

# **City of Mascoutah**

**Fiscal Budget MAY 1, 2013 - APRIL 30, 2014**

**Budget FY14**



**This document is prepared & made available for public inspection per  
Illinois State Law 65ILCS 518-2-9.9.**

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## **Preface Section**

### **2013-2014 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.

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





## **CITY OF MASCOUTAH**

**Annual Budget May 1, 2012 – April 30, 2013**

### **Elected Officials:**

Mayor Gerald E. Daugherty

Councilman Benjamin D. Grodeon

Councilman Paul E. Schorr

Councilman John (Jack) T. Weyant

Councilman Patrick G. McMahan

### **City Personnel:**

Cody Hawkins, City Manager

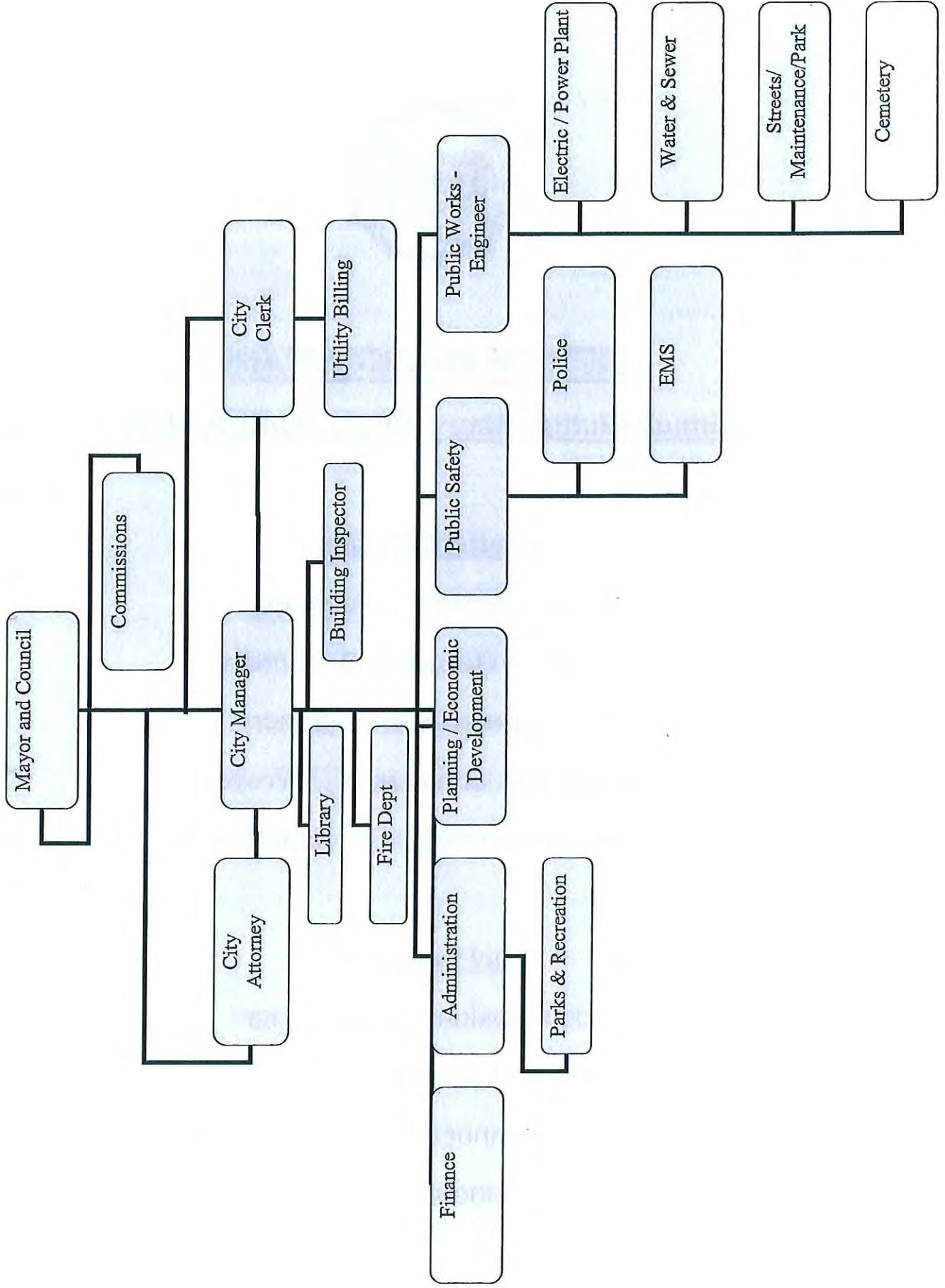
Kari Haas, City Clerk

Lynn Weidenbenner, Finance Coordinator

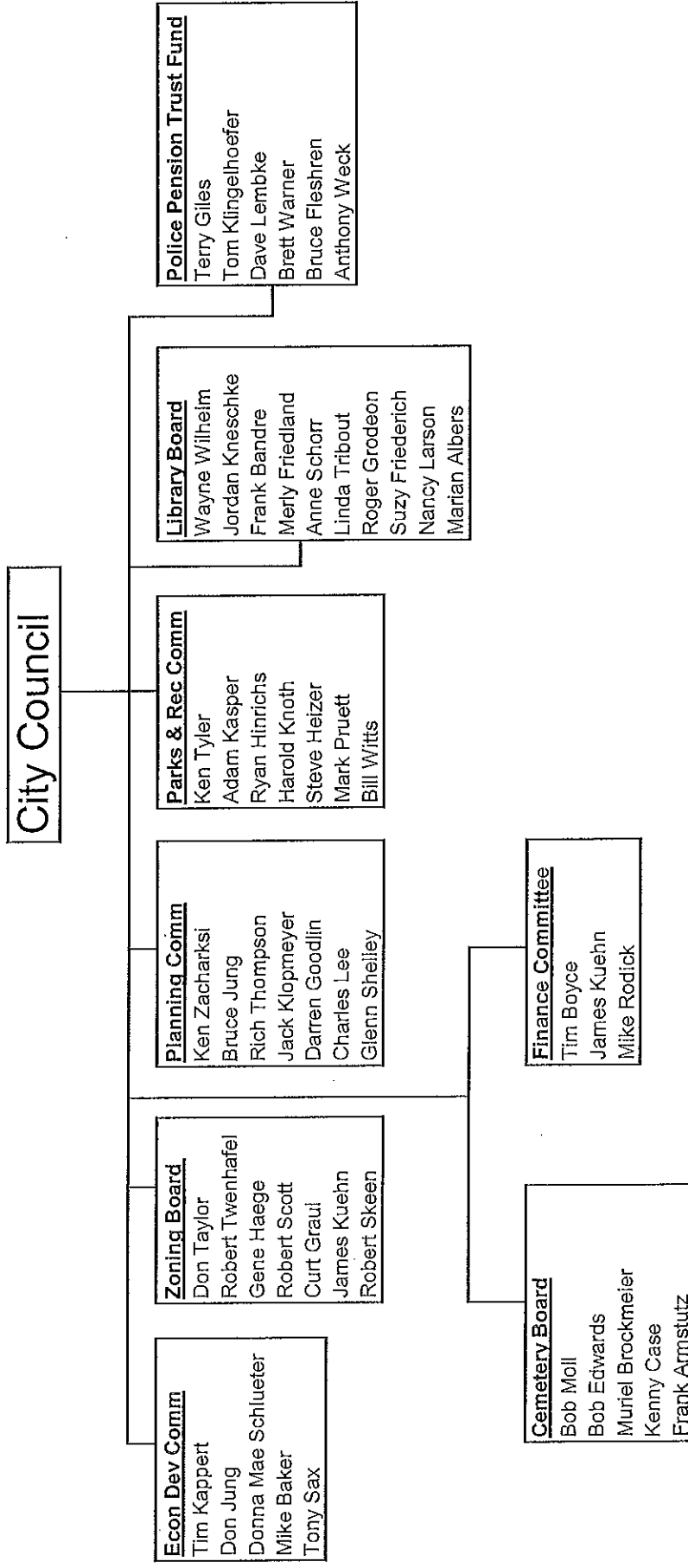
Tom Klingelhoef, City Treasurer

# City of Mascoutah

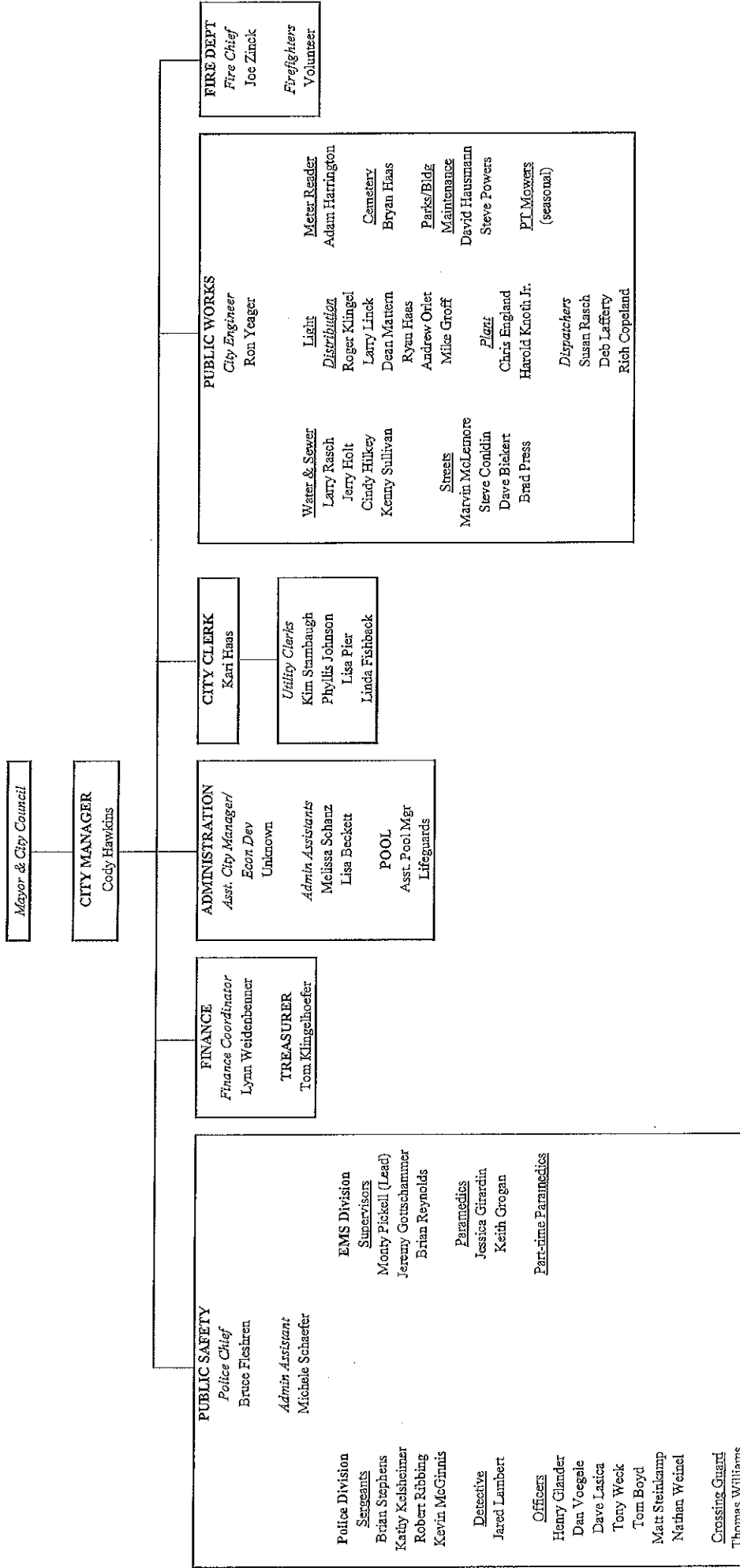
## Fiscal '14 Organizational Chart



# Council / Commissions Organization Chart



# City Organizational Chart



# **INTRO-SECTION**

**City of Mascoutah**

**Fiscal Year Budget 14**

## **CITY OF MASCOUTAH**



### **COUNCIL BUDGET GUIDANCE FY 2013-2014**

The City Council's role and responsibility is to annually provide the City Manager updated budget guidance by January 31<sup>st</sup> 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-Year Financial Plan shall be accompanied by a request for funding detailing a cost benefit analysis and anticipated impact if not funded.

The City Manager is tasked to:

1. Prepare a balanced budget by fund.
2. Hold annual personnel salary increases to the same provisions of the Laborer's contract.
3. Continue to identify and fund TIF2B projects in accordance with the Uptown Plan and TIF2B Development Plan.
4. Develop alternatives and funding as appropriate for the construction of Fuesser Road Phase II, Harnett Street and extension of 10<sup>th</sup> Street.
5. Develop and fund LED street light replacement program and develop a program for new developments to include LED street lights.
6. Identify and appropriately fund FAR/CIP projects.
7. Hold the line on utility rate increases.
8. Continue 5-Year Plan to get General Fund out of debt and reducing Ambulance and Park and Recreation deficits.
9. Fund and implement a computerized temperature control system in the appropriate City owned buildings.
10. In conjunction with implementing a Property Maintenance Code, allocate funds towards derelict properties (i.e. possible demolition, etc.).
11. Continue plans and funding for the road improvements program and water main replacement program.

**City of Mascoutah**  
**Budget Calendar, FY 13/14**

January 31, 2013	City Manager received/reviewed Budget Guidance from Council
February 13, 2013	Department Budget Worksheets and Memo to all Department Supervisors & Department Coordinators (data history through 3 <sup>rd</sup> quarter balanced from current fiscal year)
February 18-21, 2013	Finance Coordinator and City Manager meet to discuss budget worksheets and notes from all departments
February 27, 2013/March	Finance Committee meeting to review draft budget expenses, revenues, budget guidance, projects, and plans, utility rates, budget notes, and recommendations to Council
March 11/12, 2013	Budget to Council for Review before Budget Workshop
March 18, 2013	Budget Workshop 6:00pm with extended discussion on FY14 Budget and Finance Committee's recommendations
March 19, 2013	City Clerk sends pertinent information for City FY14 Budget Hearing to publish March 21 <sup>st</sup> .
April 1, 2013	Budget Public Hearing 6:30pm, First Reading FY14 City Budget, FY14 Budget distributed and copy for public review posted (Budget Workshop if necessary before Hearing)
April 15, 2013	Council meeting, 2 <sup>nd</sup> reading and FY14 Budget vote (And, pass ordinance for rates as proposed if not cpi increase)
April 30, 2013	Last date possible for Budget approval by state law. Copies of the Annual Budget are on file in City Hall, the Library, and posted on the City Web Site. FY14 approved budget distributed to all departments.
May 30, 2013	Last day to file Certified Copy of Budget with the County Clerk (within 30 days of adoption)

**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:** FY13-14 Budget -- Final Recommendation

**DATE:** March 5, 2013

The Finance Committee wishes to report our final recommendations for the City's FY13-14 Budget.

**MEETINGS/PROGRESS:**

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

**THE BUDGET NUMBERS:**

- Total Budget proposed Revenues exceed Expenses.
- Budget Proposed By Fund -- all funds for FY14 net positive when calculating revenues minus expenses without project expenses other than IMRF and Debt Service Fund. These two funds use levy dollars related to imrf and debt payments. The overall Balance Sheet for this fund remains positive showing the cash available for the debt payments.
- The projects included in the budget for the Water/Sewer Fund, TIF2b and Business District are directly relate to each fund's negative net balance after project expenses budgeted.

**FINANCE COMMITTEE RECOMMENDATIONS OVERALL:**

1. The proposed FY14 budget includes assumptions and insertions recommended by the Finance Committee and the budget as forwarded is adoptable as we approve.
2. We do, however, as in the past, 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.
3. The Committee recommends holding the current utility rates with no increase to customers.
4. The Committee recommends conservative increases where applicable for any revenues.
5. The Committee is dedicated to continuing to improve fund balances and reserves.

We believe this completes our service to the Council related to the FY14 budget. We would like to assist with any questions and support the budget process. It is our understanding that the City Manager will inform us of future budget related meetings, the budget hearing, and any additional questions or concerns from Council.

---

Tim Boyce, Chairman  
Finance Committee



## **City Manager's Budget Message, FY 2013/14**

### ***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 13-14 will hereafter be referenced as FY 14, or '14 budget.*

#### **OPENING COMMENTS**

The City of Mascoutah's residential population has grown in the past eight years. Our commercial growth continues with a slower trend. 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 purpose 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.

#### **PROPOSED FY 14 BUDGET SUMMARY**

The proposed FY 14 budget has been prepared in a manner consistent with past practice and based on 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 FY 14 BUDGET HIGHLIGHTS

Overall, the revenue budget is \$17,894,808 representing a 6.2% increase from the previous year's budgeted amount. This revenue increase includes several funds and categories: the enterprise funds related to the electric and water/sewer utilities as related to an increased number of customers in the City (no increase to rates) and the fuel tax adjustment average has increased, General Fund expects slight increased taxes along with other misc fees and increased census numbers, and TIF2b related property tax income is expected. Additionally, Police Pension expects high increased revenues based on investment trends, payroll contributions, and tax levy.

Overall, the FY14 budget expenditures are anticipated to be \$17,559,731 representing a \$1,911,750 increase or 12.22% increase from the previous year's budget. Personnel services are budgeted to increase \$156,159. Budget guidance, union contracts, worker's compensation insurance, health care coverage, imrf, and police pension costs are combined to generate this aggregate increase. General expense increases \$39,665. Monitoring & Permits decreases (\$3,500). Utilities decrease (\$4,400). Maintenance & Repair increases \$282,000. Supplies & Equipment decrease (\$51,800). Professional Service decreases (\$22,775). Wholesale/Retail increases \$403,000 due to increased customers and demand, plus inflationary costs. CIP/FAR increases \$13,000. Project costs increase \$1,059,000. Debt costs increase \$32,146.

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 14.

OVERALL FISCAL STATUS			
	Actual FY '12	Anticipated FY '13	Proposed FY '14
(all with Library in)	With projects	With projects	With projects
Revenues	17,059,146	16,850,667	17,894,808
Expenditures	15,961,407	15,353,981	17,559,731
Net Difference	\$1,097,739	\$1,496,686	\$335,077

The proposed FY 14 Budget will see aggregate fund balances increase. The vast majority of the anticipated increase is affiliated with enterprise fund income, police pension statutes, debt reductions, plus project planning changes.

## 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)	2008/09	2009/10	2010/11	2011/12	2012/13	2013/14
F.T. Employees/1000 Residents	6.93	6.82	6.67	6.66	6.54	6.41
Electric Rates/kw used	\$ .0636	\$ .0658	\$ .0668	\$ .0678	\$ .0678	\$ .0678
Water Rates/1000 Gallons	\$5.14	\$5.32	\$5.59	\$5.67	\$5.67	\$5.67
Sewer Rates/1000 Gallons	\$5.46	\$5.66	\$5.83	\$5.92	\$5.92	\$5.92

As the previous table indicates, many of the Municipal costs to Mascoutah Residents affiliated with running City Government have remained stable for the past few years using income and reserves to operate, to spend money on infrastructure improvements, and to develop and grow. Mascoutah Residents enjoy a most comparable municipal tax rate. The City is very competitive with surrounding communities. It is important to note that previous to the increases in 2008/09, sewer rates had not changed with an increase or decrease since 1989 while water rates had not changed since 2003 and electric rates had not changed since 1997. Developers have seen an increase in water, sewer and electric connection fees as per approved ordinances. 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 14 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 categories and represent the most significant costs affiliated with the proposed Budget.

**Personnel** - Provides for an overall 3.13% increase in salaries/benefits, \$156,159 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 insurance, retirement, and employee physicals, drug tests, shots, and licenses. These expenses that are applicable to all personnel from all funds are included in the overhead calculation to relieve general fund burden for all insurances, etc.

**Maintenance & Repair** – Provides for an overall 33.29% or \$282,000 increase primarily for building/facilities and special projects, but also includes equipment, vehicles, grounds,

transmission/collection, streets/sidewalks, sidewalk program, and motor fuel tax maintenance and repair to streets oil and chip program.

**Wholesale/Retail** – Provides for an overall 9.46% or \$403,000 increase due to the customer base increase demand for power and water purchased for distribution to homes. Noteworthy, an increase in expenditures in this category directly correlates with an increase in revenues from utility services to customers.

**Programs**

- Includes funding for the Leu Center. \$34,140 (note: \$11,765 transfers back to general fund in the overhead calculation for personnel, building insurance, etc).
- Includes funding for the Historical Society Museum & Cemetery Chapel, \$6,000. There is currently an agreement that if the utilities or expenses for the Historical Society exceed \$6,000 then they will pay the overage.
- Includes funding for Senior Center Utilities/Maint \$9,000 for either utilities and/or maintenance as recommended by Finance Committee.
- Includes 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).
- Includes funding for the City Pool and seasonal benefits available for the Customers of Mascoutah to enjoy.

**Equipment and Other**

- Includes police car investments \$21,500, and \$4,000 for other equipment
- Includes Christmas light enhancements \$30,000
- Includes circuit breaker extension \$180,000
- Includes lot improvements with fencing/rock for electric dept. storage - \$75,000
- Includes storage building for water/sewer department \$250,000
- Includes ambulance power lift stretcher \$14,700
- Includes salt spreader for 2 ton truck \$13,000
- Includes sewer inspection camera \$65,000
- Includes 4<sup>th</sup> St. Eisenhower Lift Station upgrades \$25,000

## FY 2013/2014 Budget Message

- Includes other minimal equipment replacement for park, cemetery, maintenance, pool, fire, and police
- Includes minimal computer upgrades

### **Projects**

- Provides funding for the Street replacement program
- Provides funding for waterline replacement program
- Provides funding for manhole linings
- Provides funding for sidewalk and ramp improvements
- Provides funding to continue work with Electric Phase II
- Provides funding for infiltration program
- Includes budget for Perrin Road
- Provides TIF2b infrastructure improvement projects
- Provides funding for temperature control system for various City buildings
- Provides funding for wastewater treatment plant Phase I
- Provides funding for shoreline work
- Provides funding to finish parking lot by pool

### **Closing Comments and the Importance of Good Fiscal Management**

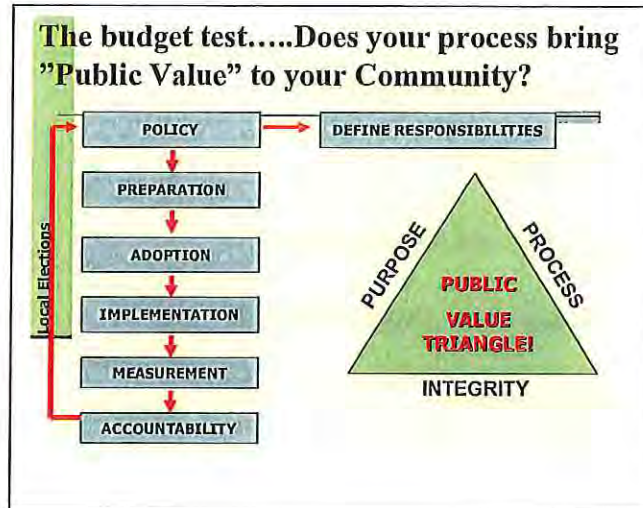
Over the past several years, we have been very fortunate to produce “net positive operating results” in most of the major funds on an annual basis. The City has also made significant strides in analyzing the enterprise funds and planning for the needs of the future. Moving forward in FY 14, we will be 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 14 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



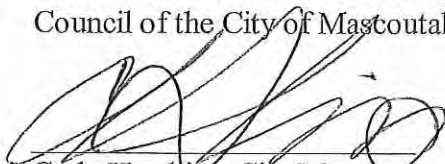
budget has been prepared in a cautiously optimistic fashion. Adequate resources are allocated to continue providing solid core services for Mascoutah Residents. As always, providing quality customer service is our main goal as a unit of local government.

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.

  
Cody Hawkins, City Manager  
City of Mascoutah

# **BUDGET SUMMARY**

**City of Mascoutah**

**Fiscal Year Budget 14**

**CITY OF MASCOUTAH**  
**SNAP SHOT REVENUES/EXPENSES TOTAL NET**

**REVENUES**

<b>OPERATING REVENUES</b>	<b>Budget 13</b>	<b>Jan-13 YTD Actual 13</b>	<b>Summary of all depts 12/12's</b>	<b>Proposed Budget14</b>	<b>% change FY13 to 14</b>
FUND 100 - GEN FUND	2,993,120	2,523,319	3,098,812	3,213,173	
FUND 110 - R CEM TRUST	6,800	4,328	5,771	5,775	
FUND 200 - LIGHT FUND	7,314,993	5,667,385	7,552,875	7,735,827	
FUND 250 - W&S FUND	3,125,513	2,478,507	3,304,676	3,400,852	
FUND 300 - AMB FUND	617,770	490,758	613,378	668,629	
FUND 330 - P&R (park/city/leu/pool)	334,080	571,281	655,021	358,240	
FUND 360 - FIRE DEPT FUND	133,115	129,479	131,415	137,770	
FUND 400 - IMRF FUND	430,700	374,879	448,059	400,995	
FUND 450 - POLICE PENSION FUND	287,215	313,343	353,073	397,566	
<b>TOTAL OPERATING REV NO LIBR</b>	<b>15,243,306</b>	<b>12,553,278</b>	<b>16,163,078</b>	<b>16,318,829</b>	<b>7.06%</b>
<b>TOTAL LIBRARY REVENUES</b>	<b>338,883</b>	<b>338,883</b>	<b>338,883</b>	<b>348,138</b>	
<b>TOTAL OPERATING REV WITH LIBRARY</b>	<b>15,582,189</b>	<b>12,892,161</b>	<b>16,501,961</b>	<b>16,666,967</b>	<b>6.96%</b>

**NON-OPERATING REVENUES**

FUND 100 - GEN FUND STP/TARP/IDOT	0	0	0	0	
FUND 250 - WATER/SEWER IEPA	0	0	0	0	
FUND 500 - MFT FUND	178,170	175,393	198,857	180,840	
FUND 540 - TIF1 FUND	148,630	149,718	149,727	152,710	
FUND 560 - TIF2B FUND	655,910	650,179	651,497	668,385	
FUND 560 - TIF2B CDBG PORTION	0	0	0	0	
FUND 580 - R 2008 GO BOND FUND	2,500	4,279	5,705	0	
FUND 590 - SPECIAL SVC AREA (SSA)	25,000	2,280	2,200	25,000	
FUND 600 - R DEBT SVC FUND	258,268	268,159	268,324	200,907	
<b>TOTAL NON OPERATING REVENUES</b>	<b>1,268,478</b>	<b>1,250,007</b>	<b>1,276,310</b>	<b>1,227,842</b>	
<b>TOTAL ALL REVENUES NO LIBRARY</b>	<b>16,511,784</b>	<b>13,803,285</b>	<b>17,439,388</b>	<b>17,546,670</b>	
<b>TOTAL ALL REVENUES WITH LIBRARY</b>	<b>16,850,667</b>	<b>14,142,168</b>	<b>17,778,271</b>	<b>17,894,808</b>	<b>6.20%</b>

**EXPENSES**

**OPERATING EXPENSES**

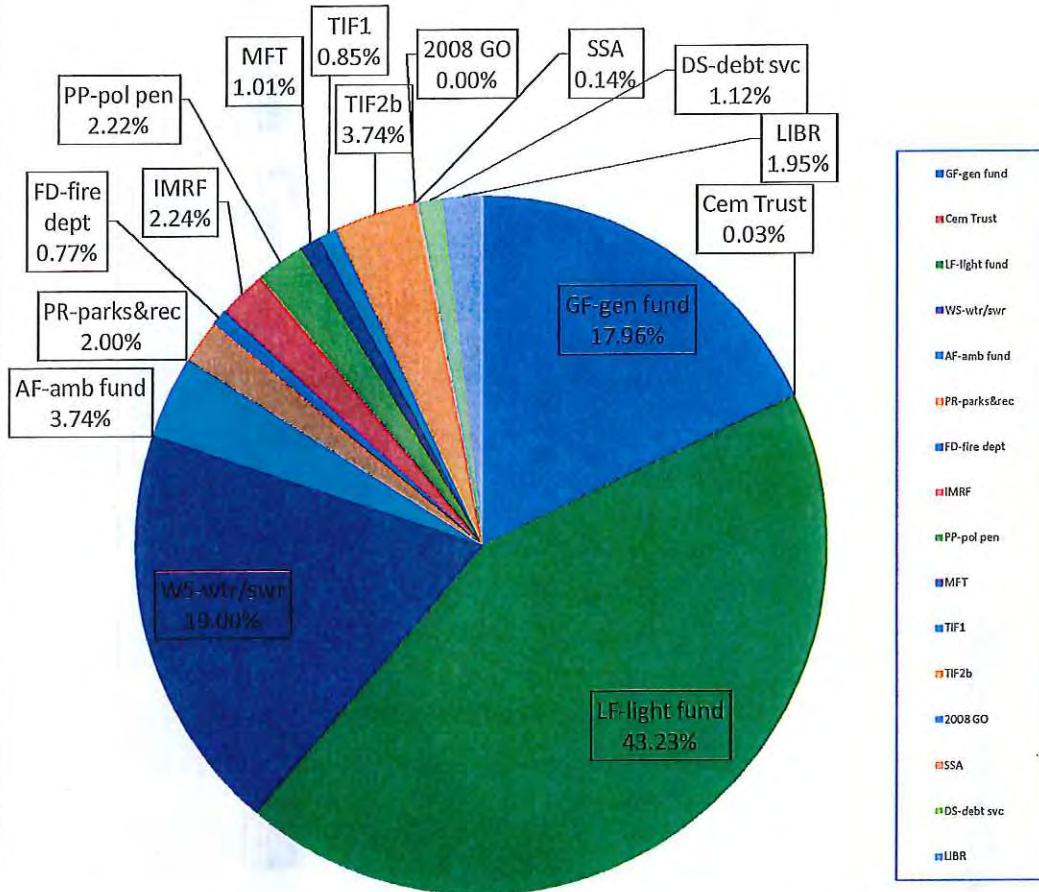
TOTAL PERSONNEL EXPENSES	4,988,720	3,748,014	4,804,539	5,144,879	
TOTAL NON-PERSONNEL EXPENSES	2,676,430	1,799,931	2,652,832	2,915,620	
TOTAL WHOLESALE/RETAIL/OTHER EXP	4,260,435	3,340,735	4,421,824	4,663,435	
<b>TOTAL OPERATING EXPENSES NO LIBRARY</b>	<b>11,925,585</b>	<b>8,888,680</b>	<b>11,879,194</b>	<b>12,723,934</b>	
<b>TOTAL LIBRARY EXPENSES</b>	<b>338,883</b>	<b>338,883</b>	<b>338,883</b>	<b>348,138</b>	
<b>TOTAL OPERATING EXPENSES WITH LIBRARY</b>	<b>12,264,468</b>	<b>9,227,563</b>	<b>12,218,077</b>	<b>13,072,072</b>	<b>6.58%</b>

**NON-OPERATING EXPENSES**

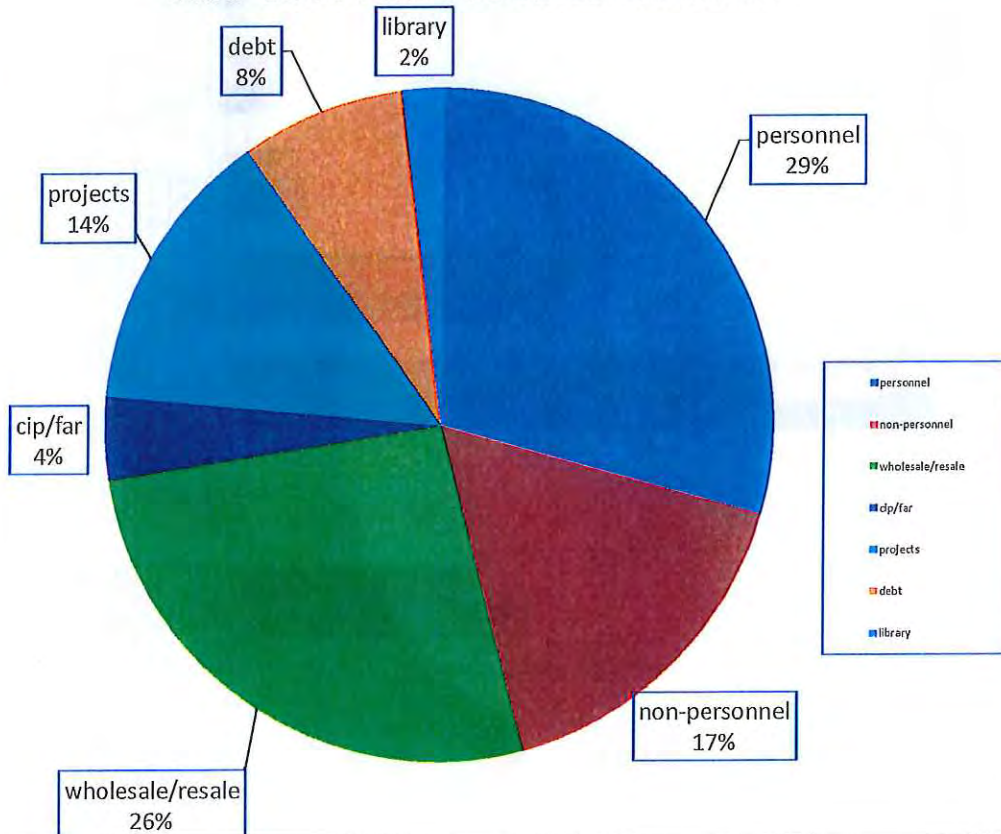
TOTAL CIP EXPENSES	331,000	80,767	313,513	539,000	
TOTAL FAR EXPENSES	361,700	288,805	342,555	166,700	
TOTAL PROJECT EXPENSES	1,350,000	915,920	1,151,488	2,409,000	
TOTAL DEBT EXPENSES	1,340,813	1,233,768	1,588,261	1,372,959	
<b>TOTAL NON-OPERATING EXPENSES</b>	<b>3,383,513</b>	<b>2,519,259</b>	<b>3,395,817</b>	<b>4,487,659</b>	
<b>GRAND TOTAL ALL EXPENSES NO LIBRARY</b>	<b>15,309,098</b>	<b>11,407,939</b>	<b>15,275,011</b>	<b>17,211,593</b>	<b>12.43%</b>
<b>GRAND TOTAL ALL EXPENSES WITH LIBRARY</b>	<b>15,647,981</b>	<b>11,746,822</b>	<b>15,613,894</b>	<b>17,559,731</b>	<b>12.22%</b>
NET OPERATING REV MINUS EXP	3,317,721	3,664,598	4,283,884	3,594,894	8.35%
NET NON-OPERATING REV MINUS EXP	(2,115,035)	(1,269,252)	(2,119,507)	(3,259,817)	54.13%
NET REV MINUS EXP EXCLUDING PROJECTS	2,552,686	3,311,266	3,315,864	2,744,077	7.50%
<b>NET ALL REVENUES MINUS ALL EXPENSES</b>	<b>1,202,686</b>	<b>2,395,346</b>	<b>2,164,377</b>	<b>335,077</b>	



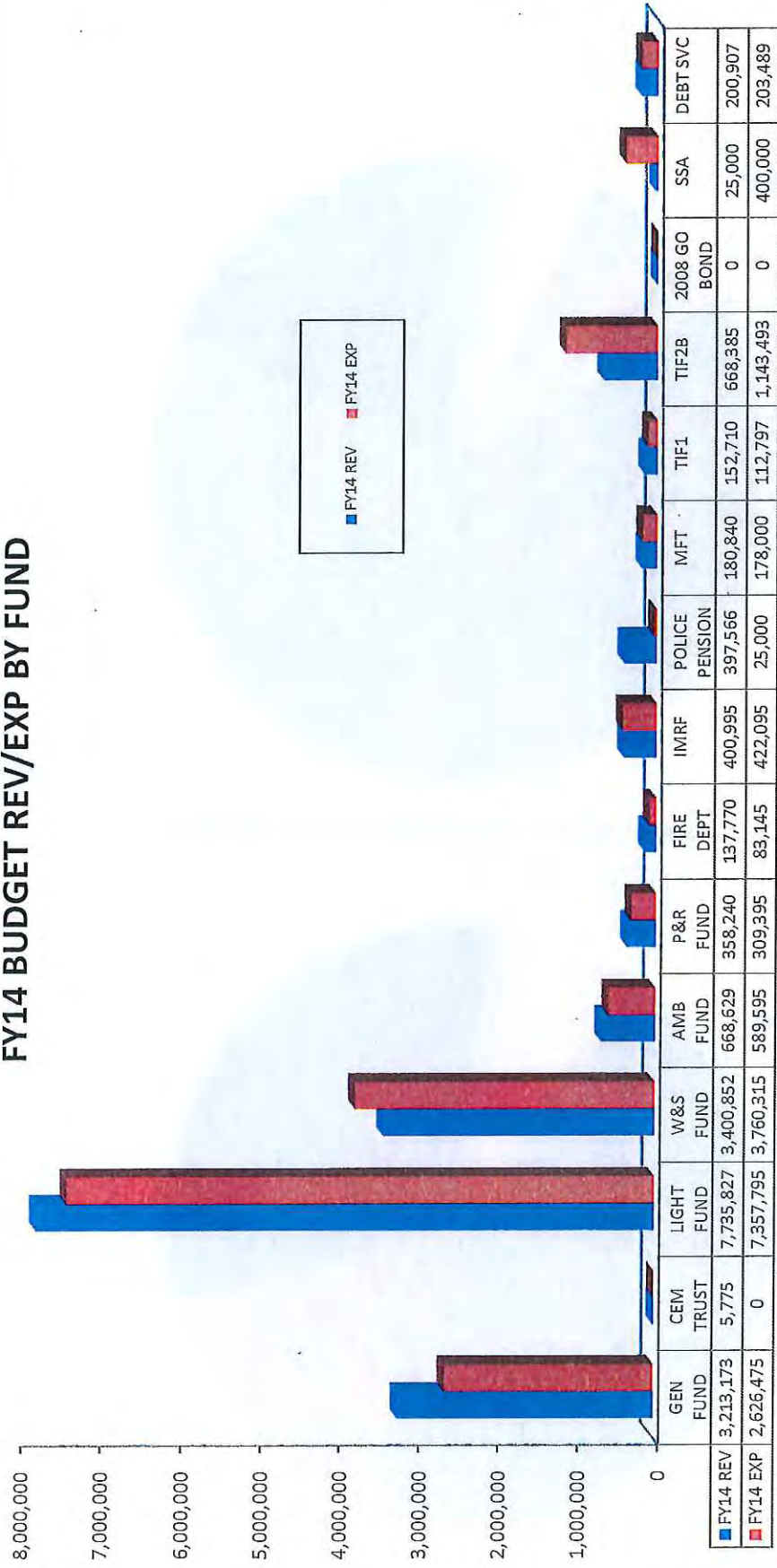
### SNAP SHOT FY14 BUDGETED REVENUES



### SNAP SHOT FY14 BUDGETED EXPENSES



## FY14 BUDGET REV/EXP BY FUND



# **REVENUES SECTION**

**City of Mascoutah**

**Fiscal Year Budget 14**

## **REVENUES**

This section provides full information on the City's expected revenues for FY14. Included is 'by fund' revenue worksheets with FY13 numbers and FY14 recommended budgets starting with the General Fund, followed by the remaining funds.

