

Preface Section

2009-2010 Fiscal Year Budget City Council and Finance Committee Guidance

This year's budget was prepared by the City Manager with staff and reviewed and improved by the Finance Committee. It was guided by the Budget Guidance document developed by the City Council 1/31/08.

These documents, the Budget Guidance and the Finance Committee's Final Recommendation reports are presented.

TO: City Manager Terry Draper

DATE: January 20, 2009

SUBJECT: CITY OF MACOUTAH COUNCIL BUDGET GUIDANCE,
FY 2009-2010



The City Council's role and responsibility is to annually provide the City Manager updated budget guidance by 31 January annually validating the City funding priorities under the 5-Year Financial Plan. All proposed Capital Expenditures exceeding \$20,000 and not specified in the 5-Yr Financial Plan shall be accompanied by a request for funding detailing a cost benefit analysis and anticipated impact if not funded.

The Council hereby directs the City Manager to:

- Prepare a balanced budget by fund.
- Hold expenses by fund and department so as not to exceed 2008-2009 funding, excluding the general fund where expenses shall be reduced by five percent (5%).
- Implement a hiring freeze for all City positions with the exception of seasonal staff required to operate the swimming pool.
- Implement a freeze on hiring outside consultants for any new endeavors not specifically approved in the budget.
- Implement a moratorium on any new projects that are required to be funded by the General Fund.
- Freeze the acquisition of any new CIP/FAR items funded by the General Fund, except in emergency.
- Eliminate funding of membership and travel for APPA expenses of the City Manager.
- Restrict all travel to essential travel only.
- Permanently restrict annual personnel salary increases not to exceed the latest Bureau of Labor Statistics Non-Seasonally Adjusted Urban Wage Earners and Clerical Workers (CPI-W).
- Fund strategic priorities specified by the Council herein:

- (a) **Retail Sales Tax Initiative FY08.** Council strategic vision is to reduce our dependence on property taxes by building a reliable sales tax base.

Action – In support of our strategic vision, shall create a line item in the budget with a description of the activities funded in support of this objective.

- (b) **Establish funding limits for all non-profit entities not to exceed 2008 budgeted levels of support.**

Action - Revise contracts as necessary to limit non-profit support to annual budget items.

- (c) **Fund Sewer Lift Station Back Up Power Improvements.**

Action - Work with the City Engineering Firm (TWM) and the Finance Committee to identify the costs and funding for said improvements so as to establish reliable backup power and pumps for all lift stations in FY09. (Note: Council expects to fund the improvements with a short term bank loan not to exceed 10 years.)

- (d) **Fund a Roadway Resurfacing Improvement Program not to exceed \$100,000 for Roads for FY 09.**

Action - Continue updating and funding the program accordingly. Staff shall continue inventorying all City roadways and publish an annual roadway condition inventory report not later than 31 December annually.

Action - Resume the "Rock and Chip" maintenance of secondary roadways as necessary to prevent deterioration of these roadways prior to their improvement under the Resurfacing Improvement Program.

- (e) **Fund a Water Line Replacement Program not to exceed \$150,000 for FY 09.**

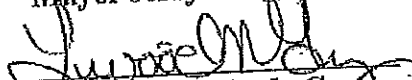
Action - Continue updating and funding the program accordingly. Staff shall continue inventorying all City waterlines and publish an annual waterline condition inventory report no later than 31 December annually.

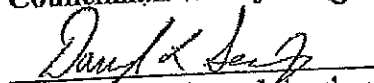
- (f) **Establish a City-Wide Municipal Park Recycling Program.**

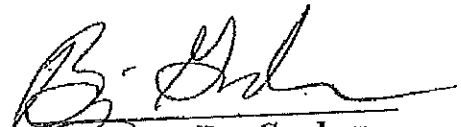
Action - Establish a City-wide municipal park recycling program. Recycling containers shall be placed, maintained and periodically recovered in all Park Facilities. Intent is to collect and sell the recyclable products to local recycle businesses. Recycle proceeds shall be restricted to the park fund and operated as a business enterprise special fund.

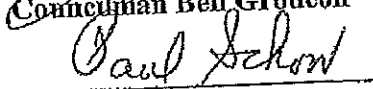
City Manager shall submit the proposed FY 08-09 "Balanced Budget" to the Finance Committee and City Council for review by 28 February 2009. The Finance Committee shall submit written findings and recommendations to the City Council by 30 March 2009.


Mayor Jerry Daugherty


Councilman Woody Gray


Councilman Darryl Seering


Councilman Ben Grodeon


Councilman Paul Schorr

CITY OF MASCOUTAH
City Manager's Office

Council Memo

TO: Honorable Mayor and City Council
FROM: Finance Committee: Tim Boyce, Jim Kuehn, and Mike Rodick
SUBJECT: FY09-10 Budget – Final Recommendation
DATE: APRIL 2, 2009

The Finance Committee wishes to report our final recommendations on the City's 09-10 Budget.

MEETINGS/PROGRESS:

February- we met frequently concentrating first on the expenses, then revenues, and finally projects, debt, insertions, and recommendations.

March- we met to further discuss budget variances and conclude final recommendations

THE BUDGET NUMBERS:

- Total Budget proposed Revenues exceed Expenses \$961 thousand.

- Budget Proposed By Fund – are “in the Black” except Ambulance, Parks & Recreation, Fire Dept, 2008GO, & Debt Service Funds without the projects expenses. The recommendations are:

- Ambulance Fund- As stated in FY09, the Finance Committee's position is that EMS should stay as a City operation and that the EMS fund receive increased tax levy over 3 years (42% in FY 09 (adopted), 40% - FY10, 30% - FY11), FY09 shortfall (\$108,000) and FY10 shortfall is less (\$37,403)
- Parks & Recr- As stated in FY09, the Finance Committee's position is that the City should continue to cover a shortfall by Light Fund for the next several years allowing time for activities growth, use of the community center building and projected money from MIA (FY09 shortfall (\$96,000) and FY10 shortfall is less (\$17,459)
- Fire Dept- the shortfall is (\$1,100) when computing revenues minus expenses but there is no liability for the fire truck debt to light fund, this is paid in full. The shortfall is due to fixed assets budgeted to upgrade the firehouse as recommended in the budget proposed.
- 2008GO Fund- there will be a shortfall in this fund because it is the separate fund set up for the 2008GO Bond money received in a prior fiscal year with expenses for the Electric Phase I project and County Road Phase I project decreasing the balance in consecutive years as the projects are completed, the only income for this fund is the interest earned on the balance to use toward debt payments for the County Road portion

- o Debt Service Fund- this shortfall of (\$2,256) is not an issue since prior years interest covers this difference of the revenues from the levy being less than the debt payments with bond fees

FINANCE COMMITTEE RECOMMENDATIONS OVERALL:

1. The proposed FY10 budget includes assumptions and insertions recommended by the Finance Committee and the budget as forwarded is adoptable as we approve.
 - a. The Senior Center asked in letter format for \$14,000 to be included in the budget. The Finance Committee recommends \$9,000 which is slightly higher than the \$8,600 last fiscal year. The slight increase is due to rate increases for utilities. The recommendation is that this total budget line amount of \$9,000 is for utilities and/or maintenance but after this amount is used then the Senior Center will have to pay for any additional costs. There was further discussion concerning other non-profits and the budgeted expenses for the Historical Society and Cemetery Chapel. The City Manager explained the Historical Society Agreement caps at \$6,000 but this has never been needed as of yet. The budget includes \$5,000 for the Historical Society Building and the Cemetery Chapel based on the 12/12's projected and using a ratio for utility increases. The Finance Committee recommends maintaining a cap for non-profit expenses pertaining to the City's Budget.
 - b. Mascoutah Main Street asked in letter format for \$11,000. The Finance Committee recommends \$5,000 with a matching \$5,000 from Main Street for a specified project.
 - c. The Police Chief, Bruce Fleshren, asked for \$20,000 to maintain the police car purchase/lease program that has been in the budget since FY05. The Finance Committee recommends holding this expense for this year primarily since it is general fund related. The budget does include the amount needed to make the necessary payments on the vehicles already purchased/leased.
 - d. The City Manager asked for \$27,000 to be included in planning and development in addition to what was already in the budget. This request is pertinent to utilize the Buxton Study information and contracted employee's experience to proceed with further development for the City. This amount was a total from several accounts; \$2,500 training and conferences, \$8,500 planning expenses for materials, distribution, and visits, \$8,000 other professional services TWM, BHM, Etc. \$8,000 contractual.
 - e. The City Manager asked for \$23,000 for construction on the community center to proceed with taking the stage out and more with volunteer workers. The Finance Committee recommended using \$10,000 for materials and utilizing the volunteer worker's already committed to assist with upgrading the community center to generate more income through rental.
 - f. The City Manager asked for \$50,000 out of TIF2b to match a \$25,000 grant applied for to improve and update Maple Park. The Finance Committee recommends this addition if the grant is awarded. (this was adjusted to \$12,000 per CM after budget workshop)

2. We do, however, recommend that once the budget is approved the City move slowly during the first and second quarter with discretionary spending in order to have time to insure the revenues anticipated from the state are actually received. The state may delay payment but to actually not pay municipality's what is expected is hypothetical and to create hypothetical situations would be cumbersome and not necessary until the fiscal year proves this to be beneficial.
3. As a committee, we are concerned about the City's debt. It is our posture to postpone any additional projects and related debt at this time, especially in general fund. The concern is that if something major were to happen the City would not be able to sustain any additional cost to maintain basic operations.
4. After including the committed major electric and water/sewer projects in this budget, the committee recommends limits for future rate utility rate increases and limits to additional major projects until reserves build and/or debt decreases in these enterprise funds. These limits are recommended in order for the City to maintain the position that our utility rates are the same if not lower than other surrounding City's. Therefore, future rate increases may not be applicable to the basic facility charge but the actual charges for operations only as to not burden the citizens.

We believe this completes our service to the Council as pertains to the FY10 budget. We would like to attend the initial budget workshop/roundtable to assist with any questions and support the budget process. It is our understanding that the City Manager will inform us of the date and time.

Tim Boyce, Chairman
Finance Committee

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**City of Mascoutah
Fiscal Year Budget 10**

CITY OF MASCOUTAH
PROPOSED ANNUAL BUDGET
May 1, 2009-April 30, 2010

ELECTED OFFICIALS

GERALD E. DAUGHERTY, Mayor

LINWOOD N. GRAY, COUNCILMAN

BENJAMIN D. GRODEON, COUNCILMAN

PAUL E. SCHORR, COUNCILMAN

DARRYL SEERING, COUNCILMAN

City Manager
TERRY W. DRAPER

City Clerk
KARI D. HAAS

Finance Coordinator
LYNN M. WEIDENBENNER

City Treasurer
Tom Klingelhoef

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Fiscal Year Budget 10

City of Mascoutah

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- Chart of Revenues Budget FY10 by Category
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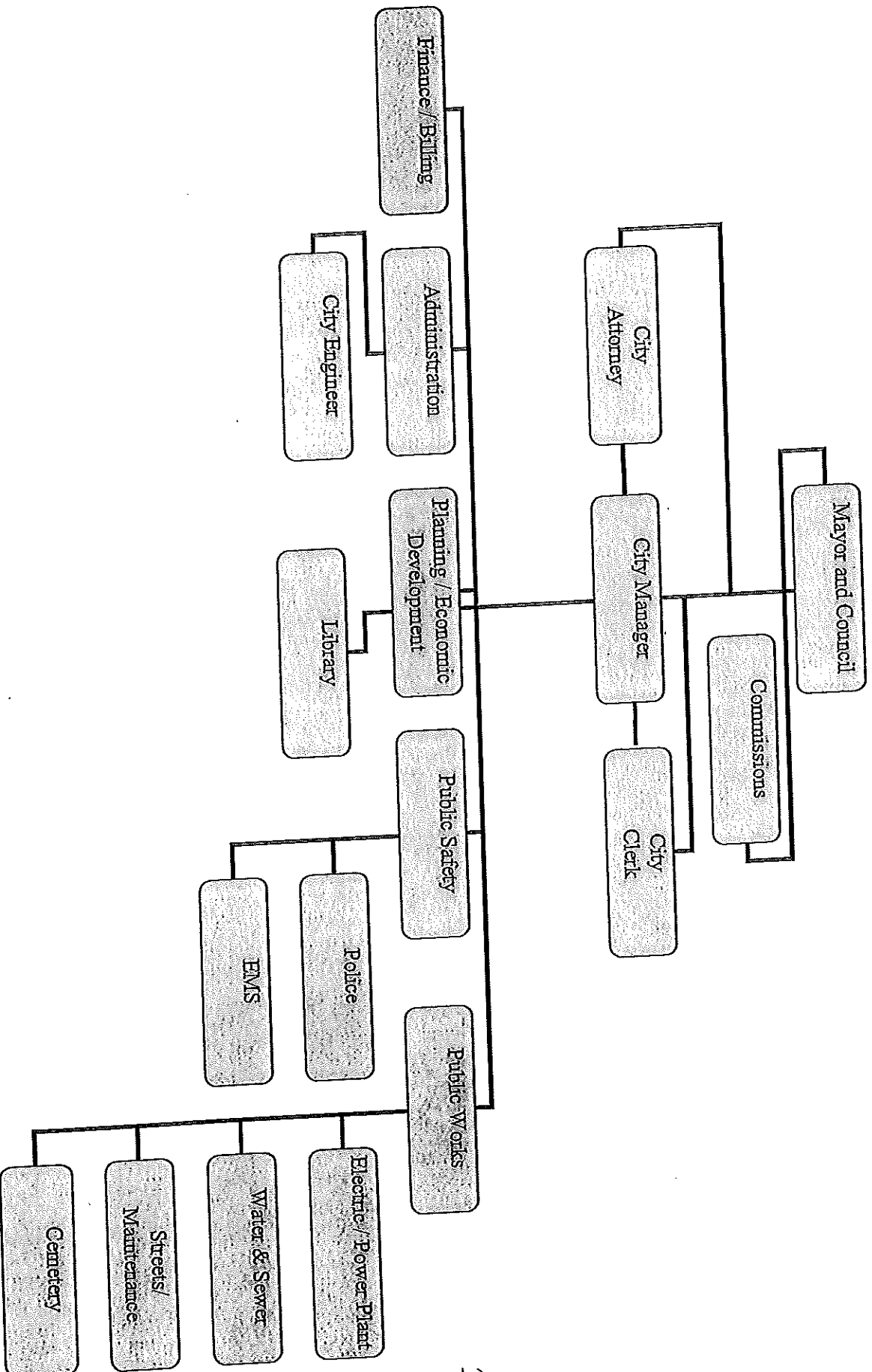
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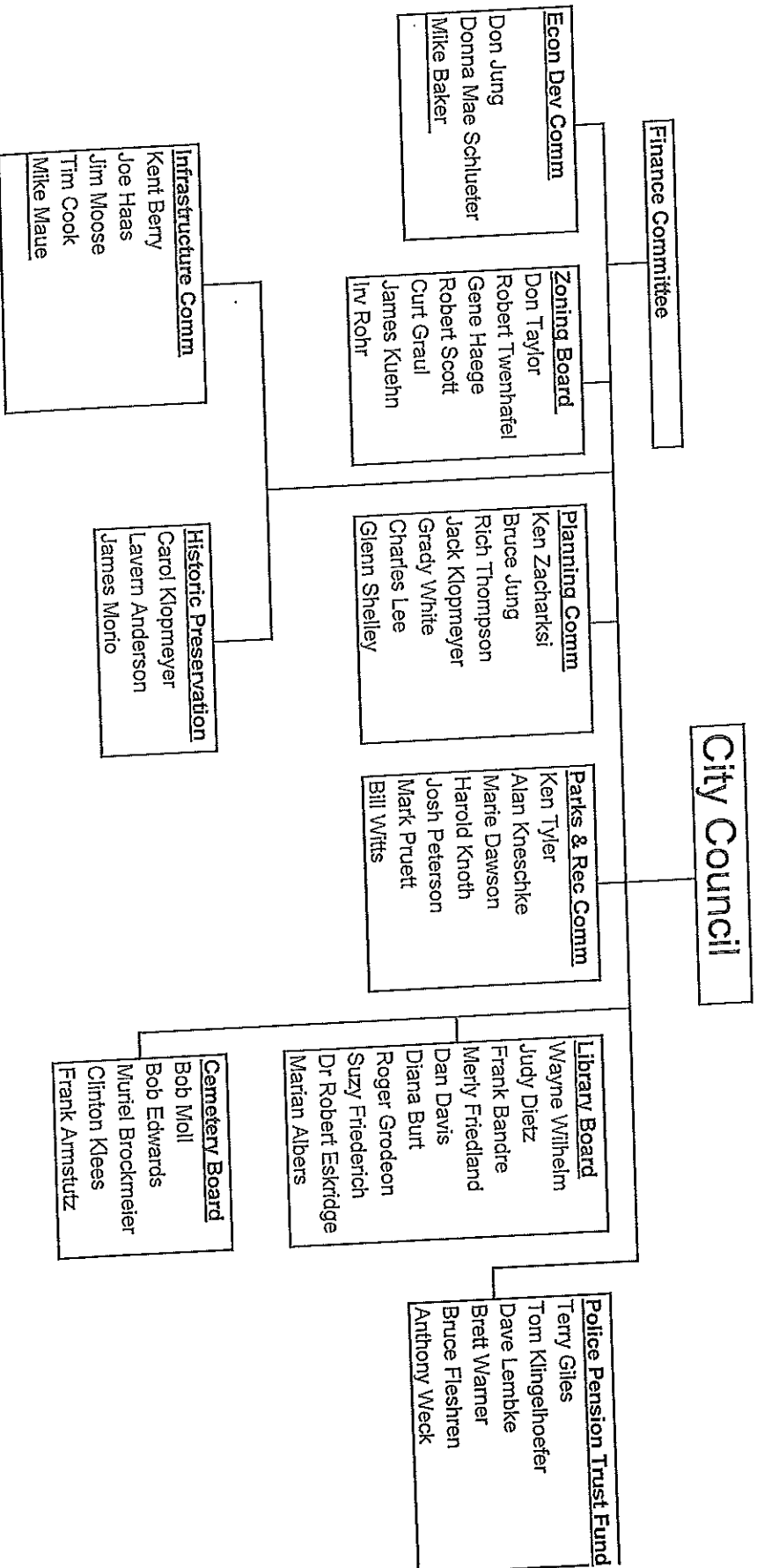
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City of Mascoutah Fiscal '10 Organizational Chart

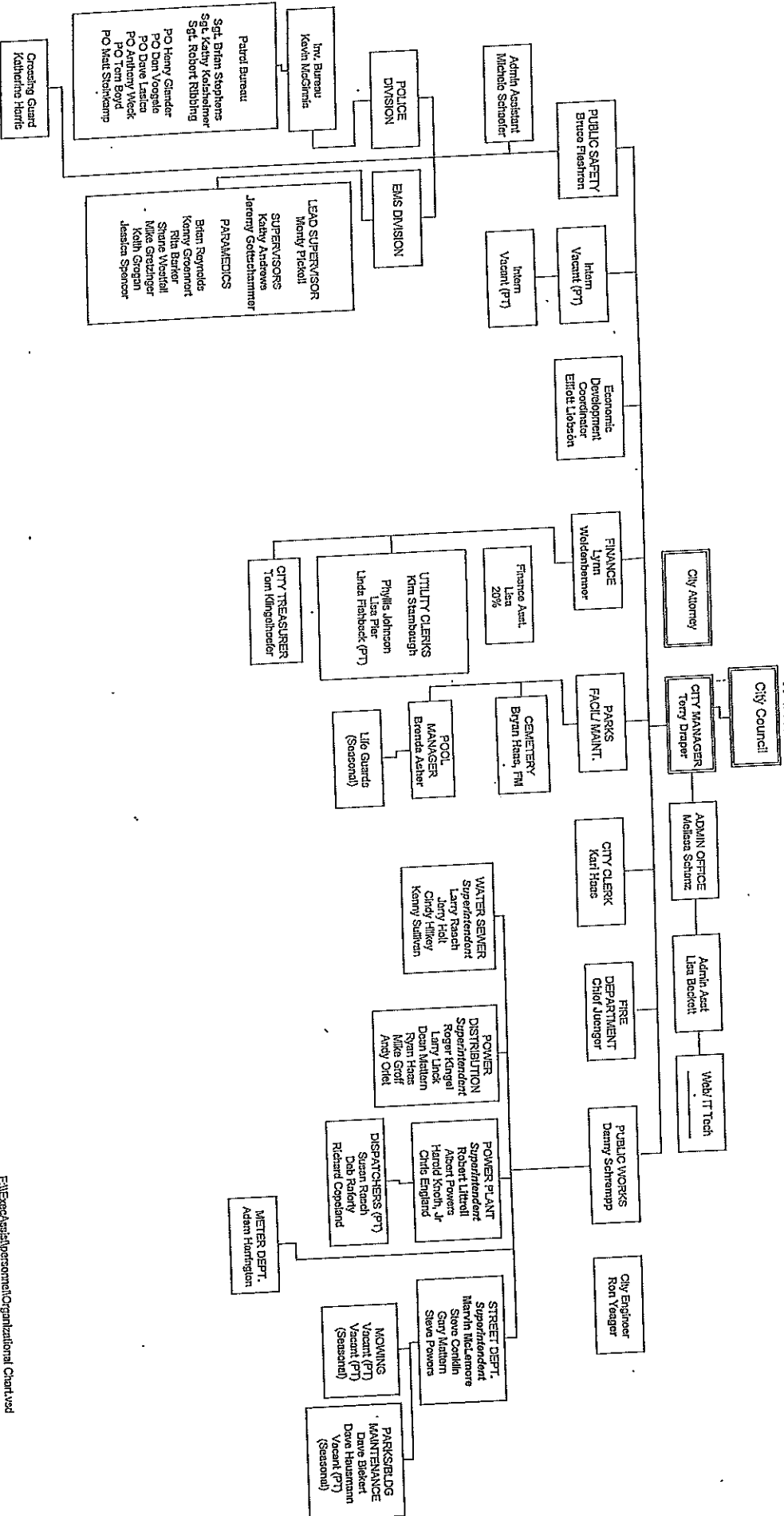


Council / Commissions Organization Chart



City Organizational Chart

V. 4/17/09



City of Mascoutah
Tax Levy/Budget Calendar, FY 09/10
Vers. 4/2/09

Excerpt

<i>Feb. 11, 2009</i>	<i>Finance Committee meeting – 5% General Fund Reduction Discussion</i>
<i>Feb. 18, 2009</i>	<i>Finance Committee meeting – Revenues and Expenses Discussion</i>
<i>March 4, 2009, 8:00 a.m.</i>	<i>Finance Committee meeting General Fund and Debt Schedule</i>
<i>March 18, 2009</i>	<i>Finance Committee Regular meeting –Enterprise funds – revenues/expenses, CIP assumptions, Projects expenses.</i>
<i>March 25, 2009</i>	<i>The Finance Committee Final review of the draft budget and submits written findings and recommendations to the City Council (Done prior to by 30 March dead line).</i>
<i>March 30, 2009 (4th Mon.)</i>	<i>Council Round Table Transmittal Review.</i>
<i>April 3, 2009</i>	<i>Published Notice of hearing sent to paper.</i>
<i>April 3, 2009</i>	<i>Budget Posted in pamphlet form – for public review</i>
<i>April 3, 2009</i>	<i>Actual Draft Distributed to Council for 4-6-09</i>
<i>April 6, 2009</i>	<i>Council 1st Budget Workshop, 6:00 p.m. (Before regular Council meeting)</i>
<i>April 20, 2009, 6:00 p.m.</i>	<i>Budget Public Hearing, Council approval in regular mtg may follow</i>
<i>April 27, 2009</i>	<i>Possible 2nd mtg.</i>
<i>April 30, 2008</i>	<i>This is the last date possible for Budget approval by state law.</i>
<i>April 30, 2009</i>	<i>Copies of the Annual Budget are on file in City Hall, the Library, and posted on the City Web Site.</i>
<i>May 30, 2009</i>	<i>Last day to file Certified Copy of Budget with the County Clerk (within 30 days of adoption)</i>

INTRO-SECTION

City of Mascoutah

Fiscal Year Budget 10

City Manager's Budget Message, FY 2009/2010

To the Citizens of Mascoutah

Transmitted with this letter is the proposed annual Budget for the City of Mascoutah. This Budget has been prepared in accordance with the City Code and Illinois Compiled Statutes and represents a balanced budget wherein proposed expenses do not exceed anticipated revenues and carried forward cash reserves. *For purposes of brevity, the Budget Year 09-10 will hereafter be referenced as FY 10, or '10 budget.*

OPENING COMMENTS

The City of Mascoutah's residential population has grown in the past six years. Our commercial growth continues to be slow. Surrounding communities such as Shiloh, O'Fallon, and Belleville have also seen similar growth trends. Population and related geographic expansion of these communities have combined to change the nature of the East St. Clair Region, in which Mascoutah is located.

During this period of growth, the pressures on local government have evolved from providing basic "core services" to that of ensuring that long-term planning and infrastructure are adequate to meet both local and regional pressures.

The City's annual budget process is probably one of the most important policy/goal statements that can be made by an Elected or Governing Body. Each community possesses a unique set of customary programs and service delivery expectations from both its residents and Business Community. Annually, the City of Mascoutah's Council, Staff and residents embark on a process to assemble a financial and budgetary plan that delivers customarily expected service levels while seeking to improve programs and the overall management efficiency of the City. The main objective affiliated with the annual budget process is to define the upcoming year's objectives and allocate adequate financial resources to achieve these goals. As is always the case, fiscal and other resource limitations will usually create some barriers in achieving all of the desired goals and outcomes. Service expectations, the desire to improve management practices and some overriding limitations combine to make each annual budget process a unique experience in policy development. This year's budget (as usual) presented both unique opportunities and problems during its assembly. Because public budgeting is integral to the delivery of "core services" and the quality of life enjoyed by all Mascoutah Residents, I am respectfully providing the Budget Summary to outline some of these issues for those reading this transmittal letter. In this summary, I hope to outline some of the key budget issues relating to the upcoming fiscal year while defining some of our future policy and fiscal challenges facing us as well.

BUDGET GUIDELINES

The City Manager's work related to preparing the '10 budget is guided by the Council's guidance document prepared in January. This document includes general directives and strategic priorities (goals) for the budget content and the '10 Budget year. The following is a summarized List of Content:

General Directives:

1. As to validate the City's funding priorities under the 5-year Financial Plan, all proposed Capital Expenditures exceeding \$20,000 and not specified in the 5-Yr Financial Plan shall be accompanied by a request for funding detailing a cost benefit analysis and anticipated impact if not funded.
2. Prepare a balanced budget by fund.
3. Hold expenses by department not to exceed FY09 funding except general fund expenses reduce by five percent.
4. Implement a hiring freeze for all City positions with exception to seasonal staff.
5. Implement a freeze on hiring outside consultants.
6. Implement a moratorium on project funded by the general fund.
7. Freeze acquisitions for any new or replaced equipment purchases funded by general fund except in emergency.
8. Eliminate funding of membership and travel for APPA expenses applicable to City Manager.
9. Restrict all travel to essential travel only.
10. Permanently restrict annual personnel salary increase not to exceed the latest Bureau of Labor Statistics Non-Seasonally Adjusted Urban Wage Earners and Clerical Workers (CPI-W).

Strategic Priorities:

1. Reduce the City's dependence on property taxes by building a reliable sales tax base to fund both projects. Create a line item in the budget with a description of the activities funded in support of this objective.
2. Establish limits for all non-profit entities not to exceed '08 budget levels. Revise contracts as necessary to limit non-profit support to annual budget items.
3. Fund sewer lift station backup power improvements. Work with city engineering and Finance Committee to identify the costs and funding for said improvements.
4. Fund a Roadway Resurface Improvement Program not to exceed \$100,000. Provide a Roadway Condition Inventory Report with staff to Council no later than December 31st annually. Resume "rock and chip" maintenance of secondary roadways as necessary to prevent deterioration of these roadways prior to their improvement under the Resurfacing Improvement Program.
5. Fund a Water Line Replacement Program not to exceed \$150,000. Continue updating and fund the program accordingly. Staff shall continue inventorying all City waterlines and publish an annual waterline condition inventory report no later than December 31st annually.

6. Establish a City Wide Municipal Park Recycling Program. Recycling containers shall be placed, maintained, and periodically recovered in all park facilities. Intent is to collect and sell the recyclable products to local recycle businesses. Proceeds restricted to the park fund and operated as a business enterprise special fund.

BUDGET PROCESS

City Budget Process

The City annually adopts a municipal budget under the "Budget Officer" system in state law. Generally, it is a cash basis budget that must be adopted no later than April 30th and is effective May 1st each year. Independent audits are prepared there after. These audits are prepared under accrual methodology and are a central part of the City's checks and balances protocol.

The City develops the annual budget through a formal schedule of activities that begins with adopting the annual property tax levies in December for taxes received in the following summer. *(See the Budget Calendar in the cover documents section)*

The primary steps are:

- The City Council provides the City Manager with budget guidance setting forth the strategic priorities for the coming year by January 31.
- The City Manager uses this guidance to prepare a balanced budget by fund and submits it to the Finance Committee and City Council for review by 28 February.
- The Finance Committee reviews and submits findings and recommendations to the City Council and City Manager by 30 March.
- The Council makes any necessary modifications and passes a balanced budget by ordinance not later than 30 April.

City Fiscal Model

In addition to the Annual Budget process, the City uses a Cash Flow model to quantify projections beyond the current year to anticipate future needs/revenues and balances. This Cash Flow model includes:

- Revenues Anticipated with Growth Projections
- Debt Payment Schedules
- CIP Projects/fixed Asset Replacements
- Tax Levy Projections
- Operations Expenses with Projected Increases Anticipated over 5, 10, & 20 years
- TIF Performance Expectations
- Reserve Balances by Fund

FY 2009/2010 Budget Message

This tool sets the stage for placing current budget data, current best estimate numbers and to modify as circumstances change projections. "Effects" evaluations and "What If" comparisons are major fiscal management tools for City use.

FUND BALANCES

Fund Balance- Deficit Funds.

- The '10 Budget includes useable data representing expected net numbers as "by fund balances" as well as the total budget balance. By fund, the City is well positioned ("in the Black") except Ambulance, Parks & Rec, Fire Dept, 2008GO, & Debt Service without project expenses. The recommendations from the Finance Committee are:
 - Ambulance Fund- As stated in FY09, the Finance Committee's position is that EMS should stay as a City operation and that the EMS fund receive increased tax levy over 3 years (42% in FY 09 (adopted), 40% - FY10, 30% - FY11), FY09 shortfall (\$108,000) and FY10 shortfall is less (\$37,403)
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 - Fire Dept- the shortfall is (\$1,100) when computing revenues minus expenses but there is no liability for the fire truck debt to light fund, this is paid in full. The shortfall is due to fixed assets budgeted to upgrade the firehouse as recommended in the budget proposed.
 - 2008GO Fund- there will be a shortfall in this fund because it is the separate fund set up for the 2008GO Bond money received in a prior fiscal year with expenses for the Electric Phase I project and County Road Phase I project decreasing the balance in consecutive years as the projects are completed, the only income for this fund is the interest earned on the balance to use toward debt payments for the County Road portion
 - Debt Service Fund- this shortfall of (\$2,256) is not an issue since prior year's interest covers this difference of the revenues from the levy being less than the debt payments with bond fees included

Budget and Comprehensive Plan:

The annual Budget and the City's Comprehensive Plan are integrated policy documents. The Comprehensive Plan compiles text and maps defining a strategy by City Council. Included are public improvements programmed into the future.

Following closely is a Capital Improvement Program (in progress) that identifies a 20 years of improvements (broken into 5 year increments).

Funding ultimately shows up in annual budget- '10 being the current consideration.

In the '10 budget the reader is directed to the "projects" section of this text. We are showing \$3.6 million in expenses for projects. The funding source for the projects is as follows.

FY 2009/2010 Budget Message

- 1) The '08 Bond
- 2) The IEPA – Sewer Loan @ \$3.1mil.
- 3) The IEPA- Water Loan @ \$.620 mil using stimulus opportunity for 25% grant and remaining 75% loan at 0% interest
- 4) CDBG grant 2nd request
- 5) Tif2b revenues

Key Financial Goal:

The Comprehensive Plan is replete with many goals and objectives, but the most significant goal is to build the sales tax base for the community.

Another financial priority is infrastructure investment. In FY '10, the City is undertaking the construction of 10 public works projects. Six of these projects are major in scope funded by Loans and Bonds, another 4 are lesser in scale and funded by operating revenues or CDBG grants. FY '10 follows FY'09 as one of the most ambitious public construction year in the City's history for infrastructure investments.

PROPOSED FY 10 BUDGET SUMMARY

The proposed FY 10 budget has been prepared in a manner consistent with past practice and based on moderate fiscal policies. This year's budgetary decisions have been conducted in cautiously optimistic fashion while conservative tendencies have been utilized to guide spending, debt management, revenue forecasts, and fund balance objectives. In aggregate, these budgetary practices have served Mascoutah residents well. During the past years, Mascoutah has accommodated changing economic conditions, met the increased demands for service as well as constructed hundreds of thousands of dollars of necessary infrastructure improvements. Throughout the duration of Mascoutah's growth, numerous City Councils (and individual elected officials) have successfully provided services, improved infrastructure, and developed an effective climate for employees, all enhancing the quality of life in Mascoutah. Enduring several cyclical changes in the economy, Mascoutah has been able to capitalize on these conservative tendencies and move forward. As you begin your review of this budget, you will find that even in the toughest of fiscal times, our ability to react quickly to changing economic conditions provided Mascoutah policy makers the ability to provide solid government services.

Overall Status

The Overall FY 09 Budget (Current Year)

In FY 09, overall revenues projected at fiscal yearend are \$1,832,818 under budget and overall expenditures are \$2,439,802.00 below budget. The primary reason that revenues are under projected budget relates to the non-operating revenues for projects included in the budget. The IEPA loan funding is forwarded to the City by payment requests as the project progresses which limits the money received in one fiscal year. The CDBG grant money is not an actual check deposited by the City but a process by which the project expense invoices are decreased by the approved grant money awarded. Therefore, FY09 grant dollars and expenses related to the amount of the grant dollars both can be eliminated from the cash basis budget for accounting purposes. On the expenditure side, the City did not complete some of the budgeted capital

FY 2009/2010 Budget Message

expenditures in FY 09 (did not spend the money) and the City did not spend some of the project money budgeted. The City will plan accordingly in the upcoming fiscal year's budget.

OVERALL FY 10 BUDGET HIGHLIGHTS

Overall revenues are budgeted to be \$17,401,378 representing a (4.44%) or \$808,303 decrease from the previous year's budgeted amount. The major revenue decreases includes several funds and categories: primarily non-operating grants received (\$979,500) and all funds interest income (\$73,730), permits/code charges (\$68,575), rents/leases/labor (\$6,695), other income (\$36,391), licenses/fees (\$6,145), and debt recovery (\$4,240).

Overall FY 10 budget expenditures are anticipated to be \$16,401,989 representing a (\$4,756,952) decrease or (22.48%) decrease from the previous year's budget. Personnel services are anticipated to increase by \$172,998. Budget guidance, union contracts, worker's compensation insurance, health care coverage, imrf, and police pension costs are combined to generate this aggregate increase. General expenses will increase \$14,015. Monitoring & Permits increases \$3,800. Utilities increases \$38,945. Maintenance & Repair decreases by (\$54,700). Supplies & Equipment decreases by (\$5,645). Professional Services decreases (\$119,650). Wholesale/Retail increases \$93,000 due to inflationary costs. CIP/FAR increases \$401,060. Project costs decrease (\$5,671,812). Debt costs increase \$348,039.

Below you will find a table, which represents the City's aggregate fiscal status in all funds for the past two budget cycles as well as FY 10.

OVERALL FISCAL STATUS			
	Actual FY '08	Anticipated FY '09	Proposed FY '10
(all with Library in)		With projects	With projects
Revenues	13,222,896	16,376,863	17,401,378
Expenditures	11,725,585	18,719,139	16,145,906
Net Difference	\$1,497,311	(\$2,342,276)	\$999,389

The proposed FY 10 Budget will see aggregate fund balances increase by \$999 thousand. The vast majority of the anticipated increase is affiliated with electric, water, and sewer income, and Tif2b income.

EXPANDED FINANCIAL OPERATING STATUS OF THE CITY OF MASCOUTAH

Having provided a broad overview of the FY 10 budget, I would now like to address the City's general financial status from several perspectives. There are many important components of the public budgeting process and the culmination of a successful budget process. In addition, there are many benchmarks which can be utilized to measure the financial condition of any given unit of local government. Over the past six years, the City of Mascoutah has focused on five key components as the most integral measurement tools affiliated with the financial condition of the City: (1) operating fund balances, (2) capital reserves in enterprise funds, (3) per capita debt and (4) operational efficiencies.

(1) OPERATING FUND BALANCES FY 10

The Mayor and Council of the City of Mascoutah have guided the City Manager to develop a financial policy of maintaining a balanced budget by fund with recommendations upon meeting with the Finance Committee to be presented to the Mayor and Council as meetings occur. These fund balances are maintained and working towards building a reserve in each fund to ensure that if any unforeseen or catastrophic events occur, the City would be in a position to meet basic operational expenditures for a reasonable amount of time. Additionally, maintaining fund balances of this nature provides assurances that any unforeseen disruption in the City's revenue stream could be managed through strategic evaluation of services rather than immediate spending reductions resulting in a negative impact on "core services".

Based on the proposed FY 10 **General Fund** budget, the year-end balance is anticipated to improve due to the proposed revenues/expenditures anticipated putting the fund @ \$145,406 in the black. This anticipated fund balance is within the policy benchmark from the Mayor and Council.

Electric, Water, and Sewer, the enterprise funds are analyzed for budget using ratios and data from utility billing. Since development increases in the City of Mascoutah have maintained a decent rate we have been monitoring number of customers, consumption habits of our customers, and passed rate ordinance increases for the enterprise funds. Consumption can be impacted by many uncontrollable issues. The weather, economic factors impacting development, user rates, trends in residential amenities such as sprinkler systems and more elaborate residential landscaping can all have impacts on water revenue collectables. Sewer billables are also directly related to water consumption since the measurable (metered) water usage also establishes the volume of sewer consumption billed to a resident. Over the past seven years, the City staff has been carefully monitoring all of these uncontrollable factors impacting revenues in both the Water/Sewer Funds and the Electric Fund.

As Mayor and Council were advised by the Finance Committee, two budget cycles ago, (FY 06, Ordinance 06-07) a **water rate** increase of \$1.19 per 1,000 gallons was put in place and the water facility charge was separated on the general ledger but left the same rate at \$7.42 per household. At the same time the ordinance stated the water rate increase for FY08 at \$.83 per 1,000 gallons and thereafter each consecutive fiscal year the increase should be the Consumer Price Index for Urban Wage Earners and Clerical Workers (CPI-W), Midwest Urban Region, All Items Index as published by the Bureau beginning of the most recent calendar year, to the average comparable index for the previous year (12months). This index can be found at www.bls.gov/cpi/

Again, as Mayor and Council were advised by the Finance Committee, two budget cycles ago, (FY 06, Ordinance 06-07) a **sewer rate** increase of \$0.96 per 1,000 gallons metered was passed and the sewer facility charge was separated on the general ledger increasing \$1.30 per household to prepare for new waste water system upgrades. At the same time the ordinance stated the sewer rate increase for FY08 would remain the same at \$5.32 per gallons metered when the \$0.96 increase was added but the sewer facility charge would increase in FY08 \$6.50 per household again to build reserves to pay for new waste water systems. Again, thereafter for the sewer rates

FY 2009/2010 Budget Message

the ordinance states that each consecutive fiscal year the increase should be the CPI-W as stated above.

Furthermore, two years ago FY06, Ordinance 06-08 was passed as recommended to the Mayor and Council per Finance Committee to increase the **electric rates**. The electric base facility charge was separated on the general ledger at this time as well to prepare for reserve funds growth knowing significant electric facilities improvements would be needed in the near future. The base facility electric charge increase was \$.55 per month in FY07 plus \$1.06 per month in FY08 and stating thereafter the increase per fiscal year be based on the CPI-W average percent as stated above. The energy charge for all residential kilowatts per hour (KW-HR) two years ago FY07 increased \$0.49 cents per KW-HR and \$0.40 cents per KW-HR in FY08 stating again thereafter the increase use the CPI-W average percent as stated above. Increases for the commercial and small power rates, large power rates, space heating and municipal lighting and street lighting were passed with the ordinance too. Natural or elastic revenue growth is no longer a trend that can be relied upon to fund increased operating pressures brought about by both inflation and growth. Severe fluctuations in revenue due to seasonal conditions make forecasting a difficult task.

Utility Losses- Electric and water losses continue to be studied in '10. Wholesale water received and not billed are financial losses to be recovered. Likewise wholesale power purchased from our Illinois Municipal Electric Agency (IMEA) parent agency but not billed is a revenue loss that must be improved. Annual smaller investments over the next 5 to 10 years will result in substantial reduction of these losses.

Fiscal Budget 10 utility rates- This year's budget was prepared with a conservative posture and forecasts revenues based on current utility billing consumption at a lower rate than the CPI-W annual increase of 5.74% but rather at 3.5% increase recommended by the Finance Committee due to the CPI-W being so high. This situation is somewhat offset due to the net positive operating results attained in that fund and will allow us to continue moving forward with an overall review of the City's combined water, sewer, and electric rates.

Fund balances have been a crucial component of this process providing adequate time for the finance committee and staff to fully analyze this situation in the enterprise funds. In prior years, the enterprise fund balances, electric, water, and sewer, was maintained at very conservative levels to ensure that any unexpected revenue downturns were manageable but without increasing rates or creating reserve revenues. By possessing conservative fund balances in these operating funds, City Officials were afforded adequate time to fully assess this situation. It was well known for several budget cycles that the condition of the enterprise operating funds was experiencing a structural deficiency with regard to natural revenue growth. Conservative fund balances allowed the Finance Committee and staff to bring a recommendation to Mayor and City Council to fully assess the situation and develop a solid long term strategy to address the matter. In summary, inflationary pressures will continue as we move forward in managing the enterprise funds, electric, water and sewer. The City will continue to monitor the condition of the electric, water, and sewer enterprise funds with the Finance Committee advancing any findings with recommendations to the Mayor and City Council.

(2) CAPITAL RESERVES

The City has developed a defined system to accumulate and earmark capital reserve funds over the years. This system includes utilization of specific policies for the financial management per the directions of Mayor and Council to work towards adequate reserve funds in each fund. This was possible for the first time in the electric fund and the water/sewer fund in FY07. There is a separate account in both funds referenced as base charge or facility charge that is to serve as reserves for updates to facilities and operational advancements. In addition to this account there is a separate cash account for reserves in electric and water and sewer. In FY 08 Mayor and Council directed financially to move \$300k into a separate reserve cash account for the electric fund and \$125k in the water plus \$125k in sewer both with separate reserve cash accounts as well. At the end of each fiscal year the cash and operating cost is analyzed with Mayor and Council in order to direct additional reserve funds placed in the enterprise funds listed about plus any other funds applicable and able. Below you will find the City's cash reserve accounts.

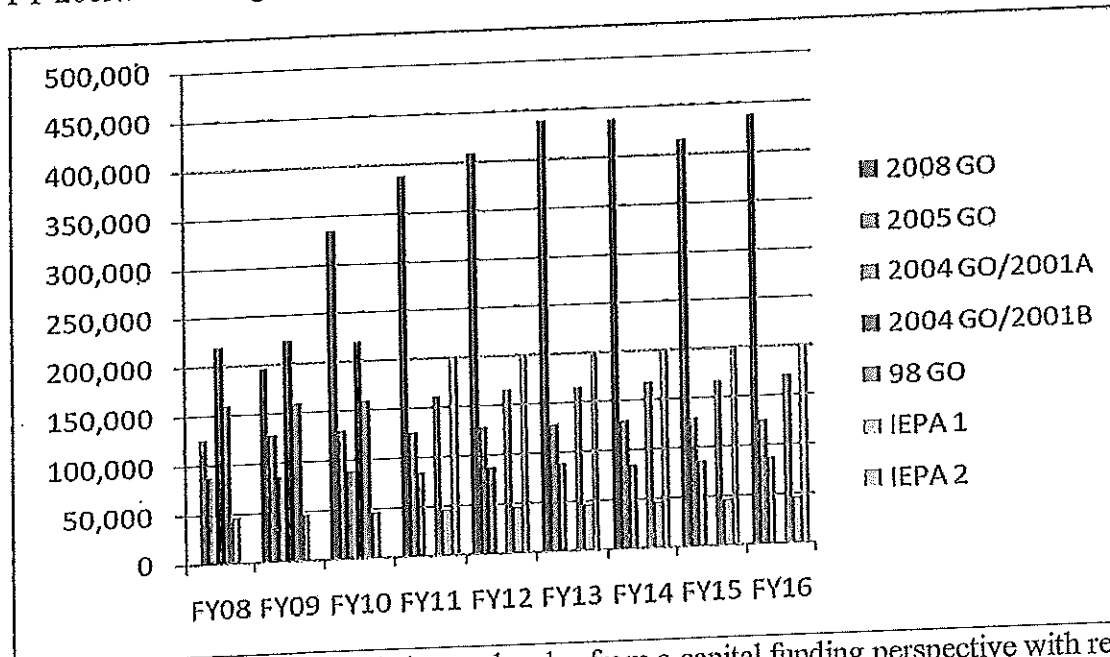
CAPITAL RESERVE FUND BALANCE			
Fund	Begin FY '09	Ending FY '09	Begin FY'10
Electric Reserve	\$300,000	\$400,000	<i>As specified</i>
Water Reserve	\$125,000	\$350,000	<i>By Council</i>
Sewer Reserve	\$125,000	\$350,000	<i>Based on</i>
Totals	\$550,000	\$1,000,000	<i>Project Cost</i>

The previously referenced table depicts that at the conclusion of FY 09 the City should possess \$1,000,000 for future capital projects. This is a significant increase in capital reserves from the beginning of FY 09 of \$550,000. The capital reserves funds will be used for numerous capital projects; many of which have been in the planning stages for many years and as such, represents a planned reduction in balance levels.

(3) GO BOND DEBT, IEPA DEBT

As a result of the conservative budgeting philosophy of the Mayor and City Council during the past decade, the long-term per capita debt of the City has been restructured through refinancing. In 2004 the City refinanced the 2001b GO Bond applicable to the sewer plant built in 1989 while in 2005 the City refinanced the 1996 GO Bond applicable to the construction expansion for City Hall and Library. The refinancing spread the debt cost assisting the City with debt planning for the future. In addition, the City included what were abated bonds in the levy assisting with the cash flow available to pay the scheduled debt payments for three bonds. This will increasingly provide Levy funds towards the abated taxes as originally set up. The City will continue to include the bonds in the levy as per the law. Currently the City is paying down five general obligation bonds and two IEPA loan. The City is applying for another IEPA loan because of the opportunity presented to the City with the stimulus funds for projects applicable when the City will receive 25% of the project cost as a grant and borrow the remaining 75% of the project cost at 0% interest.

FY 2009/2010 Budget Message



Moving into FY 10 the City is in good order from a capital funding perspective with regard to the majority of its infrastructure plans for projects related to bond and IEPA loans. Current debt levels are manageable as the Finance Committee with staff and Mayor and Council have carefully worked to meet the balance of improving the City's infrastructure while assuming debt and related principal and interest payments that can be met through earmarked sources.

(4) OPERATIONAL EFFICIENCIES

Monitoring the financial health of an organization must include a broader spectrum than analyzing operating/capital balances as well as overall debt. The operational efficiencies of an organization can provide insight into whether the organization's operating culture is prepared for the challenges of the future. The ability to meet increased service demands through reliance on worker productivity as well as improved management techniques has a significant impact on the cost of local government borne by the Residents of the Community. Below you will find a table representing some of these issues from a statistical standpoint.

Comparison (Fiscal Year)

F.T. Employees/1000 Residents
Electric Rates/kw used
Water Rates/1000 Gallons
Sewer Rates/1000 Gallons

2003/2004	2007/2008	2008/2009
7.59	7.12	6.93
\$.053	\$.0619	\$.0636
\$2.98	\$5.00	\$5.14
\$4.36	\$5.32	\$5.46

As the previous table indicates, many of the Municipal costs to Mascoutah Residents affiliated with running City Government have remained stable until the past years when studies showed an annual increase necessary to operate, to spend money on infrastructure improvements, to develop and grow, and to create reserves. Mascoutah Residents enjoy one of the lowest municipal tax rates. Although utility rates have increased the City is very competitive with surrounding

FY 2009/2010 Budget Message

communities. It is important to note that previous to these increases, sewer rates had not been changed since 1989 while water rates had not been changed since 2003 and electric rates had not changed since 1997. Developers have seen an increase in water, sewer and electric connection fees as well. The City will continue to attempt to operate within its means prior to any significant policy changes with regard to taxes or other user revenues. In aggregate, the cost of Mascoutah's local municipal government remains a good bargain compared to other similar communities.

FY 10 Expenditures

When highlighting the most significant expenditures affiliated with the proposed Budget, it is important to note those expenditures, which focus upon the maintenance of "Core Services" in the Community. "Core Services" include the basic health, safety and welfare programs that ensure Residents' safety and comfort. These expenditures are divided by major category and represent the most significant costs affiliated with the proposed Budget.

Listed below are assumptions to accept related to the FY10 Budget Preparation:

ASSUMPTIONS – applicable to revenues and/or expenses

1. Income from Operations and Base Rates – Electric, Water, Sewer – projected revenues based on actual utility billing data per number of customers serving with 3.5% plus $\frac{1}{4}$ of 50 new homes. (Did not use the CPI rate for increase as stated in 06-07 rates ordinance since so high). The 3.5% was recommended by the Finance Committee.
2. Levy dollars used related to December 2008 decision
3. Rates of pay for all are estimated at 3% since all union contracts are in negotiations. We did not use the CPI rate since it is so high, no increase in pool employee rates.
4. Employees will pay 12% of dependent health insurance coverage up to 15% being proposed in negotiations for the first year of contract but increase to 25% by the end of the three year contract.
5. Cut general fund operating expenses (5%) before added finance committee recommendations, now at (3.40%)
6. No general fund projects as discussed in finance committee meetings
7. Conferences and Training – decreased and limited
8. Decreased all interest earned on fund balance cash and investments
9. Increased costs in fuel and wholesale/resale with ratio
10. Revenues applicable to growth are conservative with 50 home growth but using discount ratio to accommodate annualized numbers
11. Limited CIP/FAR by department while keeping requests in future plans

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12. All represented comparative numbers are from estimated "12/12's to new budget numbers
13. IL Municipal Review Data Mar09 used for data to budget income taxes, use taxes, and motor fuel taxes to receive
14. Prepared budget with line by line analysis and budget notes inserted
15. All projects are tracked with separate account numbers

BUDGET HIGHLIGHTS

What follows is a list of Highlights from this FY 10 Budget:

(1) PERSONNEL

- ◆ Provides for an overall 3.90% increase in salaries/benefits, \$172,998 proposed budget to last fiscal year budget and this includes salaries for all full-time, part-time, council stipends, employer taxes, insurance, worker's compensation, retirement, and employee physicals, drug tests, shots, and licenses.
- ◆ Provides for no additional employees.
- ◆ Provides for 10.5% - 15% of benefit premium paid by employees for any dependents as contracts are in negotiations. Assumes up to 25% by end of three year contract.
- ◆ Provides for 12% increase in IML Risk Management Insurance. (used trend ratio)
- ◆ General Fund salaries decrease due to splitting costs of one administrative employee auditor approved.
- ◆ All benefits for any Leu employee's paid by Leu 100%, City pays \$0.00

(2) PROGRAMS

- ◆ Provides funding for the Leu Center. \$33,172 (\$4,832 less than FY09 which was \$10,875 less from FY08)
- ◆ Provides funding for the Historical Society Museum & Cemetery Chapel \$5,000. There is currently an agreement that if the utilities or expenses for the Historical Society exceed \$6,000 then they will pay the overage.
- ◆ Provides funding for Senior Center Utilities/Maint \$9,000 for either utilities and/or maintenance as recommended by Finance Committee.
- ◆ Provides for sponsoring the community wide Fourth of July celebration. \$0.00 (costs covered in the past in full by donations and proceeds, City cost related to man hours applicable to plan, prepare, and execute).
- ◆ Provides funds for the Main Street organization for implementing the Uptown Master Plan with \$5,000.00 in a match program.

