association (ICTA)
- Illinois CPA Society (ICPAS)
- Illinois Government Finance Officers Association (IGFOA)
- Illinois Library Association (ILA)
- Illinois Municipal Treasurers Association (IMTA)
- Illinois Parks and Recreation Association (IPRA)
- Illinois Tax Increment Association (ITIA)
- International City/County Manager's Association (ICMA)
- National Association of College and University Business Officers (NACUBO)

#### EXPERIENCE IN WHAT WE DO

Your Sikich engagement team is comprised of senior CPAs who have been working in the field for years. Providing high-quality audit services is second nature to each of them, which is proven through our impressive track record of helping clients succeed. This team will provide the City of St. Charles with timely completion of professional services. Moreover, members of the Sikich government services team have served as expert speakers to organizations, state GFOAs and others for formal presentations at local meetings and annual conferences on a variety of governmental accounting, auditing and financial reporting topics. We have also developed governmental accounting, auditing and financial reporting training courses for various organizations with members of our firm serving as lead instructors for the courses.

#### EXPERIENCE IN GOVERNMENT OPERATIONS

Because of our large, diverse client base and our ability to attract talent from a variety of professional backgrounds, Sikich has an established reputation as one of the leading providers of professional services in the Midwest to governmental entities. Our team of professionals specializes in the management, operations and financing of general purpose state and local governments, park districts, intergovernmental organizations, municipal utilities and special districts. This focus and our exemplary reputation assure the City of St. Charles the highest quality work and the most cost-effective delivery of services.

#### INITIATIVE

One of our strengths at Sikich is our need to be proactive. We find potential issues before you have to worry about them, because we're ready with a solution.

#### INITIATIVE FOR CUSTOMIZED SOLUTIONS

One-on-one, you will receive customized solutions based on your unique needs, and only your unique needs. You will find that achieving financial stability and growth, as well as uncovering new opportunities to improve performance, is possible through the strategies that Sikich experts will recommend and on which they will educate you.

As part of our ongoing service and commitment to the City of St. Charles, we keep you abreast of regulatory changes and best business practices to ensure we identify crucial opportunities that will benefit the City of St. Charles.

#### INITIATIVE FOR YOUR SATISFACTION

The City of St. Charles's success is built upon the quality services and value you feel you receive from Sikich, which is why we will continually gauge your satisfaction to enhance our relationship. At various checkpoints during the engagement, a Sikich representative will meet with you to discuss how satisfied you have been with our services, our team and the value we provide. Areas stressed during these meetings will include:

- What can we do to make our services more valuable to you?
- What specific part of our service exceeded your expectations?
- In which areas do you feel we need improvement?
- Do you feel like a valued client of the firm?
- What is your vision for the City of St. Charles?

## SCOPE OF SERVICES FOR THE CITY OF ST. CHARLES

We will exceed your expectations by conducting and delivering on a high-quality engagement within your required timeline—all for a reasonable fee.

We are proposing to provide the following services to the City of St. Charles as specified:

- Audit of basic financial statements of the City of St. Charles for the fiscal years ending April 30, 2024 – 2026;
- Preparation of twenty-five (25) bound copies and an electronic copy (.pdf) of the annual comprehensive financial report (report covers, dividers, introductory section, MD&A and certain statistical data to be provided by the City of St. Charles);
- Preparation of fifteen (15) bound copies and an electronic copy (.pdf) of the management letter for the City of St. Charles, communicating any material weaknesses and significant deficiencies found during the audit and our recommendations for improvement;
- Preparation of fifteen (15) bound copies and an electronic copy (.pdf) of the report on compliance with Public Act 85-1142 (TIF) for each TIF Fund;
- Preparation of fifteen (15) bound copies and an electronic copy (.pdf) of the Single Audit Report, if applicable;
- Preparation of Data Collection Form to be submitted to the Federal Audit Clearinghouse, if applicable
- Preparation of twenty (20) bound copies and an electronic copy (.pdf) of the annual financial report for the City of St. Charles Police and Firefighters' Pension Plans;
- Preparation of fifteen (15) bound copies and an electronic copy (.pdf) of the management letter for the City of St. Charles Police and Firefighters' Pension Plans, communicating any material weaknesses and significant deficiencies found during the audit and our recommendations for improvement;
- Preparation of ten (10) bound copies and an electronic copy (.pdf) of the report on compliance with Section 12 of the Series 2016 Sales Tax Revenue Bonds Ordinance relating to the Limited Incremental Sales Tax Fund and the requirements of the act;
- Preparation of fifteen (15) bound copies and an electronic copy (.pdf) of our in-relation-to opinion on the Consolidated Year End Financial Report, if applicable;
- Assistance in completing and filing the required application and supporting documents to apply for the Certificate of Achievement for Excellence in Financial Reporting;
- Retain workpapers for seven (7) years in accordance with firm standards;
- Reporting to the City Council in accordance with Statement on Auditing Standards (SAS) No. 114, Communications with Those Charged with Governance; and
- Exit conference(s) with the City of St. Charles Officials to present the completed audit and related materials.