# **REVENUES SUMMARY LEVEL**

**City of Mascoutah**

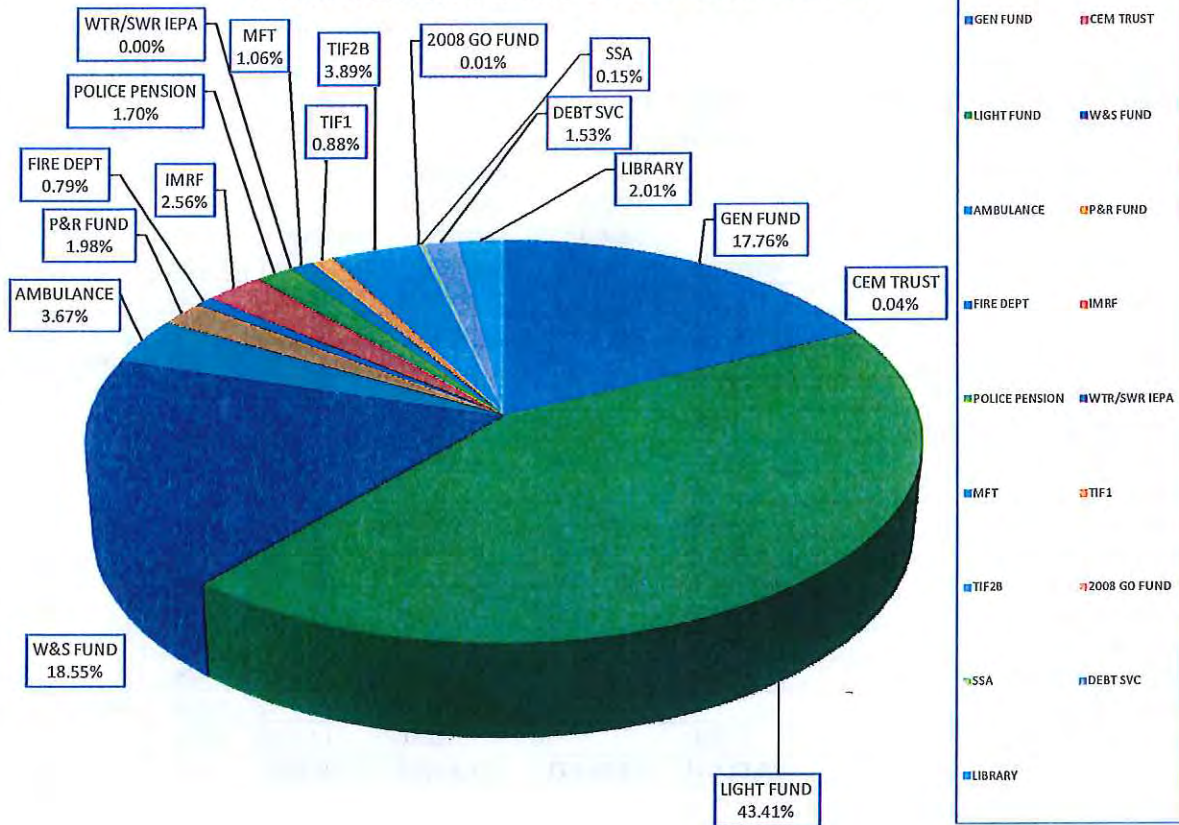
**Fiscal Year Budget 14**

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

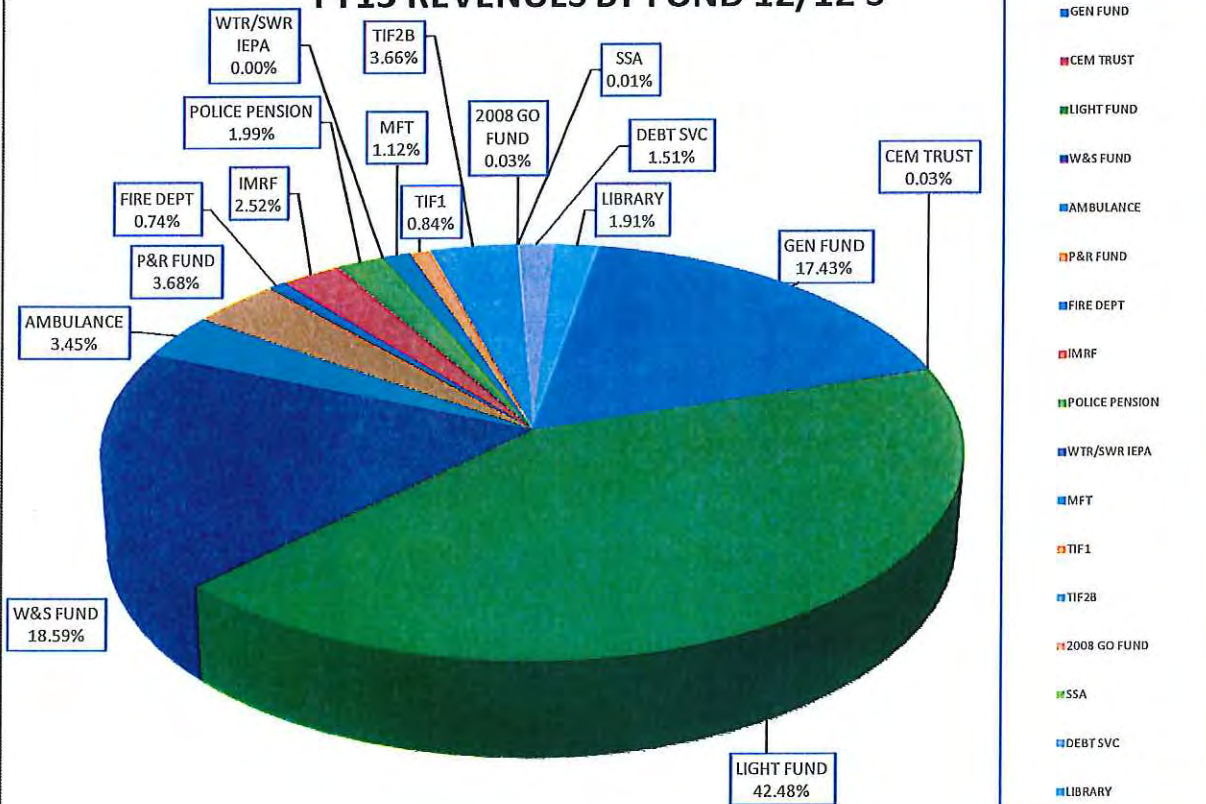
<b>OPERATING REVENUES</b>	<b>Budget 13</b>	<b>AS OF Jan-13 Actual 13</b>	<b>Calculated 12/12's revenue summary</b>	<b>Proposed Budget14</b>	<b>% change FY13 to FY14</b>
FUND 100 - GEN FUND	2,993,120	2,523,319	3,098,812	3,213,173	
FUND 110 - R CEM TRUST	6,800	4,328	5,771	5,775	
FUND 200 - LIGHT FUND	7,314,993	5,667,385	7,552,875	7,735,827	
FUND 250 - W&S FUND	3,125,513	2,478,507	3,304,676	3,400,852	
FUND 300 - AMB FUND	617,770	490,758	613,378	668,629	
FUND 330 - P&R (park/city/leu/pool)	334,080	571,281	655,021	358,240	
FUND 360 - FIRE DEPT FUND	133,115	129,479	131,415	137,770	
FUND 400 - IMRF FUND	430,700	374,879	448,059	400,995	
FUND 450 - POLICE PENSION FUND	287,215	313,343	353,073	397,566	
<b>TOTAL OPERATING REV NO LIBRARY</b>	<b>15,243,306</b>	<b>12,553,278</b>	<b>16,163,078</b>	<b>16,318,829</b>	<b>7.06%</b>
<b>TOTAL LIBRARY REVENUES</b>	<b>338,883</b>	<b>338,883</b>	<b>338,883</b>	<b>348,138</b>	
<b>TOTAL OPERATING REV WITH LIBRARY</b>	<b>15,582,189</b>	<b>12,892,161</b>	<b>16,501,961</b>	<b>16,666,967</b>	<b>6.96%</b>
<b>NON-OPERATING REVENUES</b>					
FUND 100 - GEN FUND STP/TARP/IDOT	0	0	0	0	
FUND 250 - WATER/SEWER IEPA (2)	0	0	0	0	
FUND 500 - MFT FUND	178,170	175,393	198,857	180,840	
FUND 540 - TIF1 FUND	148,630	149,718	149,727	152,710	
FUND 560 - TIF2B FUND	655,910	650,179	651,497	668,385	
FUND 560 - TIF2B CDBG PORTION	0	0	0	0	
FUND 580 - R 2008 GO BOND FUND	2,500	4,279	5,705	0	
FUND 590 - SPECIAL SVC AREA (SSA)	25,000	2,280	2,200	25,000	
FUND 600 - R DEBT SVC FUND	258,268	268,159	268,324	200,907	
<b>TOTAL NON OPERATING REVENUES</b>	<b>1,268,478</b>	<b>1,250,007</b>	<b>1,276,310</b>	<b>1,227,842</b>	<b>-3.20%</b>
<b>TOTAL ALL REVENUES NO LIBRARY</b>	<b>16,511,784</b>	<b>13,803,285</b>	<b>17,439,388</b>	<b>17,546,670</b>	<b>6.27%</b>
<b>TOTAL ALL REVENUES WITH LIBRARY</b>	<b>16,850,667</b>	<b>14,142,168</b>	<b>17,778,271</b>	<b>17,894,808</b>	<b>6.20%</b>



## FY13 REVENUES BY FUND BUDGETED



## FY13 REVENUES BY FUND 12/12'S



**CITY OF MASCOUTAH**

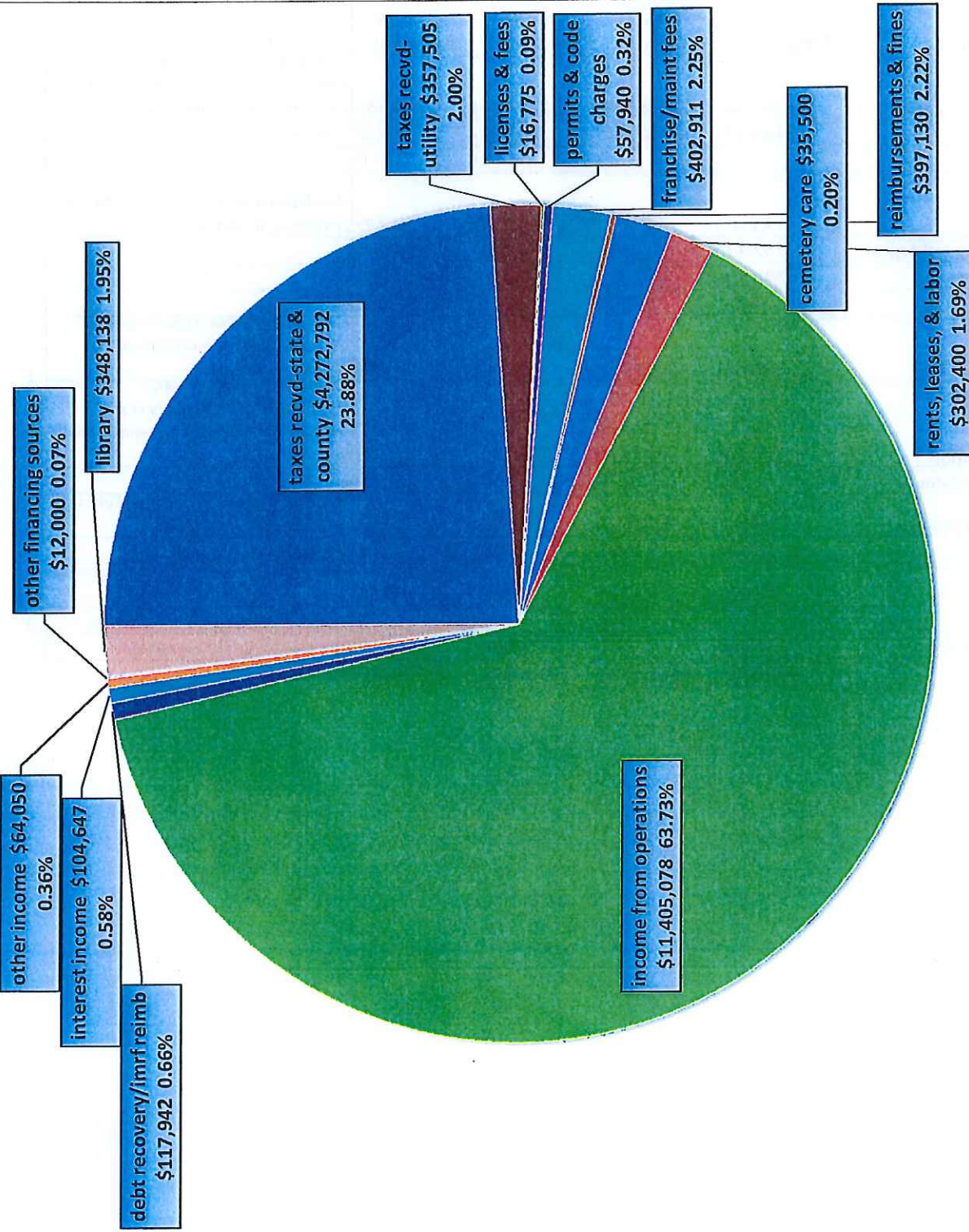
**REVENUES COMPARED TO BUDGET - SUMMARY**

**REVENUES BY CATEGORY ALL FUNDS SUMMARY**

Revenue Category	Budget 13	AS OF Jan-13 Actual 13	Calculated 12/12's revenue summary	Proposed Budget14	% change FY13 to FY14	
taxes recvd-state & county	4,093,963	3,863,661	4,205,931	4,272,792	4.37%	
taxes recvd-utility	346,410	262,360	349,814	357,505	3.20%	
grants received	0	0	0	0	#DIV/0!	expense zero also
licenses & fees	17,900	7,117	17,050	16,775	-6.28%	
permits & maint code charges	78,440	35,043	46,724	57,940	-26.13%	
franchise/maint fees	339,130	299,268	390,619	402,911	18.81%	
cemetery care	27,000	27,950	37,267	35,500	31.48%	
reimbursements & fines	374,345	283,358	393,816	397,130	6.09%	
rents, leases, & labor	293,545	196,275	224,728	302,400	3.02%	
income from operations	10,666,426	8,364,695	11,137,644	11,405,078	6.93%	
debt recovery/imrf reimb	108,565	75,171	102,947	117,942	8.64%	
interest income	86,580	99,148	132,197	104,647	20.87%	
other income	67,480	289,238	388,651	64,050	-5.08%	
health ins income	0	0	0	0	#DIV/0!	expense zero also
other financing sources	12,000	0	12,000	12,000	0.00%	
	<b>16,511,784</b>	<b>13,803,285</b>	<b>17,439,388</b>	<b>17,546,670</b>	<b>6.27%</b>	



# REVENUES BY CATEGORY FY14 BUDGET



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

Revenue Category	Budget 13	AS OF Jan-13 Actual 13	Calculated 12/12's revenue summary	Proposed Budget14	FY13 to FY14
taxes recvd-state & county	1,830,450	1,638,728	1,929,586	1,960,585	used tax levy, includes roads/bridges, IL Mun Review calculations for income tax and use tax, hotel agreement
taxes recvd-utility	346,410	262,360	349,814	357,505	used ratios
grants received	0	0	0	0	
licenses & fees	17,900	7,117	17,050	16,775	includes business reg, liquor, solicitor, plan rw fees, and other licenses
permits & maint code charges	78,440	35,043	46,724	57,940	
franchise/maint fees	339,130	299,268	390,619	402,911	
cemetery care	27,000	27,950	37,267	35,500	
reimbursements & fines	40,045	29,405	46,301	42,660	incl state hwy maint reimb from idot memo to city clerk, court fines and violations
rents, leases, & labor	215,500	163,840	185,120	235,710	incl rent from util within City, global/sprint/etc. lease pmts as per contracts, includes \$35k agreement w/ school for SRO
income from operations	0	0	0	0	
debt recovery/imrf reimb	76,365	52,886	72,371	81,637	personnel contr rev same as all gf exp so net effect zero, for acctg only
interest income	1,900	1,440	1,920	1,900	decr due to interest rates
other income	7,980	5,281	10,041	8,050	includes bad ck fees plus chartible games rev
health ins income	0	0	0	0	zero, not in revenues or exp anymore
other financing sources	12,000	0	12,000	12,000	incl annual trans from cem trust
	<b>2,993,120</b>	<b>2,523,319</b>	<b>3,098,812</b>	<b>3,213,173</b>	7.35%

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

Revenue Category	Budget 13	AS OF Jan-13 Actual 13	Calculated 12/12's revenue summary	Proposed Budget14	FY13 to FY14
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					
interest income	6,800	4,328	5,771	5,775	based on treas rpt history
other income					
health ins income					
other financing sources					
	<b>6,800</b>	<b>4,328</b>	<b>5,771</b>	<b>5,775</b>	-15.07%

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

Revenue Category	Budget 13	AS OF Jan-13 Actual 13	Calculated 12/12's revenue summary	Proposed Budget14	FY13 to FY14
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	64,295	27,460	32,975	54,590	decr in sec ar billing for labor due, incl pole rent
income from operations	7,209,198	5,603,496	7,471,328	7,641,810	used customer rpts from util billing w/ incr to charges for svc with slight incr since new customer 12 mo
debt recovery/imrf reimb	0	-2,334	-3,112	0	
Interest income	21,500	14,146	18,861	19,427	incr since have some lf earning more in money market acct
other income	20,000	24,617	32,823	20,000	50 homes @ \$400
health ins income					
other financing sources					
	7,314,993	5,667,385	7,552,875	7,735,827	5.75%

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

Revenue Category	Budget 13	AS OF Jan-13 Actual 13	Calculated 12/12's revenue summary	Proposed Budget14	FY13 to FY14
taxes recvd-state & county					
taxes recvd-utility					
grants received	0	0	0	0	
licenses & fees					
permits & maint code charges					
franchise/maint fees					
cemetery care					
reimbursements & fines					
rents, leases, & labor	3,950	0	0	2,300	decr w/ history less sec ar used customer rpts from util billing
income from operations	3,075,563	2,456,305	3,275,074	3,361,052	w/ incr to charges for svc with slight increase since new customers 12 mo
debt recovery/imrf reimb					
interest income	25,000	11,985	15,981	20,000	
other income	21,000	10,216	13,621	17,500	
health ins income					
other financing sources					
	3,125,513	2,478,507	3,304,676	3,400,852	8.81%

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

Revenue Category	Budget 13	AS OF Jan-13 Actual 13	Calculated 12/12's revenue summary	Proposed Budget14	FY13 to FY14
taxes recvd-state & county					
taxes recvd-utility					
grants received/loan proceeds	0	0	0	0	
licenses & fees					
permits & maint code charges					
franchise/maint fees					
cemetery care					
reimbursements & fines					
rents, leases, & labor	3,950	0	0	2,300	
income from operations	1,389,822	1,129,892	1,506,522	1,544,007	used customer rpts from util billing w/ incr to charges for svc with slight increase since new customers 12 mo
debt recovery/imrf reimb					
interest income	25,000	11,985	15,981	20,000	
other income	2,000	1,256	1,675	2,000	
health ins income					
other financing sources					
	<b>1,420,772</b>	<b>1,143,133</b>	<b>1,524,177</b>	<b>1,568,307</b>	10.38%

**CITY OF MASCOUTAH**  
**REVENUES COMPARED TO BUDGET - SUMMARY**

FUND 250 - SEWER ONLY REVENUE				
Revenue Category	Budget 13	AS OF Jan-13 Actual 13	Calculated 12/12's revenue summary	Proposed Budget14
taxes recvd-state & county				
taxes recvd-utility				
grants received/loan proceeds	0	0	0	0
licenses & fees				
permits & maint code charges				
franchise/maint fees				
cemetery care				
reimbursements & fines				
rents, leases, & labor	0	0	0	0
income from operations	1,685,741	1,326,414	1,768,552	1,817,045
debt recovery/imrf reimb				
interest income				
other income	19,000	8,960	11,947	15,500
health ins income				
other financing sources				
	1,704,741	1,335,374	1,780,498	1,832,545

FY13 to FY14

used customer rpts from util billing w/ incr to charges for svc with slight increase since new customers 12 mo

7.50%

## CITY OF MASCOUTAH

## REVENUES COMPARED TO BUDGET - SUMMARY

## FUND 300 - AMBULANCE REVENUE

Revenue Category	Budget 13	AS OF Jan-13 Actual 13	Calculated 12/12's revenue summary	Proposed Budget14	
taxes recvd-state & county	326,990	293,409	320,600	366,650	FY13 to FY14 tax levy ord filed, & county info for mrfd contr
taxes recvd-utility					
grants received					
licenses & fees					
permits & maint code charges					
franchise/maint fees					
cemetery care					
reimbursements & fines					
rents, leases, & labor					
income from operations	258,570	172,697	259,046	265,525	use ratio
debt recovery/imrf reimb	32,200	24,618	33,688	36,305	pers contr rev same as exp so net effect zero, for acctg only
interest income	10	33	44	150	decr lower interest
other income					
health ins income					
other financing sources					
	<b>617,770</b>	<b>490,758</b>	<b>613,378</b>	<b>668,629</b>	8.23%



## CITY OF MASCOUTAH

## REVENUES COMPARED TO BUDGET - SUMMARY

## FUND 330 - PARKS &amp; RECREATION REVENUE (PARKS, CITY LEU, POOL)

Revenue Category	Budget 13	AS OF Jan-13 Actual 13	Calculated 12/12's revenue summary	Proposed Budget14	FY13 to FY14
taxes recvd-state & county	190,100	189,541	190,100	200,600	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	9,800	4,975	6,633	9,800	
income from operations	123,095	132,197	132,197	136,690	pool: incr some & figure swim lessons at capacity
debt recovery/imrf reimb	0	0	0	0	zero-leu pays all
interest income	85	93	124	150	decr lower interest
other income	11,000	244,475	325,966	11,000	park dev fees
health ins income					
other financing sources					
	<b>334,080</b>	<b>571,281</b>	<b>655,021</b>	<b>358,240</b>	7.23%

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

Revenue Category	Budget 13	AS OF Jan-13 Actual 13	Calculated 12/12's revenue summary	Proposed Budget14	FY13 to FY14
taxes recvd-state & county	125,100	124,743	125,100	130,150	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					
interest income	515	86	115	120	decr lower interest return
other income	7,500	4,650	6,200	7,500	fire srchrg fees
health ins income					
other financing sources					
	133,115	129,479	131,415	137,770	3.50%

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

Revenue Category	Budget 13	AS OF Jan-13 Actual 13	Calculated 12/12's revenue summary	Proposed Budget14	FY13 to FY14
taxes recvd-state & county	170,100	176,446	176,546	125,100	tax levy ord filed
taxes recvd-utility					
grants received					
licenses & fees					
permits & maint code charges					
franchise/maint fees					
cemetery care					
reimbursements & fines	260,200	197,660	270,483	275,895	contr from pr ded, incr since many empl opting for additional
rents, leases, & labor					
income from operations					
debt recovery/imrf reimb					
interest income	400	773	1,030	0	base on history
other income					
health ins income					
other financing sources					
	430,700	374,879	448,059	400,995	-6.90%

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

Revenue Category	Budget 13	AS OF Jan-13 Actual 13	Calculated 12/12's revenue summary	Proposed Budget14	FY13 to FY14
taxes recvd-state & county	193,100	200,379	200,479	268,991	tax levy ord filed
taxes recvd-utility					
grants received					
licenses & fees					
permits & maint code charges					
franchise/maint fees					
cemetery care					
reimbursements & fines	74,100	56,293	77,032	78,575	contr from pr deductions
rents, leases, & labor					
income from operations					
debt recovery/imrf reimb					
interest income	20,015	56,671	75,562	50,000	interest on investments included
other income					
health ins income					
other financing sources					
	<b>287,215</b>	<b>313,343</b>	<b>353,073</b>	<b>397,566</b>	38.42%

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

Revenue Category	Budget 13	AS OF Jan-13 Actual 13	Calculated 12/12's revenue summary	Proposed Budget14	FY13 to FY14
taxes recvd-state & county	177,720	174,555	197,740	180,340	based on IL Mun Rvw \$23.75/cencus(7483)
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					
interest income	450	837	1,116	500	ratio
other income					
health ins income					
other financing sources					
	<b>178,170</b>	<b>175,393</b>	<b>198,857</b>	<b>180,840</b>	1.50%

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

Revenue Category	Budget 13	AS OF Jan-13 Actual 13	Calculated 12/12's revenue summary	Proposed Budget14	FY13 to FY14
taxes recvd-state & county	148,625	149,692	149,692	152,685	use ratio
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					
interest income	5	26	35	25	decr lower interest
other income					
health ins income					
other financing sources					
	<b>148,630</b>	<b>149,718</b>	<b>149,727</b>	<b>152,710</b>	2.74%

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

Revenue Category	Budget 13	AS OF Jan-13 Actual 13	Calculated 12/12's revenue summary	Proposed Budget14	FY13 to FY14
taxes recvd-state & county	648,910	646,227	646,227	662,385	use ratio
taxes recvd-utility					
grants received	0	0	0	0	
licenses & fees					
permits & maint code charges					
franchise/maint fees					
cemetery care					
reimbursements & fines					
rents, leases, & labor					
income from operations					
debt recovery/imrf reimb					
interest income	7,000	3,952	5,270	6,000	money mkt earn more
other income					
health ins income					
other financing sources					
	655,910	650,179	651,497	668,385	1.90%



**CITY OF MASCOUTAH**

**REVENUES COMPARED TO BUDGET - SUMMARY**

**FUND 580 - 2008 GOBOND ELECTRIC PHASE 1/COUNTY ROAD PH II REVENUE**

Revenue Category	Budget 13	AS OF Jan-13 Actual 13	Calculated 12/12's shaded is manual entry	Proposed Budget14	FY13 to FY14
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					
interest income	2,500	4,279	5,705	0	
other income					
health ins income					
other financing sources					
	<b>2,500</b>	<b>4,279</b>	<b>5,705</b>	<b>0</b>	-100.00%

**CITY OF MASCOUTAH**  
**REVENUES COMPARED TO BUDGET - SUMMARY**  
**FUND 590 - SSA/BUSINESS DISTRICT**

Revenue Category	Budget 13	AS OF Jan-13 Actual 13	Calculated 12/12's shaded is manual entry	Proposed Budget14	FY13 to FY14
taxes recvd-state & county	25,000	2,280	2,200	25,000	levy amount
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					
interest income	0	0	0	0	
other income					
health ins income					
other financing sources					
	25,000	2,280	2,200	25,000	0.00%

## CITY OF MASCOUTAH

## REVENUES COMPARED TO BUDGET - SUMMARY

## FUND 600 - DEBT SERVICE REVENUE

Revenue Category	Budget 13	AS OF Jan-13 Actual 13	Calculated 12/12's shaded is manual entry	Proposed Budget14	FY13 to FY14
taxes recvd-state & county	257,868	267,661	267,661	200,307	
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					
interest income	400	497	663	600	decr lower interest
other income					
health ins income					
other financing sources					
	258,268	268,159	268,324	200,907	-22.21%

## **REVENUE DETAIL SECTION**

### **BY FUND**

CITY OF MASCOUTAH  
GENERAL FUND REVENUE DETAIL  
GF-100

			Budget 13	As of Jan-13 Actual 13	Calculated 12/12's shaded is manual entry	Proposed Budget14	
<u>43000</u>	<u>TAXES RECVD-STATE/COUNTY</u>						
100-	43001 0000	property taxes	500,500	498,351	500,351	503,300	\$445300 tax levy ord filed, FY13 \$58000 for roads/bridges
100-	43035 0000	masc business district taxes	0	0	0	0	moved to separate acct/fund w/ ssa
100-	43020 0000	mobile home taxes	300	0	300	300	
100-	43030 0000	replacement taxes	25,100	15,314	22,418	25,000	use ratio, rcvd 6 of 8 pmts
100-	43040 0000	sales tax	608,315	431,851	575,801	593,075	use ratio
100-	43041 0000	rental/lease/art tax	130	94	126	130	
100-	43050 0000	taxes-state income	546,260	571,705	668,705	673,470	\$90.00 x census 7483, Jan Municipal Rvw use 50% of rooms occupied 75%, last year did 65%
100-	43051 0000	taxes-hotel tax	46,580	36,996	49,328	49,320	
100-	43052 0000	taxes-state use	103,265	84,417	112,556	115,990	\$15.50 x census 7483
	<b>TOTAL TAXES RECVD-STATE/COUNTY</b>		<b>1,830,450</b>	<b>1,638,728</b>	<b>1,929,586</b>	<b>1,960,585</b>	
<u>43100</u>	<u>TAXES RECVD-UTILITY</u>						
100-	43101 0000	utility tax-masc electric	229,920	169,530	226,040	230,561	ratio + 2%, last year 3% and adjusting
100-	43110 0000	utility tax-other electric	2,750	3,531	4,708	4,850	
100-	43120 0000	utility tax-water	65,525	53,232	70,976	73,104	
100-	43130 0000	utility tax-gas	48,215	35,911	47,881	48,840	
100-	43140 0000	utility tax-	0	0	0	0	
100-	43150 0000	utility tax-	0	0	0	0	
100-	43160 0000	utility tax-other water	0	157	210	150	
	<b>TOTAL TAXES RECVD-UTILITY</b>		<b>346,410</b>	<b>262,360</b>	<b>349,814</b>	<b>357,505</b>	
<u>43200</u>	<u>GRANTS RECEIVED</u>						
100-	43201 0000	cops more grant	0	0	0	0	
100-	43205 0000	cops fast grant	0	0	0	0	
100-	43220 0000	other federal grants	0	0	0	0	
100-	43230 0000	other state grants	0	0	0	0	
		root stp/tarp proceeds - zero since deducted from bills upfront before sent to City to pay our portion	0	0	0	0	
100-	43230 0000		0	0	0	0	
	<b>TOTAL GRANTS RECEIVED</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<u>43300</u>	<u>LICENSES &amp; FEES</u>						
100-	43301 0000	business registrations	4,200	4,550	4,200	4,200	
100-	43310 0000	licenses-liquor	9,800	542	9,800	9,500	incr fee \$100
100-	43320 0000	licenses-mobile home park	350	0	350	350	7 parks at \$50/park
100-	43330 0000	licenses-vending machines	600	125	167	175	
100-	43340 0000	solicitor cert & fees	400	975	1,300	1,000	
100-	43350 0000	plan review fees	2,500	925	1,233	1,500	
100-	43360 0000	licenses-maps/zoning/misc	50	0	0	50	
	<b>TOTAL LICENSES &amp; FEES</b>		<b>17,900</b>	<b>7,117</b>	<b>17,050</b>	<b>16,775</b>	

CITY OF MASCOUTAH  
GENERAL FUND REVENUE DETAIL  
GF-100

		Budget 13	As of Jan-13 Actual 13	Calculated 12/12's shaded is manual entry	Proposed Budget14	
43400	PERMITS & MAINT CODE CHRGS					
100-	43401 0000 permits - building	60,000	18,373	24,498	38,000	4th qtr highest in past, still adjust
100-	43402 0000 st. clair county permits-bldg	0	0	0	0	
100-	43410 0000 permits-variance	450	300	400	400	
100-	43420 0000 permits-raffle	165	135	180	180	
100-	43430 0000 occupancy permits-mascoutah	4,325	3,270	4,360	4,360	
100-	43435 0000 st clair county occupancy permits	0	0	0	0	
100-	43440 0000 inspections-mascoutah	13,500	12,965	17,287	15,000	
100-	43445 0000 electrical inspections masc/cnty	0	0	0	0	
100-	43450 0000 fines	0	0	0	0	
	TOTAL PERMITS & MAINT CODE CHARGES	78,440	35,043	46,724	57,940	
43600	FRANCHISE/MAINT FEES					
100-	43601 0000 franchise fees-cable	91,435	94,045	125,394	127,902	ratio +2.5% as in past
100-	43610 0000 franchise fees-ameren	0	25,215	25,215	27,800	fy13 separate account for budget
100-	43620 0000 tel infrastructure maint fees	247,695	180,008	240,010	247,209	ratio + 3% as in past
	TOTAL FRANCHISE/MAINT FEES	339,130	299,268	390,619	402,911	
43700	CEMETERY CARE					
100-	43730 0000 grave purchases	3,500	12,700	16,933	15,000	
100-	43740 0000 grave openings/closings	23,500	15,250	20,333	20,500	
	TOTAL CEMETERY CARE	27,000	27,950	37,267	35,500	
43800	REIMBURSEMENTS & FINES					
100-	43801 0000 state highway maint reimb	20,445	9,980	20,400	20,900	numbers from idot/city clerk
100-	43810 0000 court fines	18,400	18,551	24,734	20,560	
100-	43820 0000 drug fines	0	0	0	0	
100-	43830 0000 drug recovery reimb	0	0	0	0	
100-	43840 0000 ordinance violations	1,200	875	1,167	1,200	
100-	43850 0000 il police training reimb	0	0	0	0	
	TOTAL REIMBURSEMENTS & FINES	40,045	29,405	46,301	42,660	
44000	RENTS, LEASES, & LABOR					
100-	44001 0000 rent	100	205	273	100	
100-	44010 0000 rent from utilities	100,000	100,000	100,000	120,000	FY14 \$30k from lf prod/dist/wtr/swr
100-	44030 0000 rent-equipment	1,300	38	50	50	
100-	44060 0000 lease payments-global/sprint	75,600	38,889	51,852	77,060	use city clerk ss w/ agrmnt #s adj includes 1/2 crossing guard salary plus new aggrement per CM for \$35k for SRO
100-	44080 0000 labor	38,500	24,709	32,945	38,500	Police Officer
	TOTAL RENTS, LEASES, & LABOR	215,500	163,840	185,120	235,710	
44200	INCOME FROM OPERATIONS					
100-	44270 0000 garbage collection	0	0	0	0	
	TOTAL INCOME FROM OPERATIONS	0	0	0	0	
44300	DEBT RECOVERY/IMRF REIMB					
100-	44350 0000 debt recovery	0	0	0	0	chgs w/ empl splits, same as exp for all gr depts so zero net effect admin, police, cem, maint, streets
100-	44390 0000 imrf reimbursement	76,365	52,886	72,371	81,637	
	TOTAL DEBT RECOVERY/IMRF REIMB	76,365	52,886	72,371	81,637	



CITY OF MASCOUTAH  
GENERAL FUND REVENUE DETAIL  
GF-100

		Budget 13	As of Jan-13 Actual 13	Calculated 12/12's shaded is manual entry	Proposed Budget14	
<u>44400</u>	<u>INTEREST INCOME</u>					
100-	44401 0000 interest on investments	900	1,048	1,398	1,400	
100-	44401 1010 int/other on restricted investment	1,000	392	522	500	
	<b>TOTAL INTEREST INCOME</b>	<b>1,900</b>	<b>1,440</b>	<b>1,920</b>	<b>1,900</b>	
<u>44500</u>	<u>OTHER INCOME</u>					
100-	44501 0000 police reports	530	395	527	550	
100-	44510 0000 bond/loan proceeds recvd	0	0	0	0	
100-	44520 0000 sundry income	4,000	3,056	4,074	4,000	bad ck fees
100-	44520 0707 grants sundry income	0	0	0	0	
100-	44530 0000 public donations	450	1,830	2,440	500	coins, misc
100-	44540 0000 charitable games	3,000	0	3,000	3,000	
100-	44550 0000 surcharge fees	0	0	0	0	
	<b>TOTAL OTHER INCOME</b>	<b>7,980</b>	<b>5,281</b>	<b>10,041</b>	<b>8,050</b>	
<u>44800</u>	<u>HEALTH INSURANCE INCOME</u>					
100-	44801 0000 employee contr-ret health ins	0	0	0	0	
	<b>TOTAL HEALTH INSURANCE INCOME</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<u>44900</u>	<u>OTHER FINANCING SOURCES</u>					
100-	44901 0000 transfer from cemetery trust	12,000	0	12,000	12,000	
	<b>TOTAL OTHER FINANCING SOURCES</b>	<b>12,000</b>	<b>0</b>	<b>12,000</b>	<b>12,000</b>	
	<b>TOTAL OPERATING REVENUE</b>	<b>2,993,120</b>	<b>2,523,319</b>	<b>3,098,812</b>	<b>3,213,173</b>	7.35%
	<b>TOTAL NON-OPERATING REVENUE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
	<b>TOTAL FUND REVENUE</b>	<b>2,993,120</b>	<b>2,523,319</b>	<b>3,098,812</b>	<b>3,213,173</b>	7.35%



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

				Budget 13	As of Jan-13 Actual 13	Calculated 12/12's shaded is manual entry	Proposed Budget14
<u>44400</u> <u>INTEREST INCOME</u>							
110	44401	1010	interest/other on restricted inves	6,800	4,328	5,771	5,775
TOTAL INTEREST INCOME				6,800	4,328	5,771	5,775
TOTAL OPERATING REVENUE				0	0	0	0
TOTAL NON-OPERATING REVENUE				6,800	4,328	5,771	5,775
TOTAL FUND REVENUE				6,800	4,328	5,771	5,775