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- ◆ Provides for 2 Clean-Up Day program events. Zero cost.
- ◆ Provides for mosquito abatement program \$10,000

(3) EQUIPMENT

- ◆ Provides for in police car payments \$39,000, but no additional money to lease purchase any new vehicles this fiscal year as recommended by Finance Committee
- ◆ Replace bullet proof vests (grant money for some of the cost) \$2,000
- ◆ Provides for SCADA phase II enhancements \$20,000 (slightly less than prior annual addition)
- ◆ Provides for fencing around plant \$25,000
- ◆ Replaces pole line \$100,000 and fiber optic loop \$80,000
- ◆ Provides for vac truck \$120,000
- ◆ Provides for mandated sewer treatment plant work, maintenance, improvements \$33,000
- ◆ Provides \$0.00 for new or replacing P&R equipment at park, leu, or pool due to Maple Park
- ◆ Provides for new or replacing Fire equipment \$15,000
- ◆ Provides for safety recommended power stretcher \$11,000
- ◆ Provides for truck, hoist, snowplow, spreader \$91,398
- ◆ Provides digger derrick truck \$190,000
- ◆ Provides for video surveillance equipment for water \$25,000 and sewer \$25,000

(4) PROJECTS

- ◆ Provides funding for Maple Park to supplement grant received \$12,000 as recommended by Finance Committee *TIF 2b*
- ◆ Provides for church conversion with volunteer work \$10,000 as recommended by Finance Committee
- ◆ Funding for pump station "fail safe" improvements \$150,000
- ◆ Provides funding for the Street replacement program- Fuesser Road Ph I \$83,000 *Engr*
- ◆ Provides for contractual maintenance to water tower \$48,000
- ◆ Provides for cleaning and televising sewer lines

FY 2009/2010 Budget Message

- ◆ Provides for electric phase I project
- ◆ Provides for No County Road ~~phase I project~~ *untit*
- ◆ Provides for tif2b applicable street program \$117,000
- ◆ Provides for main street water project \$220,000 *if IEPA program meets approval*

OTHER NOTABLE EXPENDITURES

- ◆ Provides for principal and interest payments on debt service for 4 existing GO bonds
- ◆ Provides for NPDES permit fees for WWTP and sludge *absorption*
- ◆ Includes \$23,000 increase to planning and development as recommended by Finance Committee to utilize the data from the study funded prior year *Boston marketing*

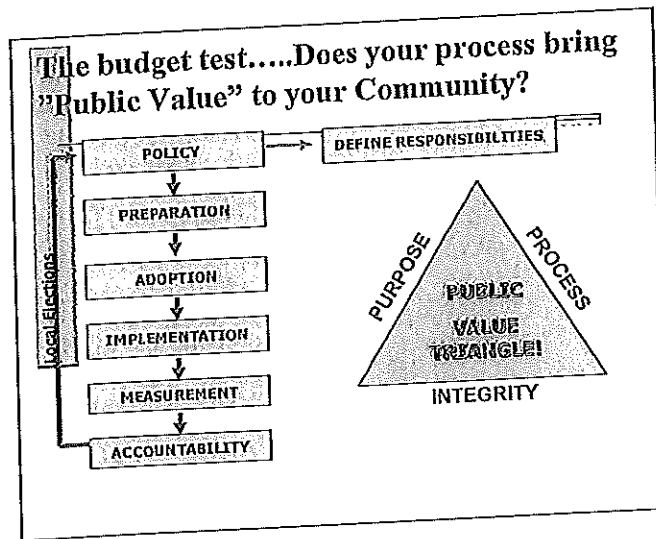
Closing Comments and the Importance of Good Fiscal Management

Over the past several years, we have been very fortunate to produce "net positive operating results" in most of the major funds on an annual basis. The City has also made significant strides in analyzing the enterprise funds and planning for the needs of the future. Moving forward in FY 10, we will be closely monitoring the progress of the budget on a monthly basis to determine if revenue forecasts are accurate and that spending levels stay within or below budget. Prudent financial monitoring of the aggregate budget leads to successful fiscal management and the pursuit of net positive operating results in the City's main operating funds.

The proposed FY 10 Budget is being advanced as a solid policy tool to guide the City staff through the agreed goals and objectives over the next year directed by Mayor and Council. The budget has been prepared in a cautiously optimistic fashion. Adequate resources are allocated to continue providing solid core services for Mascoutah Residents. As always, providing quality customer service is our main goal as a unit of local government.

FY 2009/2010 Budget Message

In closing, I refer you to the public value triangle below which represents the culmination of our budget efforts this year.



- **Purpose** stands for the value brought by a caring and prudent elected body, providing solid leadership direction with public purpose in mind.
- **Process** stands for sound managerial systems and accepted public budgeting practices which result in good service delivery.
- **Integrity** stands for sincerity, stability and overall culture of the public organization.
- **Public Value** stands for the overall community value resulting when all three sides of the triangle are connected.

It is in the spirit of improved public service that I execute this budget message and forward this document on for consideration by the Honorable Mayor Gerald E. Daugherty, and the City Council of the City of Mascoutah.

Terry Draper
City Manager
City of Mascoutah

BUDGET SUMMARY

City of Mascoutah

Fiscal Year Budget 10

ITY OF MASCOUTAH
NAP NOT REVENUES/EXPENSES TOTAL NET

REVENUES

	Budget 09	Summary of all depts 12/12's	Calculated Diff Budget09 vs Budget10	Proposed Budget10	% change FY09 to 10
OPERATING REVENUES					
FUND 100 - GEN FUND	2,733,490	2,546,881	(26,217)	2,707,273	
FUND 110 - R CEM TRUST	15,000	13,599	0	15,000	
FUND 200 - LIGHT FUND	5,749,681	5,882,082	208,494	5,958,175	
FUND 250 - W&S FUND	3,087,730	4,042,575	(288,955)	2,798,775	
FUND 300 - AMB FUND	395,175	447,443	83,049	478,224	
FUND 330 - P&R (park/city/leu/pool)	210,035	195,997	90,847	300,882	
FUND 360 - FIRE DEPT FUND	96,700	95,908	105	96,805	
FUND 400 - IMRF FUND	350,080	363,430	34,240	384,320	
FUND 450 - POLICE PENSION FUND	244,870	194,121	7,435	252,305	
TOTAL OPERATING REV NO LIBR	12,882,761	13,782,035	108,998	12,991,759	
TOTAL LIBRARY REVENUES	233,085	233,085	22,998	256,083	
TOTAL OPERATING REV WITH LIBRARY	13,115,846	14,015,120	131,996	13,247,842	1.01%

NON-OPERATING REVENUES

FUND 100 - GEN FUND STP/TARP/IDOT	790,500	0	(790,500)	0	
FUND 250 - WATER/SEWER IEPA	3,100,000	1,349,000	31,000	3,131,000	
FUND 500 - MFT FUND	195,415	195,057	(17,815)	177,600	
FUND 520 - R 2001A GO CONST FUND	4,200	0	(4,200)	0	
FUND 540 - TIF1 FUND	122,300	111,337	(9,575)	112,725	
FUND 560 - TIF2B FUND	430,795	456,326	34,980	465,775	
FUND 560 - TIF2B CDBG PORTION	220,000	0	(220,000)	0	
FUND 580 - R 2008 GO BOND FUND	18,000	39,836	12,000	30,000	
FUND 600 - R DEBT SVC FUND	212,625	210,187	23,811	236,436	
TOTAL NON OPERATING REVENUES	5,093,835	2,361,743	(940,299)	4,153,536	
TOTAL ALL REVENUES NO LIBRARY	17,976,596	16,143,778	(831,301)	17,145,295	
TOTAL ALL REVENUES WITH LIBRARY	18,209,681	16,376,863	(808,303)	17,401,378	-4.44%

EXPENSES

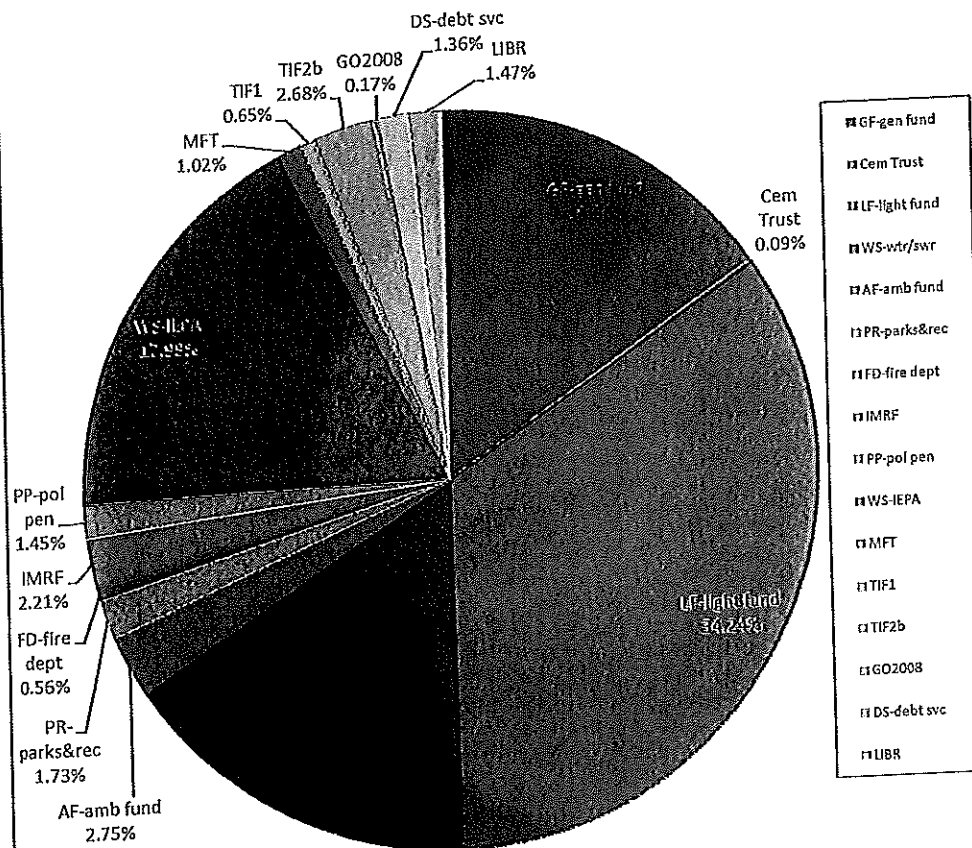
OPERATING EXPENSES

TOTAL PERSONNEL EXPENSES	4,431,775	4,591,648	172,998	4,604,773	
TOTAL NON-PERSONNEL EXPENSES	2,782,625	2,402,980	(123,235)	2,659,390	
TOTAL WHOLESALE/RETAIL	3,069,250	3,021,869	93,000	3,162,250	
TOTAL OPERATING EXPENSES NO LIBRARY	10,283,650	10,016,498	142,763	10,426,413	
TOTAL LIBRARY EXPENSES	233,085	233,085	22,998	256,083	
TOTAL OPERATING EXPENSES WITH LIBRARY	10,516,735	10,249,583	165,761	10,682,496	1.58%

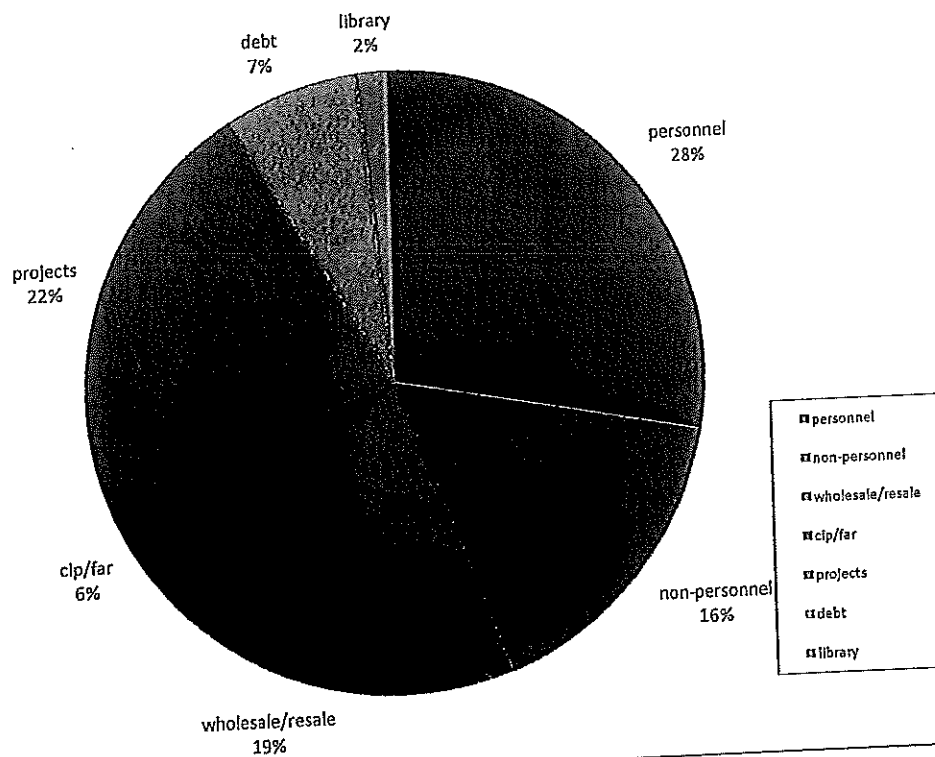
NON-OPERATING EXPENSES

TOTAL CIP EXPENSES	422,100	368,743	64,900	487,000	
TOTAL FAR EXPENSES	128,500	106,000	336,160	464,660	
TOTAL PROJECT EXPENSES	9,286,012	7,058,493	(5,671,812)	3,614,200	
TOTAL DEBT EXPENSES	805,594	936,320	348,039	1,153,633	
TOTAL NON-OPERATING EXPENSES	10,642,206	8,469,556	(4,922,713)	5,719,493	
GRAND TOTAL ALL EXPENSES NO LIBRARY	20,925,856	18,486,054	(4,779,950)	16,145,906	
GRAND TOTAL ALL EXPENSES WITH LIBRARY	21,158,941	18,719,139	(4,756,952)	16,401,989	-22.48%
NET OPERATING REV MINUS EXP	2,599,111	3,765,537	(33,765)	2,565,346	-1.30%
NET NON-OPERATING REV MINUS EXP	(5,548,371)	(6,107,813)	3,982,414	(1,565,957)	-71.78%
NET ALL EXPENSES MINUS ALL REVENUES	(2,949,260)	(2,342,276)	3,948,649	999,389	-133.89%

SNAP SHOT FY10 BUDGETED REVENUES



SNAP SHOT FY10 BUDGETED EXPENSES



FY10 BUDGET REV/EXP BY FUND

6,000,000

5,000,000

4,000,000

3,000,000

2,000,000

1,000,000

0

FY10 REV FY10 EXP

	GEN FUND	CEM TRUST	LIGHT FUND	W&S FUND	AMB FUND	P&R FUND	FIRE DEPT	IMRF	POLICE PENSION	MFT	TIF1	TIF2B	2008 GO	DEBT SVC
FY10 REV	2,707,273	15,000	5,958,175	5,929,775	478,224	300,882	96,805	384,320	252,305	177,600	112,725	485,775	30,000	236,436
FY10 EXP	2,561,867	0	5,679,225	4,433,090	522,107	318,341	97,905	336,500	92,000	135,000	168,023	259,290	1,303,867	238,692

REVENUES SUMMARY LEVEL

City of Mascoutah

Fiscal Year Budget 10

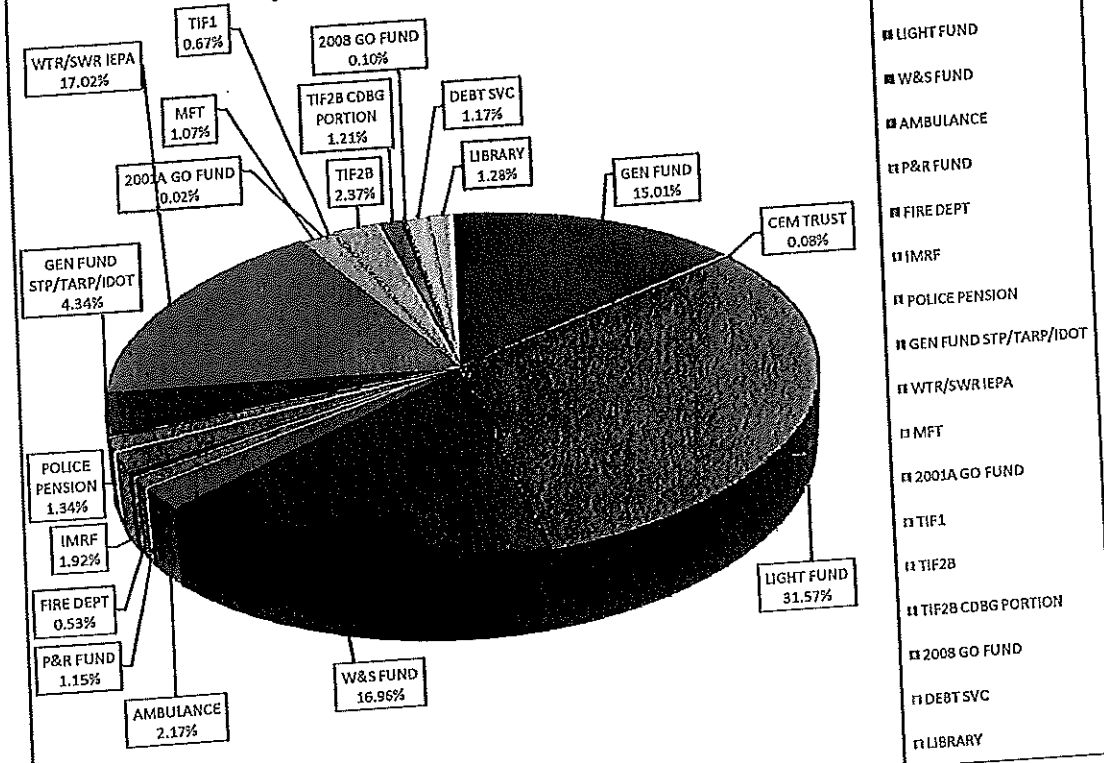
ITY OF MASCOUTAH
REVENUES COMPARED TO BUDGET - SUMMARY
REVENUES ALL CATEGORIES BY FUND

	Budget 09	Calculated 12/12's revenue summary	Calculated Diff Budget09 vs Budget10	Proposed Budget10	% change FY09 to FY10
<u>OPERATING REVENUES</u>					
FUND 100 - GEN FUND	2,733,490	2,546,881	(26,217)	2,707,273	
FUND 110 - R CEM TRUST	15,000	13,599	0	15,000	
FUND 200 - LIGHT FUND	5,749,681	5,882,082	208,494	5,958,175	
FUND 250 - W&S FUND	3,087,730	2,693,575	(288,955)	2,798,775	
FUND 300 - AMB FUND	395,175	447,443	83,049	478,224	
FUND 330 - P&R (park/city/leu/pool)	210,035	195,997	90,847	300,882	
FUND 360 - FIRE DEPT FUND	96,700	95,908	105	96,805	
FUND 400 - IMRF FUND	350,080	363,430	34,240	384,320	
FUND 450 - POLICE PENSION FUND	244,870	194,121	7,435	252,305	
TOTAL OPERATING REV NO LIBRARY	12,882,761	12,433,035	108,998	12,991,759	0.85%
TOTAL LIBRARY REVENUES	233,085	233,085	22,998	256,083	
TOTAL OPERATING REV WITH LIBRARY	13,115,846	12,666,120	131,996	13,247,842	1.01%
<u>NON-OPERATING REVENUES</u>					
FUND 100 - GEN FUND STP/TARP/IDOT	790,500	0	(790,500)	0	
FUND 250 - WATER/SEWER IEPA (2)	3,100,000	1,349,000	31,000	3,131,000	
FUND 500 - MFT FUND	195,415	195,057	(17,815)	177,600	
FUND 520 - R 2001A GO CONST FUND	4,200	0	(4,200)	0	
FUND 540 - TIF1 FUND	122,300	111,337	(9,575)	112,725	
FUND 560 - TIF2B FUND	430,795	456,326	34,980	465,775	
FUND 560 - TIF2B CDBG PORTION	220,000	0	(220,000)	0	
FUND 580 - R 2008 GO BOND FUND	18,000	39,836	12,000	30,000	
FUND 600 - R DEBT SVC FUND	212,625	210,187	23,811	236,436	
TOTAL NON OPERATING REVENUES	5,093,835	2,361,743	(940,299)	4,153,536	-18.46%
TOTAL ALL REVENUES NO LIBRARY	17,976,596	14,794,778	(831,301)	17,145,295	-4.62%
TOTAL ALL REVENUES WITH LIBRARY	18,209,681	15,027,863	(808,303)	17,401,378	-4.44%

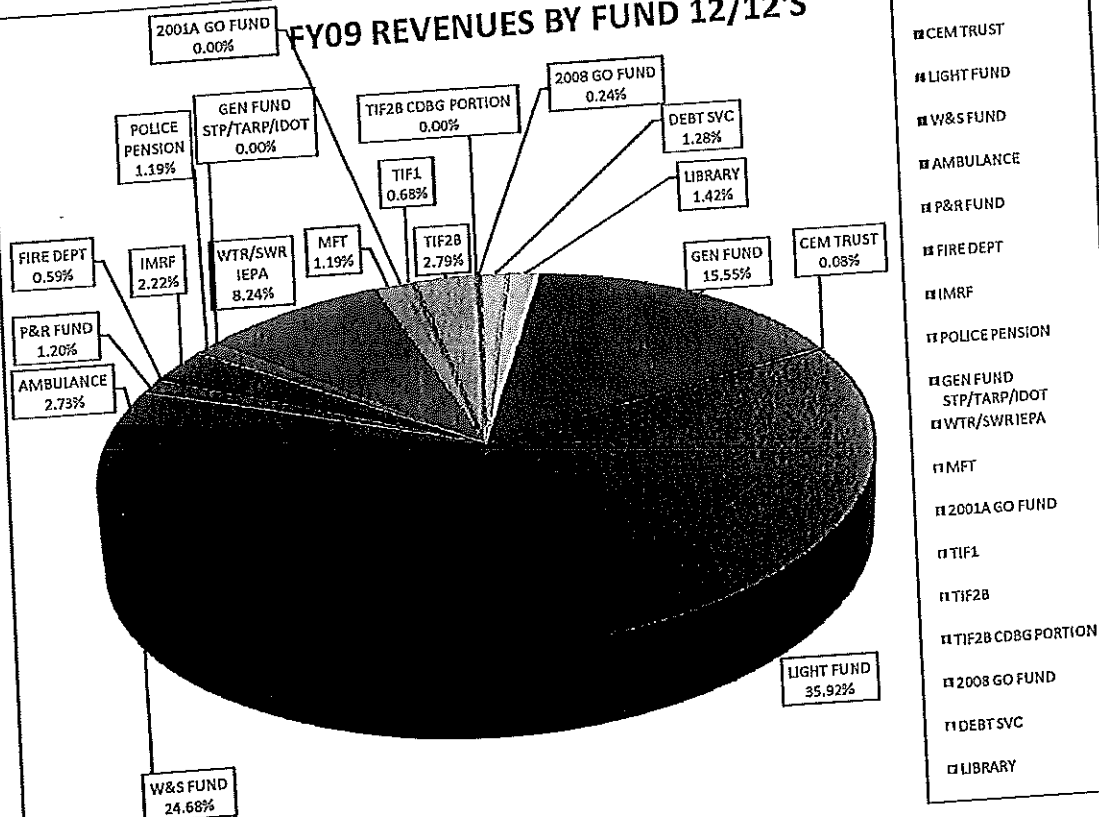
ITY OF MASCOUTAH
REVENUES COMPARED TO BUDGET - SUMMARY
REVENUES BY CATEGORY ALL FUNDS SUMMARY

Revenue Category	Budget 09	Calculated 12/12's revenue summary	Calculated Diff Budget09 vs Budget10	Proposed Budget10	% change FY09 to FY10
taxes recvd-state & county	3,163,635	3,115,073	275,120	3,438,755	8.70%
taxes recvd-utility	319,300	313,532	5,225	324,525	1.64%
grants received	4,110,500	1,349,000	-979,500	3,131,000	-23.83%
licenses & fees	23,300	17,102	-6,145	17,155	-26.37%
permits & maint code charges	155,300	85,144	-68,575	86,725	-44.16%
franchise/maint fees	277,745	291,532	21,795	299,540	7.85%
cemetery care	28,000	29,733	1,000	29,000	3.57%
reimbursements & fines	294,950	308,226	16,295	311,245	5.52%
rents, leases, & labor	255,400	304,670	-6,695	248,705	-2.62%
income from operations	8,936,190	8,648,611	20,540	8,956,730	0.23%
debt recovery/imrf reimb	92,635	86,355	-4,240	88,395	-4.58%
interest income	215,600	137,149	-73,730	141,870	-34.20%
other income	83,041	81,345	-36,391	46,650	-43.82%
health ins income	11,000	15,305	2,000	13,000	18.18%
other financing sources	10,000	12,000	2,000	12,000	20.00%
	17,976,596	14,794,778	-831,301	17,145,295	-4.62%

FY09 REVENUES BY FUND BUDGETED



FY09 REVENUES BY FUND 12/12'S



ITY OF MASCOUTAH
REVENUES COMPARED TO BUDGET - SUMMARY
FUND 100 - GENERAL FUND

Revenue Category	Budget 09	Calculated 12/12's revenue summary	Calculated Diff Budget09 vs Budget10	Proposed Budget10	
taxes recvd-state & county	1,611,925	1,513,427	18,383	1,630,308	Incl roads/bridges + tax levy ord amt, state income tax (\$90.50/cencus 6741) and use tax (\$14.75/cencel 6741) based on IL Mun Rvw Mar09, hotel tax assumed 50% used 75% of yr, ratios for other
taxes recvd-utility	319,300	313,532	5,225	324,525	used ratio + 3.5% incr
grants received	790,500	0	-790,500	0	eliminated grant money since do not actually receive check since inv are billed at 20% so zero revenue and less expenses to budget net effect
licenses & fees	23,300	17,102	-6,145	17,155	decr plan/rvw fees w/ ratio and less dev anticipated
permits & maint code charges	155,300	85,144	-68,575	86,725	decr building permits w/ ratio and less dev anticipated, incl analysis of inspections after 1 yr change too
franchise/maint fees	277,745	291,532	21,795	299,540	use ratio with slight incr
cemetery care	28,000	29,733	1,000	29,000	use ratio
reimbursements & fines	33,225	33,578	1,740	34,965	Incl state hwy maint reimb from Idot memo to city clerk, court fines and violations based on ratio
rents, leases, & labor	166,570	148,400	10,540	177,190	Incl rent from our within city, global/sprint/etc. lease pmts as per contracts, and FY09 included rent from church for comm center but now this rev to p&r to help pay for debt, includes \$35k per CM new agreement w/ school for SRO
income from operations	0	0	0	0	personnel contr rev same as all gf exp so net effect zero, for acctg only
debt recovery/imrf reimb	67,575	64,172	-3,530	64,045	decr due to int lower and ratio
interest income	24,150	12,669	-10,650	13,500	includes bad ck and online pmt fees plus charitable games rev, FY10 decr online fees so do not incr budget
other income	5,400	10,286	0	5,400	related to hours worked; less ot = less contr
health ins income	11,000	15,305	2,000	13,000	Incl annual trans from cem trust
other financing sources	10,000	12,000	2,000	12,000	
	3,523,990	2,546,881	-816,717	2,707,273	-23.18%

CITY OF MASCOUTAH
 REVENUES COMPARED TO BUDGET - SUMMARY
 FUND 110 - RESTRICTED CEMETERY TRUST REVENUE

Revenue Category	Budget 09	Calculated 12/12's revenue summary	Calculated Diff Budget09 vs Budget10	Proposed Budget10
taxes recvd-state & county				
taxes recvd-utility				
grants received				
licenses & fees				
permits & maint code charges				
franchise/maint fees				
cemetary care				
reimbursements & fines				
rents, leases, & labor				
income from operations				
debt recovery/imrf reimb	15,000	13,599	0	15,000
interest income				
other income				
health ins income				
other financing sources	15,000	13,599	0	15,000

based on treas rpt history

0.00%

CITY OF MASCOUTAH
 REVENUES COMPARED TO BUDGET - SUMMARY
 FUND 200 - LIGHT FUND REVENUE

Revenue Category	Budget 09	Calculated 12/12's revenue summary	Calculated Diff Budget09 vs Budget10	Proposed Budget10	
taxes recvd-state & county					
taxes recvd-utility					
grants received					
licenses & fees					
permits & maint code charges					
franchise/maint fees					
cemetery care					
reimbursements & fines					
rents, leases, & labor	79,080	149,654	-21,885	57,195	decr in sec ar billing for labor due to less dev anticipated and incl pole rent
income from operations	5,644,210	5,687,405	239,770	5,883,980	used customer rpts from util billing w/ 3.5% incr and 50 new homes 75% of fy
debt recovery/imrf reimb	7,000	6,905	0	7,000	no incr since interest rates low
interest income	19,391	38,117	-9,391	10,000	12/12's incl old nsf ck deposit, decr elec srchrg tap fee since dev decr
other income					
health ins income					
other financing sources	5,749,681	5,882,082	208,494	5,958,175	3.63%

TY OF MASCOUTAH
 REVENUES COMPARED TO BUDGET - SUMMARY
 FUND 250 - WATER & SEWER REVENUE

Revenue Category	Budget 09	Calculated 12/12's revenue summary	Calculated Diff Budget09 vs Budget10	Proposed Budget10	
taxes recvd-state & county					
taxes recvd-utility					
	3,100,000	1,349,000	31,000	3,131,000	incl iepa loan proceeds as requested by engr and twm
grants received					
licenses & fees					
permits & maint code charges					
franchise/maint fees					
cemetery care					
reimbursements & fines	2,050	169	-1,850	200	decr w/ history less sec ar
rents, leases, & labor					used customer rpts from util billing w/ 3.5% incr and 50 new homes
					75% of fy
Income from operations	3,020,930	2,655,516	-262,355	2,758,575	
debt recovery/imrf reimb	40,000	20,689	-15,000	25,000	decr lower interest
Interest income	24,750	17,200	-9,750	15,000	decr swr srclrg less dev
other income					
health ins income					
other financing sources	6,187,730	4,042,575	-257,955	5,929,775	-4.17%

CITY OF MASCOUTAH
 REVENUES COMPARED TO BUDGET - SUMMARY
 FUND 250 - WATER ONLY REVENUE

Revenue Category	Budget 09	Calculated 12/12's revenue summary	Calculated Diff Budget09 vs Budget10	Proposed Budget10	
taxes recvd-state & county					
taxes recvd-utility					incl iepa loan proceeds as requested by engr and twm
grants received/loan proceeds	0	0	780,000	780,000	
licenses & fees					
permits & maint code charges					
franchise/maint fees					
cemetery care					
reimbursements & fines	2,050	169	-1,850	200	decr w/ history less sec ar
rents, leases, & labor					used customer rpts from util
income from operations	1,393,905	1,207,408	-159,480	1,234,425	billing w/ 3.5% incr and 50 new homes 75% of fy
debt recovery/imrf reimb	40,000	20,689	-15,000	25,000	decr lower interest
interest income					
other income					
health ins income					
other financing sources	1,435,955	1,228,267	603,670	2,039,625	42.04%

TY OF MASCOUTAH
REVENUES COMPARED TO BUDGET - SUMMARY
FUND 250 - SEWER ONLY REVENUE

Revenue Category	Budget 09	Calculated 12/12's revenue summary	Calculated Diff Budget09 vs Budget10	Proposed Budget10	
taxes recvd-state & county					
taxes recvd-utility					
grants received/loan proceeds	3,100,000	1,349,000	-749,000	2,351,000	incl lepa loan proceeds as requested by engr and twm
licenses & fees					
permits & maint code charges					
franchise/maint fees					
cemetery care					
reimbursements & fines	0	0	0	0	
rents, leases, & labor					
income from operations	1,627,025	1,448,108	-102,875	1,524,150	used customer rpts from util billing w/ 3.5% incr and 50 new homes 75% of fy
debt recovery/imrf reimb					
interest income	24,750	17,200	-9,750	15,000	decr swr srchrg less dev
other income					
health ins income					
other financing sources	4,751,775	2,814,308	-861,625	3,890,150	-18.13%

Y OF MASCOUTAH
REVENUES COMPARED TO BUDGET - SUMMARY
FUND 300 - AMBULANCE REVENUE

Revenue Category	Budget 09	Calculated 12/12's revenue summary	Calculated Diff Budget09 vs Budget10	Proposed Budget10	
taxes recvd-state & county	196,075	222,848	47,774	243,849	tax levy ord filed
taxes recvd-utility					
grants received					
licenses & fees					
permits & maint code charges					
franchise/maint fees					
cemetery care					
reimbursements & fines					
rents, leases, & labor					
income from operations	177,150	202,089	32,525	209,675	use ratio w/ slight incr since new software all fy
debt recovery/imrf reimb	21,350	22,183	3,000	24,350	pers contr rev same as exp so net effect zero, for acctg only
interest income	600	323	-250	350	decr lower interest
other income					
health ins income					
other financing sources	395,175	447,443	83,049	478,224	21.02%

CITY OF MASCOUTAH
 REVENUES COMPARED TO BUDGET - SUMMARY
 FUND 330 - PARKS & RECREATION REVENUE (PARKS, CITY LEU, POOL)

Revenue Category	Budget 09	Calculated 12/12's revenue summary	Calculated Diff Budget09 vs Budget10	Proposed Budget10	
taxes recvd-state & county	76,225	76,081	91,907	168,132	tax levy ord filed
taxes recvd-utility					
grants received					
licenses & fees					
permits & maint code charges					
franchise/maint fees					
cemetery care					
reimbursements & fines					
rents, leases, & labor	7,700	6,447	6,500	14,200	incr due to FY10 including rev from comm ctr rentals to help pay for debt and was in gen fund last fy
income from operations	93,900	103,600	10,600	104,500	pool: incr rates last yr assume 0-1% incr max w/ incr of cost on concession supplies
debt recovery/imrf reimb	3,710	0	-3,710	0	zero-leu pays all
interest income	1,000	278	-700	300	decr lower interest
other income	27,500	9,592	-13,750	13,750	decr park dev fees
health ins income					
other financing sources	210,035	195,997	90,847	300,882	43.25%

CITY OF MASCOUTAH
 REVENUES COMPARED TO BUDGET - SUMMARY
 FUND 360 - FIRE REVENUE

Revenue Category	Budget 09	Calculated 12/12's revenue summary	Calculated Diff Budget09 vs Budget10	Proposed Budget10	
taxes recvd-state & county	85,750	85,661	4,255	90,005	tax levy ord filed
taxes recvd-utility					
grants received					
licenses & fees					
permits & maint code charges					
franchise/maint fees					
cemetery care					
reimbursements & fines					
rents, leases, & labor					
income from operations					
debt recovery/imrf reimb	4,950	4,097	-650	4,300	decr lower interest return
interest income	6,000	6,150	-3,500	2,500	decr fire srchrg fees
other income					
health ins income					
other financing sources	96,700	95,908	105	96,805	0.11%

Y OF MASCOUTAH
REVENUES COMPARED TO BUDGET - SUMMARY
FUND 400 - IMRF REVENUE

Revenue Category	Budget 09	Calculated 12/12's revenue summary	Calculated Diff Budget09 vs Budget10	Proposed Budget10	
taxes recvd-state & county	153,380	153,361	23,520	176,900	tax levy ord filed
taxes recvd-utility					
grants received					
licenses & fees					
permits & maint code charges					
franchise/maint fees					
cemetery care	195,500	209,648	11,500	207,000	contr from pr deductions
reimbursements & fines					
rents, leases, & labor					
income from operations					
debt recovery/imrf reimb	1,200	421	-780	420	decr lower interest return
interest income					
other income					
health ins income					
other financing sources	350,080	363,430	34,240	384,320	9.78%

Y OF MASCOUTAH
REVENUES COMPARED TO BUDGET - SUMMARY
FUND 450 - POLICE PENSION REVENUE

Revenue Category	Budget 09	Calculated 12/12's revenue summary	Calculated Diff Budget09 vs Budget10	Proposed Budget10	
taxes recvd-state & county	99,145	99,108	47,180	146,325	tax levy ord filed
taxes recvd-utility					
grants received					
licenses & fees					
permits & maint code charges					
franchise/maint fees					
cemetery care	66,225	65,000	3,055	69,280	contr from pr deductions
reimbursements & fines					
rents, leases, & labor					
income from operations					
debt recovery/imrf reimb	79,500	30,013	-42,800	36,700	decr lower interest
interest income					
other income					
health ins income					
other financing sources	244,870	194,121	7,435	252,305	3.04%

Y OF MASCOUTAH
REVENUES COMPARED TO BUDGET - SUMMARY
FUND 500 - MFT REVENUE

Revenue Category	Budget 09	Calculated 12/12's revenue summary	Calculated Diff Budget09 vs Budget10	Proposed Budget10	
taxes recvd-state & county	194,815	194,815	-17,515	177,300	based on Il. Mun Rvw Mar09 \$26.30/cencus(6741)
taxes recvd-utility					
grants received					
licenses & fees					
permits & maint code charges					
franchise/maint fees					
cemetery care					
reimbursements & fines					
rents, leases, & labor					
income from operations					
debt recovery/imrf reimb	600	242	-300	300	decr lower interest
interest income					
other income					
health ins income					
other financing sources	195,415	195,057	-17,815	177,600	-9.12%

CITY OF MASCOUTAH
 REVENUES COMPARED TO BUDGET - SUMMARY
 FUND 520 - 2001A GO BOND COUNTY ROAD/WTRMAIN/MNRESURFACE REVENUE

Revenue Category	Budget 09	Calculated 12/12's revenue summary	Calculated Diff Budget09 vs Budget10	Proposed Budget10	
taxes recvd-state & county					
taxes recvd-utility					
grants received					
licenses & fees					
permits & maint code charges					
franchise/maint fees					
cemetery care					
reimbursements & fines					
rents, leases, & labor					
income from operations					
debt recovery/imrf reimb	4,200	0	-4,200	0	close acct/fund per auditor
interest income					
other income					
health ins income					
other financing sources	4,200	0	-4,200	0	-100.00%

Y OF MASCOUTAH
REVENUES COMPARED TO BUDGET - SUMMARY
FUND 540 - TIF1 REVENUE

Revenue Category	Budget 09	Calculated 12/12's revenue summary	Calculated Diff Budget09 vs Budget10	Proposed Budget10	use ratio
taxes recvd-state & county	113,000	108,640	-3,275	109,725	
taxes recvd-utility					
grants received					
licenses & fees					
permits & maint code charges					
franchise/maint fees					
cemetery care					
reimbursements & fines					
rents, leases, & labor					
income from operations					
debt recovery/imrf reimb	9,300	2,697	-6,300	3,000	decr lower interest
interest income					
other income					
health ins income					
other financing sources	122,300	111,337	-9,575	112,725	-7.83%

Y OF MASCOUTAH
REVENUES COMPARED TO BUDGET - SUMMARY
FUND 560 - TIF2B REVENUE

Revenue Category	Budget 09	Calculated 12/12's revenue summary	Calculated Diff Budget09 vs Budget10	Proposed Budget10	
taxes recvd-state & county	424,695	452,321	36,580	461,275	use ratio
taxes recvd-utility	220,000	0	-220,000	0	
grants received					
licenses & fees					
permits & maint code charges					
franchise/maint fees					
cemetery care					
reimbursements & fines					
rents, leases, & labor					
income from operations					
debt recovery/imrf reimb	6,100	4,005	-1,600	4,500	decr lower interest
interest income					
other income					
health ins income					
other financing sources	650,795	456,326	-185,020	465,775	-28.43%

CITY OF MASCOUTAH
 REVENUES COMPARED TO BUDGET - SUMMARY
 FUND 580 - 2008 GOBOND ELECTRIC PHASE 1/COUNTY ROAD PH II REVENUE

Revenue Category	Budget 09	Calculated 12/12's shaded is manual entry	Calculated Diff Budget09 vs Budget10	Proposed Budget10	
taxes recvd-state & county					
taxes recvd-utility					
grants received					
licenses & fees					
permits & maint code charges					
franchise/maint fees					
cemetery care					
reimbursements & fines					
rents, leases, & labor					
income from operations					
debt recovery/imrf reimb	18,000	39,836	12,000	30,000	interest on remainder
interest income					
other income					
health ins income					
other financing sources	18,000	39,836	12,000	30,000	66.67%

CITY OF MASCOUTAH
 REVENUES COMPARED TO BUDGET - SUMMARY
 FUND 600 - DEBT SERVICE REVENUE

Revenue Category	Budget 09	Calculated 12/12's shaded is manual entry	Calculated Diff Budget09 vs Budget10	Proposed Budget10	
taxes recvd-state & county	208,625	208,811	26,311	234,936	
taxes recvd-utility					
grants received					
licenses & fees					
permits & maint code charges					
franchise/maint fees					
cemetery care					
reimbursements & fines					
rents, leases, & labor					
income from operations					
debt recovery/imrf reimb	4,000	1,376	-2,500	1,500	decr lower Interest
interest income					
other income					
health ins income					
other financing sources	212,625	210,187	23,811	236,436	11.20%

TY OF MASCOUTAH
GENERAL FUND REVENUE DETAIL
GF-100

		Budget 09	Calculated 12/12's shaded is manual entry	Proposed Budget10	
43000	TAXES RECVD-STATE/COUNTY				
		369,870	302,169	358,008	12/12's low=council decr after 09 budget; \$59000 roads/bridges + \$299008 tax levy ord filed, FY09 \$53179 for roads/bridges
100-	43001 0000 property taxes	0	0	0	
100-	43005 0000 property taxes-library in/out=0	500	328	350	
100-	43020 0000 mobile home taxes	27,525	22,650	23,500	
100-	43030 0000 replacement taxes	516,000	490,180	496,500	
100-	43040 0000 sales tax	0	0	0	
100-	43041 0000 rental & lease car tax				
		606,690	606,700	610,060	IL Mun Rvw revised from \$92.40/cencus(6741) to \$90.50 Mar09 using 50% of rooms occupied 75% of year
100-	43050 0000 taxes-state income	0	0	42,460	
100-	43051 0000 taxes-hotel tax				
		91,340	91,400	99,430	IL Mun Rvw revised from \$14.10/cencus(6741) to \$14.75 Mar09
100-	43052 0000 taxes-state use				
	TOTAL TAXES RECVD-STATE/COUNTY	1,611,925	1,513,427	1,630,308	

43100	TAXES RECVD-UTILITY			
100-	43101 0000 utility tax-masc electric	212,415	195,460	202,300
100-	43110 0000 utility tax-other electric	3,375	3,856	3,990
100-	43120 0000 utility tax-water	59,800	55,063	57,030
100-	43130 0000 utility tax-gas	43,560	58,987	61,055
100-	43140 0000 utility tax-	0	0	0
100-	43150 0000 utility tax-	0	0	0
100-	43150 0000 utility tax-	150	167	150
100-	43160 0000 utility tax-other water			
	TOTAL TAXES RECVD-UTILITY	319,300	313,532	324,525

43200	GRANTS RECEIVED			
100-	43201 0000 cops more grant	0	0	0
100-	43205 0000 cops fast grant	0	0	0
100-	43220 0000 other federal grants	0	0	0
100-	43230 0000 other state grants	0	0	0
				was for N County Rd but cks not directly to City, ded from bills at 20% upfront, so zero rev
100-	43230 0000 idot stp/tarp proceeds	790,500	0	0
	TOTAL GRANTS RECEIVED	790,500	0	0

43300	LICENSES & FEES			
100-	43301 0000 business registrations	4,250	4,200	4,250
100-	43310 0000 licenses-liquor	10,000	10,000	10,000
100-	43320 0000 licenses-mobile home park	50	50	50
100-	43330 0000 licenses-vending machines	1,200	900	900
100-	43340 0000 solicitor cert & fees	300	147	150
100-	43350 0000 plan review fees	7,500	1,753	1,755
100-	43350 0000 plan review fees	0	52	50
100-	43360 0000 licenses-maps/zoning/misc			
	TOTAL LICENSES & FEES	23,300	17,102	17,155

43400 **PERMITS & MAINT CODE CHRGS**

CITY OF MASCOUTAH
GENERAL FUND REVENUE DETAIL
GF-100

	Budget 09	Calculated 12/12's shaded is manual entry	Proposed Budget10	
	135,000	66,973	68,300	decr w/ ratio
100- 43401 0000 permits - building	0	0	0	
100- 43402 0000 st. clair county permits-bldg	400	600	500	
100- 43410 0000 permits-variance	150	133	150	
100- 43420 0000 permits-raffle	4,150	3,944	4,000	
100- 43430 0000 occupancy permits-mascoutah	0	0	0	
100- 43435 0000 st clair county occupancy permit	15,600	13,493	13,775	booking inspections separate in cash
100- 43440 0000 inspections-mascoutah	0	0	0	rept FY10 corrected
100- 43445 0000 electrical inspections masc/cnty	0	0	0	
100- 43450 0000 fines	0	0	0	
TOTAL PERMITS & MAINT CODE CHARGES	155,300	85,144	86,725	

43600	FRANCHISE/MAINT FEES			
100- 43601 0000 franchise fees-cable	67,730	74,891	76,400	
100- 43610 0000 franchise fees-	0	0	0	
100- 43620 0000 tel infrastructure maint fees	210,015	216,641	223,140	
TOTAL FRANCHISE/MAINT FEES	277,745	291,532	299,540	

43700	CEMETERY CARE			
100- 43730 0000 grave purchases	9,000	3,733	5,000	
100- 43740 0000 grave openings/closings	19,000	26,000	24,000	
TOTAL CEMETERY CARE	28,000	29,733	29,000	

43800	REIMBURSEMENTS & FINES			
100- 43301 0000 state highway maint reimb	17,650	17,798	18,665	numbers from Idot/city clerk
100- 43310 0000 court fines	12,775	15,000	15,500	
100- 43320 0000 drug fines	0	0	0	
100- 43330 0000 drug recovery reimb	0	0	0	
100- 43340 0000 ordinance violations	2,800	780	800	
100- 43350 0000 il police training reimb	0	0	0	
TOTAL REIMBURSEMENTS & FINES	33,225	33,578	34,965	

44000 **RENTS, LEASES, & LABOR**

100- 44001 0000 rent	31,500	9,147	0	FY09 includes church rental of \$3500/mo but empty earlier during FY and now renting out community ctr but revenues in FY10 go to p&r fund to help pay for debt
100- 44010 0000 rent from utilities	73,320	73,320	75,880	calc w/ same util incr each year
100- 44030 0000 rent-equipment	250	233	230	
100- 44060 0000 lease payments-global/sprint	59,500	62,000	63,500	use agrmnt numbers/city clerk
100- 44080 0000 labor	2,000	3,700	27,800	REVENUES 12/22/2009 12/22/2009 12/22/2009 12/22/2009 12/22/2009 12/22/2009 12/22/2009 12/22/2009 12/22/2009 12/22/2009
TOTAL RENTS, LEASES, & LABOR	166,570	148,400	177,110	

44200	INCOME FROM OPERATIONS			
100- 44270 0000 garbage collection	0	0	0	
TOTAL INCOME FROM OPERATIONS	0	0	0	

44300	DEBT RECOVERY/IMRF REIMB			
100- 44350 0000 debt recovery	0	0	0	

TY OF MASCOUTAH
GENERAL FUND REVENUE DETAIL
GF-100

		Budget 09	Calculated 12/12's shaded is manual entry	Proposed Budget10	
100-	44390 0000 imrf reimbursement	67,575	64,172	64,045	
	TOTAL INCOME FROM OPERATIONS	67,575	64,172	64,045	
	INTEREST INCOME				
100-	44400 0000 interest on investments	9,900	4,185	5,000	
100-	44401 0000 int/other on restricted investmer	14,250	8,484	8,500	
100-	44401 1010 int/other on restricted investmer	24,150	12,669	13,500	
	TOTAL INTEREST INCOME				
	OTHER INCOME				
100-	44500 0000 police reports	500	640	500	
100-	44501 0000 bond/loan proceeds recvd	0	0	0	
100-	44510 0000 sundry income	2,000	6,824	2,000	Incl online pmt fees and bad ck fees, less online fees FY10 so do not incr
100-	44520 0000 grants sundry income	0	0	0	
100-	44520 0707 public donations	0	0	0	
100-	44530 0000 charitable games	2,900	2,822	2,900	
100-	44540 0000 surcharge fees	0	0	0	
100-	44550 0000 TOTAL OTHER INCOME	5,400	10,286	5,400	
	HEALTH INSURANCE INCOME				
100-	44800 0000 employee contr-ret health ins	11,000	15,305	13,000	less ot in budget=less contr
100-	44801 0000 TOTAL HEALTH INSURANCE INCOME	11,000	15,305	13,000	
	OTHER FINANCING SOURCES				
100-	44900 0000 transfer from cemetery trust	10,000	12,000	12,000	incr to actual for FY09
100-	44901 0000 TOTAL OTHER FINANCING SOURCES	10,000	12,000	12,000	
	TOTAL OPERATING REVENUE	2,733,490	2,546,881	2,707,273	-0.96%
	TOTAL NON-OPERATING REVENUE	790,500	0	0	-100.00%
	TOTAL FUND REVENUE	3,523,990	2,546,881	2,707,273	-23.18%

CITY OF MASCOUTAH
CEMETERY TRUST FUND-RESTRICTED REVENUE
CEM TRUST - 110

		Budget 09	Calculated 12/12's shaded is manual entry	Calculated Diff Budget09 vs Budget10	Proposed Budget10
44400	<u>INTEREST INCOME</u>				
110 44401 1010	interest/other on restricted inves	15,000	13,599	0	15,000
	<u>TOTAL INTEREST INCOME</u>	<u>15,000</u>	<u>13,599</u>	<u>0</u>	<u>15,000</u>
	<u>TOTAL OPERATING REVENUE</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<u>TOTAL NON-OPERATING REVENUE</u>	<u>15,000</u>	<u>13,599</u>	<u>0</u>	<u>15,000</u>
	<u>TOTAL FUND REVENUE</u>	<u>15,000</u>	<u>13,599</u>	<u>0</u>	<u>15,000</u>