CLIENT SERVICE TIMELINE

EVENT	PERSON(S) ASSIGNED	TIMEFRAME							
		MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT
<p><b>I. Preliminary Planning</b></p> <p>During this phase of the audit, we would meet with representatives of the City of St. Charles to discuss the approach we would take during the audit, focusing on areas of particular concern to the City of St. Charles as well as areas of high audit risk, and develop the time schedule for completing the subsequent phases of the audit.</p>	The meeting would be attended by the engagement partner and engagement manager.								
<p><b>II. Preliminary Fieldwork</b></p> <p>During this phase of the audit, we would develop an understanding and documentation of the City of St. Charles's accounting and administrative controls using its accounting procedures manual, EDP documentation and by interviewing staff. In addition, we may perform compliance testing of those controls to determine which controls, if any, that we could rely on during later phases of the audit. Sample sizes would be determined during this phase, but generally would be between 25 and 60. Moreover, we would develop our planning materiality and complete a preliminary analytical review of the City of St. Charles's financial position as a whole.</p> <p>In addition, we would review all minutes from the meetings of the City Council and the Pension Boards; review all ordinances adopted by the City of St. Charles during the year; review any debt agreements entered into during the year and analyze any other unique transactions entered into by the City of St. Charles; and perform our fraud interviews in accordance with Statement on Auditing Standards (SAS) No. 99. Upon completion of this phase, we would finalize all necessary confirmations the City of St. Charles will prepare; review all proposed client assisted work papers and the timing of preparation by the City of St. Charles; develop our audit programs for the next phase of the audit and review and document any changes to the City of St. Charles's Annual comprehensive Financial Report; and prepare the schedule for the remainder of the audit.</p>	This phase would be completed by the engagement partner, engagement manager and one to two professional staff.								
<p><b>III. Fieldwork</b></p> <p>During this phase of the audit, we would complete all of our substantive testing of the account balances and prepare the draft of the City of St. Charles's financial statements. We would also prepare the draft of the management report. In addition, an exit conference would be held with officials from the City of St. Charles to discuss the preliminary results of the fieldwork, review any proposed audit adjustments, final adjusted trial balances that agree to the financial statements and any significant findings.</p>	This phase would be completed by the engagement partner, engagement manager and one to two professional staff.								

EVENT	PERSON(S) ASSIGNED	TIMEFRAME							
		MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT
<p><b>IV. Workpaper Review and Report Production</b></p> <p>During this phase of the audit, the workpapers, drafts of all financial reports and the management letter will be reviewed by the resource partner and the quality control director. All workpapers are reviewed by the engagement partner during phase III to ensure that all necessary information is compiled during this phase to avoid imposing upon the City of St. Charles's staff after fieldwork has been completed.</p>	This phase would be completed by the engagement partner, resource partner and the quality control director.								
<p><b>V. Drafts to the City of St. Charles</b></p> <p>We will deliver a preliminary draft of the Annual comprehensive Financial Report at the end of fieldwork. A revised draft will be delivered by the engagement partner and reviewed in-depth with representatives of the City of St. Charles within three weeks of the preliminary draft. A revised draft, if necessary, will be delivered to the City of St. Charles no later than three business days after receiving all proposed changes.</p>	This phase would be completed by the engagement partner.								
<p><b>VI. Completion of the Audit</b></p> <p>Upon approval of the drafts by the City of St. Charles, we will present the signed, bound copies of the annual comprehensive financial report, the management letter and the additional reports described in this proposal. The engagement partner will be available for meetings with representatives of the City of St. Charles including the Mayor, the City Council and management for formal presentations of the reports.</p>	This phase would be completed by the engagement partner.								
<p><b>VII. Support to the City of St. Charles</b></p> <p>Our firm does not believe that the engagement ends with the exit conference. We stress that we are available throughout the year to provide technical accounting and financial reporting assistance and support to the City of St. Charles. In addition, we constantly monitor recent events in the state and local government industry, including new pronouncements that may impact our government clients, and communicate the effect of any proposed changes throughout the year. Moreover, our letter of recommendations each year will alert the City of St. Charles to any new pronouncements that may become effective in the next one to three years, including the potential effect that the pronouncement may have on the financial position and/or changes in the financial position of the City of St. Charles.</p>	This phase would be completed by the engagement partner.	Ongoing							