CITY OF MASCOUTAH  
LIGHT FUND REVENUE DETAIL  
LF - 200

		Budget 13	As of Jan-13 Actual 13	Calculated 12/12's shaded is manual entry	Proposed Budget14	
44000	RENTS, LEASES, & LABOR					
200 44030 0000	rent-equipment	2,900	74	98	1,200	
200 44035 0000	rent-trencher	2,250	954	1,273	2,200	
200 44040 0000	rent-pole	11,145	10,917	10,917	11,190	
200 44080 0000	labor	48,000	15,515	20,687	40,000	depends on work done that Roger bills
	TOTAL RENTS, LEASES, & LABOR	64,295	27,460	32,975	54,590	
44200	INCOME FROM OPERATIONS					
200 44201 0000	charge for service	3,828,151	2,874,075	3,832,100	3,927,903	FY14 cpi = 2.08% but 0.00 increase to follow budget guidance. FY13 cpi = 3.52% but 0.00 increase in these numbers, incr slightly new customers
200 44202 0000	chrg for svc elec base	351,070	266,767	355,689	364,581	FY12 - incr 1.5% rec fin comm on charges only and using ratio of past few years to incr usage chrgs, more cust all year so usage chrgs vary and no incr
200 44210 0000	penalties	118,372	79,894	106,525	108,656	
200 44220 0000	purchase fuel adjustment	2,898,464	2,374,015	3,165,353	3,228,661	
200 44230 0000	connecting & svc charges	12,591	7,620	10,160	10,465	
200 44240 0000	customer special service	550	1,125	1,500	1,545	
	TOTAL INCOME FROM OPERATIONS	7,209,198	5,603,496	7,471,328	7,641,810	
44300	DEBT RECOVERY/IMRF REIMB					
200 44350 0000	debt recovery	0	(2,334)	(3,112)	0	
200 44390 0000	imrf reimbursement	0	0	0	0	
	TOTAL DEBT RECOVERY/IMRF REIMB	0	(2,334)	(3,112)	0	
44400	INTEREST INCOME					
200 44401 0000	interest on investments	21,500	14,146	18,861	19,427	money mkt and oper acct
200 44401 1010	int/other on restricted investmer	0	0	0	0	
	TOTAL INTEREST INCOME	21,500	14,146	18,861	19,427	
44500	OTHER INCOME					
200 44520 0000	sundry income	0	11,217	14,956	0	sale of digger truck, equip
200 44550 0707	electric-surcharge/tap fee	20,000	13,400	17,867	20,000	50 houses * \$400
200 44560 0000		0	0	0	0	
	TOTAL OTHER INCOME	20,000	24,617	32,823	20,000	
44900	OTHER FINANCING SOURCES					
200 44901 0000	transfer from cemetery trust	0	0	0	0	
	TOTAL OTHER FINANCING SOURCES	0	0	0	0	
	TOTAL OPERATING REVENUE	7,314,993	5,667,385	7,552,875	7,735,827	
	TOTAL NON-OPERATING REVENUE	0	0	0	0	
	TOTAL FUND REVENUE	7,314,993	5,667,385	7,552,875	7,735,827	5.75%

CITY OF MASCOUTAH  
WATER/SEWER REVENUE DETAIL  
WS - 250

		Budget 13	As of Jan-13 Actual 13	Calculated 12/12's shaded is manual entry	Proposed Budget14	
43200	GRANTS RECEIVED					
250 43250 0716	IEPA loan proceeds 3.1sewer	0	0	0	0	should be done with these projects for receiving checks
250 43250 0716	IEPA loan proceeds neq proj	0	0	0	0	
	TOTAL GRANTS RECEIVED	0	0	0	0	
44000	RENTS, LEASES, & LABOR					
250 44030 0503	rent-water equipment	350	0	0	300	
250 44030 0504	rent-sewer equipment	0	0	0	0	
250 44080 0503	water labor	3,600	0	0	2,000	
250 44080 0504	sewer labor	0	0	0	0	
	TOTAL RENTS, LEASES, & LABOR	3,950	0	0	2,300	
44200	INCOME FROM OPERATIONS					
250 44201 0503	water charge for service	994,247	833,787	1,111,716	1,139,509	FY14 cpi = 2.08% but 0.00 increase to follow budget guidance FY13 cpi = 3.52% but 0.00 increase in these numbers, incr slightly new customers FY12 - incr 1.5% rec fin comm on charges only and using ratio of past few years to incr usage chrgs, more cust all year so usage chrgs vary and no incr
250 44201 0504	sewer charge for service	970,528	793,338	1,057,784	1,084,229	
250 44202 0503	water facility charge for svc	316,088	237,198	316,264	324,171	
250 44202 0504	sewer facility charge for svc	638,127	479,870	639,826	655,822	
250 44210 0503	water penalties	10,187	8,069	10,758	11,027	
250 44210 0504	sewer penalties	14,586	10,606	14,141	14,495	
250 44230 0503	water connect/service charges	60,000	42,575	56,767	60,000	50 homes \$1200
250 44230 0504	sewer connect/service charges	62,500	42,600	56,800	62,500	50 homes \$1250
250 44250 0503	water sold at plant	1,300	2,531	3,374	1,300	
250 44260 0503	water fire connection fees	8,000	5,732	7,643	8,000	
	TOTAL INCOME FROM OPERATIONS	3,075,563	2,456,305	3,275,074	3,361,052	
44300	DEBT RECOVERY/IMRF REIMB					
250 44350 0503	water recovery of bad debts	0	0	0	0	
250 44350 0504	sewer recovery of bad debts	0	0	0	0	
	TOTAL DEBT RECOVERY/IMRF REIMB	0	0	0	0	
44400	INTEREST INCOME					
250 44401 0503	water interest on investments	25,000	11,985	15,981	20,000	
250 44401 1010	int/other on restricted investmer	0	0	0	0	
	TOTAL INTEREST INCOME	25,000	11,985	15,981	20,000	
44500	OTHER INCOME					
250 44510 0000	bond/loan proceeds recvd	0	0	0	0	
250 44510 0707	bond/loan proceeds recvd	0	0	0	0	
250 44520 0503	water sundry income	2,000	1,256	1,675	2,000	
250 44520 0504	sewer sundry income	1,000	320	427	500	
250 44520 0506	sundry income	0	0	0	0	
250 44550 0707	grants sundry income	0	0	0	0	
250 44550 0503	water surcharge fees	0	0	0	0	
250 44550 0504	sewer surcharge fees	18,000	8,640	11,520	15,000	have to use some ratio since dev agreements are diff and some reimb
	TOTAL OTHER INCOME	21,000	10,216	13,621	17,500	
	TOTAL OPERATING REVENUE WATER	1,420,772	1,143,133	1,524,177	1,568,307	
	TOTAL NON-OPERATING REVENUE WATER	0	0	0	0	
	TOTAL WATER ONLY REVENUE	1,420,772	1,143,133	1,524,177	1,568,307	10.38%
	TOTAL OPERATING REVENUE SEWER	1,704,741	1,335,374	1,780,498	1,832,545	
	TOTAL NON-OPERATING REVENUE SEWER	0	0	0	0	
	TOTAL SEWER ONLY REVENUE	1,704,741	1,335,374	1,780,498	1,832,545	7.50%
	TOTAL WATER/SEWER OPERATING REVENUE	3,125,513	2,478,507	3,304,676	3,400,852	8.81%
	TOTAL WATER/SEWER NON-OPER REVENUE	0	0	0	0	#DIV/0!
	TOTAL WATER/SEWER FUND REVENUE	3,125,513	2,478,507	3,304,676	3,400,852	8.81%

CITY OF MASCOUTAH  
 AMBULANCE FUND REVENUE DETAIL  
 AF-300

		Budget 13	As of Jan-13 Actual 13	Calculated 12/12's shaded is manual entry	Proposed Budget14	
43000	TAXES RECVD-STATE/COUNTY					
300 43001 0000	property taxes	210,500	209,974	210,500	248,125	tax levy ord filed
300 43010 0000	property taxes - mrfd	116,390	83,435	110,000	118,425	mrfd rate at their max, certified rate .175 and maximum
300 43020 0000	mobile home taxes	100	0	100	100	
300 43030 0000	replacement taxes	0	0	0	0	
TOTAL TAXES RECVD-STATE/COUNTY		326,990	293,409	320,600	366,650	
44200	INCOME FROM OPERATIONS					
300 44201 0000	charge for service	258,570	172,697	259,046	265,525	ratio based on mediclaims reports
TOTAL INCOME FROM OPERATIONS		258,570	172,697	259,046	265,525	
44300	DEBT RECOVERY/IMRF REIMB					
300 44350 0000	debt recovery	0	0	0	0	
300 44390 0000	imrf reimbursement	32,200	24,618	33,688	36,305	same as exp so zero net effect
TOTAL DEBT RECOVERY/IMRF REIMB		32,200	24,618	33,688	36,305	
44400	INTEREST INCOME					
300 44401 0000	interest on investments	10	33	44	150	
300 44401 1010	int/other on restricted investmei	0	0	0	0	
TOTAL INTEREST INCOME		10	33	44	150	
44500	OTHER INCOME					
300 44520 0000	sundry income	0	0	0	0	
300 44530 0000	public donations	0	0	0	0	
300 44550 0000	surcharge fees	0	0	0	0	
TOTAL OTHER INCOME		0	0	0	0	
TOTAL OPERATING REVENUE		617,770	490,758	613,378	668,629	
TOTAL NON-OPERATING REVENUE		0	0	0	0	
TOTAL FUND REVENUE		617,770	490,758	613,378	668,629	8.23%

**CITY OF MASCOUTAH**  
**PARKS & RECREATION REVENUE DETAIL**  
**PR-330**

		Budget 13	As of Jan-13 Actual 13	Calculated 12/12's shaded is manual entry	Proposed Budget14	
<b>43000</b>	<b>TAXES RECVD-STATE/COUNTY</b>					
330 43001 0401	property taxes	190,000	189,541	190,000	200,500	tax levy ord filed
330 43020 0401	mobile home taxes	100	0	100	100	
	<b>TOTAL TAXES RECVD-STATE/COUNTY</b>	<b>190,100</b>	<b>189,541</b>	<b>190,100</b>	<b>200,600</b>	
<b>44000</b>	<b>RENTS, LEASES, &amp; LABOR</b>					
330 44050 0401	rent-community center	0	0	0	0	
330 44051 0401	rent-ball diamond light	1,100	0	0	1,100	
330 44052 0401	rent-pavillion	4,000	1,975	2,633	4,000	
330 44053 0401	rent-ag bldg park	4,700	3,000	4,000	4,700	
	<b>TOTAL RENTS, LEASES, &amp; LABOR</b>	<b>9,800</b>	<b>4,975</b>	<b>6,633</b>	<b>9,800</b>	
<b>44200</b>	<b>INCOME FROM OPERATIONS</b>					
330 44280 0403	pool admissions	96,640	104,068	104,068	107,190	incr rates, use ratio w/ incr
330 44281 0403	pool concessions	21,955	24,279	24,279	25,000	4 sessions 20 participants max,
330 44282 0403	pool swimming lessons	4,500	3,850	3,850	4,500	\$70/session
	<b>TOTAL INCOME FROM OPERATIONS</b>	<b>123,095</b>	<b>132,197</b>	<b>132,197</b>	<b>136,690</b>	
<b>44300</b>	<b>DEBT RECOVERY/IMRF REIMB</b>					
330 44390 0402	imrf reimbursement	0	0	0	0	all pd by leu
	<b>TOTAL DEBT RECOVERY/IMRF REIMB</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>44400</b>	<b>INTEREST INCOME</b>					
330 44401 0401	interest on investments	85	93	124	150	
330 44401 1010	int/other on restricted investme	0	0	0	0	
	<b>TOTAL INTEREST INCOME</b>	<b>85</b>	<b>93</b>	<b>124</b>	<b>150</b>	
<b>44500</b>	<b>OTHER INCOME</b>					
330 44520 0401	sundry income park	0	235,017	313,355	0	
330 44521 0401	park development fees	11,000	9,458	12,611	11,000	use 50 homes \$220
330 44532 0401	sales to public	0	0	0	0	
	<b>TOTAL OTHER INCOME</b>	<b>11,000</b>	<b>244,475</b>	<b>325,966</b>	<b>11,000</b>	
<b>TOTAL OPERATING REVENUE PARK ONLY</b>		<b>210,985</b>	<b>439,084</b>	<b>522,824</b>	<b>221,550</b>	
<b>TOTAL OPERATING REVENUE POOL ONLY</b>		<b>123,095</b>	<b>132,197</b>	<b>132,197</b>	<b>136,690</b>	
<b>TOTAL OPERATING REVENUE</b>		<b>334,080</b>	<b>571,281</b>	<b>655,021</b>	<b>358,240</b>	
<b>TOTAL NON-OPERATING REVENUE</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL FUND REVENUE</b>		<b>334,080</b>	<b>571,281</b>	<b>655,021</b>	<b>358,240</b>	7.23%

CITY OF MASCOUTAH  
FIRE REVENUE DETAIL  
FIRE DEPT FUND - 360

			Budget 13	As of Jan-13 Actual 13	Calculated 12/12's shaded is manual entry	Proposed Budget14	
<u>43000</u>	<u>TAXES RECVD-STATE/COUNTY</u>						
360	43001 0000	property taxes	125,000	124,743	125,000	130,050	tax levy ord filed
360	43020 0000	mobile home taxes	100	0	100	100	
	<b>TOTAL TAXES RECVD-STATE/COUNTY</b>		<b>125,100</b>	<b>124,743</b>	<b>125,100</b>	<b>130,150</b>	
<u>44400</u>	<u>INTEREST INCOME</u>						
360	44401 0000	interest on investments	15	86	115	120	
360	44401 1010	int/other on restricted investme	500	0	0	0	
	<b>TOTAL INTEREST INCOME</b>		<b>515</b>	<b>86</b>	<b>115</b>	<b>120</b>	
<u>44500</u>	<u>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	7,500	4,650	6,200	7,500	50 homes*150
	<b>TOTAL OTHER INCOME</b>		<b>7,500</b>	<b>4,650</b>	<b>6,200</b>	<b>7,500</b>	
	<b>TOTAL OPERATING REVENUE</b>		<b>133,115</b>	<b>129,479</b>	<b>131,415</b>	<b>137,770</b>	
	<b>TOTAL NON-OPERATING REVENUE</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
	<b>TOTAL FUND REVENUE</b>		<b>133,115</b>	<b>129,479</b>	<b>131,415</b>	<b>137,770</b>	3.50%



CITY OF MASCOUTAH  
IMRF REVENUE DETAIL  
IMRF - 400

				Budget 13	As of Jan-13 Actual 13	Calculated 12/12's shaded is manual entry	Proposed Budget14	
43000	TAXES RECVD-STATE/COUNTY							
400 43001 0000	property taxes			170,000	176,446	176,446	125,000	tax levy ord filed
400 43020 0000	mobile home taxes			100	0	100	100	
TOTAL TAXES RECVD-STATE/COUNTY				170,100	176,446	176,546	125,100	
43800	REIMBURSEMENTS							
400 43830 0000	contributions from other funds			260,200	197,660	270,483	275,895	incr w/ adj to sal ben
TOTAL REIMBURSEMENTS				260,200	197,660	270,483	275,895	
44400	INTEREST INCOME							
400 44401 0000	interest on investments			400	773	1,030	0	
400 44401 1010	int/other on restricted investmen			0	0	0	0	
TOTAL INTEREST INCOME				400	773	1,030	0	
44500	OTHER INCOME							
400 44520 0000	sundry income			0	0	0	0	
400 44530 0000	public donations			0	0	0	0	
TOTAL OTHER INCOME				0	0	0	0	
TOTAL OPERATING REVENUE				430,700	374,879	448,059	400,995	
TOTAL NON-OPERATING REVENUE				0	0	0	0	
TOTAL FUND REVENUE				430,700	374,879	448,059	400,995	



**CITY OF MASCOUTAH**  
**POLICE PENSION REVENUE DETAIL**  
**POLICE PENSION - 450**

		Budget 13	As of Jan-13 Actual 13	Calculated 12/12's shaded is manual entry	Proposed Budget14	
<u>43000</u>	<u>TAXES RECVD-STATE/COUNTY</u>					
450 43001 0000	property taxes	193,000	200,379	200,379	268,891	tax levy ord filed
450 43020 0000	mobile home taxes	100	0	100	100	
<b>TOTAL TAXES RECVD-STATE/COUNTY</b>		<b>193,100</b>	<b>200,379</b>	<b>200,479</b>	<b>268,991</b>	
<u>43800</u>	<u>REIMBURSEMENTS</u>					
450 43830 0000	contributions from other funds	74,100	56,293	77,032	78,575	
<b>TOTAL REIMBURSEMENTS</b>		<b>74,100</b>	<b>56,293</b>	<b>77,032</b>	<b>78,575</b>	
<u>44400</u>	<u>INTEREST INCOME</u>					
450 44401 0000	interest on investments	15	21	28	0	
450 44401 1010	int/other on restricted investme	20,000	56,650	75,533	50,000	
<b>TOTAL INTEREST INCOME</b>		<b>20,015</b>	<b>56,671</b>	<b>75,562</b>	<b>50,000</b>	
<u>44500</u>	<u>OTHER INCOME</u>					
450 44520 0000	sundry income	0	0	0	0	
450 44530 0000	public donations	0	0	0	0	
<b>TOTAL OTHER INCOME</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL OPERATING REVENUE</b>		<b>287,215</b>	<b>313,343</b>	<b>353,073</b>	<b>397,566</b>	
<b>TOTAL NON-OPERATING REVENUE</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL FUND REVENUE</b>		<b>287,215</b>	<b>313,343</b>	<b>353,073</b>	<b>397,566</b>	38.42%

CITY OF MASCOUTAH  
MFT REVENUE DETAIL  
MFT - 500

				Budget 13	As of Jan-13 Actual 13	Calculated 12/12's shaded is manual entry	Proposed Budget14	
<u>43000</u>	<u>TAXES RECVD-STATE/COUNTY</u>							
500	43060	0000	property taxes	177,720	174,555	197,740	180,340	24.10 x cencus 7483
TOTAL TAXES RECVD-STATE/COUNTY				177,720	174,555	197,740	180,340	
<u>44400</u>	<u>INTEREST INCOME</u>							
500	44401	0000	interest on investments	450	837	1,116	500	incr due to money mkt acct
TOTAL INTEREST INCOME				450	837	1,116	500	
<u>44500</u>	<u>OTHER INCOME</u>							
500	44520	0000	sundry income	0	0	0	0	
500	44530	0000	public donations	0	0	0	0	
TOTAL OTHER INCOME				0	0	0	0	
TOTAL OPERATING REVENUE				178,170	175,393	198,857	180,840	
TOTAL NON-OPERATING REVENUE				0	0	0	0	
TOTAL FUND REVENUE				178,170	175,393	198,857	180,840	1.50%

CITY OF MASCOUTAH  
TIF1 REVENUE DETAIL  
TIF1 - 540

		Budget 13	As of Jan-13 Actual 13	Calculated 12/12's shaded is manual entry	Proposed Budget14	
43000	<u>TAXES RECVD-STATE/COUNTY</u>					
540 43001 0000	property taxes	148,625	149,692	149,692	152,685	ratio w/ slight incr
	<u>TOTAL TAXES RECVD-STATE/COUNTY</u>	148,625	149,692	149,692	152,685	
44400	<u>INTEREST INCOME</u>					
540 44401 0000	interest on investments	5	26	35	25	
	<u>TOTAL INTEREST INCOME</u>	5	26	35	25	
44500	<u>OTHER INCOME</u>					
540 44520 0000	sundry income	0	0	0	0	
540 44530 0000	public donations	0	0	0	0	
	<u>TOTAL OTHER INCOME</u>	0	0	0	0	
	<u>TOTAL OPERATING REVENUE</u>	148,630	149,718	149,727	152,710	
	<u>TOTAL NON-OPERATING REVENUE</u>	0	0	0	0	
	<u>TOTAL FUND REVENUE</u>	148,630	149,718	149,727	152,710	2.74%



CITY OF MASCOUTAH  
2008 GO REVENUE DETAIL  
2008GO - 580

				As of	Calculated	Proposed	
				Jan-13	12/12's		
				Budget 13	Actual 13	shaded is	Budget14
						manual entry	
44400	INTEREST INCOME						
580	44401	0000	interest on investments	2,500	4,279	5,705	0
TOTAL INTEREST INCOME				2,500	4,279	5,705	0
TOTAL OPERATING REVENUE				0	0	0	0
TOTAL NON-OPERATING REVENUE				2,500	4,279	5,705	0
TOTAL FUND REVENUE				2,500	4,279	5,705	0
							-100.00%

fy13 should get last  
bill to close this  
fund, less interest  
earned

CITY OF MASCOUTAH  
SSA/BUSINESS DISTRICT  
SSA/BUSINESS DISTRICT - FUND 590

		Budget 13	As of Jan-13 Actual 13	Calculated 12/12's shaded is manual entry	Proposed Budget14	
43000	<u>TAXES RECVD-STATE/COUNTY</u>					
590 43001 0000	property taxes	25,000	2,280	2,200	25,000	levy amount
TOTAL TAXES RECVD-STATE/COUNTY		25,000	2,280	2,200	25,000	
44400	<u>INTEREST INCOME</u>					
590 44401 0000	interest on investments	0	0	0	0	
TOTAL INTEREST INCOME		0	0	0	0	
44500	<u>OTHER INCOME</u>					
590 44520 0000	sundry income	0	0	0	0	
590 44530 0000	businesss district income	0	13,396	17,861	18,040	was in gf, now separate
TOTAL OTHER INCOME		0	13,396	17,861	18,040	
TOTAL OPERATING REVENUE		0	0	0	0	
TOTAL NON-OPERATING REVENUE		25,000	2,280	2,200	25,000	
TOTAL FUND REVENUE		25,000	2,280	2,200	25,000	0.00%

CITY OF MASCOUTAH  
DEBT SERVICE REVENUE DETAIL  
DEBT SVC - 600

		Budget 13	As of Jan-13 Actual 13	Calculated 12/12's shaded is manual entry	Proposed Budget14	
43000	TAXES RECVD-STATE/COUNTY					
600 43001 0000	property taxes	257,868	267,661	267,661	200,307	FY14 - lower because called bonds last year so no levy for them, tax levy ord filed
	TOTAL TAXES RECVD-STATE/COUNTY	257,868	267,661	267,661	200,307	
44400	INTEREST INCOME					
600 44401 0000	interest on investments	400	497	663	600	
	TOTAL INTEREST INCOME	400	497	663	600	
44500	OTHER INCOME					
600 44520 0000	sundry income	0	0	0	0	
600 44530 0000	public donations	0	0	0	0	
	TOTAL OTHER INCOME	0	0	0	0	
	TOTAL OPERATING REVENUE	0	0	0	0	
	TOTAL NON-OPERATING REVENUE	258,268	268,159	268,324	200,907	
	TOTAL FUND REVENUE	258,268	268,159	268,324	200,907	-22.21%



# **EXPENSES SECTION**

**City of Mascoutah**

**Fiscal Year Budget 14**

## **EXPENSES**

The Expenses section provides all information regarding City budgeted expenses for FY14. 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 statements, and in some cases; targeted goals.

# **EXPENSES SUPER SUMMARY LEVEL**

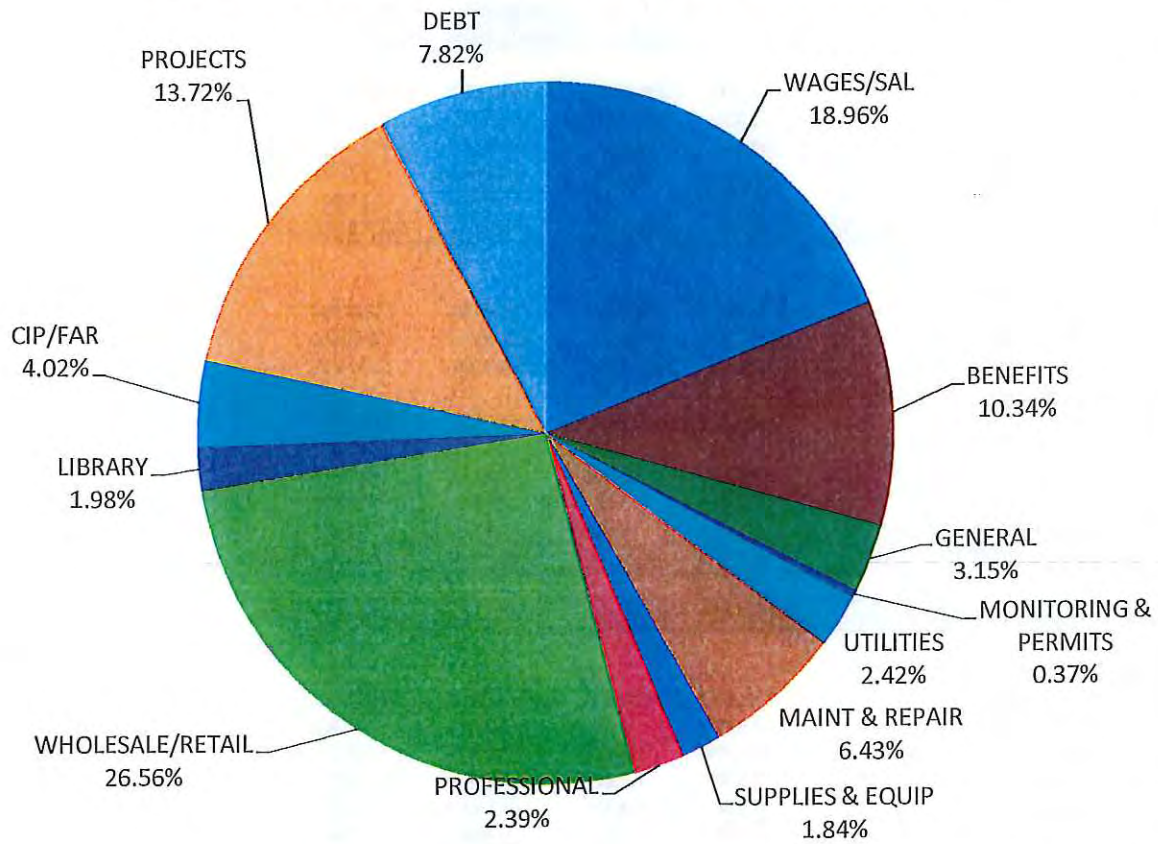
**City of Mascoutah**

**Fiscal Year Budget 14**

**CITY OF MASCOUTAH**  
**EXPENSES BY DEPARTMENT BY CATEGORY SUPER SUMMARY**  
**EXPENSE SUMMARY BY CATEGORY SUPER SUMMARY**

<b>OPERATING EXPENSES</b>		Jan-13 YTD	Calculated 12/12's shaded is	Proposed Budget14	% change FY13 to 14
	Budget 13	Actual 13	manual entry		
<b>PERSONNEL EXPENSES</b>					
TOTAL WAGES/SALARIES	3,176,845	2,346,508	3,106,952	3,329,025	
TOTAL EMPLOYEE BENEFITS	1,811,875	1,401,506	1,697,587	1,815,854	
<b>TOTAL PERSONNEL EXPENSES</b>	<b>4,988,720</b>	<b>3,748,014</b>	<b>4,804,539</b>	<b>5,144,879</b>	<b>3.13%</b>
<b>NON-PERSONNEL EXPENSES</b>					
TOTAL GENERAL EXPENSES	513,855	466,208	513,100	553,520	
TOTAL MONITORING & PERMITS EXPENSES	68,000	54,403	55,097	64,500	
TOTAL UTILITIES EXPENSES	430,075	333,317	444,422	425,675	
TOTAL MAINT & REPAIR EXPENSES	847,000	370,998	856,417	1,129,000	
TOTAL SUPPLIES & EQUIP EXPENSES	374,925	255,714	393,322	323,125	
TOTAL PROFESSIONAL SERVICES	442,575	319,291	390,473	419,800	
<b>TOTAL NON-PERSONNEL EXPENSES</b>	<b>2,676,430</b>	<b>1,799,931</b>	<b>2,652,832</b>	<b>2,915,620</b>	<b>8.94%</b>
<b>WHOLESALE/RETAIL</b>					
TOTAL WHOLESALE/RETAIL	4,260,435	3,243,266	4,324,355	4,663,435	9.46%
<b>OTHER EXPENSES</b>					
TOTAL OTHER EXPENSES	0	97,469	97,469	0	
<b>TOTAL OPERATING EXPENSES NO LIBRARY</b>	<b>11,925,585</b>	<b>8,888,680</b>	<b>11,879,194</b>	<b>12,723,934</b>	<b>6.69%</b>
<i>total oper expenses minus wholesale/retail</i>	<i>7,665,150</i>		<i>7,652,309</i>	<i>8,060,500</i>	<i>5.16%</i>
<b>TOTAL LIBRARY EXPENSES</b>	<b>338,883</b>	<b>338,883</b>	<b>338,883</b>	<b>348,138</b>	<b>2.73%</b>
<b>TOTAL OPERATING EXP WITH LIBRARY</b>	<b>12,264,468</b>	<b>9,227,563</b>	<b>12,218,077</b>	<b>13,072,072</b>	<b>6.58%</b>
<b>NON-OPERATING EXPENSES</b>					
<b>CAPITAL IMPROVEMENTS</b>					
TOTAL CIP EXPENSES	331,000	80,767	313,513	539,000	62.84%
<b>FIXED ASSET REPLACEMENT</b>					
TOTAL FAR EXPENSES	361,700	288,805	342,555	166,700	-53.91%
<b>PROJECTS</b>					
TOTAL PROJECT EXPENSES	1,350,000	915,920	1,151,488	2,409,000	78.44%
<b>DEBT</b>					
TOTAL DEBT EXPENSES	1,340,813	1,233,768	1,588,261	1,372,959	2.40%
<b>TOTAL NON-OPERATING EXPENSES</b>	<b>3,383,513</b>	<b>2,519,259</b>	<b>3,395,817</b>	<b>4,487,659</b>	<b>32.63%</b>
<b>TOTAL ALL EXPENSES NO LIBRARY</b>	<b>15,309,098</b>	<b>11,407,939</b>	<b>15,275,011</b>	<b>17,211,593</b>	<b>12.43%</b>
<b>TOTAL ALL EXPENSES WITH LIBRARY</b>	<b>15,647,981</b>	<b>11,746,822</b>	<b>15,613,894</b>	<b>17,559,731</b>	<b>12.22%</b>

## FY14 BUDGETED EXPENSES BY CATEGORY





## CITY OF MASCOUTAH

## EXPENSES BY DEPARTMENT BY CATEGORY DETAIL

## EXPENSE SUMMARY BY CATEGORY DETAIL

		Budget 13	Jan-13 YTD Actual 13	Calculated 12/12's shaded is manual entry	Proposed Budget14	% change FY13 to 14
<u>5000 WAGES/SALARIES</u>						
ALL	5001 regular salaries	2,692,250	2,041,830	2,705,381	2,884,700	
ALL	5010 overtime	213,025	140,414	190,263	211,450	
ALL	5020 temp/part-time	214,270	132,547	154,020	175,575	
ALL	5040 council stipends	42,300	31,716	42,288	42,300	
ALL	5050 incentive pay - deferred comp	15,000	0	15,000	15,000	
	<b>TOTAL WAGES/SALARIES</b>	<b>3,176,845</b>	<b>2,346,508</b>	<b>3,106,952</b>	<b>3,329,025</b>	<b>4.79%</b>
<u>5100 EMPLOYEE BENEFITS</u>						
ALL	5101 social security	242,150	172,058	233,608	253,380	
ALL	5200 health insurance	616,150	518,654	585,616	600,800	
ALL	5300 worker's compensation	227,845	226,330	226,330	237,650	
ALL	5350 unemployment insurance	0	0	0	0	
ALL	5400 imrf	660,515	479,053	644,101	694,160	
ALL	5500 retirement health benefits	0	0	0	0	
ALL	5650 police pension	60,000	3,066	4,089	25,000	
ALL	5700 fd death benefits	2,000	945	1,890	2,000	
ALL	5800 phys/cdl/drug test/shots	3,215	1,400	1,953	2,865	
	<b>TOTAL EMPLOYEE BENEFITS</b>	<b>1,811,875</b>	<b>1,401,506</b>	<b>1,697,587</b>	<b>1,815,854</b>	<b>0.22%</b>
	<b>TOTAL PERSONNEL EXPENSES</b>	<b>4,988,720</b>	<b>3,748,014</b>	<b>4,804,539</b>	<b>5,144,879</b>	<b>3.13%</b>
<u>6000 GENERAL EXPENSES</u>						
ALL	6001 office supplies	51,740	39,056	49,765	55,000	
ALL	6020 dues & memberships	6,800	5,135	6,587	7,600	
ALL	6040 training,conf,educ reimb	30,400	19,430	27,732	21,200	
ALL	6060 cm expenses	2,500	1,661	2,214	2,500	
ALL	6061 mayor expenses	4,800	3,420	4,559	4,800	
ALL	6062 council expenses	4,500	2,525	3,366	4,000	
ALL	6065 economic dev/planning exp	20,000	2,914	12,000	20,000	
ALL	6066 plan & dev - tif III	0	0	0	0	
ALL	6070 rental - uniforms	19,500	13,668	17,934	24,050	
ALL	6075 rents & leases	142,000	128,202	137,000	157,000	
ALL	6080 sundry - misc exp	8,900	4,644	6,192	9,450	
ALL	6085 community relations	10,750	15,776	15,972	11,250	
ALL	6090 general insurance	211,965	229,778	229,778	236,670	
	<b>TOTAL GENERAL EXPENSES</b>	<b>513,855</b>	<b>466,208</b>	<b>513,100</b>	<b>553,520</b>	<b>7.72%</b>
<u>6200 MONITORING &amp; PERMITS</u>						
ALL	6210 permits	21,000	12,500	12,500	14,000	
ALL	6230 lab equipment/samples exp	8,500	6,919	7,113	10,000	
ALL	6260 clean up/disposal	38,500	34,984	35,484	40,500	
	<b>TOTAL MONITORING &amp; PERMITS EXPENSES</b>	<b>68,000</b>	<b>54,403</b>	<b>55,097</b>	<b>64,500</b>	<b>-5.15%</b>
<u>6300 UTILITIES</u>						
ALL	6301 telephone	38,900	29,327	39,103	37,000	
ALL	6310 ameren	9,000	16,036	21,381	19,300	
ALL	6320 water/sewer	12,500	7,690	10,253	10,975	
ALL	6330 electric	287,875	217,181	289,575	281,600	
ALL	6335 hist soc util/cem chap util	6,000	4,535	6,046	6,000	
ALL	6336 senior center util & other	9,000	6,581	8,775	9,000	
ALL	6340 electric street lights	63,000	49,690	66,253	58,000	
ALL	6350 misc - julie locates	3,800	2,277	3,036	3,800	
ALL	6360 pager rental	0	0	0	0	
ALL	6380 ub convenience fee	0	0	0	0	
	<b>TOTAL UTILITIES EXPENSES</b>	<b>430,075</b>	<b>333,317</b>	<b>444,422</b>	<b>425,675</b>	<b>-1.02%</b>

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

		Budget 13	Jan-13 YTD Actual 13	Calculated 12/12's shaded is manual entry	Proposed Budget14	% change FY13 to 14
<u>6500 MAINTENANCE &amp; REPAIR</u>						
ALL	6510 M&R - equipment	87,750	84,800	116,948	92,700	
ALL	6515 M&R - office equipment	4,400	1,423	2,246	3,800	
ALL	6520 M&R - building/facilities	153,850	103,284	148,333	148,700	
ALL	6530 M&R - vehicles/equipment	48,700	45,891	61,610	56,600	
ALL	6540 M&R - grounds/street row	6,950	260	4,405	5,200	
ALL	6550 M&R - transmission/collection	242,000	107,308	239,504	197,000	
ALL	6555 M&R - streets/sidewalks	58,000	14,968	58,000	33,000	
ALL	6560 M&R - special projects	70,350	(13,188)	67,051	427,000	
ALL	6565 M&R - sidewalk program	25,000	6,240	8,319	25,000	
ALL	6570 M&R - MFT	150,000	20,012	150,000	140,000	
	<b>TOTAL MAINT &amp; REPAIR EXPENSES</b>	<b>847,000</b>	<b>370,998</b>	<b>856,417</b>	<b>1,129,000</b>	<b>33.29%</b>
<u>6700 SUPPLIES &amp; EQUIPMENT</u>						
ALL	6710 general supplies	50,850	29,227	50,352	44,800	
ALL	6720 chemicals	30,175	25,191	33,047	33,875	
ALL	6730 inventory supplies	145,000	110,904	155,280	97,400	
ALL	6740 tools/small parts	21,100	(3,627)	19,308	16,950	
ALL	6741 sec a/r supplies (negative ok)	0	(6,897)	780	0	
ALL	6750 production - fuel/diesel	0	0	0	0	
ALL	6760 gas, diesel, & oil	126,100	100,702	134,269	129,200	
ALL	6770 non-vehicle oil & lubricants	1,700	214	286	900	
	<b>TOTAL SUPPLIES &amp; EQUIP EXPENSES</b>	<b>374,925</b>	<b>255,714</b>	<b>393,322</b>	<b>323,125</b>	<b>-13.82%</b>
<u>7000 PROFESSIONAL SERVICES</u>						
ALL	7001 legal	35,500	17,133	22,844	25,000	
ALL	7100 accounting-audit	17,000	17,300	17,300	19,500	
ALL	7200 computers	24,775	15,675	20,900	41,000	
ALL	7300 other - twm/bhmg/etc	64,500	18,217	23,401	50,000	
ALL	7310 other - tac	52,200	38,514	51,352	52,700	
ALL	7400 other	25,000	11,000	25,000	25,000	
ALL	7500 contractual services	223,600	201,451	229,676	206,600	
	<b>TOTAL PROFESSIONAL SERVICES</b>	<b>442,575</b>	<b>319,291</b>	<b>390,473</b>	<b>419,800</b>	<b>-5.15%</b>
<u>7900 WHOLESALE/RETAIL</u>						
ALL	7901 imea power purchase	3,781,600	2,952,459	3,936,612	4,231,860	
ALL	7910 water - purchase	451,985	269,514	359,353	402,475	
ALL	7920 garbage	0	0	0	0	
ALL	7930 municipal utility tax	26,850	21,293	28,390	29,100	
ALL	7940 purchase/reimburse	0	0	0	0	
ALL	7950 fund raiser	0	0	0	0	
	<b>TOTAL WHOLESALE/RETAIL</b>	<b>4,260,435</b>	<b>3,243,266</b>	<b>4,324,355</b>	<b>4,663,435</b>	<b>9.46%</b>
<u>8000 OTHER EXPENSES</u>						
ALL	8030 general overhead contr	0	0	0	0	
ALL	8010 developer exp (in/out)	0	97,469	97,469	0	
	<b>TOTAL OTHER EXPENSES</b>	<b>0</b>	<b>97,469</b>	<b>97,469</b>	<b>0</b>	
	<b>TOTAL OPERATING EXPENSES</b>	<b>11,925,585</b>	<b>8,888,680</b>	<b>11,879,194</b>	<b>12,723,934</b>	<b>6.69%</b>
	<i>total operating exp minus wholesale/retail</i>	<i>7,665,150</i>	<i>5,645,414</i>	<i>7,554,840</i>	<i>8,060,500</i>	<i>5.16%</i>