CITY OF MASCOUTAH
 LIGHT FUND REVENUE DETAIL
 LF - 200

	Budget 09	Calculated 12/12's shaded is manual entry	Calculated Diff Budget09 vs Budget10	Proposed Budget10	
<u>44000</u> <u>RENTS, LEASES, & LABOR</u>					
200 44030 0000 rent-equipment	3,000	767	(1,500)	1,500	
200 44035 0000 rent-trencher	4,500	6,545	500	5,000	corr amt overchrgd past
200 44040 0000 rent-pole	11,580	10,718	(885)	10,695	sec ar
200 44080 0000 labor	60,000	131,624	(20,000)	40,000	less dev work to chrg
<u>TOTAL RENTS, LEASES, & LABOR</u>	<u>79,080</u>	<u>149,654</u>	<u>(21,885)</u>	<u>57,195</u>	
<u>44200</u> <u>INCOME FROM OPERATIONS</u>					
200 44201 0000 charge for service	3,288,060	3,133,465	(44,925)	3,243,135	used util billing cust rpts
200 44202 0000 chrg for svc elec base	315,850	311,264	10,645	326,495	w/ 3.5% incr
200 44210 0000 penalties	75,000	87,661	13,000	88,000	
200 44220 0000 purchase fuel adjustment	1,957,000	2,148,908	262,850	2,219,850	
200 44230 0000 connecting & svc charges	7,300	5,840	(1,300)	6,000	
200 44240 0000 customer special service	1,000	267	(500)	500	
<u>TOTAL INCOME FROM OPERATIONS</u>	<u>5,644,210</u>	<u>5,687,405</u>	<u>239,770</u>	<u>5,883,980</u>	
<u>44300</u> <u>DEBT RECOVERY/IMRF REIMB</u>					
200 44350 0000 debt recovery	0	0	0	0	
200 44390 0000 Imrf reimbursement	0	0	0	0	
<u>TOTAL INCOME FROM OPERATIONS</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
<u>44400</u> <u>INTEREST INCOME</u>					
200 44401 0000 interest on investments	7,000	6,905	0	7,000	
200 44401 1010 int/other on restricted investmei	0	0	0	0	
<u>TOTAL INTEREST INCOME</u>	<u>7,000</u>	<u>6,905</u>	<u>0</u>	<u>7,000</u>	
<u>44500</u> <u>OTHER INCOME</u>					
200 44520 0000 sundry income	0	14,884	0	0	12/12's is old nsf ck dep
200 44550 0707 electric-surcharge/tap fee	10,000	23,233	0	10,000	
200 44560 0000 loan repayment from fire dept	9,391	0	(9,391)	0	In liab only & done
<u>TOTAL OTHER INCOME</u>	<u>19,391</u>	<u>38,117</u>	<u>(9,391)</u>	<u>10,000</u>	
<u>44900</u> <u>OTHER FINANCING SOURCES</u>					
200 44901 0000 transfer from cemetery trust	0	0	0	0	
<u>TOTAL OTHER FINANCING SOURCES</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
<u>TOTAL OPERATING REVENUE</u>	<u>5,749,681</u>	<u>5,882,082</u>	<u>208,494</u>	<u>5,958,175</u>	
<u>TOTAL NON-OPERATING REVENUE</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
<u>TOTAL FUND REVENUE</u>	<u>5,749,681</u>	<u>5,882,082</u>	<u>208,494</u>	<u>5,958,175</u>	3.63%

CITY OF MASCOUTAH
WATER/SEWER REVENUE DETAIL
WS - 250

		Budget 09	As of Jan-09 Actual 09	Calculated 12/12's shaded is manual entry	Calculated Diff Budget09 vs Budget10	Proposed Budget10	
43200	GRANTS RECEIVED						
250	43250 0716 IEPA loan proceeds 3.1sewer	3,100,000	749,000	1,349,000	(749,000)	2,351,000	rcv as requested by eng & twm
250	43250 0716 IEPA loan proceeds neg proj	0	0	0	780,000	780,000	rcv as requested by eng & twm
	TOTAL GRANTS RECEIVED	3,100,000	749,000	1,349,000	31,000	3,131,000	
44000	RENTS, LEASES, & LABOR						
250	44030 0503 rent-water equipment	150	0	0	(150)	0	
250	44030 0504 rent-sewer equipment	0	0	0	0	0	
250	44080 0503 water labor	1,900	127	169	(1,700)	200	
250	44080 0504 sewer labor	0	0	0	0	0	
	TOTAL RENTS, LEASES, & LABOR	2,050	127	169	(1,850)	200	
44200	INCOME FROM OPERATIONS						
250	44201 0503 water charge for service	955,130	623,626	831,501	(84,930)	870,200	used util billing cust rpts w/ 3.5% incr, decr est new homes 0-50 max for both water/sewer chrg & facility
250	44201 0504 sewer charge for service	900,825	617,622	823,496	(38,325)	862,500	
250	44202 0503 water facility charge for svc	280,175	208,501	278,001	9,525	289,700	
250	44202 0504 sewer facility charge for svc	566,100	420,042	560,056	21,550	587,650	
250	44210 0503 water penalties	7,100	5,673	7,564	725	7,825	
250	44210 0504 sewer penalties	10,100	8,317	11,089	1,400	11,500	
250	44230 0503 water connect/service charges	144,000	63,025	84,033	(84,000)	60,000	
250	44230 0504 sewer connect/service charges	150,000	40,100	53,467	(87,500)	62,500	
250	44250 0503 water sold at plant	3,000	606	808	(1,800)	1,200	
250	44260 0503 water fire connection fees	4,500	4,496	5,500	1,000	5,500	
	TOTAL INCOME FROM OPERATIONS	3,020,930	1,992,008	2,655,516	(262,355)	2,758,575	
44300	DEBT RECOVERY/IMRF REIMB						
250	44350 0503 water recovery of bad debts	0	0	0	0	0	
250	44350 0504 sewer recovery of bad debts	0	0	0	0	0	
	TOTAL INCOME FROM OPERATIONS	0	0	0	0	0	
44400	INTEREST INCOME						
250	44401 0503 water interest on investments	40,000	15,517	20,689	(15,000)	25,000	
250	44401 1010 int/other on restricted investment	0	0	0	0	0	
	TOTAL INTEREST INCOME	40,000	15,517	20,689	(15,000)	25,000	
44500	OTHER INCOME						
250	44510 0000 bond/loan proceeds recvd	0	0	0	0	0	
250	44510 0707 bond/loan proceeds recvd	0	0	0	0	0	
250	44520 0503 water sundry income	0	0	0	0	0	
250	44520 0504 sewer sundry income	0	0	0	0	0	
250	44520 0506 sundry income	0	0	0	0	0	
250	44550 0707 grants sundry income	0	0	0	0	0	
250	44550 0503 water surcharge fees	0	0	0	0	0	
250	44560 0504 sewer surcharge fees	24,750	12,900	17,200	(9,750)	15,000	
	TOTAL OTHER INCOME	24,750	12,900	17,200	(9,750)	15,000	
	TOTAL OPERATING REVENUE WATER	1,435,955	921,571	1,228,267	(176,330)	1,259,625	
	TOTAL NON-OPERATING REVENUE WATER	0	0	0	0	780,000	
	TOTAL WATER ONLY REVENUE	1,435,955	921,571	1,228,267	(176,330)	2,039,625	42.04%
	TOTAL OPERATING REVENUE SEWER	1,651,775	1,098,981	1,465,308	(112,625)	1,539,150	
	TOTAL NON-OPERATING REVENUE SEWER	0	0	0	780,000	2,351,000	
	TOTAL SEWER ONLY REVENUE	1,651,775	1,098,981	1,465,308	667,375	3,890,150	135.51%
	TOTAL WATER/SEWER OPERATING REVENUE	3,087,730	2,020,552	2,693,575	(288,955)	2,798,775	-9.36%
	TOTAL WATER/SEWER NON-OPER REVENUE	0	0	0	780,000	3,131,000	#DIV/0!
	TOTAL WATER/SEWER FUND REVENUE	3,087,730	2,020,552	2,693,575	491,045	5,929,775	92.04%

TY OF MASCOUTAH
AMBULANCE FUND REVENUE DETAIL
AF-300

	Budget 09	Calculated 12/12's shaded is manual entry	Calculated Diff Budget09 vs Budget10	Proposed Budget10	
<u>43000 TAXES RECVD-STATE/COUNTY</u>					
300 43001 0000 property taxes	125,775	125,746	18,054	143,829	tax levy ord filed
300 43010 0000 property taxes - mrfd	70,000	96,936	29,845	99,845	
300 43020 0000 mobile home taxes	300	166	(125)	175	
300 43030 0000 replacement taxes	0	0	0	0	
<u>TOTAL TAXES RECVD-STATE/COUNTY</u>	<u>196,075</u>	<u>222,848</u>	<u>47,774</u>	<u>243,849</u>	
<u>44200 INCOME FROM OPERATIONS</u>					
300 44201 0000 charge for service	177,150	202,089	32,525	209,675	used 11/12's ratio + 2%
<u>TOTAL INCOME FROM OPERATIONS</u>	<u>177,150</u>	<u>202,089</u>	<u>32,525</u>	<u>209,675</u>	
<u>44300 DEBT RECOVERY/IMRF REIMB</u>					
300 44350 0000 debt recovery	0	0	0	0	
300 44390 0000 imrf reimbursement	21,350	22,183	3,000	24,350	same as exp so zero net effect
<u>TOTAL INCOME FROM OPERATIONS</u>	<u>21,350</u>	<u>22,183</u>	<u>3,000</u>	<u>24,350</u>	
<u>44400 INTEREST INCOME</u>					
300 44401 0000 interest on investments	600	323	(250)	350	
300 44401 1010 int/other on restricted investmen	0	0	0	0	
<u>TOTAL INTEREST INCOME</u>	<u>600</u>	<u>323</u>	<u>(250)</u>	<u>350</u>	
<u>44500 OTHER INCOME</u>					
300 44520 0000 sundry income	0	7	0	0	
300 44530 0000 public donations	0	0	0	0	
300 44550 0000 surcharge fees	0	7	0	0	
<u>TOTAL OTHER INCOME</u>	<u>0</u>	<u>7</u>	<u>0</u>	<u>0</u>	
<u>TOTAL OPERATING REVENUE</u>	<u>395,175</u>	<u>447,450</u>	<u>83,049</u>	<u>478,224</u>	
<u>TOTAL NON-OPERATING REVENUE</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
<u>TOTAL FUND REVENUE</u>	<u>395,175</u>	<u>447,450</u>	<u>83,049</u>	<u>478,224</u>	21.02%

TY OF MASCOUTAH
PARKS & RECREATION REVENUE DETAIL
PR-330

		Budget 09	Calculated 12/12's shaded is manual entry	Calculated Diff Budget09 vs Budget10	Proposed Budget10	
43000	<u>TAXES RECVD-STATE/COUNTY</u>	75,975	75,981	92,057	168,032	tax levy ord filed
330 43001 0401	property taxes	250	100	(150)	100	
330 43020 0401	mobile home taxes	76,225	76,081	91,907	168,132	
	<u>TOTAL TAXES RECVD-STATE/COUNTY</u>					
44000	<u>RENTS, LEASES, & LABOR</u>					prev year comm ctr rent booked to gf to pay for upgrades gf paid for, as of FY10 all rev back to p&r to help pay debt
330 44050 0401	rent-community center	0	0	7,000	7,000	
330 44051 0401	rent-ball diamond light	0	0	0	0	
330 44052 0401	rent-pavillion	4,500	4,713	200	4,700	
330 44053 0401	rent-ag bldg park	3,200	1,733	(700)	2,500	
	<u>TOTAL RENTS, LEASES, & LABOR</u>	7,700	6,447	6,500	14,200	
44200	<u>INCOME FROM OPERATIONS</u>	68,900	77,315	9,100	78,000	
330 44280 0403	pool admissions	19,000	20,885	2,000	21,000	incr rates last yr assume 0-1% incr
330 44281 0403	pool concessions	6,000	5,400	(500)	5,500	max w/ incr of cost on concessions
330 44282 0403	pool swimming lessons	93,900	103,600	10,600	104,500	
	<u>TOTAL INCOME FROM OPERATIONS</u>					
44300	<u>DEBT RECOVERY/IMRF REIMB</u>	3,710	0	(3,710)	0	all pd by leu now
330 44390 0402	imrf reimbursement	3,710	0	(3,710)	0	
	<u>TOTAL INCOME FROM OPERATIONS</u>					
44400	<u>INTEREST INCOME</u>	1,000	278	(700)	300	
330 44401 0401	Interest on investments	0	0	0	0	
330 44401 1010	Int/other on restricted investmen	1,000	278	(700)	300	
	<u>TOTAL INTEREST INCOME</u>					
44500	<u>OTHER INCOME</u>	0	0	0	0	
330 44520 0401	sundry income park	27,500	9,592	(13,750)	13,750	
330 44521 0401	park development fees	0	0	0	0	
330 44530 0401	public donations park	27,500	9,592	(13,750)	13,750	
	<u>TOTAL OTHER INCOME</u>					
	<u>TOTAL OPERATING REVENUE PARK ONLY</u>	112,425	92,397	83,957	196,382	
	<u>TOTAL OPERATING REVENUE POOL ONLY</u>	93,900	103,600	10,600	104,500	
	<u>TOTAL OPERATING REVENUE</u>	210,035	195,997	90,847	300,882	
	<u>TOTAL NON-OPERATING REVENUE</u>	0	0	0	0	
	<u>TOTAL FUND REVENUE</u>	210,035	195,997	90,847	300,882	43.25%

TY OF MASCOUTAH
FIRE REVENUE DETAIL
FIRE DEPT FUND - 360

		Budget 09	Calculated 12/12's shaded is manual entry	Calculated Diff Budget09 vs Budget10	Proposed Budget10	
<u>43000 TAXES RECVD-STATE/COUNTY</u>						
360	43001 0000 property taxes	85,600	85,548	4,285	89,885	tax levy ord filed
360	43020 0000 mobile home taxes	150	113	(30)	120	
TOTAL TAXES RECVD-STATE/COUNTY		85,750	85,661	4,255	90,005	
<u>44400 INTEREST INCOME</u>						
360	44401 0000 interest on investments	450	197	(150)	300	
360	44401 1010 int/other on restricted investme	4,500	3,900	(500)	4,000	
TOTAL INTEREST INCOME		4,950	4,097	(650)	4,300	
<u>44500 OTHER INCOME</u>						
360	44520 0000 sundry income	0	0	0	0	
360	44530 0000 public donations	0	0	0	0	
360	44530 0000 fire surcharge fees	6,000	6,150	(3,500)	2,500	
TOTAL OTHER INCOME		6,000	6,150	(3,500)	2,500	
TOTAL OPERATING REVENUE		96,700	95,908	105	96,805	
TOTAL NON-OPERATING REVENUE		0	0	0	0	
TOTAL FUND REVENUE		96,700	95,908	105	96,805	0.11%

CITY OF MASCOUTAH
IMRF REVENUE DETAIL
IMRF - 400

		Budget 09	Calculated 12/12's shaded is manual entry	Calculated Diff Budget09 vs Budget10	Proposed Budget10	
43000	<u>TAXES RECVD-STATE/COUNTY</u>					
400 43001 0000	property taxes	153,230	153,159	23,470	176,700	tax levy ord filed
400 43020 0000	mobile home taxes	150	202	50	200	
	<u>TOTAL TAXES RECVD-STATE/COUNTY</u>	153,380	153,361	23,520	176,900	
43800	<u>REIMBURSEMENTS</u>					
400 43830 0000	contributions from other funds	195,500	209,648	11,500	207,000	inc w/ add to sal hen
	<u>TOTAL INCOME FROM OPERATIONS</u>	195,500	209,648	11,500	207,000	
44400	<u>INTEREST INCOME</u>					
400 44401 0000	Interest on investments	1,200	421	(780)	420	
400 44401 1010	Int/other on restricted investme	0	0	0	0	
	<u>TOTAL INTEREST INCOME</u>	1,200	421	(780)	420	
44500	<u>OTHER INCOME</u>					
400 44520 0000	sundry income	0	7	0	0	
400 44530 0000	public donations	0	0	0	0	
	<u>TOTAL OTHER INCOME</u>	0	7	0	0	
	<u>TOTAL OPERATING REVENUE</u>	350,080	363,436	34,240	384,320	
	<u>TOTAL NON-OPERATING REVENUE</u>	0	0	0	0	
	<u>TOTAL FUND REVENUE</u>	350,080	363,436	34,240	384,320	

TY OF MASCOUTAH
POLICE PENSION REVENUE DETAIL
POLICE PENSION - 450

		Budget 09	Calculated 12/12's shaded is manual entry	Calculated Diff Budget09 vs Budget10	Proposed Budget10	
<u>43000 TAXES RECVD-STATE/COUNTY</u>		98,995	98,978	47,200	146,195	tax levy ord filed
450	43001 0000 property taxes	150	130	(20)	130	
450	43020 0000 mobile home taxes	99,145	99,108	47,180	146,325	
<u>TOTAL TAXES RECVD-STATE/COUNTY</u>						
<u>43800 REIMURSEMENTS</u>		66,225	65,000	3,055	69,280	
450	43830 0000 contributions from other funds	66,225	65,000	3,055	69,280	
<u>TOTAL INCOME FROM OPERATIONS</u>						
<u>44400 INTEREST INCOME</u>		4,500	1,616	(2,800)	1,700	
450	44401 0000 Interest on investments	75,000	28,398	(40,000)	35,000	
450	44401 1010 int/other on restricted investme	79,500	30,013	(42,800)	36,700	
<u>TOTAL INTEREST INCOME</u>						
<u>44500 OTHER INCOME</u>		0	0	0	0	
450	44520 0000 sundry income	0	0	0	0	
450	44530 0000 public donations	0	0	0	0	
<u>TOTAL OTHER INCOME</u>						
<u>TOTAL OPERATING REVENUE</u>		244,870	194,121	7,435	252,305	
<u>TOTAL NON-OPERATING REVENUE</u>		0	0	0	0	
<u>TOTAL FUND REVENUE</u>		244,870	194,121	7,435	252,305	3.04%

CITY OF MASCOUTAH
MFT REVENUE DETAIL
MFT - 500

		Budget 09	Calculated 12/12's shaded is manual entry	Calculated Diff Budget09 vs Budget10	Proposed Budget10	
43000	<u>TAXES RECVD-STATE/COUNTY</u>					IL Mun Rvw proj
500 43001 0000	property taxes	194,815	194,815	(17,515)	177,300	\$26.30/cencus(6741)
	<u>TOTAL TAXES RECVD-STATE/COUNTY</u>	194,815	194,815	(17,515)	177,300	
44400	<u>INTEREST INCOME</u>					
500 44401 0000	interest on investments	600	242	(300)	300	
	<u>TOTAL INTEREST INCOME</u>	600	242	(300)	300	
44500	<u>OTHER INCOME</u>					
500 44520 0000	sundry income	0	0	0	0	
500 44530 0000	public donations	0	0	0	0	
	<u>TOTAL OTHER INCOME</u>	0	0	0	0	
	<u>TOTAL OPERATING REVENUE</u>	195,415	195,057	(17,815)	177,600	
	<u>TOTAL NON-OPERATING REVENUE</u>	0	0	0	0	
	<u>TOTAL FUND REVENUE</u>	195,415	195,057	(17,815)	177,600	-9.12%

TY OF MASCOUTAH
 2001A COUNTYRD/WTRMAIN/MNRESUR
 2001A CAPITAL PROJECTS FUND - 520

		Budget 09	Calculated 12/12's shaded is manual entry	Calculated Diff Budget09 vs Budget10	Proposed Budget10	
44400	INTEREST INCOME					
520 44401 0000	Interest on investments	4,200	0	(4,200)	0	closing fund
	TOTAL INTEREST INCOME	4,200	0	(4,200)	0	
	TOTAL OPERATING REVENUE	0	0	0	0	
	TOTAL NON-OPERATING REVENUE	4,200	0	(4,200)	0	
	TOTAL FUND REVENUE	4,200	0	(4,200)	0	

TY OF MASCOUTAH
TIF1 REVENUE DETAIL
TIF1 - 540

		Budget 09	Calculated 12/12's shaded is manual entry	Calculated Diff Budget09 vs Budget10	Proposed Budget10	
540	43000	TAXES RECVD-STATE/COUNTY				
	43001 0000	property taxes	113,000	108,640	(3,275)	109,725 ratio w/ slight incr
		TOTAL TAXES RECVD-STATE/COUNTY	113,000	108,640	(3,275)	109,725
540	44400	INTEREST INCOME				
	44401 0000	Interest on investments	9,300	2,697	(6,300)	3,000
		TOTAL INTEREST INCOME	9,300	2,697	(6,300)	3,000
540	44500	OTHER INCOME				
	44520 0000	sundry Income	0	0	0	0
	44530 0000	public donations	0	0	0	0
		TOTAL OTHER INCOME	0	0	0	0
		TOTAL OPERATING REVENUE	122,300	111,337	(9,575)	112,725
		TOTAL NON-OPERATING REVENUE	0	0	0	0
		TOTAL FUND REVENUE	122,300	111,337	(9,575)	112,725 -7.83%

ITY OF MASCOUTAH
TIF2B REVENUE DETAIL
TIF2B - 560

		Budget 09	Calculated 12/12's shaded is manual entry	Calculated Diff Budget09 vs Budget10	Proposed Budget10	
43000	<u>TAXES RECVD-STATE/COUNTY</u>					
560 43001 0000	property taxes	424,695	452,321	36,580	461,275	ratio w/ small incr
	<u>TOTAL TAXES RECVD-STATE/COUNTY</u>	424,695	452,321	36,580	461,275	

44300	<u>GRANTS RECEIVED</u>					
560 43230 736	CDBG proceeds	220,000	0	(220,000)	0	sewer, & ? Waterline 09 but cks not directly to City, ded from bills at 20% upfront, so zero rev
	<u>TOTAL INTEREST INCOME</u>	220,000	0	(220,000)	0	

44400	<u>INTEREST INCOME</u>					
560 44401 0000	interest on investments	6,100	4,005	(1,600)	4,500	
	<u>TOTAL OTHER INCOME</u>	6,100	4,005	(1,600)	4,500	
	<u>TOTAL OPERATING REVENUE</u>	430,795	456,326	34,980	465,775	8.12%
	<u>TOTAL NON-OPERATING REVENUE</u>	220,000	0	(220,000)	0	-100.00%
	<u>TOTAL FUND REVENUE</u>	650,795	456,326	(185,020)	465,775	-28.43%

CITY OF MASCOUTAH
 2008 GO REVENUE DETAIL
 2008GO - 580

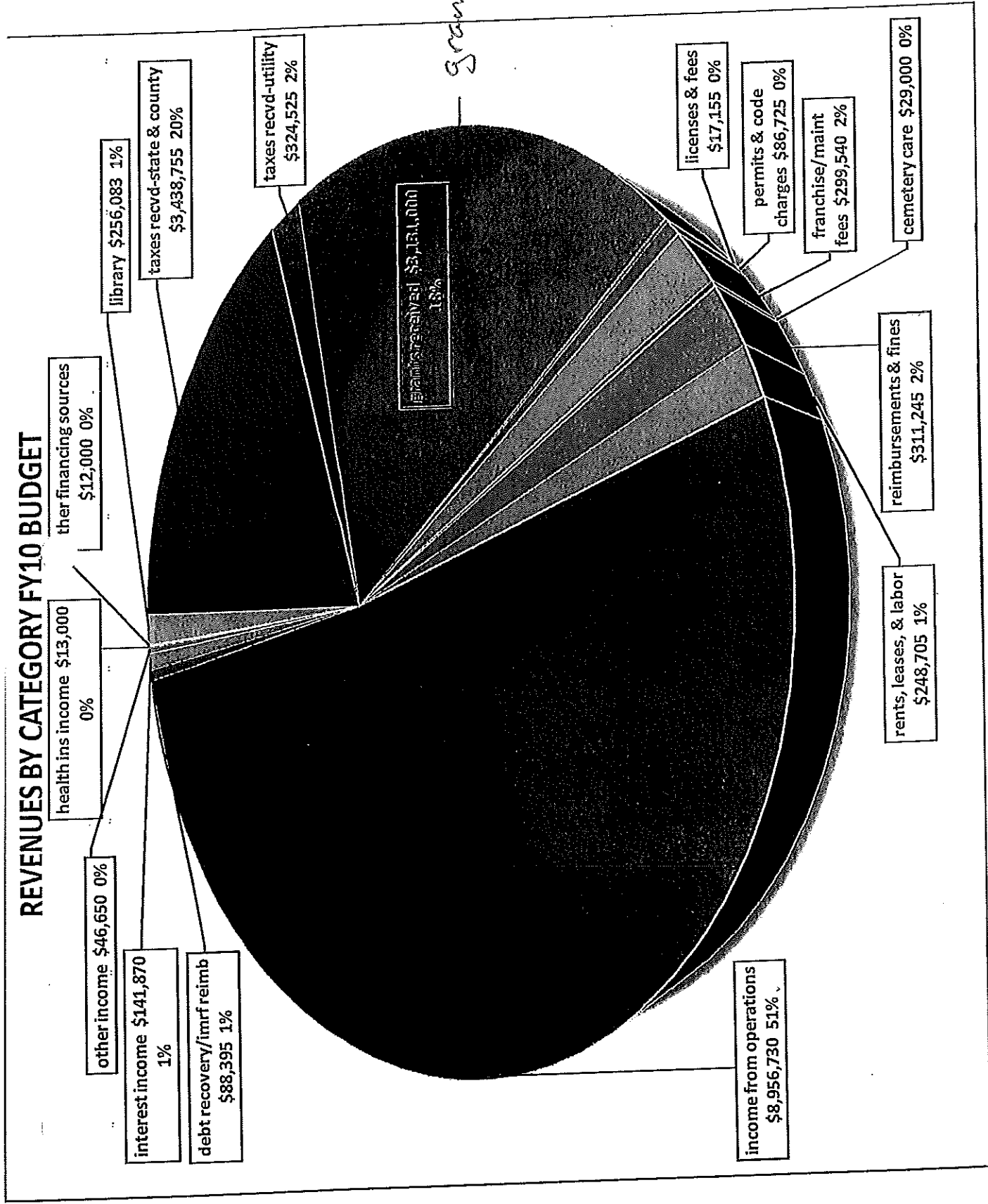
		Budget 09	Calculated 12/12's shaded is manual entry	Calculated Diff Budget09 vs Budget10	Proposed Budget10
44400	<u>INTEREST INCOME</u>				
580 44401 0000	interest on investments	18,000	39,836	12,000	30,000
	<u>TOTAL INTEREST INCOME</u>	18,000	39,836	12,000	30,000
		0	0	0	0
	<u>TOTAL OPERATING REVENUE</u>	0	0	0	0
	<u>TOTAL NON-OPERATING REVENUE</u>	18,000	39,836	12,000	30,000
	<u>TOTAL FUND REVENUE</u>	18,000	39,836	12,000	30,000

66.67%

CITY OF MASCOUTAH
DEBT SERVICE REVENUE DETAIL
DEBT SVC - 600

		Budget 09	Calculated 12/12's shaded is manual entry	Calculated Diff Budget09 vs Budget10	Proposed Budget10	
43000	<u>TAXES RECVD-STATE/COUNTY</u>					
600 43001 0000	property taxes	208,625	208,811	26,311	234,936	tax levy ord filed
	<u>TOTAL TAXES RECVD-STATE/COUNTY</u>	208,625	208,811	26,311	234,936	
44400	<u>INTEREST INCOME</u>					
600 44401 0000	interest on investments	4,000	1,376	(2,500)	1,500	
	<u>TOTAL INTEREST INCOME</u>	4,000	1,376	(2,500)	1,500	
44500	<u>OTHER INCOME</u>					
600 44520 0000	sundry income	0	0	0	0	
600 44530 0000	public donations	0	0	0	0	
	<u>TOTAL OTHER INCOME</u>	0	0	0	0	
	<u>TOTAL OPERATING REVENUE</u>	0	0	0	0	
	<u>TOTAL NON-OPERATING REVENUE</u>	212,625	210,187	23,811	236,436	
	<u>TOTAL FUND REVENUE</u>	212,625	210,187	23,811	236,436	11.20%

REVENUES BY CATEGORY FY10 BUDGET



FY10 Budget - Revenue Assumptions List for CM

used 3.5% incr for utilities as per finance committee meetings
used IL Municipal Review projections for income tax, use tax, and mft taxes to receive
if under estimated budget for this year, used ratio with 12/12's figures
decreased all interest earned on fund balance cash and investments
used figures from tax levy ordinance filed for property taxes
closed account with Fund 520, old 2001A GO, used money left & interest earned
to pay towards debt payment 70%gf and 30%wtr as approved by auditor

REVENUES

This section provides full information on the City's expected revenues for '10. The information starts with Revenues Bar Chart By Fund, comparing this year's '09 12/12's projections to the '10 budget amounts. What follows is 'by fund' revenue worksheets with '09 number and '10 recommended budget starting with the General Fund, followed by the 15 remaining funds.

EXPENSES SECTION

City of Mascoutah

Fiscal Year Budget 10

EXPENSES

The Expenses section provides all information regarding City budgeted expenses for the FY'10. It begins with expenses at a "super summary" level, and then provides detail information at department levels. Each department section provides information about organization, sub-functional divisions, mission and in some cases, the '10 targeted goals.

EXPENSES SUPER SUMMARY LEVEL

City of Mascoutah

Fiscal Year Budget 10

ITY OF MASCOUTAH
 XPE S BY DEPARTMENT BY CATEGORY SUPER SUMMARY
 XPENSE SUMMARY BY CATEGORY SUPER SUMMARY

OPERATING EXPENSES	Budget 09	Summary of all depts 12/12's	Calculated Diff Budget09 vs Budget10	Proposed Budget10	% change FY09 to 10
PERSONNEL EXPENSES					
TOTAL WAGES/SALARIES	2,926,710	2,954,777	88,953	3,015,663	
TOTAL EMPLOYEE BENEFITS	1,505,065	1,636,871	84,045	1,589,110	~ 84k
TOTAL PERSONNEL EXPENSES	4,431,775	4,591,648	172,998	4,604,773	3.90%

NON-PERSONNEL EXPENSES					
TOTAL GENERAL EXPENSES	547,570	539,528	14,015	561,585	
TOTAL MONITORING & PERMITS EXPENSES	60,500	59,687	3,800	64,300	
TOTAL UTILITIES EXPENSES	388,800	413,566	38,945	427,745	
TOTAL MAINT & REPAIR EXPENSES	712,600	443,681	(54,700)	657,900	
TOTAL SUPPLIES & EQUIP EXPENSES	485,255	401,379	(5,645)	479,610	
TOTAL PROFESSIONAL SERVICES	587,900	545,138	(119,650)	468,250	
TOTAL NON-PERSONNEL EXPENSES	2,782,625	2,402,980	(123,235)	2,659,390	-4.43%

WHOLESALE/RETAIL					
TOTAL WHOLESALE/RETAIL	3,069,250	3,021,869	93,000	3,162,250	3.03%
TOTAL OPERATING EXPENSES NO LIBRARY	10,283,650	10,016,498	142,763	10,426,413	1.39%
total oper expenses minus wholesale/retail	7,214,400	6,994,628	49,763	7,264,163	0.69%
TOTAL LIBRARY EXPENSES	233,085	233,085	22,998	256,083	9.87%
TOTAL OPERATING EXP WITH LIBRARY	10,516,735	10,249,583	165,761	10,682,496	1.58%

NON-OPERATING EXPENSES

CAPITAL PROJECTS					
TOTAL CIP EXPENSES	422,100	368,743	64,900	487,000	15.38%

FIXED ASSET REPLACEMENT					
TOTAL FAR EXPENSES	128,500	106,000	336,160	464,660	261.60%

PROJECTS					
TOTAL PROJECT EXPENSES	9,286,012	7,058,493	(5,671,812)	3,614,200	-61.08%

DEBT					
TOTAL DEBT EXPENSES	805,594	936,320	348,039	1,153,633	43.20%

TOTAL NON-OPERATING EXPENSES	10,642,206	8,469,556	(4,922,713)	5,719,493	-46.26%
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TOTAL ALL EXPENSES NO LIBRARY	20,925,856	18,486,054	(4,779,950)	16,145,906	-22.84%
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TOTAL ALL EXPENSES WITH LIBRARY	21,158,941	18,719,139	(4,756,952)	16,401,989	-22.48%
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EXPENSE SUMMARY
BY CATEGORY DETAIL

CITY OF MASCOUTAH

EXPENSES BY DEPARTMENT BY CATEGORY DETAIL

EXPENSE SUMMARY BY CATEGORY DETAIL

		Summary of		Calculated	Proposed	% change FY09 to 10
		Budget 09	all depts 12/12's	Diff Budget09 vs Budget10		
<u>5000 WAGES/SALARIES</u>						
ALL	5001 regular salaries	2,511,260	2,518,605	88,255	2,599,515	
ALL	5010 overtime	197,755	225,871	(115)	197,640	
ALL	5020 temp/part-time	176,995	171,146	(775)	176,220	
ALL	5040 council stipends	40,700	39,155	1,588	42,288	
ALL	5050 incentive pay - deferred compe	0	0	0	0	
	TOTAL WAGES/SALARIES	2,926,710	2,954,777	88,953	3,015,663	3.04%
<u>5100 EMPLOYEE BENEFITS</u>						
ALL	5101 social security	224,260	224,479	6,500	230,760	
ALL	5200 health insurance	570,480	603,070	2,150	572,630	
ALL	5300 worker's compensation	153,050	145,595	(550)	152,500	
ALL	5350 unemployment insurance	0	6,756	0	0	
ALL	5400 lmrf	501,975	511,774	28,845	530,820	
ALL	5500 retirement health benefits	6,000	4,814	(900)	5,100	
ALL	5650 police pension	43,750	135,794	48,250	92,000	
ALL	5700 fd death benefits	1,750	1,160	0	1,750	
ALL	5800 phys/cdl/drug test/shots	3,800	3,429	(250)	3,550	
	TOTAL EMPLOYEE BENEFITS	1,505,065	1,636,871	84,045	1,589,110	5.58%
	TOTAL PERSONNEL EXPENSES	4,431,775	4,591,648	172,998	4,604,773	3.90%
<u>6000 GENERAL EXPENSES</u>						
LL	6001 office supplies	68,600	48,999	(7,000)	61,600	
LL	6020 dues & memberships	7,650	6,347	(750)	6,900	
LL	6040 training,conf,educ reimb	46,000	34,038	(6,050)	39,950	
LL	6060 cm expenses	3,500	2,750	0	3,500	
LL	6061 mayor expenses	5,000	5,000	(200)	4,800	
LL	6062 council expenses	7,000	3,698	(1,000)	6,000	
LL	6065 economic dev/planning exp	20,000	24,651	3,500	23,500	
LL	6066 plan & dev - tif III	0	0	0	0	
LL	6070 rental - uniforms	15,300	13,624	(525)	14,775	
LL	6075 rents & leases	161,420	169,565	(3,510)	157,910	
LL	6080 sundry - misc exp	10,100	9,643	(950)	9,150	
LL	6085 community relations	8,000	1,478	5,500	13,500	
LL	6090 general insurance	195,000	219,735	25,000	220,000	
	TOTAL GENERAL EXPENSES	547,570	539,528	14,015	561,585	2.56%
<u>6200 MONITORING & PERMITS</u>						
LL	6210 permits	20,500	19,265	1,500	22,000	
LL	6230 lab equipment/samples exp	5,000	6,552	2,300	7,300	
LL	6260 clean up/disposal	35,000	33,869	0	35,000	
	TOTAL MONITORING & PERMITS EXPENSES	60,500	59,687	3,800	64,300	6.28%
<u>6300 UTILITIES</u>						
LL	6301 telephone	42,175	42,024	125	42,300	
LL	6302 water/sewer	8,975	8,039	175	9,150	
LL	6330 electric	261,750	285,994	38,145	299,895	
LL	6335 hist soc util/cem chap util	4,400	5,025	600	5,000	
LL	6336 senior center util & other	8,600	11,100	400	9,000	
LL	6340 electric street lights	60,000	60,000	0	60,000	

CITY OF MASCOUTAH
EXPENSES BY DEPARTMENT BY CATEGORY DETAIL
EXPENSE SUMMARY BY CATEGORY DETAIL

		Summary of		Calculated	Proposed	% change FY09 to 10
		Budget 09	all depts 12/12's	Diff Budget09 vs Budget10		
ALL	6350 misc - julie locates	2,900	1,384	(500)	2,400	
ALL	6360 pager rental	0	0	0	0	
ALL	6380 ub convenience fee	0	0	0	0	
	TOTAL UTILITIES EXPENSES	388,800	413,566	38,945	427,745	10.02%
6500 MAINTENANCE & REPAIR						
ALL	6510 M&R - equipment	122,600	113,748	8,400	131,000	
ALL	6515 M&R - office equipment	3,500	2,111	(350)	3,150	
ALL	6520 M&R - building/facilities	78,350	43,910	50	78,400	
ALL	6530 M&R - vehicles/equipment	52,600	59,379	6,600	59,200	
ALL	6540 M&R - grounds/street row	16,550	19,197	(4,900)	11,650	
ALL	6550 M&R - transmission/collection	190,000	154,697	(10,000)	180,000	
ALL	6555 M&R - streets/sidewalks	24,000	24,607	(2,000)	22,000	
ALL	6560 M&R - special projects	60,000	14,890	(17,500)	42,500	
ALL	6565 M&R - IDOT & other	0	0	0	0	
ALL	6570 M&R - MFT	165,000	11,143	(35,000)	130,000	
	TOTAL MAINT & REPAIR EXPENSES	712,600	443,681	(54,700)	657,900	-7.68%
6700 SUPPLIES & EQUIPMENT						
ALL	6710 general supplies	50,910	43,173	(1,900)	49,010	
ALL	6720 chemicals	34,450	32,100	3,450	37,900	
ALL	6730 inventory supplies	178,900	150,983	(22,200)	156,700	
ALL	6740 tools/small parts	27,850	15,752	(7,550)	20,300	
ALL	6741 sec a/r supplies (negative ok)	0	(39,072)	0	0	
ALL	6750 production - fuel/diesel	90,000	80,000	0	90,000	
ALL	6760 gas, diesel, & oil	98,445	118,381	24,105	122,550	
ALL	6770 non-vehicle oil & lubricants	4,700	62	(1,550)	3,150	
	TOTAL SUPPLIES & EQUIP EXPENSES	485,255	401,379	(5,645)	479,610	-1.16%
7000 PROFESSIONAL SERVICES						
ALL	7001 legal	61,500	66,341	(10,000)	51,500	
ALL	7100 accounting-audit	15,000	15,000	(1,000)	14,000	
ALL	7200 computers	20,000	19,500	(500)	19,500	
ALL	7300 other - twm/bhmg/etc	86,500	92,889	(7,500)	79,000	
ALL	7310 other - tac	44,000	43,413	2,500	46,500	
ALL	7400 other	29,600	27,000	(1,100)	28,500	
ALL	7500 contractual services	331,300	280,995	(102,050)	229,250	
	TOTAL PROFESSIONAL SERVICES	587,900	545,138	(119,650)	468,250	-20.35%
7900 WHOLESALE/RETAIL						
ALL	7901 imea power purchase	2,675,500	2,662,342	93,000	2,768,500	
ALL	7910 water - purchase	370,000	337,502	0	370,000	
ALL	7920 garbage	0	0	0	0	
ALL	7930 municipal utility tax	23,750	22,025	0	23,750	
ALL	7940 purchase/reimburse	0	0	0	0	
ALL	7950 fund raiser	0	0	0	0	
	TOTAL WHOLESALE/RETAIL	3,069,250	3,021,869	93,000	3,162,250	3.03%
8000 OTHER EXPENSES						
ALL	8030 general overhead contr	0	(47,678)	0	0	
ALL	8010 developer exp (in/out)	0	(273,539)	0	0	

CITY OF MASCOUTAH
EXPENSES BY DEPARTMENT BY CATEGORY DETAIL
EXP[: SUMMARY BY CATEGORY DETAIL

	Budget 09	Summary of all depts 12/12's	Calculated Diff Budget09 vs Budget10	Proposed Budget10	% change FY09 to 10
TOTAL OTHER EXPENSES	0	(321,217)	0	0	
TOTAL OPERATING EXPENSES	10,283,650	9,695,281	142,763	10,426,413	1.39%
total operating exp minus wholesale/retail	7,214,400	6,673,411	49,763	7,264,163	0.69%
8200 CAPITAL PROJECTS	422,100	368,743	(257,100)	165,000	
ALL	0	0	142,000	142,000	
ALL	0	0	100,000	100,000	
ALL	0	0	80,000	80,000	
ALL	0	0	0	0	
ALL	0	0	0	0	
TOTAL CIP EXPENSES	422,100	368,743	64,900	487,000	15.38%
8500 FIXED ASSET REPLACEMENT	128,500	106,000	(69,900)	58,600	
ALL	0	0	151,820	151,820	
ALL	0	0	71,735	71,735	
ALL	0	0	182,505	182,505	
ALL	0	0	0	0	
ALL	0	0	0	0	
TOTAL FAR EXPENSES	128,500	106,000	336,160	464,660	261.60%
PROJECTS	2,664,680	895,096	(1,251,680)	1,413,000	
	6,209,073	5,903,000	(4,402,073)	1,807,000	
	150,600	162,121	(150,600)	0	
	261,659	98,276	(99,459)	162,200	
	0	0	232,000	232,000	
TOTAL PROJECT EXPENSES	9,286,012	7,058,493	(5,671,812)	3,614,200	-61.08%
9000 DEBT PAYMENTS	626,466	650,653	49,239	675,705	
ALL	142,055	136,109	58,245	200,300	
ALL	37,073	149,558	240,555	277,628	
ALL	0	0	0	0	
TOTAL DEBT EXPENSES	805,594	936,320	348,039	1,153,633	43.20%
TOTAL NON-OPERATING EXPENSES	10,642,206	8,469,556	(4,922,713)	5,719,493	-46.26%
total non-operating exp minus proj and debt	550,600	474,743	401,060	951,660	72.84%
TOTAL ALL EXPENSES	20,925,856	18,164,837	(4,779,950)	16,145,906	-22.84%
TOTAL EXPENSES MINUS PROJECTS, DEBT, & WHOLESALE/RETAIL	7,765,000	7,148,154	450,823	8,215,823	5.81%

EXPENSE SUMMARY BY FUND

water/sewer fund – all depts.

light fund – all depts.

parks & rec fund – all depts.

general fund – all depts.

CITY OF MASCOUTAH

EXPENSES BY DEPARTMENT BY CATEGORY DETAIL

EXPENSE SUMMARY BY FUND - WATER SEWER FUND

		Budget 09	Summary of all depts W/S Fund 12/12's	Calculated Diff Budget09 vs Budget10	Proposed Budget10	
	<u>5000 WAGES/SALARIES</u>					
50-	5001 regular salaries	335,300	338,847	19,800	355,100	
50-	5010 overtime	11,440	12,426	240	11,680	
50-	5020 temp/part-time	0	0	0	0	
50-	5040 council stipends	0	0	0	0	
50-	5050 incentive pay - deferred compen	0	0	0	0	incl 3% incr with contract neg in
	<u>TOTAL WAGES/SALARIES</u>	<u>346,740</u>	<u>351,273</u>	<u>20,040</u>	<u>366,780</u>	process, incr with fin coord split
	<u>5100 EMPLOYEE BENEFITS</u>					
50-	5101 social security	26,800	26,425	1,490	28,290	
50-	5200 health insurance	71,175	93,536	2,205	73,380	
50-	5300 worker's compensation	0	0	0	0	
50-	5350 unemployment insurance	0	0	0	0	
50-	5400 imrf	33,750	33,343	2,345	36,095	
50-	5500 retirement health benefits	1,000	980	100	1,100	
50-	5650 police pension	0	0	0	0	
50-	5700 fd death benefits	0	0	0	0	
50-	5800 phys/cdl/drug test/shots	300	393	100	400	assume up to 25% empl contr for
	<u>TOTAL EMPLOYEE BENEFITS</u>	<u>133,025</u>	<u>154,677</u>	<u>6,240</u>	<u>139,265</u>	dependents' hlt ins in three years
	<u>TOTAL PERSONNEL EXPENSES</u>	<u>479,765</u>	<u>505,949</u>	<u>26,280</u>	<u>506,045</u>	
	<u>6000 GENERAL EXPENSES</u>					
0-	6001 office supplies	4,850	981	-700	4,150	
0-	6020 dues & memberships	500	335	0	500	
0-	6040 training, conf, educ reimb	3,000	1,584	-500	2,500	
0-	6060 cm expenses	0	0	0	0	
0-	6061 mayor expenses	0	0	0	0	
0-	6062 council expenses	0	0	0	0	
0-	6065 economic dev/planning exp	0	0	0	0	
0-	6066 plan & dev - tif III	0	0	0	0	
0-	6070 rental - uniforms	2,300	2,168	0	2,300	
0-	6075 rents & leases	36,625	36,660	1,315	37,940	
0-	6080 sundry - misc exp	600	185	-300	300	
0-	6085 community relations	0	0	0	0	includes building rent to gf,
0-	6090 general insurance	0	0	0	0	training for water/sewer licenses,
	<u>TOTAL GENERAL EXPENSES</u>	<u>47,875</u>	<u>41,912</u>	<u>-185</u>	<u>47,690</u>	and other
	<u>6200 MONITORING & PERMITS</u>					
0-	6210 permits	13,500	13,000	1,500	15,000	
0-	6230 lab equipment/samples exp	3,000	5,352	2,300	5,300	includes EPA permits for sewer
0-	6260 clean up/disposal	32,500	32,500	0	32,500	production facilities, and disposal
	<u>TOTAL MONITORING & PERMITS EXPENSES</u>	<u>49,000</u>	<u>50,852</u>	<u>3,800</u>	<u>52,800</u>	of waste
	<u>6300 UTILITIES</u>					
0-	6301 telephone	12,700	12,984	500	13,200	
0-	6320 water/sewer	150	552	490	640	
0-	6330 electric	174,800	190,726	22,605	197,405	
0-	6335 hist soc util/cem chap util	0	0	0	0	Includes 3.5% Incr in
0-	6336 senior center util & other	0	0	0	0	elec/water/sewer as rate incr, Incl
0-	6340 electric street lights	0	0	0	0	a 24/7 phone line for chatter box
0-	6350 misc - julie locates	1,500	456	-500	1,000	alarm system, electric 24/7 at
0-	6360 pager rental	0	0	0	0	sewage plant for
0-	6380 ub convenience fee	0	0	0	0	transmission/infiltration
	<u>TOTAL UTILITIES EXPENSES</u>	<u>189,150</u>	<u>204,717</u>	<u>23,095</u>	<u>212,245</u>	regulations

ITY OF MASCOUTAH

XPENSES BY DEPARTMENT BY CATEGORY DETAIL

XPF - SUMMARY BY FUND - WATER SEWER FUND

		Budget 09	Summary of all depts W/S Fund 12/12's	Calculated Diff Budget09 vs Budget10	Proposed Budget10	
	<u>6500 MAINTENANCE & REPAIR</u>					
50-	6510 M&R - equipment	14,600	21,667	6,900	21,500	
50-	6515 M&R - office equipment	0	0	0	0	
50-	6520 M&R - building/facilities	40,450	13,252	950	41,400	
50-	6530 M&R - vehicles/equipment	4,800	2,970	0	4,800	
50-	6540 M&R - grounds/street row	0	30	200	200	
50-	6550 M&R - transmission/collection	90,000	64,697	-10,000	80,000	incl money in transmission to ramp
50-	6555 M&R - streets/sidewalks	0	0	0	0	up pump signal water tower, no
50-	6560 M&R - special projects	50,000	973	-50,000	0	special projects because listed
50-	6565 M&R - IDOT & other	0	0	0	0	100k projects in projects category,
50-	6570 M&R - MFT	0	0	0	0	money for retaining wall at plant,
	<u>TOTAL MAINT & REPAIR EXPENSES</u>	<u>199,850</u>	<u>103,588</u>	<u>-51,950</u>	<u>147,900</u>	older equip Increased repairs anticipated
	<u>6700 SUPPLIES & EQUIPMENT</u>					
50-	6710 general supplies	3,050	7,014	2,950	6,000	
50-	6720 chemicals	7,000	11,602	4,200	11,200	
50-	6730 inventory supplies	74,000	45,298	-19,800	54,200	
50-	6740 tools/small parts	3,800	3,228	-300	3,500	
50-	6741 sec a/r supplies (negative ok)	0	-1,141	0	0	incr in fuel as per cost, includes
50-	6750 production - fuel/diesel	0	0	0	0	chemical incr for sewer
50-	6760 gas, diesel, & oil	8,620	10,885	3,080	11,700	distribution testings, inv supp to
50-	6770 non-vehicle oil & lubricants	100	0	0	100	maintain meter change out for old
	<u>TOTAL SUPPLIES & EQUIP EXPENSES</u>	<u>96,570</u>	<u>76,886</u>	<u>-9,870</u>	<u>86,700</u>	and dead meters
	<u>7000 PROFESSIONAL SERVICES</u>					
50-	7001 legal	0	0	0	0	
50-	7100 accounting-audit	0	0	0	0	
50-	7200 computers	0	0	0	0	
50-	7300 other - twm/bhmg/etc	20,000	6,084	-7,000	13,000	
50-	7310 other - tac	44,000	43,413	2,500	46,500	
50-	7400 other	0	0	0	0	includes contract with TAC for
50-	7500 contractual services	102,800	65,270	-22,800	80,000	sewer plant operator, incl water
	<u>TOTAL PROFESSIONAL SERVICES</u>	<u>166,800</u>	<u>114,767</u>	<u>-27,300</u>	<u>139,500</u>	tower maint work in contractual
	<u>7900 WHOLESALE/RETAIL</u>					
50-	7901 limea power purchase	0	0	0	0	includes water for resale, incl
50-	7910 water - purchase	370,000	337,502	0	370,000	utility tax calc back to gf based on
50-	7920 garbage	0	0	0	0	formula in code: div util tax billed
50-	7930 municipal utility tax	23,750	22,025	0	23,750	by 3 and mult by 5 for amount
50-	7940 purchase/reimburse	0	0	0	0	owed back to gf in addition to
50-	7950 fund raiser	0	0	0	0	amount billed and budget addtl
	<u>TOTAL WHOLESALE/RETAIL</u>	<u>393,750</u>	<u>359,527</u>	<u>0</u>	<u>393,750</u>	amount as expense, other is liab