In future years, we would develop a similar plan and timeframe with the assistance of the City of St. Charles to ensure the timely identification and resolution of any critical accounting and auditing issues prior to the issuance of our opinion and the annual comprehensive financial report. These completion dates are well within the deadlines established by the City of St. Charles. We have a proven track record of meeting and exceeding deadlines established by our clients.



#### IDENTIFICATION OF POTENTIAL AUDIT PROBLEMS

Our firm's approach to resolving any problems that arise during the audit is the same as our overall approach to the audit—professionalism. Professionalism in performing the audit is the cornerstone to our philosophy during all phases of the audit. Any problems encountered during the audit, except for irregularities and illegal acts, will be discussed and documented with the Director of Finance. The timing of this discussion will provide the City of St. Charles with ample time to rectify any situations that may otherwise result in the issuance of a qualified audit opinion. Irregularities and illegal acts detected or of which we become aware of will be communicated in writing to the City Administrator or the appropriate level as defined in our professional standards.

Our firm's philosophy on additional fees and/or billings is based on an understanding between the firm and the client of the scope of the work to be performed. We have proposed a "not-to-exceed fee" for the audit, the scope and timing of which was specified by the City of St. Charles. The billings for the audit would not exceed this fee unless the City of St. Charles specifically requests that the scope of the engagement be expanded and the City of St. Charles and the firm reach a mutual agreement, in writing, as to the expanded scope of the engagement and the fee, if any, for the expanded scope.

Sikich will comply with all relevant rules and regulations of authoritative bodies and the AICPA Code of Professional Conduct regarding access to our working papers and audit documentation. Reasonable requests for access will not be denied.

## ADDITIONAL RESOURCES AND SERVICES

With more than a dozen services, our areas of expertise are oftentimes complementary of one another. How else can we help you meet your government's goals?

Many times, the challenges for which you enlist Sikich's help may be faced more effectively by integrating several of our services. Take a look at what we offer, and talk to your engagement partner about how these services may complement what you are already seeking.

### DISPUTE ADVISORY

Disputes of any kind or size can be difficult to handle on your own. For example, what would happen if you began suspecting employee fraud within your organization? A dispute advisory expert can handle every aspect, from insurance claim preparation and being the liaison with law authorities, to creating a fraud prevention program and improving your organization's internal controls.

### HUMAN RESOURCES

Your people are a large part of what makes up your organization. Recruiting, training and retaining employees are vital parts of ensuring your organization continues to provide only the best for your constituency. With services such as recruiting and onboarding, compensation and compliance, employee benefits and more, you can better understand what will keep your employees happy and productive.

### MARKETING

The effectiveness of your marketing efforts can make or break your organization's success. From eye-catching logos to print and digital collateral, every piece must work for an intended audience. By delivering the right stories and amplifying those messages, you will properly position your organization in the marketplace.

### PUBLIC RELATIONS

Achieve a higher media profile, greater mindshare among your constituents and proper positioning in the marketplace with a thoughtful, research-based and integrated approach to public relations. From overall positioning to media relations, conveying the right stories to the right people is critical in an effective public relations program.

### TECHNOLOGY: IT SERVICES

Staying ahead of, or even simply keeping up with, continually changing and complex technology developments can be challenging. Organizational management software, cloud solutions, strategic information technology and IT consulting can all drive your organization toward increased productivity—if implemented the right way.