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

	Budget 13	Jan-13 YTD Actual 13	Calculated 12/12's shaded is manual entry	Proposed Budget14	% change FY13 to 14
<u>8200 CAPITAL IMPROVEMENTS</u>					
ALL	43,000	26,558	26,558	4,500	
ALL	33,000	31,954	31,955	28,000	
ALL	255,000	22,254	255,000	306,000	
ALL	0	0	0	200,500	
ALL	0	0	0	0	
TOTAL CIP EXPENSES	331,000	80,767	313,513	539,000	62.84%
<u>8500 FIXED ASSET REPLACEMENT</u>					
ALL	6,000	1,000	7,000	7,000	
ALL	22,500	5,722	10,584	46,700	
ALL	309,000	292,501	301,501	97,000	
ALL	24,200	(10,418)	23,470	3,000	
ALL	0	0	0	13,000	
TOTAL FAR EXPENSES	361,700	288,805	342,555	166,700	-53.91%
<u>PROJECTS</u>					
	35,000	115,507	115,507	950,000	
	260,000	98,128	180,679	890,000	
	555,000	164,112	190,774	195,000	
	0	102,173	102,173	185,000	
	500,000	436,000	562,354	189,000	
TOTAL PROJECT EXPENSES	1,350,000	915,920	1,151,488	2,409,000	78.44%
<u>9000 DEBT PAYMENTS</u>					
ALL	506,825	694,818	725,371	567,325	
ALL	306,428	152,950	308,042	252,064	
ALL	527,560	386,000	554,848	553,570	
TOTAL DEBT EXPENSES	1,340,813	1,233,768	1,588,261	1,372,959	2.40%
TOTAL NON-OPERATING EXPENSES	3,383,513	2,519,259	3,395,817	4,487,659	32.63%
total non-operating exp minus proj and debt	692,700		656,068	705,700	1.88%
TOTAL ALL EXPENSES	15,309,098	11,407,939	15,275,011	17,211,593	12.43%
TOTAL EXPENSES MINUS PROJECTS, DEBT, & WHOLESALE/RETAIL	8,357,850		8,210,908	8,766,200	4.89%



# **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

		Summary of all depts W/S FUND	Calculated Diff Budget13 vs Budget14	Proposed Budget14	
	Budget 13	12/12's			
	<u>5000 WAGES/SALARIES</u>				
250-	5001 regular salaries	420,100	469,683	108,100	528,200
250-	5010 overtime	13,600	14,798	2,200	15,800
250-	5020 temp/part-time	77,870	26,428	-43,870	34,000
250-	5040 council stipends	0	0	0	0
250-	5050 incentive pay - deferred comp	0	0	0	0
	<b>TOTAL WAGES/SALARIES</b>	<b>511,570</b>	<b>510,909</b>	<b>66,430</b>	<b>578,000</b> incr due to employee splits
	<u>5100 EMPLOYEE BENEFITS</u>				
250-	5101 social security	37,100	37,041	6,800	43,900
250-	5200 health insurance	108,500	102,000	2,500	111,000
250-	5300 worker's compensation	0	0	0	0
250-	5350 unemployment insurance	0	0	0	0
250-	5400 imrf	58,200	60,585	13,000	71,200
250-	5500 retirement health benefits	0	0	0	0
250-	5650 police pension	0	0	0	0
250-	5700 fd death benefits	0	0	0	0
250-	5800 phys/cdl/drug test/shots	400	127	0	400
	<b>TOTAL EMPLOYEE BENEFITS</b>	<b>204,200</b>	<b>199,753</b>	<b>22,300</b>	<b>226,500</b> assume up to 25% empl contr for dependents' hlth ins in three years
	<b>TOTAL PERSONNEL EXPENSES</b>	<b>715,770</b>	<b>710,662</b>	<b>88,730</b>	<b>804,500</b>
	<u>6000 GENERAL EXPENSES</u>				
250-	6001 office supplies	3,000	2,858	0	3,000
250-	6020 dues & memberships	500	358	0	500
250-	6040 training,conf,educ reimb	3,500	1,522	-1,000	2,500
250-	6060 cm expenses	0	0	0	0
250-	6061 mayor expenses	0	0	0	0
250-	6062 council expenses	0	0	0	0
250-	6065 economic dev/planning exp	0	0	0	0
250-	6066 plan & dev - tif III	0	0	0	0
250-	6070 rental - uniforms	2,900	2,733	4,100	7,000
250-	6075 rents & leases	50,000	50,000	10,000	60,000
250-	6080 sundry - misc exp	300	44	0	300
250-	6085 community relations	0	0	0	0
250-	6090 general insurance	0	0	0	0
	<b>TOTAL GENERAL EXPENSES</b>	<b>60,200</b>	<b>57,514</b>	<b>13,100</b>	<b>73,300</b> includes building rent to gf, training for water/sewer licenses, and other
	<u>6200 MONITORING &amp; PERMITS</u>				
250-	6210 permits	14,000	12,500	0	14,000
250-	6230 lab equipment/samples exp	6,000	7,000	1,500	7,500
250-	6260 clean up/disposal	35,000	34,984	2,000	37,000
	<b>TOTAL MONITORING &amp; PERMITS EXPENSES</b>	<b>55,000</b>	<b>54,484</b>	<b>3,500</b>	<b>58,500</b> includes EPA permits for sewer production facilities, and disposal of waste
	<u>6300 UTILITIES</u>				
250-	6301 telephone	8,950	8,292	-850	8,100
250-	6310 ameren	0	0	0	0
250-	6320 water/sewer	150	126	0	150
250-	6330 electric	185,600	193,564	400	186,000
250-	6335 hist soc util/cem chap util	0	0	0	0
250-	6336 senior center util & other	0	0	0	0
250-	6340 electric street lights	0	0	0	0
250-	6350 misc - julie locates	2,000	1,518	0	2,000
250-	6360 pager rental	0	0	0	0
250-	6380 ub convenience fee	0	0	0	0
	<b>TOTAL UTILITIES EXPENSES</b>	<b>196,700</b>	<b>203,500</b>	<b>-450</b>	<b>196,250</b> incl a 24/7 phone line for chatter box alarm system, electric 24/7 at sewage plant for transmission/infiltration regulations

## CITY OF MASCOUTAH

## EXPENSES BY DEPARTMENT BY CATEGORY DETAIL

## EXPENSE SUMMARY BY FUND - WATER SEWER FUND

		Summary of all depts W/S FUND	Calculated Diff Budget13 vs Budget14	Proposed Budget14	
	Budget 13	12/12's			
	<b>6500 MAINTENANCE &amp; REPAIR</b>				
250-	6510 M&R - equipment	18,000	30,317	2,000	20,000
250-	6515 M&R - office equipment	0	0	0	0
250-	6520 M&R - building/facilities	80,000	77,201	-25,000	55,000
250-	6530 M&R - vehicles/equipment	6,000	12,754	2,000	8,000
250-	6540 M&R - grounds/street row	200	0	0	200
250-	6550 M&R - transmission/collection	117,000	114,504	-45,000	72,000
250-	6555 M&R - streets/sidewalks	0	0	0	0
250-	6560 M&R - special projects	0	51	0	0
250-	6565 M&R - sidewalk program	0	0	0	0
250-	6570 M&R - MFT	0	0	0	0
	<b>TOTAL MAINT &amp; REPAIR EXPENSES</b>	<b>221,200</b>	<b>234,827</b>	<b>-66,000</b>	<b>155,200</b>
	projects category				
	<b>6700 SUPPLIES &amp; EQUIPMENT</b>				
250-	6710 general supplies	7,000	7,290	0	7,000
250-	6720 chemicals	14,000	17,934	3,000	17,000
250-	6730 inventory supplies	62,200	69,307	-40,500	21,700
250-	6740 tools/small parts	2,500	2,598	300	2,800
250-	6741 sec a/r supplies (negative ok)	0	-191	0	0
250-	6750 production - fuel/diesel	0	0	0	0
250-	6760 gas, diesel, & oil	29,000	26,684	-1,000	28,000
250-	6770 non-vehicle oil & lubricants	0	0	0	0
	<b>TOTAL SUPPLIES &amp; EQUIP EXPENSES</b>	<b>114,700</b>	<b>123,623</b>	<b>-38,200</b>	<b>76,500</b>
	out for old and dead meters				
	<b>7000 PROFESSIONAL SERVICES</b>				
250-	7001 legal	0	0	0	0
250-	7100 accounting-audit	0	0	0	0
250-	7200 computers	0	0	0	0
250-	7300 other - twm/bhmg/etc	6,500	20,068	-500	6,000
250-	7310 other - tac	52,200	51,352	500	52,700
250-	7400 other	0	0	0	0
250-	7500 contractual services	15,825	23,764	3,775	19,600
	<b>TOTAL PROFESSIONAL SERVICES</b>	<b>74,525</b>	<b>95,184</b>	<b>3,775</b>	<b>78,300</b>
	tower maint work in contractual				
	<b>7900 WHOLESALE/RETAIL</b>				
250-	7901 imea power purchase	0	0	0	0
250-	7910 water - purchase	451,985	359,353	-49,510	402,475
250-	7920 garbage	0	0	0	0
250-	7930 municipal utility tax	26,850	28,390	2,250	29,100
250-	7940 purchase/reimburse	0	0	0	0
250-	7950 fund raiser	0	0	0	0
	<b>TOTAL WHOLESALE/RETAIL</b>	<b>478,835</b>	<b>387,743</b>	<b>-47,260</b>	<b>431,575</b>
	other is liab				

### EXPENSE SUMMARY BY FUND - WATER SEWER FUND

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## CITY OF MASCOUTAH

## EXPENSES BY DEPARTMENT BY CATEGORY DETAIL

## EXPENSE SUMMARY BY FUND - LIGHT FUND

		Budget 13	Summary of all depts LIGHT FUND 12/12's	Calculated Diff Budget13 vs Budget14	Proposed Budget14	
	<b>5000 WAGES/SALARIES</b>					
200-	5001 regular salaries	599,300	603,805	54,700	654,000	
200-	5010 overtime	18,325	9,986	-1,325	17,000	
200-	5020 temp/part-time	19,300	26,428	9,100	28,400	
200-	5040 council stipends	0	0	0	0	
200-	5050 incentive pay - deferred compe	0	0	0	0	assume 3% incr with contract, incr
	<b>TOTAL WAGES/SALARIES</b>	<b>636,925</b>	<b>640,219</b>	<b>62,475</b>	<b>699,400</b>	with employee splits
	<b>5100 EMPLOYEE BENEFITS</b>					
200-	5101 social security	48,700	46,416	3,900	52,600	
200-	5200 health insurance	161,550	144,500	-9,050	152,500	
200-	5300 worker's compensation	0	0	0	0	
200-	5350 unemployment insurance	0	0	0	0	
200-	5400 imrf	75,750	76,261	11,300	87,050	
200-	5500 retirement health benefits	0	0	0	0	
200-	5650 police pension	0	0	0	0	
200-	5700 fd death benefits	0	0	0	0	
200-	5800 phys/cdl/drug test/shots	1,050	687	0	1,050	assume up to 25% empl contr for
	<b>TOTAL EMPLOYEE BENEFITS</b>	<b>287,050</b>	<b>267,864</b>	<b>6,150</b>	<b>293,200</b>	dependents' hlth ins in three years
	<b>TOTAL PERSONNEL EXPENSES</b>	<b>923,975</b>	<b>908,083</b>	<b>68,625</b>	<b>992,600</b>	
	<b>6000 GENERAL EXPENSES</b>					
	6001 office supplies	2,500	2,785	0	2,500	
	6020 dues & memberships	0	0	0	0	
200-	6040 training,conf,educ reimb	3,500	3,581	0	3,500	
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	0	0	0	0	
200-	6070 rental - uniforms	9,500	10,098	600	10,100	
200-	6075 rents & leases	67,000	62,000	5,000	72,000	decr office sup, training for
200-	6080 sundry - misc exp	850	1,021	0	850	lineman, incl bldg rent back to gf
200-	6085 community relations	0	0	0	0	from electric prod and distr calc
200-	6090 general insurance	0	0	0	0	with auditor approval, incl rent for
	<b>TOTAL GENERAL EXPENSES</b>	<b>83,350</b>	<b>79,485</b>	<b>5,600</b>	<b>88,950</b>	storage of equip, poles, etc, split backhoe lease with oth funds
	<b>6200 MONITORING &amp; PERMITS</b>					
200-	6210 permits	7,000	0	-7,000	0	
200-	6230 lab equipment/samples exp	2,500	113	0	2,500	
200-	6260 clean up/disposal	3,000	0	0	3,000	
	<b>TOTAL MONITORING &amp; PERMITS EXPENSES</b>	<b>12,500</b>	<b>113</b>	<b>-7,000</b>	<b>5,500</b>	

## CITY OF MASCOUTAH

## EXPENSES BY DEPARTMENT BY CATEGORY DETAIL

## EXPENSE SUMMARY BY FUND - LIGHT FUND

		Summary of all depts LIGHT FUND	Calculated Diff Budget13 vs Budget14	Proposed Budget14	
		Budget 13	12/12's		Budget14
<b>6300 UTILITIES</b>					
200-	6301 telephone	7,200	8,704	500	7,700
200-	6310 ameren	9,000	20,083	0	18,000
200-	6320 water/sewer	1,000	240	-500	500
200-	6330 electric	1,400	1,085	0	1,400
200-	6335 hist soc util/cem chap util	0	0	0	0
200-	6336 senior center util & other	0	0	0	0
200-	6340 electric street lights	63,000	66,253	-5,000	58,000
200-	6350 misc - julie locates	1,800	1,518	0	1,800
200-	6360 pager rental	0	0	0	0
200-	6380 ub convenience fee	0	0	0	0
<b>TOTAL UTILITIES EXPENSES</b>		<b>83,400</b>	<b>97,883</b>	<b>-5,000</b>	<b>87,400</b>
<b>6500 MAINTENANCE &amp; REPAIR</b>					
200-	6510 M&R - equipment	33,000	35,372	-5,000	28,000
200-	6515 M&R - office equipment	3,000	1,546	-600	2,400
200-	6520 M&R - building/facilities	30,000	30,000	-10,000	20,000
200-	6530 M&R - vehicles/equipment	8,100	15,227	5,900	14,000
200-	6540 M&R - grounds/street row	1,000	153	0	1,000
200-	6550 M&R - transmission/collection	125,000	125,000	0	125,000
200-	6555 M&R - streets/sidewalks	48,000	48,000	-20,000	28,000
200-	6560 M&R - special projects	53,350	50,000	-15,350	38,000
200-	6565 M&R - sidewalk program	0	0	0	0
200-	6570 M&R - MFT	0	0	0	0
<b>TOTAL MAINT &amp; REPAIR EXPENSES</b>		<b>301,450</b>	<b>305,298</b>	<b>-45,050</b>	<b>256,400</b>
<b>6700 SUPPLIES &amp; EQUIPMENT</b>					
200-	6710 general supplies	8,300	6,077	-1,500	6,800
200-	6720 chemicals	3,100	3,926	-300	2,800
200-	6730 inventory supplies	55,000	55,000	-10,000	45,000
200-	6740 tools/small parts	12,000	13,069	-2,000	10,000
200-	6741 sec a/r supplies (negative ok)	0	0	0	0
200-	6750 production - fuel/diesel	0	0	0	0
200-	6760 gas, diesel, & oil	20,400	20,187	600	21,000
200-	6770 non-vehicle oil & lubricants	1,500	286	-800	700
<b>TOTAL SUPPLIES &amp; EQUIP EXPENSES</b>		<b>100,300</b>	<b>98,545</b>	<b>-14,000</b>	<b>86,300</b>
<b>7000 PROFESSIONAL SERVICES</b>					
200-	7001 legal	0	0	0	0
200-	7100 accounting-audit	0	0	0	0
200-	7200 computers	0	0	0	0
200-	7300 other - twm/bhmg/etc	48,000	0	-15,000	33,000
200-	7310 other - tac	0	0	0	0
200-	7400 other	0	0	0	0
200-	7500 contractual services	29,975	20,962	-9,975	20,000
<b>TOTAL PROFESSIONAL SERVICES</b>		<b>77,975</b>	<b>20,962</b>	<b>-24,975</b>	<b>53,000</b>

includes money for plant generator  
repair, transformer in distribution  
and special project money for  
meter change out program to radio  
read meters

incr fuel budget, includes budget  
for some new tools needed with  
new substation and inventory stock  
as in past budgets

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

		Summary of all depts LIGHT FUND	Calculated Diff Budget13 vs Budget14	Proposed Budget14	
	Budget 13	12/12's			
	<u>7900 WHOLESALE/RETAIL</u>				
200-	7901 imea power purchase	3,781,600	3,936,612	450,260	4,231,860
200-	7910 water - purchase	0	0	0	0
200-	7920 garbage	0	0	0	0
200-	7930 municipal utility tax	0	0	0	0
200-	7940 purchase/reimburse	0	0	0	0
200-	7950 fund raiser	0	0	0	0
	<b>TOTAL WHOLESALE/RETAIL</b>	<b>3,781,600</b>	<b>3,936,612</b>	<b>450,260</b>	<b>4,231,860</b>
	<u>8000 OTHER EXPENSES</u>				
200-	8030 general overhead contr	481,680	481,680	178,425	660,105
200-	8010 developer exp (in/out)	0	97,469	0	0
	<b>TOTAL OTHER EXPENSES</b>	<b>481,680</b>	<b>579,149</b>	<b>178,425</b>	<b>660,105</b>
	<b>TOTAL OPERATING EXPENSES</b>	<b>5,846,230</b>	<b>6,026,131</b>	<b>606,885</b>	<b>6,462,115</b>
	<i>total operating expenses minus wholesale/retail</i>	<i>2,064,630</i>	<i>2,089,519</i>	<i>156,625</i>	<i>2,230,255</i>
	<u>8200 CAPITAL IMPROVEMENTS</u>				10.53%
200-	8,000	229	-7,500	500	
200-	0	1,841	0	0	
200-	255,000	255,000	-75,000	180,000	
200-	0	0	75,500	75,500	
200-	0	0	0	0	
	<b>TOTAL CIP EXPENSES</b>	<b>263,000</b>	<b>257,070</b>	<b>-7,000</b>	<b>256,000</b>
					see detail CIP/FAR separate sht
	<u>8500 FIXED ASSET REPLACEMENT</u>				
200-	0	0	0	0	
200-	0	0	0	0	
200-	284,000	256,580	-284,000	0	
200-	10,000	10,000	-10,000	0	
200-	0	0	0	0	
	<b>TOTAL FAR EXPENSES</b>	<b>294,000</b>	<b>266,580</b>	<b>-294,000</b>	<b>0</b>
					see detail CIP/FAR separate sht
	<u>PROJECTS</u>				
	0	0	0	0	
	150,000	100,000	50,000	200,000	
	0	6,480	0	0	
	0	0	0	0	
	0	0	0	0	
	<b>TOTAL PROJECT EXPENSES</b>	<b>150,000</b>	<b>106,480</b>	<b>50,000</b>	<b>200,000</b>
	<u>9000 DEBT PAYMENTS</u>				
200-	82,200	77,960	-4,240	77,960	
200-	1,000	0	-1,000	0	
200-	363,010	363,010	-1,290	361,720	
	<b>TOTAL DEBT EXPENSES</b>	<b>446,210</b>	<b>440,970</b>	<b>-6,530</b>	<b>439,680</b>
					see debt detail separate sheet
	<b>TOTAL NON-OPERATING EXPENSES</b>	<b>1,153,210</b>	<b>1,071,100</b>	<b>-257,530</b>	<b>895,680</b>
					-22.33%
	<b>TOTAL ALL EXPENSES</b>	<b>6,999,440</b>	<b>7,097,231</b>	<b>349,355</b>	<b>7,357,795</b>
					5.12%
	<b>TOTAL EXPENSES MINUS PROJECTS, DEBT, &amp; WHOLESALE/RETAIL</b>	<b>2,621,630</b>	<b>2,613,169</b>	<b>-144,375</b>	<b>2,486,255</b>
					-5.16%

## CITY OF MASCOUTAH

## EXPENSES BY DEPARTMENT BY CATEGORY DETAIL

## EXPENSE SUMMARY BY FUND - PARKS &amp; RECREATION FUND

		Summary of all depts Parks & Rec 12/12's		Calculated Diff Budget13 vs Budget14	Proposed Budget14	
		Budget 13	12/12's			
<b>5000 WAGES/SALARIES</b>						
330-	5001 regular salaries	0	0	0	0	
330-	5010 overtime	3,500	2,396	-500	3,000	
330-	5020 temp/part-time	75,000	70,000	0	75,000	
330-	5040 council stipends	0	0	0	0	
330-	5050 incentive pay - deferred compe	0	0	0	0	leave pool empl costs since pool closed last summer with weather and pump break
<b>TOTAL WAGES/SALARIES</b>		<b>78,500</b>	<b>72,396</b>	<b>-500</b>	<b>78,000</b>	
<b>5100 EMPLOYEE BENEFITS</b>						
330-	5101 social security	6,100	5,500	-100	6,000	as related to pool empl
330-	5200 health insurance	0	0	0	0	
330-	5300 worker's compensation	0	0	0	0	
330-	5350 unemployment insurance	0	0	0	0	
330-	5400 imrf	0	0	0	0	
330-	5500 retirement health benefits	0	0	0	0	
330-	5650 police pension	0	0	0	0	
330-	5700 fd death benefits	0	0	0	0	
330-	5800 phys/cdl/drug test/shots	0	0	0	0	
<b>TOTAL EMPLOYEE BENEFITS</b>		<b>6,100</b>	<b>5,500</b>	<b>-100</b>	<b>6,000</b>	
<b>TOTAL PERSONNEL EXPENSES</b>		<b>84,600</b>	<b>77,896</b>	<b>-600</b>	<b>84,000</b>	
<b>6000 GENERAL EXPENSES</b>						
330-	6001 office supplies	450	242	-250	200	
330-	6020 dues & memberships	0	0	0	0	
330-	6040 training, conf, educ reimb	250	0	0	250	
330-	6060 cm expenses	0	0	0	0	
330-	6061 mayor expenses	0	0	0	0	
330-	6062 council expenses	0	0	0	0	
330-	6065 economic dev/planning exp	0	0	0	0	
330-	6066 plan & dev - tif III	0	0	0	0	
330-	6070 rental - uniforms	1,200	872	-200	1,000	
330-	6075 rents & leases	0	0	0	0	
330-	6080 sundry - misc exp	550	879	50	600	
330-	6085 community relations	0	4,722	0	0	
330-	6090 general insurance	0	0	0	0	
<b>TOTAL GENERAL EXPENSES</b>		<b>2,450</b>	<b>6,715</b>	<b>-400</b>	<b>2,050</b>	
<b>6200 MONITORING &amp; PERMITS</b>						
330-	6210 permits	0	0	0	0	
330-	6230 lab equipment/samples exp	0	0	0	0	
330-	6260 clean up/disposal	0	0	0	0	
<b>TOTAL MONITORING &amp; PERMITS EXPENSES</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	



## CITY OF MASCOUTAH

## EXPENSES BY DEPARTMENT BY CATEGORY DETAIL

## EXPENSE SUMMARY BY FUND - PARKS &amp; RECREATION FUND

		Summary of all depts Parks & Rec	Calculated Diff Budget13 vs Budget14	Proposed Budget14	
		Budget 13	12/12's		
<u>6300 UTILITIES</u>					
330-	6301 telephone	1,700	1,985	100	1,800
330-	6310 ameren	0	1,298	0	1,300
330-	6320 water/sewer	9,325	8,083	-800	8,525
330-	6330 electric	64,800	59,944	-4,200	60,600
330-	6335 hist soc util/cem chap util	0	0	0	0
330-	6336 senior center util & other	0	0	0	0
330-	6340 electric street lights	0	0	0	0
330-	6350 misc - julie locates	0	0	0	0
330-	6360 pager rental	0	0	0	0
330-	6380 ub convenience fee	0	0	0	0
TOTAL UTILITIES EXPENSES		75,825	71,311	-4,900	72,225
<u>6500 MAINTENANCE &amp; REPAIR</u>					
330-	6510 M&R - equipment	13,200	11,915	0	13,200
330-	6515 M&R - office equipment	0	0	0	0
330-	6520 M&R - building/facilities	13,000	13,000	0	13,000
330-	6530 M&R - vehicles/equipment	2,000	128	0	2,000
330-	6540 M&R - grounds/street row	3,000	3,000	-1,500	1,500
330-	6550 M&R - transmission/collection	0	0	0	0
330-	6555 M&R - streets/sidewalks	0	0	0	0
330-	6560 M&R - special projects	2,000	2,000	0	2,000
330-	6565 M&R - sidewalk program	0	0	0	0
330-	6570 M&R - MFT	0	0	0	0
TOTAL MAINT & REPAIR EXPENSES		33,200	30,042	-1,500	31,700
<u>6700 SUPPLIES &amp; EQUIPMENT</u>					
330-	6710 general supplies	8,000	7,357	0	8,000
330-	6720 chemicals	10,000	9,043	0	10,000
330-	6730 inventory supplies	11,000	13,789	3,000	14,000
330-	6740 tools/small parts	750	559	0	750
330-	6741 sec a/r supplies (negative ok)	0	0	0	0
330-	6750 production - fuel/diesel	0	0	0	0
330-	6760 gas, diesel, & oil	3,500	3,358	0	3,500
330-	6770 non-vehicle oil & lubricants	0	0	0	0
TOTAL SUPPLIES & EQUIP EXPENSES		33,250	34,106	3,000	36,250
<u>7000 PROFESSIONAL SERVICES</u>					
330-	7001 legal	0	0	0	0
330-	7100 accounting-audit	0	0	0	0
330-	7200 computers	0	0	0	0
330-	7300 other - twm/bhmg/etc	0	0	0	0
330-	7310 other - tac	0	0	0	0
330-	7400 other	0	0	0	0
330-	7500 contractual services	0	0	0	0
TOTAL PROFESSIONAL SERVICES		0	0	0	0

incl park/leu/pool repairs for  
grounds, bldgs, equip, and  
community center

incl paper in bathrooms, weed  
killer, pool concession  
supplies, and fuel incr

## CITY OF MASCOUTAH

## EXPENSES BY DEPARTMENT BY CATEGORY DETAIL

## EXPENSE SUMMARY BY FUND - PARKS &amp; RECREATION FUND

		Summary of all depts Parks & Rec	Calculated Diff Budget13 vs Budget14	Proposed Budget14	
	Budget 13	12/12's			
	<u>7900 WHOLESALE/RETAIL</u>				
330-	7901 imea power purchase	0	0	0	0
330-	7910 water - purchase	0	0	0	0
330-	7920 garbage	0	0	0	0
330-	7930 municipal utility tax	0	0	0	0
330-	7940 purchase/reimburse	0	0	0	0
330-	7950 fund raiser	0	0	0	0
	<b>TOTAL WHOLESALE/RETAIL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<u>8000 OTHER EXPENSES</u>				
330-	8030 general overhead contr	17,635	17,635	2,535	20,170
330-	8010 developer exp (in/out)	0	0	0	0
	<b>TOTAL OTHER EXPENSES</b>	<b>17,635</b>	<b>17,635</b>	<b>2,535</b>	<b>20,170</b>
					incr back to gf based on insurance costs, labor, etc. in calc with auditor
	<b>TOTAL OPERATING EXPENSES</b>	<b>246,960</b>	<b>237,704</b>	<b>-1,865</b>	<b>246,395</b>
					-0.23%
	<u>8200 CAPITAL IMPROVEMENTS</u>				
330-		0	0	0	0
330-		0	0	0	0
330-		0	0	0	0
330-		0	0	0	0
330-		0	0	0	0
	<b>TOTAL CIP EXPENSES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
					see detail far/cip sep sheet
	<u>8500 FIXED ASSET REPLACEMENT</u>				
330-		6,000	6,000	0	6,000
330-		12,000	0	-12,000	0
330-		3,000	3,000	-3,000	0
330-		0	0	0	0
330-		0	0	0	0
	<b>TOTAL FAR EXPENSES</b>	<b>21,000</b>	<b>9,000</b>	<b>-15,000</b>	<b>6,000</b>
					see detail far/cip sep sheet
	<u>PROJECTS</u>				
					rec by Council at budget workshop If since ditch must be fixed and understanding this fund will not be able to remain positive this fy
330-	Prairie Lake / Rt 177 ditch	0	75,464	35,000	35,000
		0	0	0	0
		0	0	0	0
		0	0	0	0
		0	0	0	0
	<b>TOTAL PROJECT EXPENSES</b>	<b>0</b>	<b>75,464</b>	<b>35,000</b>	<b>35,000</b>
	<u>9000 DEBT PAYMENTS</u>				
330-		28,660	248,542	-6,660	22,000
330-		0	0	0	0
330-		0	0	0	0
	<b>TOTAL DEBT EXPENSES</b>	<b>28,660</b>	<b>248,542</b>	<b>-6,660</b>	<b>22,000</b>
					see detail debt separate sht
	<b>TOTAL NON-OPERATING EXPENSES</b>	<b>49,660</b>	<b>333,006</b>	<b>13,340</b>	<b>63,000</b>
					26.86%
	<b>TOTAL ALL EXPENSES</b>	<b>296,620</b>	<b>570,710</b>	<b>11,475</b>	<b>309,395</b>
					4.31%
	<b>TOTAL EXPENSES MINUS DEBT</b>	<b>267,960</b>	<b>322,168</b>	<b>18,135</b>	<b>287,395</b>
					7.25%

## CITY OF MASCOUTAH

## EXPENSES BY DEPARTMENT BY CATEGORY DETAIL

## EXPENSE SUMMARY BY FUND - GENERAL FUND

		Summary of all depts GEN FUND			
		Budget 13	12/12's	Proposed Budget14	
<u>5000 WAGES/SALARIES</u>					
100-	5001 regular salaries	1,491,000	1,452,292	1,516,300	
100-	5010 overtime	62,100	47,310	57,150	
100-	5020 temp/part-time	27,100	24,613	26,175	
100-	5040 council stipends	42,300	42,288	42,300	
100-	5050 incentive pay - deferred compen	15,000	15,000	15,000	amount decreases due to splits of allocation for some employees as discussed with auditor
<b>TOTAL WAGES/SALARIES</b>		<b>1,637,500</b>	<b>1,581,502</b>	<b>1,656,925</b>	
<u>5100 EMPLOYEE BENEFITS</u>					
100-	5101 social security	126,250	121,302	126,680	
100-	5200 health insurance	284,500	278,916	277,300	
100-	5300 worker's compensation	227,845	226,330	237,650	
100-	5350 unemployment insurance	0	0	0	
100-	5400 imrf	76,365	72,371	80,915	
100-	5500 retirement health benefits	0	0	0	
100-	5650 police pension	0	0	0	all work comp ins paid in lump sum under admin and split out in overhead calculation, assume employee contr
100-	5700 fd death benefits	0	0	0	
100-	5800 phys/cdl/drug test/shots	1,765	1,113	1,365	up to 25% of dependents' premium within three years as in contracts
<b>TOTAL EMPLOYEE BENEFITS</b>		<b>716,725</b>	<b>700,032</b>	<b>723,910</b>	
<b>TOTAL PERSONNEL EXPENSES</b>		<b>2,354,225</b>	<b>2,281,535</b>	<b>2,380,835</b>	
<u>6000 GENERAL EXPENSES</u>					
100-	6001 office supplies	43,990	42,850	47,800	
100-	6020 dues & memberships	6,000	6,162	6,800	
100-	6040 training,conf,educ reimb	16,650	16,229	9,450	
100-	6060 cm expenses	2,500	2,214	2,500	
100-	6061 mayor expenses	4,800	4,559	4,800	
100-	6062 council expenses	4,500	3,366	4,000	
100-	6065 economic dev/planning exp	20,000	12,000	20,000	
100-	6066 plan & dev - tif III	0	0	0	
100-	6070 rental - uniforms	5,900	4,231	5,950	office supplies includes postage increase-more customers, some
100-	6075 rents & leases	25,000	25,000	25,000	training for laborers and some for implementing bld permits module and
100-	6080 sundry - misc exp	7,100	4,172	5,100	cemetary module, general insurance
100-	6085 community relations	10,500	11,250	11,000	included in overhead from other funds
100-	6090 general insurance	211,965	229,778	236,670	
<b>TOTAL GENERAL EXPENSES</b>		<b>358,905</b>	<b>361,814</b>	<b>379,070</b>	
<u>6200 MONITORING &amp; PERMITS</u>					
100-	6210 permits	0	0	0	
100-	6230 lab equipment/samples exp	0	0	0	
100-	6260 clean up/disposal	250	250	250	
<b>TOTAL MONITORING &amp; PERMITS EXPENSES</b>		<b>250</b>	<b>250</b>	<b>250</b>	

## CITY OF MASCOUTAH

## EXPENSES BY DEPARTMENT BY CATEGORY DETAIL

## EXPENSE SUMMARY BY FUND - GENERAL FUND

		Summary of all depts		
		Budget 13	12/12's	Proposed Budget14
	<u>6300 UTILITIES</u>			
100-	6301 telephone	14,400	13,908	13,400
100-	6310 ameren	0	0	0
100-	6320 water/sewer	1,725	1,617	1,500
100-	6330 electric	32,575	30,913	29,600
100-	6335 hist soc util/cem chap util	6,000	6,046	6,000
100-	6336 senior center util & other	9,000	8,775	9,000
100-	6340 electric street lights	0	0	0
100-	6350 misc - julie locates	0	0	0
100-	6360 pager rental	0	0	0
100-	6380 ub convenience fee	0	0	0
	TOTAL UTILITIES EXPENSES	63,700	61,260	59,500
				\$6k
	<u>6500 MAINTENANCE &amp; REPAIR</u>			
100-	6510 M&R - equipment	18,550	35,164	26,500
100-	6515 M&R - office equipment	900	700	900
100-	6520 M&R - building/facilities	27,300	24,548	58,100
100-	6530 M&R - vehicles/equipment	19,100	19,063	19,100
100-	6540 M&R - grounds/street row	2,750	1,252	2,500
100-	6550 M&R - transmission/collection	0	0	0
100-	6555 M&R - streets/sidewalks	10,000	10,000	5,000
100-	6560 M&R - special projects	15,000	15,000	387,000
100-	6565 M&R - sidewalk program	10,000	8,319	10,000
100-	6570 M&R - MFT	0	0	0
	TOTAL MAINT & REPAIR EXPENSES	103,600	114,047	509,100
				maint and repair to equip cem, maint, police, & streets departments
	<u>6700 SUPPLIES &amp; EQUIPMENT</u>			
100-	6710 general supplies	14,550	14,121	11,500
100-	6720 chemicals	3,075	2,144	4,075
100-	6730 inventory supplies	10,300	11,184	10,200
100-	6740 tools/small parts	5,350	3,124	2,900
100-	6741 sec a/r supplies (negative ok)	0	971	0
100-	6750 production - fuel/diesel	0	0	0
100-	6760 gas, diesel, & oil	61,700	69,524	63,200
100-	6770 non-vehicle oil & lubricants	200	0	200
	TOTAL SUPPLIES & EQUIP EXPENSES	95,175	101,068	92,075
				incr fuel bdgt due to cost incr, incl pol uniforms in gen sup, chem for mosq control, incl street signs & mat, cut some depts
	<u>7000 PROFESSIONAL SERVICES</u>			
100-	7001 legal	35,500	22,844	25,000
100-	7100 accounting-audit	17,000	17,300	19,500
100-	7200 computers	24,775	20,900	41,000
100-	7300 other - twm/bhmg/etc	1,000	2,666	2,500
100-	7310 other - tac	0	0	0
100-	7400 other	0	0	0
100-	7500 contractual services	110,800	119,450	96,500
	TOTAL PROFESSIONAL SERVICES	189,075	183,160	184,500
				includes legal for police and admin, audit in overhead calc, computer agreement with Rejis, engineering costs cut and contractual for admin, cem, maint, police, streets
	<u>7900 WHOLESALE/RETAIL</u>			
100-	7901 imea power purchase	0	0	0
100-	7910 water - purchase	0	0	0
100-	7920 garbage	0	0	0
100-	7930 municipal utility tax	0	0	0
100-	7940 purchase/reimburse	0	0	0
100-	7950 fund raiser	0	0	0
	TOTAL WHOLESALE/RETAIL	0	0	0

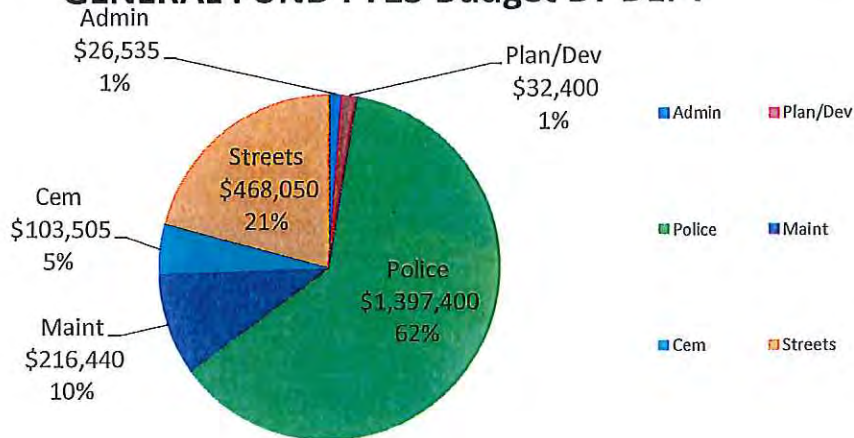
## CITY OF MASCOUTAH

## EXPENSES BY DEPARTMENT BY CATEGORY DETAIL

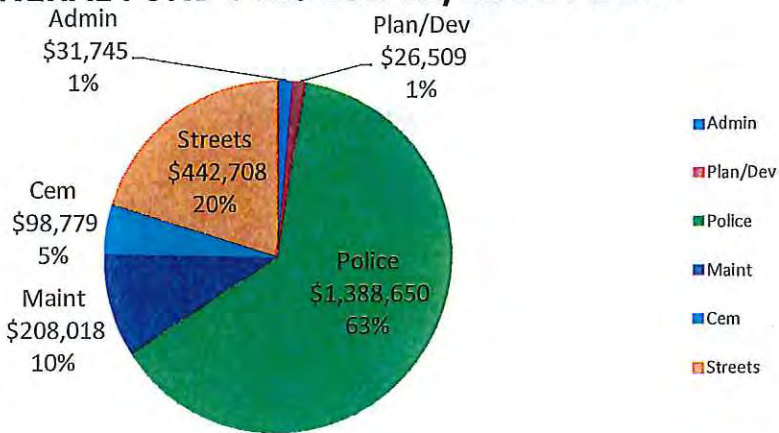
## EXPENSE SUMMARY BY FUND - GENERAL FUND