ITY OF MASCOUTAH

XPENSES BY DEPARTMENT BY CATEGORY DETAIL

XPE SUMMARY BY FUND - WATER SEWER FUND

	Budget 09	Summary of all depts W/S Fund 12/12's	Calculated Diff Budget09 vs Budget10	Proposed Budget10	
50- 8000 OTHER EXPENSES					
50- 8030 general overhead contr	244,972	244,972	12,348	257,320	Incr as calculated with auditor
50- 8010 developer exp (ln/out)	0	0	0	0	
	TOTAL OTHER EXPENSES	244,972	12,348	257,320	
	TOTAL OPERATING EXPENSES	1,867,732	-23,782	1,843,950	-1.27%
	<i>total operating expenses minus wholesale/retail</i>	<i>1,473,982</i>	<i>-23,782</i>	<i>1,450,200</i>	-1.61%
50- 8200 CAPITAL PROJECTS	25,600	20,400	119,400	145,000	
50- 0	0	0	58,000	58,000	
50- 0	0	0	0	0	
50- 0	0	0	0	0	
50- 0	0	0	0	0	
	TOTAL CIP EXPENSES	25,600	177,400	203,000	see detail CIP/FAR separate sht
50- 8500 FIXED ASSET REPLACEMENT	0	0	0	0	
50- 0	0	0	15,000	15,000	
50- 0	0	0	0	0	
50- 0	0	0	0	0	
50- 0	0	0	0	0	
	TOTAL FAR EXPENSES	0	15,000	15,000	see detail CIP/FAR separate sht
	PROJECTS				
	915,500	51,960	-125,500	790,000	
	2,140,925	2,088,765	-1,140,925	1,000,000	
	133,500	133,900	-133,500	0	
	1,962	22,467	79,138	81,100	
	0	0	220,000	220,000	
	TOTAL PROJECT EXPENSES	3,191,887	-1,100,787	2,091,100	see project detail separate sht
50- 9000 DEBT PAYMENTS	197,480	187,337	-15,115	182,365	
50- 47,005	47,005	40,960	33,000	80,005	
50- 960	960	350	16,710	17,670	
	TOTAL DEBT EXPENSES	245,445	34,595	280,040	see debt detail separate sheet
	TOTAL NON-OPERATING EXPENSES	3,462,932	-873,792	2,589,140	-25.23%
	TOTAL ALL EXPENSES	5,330,664	-897,574	4,433,090	-16.84%
	TOTAL EXPENSES MINUS PROJECTS	2,138,777	203,213	2,341,990	9.50%
	TOTAL EXPENSES MINUS PROJECTS, DEBT, & WHOLESALE/RETAIL	1,523,332	168,618	1,691,950	11.07%

ITY OF MASCOUTAH

XPENSES BY DEPARTMENT BY CATEGORY DETAIL

XPENSE SUMMARY BY FUND - LIGHT FUND

		Budget 09	Summary of all depts Light Fund 12/12's	Calculated Diff Budget09 vs Budget10	Proposed Budget10	
	5000 WAGES/SALARIES					
00-	5001 regular salaries	646,100	656,039	34,900	681,000	
00-	5010 overtime	18,215	18,532	485	18,700	
00-	5020 temp/part-time	22,900	23,022	2,400	25,300	
00-	5040 council stipends	0	0	0	0	assume 3% Incr with contract neg
00-	5050 incentive pay - deferred comp	0	0	0	0	in process, inc with fin coord
	TOTAL WAGES/SALARIES	687,215	697,592	37,785	725,000	split, incl dispatchers 24/7
	5100 EMPLOYEE BENEFITS					
00-	5101 social security	52,860	52,463	2,360	55,220	
00-	5200 health insurance	161,355	169,270	1,395	162,750	
00-	5300 worker's compensation	0	0	0	0	
00-	5350 unemployment insurance	0	0	0	0	
00-	5400 lmrf	65,660	65,183	4,170	69,830	
00-	5500 retirement health benefits	2,950	2,224	-600	2,350	
00-	5650 police pension	0	0	0	0	
00-	5700 fd death benefits	0	0	0	0	
00-	5800 phys/cdl/drug test/shots	900	876	0	900	assume up to 25% empl contr for
	TOTAL EMPLOYEE BENEFITS	283,725	290,016	7,325	291,050	dependents' hlth ins in three years
	TOTAL PERSONNEL EXPENSES	970,940	987,607	45,110	1,016,050	
	6000 GENERAL EXPENSES					
200-	6001 office supplies	8,300	1,984	-3,800	4,500	
200-	6020 dues & memberships	0	0	0	0	
200-	6040 training,conf,educ reimb	10,300	9,619	-500	9,800	
200-	6060 cm expenses	0	0	0	0	
200-	6061 mayor expenses	0	0	0	0	
200-	6062 council expenses	0	0	0	0	
200-	6065 economic dev/planning exp	0	0	0	0	
200-	6066 plan & dev - tif III	7,300	6,584	-100	7,200	
200-	6070 rental - uniforms	66,295	65,330	675	66,970	decr office sup, training for
200-	6075 rents & leases	1,000	10	-900	100	lineman, incl bldg rent back to gf
200-	6080 sundry - misc exp	0	0	0	0	from electric prod and distr calc
200-	6085 community relations	0	0	0	0	with auditor approval, incl rent for
200-	6090 general insurance	0	0	0	0	storage of equip, poles, etc
	TOTAL GENERAL EXPENSES	93,195	83,526	-4,625	88,570	
	6200 MONITORING & PERMITS					
200-	6210 permits	7,000	6,265	0	7,000	
200-	6230 lab equipment/samples exp	2,000	1,200	0	2,000	
200-	6260 clean up/disposal	2,000	1,169	0	2,000	
	TOTAL MONITORING & PERMITS EXPENSES	11,000	8,634	0	11,000	

ITY OF MASCOUATAH

XPENSES BY DEPARTMENT BY CATEGORY DETAIL

XPI : SUMMARY BY FUND - LIGHT FUND

	Budget 09	Summary of all depts Light Fund 12/12's	Calculated Diff Budget09 vs Budget10	Proposed Budget10	
6300 UTILITIES					
00-	6301 telephone	7,375	6,597	-175	7,200
00-	6320 water/sewer	1,100	1,798	775	1,875
00-	6330 electric	6,300	12,982	6,750	13,050
00-	6335 hist soc util/cem chap util	0	0	0	0
00-	6336 senior center util & other	0	0	0	0
00-	6340 electric street lights	60,000	60,000	0	60,000
00-	6350 misc - Julie locates	1,400	929	0	1,400
00-	6360 pager rental	0	0	0	0
00-	6380 ub convenience fee	0	0	0	0
	TOTAL UTILITIES EXPENSES	76,175	82,305	7,350	83,525
assume 3.5% Incr in elect/water/sewer as rate Incr, note: the electric at the plant varies due to pump running time and temperature					
6500 MAINTENANCE & REPAIR					
00-	6510 M&R - equipment	72,000	62,706	3,000	75,000
00-	6515 M&R - office equipment	1,300	1,747	100	1,400
00-	6520 M&R - building/facilities	4,900	3,043	100	5,000
00-	6530 M&R - vehicles/equipment	21,000	11,930	-900	20,100
00-	6540 M&R - grounds/street row	1,200	0	-200	1,000
00-	6550 M&R - transmission/collection	100,000	90,000	0	100,000
00-	6555 M&R - streets/sidewalks	14,000	11,021	-2,000	12,000
00-	6560 M&R - special projects	7,500	6,592	22,500	30,000
00-	6565 M&R - IDOT & other	0	0	0	0
00-	6570 M&R - MFT	0	0	0	0
	TOTAL MAINT & REPAIR EXPENSES	221,900	187,039	22,600	244,500
Includes money for plant generator repair, transformer in distribution and special project money for meter change out program to radio read meters					
6700 SUPPLIES & EQUIPMENT					
00-	6710 general supplies	4,710	4,202	0	4,710
00-	6720 chemicals	9,000	1,463	-500	8,500
00-	6730 inventory supplies	73,900	70,000	-3,900	70,000
00-	6740 tools/small parts	17,000	8,384	-5,500	11,500
00-	6741 sec a/r supplies (negative ok)	0	-35,218	0	0
00-	6750 production - fuel/diesel	90,000	80,000	0	90,000
00-	6760 gas, diesel, & oil	20,000	29,697	14,000	34,000
00-	6770 non-vehicle oil & lubricants	2,600	0	-100	2,500
	TOTAL SUPPLIES & EQUIP EXPENSES	217,210	158,528	4,000	221,210
Incr fuel budget as per price Incr, Includes budget for some new tools needed with new substation and inventory stock as in past budgets					
7000 PROFESSIONAL SERVICES					
00-	7001 legal	7,500	3,741	-2,500	5,000
00-	7100 accounting-audit	0	0	0	0
00-	7200 computers	0	0	0	0
00-	7300 other - twm/bhmg/etc	35,000	62,496	2,000	37,000
00-	7310 other - tac	0	0	0	0
00-	7400 other	0	0	0	0
00-	7500 contractual services	22,500	5,781	-10,000	12,500
	TOTAL PROFESSIONAL SERVICES	65,000	72,018	-10,500	54,500
Includes bhmg for scada upgrades, contractual for tree trimming/removal and some legal based on previous years					

CITY OF MASCOUTAH

EXPENSES BY DEPARTMENT BY CATEGORY DETAIL

EXPENSE SUMMARY BY FUND - LIGHT FUND

	Budget 09	Summary of all depts Light Fund 12/12's	Calculated Diff Budget09 vs Budget10	Proposed Budget10	
<u>7900 WHOLESALE/RETAIL</u>					
00- 7901	2,675,500	2,662,342	93,000	2,768,500	used ratio + 4% to cover Incr
00- 7910	0	0	0	0	
00- 7920	0	0	0	0	
00- 7930	0	0	0	0	
00- 7940	0	0	0	0	
00- 7950	0	0	0	0	
	<u>TOTAL WHOLESALE/RETAIL</u>	<u>2,675,500</u>	<u>2,662,342</u>	<u>93,000</u>	<u>2,768,500</u>
<u>8000 OTHER EXPENSES</u>					
00- 8030	287,522	239,844	14,957	302,479	incr as calc with auditor
00- 8010	0	-284,427	0	0	
	<u>TOTAL OTHER EXPENSES</u>	<u>287,522</u>	<u>-44,583</u>	<u>14,957</u>	<u>302,479</u>
	<u>TOTAL OPERATING EXPENSES</u>	<u>4,618,442</u>	<u>4,197,418</u>	<u>171,892</u>	<u>4,790,334</u> 3.72%
	<i>total operating expenses minus wholesale/retail</i>	<i>1,942,942</i>	<i>1,535,076</i>	<i>78,892</i>	<i>2,021,834</i> 4.06%
<u>8200 CAPITAL PROJECTS</u>					
00- 8200	303,000	271,069	-283,000	20,000	
00- 8200	0	0	40,000	40,000	
00- 8200	0	0	100,000	100,000	
00- 8200	0	0	80,000	80,000	
00- 8200	0	0	0	0	
	<u>TOTAL CIP EXPENSES</u>	<u>303,000</u>	<u>271,069</u>	<u>-63,000</u>	<u>240,000</u> see detail CIP/FAR separate sht
<u>8500 FIXED ASSET REPLACEMENT</u>					
00- 8500	72,000	65,000	-72,000	0	
00- 8500	0	0	92,000	92,000	
00- 8500	0	0	58,000	58,000	
00- 8500	0	0	170,000	170,000	
00- 8500	0	0	0	0	
	<u>TOTAL FAR EXPENSES</u>	<u>72,000</u>	<u>65,000</u>	<u>248,000</u>	<u>320,000</u> see detail CIP/FAR separate sht
<u>PROJECTS</u>					
	0	0	0	0	
	0	0	0	0	
	0	0	0	0	
	0	0	0	0	
	0	0	0	0	
	<u>TOTAL PROJECT EXPENSES</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>9000 DEBT PAYMENTS</u>					
00- 9000	71,015	71,015	-1,783	69,233	
00- 9000	480	480	270	750	
00- 9000	0	113,345	258,908	258,908	
	<u>TOTAL DEBT EXPENSES</u>	<u>71,495</u>	<u>184,840</u>	<u>257,396</u>	<u>328,891</u> see debt detail separate sheet
	<u>TOTAL NON-OPERATING EXPENSES</u>	<u>446,495</u>	<u>520,909</u>	<u>442,396</u>	<u>888,891</u> 99.08%
	<u>TOTAL ALL EXPENSES</u>	<u>5,064,937</u>	<u>4,718,327</u>	<u>614,288</u>	<u>5,679,225</u> 12.13%
	<u>TOTAL EXPENSES MINUS PROJECTS, DEBT, & WHOLESALE/RETAIL</u>	<u>2,317,942</u>	<u>1,871,145</u>	<u>263,892</u>	<u>2,581,834</u> 11.38%

CITY OF MASCOUTAH

EXPENSES BY DEPARTMENT BY CATEGORY DETAIL

EXPENSE SUMMARY BY FUND - PARKS & RECREATION FUND

		Summary of all depts Parks & Rec 12/12's	Calculated Diff Budget09 vs Budget10	Proposed Budget10	
	Budget 09				
	<u>5000 WAGES/SALARIES</u>				
30-	5001 regular salaries	0	0	0	
30-	5010 overtime	7,000	5,149	-1,000	6,000
30-	5020 temp/part-time	81,750	78,200	0	81,750
30-	5040 council stipends	0	0	0	0
30-	5050 incentive pay - deferred compe	0	0	0	0
	TOTAL WAGES/SALARIES	88,750	83,349	-1,000	87,750
					incl no incr for pool personnel (same lump sum), decr ot some
	<u>5100 EMPLOYEE BENEFITS</u>				
30-	5101 social security	6,400	6,400	0	6,400
30-	5200 health insurance	0	0	0	0
30-	5300 worker's compensation	0	0	0	0
30-	5350 unemployment insurance	0	0	0	0
30-	5400 imrf	0	0	0	0
30-	5500 retirement health benefits	0	0	0	0
30-	5650 police pension	0	0	0	0
30-	5700 fd death benefits	0	0	0	0
30-	5800 phys/cdl/drug test/shots	0	0	0	0
	TOTAL EMPLOYEE BENEFITS	6,400	6,400	0	6,400
					as related to pool empl
	TOTAL PERSONNEL EXPENSES	95,150	89,749	-1,000	94,150
	<u>6000 GENERAL EXPENSES</u>				
30-	6001 office supplies	400	272	0	400
30-	6020 dues & memberships	0	0	0	0
30-	6040 training,conf,educ reimb	1,300	0	-500	800
30-	6060 cm expenses	0	0	0	0
30-	6061 mayor expenses	0	0	0	0
30-	6062 council expenses	0	0	0	0
30-	6065 economic dev/planning exp	0	0	0	0
30-	6066 plan & dev - tif III	0	0	0	0
30-	6070 rental - uniforms	1,150	940	-200	950
30-	6075 rents & leases	0	0	0	0
30-	6080 sundry - misc exp	0	-78	150	150
30-	6085 community relations	0	-3,503	0	0
30-	6090 general insurance	0	0	0	0
	TOTAL GENERAL EXPENSES	2,850	-2,369	-550	2,300
					comm rel credit due to July 4th donations (all detail tracked by committee), uniforms and training for lifeguards
	<u>6200 MONITORING & PERMITS</u>				
30-	6210 permits	0	0	0	0
30-	6230 lab equipment/samples exp	0	0	0	0
30-	6260 clean up/disposal	0	0	0	0
	TOTAL MONITORING & PERMITS EXPENSES	0	0	0	0

ITY OF MASCOUTAH

XPENSES BY DEPARTMENT BY CATEGORY DETAIL

XPENSE SUMMARY BY FUND - PARKS & RECREATION FUND

		Summary of all depts Parks & Rec 12/12's	Calculated Diff Budget09 vs Budget10	Proposed Budget10	
	Budget 09				
	<u>6300 UTILITIES</u>				
30-	6301 telephone	1,900	1,513	-400	1,500
30-	6320 water/sewer	5,800	4,146	-900	4,900
30-	6330 electric	49,600	52,262	7,340	56,940
30-	6335 hist soc util/cem chap util	0	0	0	0
30-	6336 senior center util & other	0	0	0	0
30-	6340 electric street lights	0	0	0	0
30-	6350 misc - julie locates	0	0	0	0
30-	6360 pager rental	0	0	0	0
30-	6380 ub convenience fee	0	0	0	0
	TOTAL UTILITIES EXPENSES	57,300	57,921	6,040	63,340
					incr
	<u>6500 MAINTENANCE & REPAIR</u>				
30-	6510 M&R - equipment	10,000	6,245	-800	9,200
30-	6515 M&R - office equipment	250	0	-150	100
30-	6520 M&R - building/facilities	18,500	20,143	500	19,000
30-	6530 M&R - vehicles/equipment	300	162	0	300
30-	6540 M&R - grounds/street row	350	4,973	4,150	4,500
30-	6550 M&R - transmission/collection	0	0	0	0
30-	6555 M&R - streets/sidewalks	0	0	0	0
30-	6560 M&R - special projects	2,500	3,800	0	2,500
30-	6565 M&R - IDOT & other	0	0	0	0
30-	6570 M&R - MFT	0	0	0	0
	TOTAL MAINT & REPAIR EXPENSES	31,900	35,323	3,700	35,600
					incr
	<u>6700 SUPPLIES & EQUIPMENT</u>				
30-	6710 general supplies	10,400	7,596	-3,100	7,300
30-	6720 chemicals	8,000	7,446	-500	7,500
30-	6730 inventory supplies	10,000	13,000	3,500	13,500
30-	6740 tools/small parts	1,700	774	-500	1,200
30-	6741 sec a/r supplies (negative ok)	0	0	0	0
30-	6750 production - fuel/diesel	0	0	0	0
30-	6760 gas, diesel, & oil	2,800	4,783	2,000	4,800
30-	6770 non-vehicle oil & lubricants	0	0	0	0
	TOTAL SUPPLIES & EQUIP EXPENSES	32,900	33,599	1,400	34,300
					costs
	<u>7000 PROFESSIONAL SERVICES</u>				
30-	7001 legal	0	0	0	0
30-	7100 accounting-audit	0	0	0	0
30-	7200 computers	0	0	0	0
30-	7300 other - twm/bhmg/etc	0	0	0	0
30-	7310 other - tac	0	0	0	0
30-	7400 other	0	0	0	0
	7500 contractual services	0	0	0	0
	TOTAL PROFESSIONAL SERVICES	0	0	0	0

CITY OF MASCOUTAH

EXPENSES BY DEPARTMENT BY CATEGORY DETAIL

EXPENSE SUMMARY BY FUND - PARKS & RECREATION FUND

	Budget 09	Summary of all depts Parks & Rec 12/12's	Calculated Diff Budget09 vs Budget10	Proposed Budget10	
30-	<u>7900 WHOLESALE/RETAIL</u>				
30-	7901	Imea power purchase	0	0	0
30-	7910	water - purchase	0	0	0
30-	7920	garbage	0	0	0
30-	7930	municipal utility tax	0	0	0
30-	7940	purchase/reimburse	0	0	0
30-	7950	fund raiser	0	0	0
	TOTAL WHOLESALE/RETAIL		0	0	0
30-	<u>8000 OTHER EXPENSES</u>				
30-	8030	general overhead contr	12,258	12,258	535
30-	8010	developer exp (in/out)	0	0	0
	TOTAL OTHER EXPENSES		12,258	12,258	535
	TOTAL OPERATING EXPENSES		232,358	226,481	10,125
					242,483 4.36%
30-	<u>8200 CAPITAL PROJECTS</u>				
30-			7,500	7,000	-7,500
30-			0	0	0
30-			0	0	0
30-			0	0	0
30-			0	0	0
30-			0	0	0
	TOTAL CIP EXPENSES		7,500	7,000	-7,500
					0 see detail far/cip sep sheet
130-	<u>8500 FIXED ASSET REPLACEMENT</u>				
130-			12,000	1,500	-9,000
130-			0	0	0
130-			0	0	0
130-			0	0	0
130-			0	0	0
130-			0	0	0
	TOTAL FAR EXPENSES		12,000	1,500	-9,000
					3,000 see detail far/cip sep sheet
	<u>PROJECTS</u>				
			0	0	0
			0	0	0
			0	0	0
			0	0	0
			0	0	0
	TOTAL PROJECT EXPENSES		0	0	0
130-	<u>9000 DEBT PAYMENTS</u>				
130-			66,882	72,858	5,976
130-			0	0	0
130-			0	0	0
	TOTAL DEBT EXPENSES		66,882	72,858	5,976
	TOTAL NON-OPERATING EXPENSES		86,382	81,358	-10,524
					75,858 -12.18%
	TOTAL ALL EXPENSES		318,740	307,839	-399
	TOTAL EXPENSES MINUS DEBT		251,858	234,981	-6,375
					245,483 -2.53%

CITY OF MASCOUTAH

EXPENSES BY DEPARTMENT BY CATEGORY DETAIL

EXPENSE SUMMARY BY FUND - GENERAL FUND

		Budget 09	Summary of all depts General Fund 12/12's	Calculated Diff Budget09 vs Budget10	Proposed Budget10	
	<u>5000 WAGES/SALARIES</u>					
00-	5001 regular salaries	1,393,050	1,377,782	20,640	1,413,690	assume 3% incr, 30% fin coord split
00-	5010 overtime	69,700	90,141	-7,115	62,585	out of gf, council all paid as ord, police
00-	5020 temp/part-time	42,245	40,000	-4,075	38,170	less ot since full staff, streets less ot
00-	5040 council stipends	40,700	39,155	1,588	42,288	high due to snow removal,
00-	5050 incentive pay - deferred compen	0	0	0	0	police/cem/maint in contract
	<u>TOTAL WAGES/SALARIES</u>	<u>1,545,695</u>	<u>1,547,078</u>	<u>11,038</u>	<u>1,556,733</u>	negotiations, part-time includes summer grounds keeping
	<u>5100 EMPLOYEE BENEFITS</u>					
00-	5101 social security	118,550	118,537	1,015	119,565	
00-	5200 health insurance	279,850	286,265	-5,350	274,500	
00-	5300 worker's compensation	153,050	145,595	-550	152,500	
00-	5350 unemployment insurance	0	6,756	0	0	
00-	5400 imrf	63,300	64,214	745	64,045	
00-	5500 retirement health benefits	2,050	1,611	-400	1,650	
00-	5650 police pension	0	0	0	0	all work comp ins paid in lump sum
00-	5700 fd death benefits	0	0	0	0	under admin and split out in overhead
00-	5800 phys/cdl/drug test/shots	2,500	1,866	-550	1,950	calculation, assume employee contr
	<u>TOTAL EMPLOYEE BENEFITS</u>	<u>619,300</u>	<u>624,844</u>	<u>-5,090</u>	<u>614,210</u>	up to 25% of dependents' premium within three years
	<u>TOTAL PERSONNEL EXPENSES</u>	<u>2,164,995</u>	<u>2,171,922</u>	<u>5,948</u>	<u>2,170,943</u>	
	<u>6000 GENERAL EXPENSES</u>					
00-	6001 office supplies	52,300	43,768	-2,750	49,550	
00-	6020 dues & memberships	6,850	5,945	-750	6,100	
00-	6040 training, conf, educ reimb	26,200	19,075	-5,850	20,350	office supplies includes all postage for
00-	6060 cm expenses	3,500	2,750	0	3,500	mo utility bills (approx \$2500/mo),
00-	6061 mayor expenses	5,000	5,000	-200	4,800	FY10 no contracted empl for planning
00-	6062 council expenses	7,000	3,698	-1,000	6,000	included, general ins is one payment
00-	6065 economic dev/planning exp	20,000	24,651	3,500	23,500	then split out in overhead calculation,
00-	6066 plan & dev - tif III	0	0	0	0	includes tractor pmt, copiers, &
00-	6070 rental - uniforms	4,550	3,933	-225	4,325	phones in rents/leases, cut what could
00-	6075 rents & leases	58,500	67,575	-5,500	53,000	to get to overall gf 5% decr, also
00-	6080 sundry - misc exp	8,500	9,358	0	8,500	included in this is increase in planning
00-	6085 community relations	7,500	4,888	5,500	13,000	& dev expenses of \$24,500 as
00-	6090 general insurance	195,000	219,735	25,000	220,000	recommended by finance committee
	<u>TOTAL GENERAL EXPENSES</u>	<u>394,900</u>	<u>410,376</u>	<u>17,725</u>	<u>412,625</u>	and \$5000 for main street as matching program recommended by finance committee
	<u>6200 MONITORING & PERMITS</u>					
00-	6210 permits	0	0	0	0	
00-	6230 lab equipment/samples exp	0	0	0	0	this is in for police if need to dispose
00-	6260 clean up/disposal	250	0	0	250	of needles or med supplies etc as
	<u>TOTAL MONITORING & PERMITS EXPENSES</u>	<u>250</u>	<u>0</u>	<u>0</u>	<u>250</u>	specified

CITY OF MASCOUTAH

EXPENSES BY DEPARTMENT BY CATEGORY DETAIL

EXPENSE SUMMARY BY FUND - GENERAL FUND

		Summary of all depts General Fund	Calculated Diff Budget09 vs Budget10	Proposed Budget10	
	Budget 09	12/12's			
	<u>6300 UTILITIES</u>				
00-	6301 telephone	14,700	15,644	200	14,900
00-	6320 water/sewer	1,675	1,367	-190	1,485
00-	6330 electric	28,050	27,387	950	29,000
00-	6335 hist soc util/cem chap util	4,400	5,025	600	5,000
00-	6336 senior center util & other	8,600	11,100	400	9,000
00-	6340 electric street lights	0	0	0	0
00-	6350 misc - julie locates	0	0	0	0
00-	6360 pager rental	0	0	0	0
00-	6380 ub convenience fee	0	0	0	0
	TOTAL UTILITIES EXPENSES	57,425	60,522	1,960	59,385
	<u>6500 MAINTENANCE & REPAIR</u>				
00-	6510 M&R - equipment	21,000	19,999	-700	20,300
00-	6515 M&R - office equipment	1,450	364	-300	1,150
00-	6520 M&R - building/facilities	10,000	5,503	-2,000	8,000
00-	6530 M&R - vehicles/equipment	18,500	21,158	500	19,000
00-	6540 M&R - grounds/street row	15,000	14,194	-9,050	5,950
00-	6550 M&R - transmission/collection	0	0	0	0
00-	6555 M&R - streets/sidewalks	10,000	13,586	0	10,000
00-	6560 M&R - special projects	0	3,525	10,000	10,000
00-	6565 M&R - IDOT & other	0	0	0	0
00-	6570 M&R - MFT	0	0	0	0
	TOTAL MAINT & REPAIR EXPENSES	75,950	78,329	-1,550	74,400
	<u>6700 SUPPLIES & EQUIPMENT</u>				
00-	6710 general supplies	19,250	15,650	-3,750	15,500
00-	6720 chemicals	10,450	11,588	250	10,700
00-	6730 inventory supplies	17,000	20,218	-1,500	15,500
00-	6740 tools/small parts	4,750	2,607	-1,250	3,500
00-	6741 sec a/r supplies (negative ok)	0	-2,713	0	0
00-	6750 production - fuel/diesel	0	0	0	0
00-	6760 gas, diesel, & oil	57,375	62,282	4,675	62,050
00-	6770 non-vehicle oil & lubricants	2,000	62	-1,450	550
	TOTAL SUPPLIES & EQUIP EXPENSES	110,825	109,694	-3,025	107,800
	<u>7000 PROFESSIONAL SERVICES</u>				
00-	7001 legal	50,000	39,830	-13,000	37,000
00-	7100 accounting-audit	15,000	15,000	-1,000	14,000
00-	7200 computers	20,000	19,500	-500	19,500
00-	7300 other - twm/bhmg/etc	17,000	19,794	3,000	20,000
00-	7310 other - tac	0	0	0	0
00-	7400 other	4,600	2,000	-1,100	3,500
00-	7500 contractual services	142,000	154,944	-62,250	79,750
	TOTAL PROFESSIONAL SERVICES	248,600	251,068	-74,850	173,750
	<u>7900 WHOLESALE/RETAIL</u>				
00-	7901 inea power purchase	0	0	0	0
00-	7910 water - purchase	0	0	0	0
00-	7920 garbage	0	0	0	0
00-	7930 municipal utility tax	0	0	0	0
00-	7940 purchase/reimburse	0	0	0	0
00-	7950 fund raiser	0	0	0	0
	TOTAL WHOLESALE/RETAIL	0	0	0	0

assumed budget for senior ctr etc. as
finance committee recommended
\$9000, actual agrmnt with hist socs
\$6k but have not needed to budget it,
assume 3.5% incr in elect/wtr/swr as
rate incr

primarily for police veh, cem decr
since doing road repairs this year,
need some for other equip and
facilities, includes salt bin supply and
pavement patches, cut what could to
get to net decr of 5% for gf, also
includes \$10,000 as finance
committee recommends for use at
community center with volunteer help
to upgrade building in maint dept

incr fuel bdgt due to cost incr, incl pol
uniforms in gen sup, chem for mosq
control, incl street signs & mat, cut
some depts to assist with 5% decr for
gf

no Buxton Inc in FY10, legal less
because contract neg over, need 38k
in contr for police dept pmts but can
cut due to no radio pmts anymore, cut
some in other since work with auditor
on gasb, added \$8000 as finance
committee recommended for
planning business park dev, etc. and
added \$8500 as finance committee
recommended for Gino to continue
some

CITY OF MASCOUTAH
EXPENSES BY DEPARTMENT BY CATEGORY DETAIL
EXPENSE SUMMARY BY FUND - GENERAL FUND

	Budget 09	Summary of all depts General Fund 12/12's	Calculated Diff Budget09 vs Budget10	Proposed Budget10	
8000 OTHER EXPENSES					incr with auditor from var funds back
8030 general overhead contr	-590,192	-590,192	-29,827	-620,019	to gf, 8010 shows exp for fy09 due to
8010 developer exp (ln/out)	0	10,888	0	0	sec ar bal but is actually zero because
TOTAL OTHER EXPENSES	-590,192	-579,304	-29,827	-620,019	last year same acct showed credit to
					net to zero
TOTAL OPERATING EXPENSES	2,462,753	2,502,607	-83,619	2,379,134	-3.40%
					percent changed from -5% due to
					finance comm recommendations
8200 CAPITAL PROJECTS					
	79,000	70,274	-79,000	0	
	0	0	39,000	39,000	
	0	0	0	0	
	0	0	0	0	
	0	0	0	0	
TOTAL CIP EXPENSES	79,000	70,274	-40,000	39,000	see detail far/cip separate sheet
8500 FIXED ASSET REPLACEMENT					
	27,200	26,000	28,400	55,600	
	0	0	28,820	28,820	
	0	0	8,735	8,735	
	0	0	12,505	12,505	
	0	0	0	0	
TOTAL FAR EXPENSES	27,200	26,000	78,460	105,660	see detail far/cip separate sheet
PROJECTS					
	0	0	0	0	
	0	0	0	0	
	0	0	0	0	
	0	0	0	0	
	0	0	0	0	
TOTAL PROJECT EXPENSES	0	0	0	0	
9000 DEBT PAYMENTS					
	41,602	19,295	-5,034	36,568	
	1,470	0	35	1,505	
	0	0	0	0	
TOTAL DEBT EXPENSES	43,072	19,295	-4,999	38,073	see detail debt separate sheet
TOTAL NON-OPERATING EXPENSES	149,272	115,569	33,461	182,733	22.42%
TOTAL ALL EXPENSES	2,612,025	2,618,176	-50,158	2,561,867	-1.92%
TOTAL EXPENSES MINUS DEBT	2,568,953	2,598,881	-45,159	2,523,794	-3.24%

EXPENSE DETAIL LEVEL

City of Mascoutah

Fiscal Year Budget 10

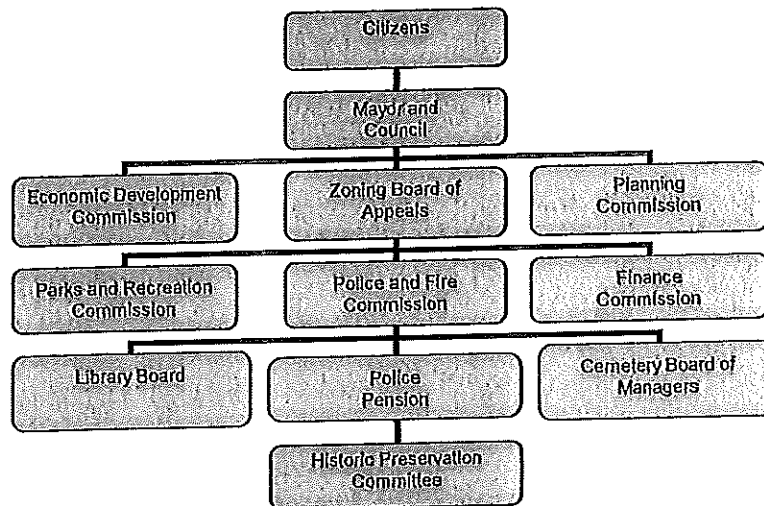
LEGISLATIVE BRANCH

City of Mascoutah

Fiscal Year Budget 10

Legislative Branch

Fiscal Year '10



Summary of Basic Function

The Legislative Department of the City includes all functions relating to the City Mayor and Council. This includes City wide Legislative and Policy efforts.

Council – Manager Form of Government

The council – manager form of local government combines the strong political leadership of elected officials in the form of a council with strong managerial experience of an appointed local government manager. Approximately 47% of US cities with populations of 5,000 or more adopted the council – manager form.

The Role of the Mayor and City Council

The Mayor and four City Council members act as the political head of the City. They are elected on a staggered basis. They are responsible for setting policy, approving the budget, determining the tax rate, and formulating broad long-term policies that outline the City's public function. The City Manager is appointed by the Council to carry out policy and ensure that the entire community is being served. The City Manager makes policy recommendations to the Council, but the Council may or may not adopt them and may modify their recommendations. The City Manager is bound by whatever policy action the Council takes.

The Mayor is Chief Elected Officer of the City and presides over all meetings. The City Council meets in formal session the 1st and 3rd Monday of every month.

Council related expenses are funded with the Administrative – General Government budget.

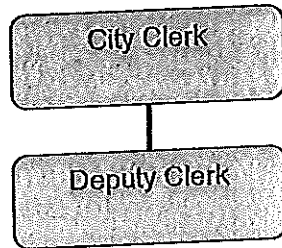
The City has commissions that are specialized in specific subjects. The Mayor, with advice and consent of the Council, appoints members to the Planning Commission, Economic Development Commission, Police and Fire Commission, Police Pension Board and other ad hoc commissions from time to time.

The commissions make recommendations to the Council, and the Council makes decisions based on those recommendations. Below are descriptions of each formal committee.

- **Planning Commission:** This seven member commission meets on a monthly basis and reviews pending development and annexation proposals for the City of Mascoutah. Members address proposed developments and annexations from a planning perspective by comparing the proposed land use to the City's Comprehensive Plan document. The commission formally votes and makes recommendations to the City Council.
- **Zoning Board of Appeals:** This commission consists of seven members that are appointed by the Mayor with the advice and consent of the Council as required by state statute. The commission evaluates variances, appeals, and special use zoning requests. The final determination regarding variance requests are concluded by the Zoning Board of Appeals while zoning recommendations are forwarded to the City Council for final review and determination.
- **Economic Development Commission:** This four member commission facilitates promotion of commercial, industrial, and residential development in the City. This commission meets on a monthly basis and the activities are coordinated through the Economic Development Coordinator. This commission makes recommendations to the Council on matters essential to the economic development of the City as expressed in the City Comprehensive Plan document.
- **Police and Fire Commission:** This commission consists of three members and meets on an as needed basis. This commission is responsible for the selection and appointment of the municipality's full time sworn police officers as set forth by the Illinois Compiled Statutes and City Code.
- **Police Pension Board:** This commission consists of six members and meets on a monthly basis. These members oversee the investment of Police Pension Fund Reserves as provided in the Illinois Pension Code.
- **Finance Commission:** This commission consists of three members and meets on a monthly basis. The purpose of the Finance Commission is to assist the Council and City staff in the development, review and promotion of sound fiscal policies and procedures for the City.
- **Library Board:** This commission consists of ten members and meets on a monthly basis to govern the operations of the public library and library services.
- **Parks and Recreation Commission:** This commission consists of seven members and meets on a monthly basis. This commission assists the Council in the promotion of parks and recreation in the City.
- **Cemetery Board of Managers:** This commission consists of five members and meets on an as needed basis to make recommendations to the Council with regards to the maintenance, care, repair, or ornamentation of the City's cemetery, lots, and graves.
- **Historic Preservation Committee:** This commission consists of five members and meets on an as needed basis to provide a mechanism to identify and preserve the historic and architectural characteristics of the City and foster and encourage preservation, restoration of structures, areas, and neighborhoods.

City Clerk

Fiscal Year '10



SUMMARY OF BASIC FUNCTIONS

The City Clerk is the custodian of all Official Records and Documents of the City. The Clerk is responsible for maintaining and filing all city records, ordinances, resolutions and all other records as required by the Illinois State Compiled Statutes. The Clerk issues and maintains records of all city business licenses, liquor licenses, mobile home licenses, vending machine licenses, and raffle licenses. The Clerk attests to and seals all documents of the City. The Deputy Clerk fills in for the City Clerk from time to time. The Clerk also provides Voter Registration services to City Residents and is the local election official. The Clerk facilitates cemetery sales and maintains records of cemetery lots and burials. The Clerk attends all City Council meetings (regular and special), records meetings, and prepares and maintains minutes of all City Council meetings. The Clerk also provides various other duties which include maintaining and coordinating codification updates and compliance, processing Freedom of Information Act requests, providing Notary Public service, administering oaths, and handling claims for the city's liability insurance.

SIGNIFICANT GOALS FOR FY '10

1. Implement and maintain new cemetery database and convert current cemetery files from index cards to database.
2. Implement and maintain drug testing program for all employees.
3. Aid in implementation and maintenance of new building permits database.
4. Aid in implementation and maintenance of new document management program.
5. Coordinate scanning of all ordinances and resolutions into the document management program.

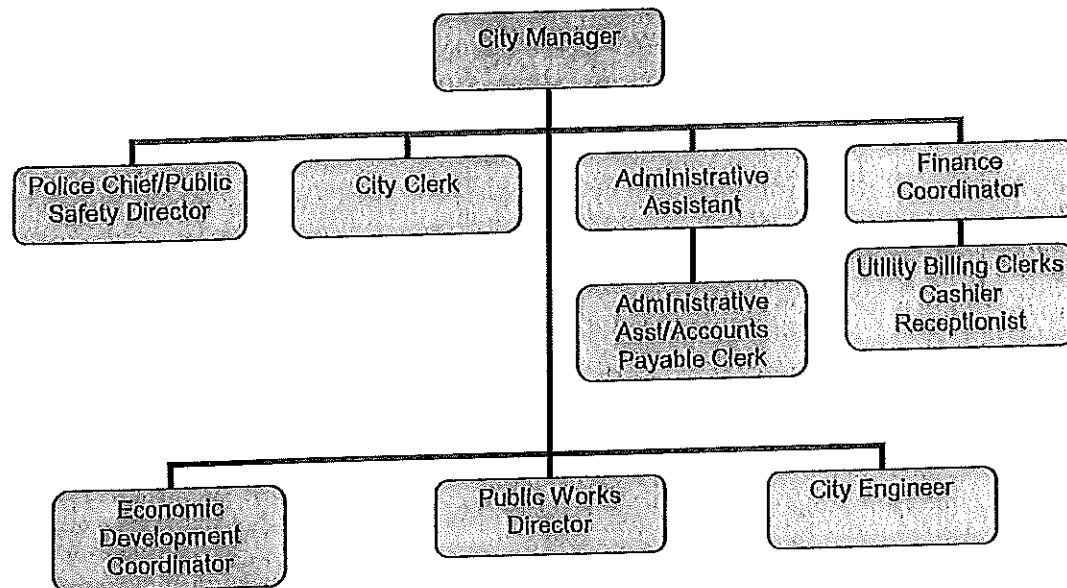
ADMINISTRATIVE DEPARTMENT

City of Mascoutah

Fiscal Year Budget 10

Administrative Department

Fiscal Year '10



SUMMARY OF BASIC FUNCTIONS

The Administrative Department serves and finances many matters of City wide concern. The City Manager is the Chief Administrative Officer (CAO) appointed by the Mayor and City Council to manage the day to day operations of the government with duties and authorities as defined by referendum established Council – City Manager form of government. All Department Heads and Consultants are responsible to coordinate their activities through the City Manager or his/her designee. Additionally, the City Manager acts as the Chief Budget Officer and is responsible for the interpretation, advisement and supervision of Council Policy.

The Public Safety Director in addition to Police/EMS leadership manages the Emergency Services Disaster Agency. This role has the responsibility to provide an emergency preparedness plan for the City Government. This will ensure safety and a well-devised course of action in case of a catastrophe. All costs affiliated are in house.

The Finance Coordinator supervises accounting and reporting tasks associated with City finances. These tasks include: forecasting revenues and expenditures, monitoring investments and cash reserves, overseeing accounts receivable/payable, payroll, utility billing, monthly financial reporting and assisting with formulating the City's Tax Levy. Additionally, the Finance Coordinator oversees the computer system, supervises utility billing department, and assists the City Manager with the supervision of Personnel records management along with preparation and day-to-day management of the budget.

The Administrative Assistant supervises the daily scheduling affairs of the City Manager and maintains and oversees the production of documents and correspondence. Additionally, this position is responsible for performing research, organizing applicable projects and coordinating responses to formal citizen inquiries to the City Manager. The Administrative Assistant also serves as Deputy Clerk to the Appointed City Clerk and assists with tasks for the City Engineer, Economic Development Coordinator, and Public Works Director.

The Administrative Assistant/Accounts Payable Clerk is a full time assistant to the City Manager, City Engineer, Economic Development Coordinator, Public Works Director, and the Finance Coordinator while working with the Administrative Assistant. This employee also oversees all accounts payable functions coordinating purchase orders and payments for all departments on a monthly basis.

The City Engineer reports to the City Manager. The position supervises and performs City related engineering functions including; design review of capital projects and subdivision development; and inspections, capital improvement plans, consulting contracts and all other engineering issues. The City Engineer also oversees various consulting engineers employed by the City to perform other engineering services. In addition, the City Engineer works closely with the Public Works Director and this entire department.

The Public Works Director reports to the City Manager. The Public Works Director supervises Electric, Water/Sewer, Streets, Maintenance, and Cemetery laborers. This position, along with the City Engineer, is responsible for the inspection of all new public improvements within new developments. This employee also inspects City construction projects when needed. This includes sewer, water and storm water system rehabilitation and extensions. This person also prepares and inspects all Motor Fuel Tax Road Maintenance Projects as well as responds to local drainage complaints. He is also the Chief Building Inspector, with a contract employee to assist.

The Economic Development Coordinator is responsible for developing and implementing a City-wide (comprehensive) economic development plan. This position is responsible to the City Manager and also acts as staff liaison to the Economic Development Commission. This employee works with the Engineer and Public Works Director on projects for the City as well as corresponds to any incoming development prospects.

The Utility Billing Department is responsible to the Finance Coordinator. The department consists of the Senior Utility Billing Clerk / Network Clerk, Utility Billing Clerk, Cashier, and Receptionist. These people are responsible for maintaining accurate accounting records regarding utility billing, accounts receivable, and cash receipting. They are responsible for service and responsiveness through counter service and telephone interaction throughout daily operating.

The City of Mascoutah also contracts annually for both Engineering and Legal Services. Mascoutah has enjoyed a long-standing relationship with the law firm Becker, Paulson, Hoerner & Thompson and the engineer firm Thouvenot, Wade, & Moerchen, Inc. From time to time the City may utilize other legal or engineering firms if a particular area of legal or engineering expertise is required.

SIGNIFICANT GOALS FOR FY '10

Administrative/Finance

1. Continue to produce long term feasibility of City technology:
 - a. Upgrade Computer System
 - b. Connectivity to main server from off-site locations
 - c. Upgrade City meter reading devices with automated meters
 - d. Provide all City forms available online with completing and emailing capability
 - e. Utilize phone system software on pc's
2. Continue to market to the Citizens of the City all of the customer service options available to pay utility bills
 - a. Monthly Credit Card (automated) payments
 - b. Budget Billing – same amount every month with 12th month analysis
 - c. Online Check Pay
 - d. View Utility Bills Online
3. Convert Building Permits, Cemetery, and Document Imaging to new system software
4. Expand information attainable through web page

Engineering Services

1. Oversee projects applicable to 2008GO Bond
 - a. Electric Phase I – major South Substation and Transmission Line Construction
 - b. North County Road Phase II Construction
2. Oversee North Terminal Lift Station & Gravity Sewer Project, IEPA Loan
3. Perform construction inspections and development plan reviews to minimize private engineering contract services
4. Research alternative company's for outsourcing development or project work to be done
5. Implement City digitized map printing program
6. Oversee NEQ waterline project
7. Oversee Failsafe project
8. Oversee Fuesser Road with biketrail Phase I project

CITY OF MASCOUATAH
EXPENSES BY DEPARTMENT BY CATEGORY DETAIL
ADMINISTRATION - GENERAL FUND

	Budget 09	Calculated 12/12's shaded is manual entry	Calculated Diff Budget09 vs Budget10	Proposed Budget10	
5000 WAGES/SALARIES					
00-50101- 5001 regular salaries	254,000	251,161	(18,820)	235,180	30% of fin coord sal split out & 3% sal incr on ss
00-50101- 5010 overtime	950	2,075	550	1,500	
00-50101- 5020 temp/part-time	16,500	19,289	(75)	16,425	
00-50101- 5040 council stipends	40,700	39,155	1,588	42,288	all pd as ord states
00-50101- 5050 incentive pay - deferred compe	0	0	0	0	
TOTAL WAGES/SALARIES	312,150	311,680	(16,757)	295,393	

5100 EMPLOYEE BENEFITS					
00-50101- 5101 social security	24,000	23,460	(1,200)	22,800	change due to splits and ins plan changes
00-50101- 5200 health insurance	60,000	62,455	0	60,000	
00-50101- 5300 worker's compensation	153,050	145,595	(550)	152,500	annual payment
00-50101- 5350 unemployment insurance		6,756	0	0	
00-50101- 5400 imrf	26,850	27,114	(550)	26,300	
00-50101- 5500 retirement health benefits		0	0	0	
00-50101- 5650 police pension		0	0	0	
00-50101- 5700 fd death benefits		0	0	0	
00-50101- 5800 phys/cdl/drug test/shots	650	167	(350)	300	
TOTAL EMPLOYEE BENEFITS	264,550	265,547	(2,650)	261,900	
TOTAL PERSONNEL EXPENSES	576,700	577,227	(19,407)	557,293	-3.37%

6000 GENERAL EXPENSES					
100-50101- 6001 office supplies	41,000	37,740	0	41,000	incl postage for all mo bills approx \$2500/mo
100-50101- 6020 dues & memberships	3,500	3,500	0	3,500	
100-50101- 6040 training,conf,educ reimb	15,000	9,270	(5,000)	10,000	
100-50101- 6060 cm expenses	3,500	2,750	0	3,500	
100-50101- 6061 mayor expenses	5,000	5,000	(200)	4,800	
100-50101- 6062 council expenses	7,000	3,698	(1,000)	6,000	
100-50101- 6065 economic dev/planning exp		0	0	0	
100-50101- 6066 plan & dev - tif ill		0	0	0	
100-50101- 6070 rental - uniforms	30,000	43,000	(5,000)	25,000	incl temp/Gino last year
100-50101- 6075 rents & leases	8,500	8,500	0	8,500	
100-50101- 6080 sundry - misc exp	1,500	2,955	500	2,000	
100-50101- 6085 community relations	195,000	219,735	25,000	220,000	annual payment
100-50101- 6090 general insurance					4.61%
TOTAL GENERAL EXPENSES	310,000	336,149	14,300	324,300	

6200 MONITORING & PERMITS					
100-50101- 6210 permits		0	0		
100-50101- 6230 lab equipment/samples exp		0	0		
100-50101- 6260 clean up/disposal		0	0		
TOTAL MONITORING & PERMITS EXPENSES	0	0	0	0	

6300 UTILITIES					
100-50101- 6301 telephone	4,700	5,495	0	4,700	long dist, cell, local, all
100-50101- 6320 water/sewer		0	0		
100-50101- 6330 electric		0	0		
100-50101- 6335 hist soc util/cem chap util	4,400	5,025	600	5,000	was \$4400 but need to incr some due to util incr and not using hist society cap of \$6k
		11,100	400	9,000	yet finance comm recomm

CITY OF MASCOUTAH
EXPENSES BY DEPARTMENT BY CATEGORY DETAIL
ADMINISTRATION - GENERAL FUND

	Budget 09	Calculated 12/12's shaded is manual entry	Calculated Diff Budget09 vs Budget10	Proposed Budget10	
00-50101- 6340 electric street lights		0	0		
00-50101- 6350 misc - julle locates		0	0		
00-50101- 6360 pager rental		0	0		
00-50101- 6380 ub convenience fee		0	0		
TOTAL UTILITIES EXPENSES	17,700	21,620	1,000	18,700	5.65%

6500 MAINTENANCE & REPAIR					
00-50101- 6510 M&R - equipment		0	0		
00-50101- 6515 M&R - office equipment	150	0	(150)	0	
00-50101- 6520 M&R - building/facilities		0	0		
00-50101- 6530 M&R - vehicles/equipment	2,500	3,820	500	3,000	
00-50101- 6540 M&R - grounds/street row		0	0		
00-50101- 6550 M&R - transmission/collection		0	0		
00-50101- 6555 M&R - streets/sidewalks		0	0		
00-50101- 6560 M&R - special projects		0	0		
00-50101- 6565 M&R - IDOT & other		0	0		
00-50101- 6570 M&R - MFT		0	0		
TOTAL MAINT & REPAIR EXPENSES	2,650	3,820	350	3,000	13.21%

6700 SUPPLIES & EQUIPMENT					
00-50101- 6710 general supplies		0	0		
00-50101- 6720 chemicals		0	0		
00-50101- 6730 inventory supplies		0	0		
00-50101- 6740 tools/small parts		0	0		
00-50101- 6741 sec a/r supplies (negative ok)		0	0		
00-50101- 6750 production - fuel/diesel		0	0		
00-50101- 6760 gas, diesel, & oil		0	0		
00-50101- 6770 non-vehicle oil & lubricants		0	0		
TOTAL SUPPLIES & EQUIP EXPENSES	0	0	0	0	

7000 PROFESSIONAL SERVICES					
00-50101- 7001 legal	30,000	35,605	2,000	32,000	
00-50101- 7100 accounting-audit	15,000	15,000	(1,000)	14,000	
00-50101- 7200 computers - rejis	20,000	19,500	(500)	19,500	
00-50101- 7300 other - twm/bhmg/etc		675	0	0	
00-50101- 7310 other - tac		0	0	0	
00-50101- 7400 other	4,600	2,000	(1,100)	3,500	

00-50101- 7500 contractual services	75,000	75,000	(44,250)	30,750	
TOTAL PROFESSIONAL SERVICES	144,600	147,780	(44,850)	99,750	-31.02%

no buxton or main street in
this acct FY10, see plan & dev
for finance comm
recommended \$

7900 WHOLESALE/RETAIL					
00-50101- 7901 imea power purchase		0	0		
00-50101- 7910 water - purchase		0	0		
00-50101- 7920 garbage		0	0		
00-50101- 7930 municipal utility tax		0	0		
00-50101- 7940 purchase/reimburse		0	0		
00-50101- 7950 fund raiser		0	0		
TOTAL WHOLESALE/RETAIL	0	0	0	0	

8000 OTHER EXPENSES

CITY OF MASCOUTAH

EXPENSES BY DEPARTMENT BY CATEGORY DETAIL

PLANNING & DEVELOPMENT EXPENSES - GENERAL FUND

	Budget 09	Calculated 12/12's shaded is manual entry	Calculated Diff Budget09 vs Budget10	Proposed Budget10	
<u>5000 WAGES/SALARIES</u>					
00-50102- 5001 regular salaries		0	0		
00-50102- 5010 overtime		0	0		
00-50102- 5020 temp/part-time		0	0		
00-50102- 5040 council stipends		0	0		
00-50102- 5050 incentive pay - deferred compensation		0	0		
TOTAL WAGES/SALARIES	0	0	0	0	
<u>5100 EMPLOYEE BENEFITS</u>					
00-50102- 5101 social security		0	0		
00-50102- 5200 health insurance		0	0		
00-50102- 5300 worker's compensation		0	0		
00-50102- 5350 unemployment insurance		0	0		
00-50102- 5400 imrf		0	0		
00-50102- 5500 retirement health benefits		0	0		
00-50102- 5650 police pension		0	0		
00-50102- 5700 fd death benefits		0	0		
00-50102- 5800 phys/cdl/drug test/shots		0	0		
TOTAL EMPLOYEE BENEFITS	0	0	0	0	
TOTAL PERSONNEL EXPENSES	0	0	0	0	
<u>6000 GENERAL EXPENSES</u>					
JO-50102- 6001 office supplies	3,000	1,481	(500)	2,500	
JO-50102- 6020 dues & memberships	600	307	0	600	was \$2k, finance comm recommended incr, attend specific trade show
JO-50102- 6040 training,conf,educ reimb	2,000	2,458	2,500	4,500	
JO-50102- 6060 cm expenses		0	0		
JO-50102- 6061 mayor expenses		0	0		
JO-50102- 6062 council expenses		0	0		
JO-50102- 6065 economic dev/planning exp	20,000	24,651	3,500	23,500	was \$15k, finance comm recommended incr, includes materials & distribution plus retailer visits
JO-50102- 6066 plan & dev - tif III		0	0		
JO-50102- 6070 rental - uniforms		0	0		
JO-50102- 6075 rents & leases		0	0		
JO-50102- 6080 sundry - misc exp		78	0		
JO-50102- 6085 community relations	4,000	1,021	6,000	10,000	\$5k for main street matching as recommended by finance comm, had \$5k in for donations such as heritage air park, misc advert.
JO-50102- 6090 general insurance		0	0		
TOTAL GENERAL EXPENSES	29,600	29,996	11,500	41,100	38.85%
<u>6200 MONITORING & PERMITS</u>					
JO-50102- 6210 permits		0	0		
JO-50102- 6230 lab equipment/samples exp		0	0		
JO-50102- 6260 clean up/disposal		0	0		
TOTAL MONITORING & PERMITS EXPENSES	0	0	0	0	
<u>6300 UTILITIES</u>					
JO-50102- 6301 telephone		0	0		
JO-50102- 6320 water/sewer		0	0		

ITY OF MASCOUTAH

XPENSES BY DEPARTMENT BY CATEGORY DETAIL

LANNING & DEVELOPMENT EXPENSES - GENERAL FUND

	Budget 09	Calculated 12/12's shaded is manual entry	Calculated Diff Budget09 vs Budget10	Proposed Budget10
00-50102- 6335 hist soc util/cem chap util		0	0	
00-50102- 6336 senior center util & other		0	0	
00-50102- 6340 electric street lights		0	0	
00-50102- 6350 misc - julie locates		0	0	
00-50102- 6360 pager rental		0	0	
00-50102- 6380 ub convenience fee		0	0	0
TOTAL UTILITIES EXPENSES	0	0	0	0

6500 MAINTENANCE & REPAIR		0	0	
00-50102- 6510 M&R - equipment		0	0	
00-50102- 6515 M&R - office equipment		0	0	
00-50102- 6520 M&R - building/facilities		0	0	
00-50102- 6530 M&R - vehicles/equipment		0	0	
00-50102- 6540 M&R - grounds/street row		0	0	
00-50102- 6550 M&R - transmission/collection		0	0	
00-50102- 6555 M&R - streets/sidewalks		0	0	
00-50102- 6560 M&R - special projects		0	0	
00-50102- 6565 M&R - IDOT & other		0	0	
00-50102- 6570 M&R - MFT		0	0	0
TOTAL MAINT & REPAIR EXPENSES	0	0	0	0

6700 SUPPLIES & EQUIPMENT		0	0	
00-50102- 6710 general supplies		0	0	
00-50102- 6720 chemicals		0	0	
00-50102- 6730 inventory supplies		0	0	
00-50102- 6740 tools/small parts		0	0	
00-50102- 6741 sec a/r supplies (negative ok)		0	0	
00-50102- 6750 production - fuel/diesel		0	0	
00-50102- 6760 gas, diesel, & oil		0	0	
00-50102- 6770 non-vehicle oil & lubricants		0	0	0
TOTAL SUPPLIES & EQUIP EXPENSES	0	0	0	0

7000 PROFESSIONAL SERVICES		0	0	
100-50102- 7001 legal		0	0	
100-50102- 7100 accounting-audit		0	0	
100-50102- 7200 computers				
100-50102- 7300 other - twm/bhmg/etc	17,000	19,119	3,000	20,000
100-50102- 7310 other - tac		0	0	
100-50102- 7400 other		0	0	
100-50102- 7500 contractual services	1,500	801	7,000	8,500
TOTAL PROFESSIONAL SERVICES	18,500	19,921	10,000	28,500

was \$12k, finance comm recommended incr, includes business park dev and master planning

was zero, finance comm recommended incr to have Gino continue on to some conferences, etc.