### TECHNOLOGY: SECURITY AND COMPLIANCE

Keeping your organization safe from data breaches and other information security concerns is critical, especially given the vast number of organizations that have been compromised in the last couple of years. Understand where the vulnerabilities in your network lie by obtaining independent, unbiased and technically qualified security assessments—from penetration testing to forensic analyses.

FEE PROPOSAL

PROPOSAL COST SUMMARY

	Fiscal Year Ending April 30,		
	2024	2025	2026
Annual Audit and Financial Statements	\$ 58,200	\$ 59,950	\$ 61,750
Police Pension Plan Annual Financial Report	3,500	3,610	3,720
Firefighters' Pension Plan Annual Financial Report	3,500	3,610	3,720
<b>SUBTOTAL</b>	<b>65,200</b>	<b>67,170</b>	<b>69,190</b>
TIF Compliance Examinations*	5,580	5,750	5,920
Single Audit	3,610	3,720	3,830
<b>TOTAL</b>	<b>\$ 74,390</b>	<b>\$ 76,640</b>	<b>\$ 78,940</b>

\*Assumption of six TIF examination opinions (\$930 for each TIF).

These fees assume that the City of St. Charles will provide the auditors with electronic copies of adjusted trial balances by individual funds, a year-to-date general ledger with details of postings to all accounts, subsidiary ledgers that agree or are reconciled to the general ledger, and will prepare certain schedules of account analysis and confirmations of account balances.

If a single audit is not required but an audit performed in accordance with *Government Auditing Standards* is required in accordance with the Illinois Grant Accountability and Transparency Act, the fee would be \$1,800.

We invoice our clients on a monthly basis as services are provided. Payments for all services are due within 60 days of receipt of an invoice. Invoices not paid within 60 days are assessed a finance charge of 1 percent per month (12 percent annually).

## EXHIBITS

We know you likely have many more questions for us. Take a look at the attached documents for additional information about our firm and those who will work with you.

### ENGAGEMENT TEAM BIOGRAPHIES

- James R. Savio, CPA, MAS
- Nick Bava, CPA, MAS
- Tom Siwicki, CPA
- Raymond E. Krouse, Jr., CPA
- Lauren Allen, CPA

### SIKICH RESOURCES

#### STATE & LOCAL GOVERNMENT SERVICES

#### FIRM PROFILE

#### PEER REVIEW

## JAMES R. SAVIO

CPA, MAS

*Partner*

James R. Savio, CPA, MAS, is responsible for providing technical services to Sikich's governmental clients in all areas of governmental accounting, auditing, financial reporting, revenue and expenditure forecasting and cash and debt management. Jim has participated in hundreds of audits of municipalities and other governmental units since he began his career with Sikich in 1995. He has also been responsible in developing and serving as lead instructor for governmental accounting, auditing, financial reporting and cash management courses both internally and externally. Jim serves on the Illinois Government Finance Officers Association's Technical Accounting Review Committee and the Illinois CPA Society Governmental Executive Committee. Jim also serves as a committee member for Sikich's mentoring program and assists in the development and implementation of Sikich's new hire training program.

### SERVICE AREAS

- Governmental Audit, Accounting
- Governmental Financial Reporting

### AFFILIATIONS

- American Institute of Certified Public Accountants
- Illinois CPA Society, Governmental Executive Committee
- Illinois Government Finance Officers Association  
Technical Accounting Review Committee
- Greater Aurora Chamber of Commerce Leadership Academy,  
Class of 1998

### EDUCATION

- Master of Accounting Sciences, Northern Illinois University
- Bachelor's Degree in Accounting, Northern Illinois University



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## NICK BAVA

CPA, MAS

*Partner*

Nick Bava, CPA, MAS, is an audit partner at Sikich, where he provides assurance and advisory services to a variety of governmental entities, with a focus on cities, villages, and park districts. He also works with not-for-profit entities including community colleges. He is responsible for providing technical services to Sikich's government clients in all areas of governmental accounting, auditing, financial reporting, budget development, internal controls, revenue and expenditure forecasting, and cash and debt management. Acting as the liaison between the client and engagement team, Nick conducts audit engagements, prepares and reviews financial statements, and assesses clients' business processes.