		Summary of all depts		
		Budget 13	GEN FUND 12/12's	Proposed Budget14
<b>8000 OTHER EXPENSES</b>				
100-	8030 general overhead contr	-1,035,350	-1,035,350	-1,397,015
100-	8010 developer exp (in/out)	0	0	0
<b>TOTAL OTHER EXPENSES</b>		<b>-1,035,350</b>	<b>-1,035,350</b>	<b>-1,397,015</b>
<hr/>				
<b>TOTAL OPERATING EXPENSES</b>		<b>2,129,580</b>	<b>2,067,783</b>	<b>2,208,315</b> 3.70%
<hr/>				
<b>8200 CAPITAL IMPROVEMENTS</b>				
			0	
100-		0	0	4,000
100-		25,000	29,655	27,500
100-		0	0	500
100-		0	0	0
100-		0	0	0
<b>TOTAL CIP EXPENSES</b>		<b>25,000</b>	<b>29,655</b>	<b>32,000</b> see detail far/cip separate sheet
<hr/>				
<b>8500 FIXED ASSET REPLACEMENT</b>				
			0	
100-		0	1,000	1,000
100-		8,500	8,584	7,000
100-		15,000	14,721	32,000
100-		6,000	5,270	500
100-		0	0	13,000
<b>TOTAL FAR EXPENSES</b>		<b>29,500</b>	<b>29,575</b>	<b>53,500</b> see detail far/cip separate sheet
<hr/>				
<b>PROJECTS</b>				
			0	
	35,000	40,043	0	
	0	0	185,000	
	0	0	20,000	
	0	0	35,000	
	0	0	59,000	
<b>TOTAL PROJECT EXPENSES</b>		<b>35,000</b>	<b>40,043</b>	<b>299,000</b>
<hr/>				
<b>9000 DEBT PAYMENTS</b>				
100-	24,200	28,619	33,660	
100-	1,050	735	0	
100-	0	0	0	
<b>TOTAL DEBT EXPENSES</b>		<b>25,250</b>	<b>29,354</b>	<b>33,660</b> see detail debt separate sheet
<hr/>				
<b>TOTAL NON-OPERATING EXPENSES</b>		<b>114,750</b>	<b>128,627</b>	<b>418,160</b> 264.41%
<hr/>				
<b>TOTAL ALL EXPENSES</b>		<b>2,244,330</b>	<b>2,196,410</b>	<b>2,626,475</b> 17.03%
<hr/>				
<b>TOTAL EXPENSES MINUS DEBT</b>		<b>2,219,080</b>	<b>2,167,056</b>	<b>2,592,815</b> 15.33%
<hr/>				
<b>TOTAL EXPENSES MINUS PROJECT</b>		<b>2,219,080</b>	<b>2,167,056</b>	<b>2,293,815</b> 3.37%
<hr/>				
<b>TOTAL EXPENSES MINUS DEBT AND PROJECTS</b>		<b>2,104,330</b>	<b>2,038,429</b>	<b>1,961,155</b> -26.68%

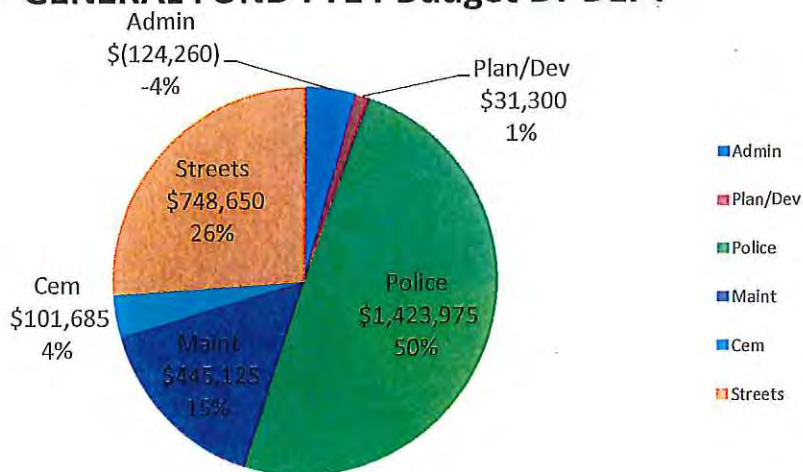
### GENERAL FUND FY13 Budget BY DEPT



### GENERAL FUND FY13 EST. 12/12's BY DEPT



### GENERAL FUND FY14 Budget BY DEPT



# **FUND BALANCES**

**City of Mascoutah**

**Fiscal Year Budget 14**

**FY14 BUDGET REVENUES - BUDGET EXPENSES BY FUND**

	GENERAL FUND 100	RESTRICTED CEM TRUST 110	LIGHT FUND 200	WTR/SWR COMBINED 250	AMB FUND 300	PARKS & RECR 330	FIRE DEPT 360	IMRF FUND 400	POLICE PENSION 450	MFT FUND 500	TIF1 FUND 540	TIF2B FUND 560	2008 GO BOND 580	SSA/bus dist SP SVCS 590	DEBT SVC 600	TOTALS
REVENUES MINUS PROJECTS	3,213,173	5,775	7,735,827	3,400,852	668,629	358,240	137,770	400,995	397,566	180,840	152,710	668,385	0	25,000	200,907	17,546,670
EXPENSES MINUS PROJECTS	2,327,475	0	7,157,795	3,175,315	589,595	274,395	83,145	422,095	25,000	143,000	112,797	263,493	0	25,000	203,489	14,802,593
TOTAL REV-EXP NO PROJECTS	885,698	5,775	578,032	225,538	79,034	83,845	54,625	(21,100)	372,566	37,840	39,913	404,892	0	0	(2,582)	2,744,077
PROJECT REVENUES	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PROJECT EXPENSES	299,000	0	200,000	585,000	0	35,000	0	0	0	35,000	0	880,000	0	375,000	0	2,409,000
TOTAL REV-EXP WITH PROJECTS	586,698	5,775	378,032	(359,462)	79,034	48,845	54,625	(21,100)	372,566	2,840	39,913	(475,108)	0	(375,000)	(2,582)	335,077

	GENERAL FUND 100	RESTRICTED CEM TRUST 110	LIGHT FUND 200	WTR/SWR COMBINED 250	AMB FUND 300	PARKS & RECR 330	FIRE DEPT 360	IMRF FUND 400	POLICE PENSION 450	MFT FUND 500	TIF1 FUND 540	TIF2B FUND 560	2008 GO BOND 580	SSA SP SVCS 590	DEBT SVC 600	TOTALS
REV MINUS CIP/FAR/DEBT/PROJ	3,213,173	5,775	7,735,827	3,400,852	668,629	358,240	137,770	400,995	397,566	180,840	152,710	668,385	0	25,000	200,907	17,546,670
EXP MINUS CIP/FAR/DEBT/PROJ	2,208,315	0	6,462,115	2,941,475	574,895	246,395	80,645	422,095	25,000	143,000	2,000	18,000	0	0	0	12,723,934
TOTAL REV-EXP NO CIP/FAR/DEBT/PROJ	1,004,858	5,775	1,273,712	859,378	93,734	111,845	57,125	(21,100)	372,566	37,840	150,710	650,385	0	25,000	200,907	4,822,736
CIP/FAR/DEBT/PROJ REVENUES	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
CIP/FAR/DEBT/PROJ EXPENSES	418,160	0	895,680	1,218,840	14,700	63,000	2,500	0	0	35,000	110,797	1,125,493	0	400,000	203,489	4,487,659
TOTAL REV MINUS EXP ALL	586,698	5,775	378,032	(359,462)	79,034	48,845	54,625	(21,100)	372,566	2,840	39,913	(475,108)	0	(375,000)	(2,582)	335,077



**Expenses by Fund by Dept FY14 VS FY13**

	Gen Fund Admin	Gen Fund Plan/Dev	Gen Fund Police	Gen Fund Cem	Gen Fund Maint	Gen Fund Streets	Gen Fund Totals	
FY13 exp no cip/far/debt/proj	(3,715)	32,400	1,368,400	94,005	216,440	422,050	2,129,580	
FY14 exp no cip/far/debt/proj	(192,920)	31,300	1,398,475	96,185	445,125	430,150	2,208,315	
diff FY14-FY13 no cip/far/debt/proj	(189,205)	(1,100)	30,075	2,180	228,685	8,100	78,735	3.70%
FY13 cip/far/debt/proj	30,250	0	29,000	9,500	0	46,000	114,750	
FY14 cip/far/debt/proj	68,660	0	25,500	5,500	0	318,500	418,160	
diff FY14-FY13 cip/far/debt/proj	38,410	0	(3,500)	(4,000)	0	272,500	303,410	264.41%
total diff FY14-FY13	(150,795)	(1,100)	26,575	(1,820)	228,685	280,600	382,145	17.03%

	Amb Fund Amb		Fire Fund Fire Dept		P&R Fund Park	P&R Fund City Leu	P&R Fund Pool	P&R Fund Totals	
FY13 exp no cip/far/debt/proj	565,720		79,865		70,295	33,265	143,400	246,960	
FY14 exp no cip/far/debt/proj	574,895		80,645		69,505	34,140	142,750	246,395	
diff FY14-FY13 no cip/far/debt/proj	9,175	1.62%	780	0.98%	(790)	875	(650)	(565)	-0.23%
FY13 cip/far/debt/proj	10,200		5,000		45,660	0	4,000	49,660	
FY14 cip/far/debt/proj	14,700		2,500		59,000	0	4,000	63,000	
diff FY14-FY13 cip/far/debt/proj	4,500	44.12%	(2,500)	-50.00%	13,340	0	0	13,340	26.86%
total diff FY14-FY13	13,675	2.37%	(1,720)	-2.03%	12,550	875	(650)	12,775	4.31%

	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	
FY13 exp no cip/far/debt/proj	4,263,275	1,582,955	5,846,230		1,357,855	921,025	127,350	2,406,230	
FY14 exp no cip/far/debt/proj	4,791,435	1,670,680	6,462,115		1,354,600	1,056,175	130,700	2,541,475	
diff FY14-FY13 no cip/far/debt/proj	528,160	87,725	615,885	10.53%	(3,255)	135,150	3,350	135,245	5.62%
FY13 cip/far/debt/proj	0	1,153,210	1,153,210		236,200	276,110	0	512,310	
FY14 cip/far/debt/proj	500	895,180	895,680		413,430	780,410	25,000	1,218,840	
diff FY14-FY13 cip/far/debt/proj	500	(258,030)	(257,530)	-22.33%	177,230	504,300	25,000	706,530	137.91%
total diff FY14-FY13	528,660	(170,305)	358,355	5.12%	173,975	639,450	28,350	841,775	28.84%

	IMRF		Police Pension		MFT	
FY13 exp no cip/far/debt/proj	418,000		60,000		153,000	
FY14 exp no cip/far/debt/proj	422,095		25,000		143,000	
diff FY14-FY13 no cip/far/debt/proj	4,095	0.98%	(35,000)	-58.33%	(10,000)	-6.54%
FY13 cip/far/debt/proj	0		0		110,000	
FY14 cip/far/debt/proj	0		0		35,000	
diff FY14-FY13 cip/far/debt/proj	0		0		(75,000)	-68.18%
total diff FY14-FY13	4,095	0.98%	(35,000)	-58.33%	(85,000)	-32.32%

	TIF1		TIF2b		2008GO		Debt Svc	
FY13 exp no cip/far/debt/proj	2,000		18,000		0		0	
FY14 exp no cip/far/debt/proj	2,000		18,000		0		0	
diff FY14-FY13 no cip/far/debt/proj	0	0.00%	0	0.00%	0		0	
FY13 cip/far/debt/proj	88,075		1,054,040		0		261,268	
FY14 cip/far/debt/proj	110,797		1,125,493		0		203,489	
diff FY14-FY13 cip/far/debt/proj	22,722	25.80%	71,453	6.78%	0	#DIV/0!	(57,779)	-22.11%
total diff FY14-FY13	22,722	25.23%	71,453	6.67%	0	#DIV/0!	(57,779)	-22.11%

**Fund Balances Projected with Budget Figures**

	Beginning Fund Bal as of April 30, 2013	Est 12/12's Revenues FY1213	Est 12/12's Expenses FY1213	Projected Fund Balance April 30, 2013	Budgeted Revenues FY1314	Proposed Project Rev FY14	Budgeted Expenses FY1314	Proposed Project Exp FY14	No Projects Fund Balance April 30, 2014	With Projects Fund Balance April 30, 2014	No Projects Net Change FY14 from Proj FY13	With Projects Net Change FY14 from Proj FY13
FUND 100 - GEN FUND	(899,958)	3,098,812	2,196,410	2,444	3,213,173		2,626,475	299,000	888,142	589,142	885,698	\$ 586,698
FUND 110 - R CEM TRUST	321,600	5,771	0	327,371	5,775		0		333,146	333,146	5,775	\$ 5,775
FUND 200 - LIGHT FUND	12,929,272	7,552,875	7,097,231	13,384,916	7,735,827		7,357,795	200,000	13,962,948	13,762,948	578,032	\$ 378,032
FUND 250 - W&S FUND	13,329,864	3,304,676	2,893,105	13,741,434	3,400,852		3,760,315	585,000	13,966,972	13,381,972	225,538	\$ (359,462)
FUND 300 - AMB FUND	(583,151)	613,378	565,576	(535,349)	668,629		589,595		(456,315)	(456,315)	79,034	\$ 79,034
FUND 330 - P&R (park/city/leu/pool)	(365,538)	655,021	570,710	(281,227)	358,240		309,395	35,000	(197,382)	(232,382)	83,845	\$ 48,845
FUND 360 - FIRE DEPT FUND	(356,154)	131,415	83,615	(308,354)	137,770		83,145		(253,729)	(253,729)	54,625	\$ 54,625
FUND 400 - IMRF FUND	163,034	448,059	401,993	209,099	400,995		422,095		188,000	188,000	(21,100)	\$ (21,100)
FUND 450 - POLICE PENSION FUND	3,098,530	353,073	4,089	3,447,514	397,566		25,000		3,820,080	3,820,080	372,566	\$ 372,566
FUND 500 - MFT FUND	217,346	198,857	226,875	189,328	180,840		178,000	35,000	227,168	192,168	37,840	\$ 2,840
FUND 540 - TIF1 FUND	(815,940)	149,727	77,593	(743,806)	152,710		112,797		(703,893)	(703,893)	39,913	\$ 39,913
FUND 560 - TIF28 FUND	1,075,958	651,497	882,618	844,836	668,385		1,143,493	880,000	1,249,728	369,728	404,892	\$ (475,108)
FUND 580 - R 2008 GO BOND FUND	521,758	5,705	0	527,463	0		0		527,463	527,463	0	\$ -
FUND 590 - SSA/BUSINESS DISTRICT	(23,891)	2,200	14,050	(35,741)	25,000		400,000	375,000	(410,741)	(410,741)	(375,000)	\$ (375,000)
FUND 600 - R DEBT SVC FUND	94,312	268,324	261,145	101,491	200,907		203,489		98,909	98,909	(2,582)	\$ (2,582)
	28,707,042	17,439,388	15,275,011	30,871,419	17,546,670	0	17,211,593	2,409,000	33,240,496	31,206,496	2,369,077	\$ 335,077

# **EXPENSE DETAIL LEVEL**

**City of Mascoutah**

**Fiscal Year Budget 14**

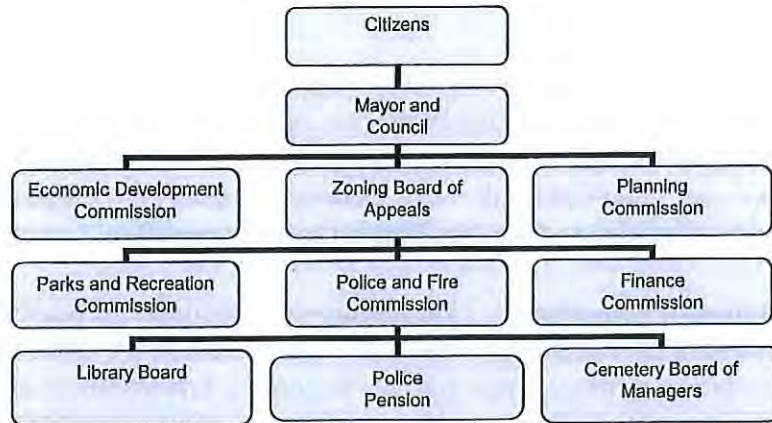
# **LEGISLATIVE BRANCH**

**City of Mascoutah**

**Fiscal Year Budget 14**

# *Legislative Branch*

## *Fiscal Year '14*



### **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.

### **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 1<sup>st</sup> and 3<sup>rd</sup> 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 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 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 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 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 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 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 meets on a monthly basis to govern the operations of the public library and library services.
- **Parks and Recreation Commission:** This commission 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 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.

# **ADMINISTRATIVE DEPARTMENT**

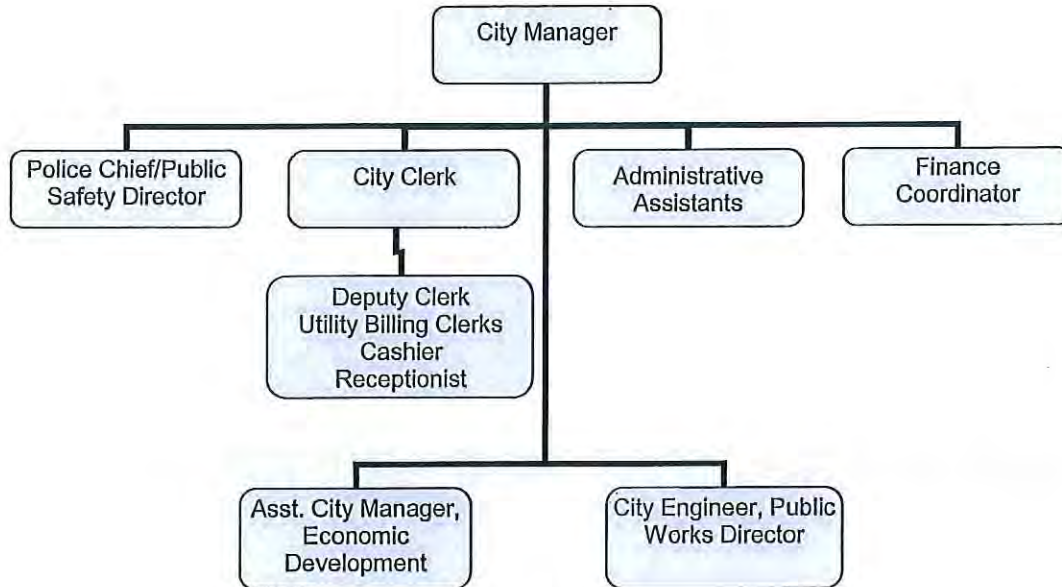
**City of Mascoutah**

**Fiscal Year Budget 14**



# *Administrative Department*

## *Fiscal Year '14*



### **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 monitors and balances accounting, and provides reporting 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 reports, and assists with formulating the City's Tax Levy. Additionally, the Finance Coordinator oversees the computer software system.

The Administrative Assistants supervise 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. Additionally, this position oversees the pool management in the summer.

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. Additionally, this position assists with pool management in the summer.

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 serves as the Public Works Director. The Public Works Director supervises Electric, Water/Sewer, Streets, Maintenance, and Cemetery laborers. The City Engineer is responsible for overseeing the building inspector and the active inspections of all new public improvements within new developments. 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.

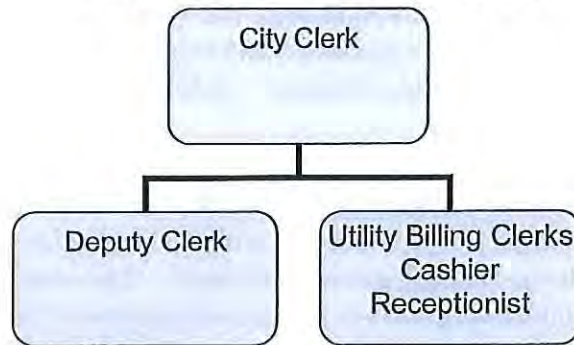
The Asstistant City Manager/Economic Development Coordinator is responsible for developing and implementing a City-wide (comprehensive) economic development plan. This position is responsible to the City Manager and also acts as staff liaison to the Economic Development Commission. This employee works with the Engineer on projects for the City as well as corresponds to any incoming development prospects. Additionally, this employee serves as a project manager overseeing the City's projects' progressions and expenses.

The Utility Billing Department is supervised by the City Clerk. This 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.

# City Clerk

## *Fiscal Year '14*



### **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 supervises the Utility Billing Department and 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.



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

		Budget 13	Jan-13 YTD Actual 13	Calculated 12/12's shaded is manual entry	Proposed Budget14	
<b>5000 WAGES/SALARIES</b>						
100-50101-	5001 regular salaries	193,500	138,767	189,891	175,000	FY14 - using 2% incr & split Asst CM position
100-50101-	5010 overtime	1,400	1,174	1,606	1,650	
100-50101-	5020 temp/part-time	4,500	3,005	4,113	4,575	
100-50101-	5040 council stipends	42,300	31,716	42,288	42,300	all pd as ord states
100-50101-	5050 incentive pay - deferred compe	15,000	0	15,000	15,000	CM administer merit incr
	<b>TOTAL WAGES/SALARIES</b>	<b>256,700</b>	<b>174,662</b>	<b>252,898</b>	<b>238,525</b>	
<b>5100 EMPLOYEE BENEFITS</b>						
100-50101-	5101 social security	18,300	12,665	17,331	17,000	
100-50101-	5200 health insurance	45,500	38,247	42,000	42,000	relates to splits and ins plan changes
						annual payment but included in overhead calculation back to general fund from other funds, FY14 used 5% incr
100-50101-	5300 worker's compensation	227,845	226,330	226,330	237,650	
100-50101-	5350 unemployment insurance	0	0	0	0	
100-50101-	5400 imrf	25,600	18,578	25,423	25,150	
100-50101-	5500 retirement health benefits	0	0	0	0	
100-50101-	5650 police pension	0	0	0	0	
100-50101-	5700 fd death benefits	0	0	0	0	
100-50101-	5800 phys/cdl/drug test/shots	300	120	160	300	
	<b>TOTAL EMPLOYEE BENEFITS</b>	<b>317,545</b>	<b>295,940</b>	<b>311,243</b>	<b>322,100</b>	
	<b>TOTAL PERSONNEL EXPENSES</b>	<b>574,245</b>	<b>470,602</b>	<b>564,141</b>	<b>560,625</b>	-2.37%
<b>6000 GENERAL EXPENSES</b>						
100-50101-	6001 office supplies	38,500	30,708	38,500	42,000	stamps increased .01 and more houses (at least 60 for 12 mo)...incl postage for all mo bills approx \$2800/mo more houses
100-50101-	6020 dues & memberships	3,200	3,237	4,316	4,000	add 425 for Ron fy13 and FY14 so not budgeted in planning anymore
100-50101-	6040 training,conf,educ reimb	10,000	9,257	9,800	5,000	implementing building permits module and clarity version upgrade, civic symposium if possible
100-50101-	6060 cm expenses	2,500	1,661	2,214	2,500	
100-50101-	6061 mayor expenses	4,800	3,420	4,559	4,800	
100-50101-	6062 council expenses	4,500	2,525	3,366	4,000	
100-50101-	6065 economic dev/planning exp	0	0	0	0	
100-50101-	6066 plan & dev - tif III	0	0	0	0	
100-50101-	6070 rental - uniforms	0	0	0	0	
100-50101-	6075 rents & leases	20,000	18,230	20,000	20,000	cts \$6000, watts \$6000, ikon \$5500, qtrly images & ecopy \$2500
100-50101-	6080 sundry - misc exp	7,000	3,125	4,167	5,000	include audit write off as audit specifies
100-50101-	6085 community relations	2,500	2,493	2,493	3,000	
100-50101-	6090 general insurance	211,965	229,778	229,778	236,670	annual payments incl in overhead calc, (IML, RW Troxell, Fopppe) use ratio
	<b>TOTAL GENERAL EXPENSES</b>	<b>304,965</b>	<b>304,433</b>	<b>319,193</b>	<b>326,970</b>	7.22%

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

		Budget 13	Jan-13 YTD Actual 13	Calculated 12/12's shaded is manual entry	Proposed Budget14	
<b>6200 MONITORING &amp; PERMITS</b>						
100-50101-	6210 permits	0	0	0	0	
100-50101-	6230 lab equipment/samples exp	0	0	0	0	
100-50101-	6260 clean up/disposal	0	0	0	0	
<b>TOTAL MONITORING &amp; PERMITS EXPENSES</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>6300 UTILITIES</b>						
100-50101-	6301 telephone	4,800	2,998	3,998	4,500	long dist, cell, local, all, now comm ctr, dropped cem land line, other changes
100-50101-	6310 ameren	0		0	0	
100-50101-	6320 water/sewer	0	0	0	0	
100-50101-	6330 electric	0	0	0	0	
100-50101-	6335 hist soc util/cem chap util	6,000	4,535	6,046	6,000	have not used hist society cap of \$6k
100-50101-	6336 senior center util & other	9,000	6,581	8,775	9,000	
100-50101-	6340 electric street lights	0	0	0	0	
100-50101-	6350 misc - julie locates	0	0	0	0	
100-50101-	6360 pager rental	0	0	0	0	
100-50101-	6380 ub convenience fee	0	0	0	0	
<b>TOTAL UTILITIES EXPENSES</b>		<b>19,800</b>	<b>14,114</b>	<b>18,819</b>	<b>19,500</b>	-1.52%
<b>6500 MAINTENANCE &amp; REPAIR</b>						
100-50101-	6510 M&R - equipment	350	8,259	8,500	3,000	siren repairs, misc
100-50101-	6515 M&R - office equipment	0	0	0	0	
100-50101-	6520 M&R - building/facilities	10,000	2,149	10,000	50,000	tuck pointing
100-50101-	6530 M&R - vehicles/equipment	0	599	798	500	buick repairs
100-50101-	6540 M&R - grounds/street row	0	0	0	0	
100-50101-	6550 M&R - transmission/collection	0	0	0	0	
100-50101-	6555 M&R - streets/sidewalks	0	0	0	0	
100-50101-	6560 M&R - special projects	0	0	0	125,000	125k generater (1/5 of \$125 shared with \$100k in overhead from other funds)
100-50101-	6565 M&R - sidewalk program	0	0	0	0	
100-50101-	6570 M&R - MFT	0	0	0	0	
<b>TOTAL MAINT &amp; REPAIR EXPENSES</b>		<b>10,350</b>	<b>11,007</b>	<b>19,298</b>	<b>178,500</b>	1624.64%
<b>6700 SUPPLIES &amp; EQUIPMENT</b>						
100-50101-	6710 general supplies	0	0	0	0	
100-50101-	6720 chemicals	0	0	0	0	
100-50101-	6730 inventory supplies	0	0	0	0	
100-50101-	6740 tools/small parts	0	0	0	0	
100-50101-	6741 sec a/r supplies (negative ok)	0	0	0	0	
100-50101-	6750 production - fuel/diesel	0	0	0	0	
100-50101-	6760 gas, diesel, & oil	0	0	0	0	
100-50101-	6770 non-vehicle oil & lubricants	0	0	0	0	
<b>TOTAL SUPPLIES &amp; EQUIP EXPENSES</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

		Budget 13	Jan-13 YTD Actual 13	Calculated 12/12's shaded is manual entry	Proposed Budget14	
	<u>7000 PROFESSIONAL SERVICES</u>					
100-50101-	7001 legal	30,000	13,567	18,089	20,000	plus contract negotiations
100-50101-	7100 accounting-audit	17,000	17,300	17,300	19,500	audit, gasb, othr summary ss
						fy14 - incr \$12k for switching IT company support to CIT and no need for \$600 mcafee so delete: prior notes: incl in overhead, global software \$4725, it supp \$14600, mcafee annual supp \$600, misc comp \$1200
100-50101-	7200 computers - rejis	24,775	15,675	20,900	41,000	
100-50101-	7300 other - twm/bhmg/etc	0	0	0	2,500	maps - general (not planning charge in future)
100-50101-	7310 other - tac	0	0	0	0	
100-50101-	7400 other	0	0	0	0	
						increase for software maint, post mach \$555+\$840, cintas \$360, pitney bowes maint agrmt, feeder, rental \$2500, bnd \$160, safe dep \$35, civic \$17500, mun cope \$3000, avenet \$650, US Postal annual fee \$200, info hold \$600, caselle 9000
100-50101-	7500 contractual services	50,500	53,791	55,000	35,500	
	<u>TOTAL PROFESSIONAL SERVICES</u>	<u>122,275</u>	<u>100,333</u>	<u>111,289</u>	<u>118,500</u>	-3.09%
	<u>7900 WHOLESALE/RETAIL</u>					
100-50101-	7901 imea power purchase	0	0	0	0	
100-50101-	7910 water - purchase	0	0	0	0	
100-50101-	7920 garbage	0	0	0	0	
100-50101-	7930 municipal utility tax	0	0	0	0	
100-50101-	7940 purchase/reimburse	0	0	0	0	
100-50101-	7950 fund raiser	0	0	0	0	
	<u>TOTAL WHOLESALE/RETAIL</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
	<u>8000 OTHER EXPENSES</u>					
100-50101-	8030 general overhead contr	(1,035,350)	(1,035,350)	(1,035,350)	(1,397,015)	incr as calc with auditor, from various funds back to gf
100-50101-	8010 developer exp (in/out)			0		
	<u>TOTAL OTHER EXPENSES</u>	<u>(1,035,350)</u>	<u>(1,035,350)</u>	<u>(1,035,350)</u>	<u>(1,397,015)</u>	
	<u>TOTAL OPERATING EXPENSES</u>	<u>(3,715)</u>	<u>(134,862)</u>	<u>(2,609)</u>	<u>(192,920)</u>	5093.01%

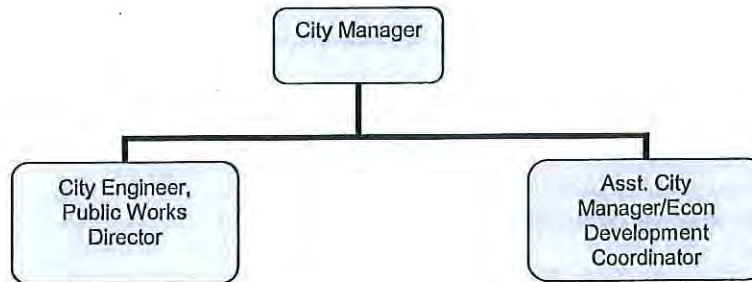
CITY OF MASCOUTAH  
EXPENSES BY DEPARTMENT BY CATEGORY DETAIL  
ADMINISTRATION - GENERAL FUND

		Budget 13	Jan-13 YTD Actual 13	Calculated 12/12's shaded is manual entry	Proposed Budget14	
<u>8200 CAPITAL IMPROVEMENTS</u>						
100-50101-		0	0	0	0	
100-50101-				0		
100-50101-				0		
100-50101-				0		
100-50101-				0		
TOTAL CIP EXPENSES		0	0	0	0	#DIV/0!
<u>8500 FIXED ASSET REPLACEMENT</u>						
100-50101-				0		
100-50101-	server/computer	5,000	917	5,000	5,000	need new email server and rotate 2 or 3 computers regularly
100-50101-	christmas lights replace			0	30,000	
100-50101-				0		
100-50101-				0		
TOTAL FAR EXPENSES		5,000	917	5,000	35,000	600.00%
<u>PROJECTS</u>						
				0		
				0		
	fiber optic project		5,570	0		reimbursed fiber money
				0		
				0		
TOTAL PROJECT EXPENSES		0	5,570	0	0	
<u>9000 DEBT PAYMENTS</u>						
	citizens installment loan					
	for 2004(old 2001A) 70% - levy					called 2004 (old 2001A) bond and paid off with installment loan from Citizens in fy13 - budget 16830x2 for payments until 2017
100-50101-	9001 \$	24,200	28,619	28,619	33,660	
100-50101-	bond fees	1,050	735	735	0	
						levied for full amout due so out of debt svc fund or transfer from debt svc fund and pay out of gf, either way net zero for gf \$73867.50
100-50101-	GO 2008 County Rd portion	0		0	0	
TOTAL DEBT EXPENSES		25,250	29,354	29,354	33,660	33.31%
TOTAL NON-OPERATING EXPENSES		30,250	35,841	34,354	68,660	126.98%
TOTAL ALL EXPENSES		26,535	(99,021)	31,745	(124,260)	-568.29%



# *Planning & Development Department*

## *Fiscal Year '14*



### **Summary of Basic Functions**

The Planning and Development Department reviews all zoning, land use and land development proposals and enforces regulations related to planning and development within the City limits. The Department is responsible for all economic development activities of the City.

The Department includes one employee, the Assistant City Manager/Economic Development (ED) Coordinator. This employee manages the daily operations of the Department and reports directly to the City Manager. This employee oversees high-quality planning and development for the City by assisting the City Manager in the development and implementation of current planning and economic development programs and projects including review of development applications and plans. The Assistant City Manager/ED Coordinator represents the Department at meetings of the City Council, Planning Commission, Zoning Board of Appeals, Economic Development Commission and various sub-committees.

This person helps coordinate staff and consultant reviews, prepare meeting packets, schedule public hearings, and provides staff support to the Plan Commission, Zoning Board of Appeals, and Economic Development Commission.

Additionally, the Assistant City Manager/ED Coordinator assists with project management and all other tasks as assigned by City Manager.

**CITY OF MASCOUTAH**  
**EXPENSES BY DEPARTMENT BY CATEGORY DETAIL**  
**PLANNING & DEVELOPMENT EXPENSES - GENERAL FUND**

		Budget 13	Jan-13 YTD Actual 13	Calculated 12/12's shaded is manual entry	Proposed Budget14
	<u>5000 WAGES/SALARIES</u>				
100-50102-	5001 regular salaries	0	0	0	0
100-50102-	5010 overtime	0	0	0	0
100-50102-	5020 temp/part-time	0	0	0	0
100-50102-	5040 council stipends	0	0	0	0
100-50102-	5050 incentive pay - deferred compe	0	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>				
100-50102-	5101 social security	0	0	0	0
100-50102-	5200 health insurance	0	0	0	0
100-50102-	5300 worker's compensation	0	0	0	0
100-50102-	5350 unemployment insurance	0	0	0	0
100-50102-	5400 imrf	0	0	0	0
100-50102-	5500 retirement health benefits	0	0	0	0
100-50102-	5650 police pension	0	0	0	0
100-50102-	5700 fd death benefits	0	0	0	0
100-50102-	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>
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6000 GENERAL EXPENSES

100-50102-	6001 office supplies	1,000	799	900	1,000	new office camera fy12 & fy13 synchronist rcm software module for sales leads
100-50102-	6020 dues & memberships	800	795	800	800	eliminate some and add IL dev councils, incl eng dues
100-50102-	6040 training,conf,educ reimb	1,100	1,224	1,386	1,500	add one iecd course, trade shows, apa state conf, fiscal impact analysis course
100-50102-	6060 cm expenses	0	0	0	0	
100-50102-	6061 mayor expenses	0	0	0	0	
100-50102-	6062 council expenses	0	0	0	0	
100-50102-	6065 economic dev/planning exp	20,000	2,914	12,000	20,000	add for econ dev strategic planning
100-50102-	6066 plan & dev - tif III	0	0	0	0	
100-50102-	6070 rental - uniforms	0	0	0	0	
100-50102-	6075 rents & leases	0	0	0	0	
100-50102-	6080 sundry - misc exp	0	0	0	0	
100-50102-	6085 community relations	7,500	8,257	8,257	7,500	exps adv & promos 2500, gen advert idot/downtown 2000, downtown signage 3500 icsc joint mktg 800, colns 1000
100-50102-	6090 general insurance	0	0	0	0	
	<u>TOTAL GENERAL EXPENSES</u>	<u>30,400</u>	<u>13,989</u>	<u>23,343</u>	<u>30,800</u>	1.32%

	<u>6200 MONITORING &amp; PERMITS</u>				
100-50102-	6210 permits	0	0	0	0
100-50102-	6230 lab equipment/samples exp	0	0	0	0
100-50102-	6260 clean up/disposal	0	0	0	0
	<u>TOTAL MONITORING &amp; PERMITS EXPENSES</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

	<u>6300 UTILITIES</u>				
100-50102-	6301 telephone	0	0	0	0

**CITY OF MASCOUTAH**  
**EXPENSES BY DEPARTMENT BY CATEGORY DETAIL**  
**PLANNING & DEVELOPMENT EXPENSES - GENERAL FUND**

		Jan-13		Calculated	Proposed
		Budget 13	Actual 13	12/12's shaded is manual entry	
			YTD		Budget14
<b>8000 OTHER EXPENSES</b>					
100-50102-	8030 general overhead contr	0	0	0	0
100-50102-	8010 developer exp (in/out)	0	0	0	0
<b>TOTAL OTHER EXPENSES</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<hr/>					
<b>TOTAL OPERATING EXPENSES</b>		<b>32,400</b>	<b>16,655</b>	<b>26,509</b>	<b>31,300</b> -3.40%
<hr/>					
<b>8200 CAPITAL IMPROVEMENTS</b>					
100-50102-				0	
100-50102-				0	
100-50102-				0	
100-50102-				0	
100-50102-				0	
<b>TOTAL CIP EXPENSES</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<hr/>					
<b>8500 FIXED ASSET REPLACEMENT</b>					
100-50102-				0	
100-50102-				0	
100-50102-				0	
100-50102-				0	
100-50102-				0	
<b>TOTAL FAR EXPENSES</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<hr/>					
<b>PROJECTS</b>					
				0	
				0	
				0	
				0	
				0	
<b>TOTAL PROJECT EXPENSES</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<hr/>					
<b>9000 DEBT PAYMENTS</b>					
100-50102-		0		0	0
100-50102-		0		0	0
100-50102-		0		0	0
<b>TOTAL DEBT EXPENSES</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<hr/>					
<b>TOTAL NON-OPERATING EXPENSES</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<hr/>					
<b>TOTAL ALL EXPENSES</b>		<b>32,400</b>	<b>16,655</b>	<b>26,509</b>	<b>31,300</b> -3.40%

## CITY OF MASCOUTAH

## EXPENSES BY DEPARTMENT BY CATEGORY DETAIL

## PLANNING &amp; DEVELOPMENT EXPENSES - GENERAL FUND

		Jan-13 YTD	Calculated 12/12's shaded is manual entry	Proposed Budget14
	Budget 13	Actual 13		
100-50101- 6310 ameren	0		0	0
100-50102- 6320 water/sewer	0	0	0	0
100-50102- 6330 electric	0	0	0	0
100-50102- 6335 hist soc util/cem chap util	0	0	0	0
100-50102- 6336 senior center util & other	0	0	0	0
100-50102- 6340 electric street lights	0	0	0	0
100-50102- 6350 misc - julie locates	0	0	0	0
100-50102- 6360 pager rental	0	0	0	0
100-50102- 6380 ub convenience fee	0	0	0	0
<b>TOTAL UTILITIES EXPENSES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**6500 MAINTENANCE & REPAIR**

100-50102- 6510 M&R - equipment	0	0	0	0
100-50102- 6515 M&R - office equipment	0	0	0	0
100-50102- 6520 M&R - building/facilities	0	0	0	0
100-50102- 6530 M&R - vehicles/equipment	0	0	0	0
100-50102- 6540 M&R - grounds/street row	0	0	0	0
100-50102- 6550 M&R - transmission/collection	0	0	0	0
100-50102- 6555 M&R - streets/sidewalks	0	0	0	0
100-50102- 6560 M&R - special projects	0	0	0	0
100-50102- 6565 M&R - sidewalk program	0	0	0	0
100-50102- 6570 M&R - MFT	0	0	0	0
<b>TOTAL MAINT &amp; REPAIR EXPENSES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**6700 SUPPLIES & EQUIPMENT**

100-50102- 6710 general supplies	0	0	0	0
100-50102- 6720 chemicals	0	0	0	0
100-50102- 6730 inventory supplies	0	0	0	0
100-50102- 6740 tools/small parts	0	0	0	0
100-50102- 6741 sec a/r supplies (negative ok)	0	0	0	0
100-50102- 6750 production - fuel/diesel	0	0	0	0
100-50102- 6760 gas, diesel, & oil	0	0	0	0
100-50102- 6770 non-vehicle oil & lubricants	0	0	0	0
<b>TOTAL SUPPLIES &amp; EQUIP EXPENSES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**7000 PROFESSIONAL SERVICES**

100-50102- 7001 legal	0	0	0	0
100-50102- 7100 accounting-audit	0	0	0	0
100-50102- 7200 computers	0	0	0	0
100-50102- 7300 other - twm/bhmg/etc	1,000	2,666	2,666	0
100-50102- 7310 other - tac	0	0	0	0
100-50102- 7400 other	0	0	0	0
100-50102- 7500 contractual services	1,000	0	500	500
<b>TOTAL PROFESSIONAL SERVICES</b>	<b>2,000</b>	<b>2,666</b>	<b>3,166</b>	<b>500</b>

FY14 - charge maps to admin or water, applicable

-75.00%

**7900 WHOLESALE/RETAIL**

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

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# **PUBLIC SAFETY DEPARTMENT**

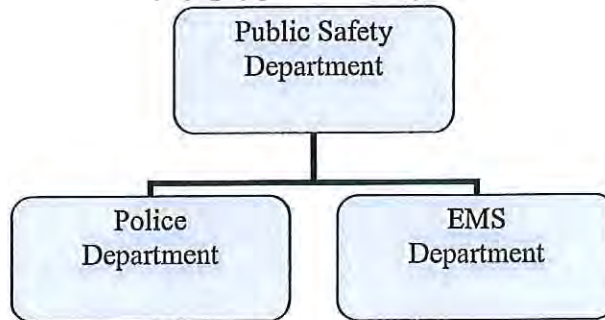
**City of Mascoutah**

**Fiscal Year Budget 14**



# Public Safety Department

## Fiscal Year'14



### SUMMARY OF BASIC FUNCTIONS OF POLICE AND EMS

The City's Department of Public Safety is divided into two departments, the Police Department and Emergency Medical Services (EMS) Department; they provide services to the residents and visitor to Mascoutah twenty-four hours a day, seven days a week.