54.05%

7900 WHOLESALE/RETAIL		0	0	
100-50102- 7901 imea power purchase		0	0	
100-50102- 7910 water - purchase		0	0	
100-50102- 7920 garbage		0	0	
100-50102- 7930 municipal utility tax		0	0	
100-50102- 7940 purchase/reimburse		0	0	
100-50102- 7950 fund raiser		0	0	0
TOTAL WHOLESALE/RETAIL	0	0	0	0

CITY OF MASCOUTAH
EXPENSES BY DEPARTMENT BY CATEGORY DETAIL
UB SAFETY POLICE EXPENSES - GENERAL FUND

	Budget 09	Calculated 12/12's shaded is manual entry	Calculated Diff Budget09 vs Budget10	Proposed Budget10	
5000 WAGES/SALARIES					
00-50201- 5001 regular salaries	820,950	803,668	30,200	851,150	3% incr in ss, union in
00-50201- 5010 overtime	47,250	60,081	(6,250)	41,000	negotiations now
00-50201- 5020 temp/part-time	3,745	3,534	0	3,745	less ot, full staff
00-50201- 5040 council stipends		0	0		
00-50201- 5050 incentive pay - deferred compensation		0	0		
TOTAL WAGES/SALARIES	871,945	867,283	23,950	895,895	
5100 EMPLOYEE BENEFITS					
00-50201- 5101 social security	66,750	67,495	1,925	68,675	
00-50201- 5200 health insurance	147,800	146,622	(1,300)	146,500	
00-50201- 5300 worker's compensation		0	0		
00-50201- 5350 unemployment insurance		0	0		
00-50201- 5400 imrf	3,600	3,791	145	3,745	
00-50201- 5500 retirement health benefits		0	0		
00-50201- 5650 police pension		0	0		
00-50201- 5700 fd death benefits		0	0		
00-50201- 5800 phys/cdl/drug test/shots	800	940	0	800	
TOTAL EMPLOYEE BENEFITS	218,950	218,847	770	219,720	
TOTAL PERSONNEL EXPENSES	1,090,895	1,086,130	24,720	1,115,615	2.27%
6000 GENERAL EXPENSES					
100-50201- 6001 office supplies	5,500	2,761	(1,300)	4,200	
100-50201- 6020 dues & memberships	2,750	2,139	(750)	2,000	
100-50201- 6040 training, conf, educ reimb	5,000	5,436	(2,000)	3,000	
100-50201- 6060 cm expenses		0	0		
100-50201- 6061 mayor expenses		0	0		
100-50201- 6062 council expenses		0	0		
100-50201- 6065 economic dev/planning exp		0	0		
100-50201- 6066 plan & dev - tif III		0	0		
100-50201- 6070 rental - uniforms		0	0		
100-50201- 6075 rents & leases		6	0		
100-50201- 6080 sundry - misc exp		912	(1,000)	1,000	
100-50201- 6085 community relations	2,000	0	0		
100-50201- 6090 general insurance		0	0		
TOTAL GENERAL EXPENSES	15,250	11,254	(5,050)	10,200	-33.11%
6200 MONITORING & PERMITS					
100-50201- 6210 permits		0	0		
100-50201- 6230 lab equipment/samples exp		0	0		
100-50201- 6260 clean up/disposal	250	0	0	250	
TOTAL MONITORING & PERMITS EXPENSES	250	0	0	250	
6300 UTILITIES					
100-50201- 6301 telephone	6,000	5,973	0	6,000	long dist, cell, local, all
100-50201- 6320 water/sewer		0	0		
100-50201- 6330 electric		0	0		
100-50201- 6335 hist soc util/cem chap util		0	0		

ITY OF MASCOUTAH
XPENSES BY DEPARTMENT BY CATEGORY DETAIL
UB SAFETY POLICE EXPENSES - GENERAL FUND

	Budget 09	Calculated 12/12's shaded is manual entry	Calculated Diff Budget09 vs Budget10	Proposed Budget10	
00-50201- 6340 electric street lights		0	0		
00-50201- 6350 misc - julie locates		0	0		
00-50201- 6360 pager rental		0	0		
00-50201- 6380 ub convenience fee		0	0		
TOTAL UTILITIES EXPENSES	6,000	5,973	0	6,000	0.00%

	6500 MAINTENANCE & REPAIR				
00-50201- 6510 M&R - equipment	2,000	1,420	0	2,000	
00-50201- 6515 M&R - office equipment	1,000	364	0	1,000	
00-50201- 6520 M&R - building/facilities		0	0		
00-50201- 6530 M&R - vehicles/equipment	10,000	12,220	0	10,000	
00-50201- 6540 M&R - grounds/street row		0	0		
00-50201- 6550 M&R - transmission/collection		0	0		
00-50201- 6555 M&R - streets/sidewalks		0	0		
00-50201- 6560 M&R - special projects		0	0		
00-50201- 6565 M&R - IDOT & other		0	0		
00-50201- 6570 M&R - MFT		0	0		
TOTAL MAINT & REPAIR EXPENSES	13,000	14,004	0	13,000	0.00%

	6700 SUPPLIES & EQUIPMENT				
100-50201- 6710 general supplies/pol uniforms	9,000	8,080	(2,000)	7,000	
100-50201- 6720 chemicals		0	0		
100-50201- 6730 inventory supplies	2,000	0	(1,500)	500	
100-50201- 6740 tools/small parts		56	0	0	
100-50201- 6741 sec a/r supplies (negative ok)		0	0		
100-50201- 6750 production - fuel/diesel	34,125	36,901	1,875	36,000	incr fuel cost
100-50201- 6760 gas, diesel, & oil		0	0		
100-50201- 6770 non-vehicle oil & lubricants		0	0		
TOTAL SUPPLIES & EQUIP EXPENSES	45,125	45,037	(1,625)	43,500	-3.60%

	7000 PROFESSIONAL SERVICES				
100-50201- 7001 legal	20,000	4,225	(15,000)	5,000	no contract neg next fy
100-50201- 7100 accounting-audit		0	0		
100-50201- 7200 computers		0	0		
100-50201- 7300 other - twm/bhmg/etc		0	0		
100-50201- 7310 other - tac		0	0		
100-50201- 7400 other		0	0		
100-50201- 7500 contractual services	63,000	77,463	(25,000)	38,000	minimum needed for pmts, radio pmt done
TOTAL PROFESSIONAL SERVICES	83,000	81,688	(40,000)	43,000	-48.19%

	7900 WHOLESALE/RETAIL				
100-50201- 7901 imea power purchase		0	0		
100-50201- 7910 water - purchase		0	0		
100-50201- 7920 garbage		0	0		
100-50201- 7930 municipal utility tax		0	0		
100-50201- 7940 purchase/reimburse		0	0		
100-50201- 7950 fund raiser		0	0		
TOTAL WHOLESALE/RETAIL	0	0	0	0	

CITY OF MASCOUTAH

EXPENSES BY DEPARTMENT BY CATEGORY DETAIL

PUBLIC SAFETY POLICE EXPENSES - GENERAL FUND

	Budget 09	Calculated 12/12's shaded is manual entry	Calculated Diff Budget09 vs Budget10	Proposed Budget10	
00-50201- 8030 general overhead contr		0	0		
00-50201- 8010 developer exp (in/out)		0	0		
TOTAL OTHER EXPENSES	0	0	0	0	
TOTAL OPERATING EXPENSES	1,253,520	1,244,085	(21,955)	1,231,565	-1.75%

8200 CAPITAL PROJECTS

00-50201-		48,500	40,474	(48,500)	
00-50201- 8205 car pmts & replacements			0	39,000	39,000 minimum needed for pmts
00-50201-			0	0	
00-50201-			0	0	
00-50201-			0	0	
TOTAL CIP EXPENSES	48,500	40,474	(9,500)	39,000	

8500 FIXED ASSET REPLACEMENT

00-50201-		7,000	6,000	(7,000)	
00-50201- bullet proof vests			0	2,000	2,000
00-50201- new car equip			0	2,000	2,000
00-50201-			0	0	
00-50201-			0	0	
TOTAL FAR EXPENSES	7,000	6,000	(3,000)	4,000	-42.86%

PROJECTS

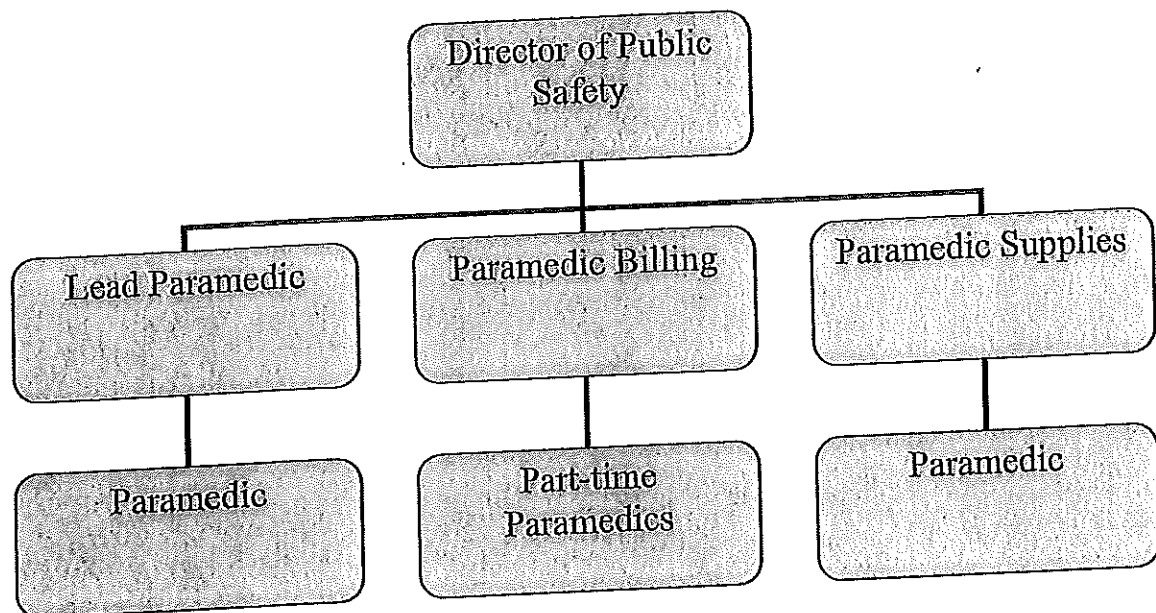
		0	0		
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		0	0		
		0	0		
TOTAL PROJECT EXPENSES	0	0	0	0	

9000 DEBT PAYMENTS

00-50201-		0	0		
00-50201-		0	0		
00-50201-		0	0		
TOTAL DEBT EXPENSES	0	0	0	0	

TOTAL NON-OPERATING EXPENSES	55,500	46,474	(12,500)	43,000	-22.52%
TOTAL ALL EXPENSES	1,309,020	1,290,559	(34,455)	1,274,565	-2.63%

Public Safety Department
EMS Department Structure
Fiscal Year '10



ITY OF MASCOUTAH

XPENSES BY DEPARTMENT BY CATEGORY DETAIL

UBI SAFETY AMBULANCE EXPENSES - AMBULANCE FUND

		Budget 09	Calculated 12/12's shaded ls manual entry	Calculated Diff Budget09 vs Budget10	Proposed Budget10	
<u>5000 WAGES/SALARIES</u>						
00-50202	5001 regular salaries	135,310	144,513	12,915	148,225	3% incr in ss, union in negotiations now Incl scheduled ot for 24 hr shifts + non-scheduled ot
00-50202	5010 overtime	91,400	99,623	7,275	98,675	
00-50202	5020 temp/part-time	30,100	29,925	900	31,000	
00-50202	5040 council stipends		0	0		
00-50202	5050 incentive pay - deferred compensation		0	0		
	TOTAL WAGES/SALARIES	256,810	274,060	21,090	277,900	
<u>5100 EMPLOYEE BENEFITS</u>						
00-50202	5101 social security	19,650	20,653	1,635	21,285	
00-50202	5200 health insurance	58,100	54,000	3,900	62,000	incr in empl ins plan chng
00-50202	5300 worker's compensation		0	0		
00-50202	5350 unemployment insurance		0	0		
00-50202	5400 lmrf	21,900	22,183	2,450	24,350	
00-50202	5500 retirement health benefits		0	0		
00-50202	5650 police pension		0	0		
00-50202	5700 fd death benefits	100	294	200	300	
00-50202	5800 phys/cdl/drug test/shots		0	0		
	TOTAL EMPLOYEE BENEFITS	99,750	97,130	8,185	107,935	
	TOTAL PERSONNEL EXPENSES	356,560	371,191	29,275	385,835	8.21%
<u>6000 GENERAL EXPENSES</u>						
00-50202	6001 office supplies	2,000	1,720	0	2,000	
00-50202	6020 dues & memberships	300	67	0	300	
00-50202	6040 training, conf, educ reimb	1,200	0	(700)	500	
00-50202	6060 cm expenses		0	0		
00-50202	6061 mayor expenses		0	0		
00-50202	6062 council expenses		0	0		
00-50202	6065 economic dev/planning exp		0	0		
00-50202	6066 plan & dev - tif III		0	0		
00-50202	6070 rental - uniforms		0	0		
00-50202	6075 rents & leases		168	100	100	
00-50202	6080 sundry - misc exp	500	93	0	500	
00-50202	6085 community relations		0	0		
00-50202	6090 general insurance		0	0		
	TOTAL GENERAL EXPENSES	4,000	2,047	(600)	3,400	-15.00%
<u>6200 MONITORING & PERMITS</u>						
00-50202	6210 permits		0	0		
00-50202	6230 lab equipment/samples exp		0	0		
00-50202	6260 clean up/disposal	250	200	0	250	
	TOTAL MONITORING & PERMITS EXPENSES	250	200	0	250	
<u>6300 UTILITIES</u>						
00-50202	6301 telephone	4,500	4,915	0	4,500	long dist, cell, local, all & mandatory phones in amb
00-50202	6320 water/sewer		0	0		

CITY OF MASCOUTAH

EXPENSES BY DEPARTMENT BY CATEGORY DETAIL

PUBLIC SAFETY AMBULANCE EXPENSES - AMBULANCE FUND

		Budget 09	Calculated 12/12's shaded is manual entry	Calculated Diff Budget09 vs Budget10	Proposed Budget10	
00-50202	6336 senior center util & other		0	0		
00-50202	6340 electric street lights		0	0		
00-50202	6350 misc - julie locates		0	0		
00-50202	6360 pager rental		0	0		
00-50202	6380 ub convenience fee		0	0		
TOTAL UTILITIES EXPENSES		4,500	4,915	0	4,500	0.00%
6500 MAINTENANCE & REPAIR						
00-50202	6510 M&R - equipment	1,000	354	(500)	500	
00-50202	6515 M&R - office equipment	500	0	0	500	
00-50202	6520 M&R - building/facilities	500	203	0	500	
00-50202	6530 M&R - vehicles/equipment	3,000	8,159	2,000	5,000	
00-50202	6540 M&R - grounds/street row		0	0		
00-50202	6550 M&R - transmission/collection		0	0		
00-50202	6555 M&R - streets/sidewalks		0	0		
00-50202	6560 M&R - special projects		0	0		
00-50202	6565 M&R - IDOT & other		0	0		
00-50202	6570 M&R - MFT		0	0		
TOTAL MAINT & REPAIR EXPENSES		5,000	8,716	1,500	6,500	30.00%
6700 SUPPLIES & EQUIPMENT						
00-50202	6710 general supplies	6,500	2,211	(1,000)	5,500	
00-50202	6720 chemicals		0	0		
00-50202	6730 inventory supplies	4,000	2,467	(500)	3,500	
00-50202	6740 tools/small parts	100	34	0	100	
00-50202	6741 sec a/r supplies (negative ok)		0	0		
00-50202	6750 production - fuel/diesel		0	0		
00-50202	6760 gas, diesel, & oil	6,650	7,782	350	7,000	
00-50202	6770 non-vehicle oil & lubricants		0	0		
TOTAL SUPPLIES & EQUIP EXPENSES		17,250	12,494	(1,150)	16,100	-6.67%
7000 PROFESSIONAL SERVICES						
00-50202	7001 legal	4,000	100	(3,500)	500	
00-50202	7100 accounting-audit		0	0		
00-50202	7200 computers		0	0		
00-50202	7300 other - twm/bhmg/etc		0	0		
00-50202	7310 other - tac		0	0		
00-50202	7400 other		0	0		
00-50202	7500 contractual services	59,000	50,000	(7,000)	52,000	
TOTAL PROFESSIONAL SERVICES		63,000	50,100	(10,500)	52,500	-16.67%
7900 WHOLESALE/RETAIL						
00-50202	7901 imea power purchase		0	0		
00-50202	7910 water - purchase		0	0		
00-50202	7920 garbage		0	0		
00-50202	7930 municipal utility tax		0	0		
00-50202	7940 purchase/reimburse		0	0		
00-50202	7950 fund raiser		0	0		
TOTAL WHOLESALE/RETAIL		0	0	0	0	

ITY OF MASCOUTAH
 KPENES BY DEPARTMENT BY CATEGORY DETAIL
 UBI AFETY AMBULANCE EXPENSES - AMBULANCE FUND

		Budget 09	Calculated 12/12's shaded is manual entry	Calculated Diff Budget09 vs Budget10	Proposed Budget10	
	<u>8000 OTHER EXPENSES</u>					
00-50202	8030 general overhead contr	40,320	40,320	1,702	42,022	Incr as calc with auditor, from various funds back to gf
00-50202	8010 developer exp (in/out)		0	0		
	<u>TOTAL OTHER EXPENSES</u>	<u>40,320</u>	<u>40,320</u>	<u>1,702</u>	<u>42,022</u>	4.22%
	<u>TOTAL OPERATING EXPENSES</u>	<u>490,880</u>	<u>489,983</u>	<u>20,227</u>	<u>511,107</u>	4.12%
	<u>8200 CAPITAL PROJECTS</u>					
300-50202			0	0		
300-50202			0	0		
300-50202			0	0		
300-50202			0	0		
300-50202			0	0		
	<u>TOTAL CIP EXPENSES</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
	<u>8500 FIXED ASSET REPLACEMENT</u>					
300-50202		12,300	10,000	(12,300)		
300-02	imlmra reccommended power stretcher		0	11,000	11,000	
300-50202			0	0		
300-50202			0	0		
300-50202			0	0		
	<u>TOTAL FAR EXPENSES</u>	<u>12,300</u>	<u>10,000</u>	<u>(1,300)</u>	<u>11,000</u>	-10.57%
	<u>PROJECTS</u>					
			0	0		
			0	0		
			0	0		
			0	0		
			0	0		
			0	0		
	<u>TOTAL PROJECT EXPENSES</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
	<u>9000 DEBT PAYMENTS</u>					
300-50202			0	0		
300-50202			0	0		
300-50202			0	0		
	<u>TOTAL DEBT EXPENSES</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
	<u>TOTAL NON-OPERATING EXPENSES</u>	<u>12,300</u>	<u>10,000</u>	<u>(1,300)</u>	<u>11,000</u>	-10.57%
	<u>TOTAL ALL EXPENSES</u>	<u>503,180</u>	<u>499,983</u>	<u>18,927</u>	<u>522,107</u>	3.76%

CEMETERY EXPENSES

City of Mascoutah

Fiscal Year Budget 10

CEMETERY DEPARTMENT

Fiscal Year '10

SUMMARY OF BASIC FUNCTION-Cemetery

The Cemetery Department is responsible for operation and maintenance of the City Cemetery. This includes working with the Cemetery Trust Board who governs a separate cash flow amount restricted for the cemetery as specified by the Board.

The Cemetery Department consists of one full time employee and two part-time employees in the summer to assist with grounds keeping. The City Manager and Public Works Director work together to administer communication for the overall operation of this department. This department maintains the cemetery, oversees burials, works closely with surrounding funeral homes for scheduling, and repairs as needed.

Significant Goals FY'10

1. continue to chip and seal cemetery roadway
2. work with Cemetery Board and CM to move towards expansion
3. oversee part-time seasonal work to prepare for summer holidays
4. work with City Clerk on new software module to track cemetery plots

CITY OF MASCOUTAH
EXPENSES BY DEPARTMENT BY CATEGORY DETAIL
CEMETERY EXPENSES - GENERAL FUND

	Budget 09	Calculated 12/12's shaded is manual entry	Calculated Diff Budget09 vs Budget10	Proposed Budget10	
<u>5000 WAGES/SALARIES</u>					
00-50300- 5001 regular salaries	47,100	47,002	1,300	48,400	3% Incr in ss, union in negotiations now
00-50300- 5010 overtime	1,000	0	(1,000)	0	
00-50300- 5020 temp/part-time	11,000	8,588	(2,000)	9,000	summer groundskeeping
00-50300- 5040 council stipends		0	0		
00-50300- 5050 incentive pay - deferred compensation		0	0		
TOTAL WAGES/SALARIES	59,100	55,590	(1,700)	57,400	

<u>5100 EMPLOYEE BENEFITS</u>					
00-50300- 5101 social security	4,500	4,200	(35)	4,465	adj sal/ben ss pt lower
00-50300- 5200 health insurance	5,250	4,166	(750)	4,500	
00-50300- 5300 worker's compensation		0	0		
00-50300- 5350 unemployment insurance		0	0		
00-50300- 5400 imrf	4,650	4,461	170	4,820	
00-50300- 5500 retirement health benefits	300	214	(50)	250	
00-50300- 5650 police pension		0	0		
00-50300- 5700 fd death benefits		0	0		
00-50300- 5800 phys/cdl/drug test/shots	450	267	(200)	250	
TOTAL EMPLOYEE BENEFITS	15,150	13,307	(865)	14,285	
TOTAL PERSONNEL EXPENSES	74,250	68,897	(2,565)	71,685	-3.45%

<u>6000 GENERAL EXPENSES</u>					
JO-50300- 6001 office supplies	750	395	(400)	350	
JO-50300- 6020 dues & memberships		0	0		
JO-50300- 6040 training,conf,educ reimb	600	567	0	600	
JO-50300- 6060 cm expenses		0	0		
JO-50300- 6061 mayor expenses		0	0		
JO-50300- 6062 council expenses		0	0		
JO-50300- 6065 economic dev/planning exp		0	0		
JO-50300- 6066 plan & dev - tif III		0	0		
JO-50300- 6070 rental - uniforms	650	547	(25)	625	
JO-50300- 6075 rents & leases	500	0	(500)	0	
JO-50300- 6080 sundry - misc exp		0	0		
JO-50300- 6085 community relations		0	0		
JO-50300- 6090 general insurance		0	0		
TOTAL GENERAL EXPENSES	2,500	1,509	(925)	1,575	-37.00%

<u>6200 MONITORING & PERMITS</u>					
JO-50300- 6210 permits		0	0		
JO-50300- 6230 lab equipment/samples exp		0	0		
JO-50300- 6260 clean up/disposal		0	0		
TOTAL MONITORING & PERMITS EXPENSES	0	0	0	0	

<u>6300 UTILITIES</u>					
JO-50300- 6301 telephone	800	856	0	800	long dist, cell, local, all
JO-50300- 6320 water/sewer	50	27	(15)	35	
JO-50300- 6330 electric	1,300	1,158	0	1,300	
JO-50300- 6335 hist soc util/cem chap util		0	0		

ITY OF MASCOUTAH
XPENSES BY DEPARTMENT BY CATEGORY DETAIL
EM RY EXPENSES - GENERAL FUND

	Budget 09	Calculated 12/12's shaded is manual entry	Calculated Diff Budget09 vs Budget10	Proposed Budget10	
00-50300- 6336 senior center util & other		0	0		
00-50300- 6340 electric street lights		0	0		
00-50300- 6350 misc - julie locates		0	0		
00-50300- 6360 pager rental		0	0		
00-50300- 6380 ub convenience fee		0	0		
TOTAL UTILITIES EXPENSES	2,150	2,041	(15)	2,135	-0.70%

6500 MAINTENANCE & REPAIR					
00-50300- 6510 M&R - equipment	2,000	1,111	(200)	1,800	
00-50300- 6515 M&R - office equipment	300	0	(150)	150	
00-50300- 6520 M&R - building/facilities	1,000	469	(500)	500	
00-50300- 6530 M&R - vehicles/equipment	1,000	246	0	1,000	
00-50300- 6540 M&R - grounds/street row	14,500	14,000	(9,000)	5,500	roads, repairs, etc
00-50300- 6550 M&R - transmission/collection		0	0		
00-50300- 6555 M&R - streets/sidewalks		0	0		
00-50300- 6560 M&R - special projects		0	0		
00-50300- 6565 M&R - IDOT & other		0	0		
00-50300- 6570 M&R - MFT		0	0		
TOTAL MAINT & REPAIR EXPENSES	18,800	15,826	(9,850)	8,950	-52.39%

6700 SUPPLIES & EQUIPMENT					
100-50300- 6710 general supplies	500	491	0	500	
100-50300- 6720 chemicals	200	241	0	200	
100-50300- 6730 inventory supplies		0	0		
100-50300- 6740 tools/small parts	1,000	581	(250)	750	
100-50300- 6741 sec a/r supplies (negative ok)		0	0		
100-50300- 6750 production - fuel/diesel		0	0		
100-50300- 6760 gas, diesel, & oil	2,500	2,965	800	3,300	incr fuel costs
100-50300- 6770 non-vehicle oil & lubricants		62	50	50	
TOTAL SUPPLIES & EQUIP EXPENSES	4,200	4,341	600	4,800	14.29%

7000 PROFESSIONAL SERVICES					
100-50300- 7001 legal		0	0		
100-50300- 7100 accounting-audit		0	0		
100-50300- 7200 computers		0	0		
100-50300- 7300 other - twm/bhmg/etc		0	0		
100-50300- 7310 other - tac		0	0		
100-50300- 7400 other	500	0	0	500	
7500 contractual services	500	0	0	500	
TOTAL PROFESSIONAL SERVICES	500	0	0	500	

7900 WHOLESALE/RETAIL					
100-50300- 7901 imea power purchase		0	0		
100-50300- 7910 water - purchase		0	0		
100-50300- 7920 garbage		0	0		
100-50300- 7930 municipal utility tax		0	0		
100-50300- 7940 purchase/reimburse		0	0		
100-50300- 7950 fund raiser		0	0	0	
TOTAL WHOLESALE/RETAIL	0	0	0	0	

CITY OF MASCOUTAH
EXPENSES BY DEPARTMENT BY CATEGORY DETAIL
CEMETERY EXPENSES - GENERAL FUND

	Budget 09	Calculated 12/12's shaded is manual entry	Calculated Diff Budget09 vs Budget10	Proposed Budget10	
<u>8000 OTHER EXPENSES</u>					
00-50300- 8030 general overhead contr		0	0		
00-50300- 8010 developer exp (in/out)		0	0		
TOTAL OTHER EXPENSES	0	0	0	0	
<u>8200 CAPITAL PROJECTS</u>					
00-50300- 8200 CAPITAL PROJECTS	12,000	11,800	(12,000)	0	
00-50300-		0	0		
00-50300-		0	0		
00-50300-		0	0		
00-50300-		0	0		
TOTAL CIP EXPENSES	12,000	11,800	(12,000)	0	-100.00%
<u>8500 FIXED ASSET REPLACEMENT</u>					
00-50300- 8500 FIXED ASSET REPLACEMENT	15,000	15,000	(15,000)	0	
00-50300-		0	0		
00-50300-		0	0		
00-50300-		0	0		
00-50300-		0	0		
TOTAL FAR EXPENSES	15,000	15,000	(15,000)	0	-100.00%
<u>9000 DEBT PAYMENTS</u>					
00-50300-		0	0		
00-50300-		0	0		
00-50300-		0	0		
TOTAL DEBT EXPENSES	0	0	0	0	
TOTAL NON-OPERATING EXPENSES	27,000	26,800	(27,000)	0	-100.00%
TOTAL ALL EXPENSES	129,400	119,414	(39,755)	89,645	-30.72%

PARKS & RECREATION DEPARTMENT

City of Mascoutah

Fiscal Year Budget 10

PARK ONLY EXPENSES

CITY OF MASCOUTAH

EXPENSES BY DEPARTMENT BY CATEGORY DETAIL

PARKS & RECREATION FUND

	Budget 09	Calculated 12/12's shaded is manual entry	Calculated Diff Budget09 vs Budget10	Proposed Budget10	
<u>5000 WAGES/SALARIES</u>					
30-50401- 5001 regular salaries		0	0		
30-50401- 5010 overtime		0	0		
30-50401- 5020 temp/part-time		0	0		
30-50401- 5040 council stipends		0	0		
30-50401- 5050 incentive pay - deferred compensation		0	0		
TOTAL WAGES/SALARIES	0	0	0	0	
<u>5100 EMPLOYEE BENEFITS</u>					
30-50401- 5101 social security		0	0		
30-50401- 5200 health insurance		0	0		
30-50401- 5300 worker's compensation		0	0		
30-50401- 5350 unemployment insurance		0	0		
30-50401- 5400 imrf		0	0		
30-50401- 5500 retirement health benefits		0	0		
30-50401- 5650 police pension		0	0		
30-50401- 5700 fd death benefits		0	0		
30-50401- 5800 phys/cdl/drug test/shots		0	0		
TOTAL EMPLOYEE BENEFITS	0	0	0	0	
TOTAL PERSONNEL EXPENSES	0	0	0	0	
<u>6000 GENERAL EXPENSES</u>					
30-50401- 6001 office supplies		214	150	150	
30-50401- 6020 dues & memberships		0	0		
30-50401- 6040 training,conf,educ reimb	350	0	(50)	300	
30-50401- 6060 cm expenses		0	0		
30-50401- 6061 mayor expenses		0	0		
30-50401- 6062 council expenses		0	0		
30-50401- 6065 economic dev/planning exp		0	0		
30-50401- 6066 plan & dev - tif III		0	0		
30-50401- 6070 rental - uniforms	200	0	(200)	0	
30-50401- 6075 rents & leases		0	0		
30-50401- 6080 sundry - misc exp		55	50	50	
30-50401- 6085 community relations July 4th		(3,503)	0	0	
30-50401- 6090 general insurance		0	0		
TOTAL GENERAL EXPENSES	550	(3,234)	(50)	500	-9.09%
<u>6200 MONITORING & PERMITS</u>					
0-50401- 6210 permits		0	0		
0-50401- 6230 lab equipment/samples exp		0	0		
0-50401- 6260 clean up/disposal		0	0		
TOTAL MONITORING & PERMITS EXPENSES	0	0	0	0	
<u>6300 UTILITIES</u>					
0-50401- 6301 telephone		0	0		
0-50401- 6320 water/sewer	3,000	2,231	(500)	2,500	
0-50401- 6330 electric	22,500	29,894	8,440	30,940	
0-50401- 6335 high press util/com chn util		0	0		

ITY OF MASCOUTAH

XPENSES BY DEPARTMENT BY CATEGORY DETAIL

ARK XPENSES - PARKS & RECREATION FUND

	Budget 09	Calculated 12/12's shaded is manual entry	Calculated Diff Budget09 vs Budget10	Proposed Budget10	
30-50401- 6340 electric street lights		0	0		
30-50401- 6350 misc - julie locates		0	0		
30-50401- 6360 pager rental		0	0		
30-50401- 6380 ub convenience fee		0	0		
TOTAL UTILITIES EXPENSES	25,500	32,125	7,940	33,440	31.14%
6500 MAINTENANCE & REPAIR					
30-50401- 6510 M&R - equipment	6,800	4,765	(800)	6,000	
30-50401- 6515 M&R - office equipment		0	0		
30-50401- 6520 M&R - building/facilities	6,500	4,609	(500)	6,000	
30-50401- 6530 M&R - vehicles/equipment	300	162	0	300	
30-50401- 6540 M&R - grounds/street row	300	4,598	4,200	4,500	
30-50401- 6550 M&R - transmission/collection		0	0		
30-50401- 6555 M&R - streets/sidewalks		0	0		
30-50401- 6560 M&R - special projects	2,500	3,800	0	2,500	community center
30-50401- 6565 M&R - IDOT & other		0	0		
30-50401- 6570 M&R - MFT		0	0		
TOTAL MAINT & REPAIR EXPENSES	16,400	17,935	2,900	19,300	17.68%
6700 SUPPLIES & EQUIPMENT					
30-50401- 6710 general supplies	5,200	6,061	300	5,500	
30-50401- 6720 chemicals		0	0		
30-50401- 6730 inventory supplies		0	0		
30-50401- 6740 tools/small parts	700	594	(200)	500	
30-50401- 6741 sec a/r supplies (negative ok)		0	0		
30-50401- 6750 production - fuel/diesel		0	0		
30-50401- 6760 gas, diesel, & oil	2,800	4,783	2,000	4,800	
30-50401- 6770 non-vehicle oil & lubricants		0	0		
TOTAL SUPPLIES & EQUIP EXPENSES	8,700	11,438	2,100	10,800	24.14%
7000 PROFESSIONAL SERVICES					
30-50401- 7001 legal		0	0		
30-50401- 7100 accounting-audit		0	0		
30-50401- 7200 computers		0	0		
30-50401- 7300 other - twm/bhmg/etc		0	0		
30-50401- 7310 other - tac		0	0		
30-50401- 7400 other		0	0		
7500 contractual services		0	0		
TOTAL PROFESSIONAL SERVICES	0	0	0	0	
7900 WHOLESALE/RETAIL					
30-50401- 7901 imea power purchase		0	0		
30-50401- 7910 water - purchase		0	0		
30-50401- 7920 garbage		0	0		
30-50401- 7930 municipal utility tax		0	0		
30-50401- 7940 purchase/reimburse		0	0		
30-50401- 7950 fund raiser		0	0		
TOTAL WHOLESALE/RETAIL	0	0	0	0	

CITY OF MASCOUTAH

EXPENSES BY DEPARTMENT BY CATEGORY DETAIL

PARK EXPENSES - PARKS & RECREATION FUND

	Budget 09	Calculated 12/12's shaded is manual entry	Calculated Diff Budget09 vs Budget10	Proposed Budget10	
30-50401- 8030 general overhead contr	3,513	3,513	208	3,721	
30-50401- 8010 developer exp (in/out)		0	0		
TOTAL OTHER EXPENSES	3,513	3,513	208	3,721	5.92%
TOTAL OPERATING EXPENSES	54,663	61,776	13,098	67,761	23.96%
8200 CAPITAL PROJECTS					
30-50401-		0	0		
30-50401-		0	0		
30-50401-		0	0		
30-50401-		0	0		
30-50401-		0	0		
TOTAL CIP EXPENSES	0	0	0	0	
8500 FIXED ASSET REPLACEMENT					
30-50401-	5,000	0	(2,000)	3,000	
30-50401-		0	0		
30-50401-		0	0		
30-50401-		0	0		
30-50401-		0	0		
TOTAL FAR EXPENSES	5,000	0	(2,000)	3,000	-40.00%
PROJECTS					
		0	0		
		0	0		
		0	0		
		0	0		
		0	0		
TOTAL PROJECT EXPENSES	0	0	0	0	
9000 DEBT PAYMENTS					
30-50401- 9001 citizens loan park prop expansi	66,882	72,858	5,976	72,858	
30-50401-		0	0		
30-50401-		0	0		
TOTAL DEBT EXPENSES	66,882	72,858	5,976	72,858	8.94%
TOTAL NON-OPERATING EXPENSES	71,882	72,858	3,976	75,858	5.53%
TOTAL ALL EXPENSES	126,545	134,634	17,074	143,619	13.49%

LEU EXPENSES – CITY PORTION

CITY OF MASCOUATAH
EXPENSES BY DEPARTMENT BY CATEGORY DETAIL
CITY PORTION - PARKS & RECREATION FUND

	Budget 09	Calculated 12/12's shaded is manual entry	Calculated Diff Budget09 vs Budget10	Proposed Budget10	
30-50402- 6340 electric street lights		0	0		
30-50402- 6350 misc - julie locates		0	0		
30-50402- 6360 pager rental		0	0		
30-50402- 6380 ub convenience fee		0	0		
TOTAL UTILITIES EXPENSES	14,900	12,469	(400)	14,500	-2.68%

6500 MAINTENANCE & REPAIR					
30-50402- 6510 M&R - equipment	200	0	0	200	
30-50402- 6515 M&R - office equipment	100	0	0	100	
30-50402- 6520 M&R - building/facilities	7,000	10,976	1,000	8,000	
30-50402- 6530 M&R - vehicles/equipment		0	0		
30-50402- 6540 M&R - grounds/street row		375	0		
30-50402- 6550 M&R - transmission/collection		0	0		
30-50402- 6555 M&R - streets/sidewalks		0	0		
30-50402- 6560 M&R - special projects		0	0		
30-50402- 6565 M&R - IDOT & other		0	0		
30-50402- 6570 M&R - MFT		0	0		
TOTAL MAINT & REPAIR EXPENSES	7,300	11,351	1,000	8,300	13.70%

6700 SUPPLIES & EQUIPMENT					
330-50402- 6710 general supplies	1,200	626	(400)	800	
330-50402- 6720 chemicals		0	0		
330-50402- 6730 inventory supplies		0	0		
330-50402- 6740 tools/small parts	750	90	(250)	500	
330-50402- 6741 sec a/r supplies (negative ok)		0	0		
330-50402- 6750 production - fuel/diesel		0	0		
330-50402- 6760 gas, diesel, & oil		0	0		
330-50402- 6770 non-vehicle oil & lubricants		0	0		
TOTAL SUPPLIES & EQUIP EXPENSES	1,950	716	(650)	1,300	-33.33%

7000 PROFESSIONAL SERVICES					
330-50402- 7001 legal		0	0		
330-50402- 7100 accounting-audit		0	0		
330-50402- 7200 computers		0	0		
330-50402- 7300 other - twm/bhmg/etc		0	0		
330-50402- 7310 other - tac		0	0		
330-50402- 7400 other		0	0		
7500 contractual services		0	0		
TOTAL PROFESSIONAL SERVICES	0	0	0	0	

7900 WHOLESALE/RETAIL					
330-50402- 7901 imea power purchase		0	0		
330-50402- 7910 water - purchase		0	0		
330-50402- 7920 garbage		0	0		
330-50402- 7930 municipal utility tax		0	0		
330-50402- 7940 purchase/reimburse		0	0		
330-50402- 7950 fund raiser		0	0		
TOTAL WHOLESALE/RETAIL	0	0	0	0	

CITY OF MASCOUTAH
EXPENSES BY DEPARTMENT BY CATEGORY DETAIL
LEU CITY PORTION - PARKS & RECREATION FUND

	Budget 09	Calculated 12/12's shaded is manual entry	Calculated Diff Budget09 vs Budget10	Proposed Budget10	
30-50402- 8030 general overhead contr	8,745	8,745	327	9,072	Incr as calc with auditor, from various funds back to gf, plus incr for lns cost
30-50402- 8010 developer exp (in/out)		0	0		
TOTAL OTHER EXPENSES	8,745	8,745	327	9,072	3.74%
TOTAL OPERATING EXPENSES	32,995	33,281	177	33,172	0.54%
<u>8200 CAPITAL PROJECTS</u>					
30-50402-		0	0		
30-50402-		0	0		
30-50402-		0	0		
30-50402-		0	0		
30-50402-		0	0		
TOTAL CIP EXPENSES	0	0	0	0	
<u>8500 FIXED ASSET REPLACEMENT</u>					
30-50402-	5,000	0	(5,000)	0	
30-50402-		0	0		
30-50402-		0	0		
30-50402-		0	0		
30-50402-		0	0		
TOTAL FAR EXPENSES	5,000	0	(5,000)	0	-100.00%
<u>PROJECTS</u>					
		0	0		
		0	0		
		0	0		
		0	0		
		0	0		
		0	0		
TOTAL PROJECT EXPENSES	0	0	0	0	
<u>9000 DEBT PAYMENTS</u>					
30-50402-		0	0		
30-50402-		0	0		
30-50402-		0	0		
TOTAL DEBT EXPENSES	0	0	0	0	
TOTAL NON-OPERATING EXPENSES	5,000	0	(5,000)	0	-100.00%
TOTAL ALL EXPENSES	37,995	33,281	(4,823)	33,172	-12.69%

SWIMMING POOL EXPENSES

ITY OF MASCOUTAH

XPENSES BY DEPARTMENT BY CATEGORY DETAIL

OOI XPENSES - PARKS & RECREATION FUND

	Budget 09	Calculated 12/12's shaded is manual entry	Calculated Diff Budget09 vs Budget10	Proposed Budget10	
<u>5000 WAGES/SALARIES</u>					
30-50403- 5001 regular salaries		0	0		
30-50403- 5010 overtime	7,000	5,149	(1,000)	6,000	
30-50403- 5020 temp/part-time	81,750	78,200	0	81,750	no % Incr
30-50403- 5040 council stipends		0	0		
30-50403- 5050 incentive pay - deferred compensation		0	0		
TOTAL WAGES/SALARIES	88,750	83,349	(1,000)	87,750	
<u>5100 EMPLOYEE BENEFITS</u>					
30-50403- 5101 social security	6,400	6,400	0	6,400	
30-50403- 5200 health insurance		0	0		
30-50403- 5300 worker's compensation		0	0		
30-50403- 5350 unemployment insurance		0	0		
30-50403- 5400 imrf		0	0		
30-50403- 5500 retirement health benefits		0	0		
30-50403- 5650 police pension		0	0		
30-50403- 5700 fd death benefits		0	0		
30-50403- 5800 phys/cdl/drug test/shots		0	0		
TOTAL EMPLOYEE BENEFITS	6,400	6,400	0	6,400	
TOTAL PERSONNEL EXPENSES	95,150	89,749	(1,000)	94,150	-1.05%
<u>6000 GENERAL EXPENSES</u>					
30-50403- 6001 office supplies	300	58	(50)	250	
30-50403- 6020 dues & memberships		0	0		
30-50403- 6040 training,conf,educ reimb	950	0	(450)	500	
30-50403- 6060 cm expenses		0	0		
30-50403- 6061 mayor expenses		0	0		
30-50403- 6062 council expenses		0	0		
30-50403- 6065 economic dev/planning exp		0	0		
30-50403- 6066 plan & dev - tif III		0	0		
30-50403- 6070 rental - uniforms	950	940	0	950	
30-50403- 6075 rents & leases		0	0		
30-50403- 6080 sundry - misc exp		(133)	100	100	
30-50403- 6085 community relations		0	0		
30-50403- 6090 general insurance		0	0		
TOTAL GENERAL EXPENSES	2,200	865	(400)	1,800	-18.18%
<u>6200 MONITORING & PERMITS</u>					
30-50403- 6210 permits		0	0		
30-50403- 6230 lab equipment/samples exp		0	0		
30-50403- 6260 clean up/disposal		0	0		
TOTAL MONITORING & PERMITS EXPENSES	0	0	0	0	
<u>6300 UTILITIES</u>					
30-50403- 6301 telephone	400	461	0	400	
30-50403- 6320 water/sewer	2,400	1,564	(400)	2,000	
30-50403- 6330 electric	14,100	11,301	(1,100)	13,000	
30-50403- 6335 hist soc util/cem chap util		0	0		
30-50403- 6336 senior center util & other		0	0		

CITY OF MASCOUTAH

EXPENSES BY DEPARTMENT BY CATEGORY DETAIL

POOL EXPENSES - PARKS & RECREATION FUND

	Budget 09	Calculated 12/12's shaded is manual entry	Calculated Diff Budget09 vs Budget10	Proposed Budget10	
30-50403- 6340 electric street lights		0	0		
30-50403- 6350 misc - julie locates		0	0		
30-50403- 6360 pager rental		0	0		
30-50403- 6380 ub convenience fee		0	0		
TOTAL UTILITIES EXPENSES	16,900	13,327	(1,500)	15,400	-8.88%
6500 MAINTENANCE & REPAIR					
30-50403- 6510 M&R - equipment	3,000	1,480	0	3,000	
30-50403- 6515 M&R - office equipment	150	0	(150)	0	
30-50403- 6520 M&R - building/facilities	5,000	4,558	0	5,000	
30-50403- 6530 M&R - vehicles/equipment		0	0		
30-50403- 6540 M&R - grounds/street row	50	0	(50)	0	
30-50403- 6550 M&R - transmission/collection		0	0		
30-50403- 6555 M&R - streets/sidewalks		0	0		
30-50403- 6560 M&R - special projects		0	0		
30-50403- 6565 M&R - IDOT & other		0	0		
30-50403- 6570 M&R - MFT		0	0		
TOTAL MAINT & REPAIR EXPENSES	8,200	6,038	(200)	8,000	-2.44%
6700 SUPPLIES & EQUIPMENT					
30-50403- 6710 general supplies	4,000	909	(3,000)	1,000	
30-50403- 6720 chemicals	8,000	7,446	(500)	7,500	
30-50403- 6730 inventory supplies	10,000	13,000	3,500	13,500	Incl concession stand supplies
30-50403- 6740 tools/small parts	250	90	(50)	200	
30-50403- 6741 sec a/r supplies (negative ok)		0	0		
30-50403- 6750 production - fuel/diesel		0	0		
30-50403- 6760 gas, diesel, & oil		0	0		
30-50403- 6770 non-vehicle oil & lubricants		0	0		
TOTAL SUPPLIES & EQUIP EXPENSES	22,250	21,446	(50)	22,200	-0.22%
7000 PROFESSIONAL SERVICES					
30-50403- 7001 legal		0	0		
30-50403- 7100 accounting-audit		0	0		
30-50403- 7200 computers		0	0		
30-50403- 7300 other - twm/bhmg/etc		0	0		
30-50403- 7310 other - tac		0	0		
30-50403- 7400 other		0	0		
30-50403- 7500 contractual services		0	0		
TOTAL PROFESSIONAL SERVICES	0	0	0	0	
7900 WHOLESALE/RETAIL					
30-50403- 7901 imea power purchase		0	0		
30-50403- 7910 water - purchase		0	0		
30-50403- 7920 garbage		0	0		
30-50403- 7930 municipal utility tax		0	0		
30-50403- 7940 purchase/reimburse		0	0		
30-50403- 7950 fund raiser		0	0		
TOTAL WHOLESALE/RETAIL	0	0	0	0	
8000 OTHER EXPENSES					

TY OF MASCOUTAH
EXPENSES BY DEPARTMENT BY CATEGORY DETAIL
POOL EXPENSES - PARKS & RECREATION FUND

	Budget 09	Calculated 12/12's shaded is manual entry	Calculated Diff Budget09 vs Budget10	Proposed Budget10	
30-50403- 8030 general overhead contr		0	0		
30-50403- 8010 developer exp (in/out)	0	0	0	0	
TOTAL OTHER EXPENSES	0	0	0	0	
TOTAL OPERATING EXPENSES	144,700	131,424	(3,150)	141,550	-2.18%
8200 CAPITAL PROJECTS					
30-50403- slushy machine	7,500	7,000	(7,500)	0	
30-50403-		0	0		
30-50403-		0	0		
30-50403-		0	0		
30-50403-		0	0		
TOTAL CIP EXPENSES	7,500	7,000	(7,500)	0	
8500 FIXED ASSET REPLACEMENT					
30-50403- chairs	2,000	1,500	(2,000)	0	
30-50403-		0	0		
30-50403-		0	0		
30-50403-		0	0		
30-50403-		0	0		
TOTAL FAR EXPENSES	2,000	1,500	(2,000)	0	-100.00%
PROJECTS					
		0	0		
		0	0		
		0	0		
		0	0		
		0	0		
		0	0		
TOTAL PROJECT EXPENSES	0	0	0	0	
9000 DEBT PAYMENTS					
330-50403-		0	0		
330-50403-		0	0		
330-50403-		0	0		
TOTAL DEBT EXPENSES	0	0	0	0	
TOTAL NON-OPERATING EXPENSES	9,500	8,500	(9,500)	0	-100.00%
TOTAL ALL EXPENSES	154,200	139,924	(12,650)	141,550	-8.20%

PUBLIC WORKS DEPARTMENT

City of Mascoutah

Fiscal Year Budget 10

CITY OF MASCOUTAH

PUBLIC WORKS DEPARTMENT

MISSION STATEMENT

The Public Works Department is comprised of a team of dedicated individuals committed to serving the citizens of Mascoutah at the most effective level possible. The health, safety, and welfare of each resident are foremost in our minds as we perform our important daily tasks. We understand the enormous responsibility that we have to provide safe drinking water, an efficient wastewater treatment process, safe dependable electric services and a well maintained roadway system within our community. Public works department members realize that in order to keep up with today's changing environment, we must possess vision and exercise creativity. Other team members within our organization are treated with respect and cooperation as we work together with them as a unified group of individuals committed to improving the quality of life for each resident of our community.