### SERVICE AREAS

- Governmental Audit, Accounting
- Governmental Financial Reporting
- Not-for-Profit Audit, Accounting

### AFFILIATIONS

- Illinois Government Finance Officers Association, Conference Planning Committee
- Illinois CPA Society
- Government Finance Officers Association
- Metro West Council of Government
- Illinois City/County Management Association

### EDUCATION

- Bachelor's Degree in Accounting, Illinois State University
- Master of Accounting Sciences, Northern Illinois University



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## THOMAS G. SIWICKI

CPA

*Audit Director*

Thomas G. Siwicki, CPA, is an audit director at Sikich and has experience working in the public accounting industry since 2009. He provides assurance services and recommendations for improvements to local government and manufacturing and distribution clients. Tom is also responsible for managing the execution of audit engagements and supervising the audit team.

### SERVICE AREAS

- Assurance and Advisory Services
- Governmental Audit, Accounting
- Governmental Financial Reporting
- Manufacturing and Distribution Services

### AFFILIATIONS

- Illinois Government Finance Officers Association
- Illinois CPA Society

### EDUCATION

- Bachelor of Science in Accountancy, Illinois State University
- Master of Professional Accountancy, Illinois State University



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## RAYMOND E. KROUSE, JR.

CPA

*Partner, Not-for-Profit and Higher Education Practices*

Raymond E. Krouse, Jr., CPA, is a partner on Sikich's not-for-profit and higher education practices team. Ray has more than 25 years of public accounting experience. He has extensive experience in providing audit and consulting services to a wide variety of not-for-profit clients, including colleges and universities, voluntary health and welfare organizations, fraternal and other member organizations and private foundations. In addition, Ray specializes in the areas of Uniform Guidance and Student Financial Aid testing. He has significant experience with the Student Financial Aid requirements and serves as a technical resource for all college and university audits.

### SERVICE AREAS

- Not-for-Profit Audit, Accounting

### AFFILIATIONS

- American Institute of Certified Public Accountants (AICPA)
  - AICPA Not-for-Profit Section, Member
  - AICPA Not-for-Profit Certificate Program, Awarded Certificate
- Illinois CPA Society
- Associated Colleges of Illinois, Board Member
- National Association of College and University Business Officers
- Central Association of College and University Business Officers
- Naperville Area Chamber of Commerce, Board Treasurer
- Friends of Child Advocacy, Past Treasurer

### EDUCATION

- Bachelor's Degree in Accounting, Clarion University of Pennsylvania



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## LAUREN ALLEN

CPA

*Audit Manager*

Lauren Allen, CPA, is an audit manager with in-depth experience providing assurance and advisory services. Lauren focuses on serving government clients, such as cities, villages, and townships. Her areas of expertise include audit services and financial reporting.

### SERVICE AREAS

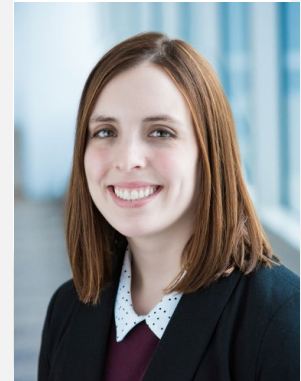
- Assurance & Advisory Services
- Audit & Financial Reporting Services
- Government

### AFFILIATIONS

- Illinois CPA Society

### EDUCATION

- Bachelor's Degree in Accounting, North Central College
- Associate's Degree in Business, Waubonsee Community College



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## STATE & LOCAL GOVERNMENT RESOURCES



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**VICTORIA DAILEY**  
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# STATE AND LOCAL GOVERNMENT SERVICES

## Government agencies experience increasing pressure to be more effective, efficient and transparent.

As a government leader, you know how important it is to find a professional services partner that can strategize, plan and implement solutions to meet the goals of your organization.

### SERVICES SIKICH PROVIDES:

- Accounting, Audit, Assurance & Tax
- Business Valuation
- Fraud Services for Governments
- ERP & CRM Software
- Human Capital Management & Payroll
- Insurance Services
- IT Services
- Marketing & Communications
- Pension Fund Accounting & Consulting Services
- Retirement Planning

**Whether you represent a general purpose local government or special district,** Sikich will help you meet your goals by providing professional guidance in your accounting, marketing, human resources, technology and other advisory functions.