Both Departments are under the primary control of the Director of Public Safety, who is also appointed as the Chief of Police, who acts as the department head of both units. The Director reports directly to the City Manager.

The Mascoutah Police Department is committed to maintaining the safety and security of the residents and visitors to the City. The police enforce the traffic laws including DUI, speeding and other traffic violations, as well all criminal ordinances and state and federal statutes within the City of Mascoutah.

This accomplished with 12 full-time sworn officers and one civilian administrative employee.

The police cannot do their jobs without community support. By building and maintaining community contacts and relationships with businesses and citizens, we can depend on the citizens of Mascoutah to assist us and continue to make Mascoutah a wonderful and safe place to live and raise a family.

The police department has an officer liaison with the School District and a DARE program. The department also participates with the Sheriff's drug tactical unit, when staffing allows.

The members of Mascoutah EMS are dedicated to providing quality emergency care to the residents of Mascoutah and the surrounding area of the Mascoutah Rural Fire District. EMS is staffed 24 hours a day seven days a week, by well trained paramedic personnel.

The EMS division is staffed with 5 full-time paramedics and part-time paramedic personnel.

Members provide free blood pressure checks at the station and senior center.

EMS personnel will also check a child's safety seat to make sure it is properly installed.

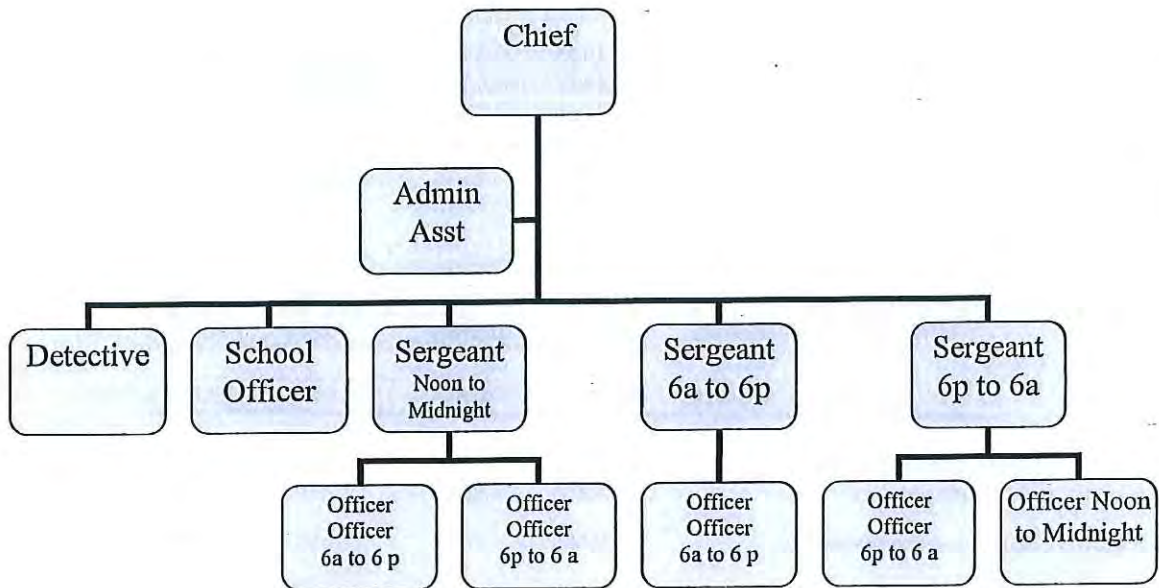
# **POLICE DEPARTMENT EXPENSES**

**City of Mascoutah**

**Fiscal Year Budget 14**



# Public Safety Department Police Department Structure Fiscal Year '14



## CITY OF MASCOUTAH

## EXPENSES BY DEPARTMENT BY CATEGORY DETAIL

## PUBLIC SAFETY POLICE EXPENSES - GENERAL FUND

		Budget 13	Jan-13 YTD Actual 13	Calculated 12/12's shaded is manual entry	Proposed Budget14	
<u>5000 WAGES/SALARIES</u>						
100-50201-	5001 regular salaries	930,500	733,148	930,000	967,700	as per contract + ratio figure for sick time sold and over maximum comp hours paid
100-50201-	5010 overtime	44,700	23,594	32,287	40,000	
100-50201-	5020 temp/part-time	3,600	3,050	3,500	3,600	1/2 billed to school, in revenues labor gf
100-50201-	5040 council stipends	0	0	0	0	
100-50201-	5050 incentive pay - deferred compe	0	0	0	0	
	<b>TOTAL WAGES/SALARIES</b>	<b>978,800</b>	<b>759,792</b>	<b>965,787</b>	<b>1,011,300</b>	
<u>5100 EMPLOYEE BENEFITS</u>						
100-50201-	5101 social security	77,100	56,348	77,107	78,300	
100-50201-	5200 health insurance	163,500	150,735	162,500	163,500	per empl plans
100-50201-	5300 worker's compensation	0	0	0	0	
100-50201-	5350 unemployment insurance	0	0	0	0	
100-50201-	5400 imrf	5,100	3,655	5,001	5,575	
100-50201-	5500 retirement health benefits	0	0	0	0	
100-50201-	5650 police pension	0	0	0	0	
100-50201-	5700 fd death benefits	0	0	0	0	
100-50201-	5800 phys/cdl/drug test/shots	600	160	300	300	
	<b>TOTAL EMPLOYEE BENEFITS</b>	<b>246,300</b>	<b>210,898</b>	<b>244,908</b>	<b>247,675</b>	
	<b>TOTAL PERSONNEL EXPENSES</b>	<b>1,225,100</b>	<b>970,690</b>	<b>1,210,695</b>	<b>1,258,975</b>	2.77%
<u>6000 GENERAL EXPENSES</u>						
100-50201-	6001 office supplies	3,800	2,094	2,792	3,800	
100-50201-	6020 dues & memberships	2,000	785	1,047	2,000	dropped a \$500 investigative membership this yr. FY14 decrease but need to incr FY15 for sgt tests, pol testing spring 2012 + \$1500
100-50201-	6040 training,conf,educ reimb	3,500	385	3,500	1,000	
100-50201-	6060 cm expenses	0	0	0	0	
100-50201-	6061 mayor expenses	0	0	0	0	
100-50201-	6062 council expenses	0	0	0	0	
100-50201-	6065 economic dev/planning exp	0	0	0	0	
100-50201-	6066 plan & dev - tif III	0	0	0	0	
100-50201-	6070 rental - uniforms	0	0	0	0	
100-50201-	6075 rents & leases	0	0	0	0	
100-50201-	6080 sundry - misc exp	0	0	0	0	
100-50201-	6085 community relations	500	304	500	500	parade, water, etc.
100-50201-	6090 general insurance	0	0	0	0	
	<b>TOTAL GENERAL EXPENSES</b>	<b>9,800</b>	<b>3,568</b>	<b>7,839</b>	<b>7,300</b>	-25.51%

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

		Budget 13	Jan-13 YTD Actual 13	Calculated 12/12's shaded is manual entry	Proposed Budget14	
<b>6200 MONITORING &amp; PERMITS</b>						
100-50201-	6210 permits	0	0	0	0	
100-50201-	6230 lab equipment/samples exp	0	0	0	0	
100-50201-	6260 clean up/disposal	250	0	250	250	
<b>TOTAL MONITORING &amp; PERMITS EXPENSES</b>		<b>250</b>	<b>0</b>	<b>250</b>	<b>250</b>	
<b>6300 UTILITIES</b>						
100-50201-	6301 telephone	5,400	4,342	5,789	5,000	
100-50101-	6310 ameren	0		0	0	
100-50201-	6320 water/sewer			0		
100-50201-	6330 electric			0		
100-50201-	6335 hist soc util/cem chap util			0		
100-50201-	6336 senior center util & other			0		
100-50201-	6340 electric street lights			0		
100-50201-	6350 misc - julie locates			0		
100-50201-	6360 pager rental			0		
100-50201-	6380 ub convenience fee			0		
<b>TOTAL UTILITIES EXPENSES</b>		<b>5,400</b>	<b>4,342</b>	<b>5,789</b>	<b>5,000</b>	-7.41%
<b>6500 MAINTENANCE &amp; REPAIR</b>						
100-50201-	6510 M&R - equipment	2,000	596	794	1,500	
100-50201-	6515 M&R - office equipment	750	263	700	750	
100-50201-	6520 M&R - building/facilities	0	0	0	0	
100-50201-	6530 M&R - vehicles/equipment	13,000	8,725	11,634	12,000	decrease if get new
100-50201-	6540 M&R - grounds/street row	0	0	0	0	
100-50201-	6550 M&R - transmission/collection	0	0	0	0	
100-50201-	6555 M&R - streets/sidewalks	0	0	0	0	
100-50201-	6560 M&R - special projects	0	0	0	0	
100-50201-	6565 M&R - sidewalk program	0	0	0	0	
100-50201-	6570 M&R - MFT	0	0	0	0	
<b>TOTAL MAINT &amp; REPAIR EXPENSES</b>		<b>15,750</b>	<b>9,584</b>	<b>13,128</b>	<b>14,250</b>	-9.52%
<b>6700 SUPPLIES &amp; EQUIPMENT</b>						
100-50201-	6710 general supplies/pol uniforms	6,000	2,951	6,000	6,000	increase for ammunition costs
100-50201-	6720 chemicals	0	0	0	0	
100-50201-	6730 inventory supplies	300	77	300	200	
100-50201-	6740 tools/small parts	0	0	0	0	
100-50201-	6741 sec a/r supplies (negative ok)	0	0	0	0	
100-50201-	6750 production - fuel/diesel	0	0	0	0	
100-50201-	6760 gas, diesel, & oil	41,500	36,104	48,139	42,000	
100-50201-	6770 non-vehicle oil & lubricants	0	0	0	0	
<b>TOTAL SUPPLIES &amp; EQUIP EXPENSES</b>		<b>47,800</b>	<b>39,132</b>	<b>54,439</b>	<b>48,200</b>	0.84%
<b>7000 PROFESSIONAL SERVICES</b>						
100-50201-	7001 legal	5,500	3,566	4,755	5,000	contract neg, court fees
100-50201-	7100 accounting-audit	0	0	0	0	
100-50201-	7200 computers	0	0	0	0	
100-50201-	7300 other - twm/bhmg/etc	0	0	0	0	
100-50201-	7310 other - tac	0	0	0	0	
100-50201-	7400 other	0	0	0	0	
100-50201-	7500 contractual services	58,800	52,182	58,700	59,500	FY13 dispatch =53000 + watts 2550+cintas 315+commnt revolw 2300+stericycle 600+ camera 1030
<b>TOTAL PROFESSIONAL SERVICES</b>		<b>64,300</b>	<b>55,748</b>	<b>63,455</b>	<b>64,500</b>	0.31%
<b>7900 WHOLESALE/RETAIL</b>						

## CITY OF MASCOUTAH

## EXPENSES BY DEPARTMENT BY CATEGORY DETAIL

## PUBLIC SAFETY POLICE EXPENSES - GENERAL FUND

				Calculated	
		Jan-13		12/12's	
		YTD		shaded is	Proposed
		Budget 13	Actual 13	manual entry	Budget14
100-50201-	7901 imea power purchase	0	0	0	0
100-50201-	7910 water - purchase	0	0	0	0
100-50201-	7920 garbage	0	0	0	0
100-50201-	7930 municipal utility tax	0	0	0	0
100-50201-	7940 purchase/reimburse	0	0	0	0
100-50201-	7950 fund raiser	0	0	0	0
TOTAL WHOLESALE/RETAIL		0	0	0	0
8000 OTHER EXPENSES					
100-50201-	8030 general overhead contr	0	0	0	0
100-50201-	8010 developer exp (in/out)	0	0	0	0
TOTAL OTHER EXPENSES		0	0	0	0
TOTAL OPERATING EXPENSES		1,368,400	1,083,064	1,355,595	1,398,475 2.20%

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

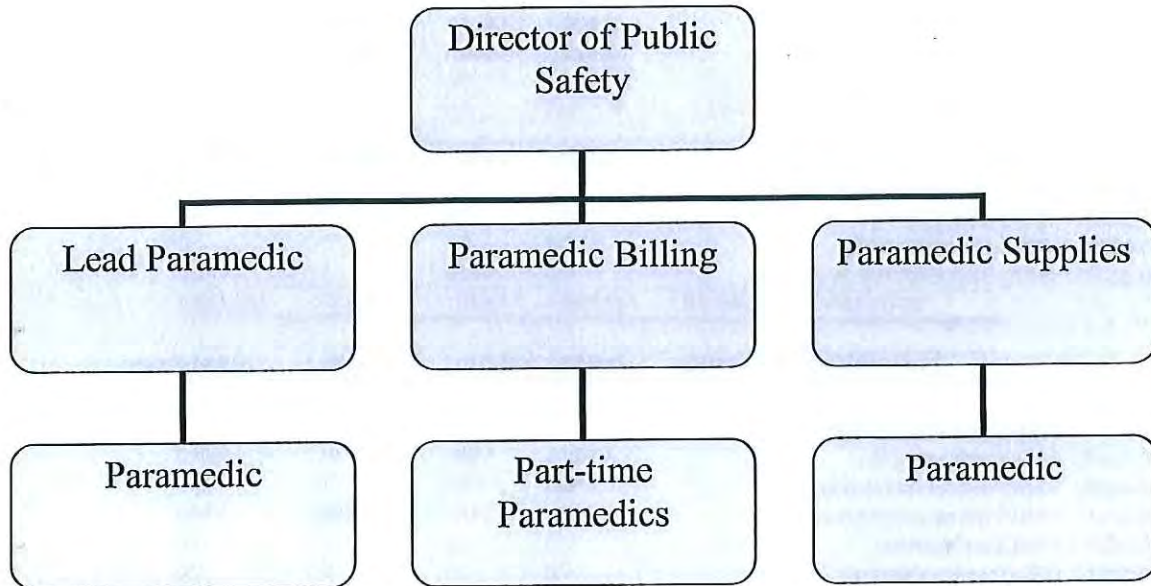
		Budget 13	Jan-13 YTD Actual 13	Calculated 12/12's shaded is manual entry	Proposed Budget14	
<u>8200 CAPITAL IMPROVEMENTS</u>						
100-50201-	8204 seized funds only police	0	0	0	0	funds recvd for police per law to spend on vehicles or otherwise from drug case arrests needed for pmts, no new lease to own
100-50201-	8205 car pmts & replacements	25,000	29,655	29,655	21,500	needed for pmts, no new lease to own using this to pay a vehicle off, put off video in fy14
100-50201-	8201 in-car video	0	0	0	0	
100-50201-		0		0	0	
100-50201-		0		0	0	
TOTAL CIP EXPENSES		25,000	29,655	29,655	21,500	
<u>8500 FIXED ASSET REPLACEMENT</u>						
100-50201-	radar 2k & taser 1200.00	0	0	0	0	
100-50201-	bullet proof vests	2,000	621	1,400	2,000	1/2 reimb on grant \$2k need update lights etc an squads
100-50201-	new car equip	2,000	0	2,000	2,000	
100-50201-		0	0	0	0	
100-50201-				0		
TOTAL FAR EXPENSES		4,000	621	3,400	4,000	0.00%
<u>PROJECTS</u>						
				0		
				0		
				0		
				0		
				0		
				0		
TOTAL PROJECT EXPENSES		0	0	0	0	
<u>9000 DEBT PAYMENTS</u>						
100-50201-		0		0	0	
100-50201-		0		0	0	
100-50201-		0		0	0	
TOTAL DEBT EXPENSES		0	0	0	0	
TOTAL NON-OPERATING EXPENSES		29,000	30,276	33,055	25,500	-12.07%
TOTAL ALL EXPENSES		1,397,400	1,113,340	1,388,650	1,423,975	1.90%

# **EMS DEPARTMENT EXPENSES**

**City of Mascoutah**

**Fiscal Year Budget 14**

Public Safety Department  
EMS Department Structure  
Fiscal Year '14





## CITY OF MASCOUTAH

## EXPENSES BY DEPARTMENT BY CATEGORY DETAIL

## PUBLIC SAFETY AMBULANCE EXPENSES - AMBULANCE FUND

		Budget 13	Jan-13 YTD Actual 13	Calculated 12/12's shaded is manual entry	Proposed Budget14	
	<u>5000 WAGES/SALARIES</u>					
300-50202	5001 regular salaries	180,450	141,185	178,201	184,800	as in contract
300-50202	5010 overtime	115,500	85,334	115,773	118,500	Incl scheduled ot for 24 hr shifts + non-
300-50202	5020 temp/part-time	15,000	4,787	6,551	12,000	scheduled ot
300-50202	5040 council stipends	0	0	0	0	
300-50202	5050 incentive pay - deferred compensat	0	0	0	0	
	<b>TOTAL WAGES/SALARIES</b>	<b>310,950</b>	<b>231,307</b>	<b>300,525</b>	<b>315,300</b>	
	<u>5100 EMPLOYEE BENEFITS</u>					
300-50202	5101 social security	24,000	17,063	23,349	24,200	
300-50202	5200 health insurance	61,600	50,650	60,200	60,000	empl plan changes
300-50202	5300 worker's compensation	0	0	0	0	
300-50202	5350 unemployment insurance	0	0	0	0	
300-50202	5400 imrf	32,200	24,668	32,891	32,900	empl option additional so revenues up
300-50202	5500 retirement health benefits	0	0	0	0	too, net zero
300-50202	5650 police pension	0	0	0	0	
300-50202	5700 fd death benefits	0	0	0	0	
300-50202	5800 phys/cdl/drug test/shots	0	20	27	50	
	<b>TOTAL EMPLOYEE BENEFITS</b>	<b>117,800</b>	<b>92,401</b>	<b>116,467</b>	<b>117,150</b>	
	<b>TOTAL PERSONNEL EXPENSES</b>	<b>428,750</b>	<b>323,707</b>	<b>416,992</b>	<b>432,450</b>	0.86%
	<u>6000 GENERAL EXPENSES</u>					
300-50202	6001 office supplies	1,000	688	917	1,000	
300-50202	6020 dues & memberships	300	50	67	300	
300-50202	6040 training,conf,educ reimb	500	157	400	500	
300-50202	6060 cm expenses	0	0	0	0	
300-50202	6061 mayor expenses	0	0	0	0	
300-50202	6062 council expenses	0	0	0	0	
300-50202	6065 economic dev/planning exp	0	0	0	0	
300-50202	6066 plan & dev - tif III	0	0	0	0	
300-50202	6070 rental - uniforms	0	0	0	0	
300-50202	6075 rents & leases	0	0	0	0	
300-50202	6080 sundry - misc exp	100	57	76	100	
300-50202	6085 community relations	250	0	0	250	
300-50202	6090 general insurance	0	0	0	0	
	<b>TOTAL GENERAL EXPENSES</b>	<b>2,150</b>	<b>952</b>	<b>1,460</b>	<b>2,150</b>	0.00%
	<u>6200 MONITORING &amp; PERMITS</u>					
300-50202	6210 permits	0	0	0	0	
300-50202	6230 lab equipment/samples exp	0	0	0	0	
300-50202	6260 clean up/disposal	250	0	250	250	
	<b>TOTAL MONITORING &amp; PERMITS EXPENSES</b>	<b>250</b>	<b>0</b>	<b>250</b>	<b>250</b>	

## CITY OF MASCOUTAH

## EXPENSES BY DEPARTMENT BY CATEGORY DETAIL

## PUBLIC SAFETY AMBULANCE EXPENSES - AMBULANCE FUND

		Budget 13	Jan-13 YTD Actual 13	Calculated 12/12's shaded is manual entry	Proposed Budget14	
<u>6300 UTILITIES</u>						
300-50202	6301 telephone	6,000	4,387	5,850	5,500	long dist, cell, local, all & mandatory phones in amb + mandatory web access
100-50101-	6310 ameren	0		0	0	
300-50202	6320 water/sewer	0	0	0	0	
300-50202	6330 electric	0	0	0	0	
300-50202	6335 hist soc util/cem chap util	0	0	0	0	
300-50202	6336 senior center util & other	0	0	0	0	
300-50202	6340 electric street lights	0	0	0	0	
300-50202	6350 misc - julie locates	0	0	0	0	
300-50202	6360 pager rental	0	0	0	0	
300-50202	6380 ub convenience fee	0	0	0	0	
TOTAL UTILITIES EXPENSES		6,000	4,387	5,850	5,500	-8.33%
<u>6500 MAINTENANCE &amp; REPAIR</u>						
300-50202	6510 M&R - equipment	1,000	135	181	1,000	incr for batteries and more
300-50202	6515 M&R - office equipment	500	0	0	500	
300-50202	6520 M&R - building/facilities	50	63	84	100	
300-50202	6530 M&R - vehicles/equipment	5,500	4,828	6,437	5,500	
300-50202	6540 M&R - grounds/street row	0	0	0	0	
300-50202	6550 M&R - transmission/collection	0	0	0	0	
300-50202	6555 M&R - streets/sidewalks	0	0	0	0	
300-50202	6560 M&R - special projects	0	0	0	0	
300-50202	6565 M&R - sidewalk program	0	0	0	0	
300-50202	6570 M&R - MFT	0	0	0	0	
TOTAL MAINT & REPAIR EXPENSES		7,050	5,026	6,702	7,100	0.71%
<u>6700 SUPPLIES &amp; EQUIPMENT</u>						
300-50202	6710 general supplies	5,000	5,630	7,507	5,000	+ 2000 bunker gear, cut this past years for replacement only, need items in stock
300-50202	6720 chemicals	0	0	0	0	
300-50202	6730 inventory supplies	6,500	2,446	6,000	6,500	incr for medical equip
300-50202	6740 tools/small parts	0	0	0	0	
300-50202	6741 sec a/r supplies (negative ok)	0	0	0	0	
300-50202	6750 production - fuel/diesel	0	0	0	0	
300-50202	6760 gas, diesel, & oil	8,500	7,947	10,596	9,000	
300-50202	6770 non-vehicle oil & lubricants	0	0	0	0	
TOTAL SUPPLIES & EQUIP EXPENSES		20,000	16,023	24,103	20,500	2.50%

## CITY OF MASCOUTAH

## EXPENSES BY DEPARTMENT BY CATEGORY DETAIL

## PUBLIC SAFETY AMBULANCE EXPENSES - AMBULANCE FUND

		Budget 13	Jan-13 YTD Actual 13	Calculated 12/12's shaded is manual entry	Proposed Budget14	
<u>7000 PROFESSIONAL SERVICES</u>						
300-50202	7001 legal	0	0	0	0	
300-50202	7100 accounting-audit	0	0	0	0	
300-50202	7200 computers	0	0	0	0	
300-50202	7300 other - twm/bhmg/etc	0	0	0	0	
300-50202	7310 other - tac	0	0	0	0	
300-50202	7400 other	0	0	0	0	
	7500 contractual services	61,500	54,475	60,000	65,000	dispatch incr, equip warranties, mediclaims, credit control, dispatch, cintas, defib, code red software, amb pmt
	<b>TOTAL PROFESSIONAL SERVICES</b>	<b>61,500</b>	<b>54,475</b>	<b>60,000</b>	<b>65,000</b>	5.69%
<u>7900 WHOLESALE/RETAIL</u>						
300-50202	7901 imea power purchase	0	0	0	0	
300-50202	7910 water - purchase	0	0	0	0	
300-50202	7920 garbage	0	0	0	0	
300-50202	7930 municipal utility tax	0	0	0	0	
300-50202	7940 purchase/reimburse	0	0	0	0	
300-50202	7950 fund raiser	0	0	0	0	
	<b>TOTAL WHOLESALE/RETAIL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<u>8000 OTHER EXPENSES</u>						
300-50202	8030 general overhead contr	40,020	40,020	40,020	41,945	
300-50202	8010 developer exp (in/out)			0		
	<b>TOTAL OTHER EXPENSES</b>	<b>40,020</b>	<b>40,020</b>	<b>40,020</b>	<b>41,945</b>	4.81%
	<b>TOTAL OPERATING EXPENSES</b>	<b>565,720</b>	<b>444,591</b>	<b>555,376</b>	<b>574,895</b>	1.62%

## CITY OF MASCOUTAH

## EXPENSES BY DEPARTMENT BY CATEGORY DETAIL

## PUBLIC SAFETY AMBULANCE EXPENSES - AMBULANCE FUND

		Jan-13 YTD	Calculated 12/12's shaded is manual entry	Proposed Budget14	
	Budget 13	Actual 13			
<u>8200 CAPITAL IMPROVEMENTS</u>					
300-50202			0		
300-50202			0		
300-50202			0		
300-50202			0		
300-50202			0		
<hr/>					
TOTAL CIP EXPENSES	0	0	0	0	
<hr/>					
<u>8500 FIXED ASSET REPLACEMENT</u>					
300-50202			0		
300-50202	power lift stretcher	0	0	0	14,700
	heart transmission defib upgrade/ using this to buy other things since need defib for mandatory upgrade	7,000	0	7,000	0
300-50202	stair chair	3,200		3,200	0
300-50202			0		
<hr/>					
TOTAL FAR EXPENSES	10,200	0	10,200	14,700	44.12%
<hr/>					
<u>PROJECTS</u>					
			0		
			0		
			0		
			0		
			0		
			0		
<hr/>					
TOTAL PROJECT EXPENSES	0	0	0	0	
<hr/>					
<u>9000 DEBT PAYMENTS</u>					
300-50202		0	0	0	
300-50202		0	0	0	
300-50202		0	0	0	
<hr/>					
TOTAL DEBT EXPENSES	0	0	0	0	
<hr/>					
TOTAL NON-OPERATING EXPENSES	10,200	0	10,200	14,700	44.12%
<hr/>					
TOTAL ALL EXPENSES	575,920	444,591	565,576	589,595	2.37%
<hr/>					

# **PARKS & RECREATION DEPARTMENT**

**City of Mascoutah**

**Fiscal Year Budget 14**

# **PARKS AND RECREATION DEPT**

## **Fiscal Year'14**

The City provides Park availability and recreation opportunities through a combination of City staff and non-profit organizations and volunteers within the Community. The 3 divisions within this department are indicative of the partnership described above.

**Parks-** The City owns and maintains the parks in the City, the largest of which is the cultured centerpiece Scheve P ark. Budgeting under parks division has predominantly been maintenance and grounds keeping. Modest investments are made periodically. The City Maintenance staff, supported by seasonal workers, is the man power for this division.

**Leu Civic Center-** City allocates funds annually to assist the building/ operations known as the Leu Civic Center. The Leu Civic Center is mostly youth oriented recreational operations with its own Board and funding from United Way.

**Swimming Pool-** The City owns and operates its own pool complex. The pool which was expanded to have a “zero entry” pool facility has experienced great popularity. The Administrative Assistants to the City Manager manage the pool employees, swim lessons, pool parties, and scheduling.

# **PARK ONLY EXPENSES**

**City of Mascoutah**

**Fiscal Year Budget 14**



**CITY OF MASCOUTAH**  
**EXPENSES BY DEPARTMENT BY CATEGORY DETAIL**  
**PARK EXPENSES - PARKS & RECREATION FUND**

		Jan-13		Calculated	
		YTD		12/12's	Proposed
		Budget 13	Actual 13	shaded is manual entry	Budget14
<u>5000 WAGES/SALARIES</u>					
330-50401-	5001 regular salaries			0	
330-50401-	5010 overtime			0	
330-50401-	5020 temp/part-time			0	
330-50401-	5040 council stipends			0	
330-50401-	5050 incentive pay - deferred compensation			0	
TOTAL WAGES/SALARIES		0	0	0	0
<u>5100 EMPLOYEE BENEFITS</u>					
330-50401-	5101 social security			0	
330-50401-	5200 health insurance			0	
330-50401-	5300 worker's compensation			0	
330-50401-	5350 unemployment insurance			0	
330-50401-	5400 imrf			0	
330-50401-	5500 retirement health benefits			0	
330-50401-	5650 police pension			0	
330-50401-	5700 fd death benefits			0	
330-50401-	5800 phys/cdl/drug test/shots			0	
TOTAL EMPLOYEE BENEFITS		0	0	0	0
TOTAL PERSONNEL EXPENSES		0	0	0	0
<u>6000 GENERAL EXPENSES</u>					
330-50401-	6001 office supplies	250	0	0	0
330-50401-	6020 dues & memberships	0	0	0	0
330-50401-	6040 training,conf,educ reimb	0	0	0	0
330-50401-	6060 cm expenses	0	0	0	0
330-50401-	6061 mayor expenses	0	0	0	0
330-50401-	6062 council expenses	0	0	0	0
330-50401-	6065 economic dev/planning exp	0	0	0	0
330-50401-	6066 plan & dev - tif III	0	0	0	0
330-50401-	6070 rental - uniforms	0	0	0	0
330-50401-	6075 rents & leases	0	0	0	0
330-50401-	6080 sundry - misc exp	500	488	651	500
					deposit slip orders, misc fee, farm ground prop taxes
330-50401-	6085 community relations July 4th	0	4,722	4,722	0
					if end year with expense, the money was posted prior year for july 4th from donations Kari balances July 4th and still ahead
330-50401-	6090 general insurance	0	0	0	0
TOTAL GENERAL EXPENSES		750	5,210	5,373	500
					-33.33%

## CITY OF MASCOUTAH

## EXPENSES BY DEPARTMENT BY CATEGORY DETAIL

## PARK EXPENSES - PARKS &amp; RECREATION FUND

		Jan-13	Calculated		
		YTD	12/12's		
			shaded is	Proposed	
		Budget 13	Actual 13	manual entry	Budget14
<b>6200 MONITORING &amp; PERMITS</b>					
330-50401-	6210 permits			0	
330-50401-	6230 lab equipment/samples exp			0	
330-50401-	6260 clean up/disposal			0	
TOTAL MONITORING & PERMITS EXPENSES		0	0	0	0
<b>6300 UTILITIES</b>					
330-50401-	6301 telephone			0	
100-50101-	6310 ameren	0	974	1,298	1,300
330-50401-	6320 water/sewer	3,500	2,310	3,081	3,500
330-50401-	6330 electric	32,000	18,513	24,684	30,000
330-50401-	6335 hist soc util/cem chap util	0	0	0	0
330-50401-	6336 senior center util & other	0	0	0	0
330-50401-	6340 electric street lights	0	0	0	0
330-50401-	6350 misc - julie locates	0	0	0	0
330-50401-	6360 pager rental	0	0	0	0
330-50401-	6380 ub convenience fee	0	0	0	0
TOTAL UTILITIES EXPENSES		35,500	21,797	29,063	34,800
					-1.97%
<b>6500 MAINTENANCE &amp; REPAIR</b>					
330-50401-	6510 M&R - equipment	6,500	4,061	5,415	6,500
330-50401-	6515 M&R - office equipment	0	0	0	0
330-50401-	6520 M&R - building/facilities	5,000	591	5,000	5,000
330-50401-	6530 M&R - vehicles/equipment	2,000	96	128	2,000
330-50401-	6540 M&R - grounds/street row	3,000	(237)	3,000	1,500
330-50401-	6550 M&R - transmission/collection	0	0	0	0
330-50401-	6555 M&R - streets/sidewalks	0	0	0	0
330-50401-	6560 M&R - special projects	2,000	1,560	2,000	2,000
330-50401-	6565 M&R - sidewalk program	0	0	0	0
330-50401-	6570 M&R - MFT	0	0	0	0
TOTAL MAINT & REPAIR EXPENSES		18,500	6,071	15,542	17,000
					-8.11%

## CITY OF MASCOUTAH

## EXPENSES BY DEPARTMENT BY CATEGORY DETAIL

## PARK EXPENSES - PARKS &amp; RECREATION FUND

		Jan-13	Calculated		
		YTD	12/12's		
			shaded is	Proposed	
		Budget 13	Actual 13	manual entry	Budget14
<u>6700 SUPPLIES &amp; EQUIPMENT</u>					
330-50401-	6710 general supplies	5,000	4,495	5,000	5,000 trash bags, cleaning supp, etc.
330-50401-	6720 chemicals	0	0	0	0
330-50401-	6730 inventory supplies	0	0	0	0
330-50401-	6740 tools/small parts	300	195	260	300
330-50401-	6741 sec a/r supplies (negative ok)	0	0	0	0
330-50401-	6750 production - fuel/diesel	0	0	0	0
330-50401-	6760 gas, diesel, & oil	3,500	2,518	3,358	3,500
330-50401-	6770 non-vehicle oil & lubricants	0	0	0	0
TOTAL SUPPLIES & EQUIP EXPENSES		8,800	7,209	8,618	8,800 0.00%
<u>7000 PROFESSIONAL SERVICES</u>					
330-50401-	7001 legal			0	
330-50401-	7100 accounting-audit			0	
330-50401-	7200 computers			0	
330-50401-	7300 other - twm/bhmg/etc			0	
330-50401-	7310 other - tac			0	
330-50401-	7400 other			0	
	7500 contractual services			0	
TOTAL PROFESSIONAL SERVICES		0	0	0	0
<u>7900 WHOLESALE/RETAIL</u>					
330-50401-	7901 imea power purchase			0	
330-50401-	7910 water - purchase			0	
330-50401-	7920 garbage			0	
330-50401-	7930 municipal utility tax			0	
330-50401-	7940 purchase/reimburse			0	
330-50401-	7950 fund raiser			0	
TOTAL WHOLESALE/RETAIL		0	0	0	0
<u>8000 OTHER EXPENSES</u>					
330-50401-	8030 general overhead contr	6,745	6,745	6,745	8,405 FY11 decr or same to assist w/ balancing fund, see overhd ss
330-50401-	8010 developer exp (in/out)			0	
TOTAL OTHER EXPENSES		6,745	6,745	6,745	8,405 24.61%
TOTAL OPERATING EXPENSES		70,295	47,032	65,341	69,505 -1.12%

## CITY OF MASCOUTAH

## EXPENSES BY DEPARTMENT BY CATEGORY DETAIL

## PARK EXPENSES - PARKS &amp; RECREATION FUND

		Budget 13	Jan-13 YTD Actual 13	Calculated 12/12's shaded is manual entry	Proposed Budget14	
<u>8200 CAPITAL IMPROVEMENTS</u>						
330-50401-	8201		0	0		
330-50401-				0		
330-50401-				0		
330-50401-				0		
330-50401-				0		
TOTAL CIP EXPENSES		0	0	0	0	
<u>8500 FIXED ASSET REPLACEMENT</u>						
330-50401-	general - tables	2,000	0	2,000	2,000	
330-50401-	mower - zero turn	12,000		0	0	grant money
330-50401-	maint van splite pr/gf/wt	3,000	3,000	3,000	0	
330-50401-				0		
330-50401-				0		
TOTAL FAR EXPENSES		17,000	3,000	5,000	2,000	-88.24%
<u>PROJECTS</u>						
330-507xx-	prairie lakes shore protection phase 3		75,464	75,464	35,000	
				0		
				0		
				0		
				0		
TOTAL PROJECT EXPENSES		0	75,464	75,464	35,000	
<u>9000 DEBT PAYMENTS</u>						
330-50401-	9001. citizens loan park prop expansi	28,660	248,542	248,542	22,000	use syner settlement to pay down land loan
330-50401-		0		0	0	
330-50401-		0		0	0	
TOTAL DEBT EXPENSES		28,660	248,542	248,542	22,000	-23.24%
TOTAL NON-OPERATING EXPENSES		45,660	327,006	329,006	59,000	29.22%
TOTAL ALL EXPENSES		115,955	374,038	394,347	128,505	10.82%