Public works department team members strive to inspire public confidence and respect for government and believe that honesty, integrity, loyalty, and courtesy form the basis of our conduct. Our residents are not an interruption of our work, they are the purpose of it.

SUMMARY OF BASIC FUNCTIONS

The public works responsibilities are a substantial part of the City's "core services" activities. All utility services (sewer, water, electric) are staffed within this department. Streets, storm drain maintenance and Building/ Parks maintenance are also service activities.

This department is staffed by 22 employees. Their day to day service is indeed good. Their performance during emergency events is outstanding.

LIGHT FUND

POWER PLANT

Fiscal Year '10

SUMMARY OF BASIC FUNCTION-Power Plant

The Electric Plant Superintendent is responsible for the overall operation of the Power Plant. The 4 employees operate and maintain the Power Plant. Vehicle maintenance is also provided by these four employees.

The City's Power Plant provides 'peak power' to the electric grid in Illinois through dispatching control of IMEA. The plant is therefore always in stand-by status, able to power up within 45 minutes of call-up. The plant also serves in emergency events, when the City has lost power through the grid. Plant capacity is approximately 6.5 megawatts, an ample amount for non summer month power needs. The system does provide control features permitting service to those users of critical need when total service demand exceeds power available (emergency event).

Plant staff also provides vehicle maintenance, service, saving operating costs for the City.

ITY OF MASCOUATAH
XPENSES BY DEPARTMENT BY CATEGORY DETAIL
UBIWORKS WORKS - ELECTRIC PRODUCTION EXPENSES - LIGHT FUND

	Budget 09	Calculated 12/12's shaded is manual entry	Calculated Diff Budget09 vs Budget10	Proposed Budget10	
5000 WAGES/SALARIES					3% Incr in ss, union in negotiations now
00-50501- 5001 regular salaries	238,100	252,181	12,700	250,800	
00-50501- 5010 overtime	5,215	5,341	115	5,330	
00-50501- 5020 temp/part-time	22,900	23,022	2,400	25,300	dispatchers 24/7
00-50501- 5040 council stipends		0	0		
00-50501- 5050 incentive pay - deferred compensation		0	0		
TOTAL WAGES/SALARIES	266,215	280,543	15,215	281,430	

5100 EMPLOYEE BENEFITS					
00-50501- 5101 social security	20,510	21,067	610	21,120	
00-50501- 5200 health insurance	57,650	58,325	450	58,100	
00-50501- 5300 worker's compensation		0	0		
00-50501- 5350 unemployment insurance		0	0		
00-50501- 5400 imrf	24,910	25,597	1,420	26,330	
00-50501- 5500 retirement health benefits	850	860	0	850	
00-50501- 5650 police pension		0	0		
00-50501- 5700 fd death benefits		0	0		
00-50501- 5800 phys/cdl/drug test/shots	300	280	0	300	
TOTAL EMPLOYEE BENEFITS	104,220	106,130	2,480	106,700	
TOTAL PERSONNEL EXPENSES	370,435	386,673	17,695	388,130	4.78%

6000 GENERAL EXPENSES					
200-50501- 6001 office supplies	3,300	316	(1,800)	1,500	
200-50501- 6020 dues & memberships		0	0		
200-50501- 6040 training,conf,educ reimb	1,800	1,522	0	1,800	
200-50501- 6060 cm expenses		0	0		
200-50501- 6061 mayor expenses		0	0		
200-50501- 6062 council expenses		0	0		
200-50501- 6065 economic dev/planning exp		0	0		
200-50501- 6066 plan & dev - tif III	3,000	2,311	(200)	2,800	
200-50501- 6070 rental - uniforms	18,295	18,330	675	18,970	bldg rent back to gf
200-50501- 6075 rents & leases		0	0		
200-50501- 6080 sundry - misc exp		0	0		
200-50501- 6085 community relations		0	0		
200-50501- 6090 general insurance		0	0		
TOTAL GENERAL EXPENSES	26,395	22,479	(1,325)	25,070	-5.02%

6200 MONITORING & PERMITS					
200-50501- 6210 permits	6,500	6,265	0	6,500	
200-50501- 6230 lab equipment/samples exp		0	0		
200-50501- 6260 clean up/disposal		0	0		
TOTAL MONITORING & PERMITS EXPENSES	6,500	6,265	0	6,500	

6300 UTILITIES					
200-50501- 6301 telephone	3,075	2,538	(375)	2,700	
200-50501- 6320 water/sewer	1,100	1,798	775	1,875	
200-50501- 6330 electric	6,000	12,702	6,700	12,700	varies due to pump running etc based on temp

TY OF MASCOUTAH

EXPENSES BY DEPARTMENT BY CATEGORY DETAIL

PUBLIC WORKS - ELECTRIC PRODUCTION EXPENSES - LIGHT FUND

	Budget 09	Calculated 12/12's shaded is manual entry	Calculated Diff Budget09 vs Budget10	Proposed Budget10	
00-50501- 6336 senior center util & other		0	0		
00-50501- 6340 electric street lights		0	0		
00-50501- 6350 misc - julie locates		0	0		
00-50501- 6360 pager rental		0	0		
00-50501- 6380 ub convenience fee		0	0		
TOTAL UTILITIES EXPENSES	10,175	17,038	7,100	17,275	69.78%

6500 MAINTENANCE & REPAIR					
00-50501- 6510 M&R - equipment	60,000	40,000	(10,000)	50,000	
00-50501- 6515 M&R - office equipment	900	948	0	900	
00-50501- 6520 M&R - building/facilities	4,500	3,413	0	4,500	
00-50501- 6530 M&R - vehicles/equipment		107	100	100	
00-50501- 6540 M&R - grounds/street row		0	0		
00-50501- 6550 M&R - transmission/collection		0	0		
00-50501- 6555 M&R - streets/sidewalks		0	0		
00-50501- 6560 M&R - special projects		0	0		
00-50501- 6565 M&R - IDOT & other		0	0		
00-50501- 6570 M&R - MFT		0	0		
TOTAL MAINT & REPAIR EXPENSES	65,400	44,468	(9,900)	55,500	-15.14%

6700 SUPPLIES & EQUIPMENT					
00-50501- 6710 general supplies	510	654	0	510	
00-50501- 6720 chemicals	8,000	824	(1,000)	7,000	
00-50501- 6730 inventory supplies		0	0		
00-50501- 6740 tools/small parts	3,000	1,233	(1,500)	1,500	
00-50501- 6741 sec a/r supplies (negative ok)		0	0		
00-50501- 6750 production - fuel/diesel	90,000	80,000	0	90,000	
00-50501- 6760 gas, diesel, & oil		50	0		
00-50501- 6770 non-vehicle oil & lubricants	1,600	0	(100)	1,500	
TOTAL SUPPLIES & EQUIP EXPENSES	103,110	82,761	(2,600)	100,510	-2.52%

7000 PROFESSIONAL SERVICES					
00-50501- 7001 legal		0	0		
00-50501- 7100 accounting-audit		0	0		
00-50501- 7200 computers		0	0		
00-50501- 7300 other - twm/bhmg/etc	5,000	9,064	2,000	7,000	
00-50501- 7310 other - tac		0	0		
00-50501- 7400 other		0	0		
00-50501- 7500 contractual services	2,500	2,259	0	2,500	
TOTAL PROFESSIONAL SERVICES	7,500	11,323	2,000	9,500	26.67%

7900 WHOLESALE/RETAIL					
200-50501- 7901 imea power purchase	2,675,500	2,662,342	93,000	2,768,500	used 12/12's + 4% to cover
200-50501- 7910 water - purchase		0	0		
200-50501- 7920 garbage		0	0		
200-50501- 7930 municipal utility tax		0	0		
200-50501- 7940 purchase/reimburse		0	0		
200-50501- 7950 fund raiser		0	0		
TOTAL WHOLESALE/RETAIL	2,675,500	2,662,342	93,000	2,768,500	3.48%

ELECTRIC DISTRIBUTION

Fiscal Year '10

SUMMARY OF BASIC FUNCTION- Electric

Getting power from the Grid to the homes! Business in Mascoutah is the requirement of this section.

These employees are critical during storm and ice events, when power is disrupted. Increasingly, electric service must be dependable and available constantly.

The Electric Distribution Superintendent is responsible for the operation of the Electric Distribution System Department. The 6 employees repair, replace and install electric meters/power lines, including electric meters/power lines to new homes and businesses, installation and maintenance of street and security lights, maintenance of trees/shrubs as warranted, locating/marketing facilities as needed by the JULIE system. The meter reader is responsible for reading meters each month for billing purposes.

This year the Electric Phase I project is to be complete.

CITY OF MASCOUTAH

EXPENSES BY DEPARTMENT BY CATEGORY DETAIL

PUBLICS WORKS - ELECTRIC PRODUCTION EXPENSES - LIGHT FUND

	Budget 09	Calculated 12/12's shaded is manual entry	Calculated Diff Budget09 vs Budget10	Proposed Budget10	
00-50501- 8030 general overhead contr	143,034	95,356	7,442	150,476	Incr as calc with auditor, from various funds back to gf
00-50501- 8010 developer exp (in/out)		0	0		
TOTAL OTHER EXPENSES	143,034	95,356	7,442	150,476	5.20%
TOTAL OPERATING EXPENSES	3,408,049	3,328,706	113,412	3,521,461	3.33%
8200 CAPITAL PROJECTS					
00-50501- scada	23,000	21,069	(3,000)	20,000	
00-50501- fencing around plant		0	25,000	25,000	
00-50501-		0	0		
00-50501-		0	0		
00-50501-		0	0		
TOTAL CIP EXPENSES	23,000	21,069	22,000	45,000	95.65%
8500 FIXED ASSET REPLACEMENT					
00-50501-		0	0		
00-50501-		0	0		
00-50501-		0	0		
00-50501-		0	0		
00-50501-		0	0		
TOTAL FAR EXPENSES	0	0	0	0	
PROJECTS					
		0	0		
		0	0		
		0	0		
		0	0		
TOTAL PROJECT EXPENSES	0	0	0	0	
9000 DEBT PAYMENTS					
00-50501-		0	0		
00-50501-		0	0		
00-50501-		0	0		
TOTAL DEBT EXPENSES	0	0	0	0	
TOTAL NON-OPERATING EXPENSES	23,000	21,069	22,000	45,000	95.65%
TOTAL ALL EXPENSES	3,431,049	3,349,775	135,412	3,566,461	3.95%

ITY OF MASCOUAT
XPENSES BY DEPARTMENT BY CATEGORY DETAIL
UBLIC WORKS - ELECTRIC DISTRIBUTION EXPENSES - LIGHT FUND

	Budget 09	Calculated 12/12's shaded is manual entry	Calculated Diff Budget09 vs Budget10	Proposed Budget10	
5000 WAGES/SALARIES					
00-50502- 5001 regular salaries	408,000	403,857	22,200	430,200	17 months uniform increments now, two empl done w/ apprentice program sal/ben for inc
00-50502- 5010 overtime	13,000	13,191	370	13,370	plus 10% fin coord sal/ben split
00-50502- 5020 temp/part-time		0	0	0	
00-50502- 5040 council stipends		0	0	0	
00-50502- 5050 incentive pay - deferred compensation		0	0	0	
TOTAL WAGES/SALARIES	421,000	417,048	22,570	443,570	
5100 EMPLOYEE BENEFITS					
00-50502- 5101 social security	32,350	31,396	1,750	34,100	due to adj sal/ben for 2 empl done with apprenticeship
00-50502- 5200 health insurance	103,705	110,944	945	104,650	
00-50502- 5300 worker's compensation		0	0	0	
00-50502- 5350 unemployment insurance		0	0	0	
00-50502- 5400 imrf	40,750	39,586	2,750	43,300	due to adj sal/ben for 2 empl done with apprenticeship
00-50502- 5500 retirement health benefits	2,100	1,363	(600)	1,500	
00-50502- 5650 police pension		0	0	0	
00-50502- 5700 fd death benefits		0	0	0	
00-50502- 5800 phys/cdl/drug test/shots	600	596	0	600	
TOTAL EMPLOYEE BENEFITS	179,505	183,886	4,845	184,350	
TOTAL PERSONNEL EXPENSES	600,505	600,934	27,415	627,920	4.57%
6000 GENERAL EXPENSES					
00-50502- 6001 office supplies	5,000	1,668	(2,000)	3,000	
00-50502- 6020 dues & memberships		0	0	0	
00-50502- 6040 training,conf,educ reimb	8,500	8,097	(500)	8,000	
00-50502- 6060 cm expenses		0	0	0	
00-50502- 6061 mayor expenses		0	0	0	
00-50502- 6062 council expenses		0	0	0	
00-50502- 6065 economic dev/planning exp		0	0	0	
00-50502- 6066 plan & dev - tif III	4,300	4,273	100	4,400	
00-50502- 6070 rental - uniforms					
00-50502- 6075 rents & leases	48,000	47,000	0	48,000	bldg back to gf 18770 + bldg for poles, equip, etc
00-50502- 6080 sundry - misc exp	1,000	10	(900)	100	
00-50502- 6085 community relations		0	0	0	
00-50502- 6090 general insurance		0	0	0	
TOTAL GENERAL EXPENSES	66,800	61,048	(3,300)	63,500	-4.94%
6200 MONITORING & PERMITS					
00-50502- 6210 permits	500	0	0	500	
00-50502- 6230 lab equipment/samples exp	2,000	1,200	0	2,000	
00-50502- 6260 clean up/disposal	2,000	1,169	0	2,000	
TOTAL MONITORING & PERMITS EXPENSES	4,500	2,369	0	4,500	0.00%
6300 UTILITIES					
00-50502- 6301 telephone	4,300	4,058	200	4,500	

ITY OF MASCOUAT

XPENSES BY DEPARTMENT BY CATEGORY DETAIL

UBLICS WORKS - ELECTRIC DISTRIBUTION EXPENSES - LIGHT FUND

	Budget 09	Calculated 12/12's shaded is manual entry	Calculated Diff Budget09 vs Budget10	Proposed Budget10	
00-50502- 6335 hist soc util/cem chap util		0	0		
00-50502- 6336 senior center util & other		0	0		
00-50502- 6340 electric street lights	60,000	60,000	0	60,000	
00-50502- 6350 misc - julie locates	1,400	929	0	1,400	
00-50502- 6360 pager rental		0	0		
00-50502- 6380 ub convenience fee		(190)	0		
TOTAL UTILITIES EXPENSES	66,000	65,077	250	66,250	0.38%

6500 MAINTENANCE & REPAIR					
00-50502- 6510 M&R - equipment	12,000	22,706	13,000	25,000	older equip more repairs
00-50502- 6515 M&R - office equipment	400	799	100	500	
00-50502- 6520 M&R - building/facilities	400	(370)	100	500	
00-50502- 6530 M&R - vehicles/equipment	21,000	11,823	(1,000)	20,000	
00-50502- 6540 M&R - grounds/street row	1,200	0	(200)	1,000	
00-50502- 6550 M&R - transmission/collection	100,000	90,000	0	100,000	transformers, cable, etc.
00-50502- 6555 M&R - streets/sidewalks	14,000	11,021	(2,000)	12,000	
00-50502- 6560 M&R - special projects	7,500	6,592	22,500	30,000	meter changes
00-50502- 6565 M&R - IDOT & other		0	0		
00-50502- 6570 M&R - MFT		0	0		
TOTAL MAINT & REPAIR EXPENSES	156,500	142,571	32,500	189,000	20.77%

6700 SUPPLIES & EQUIPMENT					
00-50502- 6710 general supplies	4,200	3,548	0	4,200	
00-50502- 6720 chemicals	1,000	639	500	1,500	
00-50502- 6730 inventory supplies	73,900	70,000	(3,900)	70,000	
00-50502- 6740 tools/small parts	14,000	7,151	(4,000)	10,000	
00-50502- 6741 sec a/r supplies (negative ok)		(35,218)	0		
00-50502- 6750 production - fuel/diesel		0	0		
00-50502- 6760 gas, diesel, & oil	20,000	29,647	14,000	34,000	
00-50502- 6770 non-vehicle oil & lubricants	1,000	0	0	1,000	
TOTAL SUPPLIES & EQUIP EXPENSES	114,100	75,768	6,600	120,700	5.78%

7000 PROFESSIONAL SERVICES					
00-50502- 7001 legal	7,500	3,741	(2,500)	5,000	
00-50502- 7100 accounting-audit		0	0		
00-50502- 7200 computers		0	0		
00-50502- 7300 other - twm/bhmg/etc	30,000	53,431	0	30,000	
00-50502- 7310 other - tac		0	0		
00-50502- 7400 other		0	0		
7500 contractual services	20,000	3,522	(10,000)	10,000	tree trimming/removal
TOTAL PROFESSIONAL SERVICES	57,500	60,695	(12,500)	45,000	-21.74%

7900 WHOLESALE/RETAIL					
00-50502- 7901 imea power purchase		0	0		
00-50502- 7910 water - purchase		0	0		
00-50502- 7920 garbage		0	0		
00-50502- 7930 municipal utility tax		0	0		
00-50502- 7940 purchase/reimburse		0	0		
00-50502- 7950 fund raiser		0	0		
TOTAL WHOLESALE/RETAIL	0	0	0	0	

8000 OTHER EXPENSES

CITY OF MASCOUTAH

EXPENSES BY DEPARTMENT BY CATEGORY DETAIL

PUBLICS WORKS - ELECTRIC DISTRIBUTION EXPENSES - LIGHT FUND

	Budget 09	Calculated 12/12's shaded is manual entry	Calculated Diff Budget09 vs Budget10	Proposed Budget10	
00-50502- 8030 general overhead contr	144,488	144,488	7,515	152,003	Incr as calc with auditor, from various funds back to gf
00-50502- 8010 developer exp (in/out)		(284,427)	0		
TOTAL OTHER EXPENSES	144,488	(139,939)	7,515	152,003	5.20%
TOTAL OPERATING EXPENSES	1,210,393	868,522	58,480	1,268,873	4.83%
8200 CAPITAL PROJECTS					
00-50502-	280,000	250,000	(280,000)		
00-50502- scada		0	15,000	15,000	
00-50502- pole line		0	100,000	100,000	
00-50502- fiber optic loop		0	80,000	80,000	
00-50502-		0	0		
TOTAL CIP EXPENSES	280,000	250,000	(85,000)	195,000	-30.36%
8500 FIXED ASSET REPLACEMENT					
00-50502-	72,000	65,000	(72,000)		
00-50502- replace small bucket truck assuming get new		0	92,000	92,000	
00-50502- replace small trencher		0	58,000	58,000	
00-50502- digger derick truck		0	170,000	170,000	
00-50502-		0	0		
TOTAL FAR EXPENSES	72,000	65,000	248,000	320,000	344.44%
PROJECTS					
		0	0		
		0	0		
		0	0		
		0	0		
		0	0		
TOTAL PROJECT EXPENSES	0	0	0	0	
9000 DEBT PAYMENTS					
00-50502- 9001 98 GO -levy\$ 50%lf + 50% tif1	71,015	71,015	(1,783)	69,233	
00-50502- bond fees	480	480	270	750	
00-50502- 2008 go bond electric phase I payments		113,345	258,908	258,908	not in current budget
TOTAL DEBT EXPENSES	71,495	184,840	257,396	328,891	
TOTAL NON-OPERATING EXPENSES	423,495	499,840	420,396	843,891	99.27%
TOTAL ALL EXPENSES	1,633,888	1,368,362	478,876	2,112,764	29.31%

WATER/SEWER DEPARTMENT

City of Mascoutah

Fiscal Year Budget 10

WATER / SEWER DEPARTMENT

Fiscal Year '10

SUMMARY OF BASIC FUNCTION-Water and Sewer

The City's water and sewer systems are basic services to the community. Sufficient and safe water is an expectation of the Citizens, one provided by this department.

The Water and Sewer Departments consist of 5 full time employees. The Public Works Director is responsible for the overall operation of these two sections. The Water Department Supervisor is responsible for the overall operations of the water and sewer distribution system. The Meter Reader is responsible for reading the meters each month for billing purposes. The five water department employees repair, replace, and install water meters including meters in new homes and businesses. These people also provide the maintenance of the water and sewer distribution system.

As in most historic communities, the City has many miles of old lines and facilities in need of upgrades. Staff currently spends an inordinate amount of staff time repairing these old lines.

The City's sewer pump station replacement program and water line replacement program is included in this '10 budget year, the process of upgrading each of these important utilities.

CITY OF MASCOUTAH

EXPENSES BY DEPARTMENT BY CATEGORY DETAIL

PUBLIC WORKS - WATER EXPENSES - WATER/SEWER FUND

	Budget 09	Calculated 12/12's shaded is manual entry	Calculated Diff Budget09 vs Budget10	Proposed Budget10	
5000 WAGES/SALARIES					
50-50503- 5001 regular salaries	157,400	159,210	9,600	167,000	3% incr in ss, union in negotiations now
50-50503- 5010 overtime	5,720	6,213	160	5,880	plus 10% fin coord sal/ben split
50-50503- 5020 temp/part-time		0	0		
50-50503- 5040 council stipends		0	0		
50-50503- 5050 incentive pay - deferred compensation		0	0		
TOTAL WAGES/SALARIES	163,120	165,423	9,760	172,880	

5100 EMPLOYEE BENEFITS					
50-50503- 5101 social security	12,600	12,437	740	13,340	
50-50503- 5200 health insurance	32,750	43,107	1,100	33,850	
50-50503- 5300 worker's compensation		0	0		
50-50503- 5350 unemployment insurance		0	0		
50-50503- 5400 imrf	15,900	15,702	1,120	17,020	
50-50503- 5500 retirement health benefits	500	438	0	500	
50-50503- 5650 police pension		0	0		
50-50503- 5700 fd death benefits		0	0		
50-50503- 5800 phys/cdl/drug test/shots	150	213	50	200	
TOTAL EMPLOYEE BENEFITS	61,900	71,897	3,010	64,910	
TOTAL PERSONNEL EXPENSES	225,020	237,321	12,770	237,790	5.68%

6000 GENERAL EXPENSES					
50-50503- 6001 office supplies	3,500	548	(500)	3,000	
50-50503- 6020 dues & memberships	500	335	0	500	
50-50503- 6040 training, conf, educ reimb	2,000	566	(500)	1,500	
50-50503- 6060 cm expenses		0	0		
50-50503- 6061 mayor expenses		0	0		
50-50503- 6062 council expenses		0	0		
50-50503- 6065 economic dev/planning exp		0	0		
50-50503- 6066 plan & dev - tif III	1,000	1,022	0	1,000	
50-50503- 6070 rental - uniforms	18,295	18,330	675	18,970	bldg rent back to gf
50-50503- 6075 rents & leases	600	127	(300)	300	
50-50503- 6080 sundry - misc exp		0	0		
50-50503- 6085 community relations		0	0		
50-50503- 6090 general insurance		0	0		
TOTAL GENERAL EXPENSES	25,895	20,928	(625)	25,270	-2.41%

6200 MONITORING & PERMITS					
250-50503- 6210 permits		0	0		
250-50503- 6230 lab equipment/samples exp	3,000	5,352	2,300	5,300	
250-50503- 6260 clean up/disposal		0	0		
TOTAL MONITORING & PERMITS EXPENSES	3,000	5,352	2,300	5,300	76.67%

6300 UTILITIES					
250-50503- 6301 telephone	2,800	3,267	200	3,000	
250-50503- 6320 water/sewer		473	490	490	
250-50503- 6330 electric	19,000	19,779	1,475	20,475	
250-50503- 6335 hist soc util/cem chap util		0	0		
250-50503- 6336 senior center util & other		0	0		
250-50503- 6340 electric street lights		0	0		
250-50503- 6350 misc - julie locates	1,500	456	(500)	1,000	
		0	0		

TY OF MASCOUTAH

(PENSES BY DEPARTMENT BY CATEGORY DETAIL

JBL WORKS - WATER EXPENSES - WATER/SEWER FUND

	Budget 09	Calculated 12/12's shaded is manual entry	Calculated Diff Budget09 vs Budget10	Proposed Budget10	
TOTAL UTILITIES EXPENSES	23,300	23,974	1,665	24,965	7.15%
6500 MAINTENANCE & REPAIR					
50-50503- 6510 M&R - equipment	1,000	305	0	1,000	
50-50503- 6515 M&R - office equipment		0	0		
50-50503- 6520 M&R - building/facilities	250	1,373	950	1,200	
50-50503- 6530 M&R - vehicles/equipment	1,800	1,508	0	1,800	
50-50503- 6540 M&R - grounds/street row		0	0		
50-50503- 6550 M&R - transmission/collection	55,000	40,000	(5,000)	50,000	to ramp up pump signal water tower
50-50503- 6555 M&R - streets/sidewalks		0	0		
50-50503- 6560 M&R - special projects	50,000	973	(50,000)		1/2 of 100k ws proj will be in projects if Incl
50-50503- 6565 M&R - IDOT & other		0	0		
50-50503- 6570 M&R - MFT		0	0		
TOTAL MAINT & REPAIR EXPENSES	108,050	44,159	(54,050)	54,000	-50.02%
6700 SUPPLIES & EQUIPMENT					
50-50503- 6710 general supplies	1,800	3,818	1,200	3,000	
50-50503- 6720 chemicals		0	0		
50-50503- 6730 inventory supplies	70,000	45,000	(20,000)	50,000	meters to change
50-50503- 6740 tools/small parts	2,700	1,874	(700)	2,000	
50-50503- 6741 sec a/r supplies (negative ok)		(1,141)	0		
50-50503- 6750 production - fuel/diesel	3,120	3,867	1,080	4,200	
50-50503- 6760 gas, diesel, & oil		0	0		
50-50503- 6770 non-vehicle oil & lubricants		0	0		
TOTAL SUPPLIES & EQUIP EXPENSES	77,620	53,418	(18,420)	59,200	-23.73%
7000 PROFESSIONAL SERVICES					
250-50503- 7001 legal		0	0		
250-50503- 7100 accounting-audit		0	0		
250-50503- 7200 computers		0	0		
250-50503- 7300 other - twm/bhmg/etc	5,000	2,408	0	5,000	
250-50503- 7310 other - tac		0	0		
250-50503- 7400 other		0	0		
250-50503- 7500 contractual services	50,000	32,916	(10,000)	40,000	Incl wtr tower maint work
TOTAL PROFESSIONAL SERVICES	55,000	35,324	(10,000)	45,000	-18.18%
7900 WHOLESALE/RETAIL					
250-50503- 7901 imea power purchase		0	0		
250-50503- 7910 water - purchase	370,000	337,502	0	370,000	
250-50503- 7920 garbage		0	0		
250-50503- 7930 municipal utility tax	23,750	22,025	0	23,750	
250-50503- 7940 purchase/reimburse		0	0		
250-50503- 7950 fund raiser		0	0		
TOTAL WHOLESALE/RETAIL	393,750	359,527	0	393,750	0.00%
8000 OTHER EXPENSES					
250-50503- 8030 general overhead contr	122,486	122,486	6,174	128,660	Incr as calc with auditor, from oth funds back to gf
250-50503- 8010 developer exp (in/out)		0	0		
TOTAL OTHER EXPENSES	122,486	122,486	6,174	128,660	5.04%
TOTAL OPERATING EXPENSES	1,034,121	902,490	(60,186)	973,935	-5.82%

ITY OF MASCOUTAH

XPENSES BY DEPARTMENT BY CATEGORY DETAIL

UBLICS WORKS - WATER EXPENSES - WATER/SEWER FUND

	Budget 09	Calculated 12/12's shaded is manual entry	Calculated Diff Budget09 vs Budget10	Proposed Budget10
8200 CAPITAL PROJECTS				
50-50503- video equipment		0	25,000	
50-50503-		0	0	
50-50503-		0	0	
50-50503-		0	0	
50-50503-		0	0	
TOTAL CIP EXPENSES	0	0	25,000	25,000

8500 FIXED ASSET REPLACEMENT				
50-50503-		0	0	
50-50503-		0	0	
50-50503-		0	0	
50-50503-		0	0	
50-50503-		0	0	
TOTAL FAR EXPENSES	0	0	0	0

PROJECTS				
50-50718- 7300 neq water proj .6 mil	770,500	51,960	(130,500)	640,000
50-50733- 7300 waterline #1 McKinnley	85,000	88,765	(85,000)	0
50-50741- 7300 waterline #2 Corrington&Wilmi	133,500	133,500	(133,500)	0
50-50736- 7300 CDBG waterline wtr&cdbg porti	1,962	22,407	79,138	81,100
50-507xx 7300 main st wtr proj	0	0	220,000	220,000
TOTAL PROJECT EXPENSES	990,962	296,632	(49,862)	941,100

9000 DEBT PAYMENTS				
50-50503- 9001 2004(2001A) 30%ws - levy \$ 70'	17,815	7,672	(2,143)	15,672
50-50503- bond fees \$645+main st	644	600	33,001	33,645
50-50503- waterline iepa proj pmts		0	16,170	16,170
50-50503- iepa loan water neq proj			47,028	65,487
TOTAL DEBT EXPENSES	18,459	8,272	47,028	65,487

TOTAL NON-OPERATING EXPENSES	1,009,421	304,904	22,166	1,031,587
TOTAL ALL EXPENSES	2,043,542	1,207,394	(38,020)	2,005,522
TOTAL EXPENSES MINUS PROJECTS	1,052,580	910,762	11,842	1,064,422

money booked in rev for this since IEPA loan, 25% grant and 0% for other 75% stimulus, use cm proj sht

under const s/b done Apr 2nd request for cdbg, use cm proj sheet, no grant \$ in rev so no exp include city expense only

125k proj annually plus engr main st wtrline proj 25% grant 0% on oth 75% stimulus constr contr est \$770k not in this fy, council appr start

-5.03%

debt recvd cr from closing fund 520 for 2001a pmt

Incl \$645bond fees + 33000 for main st wtrline proj 25% grant other 75% iepa loan 0%, see debt ss

based on 0% 20yr iepa for \$640k

254.77%

2.20%

-1.86%

1.13%

ITY OF MASCOUTAH

EXPENSES BY DEPARTMENT BY CATEGORY DETAIL

UBI WORKS - SEWER DISTRIBUTION EXPENSES - WATER/SEWER FUND

	Budget 09	Calculated 12/12's shaded is manual entry	Calculated Diff Budget09 vs Budget10	Proposed Budget10	
5000 WAGES/SALARIES					
50-50504- 5001 regular salaries	177,900	179,636	10,200	188,100	3% incr in ss, union in negotiations now
50-50504- 5010 overtime	5,720	6,213	80	5,800	plus 10% fin coord sal/ben split
50-50504- 5020 temp/part-time		0	0		
50-50504- 5040 council stipends		0	0		
50-50504- 5050 incentive pay - deferred compensation		0	0		
TOTAL WAGES/SALARIES	183,620	185,849	10,280	193,900	

5100 EMPLOYEE BENEFITS					
50-50504- 5101 social security	14,200	13,988	750	14,950	
50-50504- 5200 health insurance	38,425	50,429	1,105	39,530	
50-50504- 5300 worker's compensation		0	0		
50-50504- 5350 unemployment insurance		0	0		
50-50504- 5400 imrf	17,850	17,641	1,225	19,075	
50-50504- 5500 retirement health benefits	500	542	100	600	
50-50504- 5650 police pension		0	0		
50-50504- 5700 fd death benefits		0	0		
50-50504- 5800 phys/cdl/drug test/shots	150	180	50	200	
TOTAL EMPLOYEE BENEFITS	71,125	82,779	3,230	74,355	
TOTAL PERSONNEL EXPENSES	254,745	268,628	13,510	268,255	5.30%

6000 GENERAL EXPENSES					
250-50504- 6001 office supplies	1,200	352	(200)	1,000	
250-50504- 6020 dues & memberships		0	0		
250-50504- 6040 training,conf,educ reimb	1,000	1,018	0	1,000	
250-50504- 6060 cm expenses		0	0		
250-50504- 6061 mayor expenses		0	0		
250-50504- 6062 council expenses		0	0		
250-50504- 6065 economic dev/planning exp		0	0		
250-50504- 6066 plan & dev - tif III	1,300	1,145	0	1,300	
250-50504- 6070 rental - uniforms	18,330	18,330	640	18,970	bldg rent back to gf
250-50504- 6075 rents & leases		58	0		
250-50504- 6080 sundry - misc exp		0	0		
250-50504- 6085 community relations		0	0		
250-50504- 6090 general insurance		0	0		
TOTAL GENERAL EXPENSES	21,830	20,904	440	22,270	2.02%

6200 MONITORING & PERMITS					
250-50504- 6210 permits	13,500	13,000	1,500	15,000	
250-50504- 6230 lab equipment/samples exp		0	0		
250-50504- 6260 clean up/disposal		0	0		
TOTAL MONITORING & PERMITS EXPENSES	13,500	13,000	1,500	15,000	11.11%

6300 UTILITIES					
250-50504- 6301 telephone	9,400	9,304	300	9,700	includes signal line
250-50504- 6320 water/sewer	150	79	0	150	
250-50504- 6330 electric	155,800	170,947	21,130	176,930	
250-50504- 6335 hist soc util/cem chap util		0	0		

CITY OF MASCOUTAH

EXPENSES BY DEPARTMENT BY CATEGORY DETAIL

PUBLICS WORKS - SEWER DISTRIBUTION EXPENSES - WATER/SEWER FUND

	Budget 09	Calculated 12/12's shaded is manual entry	Calculated Diff Budget09 vs Budget10	Proposed Budget10	
50-50504- 6340 electric street lights		0	0		
50-50504- 6350 misc - julie locates		0	0		
50-50504- 6360 pager rental		0	0		
50-50504- 6380 ub convenience fee		0	0		
TOTAL UTILITIES EXPENSES	165,350	180,330	21,430	186,780	12.96%

6500 MAINTENANCE & REPAIR					
50-50504- 6510 M&R - equipment	9,600	12,386	1,900	11,500	
50-50504- 6515 M&R - office equipment		0	0		
50-50504- 6520 M&R - building/facilities	200	175	0	200	
50-50504- 6530 M&R - vehicles/equipment	3,000	1,462	0	3,000	
50-50504- 6540 M&R - grounds/street row		0	0		
50-50504- 6550 M&R - transmission/collection	20,000	12,000	(5,000)	15,000	
50-50504- 6555 M&R - streets/sidewalks		0	0		
50-50504- 6560 M&R - special projects		0	0		
50-50504- 6565 M&R - IDOT & other		0	0		
50-50504- 6570 M&R - MFT		0	0		
TOTAL MAINT & REPAIR EXPENSES	32,800	26,023	(3,100)	29,700	-9.45%

6700 SUPPLIES & EQUIPMENT					
50-50504- 6710 general supplies	500	1,063	500	1,000	
50-50504- 6720 chemicals	6,000	10,100	4,000	10,000	
50-50504- 6730 inventory supplies	4,000	96	0	4,000	
50-50504- 6740 tools/small parts	500	1,258	500	1,000	
50-50504- 6741 sec a/r supplies (negative ok)		0	0		
50-50504- 6750 production - fuel/diesel		0	0		
50-50504- 6760 gas, diesel, & oil	4,500	5,467	1,000	5,500	
50-50504- 6770 non-vehicle oil & lubricants	100	0	0	100	
TOTAL SUPPLIES & EQUIP EXPENSES	15,600	17,984	6,000	21,600	38.46%

7000 PROFESSIONAL SERVICES					
50-50504- 7001 legal		0	0		
50-50504- 7100 accounting-audit		0	0		
50-50504- 7200 computers		0	0		
50-50504- 7300 other - twm/bhmg/etc	15,000	3,676	(7,000)	8,000	
50-50504- 7310 other - tac		0	0		
50-50504- 7400 other		0	0		
7500 contractual services	50,800	32,354	(10,800)	40,000	
TOTAL PROFESSIONAL SERVICES	65,800	36,030	(17,800)	48,000	-27.05%

7900 WHOLESALE/RETAIL					
50-50504- 7901 imea power purchase		0	0		
50-50504- 7910 water - purchase		0	0		
50-50504- 7920 garbage		0	0		
50-50504- 7930 municipal utility tax		0	0		
50-50504- 7940 purchase/reimburse		0	0		
50-50504- 7950 fund raiser		0	0		
TOTAL WHOLESALE/RETAIL	0	0	0	0	

8000 OTHER EXPENSES

Y OF MASCOUTAH

PENSES BY DEPARTMENT BY CATEGORY DETAIL

IBLI WORKS - SEWER DISTRIBUTION EXPENSES - WATER/SEWER FUND

	Budget 09	Calculated 12/12's shaded is manual entry	Calculated Diff Budget09 vs Budget10	Proposed Budget10	
0-50504- 8030 general overhead contr	122,486	122,486	6,174	128,660	incr as calc with auditor, from oth funds back to gf
0-50504- 8010 developer exp (in/out)	122,486	122,486	0	128,660	
TOTAL OTHER EXPENSES	122,486	122,486	6,174	128,660	5.04%

TOTAL OPERATING EXPENSES	692,111	685,385	28,154	720,265	4.07%
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8200 CAPITAL PROJECTS				120,000	
50-50504- vac truck		0	120,000		
50-50504- video equipment		0	25,000		
50-50504-		0	0		
50-50504-		0	0		
50-50504-		0	0		
TOTAL CIP EXPENSES	0	0	145,000	145,000	

8500 FIXED ASSET REPLACEMENT					
250-50504-		0	0		
250-50504-		0	0		
250-50504-		0	0		
250-50504-		0	0		
250-50504-		0	0		
TOTAL FAR EXPENSES	0	0	0	0	

PROJECTS					
250-50735- 7300 Sewer Failsafe #1	145,000	0	5,000	150,000	100k prog for FY10, no FY09
250-50716- 7300 3.1 Mil Sewer Proj	2,055,925	2,000,000	(1,055,925)	1,000,000	
250-50716- 6560 3.1 Mil Sewer Proj-sp proj		400	0		
250-50717- 6560 sewer site impr - rcf agrmnt		60	0		
TOTAL PROJECT EXPENSES	2,200,925	2,000,460	(1,050,925)	1,150,000	-47.75%

9000 DEBT PAYMENTS					
250-50504- 9001 2004(2001B) - levy \$	179,665	179,665	(12,972)	166,693	
250-50504- iepa loan mid-amer	46,361	40,360	(1)	46,360	
250-50504- bond fees 1500	960	350	540	1,500	
TOTAL DEBT EXPENSES	226,986	220,375	(12,433)	214,553	-5.48%

TOTAL NON-OPERATING EXPENSES	2,427,911	2,220,835	(918,358)	1,509,553	-37.83%
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TOTAL ALL EXPENSES	3,120,022	2,906,220	(890,204)	2,229,818	-28.53%
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TOTAL EXPENSES MINUS PROJECTS	919,097	905,760	160,721	1,079,818	17.49%
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SEWER TREATMENT PLANT

Fiscal Year '10

SUMMARY OF BASIC FUNCTION-Wastewater Treatment Plant

The Public Works Department is responsible for operation and maintenance of the Waste Water Treatment Facility and 2 Lift Stations, and Collection System.

The Wastewater Treatment Plant is maintained by one contract employee (TAC). This contractual agreement is funded through the Water/ Sewer Fund. The Public Works Director is responsible for the overall operation of this department.

All EPA guidelines must be met and maintained at all times.

ITY OF MASCOUTAH

XPENSES BY DEPARTMENT BY CATEGORY DETAIL

UBI'S WORKS - SEWER PLANT EXPENSES - WATER/SEWER FUND

	Budget 09	Calculated 12/12's shaded is manual entry	Calculated Diff Budget09 vs Budget10	Proposed Budget10
<u>5000 WAGES/SALARIES</u>				
50-50506- 5001 regular salaries		0	0	
50-50506- 5010 overtime		0	0	
50-50506- 5020 temp/part-time		0	0	
50-50506- 5040 council stipends		0	0	
50-50506- 5050 incentive pay - deferred compensation		0	0	0
TOTAL WAGES/SALARIES	0	0	0	0
<u>5100 EMPLOYEE BENEFITS</u>				
50-50506- 5101 social security		0	0	
50-50506- 5200 health insurance		0	0	
50-50506- 5300 worker's compensation		0	0	
50-50506- 5350 unemployment insurance		0	0	
50-50506- 5400 imrf		0	0	
50-50506- 5500 retirement health benefits		0	0	
50-50506- 5650 police pension		0	0	
50-50506- 5700 fd death benefits		0	0	
50-50506- 5800 phys/cdl/drug test/shots		0	0	0
TOTAL EMPLOYEE BENEFITS	0	0	0	0
TOTAL PERSONNEL EXPENSES	0	0	0	0
<u>6000 GENERAL EXPENSES</u>				
250-50506- 6001 office supplies	150	81	0	150
250-50506- 6020 dues & memberships		0	0	
250-50506- 6040 training,conf,educ reimb		0	0	
250-50506- 6060 cm expenses		0	0	
250-50506- 6061 mayor expenses		0	0	
250-50506- 6062 council expenses		0	0	
250-50506- 6065 economic dev/planning exp		0	0	
250-50506- 6066 plan & dev - tif III		0	0	
250-50506- 6070 rental - uniforms		0	0	
250-50506- 6075 rents & leases		0	0	
250-50506- 6080 sundry - misc exp		0	0	
250-50506- 6085 community relations		0	0	
250-50506- 6090 general insurance		0	0	
TOTAL GENERAL EXPENSES	150	81	0	150
<u>6200 MONITORING & PERMITS</u>				
250-50506- 6210 permits		0	0	
250-50506- 6230 lab equipment/samples exp		0	0	
250-50506- 6260 clean up/disposal	32,500	32,500	0	32,500
TOTAL MONITORING & PERMITS EXPENSES	32,500	32,500	0	32,500
<u>6300 UTILITIES</u>				
250-50506- 6301 telephone	500	413	0	500
250-50506- 6320 water/sewer		0	0	
250-50506- 6330 electric		0	0	

TY OF MASCOUTAH
EXPENSES BY DEPARTMENT BY CATEGORY DETAIL
PUBLIC WORKS - SEWER PLANT EXPENSES - WATER/SEWER FUND

	Budget 09	Calculated 12/12's shaded is manual entry	Calculated Diff Budget09 vs Budget10	Proposed Budget10
50-50506- 6340 electric street lights		0	0	
50-50506- 6350 misc - julie locates		0	0	
50-50506- 6360 pager rental		0	0	
50-50506- 6380 ub convenience fee		0	0	
TOTAL UTILITIES EXPENSES	500	413	0	500

6500 MAINTENANCE & REPAIR	4,000	8,976	5,000	9,000	older equip more repairs
50-50506- 6510 M&R - equipment		0	0		
50-50506- 6515 M&R - office equipment	40,000	11,703	0	40,000	retaining wall falling down
50-50506- 6520 M&R - building/facilities		0	0		
50-50506- 6530 M&R - vehicles/equipment		30	200	200	
50-50506- 6540 M&R - grounds/street row		12,697	0	15,000	
50-50506- 6550 M&R - transmission/collection	15,000	0	0		
50-50506- 6555 M&R - streets/sidewalks		0	0		
50-50506- 6560 M&R - special projects		0	0		
50-50506- 6565 M&R - IDOT & other		0	0		
50-50506- 6570 M&R - MFT		0	0		
TOTAL MAINT & REPAIR EXPENSES	59,000	33,406	5,200	64,200	8.81%

6700 SUPPLIES & EQUIPMENT	750	2,134	1,250	2,000	
250-50506- 6710 general supplies	1,000	1,503	200	1,200	
250-50506- 6720 chemicals		202	200	200	
250-50506- 6730 inventory supplies	600	96	(100)	500	
250-50506- 6740 tools/small parts		0	0		
250-50506- 6741 sec a/r supplies (negative ok)		0	0		
250-50506- 6750 production - fuel/diesel	1,000	1,551	1,000	2,000	
250-50506- 6760 gas, diesel, & oil		0	0		
250-50506- 6770 non-vehicle oil & lubricants		0	0		
TOTAL SUPPLIES & EQUIP EXPENSES	3,350	5,484	2,550	5,900	76.12%

7000 PROFESSIONAL SERVICES		0	0		
250-50506- 7001 legal		0	0		
250-50506- 7100 accounting-audit		0	0		
250-50506- 7200 computers		0	0		
250-50506- 7300 other - twm/bhmg/etc	44,000	43,413	2,500	46,500	contracted plant operator
250-50506- 7310 other - tac		0	0		
250-50506- 7400 other	2,000	0	(2,000)	0	
7500 contractual services		0	500	46,500	1.09%
TOTAL PROFESSIONAL SERVICES	46,000	43,413	500	46,500	

7900 WHOLESALE/RETAIL		0	0		
250-50506- 7901 imea power purchase		0	0		
250-50506- 7910 water - purchase		0	0		
250-50506- 7920 garbage		0	0		
250-50506- 7930 municipal utility tax		0	0		
250-50506- 7940 purchase/reimburse		0	0		
250-50506- 7950 fund raiser		0	0	0	
TOTAL WHOLESALE/RETAIL	0	0	0	0	

TY OF MASCOUTAH
EXPENSES BY DEPARTMENT BY CATEGORY DETAIL
PUBLICS WORKS - SEWER PLANT EXPENSES - WATER/SEWER FUND

	Budget 09	Calculated 12/12's shaded is manual entry	Calculated Diff Budget09 vs Budget10	Proposed Budget10	
50-50506- 8030 general overhead contr		0	0		
50-50506- 8010 developer exp (in/out)		0	0		
TOTAL OTHER EXPENSES	0	0	0	0	
TOTAL OPERATING EXPENSES	141,500	115,297	8,250	149,750	5.83%

8200 CAPITAL PROJECTS					
	25,600	20,400	(25,600)		
50-50506- paint sludge tank reqrd 0910		0	33,000	33,000	
50-50506-		0	0		
50-50506-		0	0		
50-50506-		0	0		
TOTAL CIP EXPENSES	25,600	20,400	7,400	33,000	28.91%

8500 FIXED ASSET REPLACEMENT					
		0	0		
250-50506- mower		0	15,000	15,000	
250-50506-		0	0		
250-50506-		0	0		
250-50506-		0	0		
TOTAL FAR EXPENSES	0	0	15,000	15,000	

PROJECTS					
		0	0		
		0	0		
		0	0		
		0	0		
		0	0		
TOTAL PROJECT EXPENSES	0	0	0	0	

9000 DEBT PAYMENTS					
		0	0		
250-50506-		0	0		
250-50506-		0	0		
TOTAL DEBT EXPENSES	0	0	0	0	
TOTAL NON-OPERATING EXPENSES	25,600	20,400	22,400	48,000	87.50%
TOTAL ALL EXPENSES	167,100	135,697	30,650	197,750	18.34%

STREETS DEPARTMENT

City of Mascoutah

Fiscal Year Budget 10

100000

STREET DEPARTMENT

Fiscal Year '10

SUMMARY OF BASIC FUNCTION-Street and Maintenance

Safe streets and functional storm drain facilities are increasingly a priority for the City. The City is a patchwork of old 'chip and seal' narrow streets and ditches as well as modern new subdivisions with concrete/ asphalt structures. As such, continuous maintenance on road patching and surface repairs is a major workload daily. Tree limb removal and green waste yard maintenance are also this sections responsibility.

The Public Works Department is responsible for operation and maintenance of the entire City infrastructure. This includes city street and right-of-way maintenance, along with public buildings and grounds.

The Street Department and Maintenance Department are a combined work force consisting of 6 full time employees. These departments are funded through the General Corporate Fund.

The Street Superintendent is responsible for the overall operation of the Street and Maintenance Departments. His duties include the maintenance of streets, curb and gutters, sidewalks, bike paths, storm sewers, storm water retention ponds, shoulders/ditches, trees, City landscaped areas, grass cutting and snow removal.

The City has also enabled a program (Roads replacement program) to improve the roads in Mascoutah. Each year \$150,000 will be invested in replacing a segment of 'chip and seal' streets with a fully improved, asphalt street profile. Over the coming years travel ability and reduced maintenance will be the results.

Also under this section are the 2 maintenance employees. They service building and grounds for the City.