**Experience unparalleled commitment and high-quality, timely services** when you partner with the experts at Sikich. For more than 30 years, we have provided:

- A highly skilled staff and management team entirely dedicated to government services
- An in-depth understanding of the governmental fiscal, management, operating and regulatory environments
- Timely and cost-effective service delivery

### WHO WE SERVE:

Our government clients represent a wide range of industry sectors including:

- Counties
- Cities
- Villages
- Townships
- Other Special Districts
- Pension Plans
- Park Districts
- Forest Preserve Districts
- Public Libraries
- Community Colleges
- School Districts
- Water Authorities
- Water Reclamation Districts
- State Departments & Agencies

## TEAM LEADER



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CPA, CFE  
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## WHY SELECT SIKICH?

Our team works devotedly with units of local government like yours to provide the resources required to help you focus on managing your organization, while we take care of everything behind-the-scenes.



# STATE AND LOCAL GOVERNMENT SERVICES

## OUR EXPERTS



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## ABOUT SIKICH

Sikich LLP is a global company specializing in technology-enabled professional services. Now with more than 1,500 employees, Sikich draws on a diverse portfolio of technology solutions to deliver transformative digital strategies and ranks as one of the largest CPA firms in the United States. From corporations and not-for-profits to state and local governments and federal agencies, Sikich clients utilize a broad spectrum of services and products to help them improve performance and achieve long-term, strategic goals.



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**INDUSTRIES**

Sikich provides services and solutions to a wide range of industries. We have devoted substantial resources to develop a significant base of expertise and experience in:

AGRICULTURE	AUTOMOTIVE	CONSTRUCTION & REAL ESTATE
DISTRIBUTION & SUPPLY CHAIN	GOVERNMENT	HIGH-TECH
LIFE SCIENCES	MANUFACTURING	NOT-FOR-PROFIT
PRIVATE EQUITY	PROFESSIONAL SERVICES	

**SPECIALIZED SERVICES**

**ACCOUNTING, AUDIT, TAX & CONSULTING SERVICES**

- Outsourced Accounting
- Audit & Assurance
- Consulting Services
- Employee Benefit Plan Audits
- International Tax
- Tax

**TECHNOLOGY**

- Business Application
- Cloud & Infrastructure
- Consulting & Implementation
- Cybersecurity & Compliance
- Digital Transformation Consulting

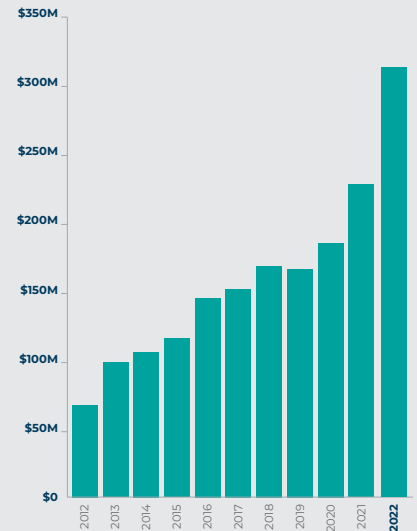
**ADVISORY**

- Forensic & Valuation Services
- Governance, Risk & Compliance Services
- Human Capital Management & Payroll Consulting
- Insurance Services
- Investment Banking\*
- Marketing & Communications
- Retirement Plan Services
- Regulatory, Quality & Compliance
- Site Selection & Business Incentives
- Succession Planning
- Supply Chain
- Transaction Advisory Services
- Wealth Management\*\*
- Workforce Risk Management

\* Securities offered through Sikich Corporate Finance LLC, member FINRA/SIPC.  
 \*\* Investment advisory services offered through Sikich Financial, an SEC Registered Investment Advisor.