# **LEU EXPENSES – CITY PORTION**

**City of Mascoutah**

**Fiscal Year Budget 14**

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

		Jan-13	Calculated	
		YTD	12/12's	Proposed
Budget 13	Actual 13	manual entry	Budget14	
<u>5000 WAGES/SALARIES</u>				
330-50402-	5001 regular salaries		0	
330-50402-	5010 overtime		0	
330-50402-	5020 temp/part-time		0	
330-50402-	5040 council stipends		0	
330-50402-	5050 incentive pay - deferred compensation		0	
TOTAL WAGES/SALARIES		0	0	0
<u>5100 EMPLOYEE BENEFITS</u>				
330-50402-	5101 social security		0	
330-50402-	5200 health insurance		0	
330-50402-	5300 worker's compensation		0	
330-50402-	5350 unemployment insurance		0	
330-50402-	5400 imrf		0	
330-50402-	5500 retirement health benefits		0	
330-50402-	5650 police pension		0	
330-50402-	5700 fd death benefits		0	
330-50402-	5800 phys/cdl/drug test/shots		0	
TOTAL EMPLOYEE BENEFITS		0	0	0
TOTAL PERSONNEL EXPENSES		0	0	0
<u>6000 GENERAL EXPENSES</u>				
330-50402-	6001 office supplies		0	
330-50402-	6020 dues & memberships		0	
330-50402-	6040 training,conf,educ reimb		0	
330-50402-	6060 cm expenses		0	
330-50402-	6061 mayor expenses		0	
330-50402-	6062 council expenses		0	
330-50402-	6065 economic dev/planning exp		0	
330-50402-	6066 plan & dev - tif III		0	
330-50402-	6070 rental - uniforms		0	
330-50402-	6075 rents & leases		0	
330-50402-	6080 sundry - misc exp		0	
330-50402-	6085 community relations		0	
330-50402-	6090 general insurance		0	
TOTAL GENERAL EXPENSES		0	0	0

## CITY OF MASCOUTAH

## EXPENSES BY DEPARTMENT BY CATEGORY DETAIL

## LEU CITY PORTION - PARKS &amp; RECREATION FUND

		Jan-13		Calculated	Proposed
		YTD		12/12's	
				shaded is	
		Budget 13	Actual 13	manual entry	Budget14
<u>6200 MONITORING &amp; PERMITS</u>					
330-50402-	6210 permits			0	
330-50402-	6230 lab equipment/samples exp			0	
330-50402-	6260 clean up/disposal			0	
TOTAL MONITORING & PERMITS EXPENSES		0	0	0	0
<u>6300 UTILITIES</u>					
330-50402-	6301 telephone	1,200	929	1,239	1,200
100-50101-	6310 ameren	0		0	0
330-50402-	6320 water/sewer	525	402	536	525
330-50402-	6330 electric	14,100	12,126	16,168	14,100
330-50402-	6335 hist soc util/cem chap util	0	0	0	0
330-50402-	6336 senior center util & other	0	0	0	0
330-50402-	6340 electric street lights	0	0	0	0
330-50402-	6350 misc - julie locates	0	0	0	0
330-50402-	6360 pager rental	0	0	0	0
330-50402-	6380 ub convenience fee	0	0	0	0
TOTAL UTILITIES EXPENSES		15,825	13,458	17,944	15,825 0.00%
<u>6500 MAINTENANCE &amp; REPAIR</u>					
330-50402-	6510 M&R - equipment	200	0	0	200
330-50402-	6515 M&R - office equipment	0	0	0	0
330-50402-	6520 M&R - building/facilities	5,000	(6,206)	5,000	5,000
330-50402-	6530 M&R - vehicles/equipment	0	0	0	0
330-50402-	6540 M&R - grounds/street row	0	0	0	0
330-50402-	6550 M&R - transmission/collection	0	0	0	0
330-50402-	6555 M&R - streets/sidewalks	0	0	0	0
330-50402-	6560 M&R - special projects	0	0	0	0
330-50402-	6565 M&R - sidewalk program	0	0	0	0
330-50402-	6570 M&R - MFT	0	0	0	0
TOTAL MAINT & REPAIR EXPENSES		5,200	(6,206)	5,000	5,200 0.00%



## CITY OF MASCOUTAH

## EXPENSES BY DEPARTMENT BY CATEGORY DETAIL

## LEU CITY PORTION - PARKS &amp; RECREATION FUND

		Jan-13	Calculated		
		YTD	12/12's	Proposed	
		Budget 13	Actual 13	shaded is manual entry	Budget14
<u>6700 SUPPLIES &amp; EQUIPMENT</u>					
330-50402-	6710 general supplies	1,200	671	1,200	1,200
330-50402-	6720 chemicals	0	0	0	0
330-50402-	6730 inventory supplies	0	0	0	0
330-50402-	6740 tools/small parts	150	23	150	150
330-50402-	6741 sec a/r supplies (negative ok)	0	0	0	0
330-50402-	6750 production - fuel/diesel	0	0	0	0
330-50402-	6760 gas, diesel, & oil	0	0	0	0
330-50402-	6770 non-vehicle oil & lubricants	0	0	0	0
TOTAL SUPPLIES & EQUIP EXPENSES		1,350	694	1,350	1,350 0.00%
<u>7000 PROFESSIONAL SERVICES</u>					
330-50402-	7001 legal			0	
330-50402-	7100 accounting-audit			0	
330-50402-	7200 computers			0	
330-50402-	7300 other - twm/bhmg/etc			0	
330-50402-	7310 other - tac			0	
330-50402-	7400 other			0	
	7500 contractual services			0	
TOTAL PROFESSIONAL SERVICES		0	0	0	0
<u>7900 WHOLESALE/RETAIL</u>					
330-50402-	7901 imea power purchase			0	
330-50402-	7910 water - purchase			0	
330-50402-	7920 garbage			0	
330-50402-	7930 municipal utility tax			0	
330-50402-	7940 purchase/reimburse			0	
330-50402-	7950 fund raiser			0	
TOTAL WHOLESALE/RETAIL		0	0	0	0
<u>8000 OTHER EXPENSES</u>					
330-50402-	8030 general overhead contr	10,890	10,890	10,890	11,765
330-50402-	8010 developer exp (in/out)			0	
TOTAL OTHER EXPENSES		10,890	10,890	10,890	11,765 8.03%
TOTAL OPERATING EXPENSES		33,265	18,836	35,184	34,140 2.63%

FY11 decr or same to assist w/  
balancing fund, see overhd ss

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

	Budget 13	Jan-13 YTD Actual 13	Calculated 12/12's shaded is manual entry	Proposed Budget14	
<u>8200 CAPITAL IMPROVEMENTS</u>					
330-50402-			0		
330-50402-			0		
330-50402-			0		
330-50402-			0		
330-50402-			0		
TOTAL CIP EXPENSES	0	0	0	0	
<u>8500 FIXED ASSET REPLACEMENT</u>					
330-50402-			0		
330-50402-			0		
330-50402-			0		
330-50402-			0		
330-50402-			0		
TOTAL FAR EXPENSES	0	0	0	0	#DIV/0!
<u>PROJECTS</u>					
			0		
			0		
			0		
			0		
			0		
TOTAL PROJECT EXPENSES	0	0	0	0	
<u>9000 DEBT PAYMENTS</u>					
330-50402-			0		
330-50402-			0		
330-50402-			0		
TOTAL DEBT EXPENSES	0	0	0	0	
TOTAL NON-OPERATING EXPENSES	0	0	0	0	#DIV/0!
TOTAL ALL EXPENSES	33,265	18,836	35,184	34,140	2.63%

# **SWIMMING POOL EXPENSES**

**City of Mascoutah**

**Fiscal Year Budget 14**

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

		Jan-13 YTD	Calculated 12/12's shaded is manual entry	Proposed Budget14	
	<u>Budget 13</u>	<u>Actual 13</u>			
<u>8200 CAPITAL IMPROVEMENTS</u>					
330-50403-	0		0	0	
330-50403-			0		
330-50403-			0		
330-50403-			0		
330-50403-			0		
<b>TOTAL CIP EXPENSES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<u>8500 FIXED ASSET REPLACEMENT</u>					
330-50403- as specified	4,000	0	4,000	4,000	
330-50403-	0		0	0	
330-50403-			0		
330-50403-			0		
330-50403-			0		
<b>TOTAL FAR EXPENSES</b>	<b>4,000</b>	<b>0</b>	<b>4,000</b>	<b>4,000</b>	0.00%
<u>PROJECTS</u>					
			0		
			0		
			0		
parking lot		2,213	0		
			0		
			0		
<b>TOTAL PROJECT EXPENSES</b>	<b>0</b>	<b>2,213</b>	<b>0</b>	<b>0</b>	
<u>9000 DEBT PAYMENTS</u>					
330-50403-			0		
330-50403-			0		
330-50403-			0		
<b>TOTAL DEBT EXPENSES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL NON-OPERATING EXPENSES</b>	<b>4,000</b>	<b>2,213</b>	<b>4,000</b>	<b>4,000</b>	0.00%
<b>TOTAL ALL EXPENSES</b>	<b>147,400</b>	<b>123,857</b>	<b>141,179</b>	<b>146,750</b>	-0.44%

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

		Jan-13	Calculated	
		YTD	12/12's	Proposed
		Budget 13	Actual 13	manual entry Budget14
<u>7000 PROFESSIONAL SERVICES</u>				
330-50403-	7001 legal			0
330-50403-	7100 accounting-audit			0
330-50403-	7200 computers			0
330-50403-	7300 other - twm/bhmg/etc			0
330-50403-	7310 other - tac			0
330-50403-	7400 other			0
	7500 contractual services			0
TOTAL PROFESSIONAL SERVICES		0	0	0
<u>7900 WHOLESALE/RETAIL</u>				
330-50403-	7901 imea power purchase			0
330-50403-	7910 water - purchase			0
330-50403-	7920 garbage			0
330-50403-	7930 municipal utility tax			0
330-50403-	7940 purchase/reimburse			0
330-50403-	7950 fund raiser			0
TOTAL WHOLESALE/RETAIL		0	0	0
<u>8000 OTHER EXPENSES</u>				
330-50403-	8030 general overhead contr			0
330-50403-	8010 developer exp (in/out)			0
TOTAL OTHER EXPENSES		0	0	0
TOTAL OPERATING EXPENSES		143,400	121,645	137,179
				142,750 -0.45%

## CITY OF MASCOUTAH

## EXPENSES BY DEPARTMENT BY CATEGORY DETAIL

## POOL EXPENSES - PARKS &amp; RECREATION FUND

		Jan-13 YTD	Calculated 12/12's shaded is manual entry	Proposed Budget14	
		Budget 13	Actual 13		
<u>6300 UTILITIES</u>					
330-50403-	6301 telephone	500	560	746	600
100-50101-	6310 ameren	0		0	0
330-50403-	6320 water/sewer	5,300	3,350	4,466	4,500
330-50403-	6330 electric	18,700	14,318	19,091	16,500
330-50403-	6335 hist soc util/cem chap util	0	0	0	0
330-50403-	6336 senior center util & other	0	0	0	0
330-50403-	6340 electric street lights	0	0	0	0
330-50403-	6350 misc - julie locates	0	0	0	0
330-50403-	6360 pager rental	0	0	0	0
330-50403-	6380 ub convenience fee	0	0	0	0
<b>TOTAL UTILITIES EXPENSES</b>		<b>24,500</b>	<b>18,228</b>	<b>24,304</b>	<b>21,600</b> -11.84%
<u>6500 MAINTENANCE &amp; REPAIR</u>					
330-50403-	6510 M&R - equipment	6,500	1,114	6,500	6,500 add 3k for embrella repairs
330-50403-	6515 M&R - office equipment	0	0	0	0
330-50403-	6520 M&R - building/facilities	3,000	1,750	3,000	3,000
330-50403-	6530 M&R - vehicles/equipment	0	0	0	0
330-50403-	6540 M&R - grounds/street row	0	0	0	0
330-50403-	6550 M&R - transmission/collection	0	0	0	0
330-50403-	6555 M&R - streets/sidewalks	0	0	0	0
330-50403-	6560 M&R - special projects	0	0	0	0
330-50403-	6565 M&R - sidewalk program	0	0	0	0
330-50403-	6570 M&R - MFT	0	0	0	0
<b>TOTAL MAINT &amp; REPAIR EXPENSES</b>		<b>9,500</b>	<b>2,864</b>	<b>9,500</b>	<b>9,500</b> 0.00%
<u>6700 SUPPLIES &amp; EQUIPMENT</u>					
330-50403-	6710 general supplies	1,800	868	1,157	1,800
330-50403-	6720 chemicals	10,000	9,043	9,043	10,000 incr chlorine prices
330-50403-	6730 inventory supplies	11,000	13,789	13,789	14,000 incl concession stand supplies
330-50403-	6740 tools/small parts	300	149	149	300
330-50403-	6741 sec a/r supplies (negative ok)	0	0	0	0
330-50403-	6750 production - fuel/diesel	0	0	0	0
330-50403-	6760 gas, diesel, & oil	0	0	0	0
330-50403-	6770 non-vehicle oil & lubricants	0	0	0	0
<b>TOTAL SUPPLIES &amp; EQUIP EXPENSES</b>		<b>23,100</b>	<b>23,848</b>	<b>24,138</b>	<b>26,100</b> 12.99%

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

		Calculated		Proposed
		Jan-13	12/12's	
		YTD	shaded is	
		Budget 13	Actual 13	manual entry Budget14
<b>5000 WAGES/SALARIES</b>				
330-50403-	5001 regular salaries	0	0	0
330-50403-	5010 overtime	3,500	2,396	2,396
330-50403-	5020 temp/part-time	75,000	67,721	70,000
330-50403-	5040 council stipends	0	0	0
330-50403-	5050 incentive pay - deferred compe	0	0	0
<b>TOTAL WAGES/SALARIES</b>		<b>78,500</b>	<b>70,117</b>	<b>72,396</b>
<b>5100 EMPLOYEE BENEFITS</b>				
330-50403-	5101 social security	6,100	5,364	5,500
330-50403-	5200 health insurance	0	0	0
330-50403-	5300 worker's compensation	0	0	0
330-50403-	5350 unemployment insurance	0	0	0
330-50403-	5400 imrf	0	0	0
330-50403-	5500 retirement health benefits	0	0	0
330-50403-	5650 police pension	0	0	0
330-50403-	5700 fd death benefits	0	0	0
330-50403-	5800 phys/cdl/drug test/shots	0	0	0
<b>TOTAL EMPLOYEE BENEFITS</b>		<b>6,100</b>	<b>5,364</b>	<b>5,500</b>
<b>TOTAL PERSONNEL EXPENSES</b>		<b>84,600</b>	<b>75,481</b>	<b>77,896</b>
				-0.71%
<b>6000 GENERAL EXPENSES</b>				
330-50403-	6001 office supplies	200	181	242
330-50403-	6020 dues & memberships	0	0	0
330-50403-	6040 training,conf,educ reimb	250	0	0
330-50403-	6060 cm expenses	0	0	0
330-50403-	6061 mayor expenses	0	0	0
330-50403-	6062 council expenses	0	0	0
330-50403-	6065 economic dev/planning exp	0	0	0
330-50403-	6066 plan & dev - tif III	0	0	0
330-50403-	6070 rental - uniforms	1,200	872	872
330-50403-	6075 rents & leases	0	0	0
330-50403-	6080 sundry - misc exp	50	171	228
330-50403-	6085 community relations	0	0	0
330-50403-	6090 general insurance	0	0	0
<b>TOTAL GENERAL EXPENSES</b>		<b>1,700</b>	<b>1,224</b>	<b>1,342</b>
				-8.82%
<b>6200 MONITORING &amp; PERMITS</b>				
330-50403-	6210 permits			0
330-50403-	6230 lab equipment/samples exp			0
330-50403-	6260 clean up/disposal			0
<b>TOTAL MONITORING &amp; PERMITS EXPENSES</b>		<b>0</b>	<b>0</b>	<b>0</b>



# **PUBLIC WORKS DEPARTMENT**

**City of Mascoutah**

**Fiscal Year Budget 14**

# **CITY OF MASCOUTAH**

## **PUBLIC WORKS DEPARTMENT**

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 serve as the main priority or purpose of the Public Works Department.

### **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.

# **LIGHT FUND**

**City of Mascoutah**

**Fiscal Year Budget 14**

# **POWER PLANT**

## **Fiscal Year '14**

### **SUMMARY OF BASIC FUNCTION-Power Plant**

The Electric Plant Supervisor is responsible for the overall operation of the Power Plant, SCADA, and Dispatchers. The 2 employees operate and maintain the Power Plant, Fleet Maintenance and Equipment Maintenance as the primary responsibilities. These employee's additionally assist other departments as needed.

## CITY OF MASCOUTAH

## EXPENSES BY DEPARTMENT BY CATEGORY DETAIL

## PUBLICS WORKS - ELECTRIC PRODUCTION EXPENSES - LIGHT FUND

		Budget 13	Jan-13 YTD Actual 13	Calculated 12/12's shaded is manual entry	Proposed Budget14	
<u>5000 WAGES/SALARIES</u>						
200-50501-	5001 regular salaries	105,500	72,030	98,568	122,200	FY13 1st year split, phone pay, & FY14 new position split
200-50501-	5010 overtime	2,825	681	931	2,100	
200-50501-	5020 temp/part-time	7,500	9,782	13,042	15,000	FY13 - dispatchers split
200-50501-	5040 council stipends	0	0	0	0	
200-50501-	5050 incentive pay - deferred compe	0	0	0	0	
TOTAL WAGES/SALARIES		115,825	82,493	112,541	139,300	
<u>5100 EMPLOYEE BENEFITS</u>						
200-50501-	5101 social security	8,600	5,986	8,192	10,100	
200-50501-	5200 health insurance	25,800	14,000	19,500	22,000	diff empl = diff plans/splits
200-50501-	5300 worker's compensation	0	0	0	0	
200-50501-	5350 unemployment insurance	0	0	0	0	
200-50501-	5400 imrf	12,250	9,472	12,961	16,400	
200-50501-	5500 retirement health benefits	0	0	0	0	
200-50501-	5650 police pension	0	0	0	0	
200-50501-	5700 fd death benefits	0	0	0	0	
200-50501-	5800 phys/cdl/drug test/shots	300	40	53	300	
TOTAL EMPLOYEE BENEFITS		46,950	29,498	40,706	48,800	
TOTAL PERSONNEL EXPENSES		162,775	111,990	153,247	188,100	15.56%
<u>6000 GENERAL EXPENSES</u>						
200-50501-	6001 office supplies	500	155	206	500	
200-50501-	6020 dues & memberships	0	0	0	0	
200-50501-	6040 training,conf,educ reimb	1,000	480	640	1,000	safety meetings and other, will need to increase in future for Chris & Harold
200-50501-	6060 cm expenses	0	0	0	0	
200-50501-	6061 mayor expenses	0	0	0	0	
200-50501-	6062 council expenses	0	0	0	0	
200-50501-	6065 economic dev/planning exp	0	0	0	0	
200-50501-	6066 plan & dev - tif III	0	0	0	0	
200-50501-	6070 rental - uniforms	2,500	743	991	1,600	FY14 \$600/empl clothing + up to \$250.00 glasses as per contract and not in general supplies at all
200-50501-	6075 rents & leases	25,000	25,000	25,000	30,000	rent back to gf \$30k
200-50501-	6080 sundry - misc exp	0	0	0	0	
200-50501-	6085 community relations	0	0	0	0	
200-50501-	6090 general insurance	0	0	0	0	
TOTAL GENERAL EXPENSES		29,000	26,378	26,837	33,100	14.14%

## CITY OF MASCOUTAH

## EXPENSES BY DEPARTMENT BY CATEGORY DETAIL

## PUBLICS WORKS - ELECTRIC PRODUCTION EXPENSES - LIGHT FUND

		Budget 13	Jan-13 YTD Actual 13	Calculated 12/12's shaded is manual entry	Proposed Budget14	
<u>6200 MONITORING &amp; PERMITS</u>						
200-50501-	6210 permits	7,000	0	0	0	do not need FY14 but left in fy13 per twm, air tank 200, title 5 6000, bureau of air 500 until knew for sure
200-50501-	6230 lab equipment/samples exp	0	0	0	0	
200-50501-	6260 clean up/disposal	0	0	0	0	
TOTAL MONITORING & PERMITS EXPENSES		7,000	0	0	0	
<u>6300 UTILITIES</u>						
200-50501-	6301 telephone	2,700	1,825	2,433	2,700	redo ameren accounting, rev in gf je from 6750 too per Ron
100-50101-	6310 ameren	9,000	15,062	20,083	18,000	
200-50501-	6320 water/sewer	1,000	180	240	500	
200-50501-	6330 electric	1,000	480	640	1,000	ameren problem with booking... varies due to pump running etc based on temp, lower because less generators, pumps, etc
200-50501-	6335 hist soc util/cem chap util	0	0	0	0	
200-50501-	6336 senior center util & other	0	0	0	0	
200-50501-	6340 electric street lights	0	0	0	0	
200-50501-	6350 misc - julie locates	0	0	0	0	
200-50501-	6360 pager rental	0	0	0	0	
200-50501-	6380 ub convenience fee	0	0	0	0	
TOTAL UTILITIES EXPENSES		13,700	17,547	23,396	22,200	62.04%
<u>6500 MAINTENANCE &amp; REPAIR</u>						
200-50501-	6510 M&R - equipment	15,000	7,345	15,000	10,000	software for computers for inventory, fleet maint, etc.
200-50501-	6515 M&R - office equipment	2,500	1,069	1,426	2,000	
200-50501-	6520 M&R - building/facilities	25,000	17,811	25,000	15,000	
200-50501-	6530 M&R - vehicles/equipment	100	387	516	2,000	
200-50501-	6540 M&R - grounds/street row	0	0	0	0	
200-50501-	6550 M&R - transmission/collection	0	0	0	0	
200-50501-	6555 M&R - streets/sidewalks	0	0	0	0	
200-50501-	6560 M&R - special projects	0	0	0	0	
200-50501-	6565 M&R - sidewalk program	0	0	0	0	
200-50501-	6570 M&R - MFT	0	0	0	0	
TOTAL MAINT & REPAIR EXPENSES		42,600	26,612	41,942	29,000	-31.92%
<u>6700 SUPPLIES &amp; EQUIPMENT</u>						
200-50501-	6710 general supplies	1,300	840	1,120	1,300	FY14 all clothing out of uniforms line degreaser, floor cleaner
200-50501-	6720 chemicals	1,500	1,294	1,725	1,000	
200-50501-	6730 inventory supplies	0	0	0	0	
200-50501-	6740 tools/small parts	2,000	2,302	3,069	2,000	
200-50501-	6741 sec a/r supplies (negative ok)	0	0	0	0	
200-50501-	6750 production - fuel/diesel	0	0	0	0	
200-50501-	6760 gas, diesel, & oil	400	128	171	1,000	
200-50501-	6770 non-vehicle oil & lubricants	500	214	286	200	
TOTAL SUPPLIES & EQUIP EXPENSES		5,700	4,778	6,371	5,500	-3.51%

## CITY OF MASCOUTAH

## EXPENSES BY DEPARTMENT BY CATEGORY DETAIL

## PUBLICS WORKS - ELECTRIC PRODUCTION EXPENSES - LIGHT FUND

		Budget 13	Jan-13 YTD Actual 13	Calculated 12/12's shaded is manual entry	Proposed Budget14	
<u>7000 PROFESSIONAL SERVICES</u>						
200-50501-	7001 legal	0	0	0	0	to eliminating epa issues
200-50501-	7100 accounting-audit	0	0	0	0	
200-50501-	7200 computers	0	0	0	0	
200-50501-	7300 other - twm/bhmg/etc	20,000	0	0	5,000	
200-50501-	7310 other - tac	0	0	0	0	
200-50501-	7400 other	0	0	0	0	
200-50501-	7500 contractual services	12,975	2,365	6,000	5,500	FY13 - split clean uniform contract payout too, FY14 + 2800 vehicle maint info books/prog fy13 incr, ikon \$1500, cts backup 250
<b>TOTAL PROFESSIONAL SERVICES</b>		<b>32,975</b>	<b>2,365</b>	<b>6,000</b>	<b>10,500</b>	-68.16%
<u>7900 WHOLESALE/RETAIL</u>						
200-50501-	7901 imea power purchase	3,781,600	2,952,459	3,936,612	4,231,860	used 12/12's + 7.5% to cover increase from not generating & incr customers
200-50501-	7910 water - purchase	0	0	0	0	
200-50501-	7920 garbage	0	0	0	0	
200-50501-	7930 municipal utility tax	0	0	0	0	
200-50501-	7940 purchase/reimburse	0	0	0	0	
200-50501-	7950 fund raiser	0	0	0	0	
<b>TOTAL WHOLESALE/RETAIL</b>		<b>3,781,600</b>	<b>2,952,459</b>	<b>3,936,612</b>	<b>4,231,860</b>	11.91%
<u>8000 OTHER EXPENSES</u>						
200-50501-	8030 general overhead contr	187,925	187,925	187,925	271,175	decr w/ prod empl splits so less than distribution and incr w/ temp control and generator
200-50501-	8010 developer exp (in/out)			0		
<b>TOTAL OTHER EXPENSES</b>		<b>187,925</b>	<b>187,925</b>	<b>187,925</b>	<b>271,175</b>	44.30%
<b>TOTAL OPERATING EXPENSES</b>		<b>4,263,275</b>	<b>3,330,055</b>	<b>4,382,331</b>	<b>4,791,435</b>	12.39%



## CITY OF MASCOUTAH

## EXPENSES BY DEPARTMENT BY CATEGORY DETAIL

## PUBLICS WORKS - ELECTRIC PRODUCTION EXPENSES - LIGHT FUND

		Budget 13	Jan-13 YTD Actual 13	Calculated 12/12's shaded is manual entry	Proposed Budget14	
<u>8200 CAPITAL IMPROVEMENTS</u>						
200-50501-	jacks/lifts/heavy duty press	0	0	0	0	
200-50501-	SCADA	0	229	229	0	
200-50501-	drive on lift	0	0	0	0	
200-50501-	roundup sprayer str/lfp/lfd/w/s				500	
200-50501-	<i>note: fy12 used scada money 20k for preventative maint and zero cip fy13</i>					
<b>TOTAL CIP EXPENSES</b>		<b>0</b>	<b>229</b>	<b>229</b>	<b>500</b>	#DIV/0!
<u>8500 FIXED ASSET REPLACEMENT</u>						
200-50501-		0	0	0	0	
200-50501-				0		
200-50501-				0		
200-50501-				0		
200-50501-				0		
<b>TOTAL FAR EXPENSES</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<u>PROJECTS</u>						
				0		
				0		
				0		
				0		
				0		
<b>TOTAL PROJECT EXPENSES</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<u>9000 DEBT PAYMENTS</u>						
200-50501-				0		
200-50501-				0		
200-50501-				0		
<b>TOTAL DEBT EXPENSES</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL NON-OPERATING EXPENSES</b>		<b>0</b>	<b>229</b>	<b>229</b>	<b>500</b>	#DIV/0!
<b>TOTAL ALL EXPENSES</b>		<b>4,263,275</b>	<b>3,330,284</b>	<b>4,382,560</b>	<b>4,791,935</b>	12.40%

# **LIGHT FUND – POWER DISTRIBUTION**

**City of Mascoutah**

**Fiscal Year Budget 14**

# **ELECTRIC DISTRIBUTION**

## **Fiscal Year '14**

### **SUMMARY OF BASIC FUNCTION- Electric**

The primary function of the Electric Distribution Department is getting power to the homes and businesses in Mascoutah.

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 Supervisor is responsible for the operation of the Electric Distribution System Department. The 6 employees repair, replace and install electric meters/power lines. This includes electric meters/power lines to new homes and businesses, installation and maintenance of street and security lights, maintenance of trees/shrubs as warranted, and locating/marketing facilities as needed by the JULIE system.

The meter reader is responsible for reading meters each month for billing purposes.

## CITY OF MASCOUTAH

## EXPENSES BY DEPARTMENT BY CATEGORY DETAIL

## PUBLICS WORKS - ELECTRIC DISTRIBUTION EXPENSES - LIGHT FUND

		Budget 13	Jan-13 YTD Actual 13	Calculated 12/12's shaded is manual entry	Proposed Budget14	
<u>5000 WAGES/SALARIES</u>						
200-50502-	5001 regular salaries	493,800	369,212	505,238	531,800	FY14 - new split for meter reader & new position split
200-50502-	5010 overtime	15,500	6,617	9,055	14,900	
200-50502-	5020 temp/part-time	11,800	9,782	13,386	13,400	dispatchers split, fy13 1st year
200-50502-	5040 council stipends	0	0	0	0	
200-50502-	5050 incentive pay - deferred comp	0	0	0	0	
<b>TOTAL WAGES/SALARIES</b>		<b>521,100</b>	<b>385,611</b>	<b>527,678</b>	<b>560,100</b>	
<u>5100 EMPLOYEE BENEFITS</u>						
200-50502-	5101 social security	40,100	27,933	38,224	42,500	
200-50502-	5200 health insurance	135,750	114,682	125,000	130,500	diff empl = diff plans/splits
200-50502-	5300 worker's compensation	0	0	0	0	
200-50502-	5350 unemployment insurance	0	0	0	0	
200-50502-	5400 imrf	63,500	46,258	63,300	70,650	
200-50502-	5500 retirement health benefits	0	0	0	0	
200-50502-	5650 police pension	0	0	0	0	
200-50502-	5700 fd death benefits	0	0	0	0	
200-50502-	5800 phys/cdl/drug test/shots	750	475	633	750	
<b>TOTAL EMPLOYEE BENEFITS</b>		<b>240,100</b>	<b>189,348</b>	<b>227,158</b>	<b>244,400</b>	
<b>TOTAL PERSONNEL EXPENSES</b>		<b>761,200</b>	<b>574,959</b>	<b>754,836</b>	<b>804,500</b>	5.69%
<u>6000 GENERAL EXPENSES</u>						
200-50502-	6001 office supplies	2,000	1,934	2,579	2,000	
200-50502-	6020 dues & memberships	0	0	0	0	
200-50502-	6040 training,conf,educ reimb	2,500	2,205	2,941	2,500	decrease since all lineman
200-50502-	6060 cm expenses	0	0	0	0	
200-50502-	6061 mayor expenses	0	0	0	0	
200-50502-	6062 council expenses	0	0	0	0	
200-50502-	6065 economic dev/planning exp	0	0	0	0	
200-50502-	6066 plan & dev - tif III	0	0	0	0	
200-50502-	6070 rental - uniforms	7,000	6,831	9,108	8,500	more fire proof per contract bldg rent to gf \$30k fy14, crane rental, masc
200-50502-	6075 rents & leases	42,000	34,972	37,000	42,000	bus park rent \$8400
200-50502-	6080 sundry - misc exp	850	766	1,021	850	write offs per auditor from very old sec ar
200-50502-	6085 community relations	0	0	0	0	billings, bad checks posted
200-50502-	6090 general insurance	0	0	0	0	
<b>TOTAL GENERAL EXPENSES</b>		<b>54,350</b>	<b>46,708</b>	<b>52,648</b>	<b>55,850</b>	2.76%

## CITY OF MASCOUTAH

## EXPENSES BY DEPARTMENT BY CATEGORY DETAIL

## PUBLICS WORKS - ELECTRIC DISTRIBUTION EXPENSES - LIGHT FUND

		Jan-13		Calculated	Proposed
		YTD		12/12's	
		Actual 13	manual entry	shaded is	
		Budget 13			Budget14
<u>6200 MONITORING &amp; PERMITS</u>					
200-50502-	6210 permits	0	0	0	0
200-50502-	6230 lab equipment/samples exp	2,500	85	113	2,500
200-50502-	6260 clean up/disposal	3,000	0	0	3,000
TOTAL MONITORING & PERMITS EXPENSES		5,500	85	113	5,500 0.00%
<u>6300 UTILITIES</u>					
200-50502-	6301 telephone	4,500	4,703	6,271	5,000
100-50101-	6310 ameren	0		0	0
200-50502-	6320 water/sewer	0	0	0	0
200-50502-	6330 electric	400	334	445	400
200-50502-	6335 hist soc util/cem chap util	0	0	0	0
200-50502-	6336 senior center util & other	0	0	0	0
200-50502-	6340 electric street lights	63,000	49,690	66,253	58,000 decr - some savings led
200-50502-	6350 misc - julie locates	1,800	1,139	1,518	1,800
200-50502-	6360 pager rental	0	0	0	0
200-50502-	6380 ub convenience fee	0	0	0	0
TOTAL UTILITIES EXPENSES		69,700	55,865	74,487	65,200 -6.46%
<u>6500 MAINTENANCE &amp; REPAIR</u>					
200-50502-	6510 M&R - equipment	18,000	15,279	20,372	18,000 older equip more repairs
200-50502-	6515 M&R - office equipment	500	90	120	400
200-50502-	6520 M&R - building/facilities	5,000	2,506	5,000	5,000 siding, repairs, shelving
200-50502-	6530 M&R - vehicles/equipment	8,000	11,034	14,711	12,000
200-50502-	6540 M&R - grounds/street row	1,000	115	153	1,000
200-50502-	6550 M&R - transmission/collection	125,000	15,165	125,000	125,000 for all related to pole lines over & underground, includes substation materials
200-50502-	6555 M&R - streets/sidewalks	48,000	13,866	48,000	28,000 fy13 - more to change out fixtures to LED when old one burns out
200-50502-	6560 M&R - special projects	53,350	0	50,000	38,000 fy13 - chang 30 meters to amr then all electric meter done, fy14 antenna's to read directly to city hall
200-50502-	6565 M&R - sidewalk program	0	0	0	0
200-50502-	6570 M&R - MFT	0	0	0	0
TOTAL MAINT & REPAIR EXPENSES		258,850	58,054	263,356	227,400 -12.15%

## CITY OF MASCOUTAH

## EXPENSES BY DEPARTMENT BY CATEGORY DETAIL

## PUBLICS WORKS - ELECTRIC DISTRIBUTION EXPENSES - LIGHT FUND

		Budget 13	Jan-13 YTD Actual 13	Calculated 12/12's shaded is manual entry	Proposed Budget14	
<u>6700 SUPPLIES &amp; EQUIPMENT</u>						
200-50502-	6710 general supplies	7,000	3,718	4,957	5,500	
200-50502-	6720 chemicals	1,600	1,650	2,200	1,800	
200-50502-	6730 inventory supplies	55,000	31,729	55,000	45,000	
200-50502-	6740 tools/small parts	10,000	(9,985)	10,000	8,000	fy13 - use scrap and budget for chipper
200-50502-	6741 sec a/r supplies (negative ok)	0	(7,725)	0	0	
200-50502-	6750 production - fuel/diesel	0	0	0	0	
200-50502-	6760 gas, diesel, & oil	20,000	15,012	20,016	20,000	
200-50502-	6770 non-vehicle oil & lubricants	1,000	0	0	500	
TOTAL SUPPLIES & EQUIP EXPENSES		94,600	34,400	92,173	80,800	-14.59%
<u>7000 PROFESSIONAL SERVICES</u>						
200-50502-	7001 legal	0	0	0	0	we do not use this, admin or proj
200-50502-	7100 accounting-audit	0	0	0	0	
200-50502-	7200 computers	0	0	0	0	
200-50502-	7300 other - twm/bhmg/etc	28,000	0	0	28,000	need computers for lineman trucks for scada
200-50502-	7310 other - tac	0	0	0	0	
200-50502-	7400 other	0	0	0	0	
7500 contractual services		17,000	11,221	14,962	14,500	itron \$3000, stump chip \$4600, cc fees split 4200, verizon usage 480 + cts 195
TOTAL PROFESSIONAL SERVICES		45,000	11,221	14,962	42,500	-5.56%
<u>7900 WHOLESALE/RETAIL</u>						
200-50502-	7901 imea power purchase			0		
200-50502-	7910 water - purchase			0		
200-50502-	7920 garbage			0		
200-50502-	7930 municipal utility tax			0		
200-50502-	7940 purchase/reimburse			0		
200-50502-	7950 fund raiser			0		
TOTAL WHOLESALE/RETAIL		0	0	0	0	
<u>8000 OTHER EXPENSES</u>						
200-50502-	8030 general overhead contr	293,755	293,755	293,755	388,930	incr as calc ovrrhd ss & prod empl splits and incr for temp control and generator
200-50502-	8010 developer exp (in/out)	0	97,469	97,469	0	billed for purch prior year so neg
TOTAL OTHER EXPENSES		293,755	391,224	391,224	388,930	32.40%
TOTAL OPERATING EXPENSES		1,582,955	1,172,516	1,643,800	1,670,680	5.54%



CITY OF MASCOUTAH  
EXPENSES BY DEPARTMENT BY CATEGORY DETAIL  
PUBLICS WORKS - ELECTRIC DISTRIBUTION EXPENSES - LIGHT FUND

		Budget 13	Jan-13 YTD Actual 13	Calculated 12/12's shaded is manual entry	Proposed Budget14	
<b>8200 CAPITAL IMPROVEMENTS</b>						
200-50502-	scada & roundup sprayer str/lf	8,000	229	229	500	
200-50502-	property purch/expansion	0	1,612	1,612	0	
	pole line=\$124 for Big D					
	contractor and engineering					
200-50502-	reconductoring comm clrt	255,000	22,254	255,000	180,000	FY14 - extend eastend circuit, fy13-extend west end circuit from state & 1st to main & county road \$255k
200-50502-	lot imprvmnts fence/rock - storage yard		0	0	75,000	
200-50502-		0	0	0	0	
	<b>TOTAL CIP EXPENSES</b>	<b>263,000</b>	<b>24,095</b>	<b>256,841</b>	<b>255,500</b>	-2.85%
<b>8500 FIXED ASSET REPLACEMENT</b>						
200-50502-						
200-50502-						
200-50502-	swithgear	284,000	256,580	256,580	0	
						city match on grant, Ron's proj sheet, when receive grant \$ will be in revenues
200-50502-	ligth fixtures/led grant	10,000	(15,688)	10,000	0	
	replace E-2 dump truck with chipper					
200-50502-	truck - \$48950 cut fy12	0	0	0	0	
	<b>TOTAL FAR EXPENSES</b>	<b>294,000</b>	<b>240,892</b>	<b>266,580</b>	<b>0</b>	-100.00%
<b>PROJECTS</b>						
200-5050x-		0		0	0	
200-50502-	7300 major electric phase II	150,000	11,882	100,000	200,000	
	safe routes to school		6,480	6,480	0	
				0		
				0		
	<b>TOTAL PROJECT EXPENSES</b>	<b>150,000</b>	<b>18,362</b>	<b>106,480</b>	<b>200,000</b>	
<b>9000 DEBT PAYMENTS</b>						
200-50502-	9001 98 GO -levy\$ 50%lf + 50% tif1	82,200	47,408	77,960	77,960	50% from lf, levied \$21k & subtract from tif1 50%
200-50502-	bond fees	1,000	0	0	0	
200-50502-	2008 go bond electric phase I	363,010	310,937	363,010	361,720	related to lf, electric phase 1
	<b>TOTAL DEBT EXPENSES</b>	<b>446,210</b>	<b>358,345</b>	<b>440,970</b>	<b>439,680</b>	
	<b>TOTAL NON-OPERATING EXPENSES</b>	<b>1,153,210</b>	<b>641,694</b>	<b>1,070,871</b>	<b>895,180</b>	-22.37%
	<b>TOTAL ALL EXPENSES</b>	<b>2,736,165</b>	<b>1,814,210</b>	<b>2,714,671</b>	<b>2,565,860</b>	-6.22%
	<b>TOTAL EXPENSES MINUS PROJECTS</b>	<b>2,586,165</b>	<b>1,795,847</b>	<b>2,608,191</b>	<b>2,365,860</b>	-8.52%