CITY OF MASCOUTAH

EXPENSES BY DEPARTMENT BY CATEGORY DETAIL

PUBLICS WORKS - STREETS EXPENSES - GENERAL FUND

	Budget 09	Calculated 12/12's shaded is manual entry	Calculated Diff Budget09 vs Budget10	Proposed Budget10	
5000 WAGES/SALARIES					
00-50505- 5001 regular salaries	183,000	185,535	5,445	188,445	3% Incr in ss, union in negotiations now
00-50505- 5010 overtime	16,000	21,361	(250)	15,750	
00-50505- 5020 temp/part-time		0	0		
00-50505- 5040 council stipends		0	0		
00-50505- 5050 incentive pay - deferred compensation		0	0		
TOTAL WAGES/SALARIES	199,000	206,896	5,195	204,195	
5100 EMPLOYEE BENEFITS					
00-50505- 5101 social security	15,300	15,381	325	15,625	decr-empl ins plan chng
00-50505- 5200 health insurance	40,100	44,007	(3,300)	36,800	
00-50505- 5300 worker's compensation		0	0		
00-50505- 5350 unemployment insurance		0	0		
00-50505- 5400 lmrf	19,200	19,636	730	19,930	
00-50505- 5500 retirement health benefits	1,350	942	(350)	1,000	
00-50505- 5650 police pension		0	0		
00-50505- 5700 fd death benefits		0	0		
00-50505- 5800 phys/cdl/drug test/shots	400	280	0	400	
TOTAL EMPLOYEE BENEFITS	76,350	80,246	(2,595)	73,755	
TOTAL PERSONNEL EXPENSES	275,350	287,142	2,600	277,950	0.94%
6000 GENERAL EXPENSES					
00-50505- 6001 office supplies	1,250	891	(250)	1,000	
00-50505- 6020 dues & memberships		0	0		
00-50505- 6040 training,conf,educ reimb	2,500	969	(1,000)	1,500	
00-50505- 6060 cm expenses		0	0		
00-50505- 6061 mayor expenses		0	0		
00-50505- 6062 council expenses		0	0		
00-50505- 6065 economic dev/planning exp		0	0		
00-50505- 6066 plan & dev - tif III		0	0		
00-50505- 6070 rental - uniforms	2,500	2,161	(100)	2,400	
00-50505- 6075 rents & leases	28,000	24,575	0	28,000	tractor pmt Incl
00-50505- 6080 sundry - misc exp		773	0		
00-50505- 6085 community relations		0	0		
00-50505- 6090 general insurance		0	0		
TOTAL GENERAL EXPENSES	34,250	29,369	(1,350)	32,900	-3.94%
6200 MONITORING & PERMITS					
00-50505- 6210 permits		0	0		
00-50505- 6230 lab equipment/samples exp		0	0		
00-50505- 6260 clean up/disposal		0	0		
TOTAL MONITORING & PERMITS EXPENSES	0	0	0	0	
6300 UTILITIES					
00-50505- 6301 telephone	2,000	2,157	200	2,200	
00-50505- 6320 water/sewer	125	145	25	150	
00-50505- 6330 electric	3,750	4,596	950	4,700	
00-50505- 6335 hist soc util/cem chap util		0	0		

CITY OF MASCOUTAH

EXPENSES BY DEPARTMENT BY CATEGORY DETAIL

PUBLICS WORKS - STREETS EXPENSES - GENERAL FUND

	Budget 09	Calculated 12/12's shaded is manual entry	Calculated Diff Budget09 vs Budget10	Proposed Budget10	
00-50505- 6340 electric street lights		0	0		
00-50505- 6350 misc - julie locates		0	0		
00-50505- 6360 pager rental		0	0		
00-50505- 6380 ub convenience fee		0	0		
TOTAL UTILITIES EXPENSES	5,875	6,899	1,175	7,050	20.00%

6500 MAINTENANCE & REPAIR					
00-50505- 6510 M&R - equipment	15,000	17,156	0	15,000	
00-50505- 6515 M&R - office equipment		0	0		
00-50505- 6520 M&R - building/facilities	2,000	1,387	(500)	1,500	
00-50505- 6530 M&R - vehicles/equipment	5,000	4,828	0	5,000	
00-50505- 6540 M&R - grounds/street row	250	187	(50)	200	
00-50505- 6550 M&R - transmission/collection		0	0		
00-50505- 6555 M&R - streets/sidewalks	10,000	13,586	0	10,000	Incl salt bin, pavement patches, etc
00-50505- 6560 M&R - special projects		3,525	0		
00-50505- 6565 M&R - IDOT & other		0	0		
00-50505- 6570 M&R - MFT		0	0		
TOTAL MAINT & REPAIR EXPENSES	32,250	40,670	(550)	31,700	-1.71%

6700 SUPPLIES & EQUIPMENT					
00-50505- 6710 general supplies	6,500	5,105	(1,000)	5,500	
00-50505- 6720 chemicals	10,000	10,706	0	10,000	mosquito control
00-50505- 6730 inventory supplies	15,000	20,218	0	15,000	signs & materials
00-50505- 6740 tools/small parts	2,500	1,857	(500)	2,000	
00-50505- 6741 sec a/r supplies (negative ok)		(2,713)	0		
00-50505- 6750 production - fuel/diesel		0	0		
00-50505- 6760 gas, diesel, & oil	20,000	22,105	2,000	22,000	Incr cost
00-50505- 6770 non-vehicle oil & lubricants	2,000	0	(1,500)	500	
TOTAL SUPPLIES & EQUIP EXPENSES	56,000	57,278	(1,000)	55,000	-1.79%

7000 PROFESSIONAL SERVICES					
00-50505- 7001 legal		0	0		
00-50505- 7100 accounting-audit		0	0		
00-50505- 7200 computers		0	0		
00-50505- 7300 other - twm/bhmg/etc		0	0		
00-50505- 7310 other - tac		0	0		
00-50505- 7400 other		0	0		
7500 contractual services	2,000	1,680	0	2,000	
TOTAL PROFESSIONAL SERVICES	2,000	1,680	0	2,000	

7900 WHOLESALE/RETAIL					
00-50505- 7901 imea power purchase		0	0		
00-50505- 7910 water - purchase		0	0		
00-50505- 7920 garbage		0	0		
00-50505- 7930 municipal utility tax		0	0		
00-50505- 7940 purchase/reimburse		0	0		
00-50505- 7950 fund raiser		0	0		
TOTAL WHOLESALE/RETAIL	0	0	0	0	

ITY OF MASCOUTAH
XPENSES BY DEPARTMENT BY CATEGORY DETAIL
UBI WORKS - STREETS EXPENSES - GENERAL FUND

	Budget 09	Calculated 12/12's shaded is manual entry	Calculated Diff Budget09 vs Budget10	Proposed Budget10	
00-50505- 8030 general overhead contr		0	0		
00-50505- 8010 developer exp (in/out)		0	0		
TOTAL OTHER EXPENSES	0	0	0	0	
TOTAL OPERATING EXPENSES	405,725	423,037	875	406,600	0.22%

8200 CAPITAL PROJECTS		0	0		
00-50505-		0	0		
00-50505-		0	0		
00-50505-		0	0		
00-50505-		0	0		
TOTAL CIP EXPENSES	0	0	0	0	

8500 FIXED ASSET REPLACEMENT		0	55,600	55,600	
100-50505- truck 55600		0	22,620	22,620	
100-50505- truckbed & hoist 22620		0	6,735	6,735	
100-50505- snowplow 6735		0	12,505	12,505	
100-50505- salt box spreader 12505		0	0		
100-50505- sml truck approx \$65k		0	97,460	97,460	
TOTAL FAR EXPENSES	0	0			

PROJECTS

		0	0		
		0	0		
		0	0		
		0	0		
		0	0		
TOTAL PROJECT EXPENSES	0	0	0	0	

no 100k proj for gf, do more
work w/ zipper and chip/seal

9000 DEBT PAYMENTS		0	0		
100-50505-		0	0		
100-50505-		0	0		
100-50505-		0	0		
TOTAL DEBT EXPENSES	0	0	0	0	
TOTAL NON-OPERATING EXPENSES	0	0	97,460	97,460	
TOTAL ALL EXPENSES	405,725	423,037	98,335	504,060	24.24%

MAINTENANCE DEPARTMENT

City of Mascoutah

Fiscal Year Budget 10

CITY OF MASCOUHAH
EXPENSES BY DEPARTMENT BY CATEGORY DETAIL
MAINTENANCE EXPENSES - GENERAL FUND

	Budget 09	Calculated 12/12's shaded is manual entry	Calculated Diff Budget09 vs Budget10	Proposed Budget10	
5000 WAGES/SALARIES					
00-50301- 5001 regular salaries	88,000	90,417	2,515	90,515	3% incr in ss, union in negotiations
00-50301- 5010 overtime	4,500	6,624	(165)	4,335	now
00-50301- 5020 temp/part-time	11,000	8,588	(2,000)	9,000	summer groundskeeping
00-50301- 5040 council stipends		0	0		
00-50301- 5050 incentive pay - deferred compensation		0	0		
TOTAL WAGES/SALARIES	103,500	105,629	350	103,850	

5100 EMPLOYEE BENEFITS					
100-50301- 5101 social security	8,000	8,001	0	8,000	ad. sal/ben lower pt
100-50301- 5200 health insurance	26,700	29,016	0	26,700	
100-50301- 5300 worker's compensation		0	0		
100-50301- 5350 unemployment insurance	9,000	9,211	250	9,250	
100-50301- 5400 imrf	400	455	0	400	
100-50301- 5500 retirement health benefits		0	0		
100-50301- 5650 police pension		0	0		
100-50301- 5700 fd death benefits	200	213	0	200	
100-50301- 5800 phys/cdl/drug test/shots	44,300	46,896	250	44,550	
TOTAL EMPLOYEE BENEFITS	44,300	46,896	250	44,550	
TOTAL PERSONNEL EXPENSES	147,800	152,526	600	148,400	0.41%

6000 GENERAL EXPENSES					
100-50301- 6001 office supplies	800	500	(300)	500	
100-50301- 6020 dues & memberships		0	0		
100-50301- 6040 training, conf, educ reimb	1,100	376	(350)	750	
100-50301- 6060 cm expenses		0	0		
100-50301- 6061 mayor expenses		0	0		
100-50301- 6062 council expenses		0	0		
100-50301- 6065 economic dev/planning exp		0	0		
100-50301- 6066 plan & dev - tif III	1,400	1,225	(100)	1,300	
100-50301- 6070 rental - uniforms		0	0		
100-50301- 6075 rents & leases		0	0		
100-50301- 6080 sundry - misc exp		0	0		
100-50301- 6085 community relations		0	0		
100-50301- 6090 general insurance	3,300	2,100	(750)	2,550	-22.73%
TOTAL GENERAL EXPENSES	3,300	2,100	(750)	2,550	

6200 MONITORING & PERMITS					
100-50301- 6210 permits		0	0		
100-50301- 6230 lab equipment/samples exp		0	0		
100-50301- 6260 clean up/disposal		0	0		
TOTAL MONITORING & PERMITS EXPENSES	0	0	0	0	

6300 UTILITIES					
100-50301- 6301 telephone	1,200	1,163	0	1,200	
100-50301- 6320 water/sewer	1,500	1,194	(200)	1,300	
100-50301- 6330 electric	23,000	21,633	0	23,000	
100-50301- 6335 hist soc util/cem chap util		0	0		
100-50301- 6336 water center util & other		0	0		

CITY OF MASCOUTAH
EXPENSES BY DEPARTMENT BY CATEGORY DETAIL
FINANCE EXPENSES - GENERAL FUND

	Budget 09	Calculated 12/12's shaded is manual entry	Calculated Diff Budget09 vs Budget10	Proposed Budget10	
00-50301- 6340 electric street lights		0	0		
00-50301- 6350 misc - Julie locates		0	0		
00-50301- 6360 pager rental		0	0		
00-50301- 6380 ub convenience fee		0	0		
TOTAL UTILITIES EXPENSES	25,700	23,990	(200)	25,500	-0.78%

6500 MAINTENANCE & REPAIR					
00-50301- 6510 M&R - equipment	2,000	312	(500)	1,500	
00-50301- 6515 M&R - office equipment		0	0		
00-50301- 6520 M&R - building/facilities	7,000	3,647	(1,000)	6,000	
00-50301- 6530 M&R - vehicles/equipment		43	0		
00-50301- 6540 M&R - grounds/street row	250	7	0	250	
00-50301- 6550 M&R - transmission/collection		0	0		
00-50301- 6555 M&R - streets/sidewalks		0	0		
100-50301- 6560 M&R - special projects		0	10,000	10,000	
100-50301- 6565 M&R - IDOT & other		0	0		
100-50301- 6570 M&R - MFT		0	0		
TOTAL MAINT & REPAIR EXPENSES	9,250	4,009	8,500	17,750	91.89%

community center impr, have \$2500
in p&r and finance comm approved
add \$10k with volunteer work to
complete gf

6700 SUPPLIES & EQUIPMENT					
100-50301- 6710 general supplies	3,250	1,974	(750)	2,500	
100-50301- 6720 chemicals	250	641	250	500	
100-50301- 6730 inventory supplies		0	0		
100-50301- 6740 tools/small parts	1,250	112	(500)	750	
100-50301- 6741 sec a/r supplies (negative ok)		0	0		
100-50301- 6750 production - fuel/diesel		0	0		
100-50301- 6760 gas, diesel, & oil	750	311	0	750	
100-50301- 6770 non-vehicle oil & lubricants		0	0		
TOTAL SUPPLIES & EQUIP EXPENSES	5,500	3,038	(1,000)	4,500	-18.18%

7000 PROFESSIONAL SERVICES					
100-50301- 7001 legal		0	0		
100-50301- 7100 accounting-audit		0	0		
100-50301- 7200 computers		0	0		
100-50301- 7300 other - twm/bhmg/etc		0	0		
100-50301- 7310 other - tac		0	0		
100-50301- 7400 other		0	0		
7500 contractual services		0	0		
TOTAL PROFESSIONAL SERVICES	0	0	0	0	

7900 WHOLESALE/RETAIL					
100 01- 7901 imea power purchase		0	0		
100-50301- 7910 water - purchase		0	0		
100-50301- 7920 garbage		0	0		
100-50301- 7930 municipal utility tax		0	0		
100-50301- 7940 purchase/reimburse		0	0		
100-50301- 7950 fund raiser		0	0		
TOTAL WHOLESALE/RETAIL	0	0	0	0	

ITY OF MASCOUTAH
XPENSES BY DEPARTMENT BY CATEGORY DETAIL
IAINTNANCE EXPENSES - GENERAL FUND

	Budget 09	Calculated 12/12's shaded is manual entry	Calculated Diff Budget09 vs Budget10	Proposed Budget10	
<u>8000 OTHER EXPENSES</u>					
00-50301- 8030 general overhead contr		0	0		
00-50301- 8010 developer exp (in/out)		0	0		
TOTAL OTHER EXPENSES	0	0	0	0	
TOTAL OPERATING EXPENSES	191,550	185,663	7,150	198,700	3.73%
<u>8200 CAPITAL PROJECTS</u>					
00-50301-		0	0		
00-50301-		0	0		
00-50301-		0	0		
00-50301-		0	0		
00-50301-		0	0		
TOTAL CIP EXPENSES	0	0	0	0	
<u>8500 FIXED ASSET REPLACEMENT</u>					
00-50301-		0	0		
00-50301-		0	0		
00-50301-		0	0		
00-50301-		0	0		
00-50301-		0	0		
TOTAL FAR EXPENSES	0	0	0	0	
<u>PROJECTS</u>					
		0	0		
		0	0		
		0	0		
		0	0		
		0	0		
		0	0		
TOTAL PROJECT EXPENSES	0	0	0	0	
<u>9000 DEBT PAYMENTS</u>					
00-50301-		0	0		
00-50301-		0	0		
00-50301-		0	0		
TOTAL DEBT EXPENSES	0	0	0	0	
TOTAL NON-OPERATING EXPENSES	0	0	0	0	
TOTAL ALL EXPENSES	191,550	185,663	7,150	198,700	3.73%

FIRE DEPARTMENT

City of Mascoutah

Fiscal Year Budget 10

Fire Department

The City maintains Fire Services in partnership with the Mascoutah Rural Fire District with Voluntary Firemen & Leadership. There are 42 Volunteer Firemen.

This extraordinary group of professionals serves all firefighting and emergency response needs of Mascoutah. They maintain excellent response times and service to the Citizens each year. Their performance meets or exceeds those Cities in the area, even those communities that have full time departments.

ITY OF MASCOUTAH
XPENSES BY DEPARTMENT BY CATEGORY DETAIL
IRE PT EXPENSES - FIRE FUND

		Calculated 12/12's shaded is Budget 09 manual entry	Calculated Diff Budget09 vs Budget10	Proposed Budget10	
	<u>5000 WAGES/SALARIES</u>				
50-50600	5001 regular salaries	1,500	1,425	0	1,500
60-50600	5010 overtime		0	0	
60-50600	5020 temp/part-time		0	0	
60-50600	5040 council stipends		0	0	
60-50600	5050 incentive pay - deferred compensation		0	0	
	<u>TOTAL WAGES/SALARIES</u>	<u>1,500</u>	<u>1,425</u>	<u>0</u>	<u>1,500</u>
	<u>5100 EMPLOYEE BENEFITS</u>				
60-50600	5101 social security		0	0	
60-50600	5200 health insurance		0	0	
60-50600	5300 worker's compensation		0	0	
60-50600	5350 unemployment insurance		0	0	
60-50600	5400 imrf		0	0	
60-50600	5500 retirement health benefits		0	0	
60-50600	5650 police pension	1,750	1,160	0	1,750
60-50600	5700 fd death benefits		0	0	
60-50600	5800 phys/cdl/drug test/shots		0	0	
	<u>TOTAL EMPLOYEE BENEFITS</u>	<u>1,750</u>	<u>1,160</u>	<u>0</u>	<u>1,750</u>
	<u>TOTAL PERSONNEL EXPENSES</u>	<u>3,250</u>	<u>2,585</u>	<u>0</u>	<u>3,250</u>
	<u>6000 GENERAL EXPENSES</u>				
360-50600	6001 office supplies	750	274	250	1,000
360-50600	6020 dues & memberships		0	0	
360-50600	6040 training,conf,educ reimb	4,000	3,761	2,000	6,000
360-50600	6060 cm expenses		0	0	
360-50600	6061 mayor expenses		0	0	
360-50600	6062 council expenses		0	0	
360-50600	6065 economic dev/planning exp		0	0	
360-50600	6066 plan & dev - tif III		0	0	
360-50600	6070 rental - uniforms		0	0	
360-50600	6075 rents & leases		0	0	
360-50600	6080 sundry - misc exp		0	0	
360-50600	6085 community relations		0	0	
360-50600	6090 general insurance		0	0	
	<u>TOTAL GENERAL EXPENSES</u>	<u>4,750</u>	<u>4,035</u>	<u>2,250</u>	<u>7,000</u> 47.37%
	<u>6200 MONITORING & PERMITS</u>				
360-50600	6210 permits		0	0	
360-50600	6230 lab equipment/samples exp		0	0	
360-50600	6260 clean up/disposal		0	0	0
	<u>TOTAL MONITORING & PERMITS EXPENSES</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<u>6300 UTILITIES</u>				
360-50600	6301 telephone	1,000	372	0	1,000
360-50600	6320 water/sewer	250	176	0	250
360-50600	6330 electric	3,000	2,637	500	3,500
360-50600	6335 hist soc util/cem chap util		0	0	

CITY OF MASCOUTAH

EXPENSES BY DEPARTMENT BY CATEGORY DETAIL

FIRE DEPARTMENT EXPENSES - FIRE FUND

		Budget 09	Calculated 12/12's shaded is manual entry	Calculated Diff Budget09 vs Budget10	Proposed Budget10	
60-50600	6340 electric street lights		0	0		
60-50600	6350 misc - julie locates		0	0		
60-50600	6360 pager rental		0	0		
60-50600	6380 ub convenience fee		0	0		
	TOTAL UTILITIES EXPENSES	4,250	3,186	500	4,750	11.76%
	6500 MAINTENANCE & REPAIR					
60-50600	6510 M&R - equipment	4,000	2,777	500	4,500	
60-50600	6515 M&R - office equipment		0	0		
60-50600	6520 M&R - building/facilities	4,000	1,766	500	4,500	
60-50600	6530 M&R - vehicles/equipment	5,000	15,000	5,000	10,000	incr in repairs
60-50600	6540 M&R - grounds/street row		0	0		
60-50600	6550 M&R - transmission/collection		0	0		
60-50600	6555 M&R - streets/sidewalks		0	0		
60-50600	6560 M&R - special projects		0	0		
60-50600	6565 M&R - IDOT & other		0	0		
60-50600	6570 M&R - MFT		0	0		
	TOTAL MAINT & REPAIR EXPENSES	13,000	19,542	6,000	19,000	46.15%
	6700 SUPPLIES & EQUIPMENT					
60-50600	6710 general supplies	7,000	6,500	3,000	10,000	
60-50600	6720 chemicals		0	0		
60-50600	6730 inventory supplies		0	0		
60-50600	6740 tools/small parts	500	726	0	500	
60-50600	6741 sec a/r supplies (negative ok)		0	0		
60-50600	6750 production - fuel/diesel		0	0		
60-50600	6760 gas, diesel, & oil	3,000	2,952	0	3,000	
60-50600	6770 non-vehicle oil & lubricants		0	0		
	TOTAL SUPPLIES & EQUIP EXPENSES	10,500	10,178	3,000	13,500	28.57%
	7000 PROFESSIONAL SERVICES					
60-50600	7001 legal		0	0		
60-50600	7100 accounting-audit		0	0		
60-50600	7200 computers		0	0		
60-50600	7300 other - twm/bhmg/etc	2,500	0	(2,500)	0	
60-50600	7310 other - tac		0	0		
60-50600	7400 other	25,000	25,000	0	25,000	reimb to volunteers
60-50600	7500 contractual services	5,000	5,000	0	5,000	
	TOTAL PROFESSIONAL SERVICES	32,500	30,000	(2,500)	30,000	-7.69%
	7900 WHOLESALE/RETAIL					
60-50600	7901 imea power purchase		0	0		
60-50600	7910 water - purchase		0	0		
60-50600	7920 garbage		0	0		
60-50600	7930 municipal utility tax		0	0		
60-50600	7940 purchase/reimburse		0	0		
60-50600	7950 fund raiser		0	0		
	TOTAL WHOLESALE/RETAIL	0	0	0	0	

ITY OF MASCOUTAH
XPENSES BY DEPARTMENT BY CATEGORY DETAIL
RE / NT EXPENSES - FIRE FUND

		Budget 09	Calculated 12/12's shaded is manual entry	Calculated Diff Budget09 vs Budget10	Proposed Budget10	
						incr as calc with auditor, from oth funds back to gf
60-50600	8030 general overhead contr	5,120	5,120	285	5,405	
60-50600	8010 developer exp (in/out)		0	0		
	TOTAL OTHER EXPENSES	5,120	5,120	285	5,405	5.57%
	TOTAL OPERATING EXPENSES	73,370	74,646	9,535	82,905	13.00%
<u>8200 CAPITAL PROJECTS</u>						
		7,000	0	(7,000)		
60-50600			0	5,000	5,000	
60-50600			0	0		
60-50600			0	0		
60-50600			0	0		
60-50600			0	0		
	TOTAL CIP EXPENSES	7,000	0	(2,000)	5,000	-28.57%
<u>8500 FIXED ASSET REPLACEMENT</u>						
		5,000	3,500	(5,000)		
60-50600			0	5,000	5,000	
60-50600	paint interior		0	5,000	5,000	
60-50600	kitchen upgrade		0	0		
60-50600			0	0		
60-50600			0	0		
	TOTAL FAR EXPENSES	5,000	3,500	5,000	10,000	100.00%
<u>PROJECTS</u>						
			0	0		
			0	0		
			0	0		
			0	0		
			0	0		
			0	0		
	TOTAL PROJECT EXPENSES	0	0	0	0	
<u>9000 DEBT PAYMENTS</u>						
		9,392	0	(9,392)	0	
360-50600	9001 fire truck loan from lf-last pmt		0	0		
360-50600			0	0		
360-50600			0	0		
	TOTAL DEBT EXPENSES	9,392	0	(9,392)	0	-100.00%
	TOTAL NON-OPERATING EXPENSES	21,392	3,500	(6,392)	15,000	-29.88%
	TOTAL ALL EXPENSES	94,762	78,146	3,143	97,905	3.32%

IMRF EXPENSES

City of Mascoutah

Fiscal Year Budget 10

IMRF FUND

Fiscal Year '10

SUMMARY OF BASIC FUNCTION

Illinois Municipal Retirement Fund:

The Illinois Municipal Retirement Fund (IMRF) is created by Illinois law under Article 7 of the Illinois Pension Code (Illinois Compiled Statutes, Ch. 40, 5/7-101 to 5/7-222). Since 1941, the Illinois Municipal Retirement Fund has provided employees of local governments and school districts in Illinois with a sound and efficient system for the payment of retirement, disability, and death benefits.

The retirement plan IMRF offers is a defined benefit plan. In a defined benefit plan, the amount of the retirement benefit is based on a member's final salary and his/her years of service. An IMRF employee must complete eight years of service to be vested. The employee contributes 4.5% of their salary to IMRF. The City's contribution rate changes annually based on actuarial information directly related to the City's account. This is funded through the property tax levy except for the enterprise funds that generate income from utilities. The rate for 2008 was 9.48% and the rate for 2009 is 9.60%.

Social Security and Medicare:

Social Security and Medicare taxes are calculated using the employee's gross salary. The gross wage is not reduced for IMRF contributions. The rate for social security is 6.2% and is paid by both the employee and City on wages up to the wage base, which changes annually. The rate for medicare is 1.45% and is paid by both the employee and City on the entire gross salary.

CITY OF MASCOUTAH

EXPENSES BY DEPARTMENT BY CATEGORY DETAIL

MRF EXPENSES - IMRF FUND

	Budget 09	Calculated 12/12's shaded is manual entry	Calculated Diff Budget09 vs Budget10	Proposed Budget10	
<u>5000 WAGES/SALARIES</u>					
00-50000- 5001 regular salaries		0	0		
00-50000- 5010 overtime		0	0		
00-50000- 5020 temp/part-time		0	0		
00-50000- 5040 council stipends		0	0		
00-50000- 5050 incentive pay - deferred compensation		0	0		
TOTAL WAGES/SALARIES	0	0	0	0	
<u>5100 EMPLOYEE BENEFITS</u>					
00-50000- 5101 social security		0	0		
00-50000- 5200 health insurance		0	0		
00-50000- 5300 worker's compensation		0	0		
00-50000- 5350 unemployment insurance		0	0		
00-50000- 5400 imrf	317,365	326,851	19,135	336,500	use pmts ratio + incr
00-50000- 5500 retirement health benefits		0	0		
00-50000- 5650 police pension		0	0		
00-50000- 5700 fd death benefits		0	0		
00-50000- 5800 phys/cdl/drug test/shots		0	0		
TOTAL EMPLOYEE BENEFITS	317,365	326,851	19,135	336,500	
TOTAL PERSONNEL EXPENSES	317,365	326,851	19,135	336,500	6.03%

<u>6000 GENERAL EXPENSES</u>					
00-50000- 6001 office supplies		0	0		
00-50000- 6020 dues & memberships		0	0		
00-50000- 6040 training,conf,educ reimb		0	0		
00-50000- 6060 cm expenses		0	0		
00-50000- 6061 mayor expenses		0	0		
00-50000- 6062 council expenses		0	0		
00-50000- 6065 economic dev/planning exp		0	0		
00-50000- 6066 plan & dev - tif III		0	0		
00-50000- 6070 rental - uniforms		0	0		
00-50000- 6075 rents & leases		0	0		
00-50000- 6080 sundry - misc exp		0	0		
00-50000- 6085 community relations		0	0		
00-50000- 6090 general insurance		0	0		
TOTAL GENERAL EXPENSES	0	0	0	0	

<u>6200 MONITORING & PERMITS</u>					
00-50000- 6210 permits		0	0		
00-50000- 6230 lab equipment/samples exp		0	0		
00-50000- 6260 clean up/disposal		0	0		
TOTAL MONITORING & PERMITS EXPENSES	0	0	0	0	

<u>6300 UTILITIES</u>					
00-50000- 6301 telephone		0	0		
00-50000- 6320 water/sewer		0	0		
00-50000- 6330 electric		0	0		
00-50000- 6335 hist soc util/cem chap util		0	0		
00-50000- 6336 senior center util & other		0	0		

CITY OF MASCOUTAH

EXPENSES BY DEPARTMENT BY CATEGORY DETAIL

MRF EXPENSES - IMRF FUND

	Budget 09	Calculated 12/12's shaded is manual entry	Calculated Diff Budget09 vs Budget10	Proposed Budget10
00-50000- 6340 electric street lights		0	0	
00-50000- 6350 misc - julie locates		0	0	
00-50000- 6360 pager rental		0	0	
00-50000- 6380 ub convenience fee		0	0	
TOTAL UTILITIES EXPENSES	0	0	0	0

6500 MAINTENANCE & REPAIR

00-50000- 6510 M&R - equipment		0	0	
00-50000- 6515 M&R - office equipment		0	0	
00-50000- 6520 M&R - building/facilities		0	0	
00-50000- 6530 M&R - vehicles/equipment		0	0	
00-50000- 6540 M&R - grounds/street row		0	0	
00-50000- 6550 M&R - transmission/collection		0	0	
00-50000- 6555 M&R - streets/sidewalks		0	0	
00-50000- 6560 M&R - special projects		0	0	
00-50000- 6565 M&R - IDOT & other		0	0	
00-50000- 6570 M&R - MFT		0	0	
TOTAL MAINT & REPAIR EXPENSES	0	0	0	0

6700 SUPPLIES & EQUIPMENT

00-50000- 6710 general supplies		0	0	
00-50000- 6720 chemicals		0	0	
00-50000- 6730 inventory supplies		0	0	
00-50000- 6740 tools/small parts		0	0	
00-50000- 6741 sec a/r supplies (negative ok)		0	0	
00-50000- 6750 production - fuel/diesel		0	0	
00-50000- 6760 gas, diesel, & oil		0	0	
00-50000- 6770 non-vehicle oil & lubricants		0	0	
TOTAL SUPPLIES & EQUIP EXPENSES	0	0	0	0

7000 PROFESSIONAL SERVICES

00-50000- 7001 legal		0	0	
00-50000- 7100 accounting-audit		0	0	
00-50000- 7200 computers		0	0	
00-50000- 7300 other - twm/bhmg/etc		0	0	
00-50000- 7310 other - tac		0	0	
00-50000- 7400 other		0	0	
7500 contractual services		0	0	
TOTAL PROFESSIONAL SERVICES	0	0	0	0

7900 WHOLESALE/RETAIL

00-50000- 7901 imea power purchase		0	0	
00-50000- 7910 water - purchase		0	0	
00-50000- 7920 garbage		0	0	
00-50000- 7930 municipal utility tax		0	0	
00-50000- 7940 purchase/reimburse		0	0	
00-50000- 7950 fund raiser		0	0	
TOTAL WHOLESALE/RETAIL	0	0	0	0

8000 OTHER EXPENSES

CITY OF MASCOUTAH

EXPENSES BY DEPARTMENT BY CATEGORY DETAIL

IMRF EXPENSES - IMRF FUND

	Budget 09	Calculated 12/12's shaded is manual entry	Calculated Diff Budget09 vs Budget10	Proposed Budget10	
00-50000- 8030 general overhead contr		0	0		
00-50000- 8010 developer exp (in/out)		0	0		
TOTAL OTHER EXPENSES	0	0	0	0	
TOTAL OPERATING EXPENSES	317,365	326,851	19,135	336,500	6.03%
<u>8200 CAPITAL PROJECTS</u>					
00-50000-		0	0		
00-50000-		0	0		
00-50000-		0	0		
00-50000-		0	0		
00-50000-		0	0		
TOTAL CIP EXPENSES	0	0	0	0	
<u>8500 FIXED ASSET REPLACEMENT</u>					
00-50000-		0	0		
00-50000-		0	0		
00-50000-		0	0		
00-50000-		0	0		
00-50000-		0	0		
TOTAL FAR EXPENSES	0	0	0	0	
<u>PROJECTS</u>					
		0	0		
		0	0		
		0	0		
		0	0		
		0	0		
TOTAL PROJECT EXPENSES	0	0	0	0	
<u>9000 DEBT PAYMENTS</u>					
00-50000-		0	0		
00-50000-		0	0		
00-50000-		0	0		
TOTAL DEBT EXPENSES	0	0	0	0	
TOTAL NON-OPERATING EXPENSES	0	0	0	0	
TOTAL ALL EXPENSES	317,365	326,851	19,135	336,500	6.03%

POLICE PENSION EXPENSES

City of Mascoutah

Fiscal Year Budget 10

ITY OF MASCOUTAH
XPENSES BY DEPARTMENT BY CATEGORY DETAIL
OLICE PENSION EXPENSES - POLICE PENSION FUND

	Budget 09	Calculated 12/12's shaded is manual entry	Calculated Diff Budget09 vs Budget10	Proposed Budget10	
<u>5000 WAGES/SALARIES</u>					
50-50000- 5001 regular salaries		0	0		
50-50000- 5010 overtime		0	0		
50-50000- 5020 temp/part-time		0	0		
50-50000- 5040 council stipends		0	0		
50-50000- 5050 incentive pay - deferred compensation		0	0	0	
<u>TOTAL WAGES/SALARIES</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
<u>5100 EMPLOYEE BENEFITS</u>					
50-50000- 5101 social security		0	0		
50-50000- 5200 health insurance		0	0		
50-50000- 5300 worker's compensation		0	0		
50-50000- 5350 unemployment insurance		0	0		
50-50000- 5400 imrf		0	0		
50-50000- 5500 retirement health benefits		0	0		
50-50000- 5650 police pension	43,750	135,794	48,250	92,000	2 retiree & 1 disability pd mo + cks for legal etc, last year had a payout
50-50000- 5700 fd death benefits		0	0		
50-50000- 5800 phys/cdl/drug test/shots		0	0		
<u>TOTAL EMPLOYEE BENEFITS</u>	<u>43,750</u>	<u>135,794</u>	<u>48,250</u>	<u>92,000</u>	
<u>TOTAL PERSONNEL EXPENSES</u>	<u>43,750</u>	<u>135,794</u>	<u>48,250</u>	<u>92,000</u>	110.29%
<u>6000 GENERAL EXPENSES</u>					
50-50000- 6001 office supplies		0	0		
50-50000- 6020 dues & memberships		0	0		
50-50000- 6040 training,conf,educ reimb		0	0		
50-50000- 6060 cm expenses		0	0		
50-50000- 6061 mayor expenses		0	0		
50-50000- 6062 council expenses		0	0		
50-50000- 6065 economic dev/planning exp		0	0		
50-50000- 6066 plan & dev - tif III		0	0		
50-50000- 6070 rental - uniforms		0	0		
50-50000- 6075 rents & leases		0	0		
50-50000- 6080 sundry - misc exp		0	0		
50-50000- 6085 community relations		0	0		
50-50000- 6090 general insurance		0	0	0	
<u>TOTAL GENERAL EXPENSES</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
<u>6200 MONITORING & PERMITS</u>					
50-50000- 6210 permits		0	0		
50-50000- 6230 lab equipment/samples exp		0	0		
50-50000- 6260 clean up/disposal		0	0	0	
<u>TOTAL MONITORING & PERMITS EXPENSES</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
<u>6300 UTILITIES</u>					
50-50000- 6301 telephone		0	0		
50-50000- 6320 water/sewer		0	0		
50-50000- 6330 electric		0	0		
50-50000- 6335 hist soc util/cem chap util		0	0		

CITY OF MASCOUTAH
EXPENSES BY DEPARTMENT BY CATEGORY DETAIL
POLICE PENSION EXPENSES - POLICE PENSION FUND

	Budget 09	Calculated 12/12's shaded is manual entry	Calculated Diff Budget09 vs Budget10	Proposed Budget10
50-50000- 6336 senior center util & other		0	0	
50-50000- 6340 electric street lights		0	0	
50-50000- 6350 misc - julie locates		0	0	
50-50000- 6360 pager rental		0	0	
50-50000- 6380 ub convenience fee		0	0	
TOTAL UTILITIES EXPENSES	0	0	0	0

6500 MAINTENANCE & REPAIR

50-50000- 6510 M&R - equipment		0	0	
50-50000- 6515 M&R - office equipment		0	0	
50-50000- 6520 M&R - building/facilities		0	0	
50-50000- 6530 M&R - vehicles/equipment		0	0	
50-50000- 6540 M&R - grounds/street row		0	0	
50-50000- 6550 M&R - transmission/collection		0	0	
50-50000- 6555 M&R - streets/sidewalks		0	0	
50-50000- 6560 M&R - special projects		0	0	
50-50000- 6565 M&R - IDOT & other		0	0	
50-50000- 6570 M&R - MFT		0	0	
TOTAL MAINT & REPAIR EXPENSES	0	0	0	0

6700 SUPPLIES & EQUIPMENT

50-50000- 6710 general supplies		0	0	
50-50000- 6720 chemicals		0	0	
50-50000- 6730 inventory supplies		0	0	
50-50000- 6740 tools/small parts		0	0	
50-50000- 6741 sec a/r supplies (negative ok)		0	0	
50-50000- 6750 production - fuel/diesel		0	0	
50-50000- 6760 gas, diesel, & oil		0	0	
50-50000- 6770 non-vehicle oil & lubricants		0	0	
TOTAL SUPPLIES & EQUIP EXPENSES	0	0	0	0

7000 PROFESSIONAL SERVICES

50-50000- 7001 legal		0	0	
50-50000- 7100 accounting-audit		0	0	
50-50000- 7200 computers		0	0	
50-50000- 7300 other - twm/bhmg/etc		0	0	
50-50000- 7310 other - tac		0	0	
50-50000- 7400 other		0	0	
7500 contractual services		0	0	
TOTAL PROFESSIONAL SERVICES	0	0	0	0

7900 WHOLESALE/RETAIL

50-50000- 7901 imea power purchase		0	0	
50-50000- 7910 water - purchase		0	0	
50-50000- 7920 garbage		0	0	
50-50000- 7930 municipal utility tax		0	0	
50-50000- 7940 purchase/reimburse		0	0	
50-50000- 7950 fund raiser		0	0	
TOTAL WHOLESALE/RETAIL	0	0	0	0

ITY OF MASCOUTAH
XPENSES BY DEPARTMENT BY CATEGORY DETAIL
OLICE PENSION EXPENSES - POLICE PENSION FUND

	Budget 09	Calculated 12/12's shaded is manual entry	Calculated Diff Budget09 vs Budget10	Proposed Budget10	
<u>8000 OTHER EXPENSES</u>					
50-50000- 8030 general overhead contr		0	0		
50-50000- 8010 developer exp (in/out)		0	0	0	
TOTAL OTHER EXPENSES	0	0	0	0	
TOTAL OPERATING EXPENSES	43,750	135,794	48,250	92,000	110.29%
<u>8200 CAPITAL PROJECTS</u>					
50-50000-		0	0		
50-50000-		0	0		
50-50000-		0	0		
50-50000-		0	0		
50-50000-		0	0	0	
TOTAL CIP EXPENSES	0	0	0	0	
<u>8500 FIXED ASSET REPLACEMENT</u>					
150-50000-		0	0		
150-50000-		0	0		
150-50000-		0	0		
150-50000-		0	0		
150-50000-		0	0	0	
TOTAL FAR EXPENSES	0	0	0	0	
<u>PROJECTS</u>					
		0	0		
		0	0		
		0	0		
		0	0		
		0	0		
TOTAL PROJECT EXPENSES	0	0	0	0	
<u>9000 DEBT PAYMENTS</u>					
450-50000-		0	0		
450-50000-		0	0		
450-50000-		0	0	0	
TOTAL DEBT EXPENSES	0	0	0	0	
TOTAL NON-OPERATING EXPENSES	0	0	0	0	
TOTAL ALL EXPENSES	43,750	135,794	48,250	92,000	110.29%

MOTOR FUEL TAXES EXPENSES

City of Mascoutah

Fiscal Year Budget 10

Motor Fuel Tax

The state provides funds each year on a per capita basis. In '10 we are expecting approximately \$177,300 which will be expended toward the continuation of the annual chip and seal program and towards a list of annual road related maintenance items.

ITY OF MASCOUTAH
XPENSES BY DEPARTMENT BY CATEGORY DETAIL
TOT FUEL TAX EXPENSES - MFT FUND

	Budget 09	Calculated 12/12's shaded is manual entry	Calculated Diff Budget09 vs Budget10	Proposed Budget10
<u>5000 WAGES/SALARIES</u>		0	0	
00-50000- 5001 regular salaries		0	0	
00-50000- 5010 overtime		0	0	
00-50000- 5020 temp/part-time		0	0	
00-50000- 5040 council stipends		0	0	
00-50000- 5050 incentive pay - deferred compensation		0	0	0
<u>TOTAL WAGES/SALARIES</u>	0	0	0	0
<u>5100 EMPLOYEE BENEFITS</u>		0	0	
00-50000- 5101 social security		0	0	
00-50000- 5200 health insurance		0	0	
00-50000- 5300 worker's compensation		0	0	
00-50000- 5350 unemployment insurance		0	0	
00-50000- 5400 imrf		0	0	
00-50000- 5500 retirement health benefits		0	0	
00-50000- 5650 police pension		0	0	
00-50000- 5700 fd death benefits		0	0	
00-50000- 5800 phys/cdl/drug test/shots		0	0	0
<u>TOTAL EMPLOYEE BENEFITS</u>	0	0	0	0
<u>TOTAL PERSONNEL EXPENSES</u>	0	0	0	0
<u>6000 GENERAL EXPENSES</u>		0	0	
00-50000- 6001 office supplies		0	0	
00-50000- 6020 dues & memberships		0	0	
00-50000- 6040 training,conf,educ reimb		0	0	
00-50000- 6060 cm expenses		0	0	
00-50000- 6061 mayor expenses		0	0	
00-50000- 6062 council expenses		0	0	
00-50000- 6065 economic dev/planning exp		0	0	
00-50000- 6066 plan & dev - tif III		0	0	
00-50000- 6070 rental - uniforms		0	0	
00-50000- 6075 rents & leases		0	0	
00-50000- 6080 sundry - misc exp		0	0	
00-50000- 6085 community relations		0	0	
00-50000- 6090 general insurance		0	0	0
<u>TOTAL GENERAL EXPENSES</u>	0	0	0	0
<u>6200 MONITORING & PERMITS</u>		0	0	
00-50000- 6210 permits		0	0	
00-50000- 6230 lab equipment/samples exp		0	0	
00-50000- 6260 clean up/disposal		0	0	0
<u>TOTAL MONITORING & PERMITS EXPENSES</u>	0	0	0	0
<u>6300 UTILITIES</u>		0	0	
00-50000- 6301 telephone		0	0	
00-50000- 6320 water/sewer		0	0	
00-50000- 6330 electric		0	0	
00-50000- 6335 hist soc util/cem chap util		0	0	

ITY OF MASCOUTAH
XPENSES BY DEPARTMENT BY CATEGORY DETAIL
10000 FUEL TAX EXPENSES - MFT FUND

	Budget 09	Calculated 12/12's shaded is manual entry	Calculated Diff Budget09 vs Budget10	Proposed Budget10	
30-50000- 6340 electric street lights		0	0		
30-50000- 6350 misc - julie locates		0	0		
30-50000- 6360 pager rental		0	0		
30-50000- 6380 ub convenience fee		0	0		
TOTAL UTILITIES EXPENSES	0	0	0	0	
6500 MAINTENANCE & REPAIR					
30-50000- 6510 M&R - equipment		0	0		
30-50000- 6515 M&R - office equipment		0	0		
30-50000- 6520 M&R - building/facilities		0	0		
30-50000- 6530 M&R - vehicles/equipment		0	0		
30-50000- 6540 M&R - grounds/street row		0	0		
30-50000- 6550 M&R - transmission/collection		0	0		
30-50000- 6555 M&R - streets/sidewalks		0	0		
30-50000- 6560 M&R - special projects		0	0		
30-50000- 6565 M&R - IDOT & other		0	0		
30-50000- 6570 M&R - MFT	165,000	11,143	(35,000)	130,000	
TOTAL MAINT & REPAIR EXPENSES	165,000	11,143	(35,000)	130,000	-21.21%
6700 SUPPLIES & EQUIPMENT					
30-50000- 6710 general supplies		0	0		
30-50000- 6720 chemicals		0	0		
30-50000- 6730 inventory supplies		0	0		
30-50000- 6740 tools/small parts		0	0		
30-50000- 6741 sec a/r supplies (negative ok)		0	0		
30-50000- 6750 production - fuel/diesel		0	0		
30-50000- 6760 gas, diesel, & oil		0	0		
30-50000- 6770 non-vehicle oil & lubricants		0	0		
TOTAL SUPPLIES & EQUIP EXPENSES	0	0	0	0	
7000 PROFESSIONAL SERVICES					
30-50000- 7001 legal		0	0		
30-50000- 7100 accounting-audit		0	0		
30-50000- 7200 computers		0	0		
30-50000- 7300 other - twm/bhmg/etc	5,000	3,848	0	5,000	
30-50000- 7310 other - tac		0	0		
30-50000- 7400 other		0	0		
7500 contractual services		0	0		
TOTAL PROFESSIONAL SERVICES	5,000	3,848	0	5,000	0.00%
7900 WHOLESALE/RETAIL					
30-50000- 7901 imea power purchase		0	0		
30-50000- 7910 water - purchase		0	0		
30-50000- 7920 garbage		0	0		
30-50000- 7930 municipal utility tax		0	0		
30-50000- 7940 purchase/reimburse		0	0		
30-50000- 7950 fund raiser		0	0		
TOTAL WHOLESALE/RETAIL	0	0	0	0	

8000 OTHER EXPENSES

CITY OF MASCOUTAH

EXPENSES BY DEPARTMENT BY CATEGORY DETAIL

101 FUEL TAX EXPENSES - MFT FUND

	Budget 09	Calculated 12/12's shaded is manual entry	Calculated Diff Budget09 vs Budget10	Proposed Budget10	
00-50000- 8030 general overhead contr		0	0		
00-50000- 8010 developer exp (in/out)		0	0	0	
TOTAL OTHER EXPENSES	0	0	0	0	
TOTAL OPERATING EXPENSES	170,000	14,991	(35,000)	135,000	-20.59%
8200 CAPITAL PROJECTS					
00-50000-		0	0		
00-50000-		0	0		
00-50000-		0	0		
00-50000-		0	0		
00-50000-		0	0		
TOTAL CIP EXPENSES	0	0	0	0	
8500 FIXED ASSET REPLACEMENT					
00-50000-		0	0		
00-50000-		0	0		
00-50000-		0	0		
00-50000-		0	0		
00-50000-		0	0		
TOTAL FAR EXPENSES	0	0	0	0	
PROJECTS					
00-50732- 7300 Streets mft portion Church I	100,000	100,000	(100,000)	0	
		0	0		
		0	0		
		0	0		
		0	0		
TOTAL PROJECT EXPENSES	100,000	100,000	(100,000)	0	-100.00%
9000 DEBT PAYMENTS					
00-50000-		0	0		
00-50000-		0	0		
00-50000-		0	0		
TOTAL DEBT EXPENSES	0	0	0	0	
TOTAL NON-OPERATING EXPENSES	100,000	100,000	(100,000)	0	-100.00%
TOTAL ALL EXPENSES	270,000	114,991	(135,000)	135,000	-50.00%
TOTAL MINUS PROJECTS	170,000	14,991	(35,000)	135,000	-20.59%

LIBRARY EXPENSE

City of Mascoutah

Fiscal Year Budget 10

Mascoutah Library

The City has its own excellent Library serving the community. For completeness, the annual budget includes the Library. The City's role in this important operation is to adopt an annual tax levy. This year, the Library Levy is \$256,073.

The Library maintains its operation through its own Board which oversees its activities annually. It is an efficient, well run operation that provides excellent service to the Citizens.