**WHO WE ARE**

TOTAL PARTNERS .....100+  
 TOTAL PERSONNEL .....1,600+  
 2022 REVENUE .....\$316.4M



**OFFICE LOCATIONS**

<b>Ahmedabad, GJ</b>	<b>Sacramento, CA</b>
<b>Akron, OH</b>	925.577.5144
330.864.6661	<b>Milwaukee, WI</b>
<b>Alexandria, VA</b>	262.754.9400
703.836.1350	<b>Naperville, IL</b>
703.836.6701	630.566.8400
<b>Bangalore, KA</b>	<b>Peoria, IL</b>
<b>Boston, MA</b>	309.694.4251
508.485.5588	<b>Princeton, NJ</b>
<b>Chattanooga, TN</b>	609.285.5000
423.954.3007	<b>Springfield, IL</b>
<b>Chicago, IL</b>	217.793.3363
312.648.6666	<b>St. Louis, MO</b>
<b>Decatur, IL</b>	314.275.7277
217.423.6000	<b>Washington, MO</b>
<b>Indianapolis, IN</b>	636.239.4785
317.842.4466	
<b>Los Angeles, CA</b>	
877.279.1900	

## CULTURE

Our dynamic work culture fosters learning, growth and innovation, attracting top-notch team members who see the big picture. Sikich's culture is built on a flexible, trusting work environment and the key pillars of Absolute Integrity, Bias for Action, Continuous Innovation and Servant Leadership. We believe our people are our greatest asset and work hard to ensure that all team members feel empowered, comfortable and valued.



## CERTIFICATIONS & AWARDS

All professional accounting staff with more than one year of experience have earned or are working toward earning the Certified Public Accountant designation. Sikich is a member of the **American Institute of Certified Public Accountants' Governmental Audit Quality Center** and the **Employee Benefit Plan Audit Quality Center**.

We adhere to the strict requirements of membership, which assure we meet the highest standards of audit quality. **In 2020, Sikich received its 11th consecutive unmodified ("pass") peer review report**, the highest level of recognition conferred upon a public accounting firm for its quality control systems.

Sikich ranks among the **top 30 firms nationally** on the **Accounting Today Top 100 Firms list**.



Sikich is among the **50 firms that place on Inside Public Accounting's 2023 Best of the Best Firms**, an exclusive list that ranks organizations on key areas of management, growth and strategic vision.



Sikich is a **Microsoft Dynamics' 2023/2024 Inner Circle** award recipient, a recognition that places Sikich in the **top 1% of all Microsoft Business Applications partners globally**.



We also maintain the **Oracle NetSuite 5 Star Award** and are among the **top three U.S. partners of Oracle NetSuite**.



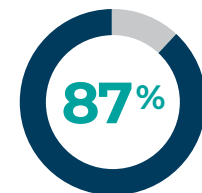
Sikich ranks on the **Redmond Channel Partner Magazine's top 350 Microsoft partners in the U.S.**, **CRN's Top 500 Managed Service Providers**, **CRN's Top 500 Solution Providers** and **Channel Futures' MSP 501**.



## NET PROMOTER SCORE

**The firm's overall Net Promoter Score (NPS) is 87%.**

This is a measure of our clients' willingness to recommend Sikich's services and products. An NPS of 50% is considered excellent, and 70% NPS is considered world-class.



## Report on the Firm's System of Quality Report

August 31, 2020

To the Partners of Sikich LLP  
and the Peer Review Committee of the Illinois CPA Society

We have reviewed the system of quality control for the accounting and auditing practice of Sikich LLP (the firm) in effect for the year ended March 31, 2020. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at <http://www.aicpa.org/prsummary>. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

### Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

### Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

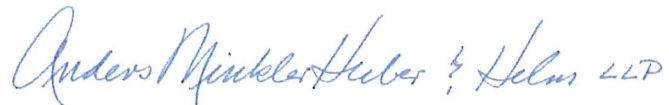
### Required Selections and Considerations

Engagements selected for review included (engagements performed under *Government Audit Standards*, including compliance audits under the Single Audit Act; audits of employee benefit plans, and examinations of service organizations [SOC 1 and SOC 2 engagements]).

As part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

### **Opinion**

In our opinion, the system of quality control for the accounting and auditing practice of Sikich LLP in effect for the year ended March 31, 2020, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Sikich LLP has received a peer review rating of *pass*.

A handwritten signature in blue ink that reads "Anders Minkler Huber & Helm LLP". The signature is written in a cursive, flowing style.

**ANDERS MINKLER HUBER & HELM LLP**  
**Certified Public Accountants**