MASCOUTAH PUBLIC LIBRARY

BUDGET FY 2009-2010

INCOME

Taxes-State Funds

4101	Property Tax	\$ 238,503	
4103	Mobile Home Tax	300	
4105	Per Capita Grant	8,155	\$ 246,958

238,503

General Revenue

4201	Fines	5,400	
4203	Non-Resident Fees	3,000	
4205	Other Service Fees	200	
4207	Lost Book Fees	900	
4211	Copier Income	1,800	
4213	Donations-Library Friends	500	
4215	Interest	500	12,800
4251	Miscellaneous Income		

259,758

Estimated Income for Library Operations

Special Levies

4351	IMRF Levy		11,520
4551	Building & Maintenance Levy		6,050

17,570.00

Levy

TOTAL INCOME

\$ 277,328

\$256,073.00

EXPENSES

Salaries

5101	Salary-Professional	\$ 75,000	
5103	Salary-Support Staff	49,550	\$ 124,550

Payroll Taxes & Expenses

5201	FICA Employer Tax	7,720	
5203	Medicare Employer Tax	1,820	
5205	State Unemployment Tax	570	
5207	Health Insurance	18,950	
5209	Workmen's Compensation Insurance	1,275	30,335

Operating Expenses

5301	Utilities	18,800	
5303	Telephone	2,000	
5305	Postage	800	
5307	Janitorial Supplies	1,000	
5309	Cleaning Service	4,500	
5311	Clerical & Office Supplies	2,200	
5313	Equipment Maint & Supplies	3,900	
5315	Kitchen Supplies	500	
5321	Processing Supplies	2,200	
5331	Equipment Purchases	4,158	
		6,000	

[illegible]

CIP/FAR EXPENSES

City of Mascoutah

Fiscal Year Budget 10

CITY OF MASCOUTAH
CIP/FAR ONLY
ALL FUNDS & FUNDING

Calculated Calculated
12/12's Diff
shaded is Budget09 Proposed
Budget 09 annual enti vs Budget10 Budget10

8200 CAPITAL PROJECTS					
ADMIN	software modules/server	18,500	18,000	(18,500)	0
POLICE	in car video and car leases	48,500	40,474	(48,500)	
	or purchase				
	8205 car pmts & replacements		0	39,000	39,000
AMB	zero	0	0	0	0
CEM	mower	12,000	11,800	(12,000)	0
MAINT	zero	0	0	0	0
PARK	zero	0	0	0	0
LEU	zero	0	0	0	0
POOL	slushy machine	7,500	7,000	(7,500)	0
STREETS	zero	0	0	0	0
ELECT PROD	scada	23,000	21,069	(3,000)	20,000
	fencing around plant		0	25,000	25,000
ELECT DIST	concrete pad wire reels,				
	used bucket truck, scada,				
	pole line, wire puller	280,000	250,000	(280,000)	
	scada		0	15,000	15,000
	pole line		0	100,000	100,000
	fiber optic loop		0	80,000	80,000
WATER	video equipment	0	0	25,000	25,000
SEWER	Vac Truck	0	0	120,000	120,000
	video equipment				25,000
SEWER PLANT	paint various parts of bldg,				
	sludge tank, rails, etc	25,600	20,400	(25,600)	0
	paint sludge tank required 0910		0	33,000	33,000
FIRE	equip as specified	7,000	0	(2,000)	5,000
total all capital improvement		422,100	368,743	39,900	487,000
total general fund CIP		79,000	70,274	(40,000)	39,000
total electric fund CIP		303,000	271,069	(63,000)	240,000
total water/sewer fund CIP		25,600	20,400	152,400	203,000
total amb fund CIP		0	0	0	0
total parks & rec fund CIP		7,500	7,000	(7,500)	0
total fire dept fund CIP		7,000	0	(2,000)	5,000
total calculation check		422,100	368,743	39,900	487,000

CITY OF MASCOUTAH
CIP/FAR ONLY
ALL FUNDS & FUNDING

		Calculated 12/12's shaded is	Calculated Diff Budget09 vs Budget10	Proposed Budget10
8500 FIXED ASSET REPLACEMENT				
ADMIN	computer	5,200	5,000	(5,200)
	computer equip		0	4,200
POLICE	vests and equipment	7,000	6,000	(7,000)
	bullet proof vests		0	2,000
	new car equip		0	2,000
AMB	radio/pagers, stair chair,	12,300	10,000	(12,300)
	imlmra recommended power stretcher		11,000	11,000
CEM	mini-excavator	15,000	15,000	(15,000)
MAINT		0	0	0
PARK	equip as specified	5,000	0	(2,000)
LEU		5,000	0	(5,000)
POOL		2,000	1,500	(2,000)
STREETS	truck 55600		0	55,600
	truckbed & hoist 22620		0	22,620
	snowplow 6735		0	6,735
	salt box spreader 12505		0	12,505
	sml truck approx \$65k		0	0
ELEC PROD		0	0	0
ELEC DIST		72,000	65,000	(72,000)
	replace small bucket truc		0	92,000
	replace small trencher		0	58,000
	digger derick truck		0	0
WATER		0	0	0
SEWER		0	0	0
SEWER PLANT	mower		0	15,000
FIRE		5,000	3,500	(5,000)
	paint interior		0	5,000
	kitchen upgrade		0	5,000
total all fixed asset replacements		128,500	106,000	108,160
total general fund FAR		27,200	26,000	78,460
total electric fund FAR		72,000	65,000	20,000
total water/sewer fund FAR		0	0	15,000
total amb fund FAR		12,300	10,000	(1,300)
total parks & rec fund FAR		12,000	1,500	(9,000)
total fire dept fund FAR		5,000	3,500	5,000
total calculation check		128,500	106,000	108,160

PROJECTS EXPENSES

City of Mascoutah

Fiscal Year Budget 10

CITY OF MASCOUTAH
 PITS SHEET ONLY
 ALL FUNDS & FUNDING

Calculated 12/12's shaded is Budget 09 annual entrvs Budget10
 Calculated Diff Budget09 Budget10
 Proposed Budget10

PROJECTS-STREETS; GEN FUND MONEY

100-50505	7300 various streets cm/eng/council determina	0	0	0	0	no 100k proj for gf, do more work w/ zipper and chip/seal
		0	0	0	0	
		0	0	0	0	
		0	0	0	0	
		0	0	0	0	
	TOTAL PROJECT EXPENSES	0	0	0	0	

PROJECTS - WATER; IEPA/WATER FUND MONEY

250-50718-	7300 neq water proj .6 mil	770,500	51,960	(130,500)	640,000	money booked in rev for this since IEPA loan, 25% grant and 0% loan for 75% stimulus, use cm proj sheet
250-50733-	7300 waterline #1 McKinnley	85,000	88,765	(85,000)	0	
250-50734-	7300 waterline #2 Corrington&Wilmington	133,500	133,500	(133,500)	0	under const s/b done Apr
250-50736-	7300 CDBG waterline wtr&cdbg portion	1,962	22,407	79,138	81,100	2nd request for cdbg, use cm proj sheet, no grant \$ in rev so no exp include city expense only
250-507xx	waterline #3 125k proj+engr 7300 main st wtr proj	0	0	220,000	220,000	125k proj annually plus engr main st wtrline proj 25% grant 0% on oth 75% stimulus constr contr est \$770k not in this fy, council appr start
	TOTAL PROJECT EXPENSES	990,962	296,632	(49,862)	941,100	

PROJECTS - SEWER; IEPA/SEWER FUND MONEY

2 735-	7300 Sewer Failsafe #1	145,000	0	5,000	150,000	100k prog for FY10, yes fin comm
2 716-	7300 3.1 Mil Sewer Proj	2,055,925	2,000,000	(1,055,925)	1,000,000	
250-50716-	6560 3.1 Mil Sewer Proj-sp proj		400	0	0	
250-50717-	6560 sewer site impr - rcf agrmnt		60	0	0	
			0	0	0	
	TOTAL PROJECT EXPENSES	2,200,925	2,000,460	(1,050,925)	1,150,000	

PROJECTS - TIF1; TIF1 MONEY TO START/GF TO PAY DEBT IF GO BOND

540-50709-	7300 Fuesser Rd Ph I w/ biketrail	122,100	45,226	(39,100)	83,000	fin comm rec holding this proj, but council committed funds to start so use cm proj sheet gf \$ and tif1 \$ to pay city portion, if get go for total proj then pay 1st 10 yrs debt from tif1 and last 10 yrs debt from gf when tif1 gone, see debt ss
540-50710-	7300 Fuesser Rd Phase II	40,600	0	(40,600)	0	
			0	0	0	
			0	0	0	
	TOTAL PROJECT EXPENSES	162,700	45,226	(79,700)	83,000	

PROJECTS - TIF2B; TIF2 MONEY AND CDBG GRANT MONEY

560-50730-	7300 86560 \$267 Streets Railway 1	66,600	87,430	(66,600)		tif2b applicable street project for FY10 so no gf street proj
560-50731-	Streets Railway 2/new fy10 street for budget #	96,400	163,395	20,600	117,000	
560-50732-	7300 Streets Church 1 tif2b portion	17,100	22,621	(17,100)		turned down for 08, resubmitting 09 get 50/50 cdbg
560-50736-	7300 wtrline/Railway St Swr+CDBG portion	259,697	50,809	(178,597)	81,100	Intercomm approval grant for waterline cdbg retained in 12,000
	Maple Park Impr tif2b applicable					
	TOTAL PROJECT EXPENSES	439,797	324,255	(241,697)	210,100	

PROJECTS - MFT; MFT MONEY

500-50732-	7300 Streets mft portion Church I	100,000	100,000	(100,000)	0	
			0	0	0	
			0	0	0	
			0	0	0	
	TOTAL PROJECT EXPENSES	100,000	100,000	(100,000)	0	

PROJECTS - 2008 GO BOND ELECTRIC PHASE 1/NO COUNTY RD PHII

580-50722-	7300 NO COUNTY RD PH II	1,460,480	610,480	(920,480)	540,000	used cm proj sheet
580-50719-	7300 ELECTRIC PHASE I	3,931,148	3,650,840	(3,241,148)	690,000	used cm proj sheet
580-50719-	6560 ELECTRIC PHASE I-sp proj		5,600	0	0	
580-50722-	6560 NO COUNTY RD PH II-sp proj		25,000	0	0	
			0	0	0	
	TOTAL PROJECT EXPENSES	5,391,628	4,291,920	(4,161,628)	1,230,000	

TOTAL PROJECT EXPENSES ALL 9,286,012 7,058,493 (5,683,812) 3,614,200

TIF EXPENSES

City of Mascoutah

Fiscal Year Budget 10

ITY OF MASCOUTAH
 KPENSES BY DEPARTMENT BY CATEGORY DETAIL
 IF 1/ PENSES - TIF1 FUND

	Budget 09	Calculated 12/12's shaded is manual entry	Calculated Diff Budget09 vs Budget10	Proposed Budget10
<u>5000 WAGES/SALARIES</u>		0	0	
40-50901- 5001 regular salaries		0	0	
40-50901- 5010 overtime		0	0	
40-50901- 5020 temp/part-time		0	0	
40-50901- 5040 council stipends		0	0	
40-50901- 5050 incentive pay - deferred compensation		0	0	0
<u>TOTAL WAGES/SALARIES</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

<u>5100 EMPLOYEE BENEFITS</u>		0	0	
40-50901- 5101 social security		0	0	
40-50901- 5200 health insurance		0	0	
40-50901- 5300 worker's compensation		0	0	
40-50901- 5350 unemployment insurance		0	0	
40-50901- 5400 imrf		0	0	
40-50901- 5500 retirement health benefits		0	0	
40-50901- 5650 police pension		0	0	
40-50901- 5700 fd death benefits		0	0	
40-50901- 5800 phys/cdl/drug test/shots	0	0	0	0
<u>TOTAL EMPLOYEE BENEFITS</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>TOTAL PERSONNEL EXPENSES</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

<u>6000 GENERAL EXPENSES</u>		0	0	
540-50901- 6001 office supplies		0	0	
540-50901- 6020 dues & memberships		0	0	
540-50901- 6040 training,conf,educ reimb		0	0	
540-50901- 6060 cm expenses		0	0	
540-50901- 6061 mayor expenses		0	0	
540-50901- 6062 council expenses		0	0	
540-50901- 6065 economic dev/planning exp		0	0	
540-50901- 6066 plan & dev - tif III		0	0	
540-50901- 6070 rental - uniforms		0	0	
540-50901- 6075 rents & leases		0	0	
540-50901- 6080 sundry - misc exp		0	0	
540-50901- 6085 community relations		0	0	
540-50901- 6090 general insurance	0	0	0	0
<u>TOTAL GENERAL EXPENSES</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

<u>6200 MONITORING & PERMITS</u>		0	0	
540-50901- 6210 permits		0	0	
540-50901- 6230 lab equipment/samples exp		0	0	
540-50901- 6260 clean up/disposal	0	0	0	0
<u>TOTAL MONITORING & PERMITS EXPENSES</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

<u>6300 UTILITIES</u>		0	0	
540-50901- 6301 telephone		0	0	
540-50901- 6320 water/sewer		0	0	
540-50901- 6330 electric		0	0	
540-50901- 6335 hist soc util/cem chap util		0	0	

ITY OF MASCOUTAH
XPENSES BY DEPARTMENT BY CATEGORY DETAIL
IF 1 EXPENSES - TIF1 FUND

	Budget 09	Calculated 12/12's shaded is manual entry	Calculated Diff Budget09 vs Budget10	Proposed Budget10
40-50901- 6340 electric street lights		0	0	
40-50901- 6350 misc - julie locates		0	0	
40-50901- 6360 pager rental		0	0	
40-50901- 6380 ub convenience fee		0	0	0
TOTAL UTILITIES EXPENSES	0	0	0	0
6500 MAINTENANCE & REPAIR				
40-50901- 6510 M&R - equipment		0	0	
40-50901- 6515 M&R - office equipment		0	0	
40-50901- 6520 M&R - building/facilities		0	0	
40-50901- 6530 M&R - vehicles/equipment		0	0	
40-50901- 6540 M&R - grounds/street row		0	0	
40-50901- 6550 M&R - transmission/collection		0	0	
40-50901- 6555 M&R - streets/sidewalks		0	0	
40-50901- 6560 M&R - special projects		0	0	
40-50901- 6565 M&R - IDOT & other		0	0	
40-50901- 6570 M&R - MFT		0	0	0
TOTAL MAINT & REPAIR EXPENSES	0	0	0	0
6700 SUPPLIES & EQUIPMENT				
40-50901- 6710 general supplies		0	0	
40-50901- 6720 chemicals		0	0	
40-50901- 6730 inventory supplies		0	0	
40-50901- 6740 tools/small parts		0	0	
40-50901- 6741 sec a/r supplies (negative ok)		0	0	
40-50901- 6750 production - fuel/diesel		0	0	
40-50901- 6760 gas, diesel, & oil		0	0	
40-50901- 6770 non-vehicle oil & lubricants		0	0	0
TOTAL SUPPLIES & EQUIP EXPENSES	0	0	0	0
7000 PROFESSIONAL SERVICES				
40-50901- 7001 legal	0	6,405	4,000	4,000
40-50901- 7100 accounting-audit		0	0	
40-50901- 7200 computers		0	0	
40-50901- 7300 other - twm/bhmg/etc	2,000	333	0	2,000
40-50901- 7310 other - tac		0	0	
40-50901- 7400 other		0	0	
7500 contractual services		0	0	
TOTAL PROFESSIONAL SERVICES	2,000	6,739	4,000	6,000 200.00%
7900 WHOLESALE/RETAIL				
540-50901- 7901 imea power purchase		0	0	
540-50901- 7910 water - purchase		0	0	
540-50901- 7920 garbage		0	0	
540-50901- 7930 municipal utility tax		0	0	
540-50901- 7940 purchase/reimburse		0	0	
540-50901- 7950 fund raiser		0	0	0
TOTAL WHOLESALE/RETAIL	0	0	0	0
8000 OTHER EXPENSES				

CITY OF MASCOUTAH

EXPENSES BY DEPARTMENT BY CATEGORY DETAIL

TIF 1 EXPENSES - TIF1 FUND

	Budget 09	Calculated 12/12's shaded is manual entry	Calculated Diff Budget09 vs Budget10	Proposed Budget10	
40-50901- 8030 general overhead contr		0	0		
40-50901- 8010 developer exp (in/out)		0	0		
TOTAL OTHER EXPENSES	0	0	0	0	
TOTAL OPERATING EXPENSES	2,000	6,739	4,000	6,000	200.00%

8200 CAPITAL PROJECTS

40-50901-		0	0		
40-50901-		0	0		
40-50901-		0	0		
40-50901-		0	0		
40-50901-		0	0		
TOTAL CIP EXPENSES	0	0	0	0	

8500 FIXED ASSET REPLACEMENT

40-50901-		0	0		
40-50901-		0	0		
40-50901-		0	0		
40-50901-		0	0		
40-50901-		0	0		
TOTAL FAR EXPENSES	0	0	0	0	

PROJECTS

IO-50709- 7300 Fuesser Rd Ph I w/ biketrail	122,100	45,226	(39,100)	83,000	fin comm rec holding this proj, but council committed funds to start so use cm proj sheet gf \$ and tif1 \$ to pay city portion, if get go for full amt then pay 1st 10 yrs from tif1 and last 10 yrs from gf when tif1 gone - see debt ss for future yrs.
IO-50710- 7300 Fuesser Rd Phase II	40,600	0	(40,600)	0	
		0	0		
		0	0		
		0	0		
TOTAL PROJECT EXPENSES	162,700	45,226	(79,700)	83,000	-48.99%

9000 DEBT PAYMENTS

IO-50901- 9001 98 GO-levy\$ 50%tif1+50%lf	71,015	71,015	(1,783)	69,233	pd for 2yrs this budget
IO-50901- Masc School Dist Tif Agrmnt	8,100	9,669	940	9,040	
IO-50901- bond fees 750 & old cablofil	35,893	35,643	(35,143)	750	
TOTAL DEBT EXPENSES	115,008	116,327	(35,986)	79,023	-31.29%
TOTAL NON-OPERATING EXPENSES	277,708	161,553	(115,686)	162,023	-41.66%
TOTAL ALL EXPENSES	279,708	168,292	(111,686)	168,023	-39.93%
TOTAL MINUS PROJECTS	117,008	123,066	(31,986)	85,023	-27.34%

CITY OF MASCOUTAH

EXPENSES BY DEPARTMENT BY CATEGORY DETAIL

TIF2B EXPENSES - TIF2B FUND

	Budget 09	Calculated 12/12's shaded is manual entry	Calculated Diff Budget09 vs Budget10	Proposed Budget10
<u>5000 WAGES/SALARIES</u>				
60-50902- 5001 regular salaries		0	0	
60-50902- 5010 overtime		0	0	
60-50902- 5020 temp/part-time		0	0	
60-50902- 5040 council stipends		0	0	
60-50902- 5050 incentive pay - deferred compensation		0	0	
<u>TOTAL WAGES/SALARIES</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>5100 EMPLOYEE BENEFITS</u>				
60-50902- 5101 social security		0	0	
60-50902- 5200 health insurance		0	0	
60-50902- 5300 worker's compensation		0	0	
60-50902- 5350 unemployment insurance		0	0	
60-50902- 5400 imrf		0	0	
60-50902- 5500 retirement health benefits		0	0	
60-50902- 5650 police pension		0	0	
60-50902- 5700 fd death benefits		0	0	
60-50902- 5800 phys/cdl/drug test/shots		0	0	
<u>TOTAL EMPLOYEE BENEFITS</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>TOTAL PERSONNEL EXPENSES</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>6000 GENERAL EXPENSES</u>				
60-50902- 6001 office supplies		0	0	
60-50902- 6020 dues & memberships		0	0	
60-50902- 6040 training,conf,educ reimb		0	0	
60-50902- 6060 cm expenses		0	0	
60-50902- 6061 mayor expenses		0	0	
60-50902- 6062 council expenses		0	0	
60-50902- 6065 economic dev/planning exp		0	0	
60-50902- 6066 plan & dev - tif III		0	0	
60-50902- 6070 rental - uniforms		0	0	
60-50902- 6075 rents & leases		0	0	
60-50902- 6080 sundry - misc exp		0	0	
60-50902- 6085 community relations		0	0	
60-50902- 6090 general insurance		0	0	
<u>TOTAL GENERAL EXPENSES</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>6200 MONITORING & PERMITS</u>				
60-50902- 6210 permits		0	0	
60-50902- 6230 lab equipment/samples exp		0	0	
60-50902- 6260 clean up/disposal		0	0	
<u>TOTAL MONITORING & PERMITS EXPENSES</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>6300 UTILITIES</u>				
60-50902- 6301 telephone		0	0	
60-50902- 6320 water/sewer		0	0	
60-50902- 6330 electric		0	0	
60-50902- 6335 hist soc util/cem chap util		0	0	
60-50902- 6336 senior center util & other		0	0	
60-50902- 6340 electric street lights		0	0	
60-50902- 6350 misc - julie locates		0	0	

ITY OF MASCOUATAH
XPENSES BY DEPARTMENT BY CATEGORY DETAIL
IF2B EXPENSES - TIF2B FUND

	Budget 09	Calculated 12/12's shaded is manual entry	Calculated Diff Budget09 vs Budget10	Proposed Budget10	
60-50902- 6380 ub convenience fee		0	0		
TOTAL UTILITIES EXPENSES	0	0	0	0	
6500 MAINTENANCE & REPAIR					
60-50902- 6510 M&R - equipment		0	0		
60-50902- 6515 M&R - office equipment		0	0		
60-50902- 6520 M&R - building/facilities		0	0		
60-50902- 6530 M&R - vehicles/equipment		0	0		
60-50902- 6540 M&R - grounds/street row		0	0		
60-50902- 6550 M&R - transmission/collection		0	0		
60-50902- 6555 M&R - streets/sidewalks		0	0		
60-50902- 6560 M&R - special projects		0	0		
60-50902- 6565 M&R - IDOT & other		0	0		
60-50902- 6570 M&R - MFT		0	0	0	
TOTAL MAINT & REPAIR EXPENSES	0	0	0	0	
6700 SUPPLIES & EQUIPMENT					
60-50902- 6710 general supplies		0	0		
60-50902- 6720 chemicals		0	0		
60-50902- 6730 inventory supplies		0	0		
60-50902- 6740 tools/small parts		0	0		
60-50902- 6741 sec a/r supplies (negative ok)		0	0		
60-50902- 6750 production - fuel/diesel		0	0		
60-50902- 6760 gas, diesel, & oil		0	0		
60-50902- 6770 non-vehicle oil & lubricants		0	0	0	
TOTAL SUPPLIES & EQUIP EXPENSES	0	0	0	0	
7000 PROFESSIONAL SERVICES					
60-50902- 7001 legal		16,264	5,000	5,000	
60-50902- 7100 accounting-audit		0	0		
60-50902- 7200 computers		0	0		
60-50902- 7300 other - twm/bhmg/etc	5,000	333	(3,000)	2,000	
60-50902- 7310 other - tac		0	0		
60-50902- 7400 other		0	0		
7500 contractual services		0	0		
TOTAL PROFESSIONAL SERVICES	5,000	16,598	2,000	7,000	40.00%
7900 WHOLESALE/RETAIL					
60-50902- 7901 imea power purchase		0	0		
60-50902- 7910 water - purchase		0	0		
60-50902- 7920 garbage		0	0		
60-50902- 7930 municipal utility tax		0	0		
60-50902- 7940 purchase/reimburse		0	0		
60-50902- 7950 fund raiser		0	0	0	
TOTAL WHOLESALE/RETAIL	0	0	0	0	
8000 OTHER EXPENSES					
60-50902- 8030 general overhead contr		0	0		
60-50902- 8010 developer exp (in/out)		0	0		
TOTAL OTHER EXPENSES	0	0	0	0	
TOTAL OPERATING EXPENSES	5,000	16,598	2,000	7,000	40.00%

TY OF MASCOUATAH
EXPENSES BY DEPARTMENT BY CATEGORY DETAIL
F2B EXPENSES - TIF2B FUND

	Budget 09	Calculated 12/12's shaded is manual entry	Calculated Diff Budget09 vs Budget10	Proposed Budget10	
8200 CAPITAL PROJECTS					
50-50902-		0	0		
50-50902-		0	0		
50-50902-		0	0		
60-50902-		0	0		
60-50902-		0	0		
	TOTAL CIP EXPENSES	0	0	0	0
8500 FIXED ASSET REPLACEMENT					
60-50902-		0	0		
60-50902-		0	0		
60-50902-		0	0		
60-50902-		0	0		
60-50902-		0	0		
	TOTAL FAR EXPENSES	0	0	0	0
PROJECTS					
560-50730-	7300 & 6560 \$267 Strts Railway 1	66,600	87,430	(66,600)	
	Streets Railway 2/new fy10				tif2b applicable street project for FY10 so no gf street proj
560-50731-	7300 street for budget #	96,400	163,395	20,600	117,000
560-50732-	7300 Streets Church 1 tif2b portion	17,100	22,621	(17,100)	
					turned down for 08, resubmitting 09 get 50/50 cbdg
560-50736-	7300 wtrline/Railwy St Swr+CDBG po	259,697	50,809	(178,597)	81,100
					finance comm appr, cm verified city need pay only \$12k not \$50k
			0	12,000	12,000
560-50730-	Maple Park Impr tif2b appl				
	TOTAL PROJECT EXPENSES	439,797	324,255	(229,697)	210,100 -52.23%
9000 DEBT PAYMENTS					
560-50902-	masc school agreement	41,600	57,332	590	42,190 pd for 2yrs this budget
560-50902-			0	0	
560-50902-			0	0	
	TOTAL DEBT EXPENSES	41,600	57,332	590	42,190 1.42%
	TOTAL NON-OPERATING EXPENSES	481,397	381,587	(229,107)	252,290 -47.59%
	TOTAL ALL EXPENSES	486,397	398,185	(227,107)	259,290 -46.69%
	TOTAL MINUS PROJECTS	46,600	73,930	2,590	49,190 5.56%

Debt Service Expenses

City of Mascoutah

Fiscal Year Budget 10

ITY OF MASCOUTAH

XPENSES BY DEPARTMENT BY CATEGORY DETAIL

EBT SERVICE EXPENSES - DEBT SVC FUND

		Calculated 12/12's shaded is Budget 09	Calculated Diff Budget09 vs Budget10	Proposed Budget10
	<u>5000 WAGES/SALARIES</u>			
JO-50000-	5001 regular salaries	0	0	
JO-50000-	5010 overtime	0	0	
JO-50000-	5020 temp/part-time	0	0	
JO-50000-	5040 council stipends	0	0	
JO-50000-	5050 incentive pay - deferred compensation	0	0	
	<u>TOTAL WAGES/SALARIES</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<u>5100 EMPLOYEE BENEFITS</u>			
JO-50000-	5101 social security	0	0	
JO-50000-	5200 health insurance	0	0	
JO-50000-	5300 worker's compensation	0	0	
JO-50000-	5350 unemployment insurance	0	0	
JO-50000-	5400 imrf	0	0	
JO-50000-	5500 retirement health benefits	0	0	
JO-50000-	5650 police pension	0	0	
JO-50000-	5700 fd death benefits	0	0	
JO-50000-	5800 phys/cdl/drug test/shots	0	0	
	<u>TOTAL EMPLOYEE BENEFITS</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<u>TOTAL PERSONNEL EXPENSES</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<u>6000 GENERAL EXPENSES</u>			
JO-50000-	6001 office supplies	0	0	
JO-50000-	6020 dues & memberships	0	0	
JO-50000-	6040 training,conf,educ reimb	0	0	
JO-50000-	6060 cm expenses	0	0	
JO-50000-	6061 mayor expenses	0	0	
JO-50000-	6062 council expenses	0	0	
JO-50000-	6065 economic dev/planning exp	0	0	
JO-50000-	6066 plan & dev - tif III	0	0	
JO-50000-	6070 rental - uniforms	0	0	
JO-50000-	6075 rents & leases	0	0	
JO-50000-	6080 sundry - misc exp	0	0	
JO-50000-	6085 community relations	0	0	
JO-50000-	6090 general insurance	0	0	
	<u>TOTAL GENERAL EXPENSES</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<u>6200 MONITORING & PERMITS</u>			
JO-50000-	6210 permits	0	0	
JO-50000-	6230 lab equipment/samples exp	0	0	
JO-50000-	6260 clean up/disposal	0	0	
	<u>TOTAL MONITORING & PERMITS EXPENSES</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<u>6300 UTILITIES</u>			
JO-50000-	6301 telephone	0	0	
JO-50000-	6320 water/sewer	0	0	
JO-50000-	6330 electric	0	0	
JO-50000-	6335 hist soc util/cem chap util	0	0	

CITY OF MASCOUTAH
EXPENSES BY DEPARTMENT BY CATEGORY DETAIL
DEBT SERVICE EXPENSES - DEBT SVC FUND

	Budget 09	Calculated 12/12's shaded is manual entry	Calculated Diff Budget09 vs Budget10	Proposed Budget10
00-50000- 6340 electric street lights		0	0	
00-50000- 6350 misc - julie locates		0	0	
00-50000- 6360 pager rental		0	0	
00-50000- 6380 ub convenience fee		0	0	
TOTAL UTILITIES EXPENSES	0	0	0	0
6500 MAINTENANCE & REPAIR				
00-50000- 6510 M&R - equipment		0	0	
00-50000- 6515 M&R - office equipment		0	0	
00-50000- 6520 M&R - building/facilities		0	0	
00-50000- 6530 M&R - vehicles/equipment		0	0	
00-50000- 6540 M&R - grounds/street row		0	0	
00-50000- 6550 M&R - transmission/collection		0	0	
00-50000- 6555 M&R - streets/sidewalks		0	0	
00-50000- 6560 M&R - special projects		0	0	
00-50000- 6565 M&R - IDOT & other		0	0	
00-50000- 6570 M&R - MFT		0	0	
TOTAL MAINT & REPAIR EXPENSES	0	0	0	0
6700 SUPPLIES & EQUIPMENT				
00-50000- 6710 general supplies		0	0	
00-50000- 6720 chemicals		0	0	
00-50000- 6730 inventory supplies		0	0	
00-50000- 6740 tools/small parts		0	0	
00-50000- 6741 sec a/r supplies (negative ok)		0	0	
00-50000- 6750 production - fuel/diesel		0	0	
00-50000- 6760 gas, diesel, & oil		0	0	
00-50000- 6770 non-vehicle oil & lubricants		0	0	
TOTAL SUPPLIES & EQUIP EXPENSES	0	0	0	0
7000 PROFESSIONAL SERVICES				
00-50000- 7001 legal		0	0	
00-50000- 7100 accounting-audit		0	0	
00-50000- 7200 computers		0	0	
00-50000- 7300 other - twm/bhmg/etc		0	0	
00-50000- 7310 other - tac		0	0	
00-50000- 7400 other		0	0	
7500 contractual services		0	0	
TOTAL PROFESSIONAL SERVICES	0	0	0	0
7900 WHOLESALE/RETAIL				
00-50000- 7901 imea power purchase		0	0	
00-50000- 7910 water - purchase		0	0	
00-50000- 7920 garbage		0	0	
00-50000- 7930 municipal utility tax		0	0	
00-50000- 7940 purchase/reimburse		0	0	
00-50000- 7950 fund raiser		0	0	
TOTAL WHOLESALE/RETAIL	0	0	0	0

ITY OF MASCOUTAH
XPENSES BY DEPARTMENT BY CATEGORY DETAIL
EBT RVICE EXPENSES - DEBT SVC FUND

	Budget 09	Calculated 12/12's shaded is manual entry	Calculated Diff Budget09 vs Budget10	Proposed Budget10
00-50000- 8030 general overhead contr		0	0	
00-50000- 8010 developer exp (in/out)		0	0	0
TOTAL OTHER EXPENSES	0	0	0	0
TOTAL OPERATING EXPENSES	0	0	0	0
8200 CAPITAL PROJECTS				
00-50000-		0	0	
00-50000-		0	0	
00-50000-		0	0	
00-50000-		0	0	
00-50000-		0	0	0
TOTAL CIP EXPENSES	0	0	0	0
8500 FIXED ASSET REPLACEMENT				
00-50000-		0	0	
00-50000-		0	0	
00-50000-		0	0	
00-50000-		0	0	
00-50000-		0	0	0
TOTAL FAR EXPENSES	0	0	0	0
PROJECTS				
		0	0	
		0	0	
		0	0	
		0	0	
		0	0	
TOTAL PROJECT EXPENSES	0	0	0	0
9000 DEBT PAYMENTS				
500-50000- 9001 2005 GO BOND CITYHALL/LIBR	127,480	127,480	1,912	129,392
500-50000- LEVIES FOR OTHER BONDS	85,000	85,000	24,000	109,000
500-50000- BOND FEES	220	220	80	300
TOTAL DEBT EXPENSES	212,700	212,700	25,992	238,692 12.22%
TOTAL NON-OPERATING EXPENSES	212,700	212,700	25,992	238,692 12.22%
TOTAL ALL EXPENSES	212,700	212,700	25,992	238,692 12.22%

**2008 GO BOND
EXPENSES**

CITY OF MASCOUTAH

EXPENSES BY DEPARTMENT BY CATEGORY DETAIL

008 BOND - ELECTRIC PHASE I & COUNTY ROAD PHASE II

	Budget 09	Calculated 12/12's shaded is manual entry	Calculated Diff Budget09 vs Budget10	Proposed Budget10
<u>5000 WAGES/SALARIES</u>				
80-50000- 5001 regular salaries		0	0	
80-50000- 5010 overtime		0	0	
80-50000- 5020 temp/part-time		0	0	
80-50000- 5040 council stipends		0	0	
80-50000- 5050 incentive pay - deferred compensation		0	0	
<u>TOTAL WAGES/SALARIES</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

<u>5100 EMPLOYEE BENEFITS</u>				
80-50000- 5101 social security		0	0	
80-50000- 5200 health insurance		0	0	
80-50000- 5300 worker's compensation		0	0	
80-50000- 5350 unemployment insurance		0	0	
80-50000- 5400 imrf		0	0	
80-50000- 5500 retirement health benefits		0	0	
80-50000- 5650 police pension		0	0	
80-50000- 5700 fd death benefits		0	0	
80-50000- 5800 phys/cdl/drug test/shots		0	0	
<u>TOTAL EMPLOYEE BENEFITS</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>TOTAL PERSONNEL EXPENSES</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

<u>6000 GENERAL EXPENSES</u>				
80-50000- 6001 office supplies		0	0	
80-50000- 6020 dues & memberships		0	0	
80-50000- 6040 training,conf,educ reimb		0	0	
80-50000- 6060 cm expenses		0	0	
80-50000- 6061 mayor expenses		0	0	
80-50000- 6062 council expenses		0	0	
80-50000- 6065 economic dev/planning exp		0	0	
80-50000- 6066 plan & dev - tif III		0	0	
80-50000- 6070 rental - uniforms		0	0	
80-50000- 6075 rents & leases		0	0	
80-50000- 6080 sundry - misc exp		25,000	0	
80-50000- 6085 community relations		0	0	
80-50000- 6090 general insurance		0	0	
<u>TOTAL GENERAL EXPENSES</u>	<u>0</u>	<u>25,000</u>	<u>0</u>	<u>0</u>

bond fees pd to Gilmore & Bell

<u>6200 MONITORING & PERMITS</u>				
80-50000- 6210 permits		0	0	
80-50000- 6230 lab equipment/samples exp		0	0	
80-50000- 6260 clean up/disposal		0	0	
<u>TOTAL MONITORING & PERMITS EXPENSES</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

<u>6300 UTILITIES</u>				
80-50000- 6301 telephone		0	0	
80-50000- 6320 water/sewer		0	0	
80-50000- 6330 electric		0	0	
80-50000- 6335 hict soc util/cem chap util		0	0	

CITY OF MASCOUTAH

EXPENSES BY DEPARTMENT BY CATEGORY DETAIL

008 GO BOND - ELECTRIC PHASE I & COUNTY ROAD PHASE II

	Budget 09	Calculated 12/12's shaded is manual entry	Calculated Diff Budget09 vs Budget10	Proposed Budget10
80-50000- 6340 electric street lights		0	0	
80-50000- 6350 misc - julie locates		0	0	
80-50000- 6360 pager rental		0	0	
80-50000- 6380 ub convenience fee		0	0	
TOTAL UTILITIES EXPENSES	0	0	0	0

	6500 MAINTENANCE & REPAIR			
80-50000- 6510 M&R - equipment		0	0	
80-50000- 6515 M&R - office equipment		0	0	
80-50000- 6520 M&R - building/facilities		0	0	
80-50000- 6530 M&R - vehicles/equipment		0	0	
80-50000- 6540 M&R - grounds/street row		0	0	
80-50000- 6550 M&R - transmission/collection		0	0	
80-50000- 6555 M&R - streets/sidewalks		0	0	
80-50000- 6560 M&R - special projects		0	0	
80-50000- 6565 M&R - IDOT & other		0	0	
80-50000- 6570 M&R - MFT		0	0	
TOTAL MAINT & REPAIR EXPENSES	0	0	0	0

	6700 SUPPLIES & EQUIPMENT			
80-50000- 6710 general supplies		0	0	
80-50000- 6720 chemicals		0	0	
80-50000- 6730 inventory supplies		0	0	
80-50000- 6740 tools/small parts		0	0	
80-50000- 6741 sec a/r supplies (negative ok)		0	0	
80-50000- 6750 production - fuel/diesel		0	0	
80-50000- 6760 gas, diesel, & oil		0	0	
80-50000- 6770 non-vehicle oil & lubricants		0	0	
TOTAL SUPPLIES & EQUIP EXPENSES	0	0	0	0

	7000 PROFESSIONAL SERVICES			
30-50000- 7001 legal		0	0	
30-50000- 7100 accounting-audit		0	0	
30-50000- 7200 computers		0	0	
30-50000- 7300 other - twm/bhmg/etc		0	0	
30-50000- 7310 other - tac		0	0	
30-50000- 7400 other		0	0	
7500 contractual services		0	0	
TOTAL PROFESSIONAL SERVICES	0	0	0	0

	7900 WHOLESALE/RETAIL			
30-50000- 7901 imea power purchase		0	0	
30-50000- 7910 water - purchase		0	0	
30-50000- 7920 garbage		0	0	
30-50000- 7930 municipal utility tax		0	0	
30-50000- 7940 purchase/reimburse		0	0	
30-50000- 7950 fund raiser		0	0	
TOTAL WHOLESALE/RETAIL	0	0	0	0

0000 OTHER EXPENSES

CITY OF MASCOUTAH

EXPENSES BY DEPARTMENT BY CATEGORY DETAIL

008 BOND - ELECTRIC PHASE I & COUNTY ROAD PHASE II

	Budget 09	Calculated 12/12's shaded is manual entry	Calculated Diff Budget09 vs Budget10	Proposed Budget10
80-50000- 8030 general overhead contr		0	0	
80-50000- 8010 developer exp (in/out)		0	0	
TOTAL OTHER EXPENSES	0	0	0	0
TOTAL OPERATING EXPENSES	0	25,000	0	0

8200 CAPITAL PROJECTS

80-50000-		0	0	
80-50000-		0	0	
80-50000-		0	0	
80-50000-		0	0	
80-50000-		0	0	
TOTAL CIP EXPENSES	0	0	0	0

8500 FIXED ASSET REPLACEMENT

80-50000-		0	0	
80-50000-		0	0	
80-50000-		0	0	
80-50000-		0	0	
80-50000-		0	0	
TOTAL FAR EXPENSES	0	0	0	0

PROJECTS

80-50722- 7300 NO COUNTY RD PH II	1,460,480	610,480	(920,480)	540,000	used cm proj sheet
80-50719- 7300 ELECTRIC PHASE I	3,931,148	3,650,840	(3,241,148)	690,000	
80-50719- 6560 ELECTRIC PHASE I-sp proj		5,600	0		
80-50722- 6560 NO COUNTY RD PH II-sp proj		25,000	0		
		0	0		
TOTAL PROJECT EXPENSES	5,391,628	4,291,920	(4,161,628)	1,230,000	-77.19%

9000 DEBT PAYMENTS

80-50000- 2008 go bond pmt fy0910 not levied, use int for pmts		44,321	73,867	73,867	
80-50000-		0	0		
80-50000-		0	0		
TOTAL DEBT EXPENSES	0	44,321	73,867	73,867	

TOTAL NON-OPERATING EXPENSES	5,391,628	4,336,241	(4,087,761)	1,303,867	-75.82%
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TOTAL ALL EXPENSES	5,391,628	4,361,241	(4,087,761)	1,303,867	-75.82%
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TOTAL DEBT ONLY

ALL FUNDS

CITY OF MASCOUTAH
ONLY
ALL FUNDS & FUNDING

		Budget 09	Calculated 12/12's shaded is manual entry	Calculated Diff Budget09 vs Budget10	Proposed Budget10	
9000 DEBT PAYMENTS						
Admin						debt recvd cr from closing fund 520 for 2001a pmt
100-50101-	9001 2004(old 2001A) 70% - levy \$	41,602	19,295	(5,034)	36,568	
	bond fees	1,470	0	35	1,505	
		43,072	19,295	(4,999)	38,073	
Park						
330-50401-	9001 citizens loan park prop expar	66,882	72,858	5,976	72,858	
Elect						
200-50502-	9001 98 GO -levy\$ 50%lf + 50% tif:	71,015	71,015	(1,783)	69,233	
	bond fees	480	480	270	750	
	2008 go bond electric phase I payments		113,345	258,908	258,908	not in current budget
		71,495	184,840	257,396	328,891	
Water						debt recvd cr from closing fund 520 for 2001a pmt
250-50503-	9001 2004(2001A) 30%ws - levy \$	17,815	7,672	(2,143)	15,672	
	bond fees	644	600	1	645	
	main st wtrline		these are same, only need 16170		33,000	lepa 0% for 75% cost (650000)other 25% grant stimulus pmt based on 75% lepa 20yr 0%
	lepa loan water neq proj		0	16,170	16,170	
		18,459	8,272	14,028	65,487	
Sewer						
250-50504-	9001 2004(2001B) - levy \$	179,665	179,665	(12,972)	166,693	
	lepa loan mid-amer	46,361	40,360	(1)	46,360	
	bond fees 1500	960	350	540	1,500	
		226,986	220,375	(12,433)	214,553	
Fire						
360-50600-	9001 fire truck loan from lf-last pn	9,392	0	(9,392)	0	
TIF1						
540-50901-	9001 98 GO-levy\$ 50%tif1+50%lf Masc School Dist Tif Agrmnt	71,015 8,100	71,015 9,669	(1,783) 940	69,233 9,040	pd for 2yrs this bdgt if fund w/ go then pay 1st 10 yrs from tif1 & last 10 yrs from gf when tif1 gone, see debt ss
	fuesser rd ph1 w/ biketrail & phil				750	
	bond fees 750 & old cablofil	35,893	35,643	(35,143)	79,023	
		115,008	116,327	(35,986)	79,023	
TIF2b						pd for 2yrs this budget
560-50902-	masc school agreement	41,600	57,332	590	42,190	
Debt Svc						
600-50900	9001 2005 GO BOND CITYHALL/LIE	127,480	127,480	1,912	129,392	
	LEVIES FOR OTHER BONDS	85,000	85,000	24,000	109,000	
	BOND FEES	220	220	80	300	
		212,700	212,700	25,992	238,692	
GO						
580-50000-	2008 go bond pmt fy0910		44,321	73,867	73,867	
	9001 not levied, use int for pmts					
	total debt	805,594	936,320	315,039	1,153,633	

FUND BALANCES

City of Mascoutah

Fiscal Year Budget 10

FY10 BUDGET REVENUES - BUDGET EXPENSES BY FUND

	GENERAL FUND	RESTRICTED CEM TRUST	LIGHT FUND	WTR/SWR COMBINED	AMB FUND	PARKS & RECR	FIRE DEPT	IMRF FUND	POLICE PENSION	MFT FUND	TIF1 FUND	TIF2B FUND	GO BOND	DEBT SVC	TOTALS
	100	110	200	250	300	330	360	400	450	500	540	560	580	600	
REVENUES MINUS PROJECTS	2,707,273	15,000	5,958,175	2,798,775	478,224	300,882	96,805	384,320	252,305	177,600	112,725	465,775	30,000	236,436	14,014,295
EXPENSES MINUS PROJECTS	2,561,867	0	5,679,225	2,341,990	522,107	318,341	97,905	336,500	92,000	135,000	85,023	49,190	73,867	238,692	12,531,706
TOTAL REV-EXP NO PROJECTS	145,406	15,000	278,951	456,785	(43,883)	(17,459)	(1,100)	47,820	160,305	42,600	27,703	416,585	(43,867)	(2,256)	1,482,589
PROJECT REVENUES	0	0	0	3,131,000	0	0	0	0	0	0	0	0	0	0	3,131,000
PROJECT EXPENSES	0	0	0	2,091,100	0	0	0	0	0	0	83,000	210,100	1,230,000	0	3,614,200
TOTAL REV-EXP WITH PROJECTS	145,406	15,000	278,951	1,496,685	(43,883)	(17,459)	(1,100)	47,820	160,305	42,600	(55,298)	206,485	(1,273,867)	(2,256)	999,389

	GENERAL FUND	RESTRICTED CEM TRUST	LIGHT FUND	WTR/SWR COMBINED	AMB FUND	PARKS & RECR	FIRE DEPT	IMRF FUND	POLICE PENSION	MFT FUND	TIF1 FUND	TIF2B FUND	GO BOND	DEBT SVC	TOTALS
	100	110	200	250	300	330	360	400	450	500	540	560	580	600	
REV MINUS CIP/FAR/DEBT/PROJ	2,707,273	15,000	5,958,175	2,798,775	478,224	300,882	96,805	384,320	252,305	177,600	112,725	465,775	30,000	236,436	14,014,295
EXP MINUS CIP/FAR/DEBT/PROJ	2,379,134	0	4,790,334	1,843,950	511,107	242,483	82,905	336,500	92,000	135,000	6,000	7,000	0	0	10,426,413
L REV-EXP NO CIP/FAR/DEBT/PROJ	328,139	15,000	1,167,841	954,825	(32,883)	58,399	13,900	47,820	160,305	42,600	106,725	458,775	30,000	236,436	3,587,882
CIP/FAR/DEBT/PROJ REVENUES	0	0	0	3,131,000	0	0	0	0	0	0	0	0	0	0	3,131,000
CIP/FAR/DEBT/PROJ EXPENSES	182,733	0	888,891	2,589,140	11,000	75,858	15,000	0	0	0	162,023	252,290	1,303,867	238,692	5,719,493
TOTAL REV MINUS EXP ALL	145,406	15,000	278,951	1,496,685	(43,883)	(17,459)	(1,100)	47,820	160,305	42,600	(55,298)	206,485	(1,273,867)	(2,256)	999,389

Expenses by Fund by Dept FY10 vs FY09

	Gen Fund Admin	Gen Fund Plan/Dev	Gen Fund Police	Gen Fund Cem	Gen Fund Maint	Gen Fund Streets	Gen Fund Totals	
FY09 exp no cip/far/debt/proj	461,458	48,100	1,253,520	102,400	191,550	405,725	2,462,753	
FY10 exp no cip/far/debt/proj	383,024	69,600	1,231,565	89,645	198,700	406,600	2,379,134	
diff FY10-FY09 no cip/far/debt/proj	(78,434)	21,500	(21,955)	(12,755)	7,150	875	(83,619)	-3.40%
FY09 cip/far/debt/proj	66,772	0	55,500	27,000	0	0	149,272	
FY10 cip/far/debt/proj	42,273	0	43,000	0	0	97,460	182,733	
diff FY10-FY09 cip/far/debt/proj	(24,499)	0	(12,500)	(27,000)	0	97,460	33,461	22.42%
total diff FY10-FY09	(102,933)	21,500	(34,455)	(39,755)	7,150	98,335	(50,158)	-1.92%

	Amb Fund Amb		Fire Fund Fire Dept		P&R Fund Park	P&R Fund City Leu	P&R Fund Pool	P&R Fund Totals	
FY09 exp no cip/far/debt/proj	490,880		73,370		54,663	32,995	144,700	232,358	
FY10 exp no cip/far/debt/proj	511,107		82,905		67,761	33,172	141,550	242,483	
diff FY10-FY09 no cip/far/debt/proj	20,227	4.12%	9,535	13.00%	13,098	177	(3,150)	10,125	4.36%
FY09 cip/far/debt/proj	12,300		21,392		71,882	5,000	9,500	86,382	
FY10 cip/far/debt/proj	11,000		15,000		75,858	0	0	75,858	
diff FY10-FY09 cip/far/debt/proj	(1,300)	-10.57%	(6,392)	-29.88%	3,976	(5,000)	(9,500)	(10,524)	-12.18%
total diff FY10-FY09	18,927	3.76%	3,143	3.32%	17,074	(4,823)	(12,650)	(399)	-0.13%

	Light Fund Prod	Light Fund Distr	Light Fund Totals		W/S Fund Water	W/S Fund Swr Distr	W/S Fund Swr Plant	W/S Fund Totals	
FY09 exp no cip/far/debt/proj	3,408,049	1,210,393	4,618,442		1,034,121	692,111	141,500	1,867,732	
FY10 exp no cip/far/debt/proj	3,521,461	1,268,873	4,790,334		973,935	720,265	149,750	1,843,950	
diff FY10-FY09 no cip/far/debt/proj	113,412	58,480	171,892	3.72%	(60,186)	28,154	8,250	(23,782)	-1.27%
FY09 cip/far/debt/proj	23,000	423,495	446,495		1,009,421	2,427,911	25,600	3,462,932	
FY10 cip/far/debt/proj	45,000	843,891	888,891		1,031,587	1,509,553	48,000	2,589,140	
diff FY10-FY09 cip/far/debt/proj	22,000	420,396	442,396	99.08%	22,166	(918,358)	22,400	(873,792)	-25.23%
total diff FY10-FY09	135,412	478,876	614,288	12.13%	(38,020)	(890,204)	30,650	(897,574)	-16.84%

	IMRF		Police Pension		MFT	
FY09 exp no cip/far/debt/proj	317,365		43,750		170,000	
FY10 exp no cip/far/debt/proj	336,500		92,000		135,000	
diff FY10-FY09 no cip/far/debt/proj	19,135	6.03%	48,250	110.29%	(35,000)	-20.59%
FY09 cip/far/debt/proj	0		0		100,000	
FY10 cip/far/debt/proj	0		0		0	
diff FY10-FY09 cip/far/debt/proj	0		0		(100,000)	-100.00%
total diff FY10-FY09	19,135	6.03%	48,250	110.29%	(135,000)	-50.00%

	TIF1		TIF2b		2008GO		Debt Svc	
FY09 exp no cip/far/debt/proj	2,000		5,000		0		0	
FY10 exp no cip/far/debt/proj	6,000		7,000		0		0	
diff FY10-FY09 no cip/far/debt/proj	4,000	200.00%	2,000	40.00%	0		0	
FY09 cip/far/debt/proj	277,708		481,397		5,391,628		212,700	
FY10 cip/far/debt/proj	162,023		252,290		1,303,867		238,692	
diff FY10-FY09 cip/far/debt/proj	(115,686)	-41.66%	(229,107)	-47.59%	(4,087,761)	-75.82%	25,992	12.22%
total diff FY10-FY09	(111,686)	-39.93%	(227,107)	-46.69%	(4,087,761)	-75.82%	25,992	12.22%

Balances Projected with Budget Figures

	Beginning Fund Bal as of April 30, 2008	Est 12/12's Revenues FY0809	Est 12/12's Expenses FY0809	Projected Fund Balance April 30, 2009	Budgeted Revenues FY0910	Proposed Project Rev FY10	Budgeted Expenses FY0910	Proposed Project Exp FY10	No Projects Fund Balance April 30, 2010	With Projects Fund Balance April 30, 2010	No Projects Net Change FY10 from Proj FY09	With Projects Net Change FY10 from Proj FY09
100 - GEN FUND	(1,457,886)	2,546,881	2,618,176	(1,529,182)	2,707,273		2,561,867		(1,383,776)	(1,383,776)	145,406	\$ 145,406
110 - R CEM TRUST	317,224	13,599	0	330,823	15,000		0		345,823	345,823	15,000	\$ 15,000
1200 - LIGHT FUND	5,467,915	5,882,082	4,718,327	6,631,670	5,958,175		5,679,225		6,910,620	6,910,620	278,951	\$ 278,951
1250 - W&S FUND	9,376,829	5,391,575	4,249,311	10,519,092	5,929,775	3,131,000	4,433,090	2,091,100	10,975,877	12,015,777	456,785	\$ 1,496,685
1300 - AMB FUND	(414,470)	447,443	499,983	(467,010)	478,224		522,107		(510,893)	(510,893)	(43,883)	\$ (43,883)
1330 - P&R (park/city/leu/pool)	(380,931)	195,997	307,839	(492,772)	300,882		318,341		(510,232)	(510,232)	(17,459)	\$ (17,459)
1360 - FIRE DEPT FUND	48,125	95,908	78,146	65,887	96,805		97,905		64,787	64,787	(1,100)	\$ (1,100)
1400 - IMRF FUND	(61,931)	363,430	326,851	(25,352)	384,320		336,500		22,468	22,468	47,820	\$ 47,820
1450 - POLICE PENSION FUND	2,053,953	194,121	135,794	2,112,280	252,305		92,000		2,272,585	2,272,585	160,305	\$ 160,305
1500 - MFT FUND	(94,091)	195,057	114,991	(14,025)	177,600		135,000		28,575	28,575	42,600	\$ 42,600
1520 - R 2001A GO CONST FUND	32,806	0	33,220	close fund								
1540 - TIF1 FUND	34,202	111,337	168,292	(22,753)	112,725		168,023	83,000	4,950	(78,050)	27,703	\$ (55,298)
1560 - TIF2B FUND	249,603	456,326	398,185	307,744	465,775		259,290	210,100	724,329	514,229	416,585	\$ 206,485
1580 - R 2008 GO BOND FUND	5,479,448	39,836	4,361,241	1,158,043	30,000		1,303,867	1,230,000	1,114,176	(115,824)	(43,867)	\$ (1,273,867)
1600 - R DEBT SVC FUND	80,351	210,187	212,700	77,838	236,436		238,692		75,582	75,582	(2,256)	\$ (2,256)
	20,731,149	16,145,778	18,723,057	18,652,283	17,145,295	3,131,000	16,145,906	3,614,200	20,134,872	19,651,672	1,482,589	\$ 999,389