# **WATER/SEWER DEPARTMENT**

**City of Mascoutah**

**Fiscal Year Budget 14**

## **WATER / SEWER DEPARTMENT**

### **Fiscal Year '14**

#### **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.

## CITY OF MASCOUTAH

## EXPENSES BY DEPARTMENT BY CATEGORY DETAIL

## PUBLICS WORKS - WATER EXPENSES - WATER/SEWER FUND

		Budget 13	Jan-13 YTD Actual 13	Calculated 12/12's shaded is manual entry	Proposed Budget14	
<u>5000 WAGES/SALARIES</u>						
250-50503-	5001 regular salaries	199,100	163,139	223,243	264,100	FY14 - new split for meter reader & new position split
250-50503-	5010 overtime	6,800	5,407	7,399	7,900	
250-50503-	5020 temp/part-time	38,970	9,782	13,042	17,000	dispatcher splits
250-50503-	5040 council stipends	0	0	0	0	
250-50503-	5050 incentive pay - deferred comp	0	0	0	0	
	<b>TOTAL WAGES/SALARIES</b>	<b>244,870</b>	<b>178,328</b>	<b>243,684</b>	<b>289,000</b>	
<u>5100 EMPLOYEE BENEFITS</u>						
250-50503-	5101 social security	17,600	12,917	17,676	21,950	
250-50503-	5200 health insurance	52,000	43,016	48,000	55,500	
250-50503-	5300 worker's compensation	0	0	0	0	
250-50503-	5350 unemployment insurance	0	0	0	0	
250-50503-	5400 imrf	27,500	21,109	28,885	35,600	
250-50503-	5500 retirement health benefits	0	0	0	0	
250-50503-	5650 police pension	0	0	0	0	
250-50503-	5700 fd death benefits	0	0	0	0	
250-50503-	5800 phys/cdl/drug test/shots	200	43	57	200	
	<b>TOTAL EMPLOYEE BENEFITS</b>	<b>97,300</b>	<b>77,085</b>	<b>94,619</b>	<b>113,250</b>	
	<b>TOTAL PERSONNEL EXPENSES</b>	<b>342,170</b>	<b>255,413</b>	<b>338,303</b>	<b>402,250</b>	17.56%
<u>6000 GENERAL EXPENSES</u>						
250-50503-	6001 office supplies	2,000	1,211	1,615	2,000	
250-50503-	6020 dues & memberships	500	269	358	500	
250-50503-	6040 training,conf,educ reimb	2,500	590	787	1,500	maint CEU's, licenses, safety
250-50503-	6060 cm expenses	0	0	0	0	
250-50503-	6061 mayor expenses	0	0	0	0	
250-50503-	6062 council expenses	0	0	0	0	
250-50503-	6065 economic dev/planning exp	0	0	0	0	
250-50503-	6066 plan & dev - tif III	0	0	0	0	
250-50503-	6070 rental - uniforms	1,400	996	1,328	3,500	FY14 \$600/empl clothing + up to \$250.00 glasses as per contract and not in general supplies at all
250-50503-	6075 rents & leases	25,000	25,000	25,000	30,000	FY13 rent back to gf 30k write offs per auditor from very old sec ar billings, s/b last year
250-50503-	6080 sundry - misc exp	300	33	44	300	
250-50503-	6085 community relations	0	0	0	0	
250-50503-	6090 general insurance	0	0	0	0	
	<b>TOTAL GENERAL EXPENSES</b>	<b>31,700</b>	<b>28,099</b>	<b>29,132</b>	<b>37,800</b>	19.24%
<u>6200 MONITORING &amp; PERMITS</u>						
250-50503-	6210 permits	0	0	0	0	
250-50503-	6230 lab equipment/samples exp	6,000	6,834	7,000	7,500	
250-50503-	6260 clean up/disposal	0	0	0	0	
	<b>TOTAL MONITORING &amp; PERMITS EXPENSES</b>	<b>6,000</b>	<b>6,834</b>	<b>7,000</b>	<b>7,500</b>	25.00%
<u>6300 UTILITIES</u>						
250-50503-	6301 telephone	3,000	1,921	2,561	2,500	
100-50101-	6310 ameren	0	0	0	0	
250-50503-	6320 water/sewer	0	0	0	0	
250-50503-	6330 electric	12,500	8,156	10,875	11,000	
250-50503-	6335 hist soc util/cem chap util	0	0	0	0	
250-50503-	6336 senior center util & other	0	0	0	0	
250-50503-	6340 electric street lights	0	0	0	0	
250-50503-	6350 misc - julie locates	2,000	1,139	1,518	2,000	
250-50503-	6360 pager rental	0	0	0	0	
250-50503-	6380 ub convenience fee	0	0	0	0	
	<b>TOTAL UTILITIES EXPENSES</b>	<b>17,500</b>	<b>11,215</b>	<b>14,953</b>	<b>15,500</b>	-11.43%

## CITY OF MASCOUTAH

## EXPENSES BY DEPARTMENT BY CATEGORY DETAIL

## PUBLICS WORKS - WATER EXPENSES - WATER/SEWER FUND

		Budget 13	Jan-13 YTD Actual 13	Calculated 12/12's shaded is manual entry	Proposed Budget14	
<u>6500 MAINTENANCE &amp; REPAIR</u>						
250-50503-	6510 M&R - equipment	2,000	1,860	2,480	2,000	
250-50503-	6515 M&R - office equipment	0	0	0	0	
250-50503-	6520 M&R - building/facilities	70,000	62,329	70,000	45,000	tank repairs and painting ground storage tank (on Ron's sheet), FY13- repaint water tower at park \$65k (was in contractual but have not agreed to a regular maint contract)
250-50503-	6530 M&R - vehicles/equipment	3,000	3,039	4,051	3,000	
250-50503-	6540 M&R - grounds/street row	0	0	0	0	
250-50503-	6550 M&R - transmission/collection	75,000	62,515	75,000	30,000	have new scada, phase II telemetry ties into scada, test pumps and motors
250-50503-	6555 M&R - streets/sidewalks	0	0	0	0	
250-50503-	6560 M&R - special projects	0	38	51	0	
250-50503-	6565 M&R - sidewalk program	0	0	0	0	
250-50503-	6570 M&R - MFT	0	0	0	0	
TOTAL MAINT & REPAIR EXPENSES		150,000	129,780	151,583	80,000	-46.67%
<u>6700 SUPPLIES &amp; EQUIPMENT</u>						
250-50503-	6710 general supplies	4,000	2,904	3,872	4,000	
250-50503-	6720 chemicals	0	0	0	0	
250-50503-	6730 inventory supplies	60,000	50,652	67,536	20,000	meters to change
250-50503-	6740 tools/small parts	1,000	1,035	1,380	1,300	
250-50503-	6741 sec a/r supplies (negative ok)	0	(143)	(191)	0	
250-50503-	6750 production - fuel/diesel	0	0	0	0	
250-50503-	6760 gas, diesel, & oil	12,500	8,238	10,984	12,000	
250-50503-	6770 non-vehicle oil & lubricants	0	0	0	0	
TOTAL SUPPLIES & EQUIP EXPENSES		77,500	62,686	83,581	37,300	-51.87%
<u>7000 PROFESSIONAL SERVICES</u>						
250-50503-	7001 legal	0	0	0	0	
250-50503-	7100 accounting-audit	0	0	0	0	
250-50503-	7200 computers	0	0	0	0	
250-50503-	7300 other - twm/bhmg/etc	4,500	3,187	4,249	4,000	
250-50503-	7310 other - tac	0	0	0	0	
250-50503-	7400 other	0	0	0	0	
250-50503-	7500 contractual services	5,000	6,807	6,807	5,000	itron \$850, visionable, cc pmt fees split 3600, fy13 split clean uniform contract payout
TOTAL PROFESSIONAL SERVICES		9,500	9,994	11,056	9,000	-5.26%
<u>7900 WHOLESALE/RETAIL</u>						
250-50503-	7901 imea power purchase	0	0	0	0	
250-50503-	7910 water - purchase	451,985	269,514	359,353	402,475	ratio plus 12%, less water loss...
250-50503-	7920 garbage	0	0	0	0	
250-50503-	7930 municipal utility tax	26,850	21,293	28,390	29,100	ratio plus 2.5%
250-50503-	7940 purchase/reimburse	0	0	0	0	
250-50503-	7950 fund raiser	0	0	0	0	
TOTAL WHOLESALE/RETAIL		478,835	290,807	387,743	431,575	-9.87%
<u>8000 OTHER EXPENSES</u>						
250-50503-	8030 general overhead contr	244,650	244,650	244,650	333,675	incr as calc ovrhd ss & prod empl splits and incr for temp control and generator
250-50503-	8010 developer exp (in/out)	0	0	0	0	
TOTAL OTHER EXPENSES		244,650	244,650	244,650	333,675	36.39%
TOTAL OPERATING EXPENSES		1,357,855	1,039,477	1,268,000	1,354,600	-0.24%



## CITY OF MASCOUTAH

## EXPENSES BY DEPARTMENT BY CATEGORY DETAIL

## PUBLICS WORKS - WATER EXPENSES - WATER/SEWER FUND

		Budget 13	Jan-13 YTD Actual 13	Calculated 12/12's shaded is manual entry	Proposed Budget14	
<b>8200 CAPITAL IMPROVEMENTS</b>						
250-50503-		0	0	0	0	
250-50503-	scada - 1 pump house	8,000	459	459	0	
250-50503-	scada & roundup sprayer str/lfr	0	0	0	500	
250-50503-	storage office building w/s	0	0	0	125,000	
250-50503-		0	0	0	0	
	<b>TOTAL CIP EXPENSES</b>	<b>8,000</b>	<b>459</b>	<b>459</b>	<b>125,500</b>	
<b>8500 FIXED ASSET REPLACEMENT</b>						
250-50503-						
250-50503-	far-maint van split pr/str/wt	2,000	2,000	2,000	0	
250-50503-						
250-50503-						
	<b>TOTAL FAR EXPENSES</b>	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>	<b>0</b>	
<b>PROJECTS</b>						
250-50718-	7300	0	0	0	0	
250-50737-	7300 cdbg proj ws & tif2b	0	0	0	105,000	
	7300	0	0	0	0	
250-50736-	7300	0	0	0	0	
250-507xx	7300 FY waterline proj	150,000	23,646	150,000	100,000	FY13 waterline proj
	<b>TOTAL PROJECT EXPENSES</b>	<b>150,000</b>	<b>23,646</b>	<b>150,000</b>	<b>205,000</b>	36.67%
<b>9000 DEBT PAYMENTS</b>						
250-50503-	9001 2004(2001A) 30%ws - levy \$ 7(	26,325	33,937	33,937	33,180	FY14 called bond and pay citizens bank installment loan, 2004 = old 2001a gf 70% + wtr 30%
	bond fees \$645+main st					Incl 645 fees and \$49,230 for mainstreet pmt, approx Feb 2012
250-50503-	waterline iepa proj pmts	49,875	17,503	49,545	49,750	
250-50503-	iepa loan water neq proj	0	0	0	0	paying this out of tif2b until tif over and then out of water until 2022/23, \$28k
	<b>TOTAL DEBT EXPENSES</b>	<b>76,200</b>	<b>51,440</b>	<b>83,482</b>	<b>82,930</b>	8.83%
	<b>TOTAL NON-OPERATING EXPENSES</b>	<b>236,200</b>	<b>77,544</b>	<b>235,941</b>	<b>413,430</b>	75.03%
	<b>TOTAL ALL EXPENSES</b>	<b>1,594,055</b>	<b>1,117,021</b>	<b>1,503,941</b>	<b>1,768,030</b>	10.91%
	<b>TOTAL EXPENSES MINUS PROJECTS</b>	<b>1,444,055</b>	<b>1,093,376</b>	<b>1,353,941</b>	<b>1,563,030</b>	8.24%

# **SEWER DISTRIBUTION & SEWER PLANT**

**City of Mascoutah**

**Fiscal Year Budget 14**

## CITY OF MASCOUTAH

## EXPENSES BY DEPARTMENT BY CATEGORY DETAIL

## PUBLICS WORKS - SEWER DISTRIBUTION EXPENSES - WATER/SEWER FUND

		Budget 13	Jan-13 YTD Actual 13	Calculated 12/12's shaded is manual entry	Proposed Budget14	
<u>5000 WAGES/SALARIES</u>						
250-50504-	5001 regular salaries	221,000	180,091	246,441	264,100	FY14 - new split for meter reader & new position split
250-50504-	5010 overtime	6,800	5,407	7,399	7,900	
250-50504-	5020 temp/part-time	38,900	9,782	13,386	17,000	dispatcher splits
250-50504-	5040 council stipends	0	0	0	0	
250-50504-	5050 incentive pay - deferred compe	0	0	0	0	
TOTAL WAGES/SALARIES		266,700	195,280	267,225	289,000	
<u>5100 EMPLOYEE BENEFITS</u>						
250-50504-	5101 social security	19,500	14,151	19,364	21,950	
250-50504-	5200 health insurance	56,500	48,388	54,000	55,500	
250-50504-	5300 worker's compensation	0	0	0	0	
250-50504-	5350 unemployment insurance	0	0	0	0	
250-50504-	5400 imrf	30,700	23,165	31,700	35,600	
250-50504-	5500 retirement health benefits	0	0	0	0	
250-50504-	5650 police pension	0	0	0	0	
250-50504-	5700 fd death benefits	0	0	0	0	
250-50504-	5800 phys/cdl/drug test/shots	200	53	70	200	
TOTAL EMPLOYEE BENEFITS		106,900	85,757	105,134	113,250	
TOTAL PERSONNEL EXPENSES		373,600	281,036	372,359	402,250	7.67%
<u>6000 GENERAL EXPENSES</u>						
250-50504-	6001 office supplies	1,000	932	1,243	1,000	split of ub paper/envelopes
250-50504-	6020 dues & memberships	0	0	0	0	
250-50504-	6040 training,conf,educ reimb	1,000	551	735	1,000	
250-50504-	6060 cm expenses	0	0	0	0	
250-50504-	6061 mayor expenses	0	0	0	0	
250-50504-	6062 council expenses	0	0	0	0	
250-50504-	6065 economic dev/planning exp	0	0	0	0	
250-50504-	6066 plan & dev - tif III	0	0	0	0	
250-50504-	6070 rental - uniforms	1,500	1,054	1,405	3,500	FY14 \$600/empl clothing + up to \$250.00 glasses as per contract and not in general supplies at all
250-50504-	6075 rents & leases	25,000	25,000	25,000	30,000	FY13 rent back to gf 30k
250-50504-	6080 sundry - misc exp	0	0	0	0	
250-50504-	6085 community relations	0	0	0	0	
250-50504-	6090 general insurance	0	0	0	0	
TOTAL GENERAL EXPENSES		28,500	27,537	28,382	35,500	24.56%



## CITY OF MASCOUTAH

## EXPENSES BY DEPARTMENT BY CATEGORY DETAIL

## PUBLICS WORKS - SEWER DISTRIBUTION EXPENSES - WATER/SEWER FUND

		Jan-13	Calculated		
		YTD	12/12's	Proposed	
		Budget 13	Actual 13	manual entry	Budget14
<u>6200 MONITORING &amp; PERMITS</u>					
250-50504-	6210 permits	14,000	12,500	12,500	14,000
250-50504-	6230 lab equipment/samples exp	0	0	0	0
250-50504-	6260 clean up/disposal	0	0	0	0
TOTAL MONITORING & PERMITS EXPENSES		14,000	12,500	12,500	14,000 0.00%
<u>6300 UTILITIES</u>					
250-50504-	6301 telephone	5,200	3,889	5,186	5,000
100-50101-	6310 ameren	0	0	0	0
250-50504-	6320 water/sewer	150	94	126	150
250-50504-	6330 electric	173,100	137,017	182,690	175,000
250-50504-	6335 hist soc util/cem chap util	0	0	0	0
250-50504-	6336 senior center util & other	0	0	0	0
250-50504-	6340 electric street lights	0	0	0	0
250-50504-	6350 misc - julie locates	0	0	0	0
250-50504-	6360 pager rental	0	0	0	0
250-50504-	6380 ub convenience fee	0	0	0	0
TOTAL UTILITIES EXPENSES		178,450	141,001	188,001	180,150 0.95%
<u>6500 MAINTENANCE &amp; REPAIR</u>					
250-50504-	6510 M&R - equipment	6,000	10,022	13,363	8,000
250-50504-	6515 M&R - office equipment	0	0	0	0
250-50504-	6520 M&R - building/facilities	3,000	5,091	6,789	5,000
250-50504-	6530 M&R - vehicles/equipment	3,000	6,527	8,703	5,000
250-50504-	6540 M&R - grounds/street row	0	0	0	0
250-50504-	6550 M&R - transmission/collection	25,000	15,441	20,588	25,000
250-50504-	6555 M&R - streets/sidewalks	0	0	0	0
250-50504-	6560 M&R - special projects	0	0	0	0
250-50504-	6565 M&R - sidewalk program	0	0	0	0
250-50504-	6570 M&R - MFT	0	0	0	0
TOTAL MAINT & REPAIR EXPENSES		37,000	37,082	49,442	43,000 16.22%

includes signal line, these are not decreased,  
working w/ verizon north to correct

## CITY OF MASCOUTAH

## EXPENSES BY DEPARTMENT BY CATEGORY DETAIL

## PUBLICS WORKS - SEWER DISTRIBUTION EXPENSES - WATER/SEWER FUND

		Jan-13 YTD	Calculated 12/12's shaded is manual entry	Proposed Budget14	
	Budget 13	Actual 13			
<u>6700 SUPPLIES &amp; EQUIPMENT</u>					
250-50504- 6710 general supplies	2,000	1,814	2,418	2,000	
250-50504- 6720 chemicals	12,000	11,951	15,934	15,000	
250-50504- 6730 inventory supplies	2,000	594	791	1,500	light bulbs, switches, pipes, etc
250-50504- 6740 tools/small parts	1,000	539	719	1,000	
250-50504- 6741 sec a/r supplies (negative ok)	0	0	0	0	
250-50504- 6750 production - fuel/diesel	0	0	0	0	
250-50504- 6760 gas, diesel, & oil	15,000	10,123	13,497	14,000	more diesels, generators
250-50504- 6770 non-vehicle oil & lubricants	0	0	0	0	
<b>TOTAL SUPPLIES &amp; EQUIP EXPENSES</b>	<b>32,000</b>	<b>25,020</b>	<b>33,360</b>	<b>33,500</b>	4.69%
<u>7000 PROFESSIONAL SERVICES</u>					
250-50504- 7001 legal	0	0	0	0	
250-50504- 7100 accounting-audit	0	0	0	0	
250-50504- 7200 computers	0	0	0	0	
250-50504- 7300 other - twm/bhmg/etc	2,000	11,865	15,819	2,000	rate studies, mapping
250-50504- 7310 other - tac	0	0	0	0	
250-50504- 7400 other	0	0	0	0	
7500 contractual services	10,825	12,718	16,957	12,100	FY13 - clean uniform contract split payout included, FY13 add 3875 Fabick generator preventative maint, Itron \$850, hodge-dwyer, grp mech, cc fees split w/s/dist
<b>TOTAL PROFESSIONAL SERVICES</b>	<b>12,825</b>	<b>24,582</b>	<b>32,776</b>	<b>14,100</b>	9.94%
<u>7900 WHOLESALE/RETAIL</u>					
250-50504- 7901 imea power purchase			0		
250-50504- 7910 water - purchase			0		
250-50504- 7920 garbage			0		
250-50504- 7930 municipal utility tax			0		
250-50504- 7940 purchase/reimburse			0		
250-50504- 7950 fund raiser			0		
<b>TOTAL WHOLESALE/RETAIL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<u>8000 OTHER EXPENSES</u>					
250-50504- 8030 general overhead contr	244,650	244,650	244,650	333,675	incr as calc overhd ss & prod empl splits and incr for temp control and generator
250-50504- 8010 developer exp (in/out)	0	0	0	0	
<b>TOTAL OTHER EXPENSES</b>	<b>244,650</b>	<b>244,650</b>	<b>244,650</b>	<b>333,675</b>	36.39%
<b>TOTAL OPERATING EXPENSES</b>	<b>921,025</b>	<b>793,408</b>	<b>961,471</b>	<b>1,056,175</b>	14.67%

## CITY OF MASCOUTAH

## EXPENSES BY DEPARTMENT BY CATEGORY DETAIL

## PUBLICS WORKS - SEWER DISTRIBUTION EXPENSES - WATER/SEWER FUND

		Budget 13	Jan-13 YTD Actual 13	Calculated 12/12's shaded is manual entry	Proposed Budget14	
<b>8200 CAPITAL IMPROVEMENTS</b>						
250-50504-	FY13 truck sewer budget	35,000	26,329	26,329	0	
250-50504-	scada & roundup sprayer str/lfr	0	0	0	500	
250-50504-	storage/office building w/s	0	0	0	125,000	
250-50504-		0	0	0	0	
250-50504-		0	0	0	0	
TOTAL CIP EXPENSES		35,000	26,329	26,329	125,500	
<b>8500 FIXED ASSET REPLACEMENT</b>						
250-50504-				0		
250-50504-				0		
250-50504-	sewer inspect camera	0	0	0	65,000	
250-50504-				0		
250-50504-				0		
TOTAL FAR EXPENSES		0	0	0	65,000	
<b>PROJECTS</b>						
250-507xx-		0	0	0	0	
250-507xx-	waste wtr trmnt plant facilty plan phase I		0	0	50,000	
250-50716-	7300 mahole linings shared w/ tif2b	30,000	28,694	28,694	150,000	
250-507xx-	sanitary sewer lift station progr	0	15,194	15,194	150,000	FY12 5th & 9th lift station gen 90k +
	infiltration study	0	0	0	30,000	liftstation scada 50k + lift station other 15k
TOTAL PROJECT EXPENSES		30,000	43,889	43,889	380,000	1166.67%
<b>9000 DEBT PAYMENTS</b>						
250-50504-	9001 bond fees	1,200	0	0	0	bond fees for both iepa loans
250-50504-	iepa loan mid-amer/plus bond f	46,360	46,360	46,360	46,360	iepa loan
250-50504-	iepa loan sewer proj	163,550	60,782	163,550	163,550	per iepa office 2prmts@81765.00
TOTAL DEBT EXPENSES		211,110	107,142	209,910	209,910	-0.57%
TOTAL NON-OPERATING EXPENSES		276,110	177,360	280,128	780,410	182.64%
TOTAL ALL EXPENSES		1,197,135	970,767	1,241,598	1,836,585	53.42%
TOTAL EXPENSES MINUS PROJECTS		1,167,135	926,879	1,197,710	1,456,585	24.80%

# **SEWER TREATMENT PLANT**

## **Fiscal Year '14**

### **SUMMARY OF BASIC FUNCTION-Wastewater Treatment Plant**

The Public Works Department is responsible for operation and maintenance of the Waste Water Treatment Facility, 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.

## CITY OF MASCOUTAH

## EXPENSES BY DEPARTMENT BY CATEGORY DETAIL

## PUBLICS WORKS - SEWER PLANT EXPENSES - WATER/SEWER FUND

		Jan-13		Calculated	Proposed
		YTD		12/12's	
		Budget 13	Actual 13	shaded is manual entry	Budget14
<b>5000 WAGES/SALARIES</b>					
250-50506-	5001 regular salaries			0	
250-50506-	5010 overtime			0	
250-50506-	5020 temp/part-time			0	
250-50506-	5040 council stipends			0	
250-50506-	5050 incentive pay - deferred compensation			0	
TOTAL WAGES/SALARIES		0	0	0	0
<b>5100 EMPLOYEE BENEFITS</b>					
250-50506-	5101 social security			0	
250-50506-	5200 health insurance			0	
250-50506-	5300 worker's compensation			0	
250-50506-	5350 unemployment insurance			0	
250-50506-	5400 imrf			0	
250-50506-	5500 retirement health benefits			0	
250-50506-	5650 police pension			0	
250-50506-	5700 fd death benefits			0	
250-50506-	5800 phys/cdl/drug test/shots			0	
TOTAL EMPLOYEE BENEFITS		0	0	0	0
TOTAL PERSONNEL EXPENSES		0	0	0	0
<b>6000 GENERAL EXPENSES</b>					
250-50506-	6001 office supplies	0	0	0	0
250-50506-	6020 dues & memberships	0	0	0	0
250-50506-	6040 training,conf,educ reimb	0	0	0	0
250-50506-	6060 cm expenses	0	0	0	0
250-50506-	6061 mayor expenses	0	0	0	0
250-50506-	6062 council expenses	0	0	0	0
250-50506-	6065 economic dev/planning exp	0	0	0	0
250-50506-	6066 plan & dev - tif III	0	0	0	0
250-50506-	6070 rental - uniforms	0	0	0	0
250-50506-	6075 rents & leases	0	0	0	0
250-50506-	6080 sundry - misc exp	0	0	0	0
250-50506-	6085 community relations	0	0	0	0
250-50506-	6090 general insurance	0	0	0	0
TOTAL GENERAL EXPENSES		0	0	0	0
<b>6200 MONITORING &amp; PERMITS</b>					
250-50506-	6210 permits	0		0	0
250-50506-	6230 lab equipment/samples exp	0		0	0
250-50506-	6260 clean up/disposal	35,000	34,984	34,984	37,000
TOTAL MONITORING & PERMITS EXPENSES		35,000	34,984	34,984	37,000

epa requires

## CITY OF MASCOUTAH

## EXPENSES BY DEPARTMENT BY CATEGORY DETAIL

## PUBLICS WORKS - SEWER PLANT EXPENSES - WATER/SEWER FUND

		Jan-13 YTD	Calculated 12/12's shaded is manual entry	Proposed Budget14	
	Budget 13	Actual 13			
<b>6300 UTILITIES</b>					
250-50506- 6301 telephone	750	409	545	600	
100-50101- 6310 ameren	0		0	0	
250-50506- 6320 water/sewer			0		
250-50506- 6330 electric			0		
250-50506- 6335 hist soc util/cem chap util			0		
250-50506- 6336 senior center util & other			0		
250-50506- 6340 electric street lights			0		
250-50506- 6350 misc - julie locates			0		
250-50506- 6360 pager rental			0		
250-50506- 6380 ub convenience fee			0		
<b>TOTAL UTILITIES EXPENSES</b>	<b>750</b>	<b>409</b>	<b>545</b>	<b>600</b>	
<b>6500 MAINTENANCE &amp; REPAIR</b>					
250-50506- 6510 M&R - equipment	10,000	10,856	14,475	10,000	FY13 - lightning expenses fy13- drain & clean out, filters plus new sand \$7k
250-50506- 6515 M&R - office equipment	0	0	0	0	
250-50506- 6520 M&R - building/facilities	7,000	3,775	412	5,000	FY14 - retaining wall never completed, fy13 replace sand in pits
250-50506- 6530 M&R - vehicles/equipment	0	0	0	0	
250-50506- 6540 M&R - grounds/street row	200	0	0	200	need some 4th qtr
250-50506- 6550 M&R - transmission/collection	17,000	14,187	18,916	17,000	
250-50506- 6555 M&R - streets/sidewalks	0	0	0	0	
250-50506- 6560 M&R - special projects	0	0	0	0	
250-50506- 6565 M&R - sidewalk program	0	0	0	0	
250-50506- 6570 M&R - MFT	0	0	0	0	
<b>TOTAL MAINT &amp; REPAIR EXPENSES</b>	<b>34,200</b>	<b>28,817</b>	<b>33,802</b>	<b>32,200</b>	-5.85%
<b>6700 SUPPLIES &amp; EQUIPMENT</b>					
250-50506- 6710 general supplies	1,000	489	1,000	1,000	
250-50506- 6720 chemicals	2,000	0	2,000	2,000	incr prices of what is used
250-50506- 6730 inventory supplies	200	735	980	200	
250-50506- 6740 tools/small parts	500	112	500	500	this is spent each year in the last month to purchase replacement tools for old or rusted, etc.
250-50506- 6741 sec a/r supplies (negative ok)	0	0	0	0	
250-50506- 6750 production - fuel/diesel	0	0	0	0	
250-50506- 6760 gas, diesel, & oil	1,500	1,652	2,202	2,000	
250-50506- 6770 non-vehicle oil & lubricants	0	0	0	0	
<b>TOTAL SUPPLIES &amp; EQUIP EXPENSES</b>	<b>5,200</b>	<b>2,987</b>	<b>6,682</b>	<b>5,700</b>	9.62%
<b>7000 PROFESSIONAL SERVICES</b>					
250-50506- 7001 legal			0		
250-50506- 7100 accounting-audit			0		
250-50506- 7200 computers			0		
250-50506- 7300 other - twm/bhmg/etc			0		
250-50506- 7310 other - tac	52,200	38,514	51,352	52,700	FY13 budget for 2.5% incr since contract neg
250-50506- 7400 other	0	0	0	0	
7500 contractual services	0	0	0	2,500	algea sweep \$1000, epa \$
<b>TOTAL PROFESSIONAL SERVICES</b>	<b>52,200</b>	<b>38,514</b>	<b>51,352</b>	<b>55,200</b>	5.75%

## CITY OF MASCOUTAH

## EXPENSES BY DEPARTMENT BY CATEGORY DETAIL

## PUBLICS WORKS - SEWER PLANT EXPENSES - WATER/SEWER FUND

		Jan-13 YTD	Calculated 12/12's shaded is manual entry	Proposed Budget14	
	Budget 13	Actual 13			
<u>7900 WHOLESALE/RETAIL</u>					
250-50506- 7901 imea power purchase			0		
250-50506- 7910 water - purchase			0		
250-50506- 7920 garbage			0		
250-50506- 7930 municipal utility tax			0		
250-50506- 7940 purchase/reimburse			0		
250-50506- 7950 fund raiser			0		
<b>TOTAL WHOLESALE/RETAIL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<u>8000 OTHER EXPENSES</u>					
250-50506- 8030 general overhead contr			0		
250-50506- 8010 developer exp (in/out)			0		
<b>TOTAL OTHER EXPENSES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL OPERATING EXPENSES</b>	<b>127,350</b>	<b>105,712</b>	<b>127,366</b>	<b>130,700</b>	2.63%
<u>8200 CAPITAL IMPROVEMENTS</u>					
250-50506-			0		
250-50506-	0	0	0	0	
250-50506-			0		
250-50506-			0		
250-50506-			0		
<b>TOTAL CIP EXPENSES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	#DIV/0!
<u>8500 FIXED ASSET REPLACEMENT</u>					
250-50506-			0		
250-50506- eisenhower lift station	0	0	0	25,000	
250-50506- 4th street control panel	0	20,200	20,200	0	received late bill for this proj
250-50506-			0		
250-50506-			0		
<b>TOTAL FAR EXPENSES</b>	<b>0</b>	<b>20,200</b>	<b>20,200</b>	<b>25,000</b>	
<u>PROJECTS</u>					
			0		
			0		
			0		
			0		
			0		
<b>TOTAL PROJECT EXPENSES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<u>9000 DEBT PAYMENTS</u>					
250-50506-	0		0	0	
250-50506-	0		0	0	
250-50506-	0		0	0	
<b>TOTAL DEBT EXPENSES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL NON-OPERATING EXPENSES</b>	<b>0</b>	<b>20,200</b>	<b>20,200</b>	<b>25,000</b>	#DIV/0!
<b>TOTAL ALL EXPENSES</b>	<b>127,350</b>	<b>125,911</b>	<b>147,566</b>	<b>155,700</b>	22.26%



# **STREETS DEPARTMENT**

**City of Mascoutah**

**Fiscal Year Budget 14**

**STREET DEPARTMENT  
MAINTENANCE DEPARTMENT  
Fiscal Year '14**

**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.

Some of the main 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 is the Maintenance Department servicing all buildings and grounds for the City.

**CITY OF MASCOUTAH**  
**EXPENSES BY DEPARTMENT BY CATEGORY DETAIL**  
**PUBLICS WORKS - STREETS EXPENSES - GENERAL FUND**

		Budget 13	Jan-13 YTD Actual 13	Calculated 12/12's shaded is manual entry	Proposed Budget14	
	<u>5000 WAGES/SALARIES</u>					
100-50505-	5001 regular salaries	208,800	131,884	180,473	213,100	as in contract, full staff FY14
100-50505-	5010 overtime	11,000	7,118	9,741	10,500	allow for snow removal etc.
100-50505-	5020 temp/part-time	0	0	0	0	
100-50505-	5040 council stipends	0	0	0	0	
100-50505-	5050 incentive pay - deferred compensa	0	0	0	0	
	<b>TOTAL WAGES/SALARIES</b>	<b>219,800</b>	<b>139,002</b>	<b>190,213</b>	<b>223,600</b>	
	<u>5100 EMPLOYEE BENEFITS</u>					
100-50505-	5101 social security	17,000	10,135	13,869	17,250	
100-50505-	5200 health insurance	43,300	31,182	43,000	39,500	
100-50505-	5300 worker's compensation	0	0	0	0	
100-50505-	5350 unemployment insurance	0	0	0	0	
100-50505-	5400 imrf	26,650	16,854	23,063	29,000	
100-50505-	5500 retirement health benefits	0	0	0	0	
100-50505-	5650 police pension	0	0	0	0	
100-50505-	5700 fd death benefits	0	0	0	0	
100-50505-	5800 phys/cdl/drug test/shots	300	320	427	300	
	<b>TOTAL EMPLOYEE BENEFITS</b>	<b>87,250</b>	<b>58,491</b>	<b>80,359</b>	<b>86,050</b>	
	<b>TOTAL PERSONNEL EXPENSES</b>	<b>307,050</b>	<b>197,493</b>	<b>270,572</b>	<b>309,650</b>	0.85%
	<u>6000 GENERAL EXPENSES</u>					
100-50505-	6001 office supplies	0	0	0	150	
100-50505-	6020 dues & memberships	0	0	0	0	
100-50505-	6040 training,conf,educ reimb	1,000	594	792	1,000	safety meetings,
100-50505-	6060 cm expenses	0	0	0	0	
100-50505-	6061 mayor expenses	0	0	0	0	
100-50505-	6062 council expenses	0	0	0	0	
100-50505-	6065 economic dev/planning exp	0	0	0	0	
100-50505-	6066 plan & dev - tif III	0	0	0	0	
						FY14 \$600/empl clothing + up to \$250.00 glasses as per contract and not in general supplies at all
100-50505-	6070 rental - uniforms	3,250	2,118	2,824	3,400	
						add some for rental on crack sealer and need some \$ for dozer to clean dump
100-50505-	6075 rents & leases	5,000	0	5,000	5,000	
100-50505-	6080 sundry - misc exp	100	4	5	100	
100-50505-	6085 community relations	0	0	0	0	
100-50505-	6090 general insurance	0	0	0	0	
	<b>TOTAL GENERAL EXPENSES</b>	<b>9,350</b>	<b>2,716</b>	<b>8,621</b>	<b>9,650</b>	3.21%
	<u>6200 MONITORING &amp; PERMITS</u>					
100-50505-	6210 permits	0	0	0	0	
100-50505-	6230 lab equipment/samples exp	0	0	0	0	
100-50505-	6260 clean up/disposal	0	0	0	0	
	<b>TOTAL MONITORING &amp; PERMITS EXPENSES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
	<u>6300 UTILITIES</u>					
100-50505-	6301 telephone	2,300	1,627	2,169	2,000	
100-50101-	6310 ameren	0	0	0	0	
100-50505-	6320 water/sewer	150	101	135	150	
100-50505-	6330 electric	6,000	3,437	4,582	5,000	
100-50505-	6335 hist soc util/cem chap util	0	0	0	0	
100-50505-	6336 senior center util & other	0	0	0	0	
100-50505-	6340 electric street lights	0	0	0	0	
100-50505-	6350 misc - julie locates	0	0	0	0	
100-50505-	6360 pager rental	0	0	0	0	
100-50505-	6380 ub convenience fee	0	0	0	0	
	<b>TOTAL UTILITIES EXPENSES</b>	<b>8,450</b>	<b>5,164</b>	<b>6,886</b>	<b>7,150</b>	-15.38%

**CITY OF MASCOUTAH**  
**EXPENSES BY DEPARTMENT BY CATEGORY DETAIL**  
**PUBLICS WORKS - STREETS EXPENSES - GENERAL FUND**

		Budget 13	Jan-13 YTD Actual 13	Calculated 12/12's shaded is manual entry	Proposed Budget14	
<u>6500 MAINTENANCE &amp; REPAIR</u>						
100-50505-	6510 M&R - equipment	14,000	21,447	24,000	20,000	add for sweeper repairs + maint of all other equip, backhoe
100-50505-	6515 M&R - office equipment	0	0	0	0	
100-50505-	6520 M&R - building/facilities	5,000	1,911	2,548	2,500	maint shed
100-50505-	6530 M&R - vehicles/equipment	5,000	3,917	5,223	5,000	trucks, dump truck, etc.
100-50505-	6540 M&R - grounds/street row	1,500	89	119	1,500	curb paint, catch basin crate, other
100-50505-	6550 M&R - transmission/collection	0	0	0	0	
100-50505-	6555 M&R - streets/sidewalks	10,000	1,103	10,000	5,000	pavement patches, culvert repairs, sidewalk repairs, etc. Engineer included this on projects sheet, drainage/maint \$25k FY11 & FY12 & includes crosswalk Rt 4
100-50505-	6560 M&R - special projects	15,000	(14,786)	15,000	25,000	
100-50505-	6565 M&R - sidewalk program	10,000	6,240	8,319	10,000	separate line for 50/50 sidewalk prog
100-50505-	6570 M&R - MFT	0	0	0	0	
TOTAL MAINT & REPAIR EXPENSES		60,500	19,921	65,210	69,000	14.05%
<u>6700 SUPPLIES &amp; EQUIPMENT</u>						
100-50505-	6710 general supplies	5,000	2,109	5,000	3,000	FY13 decr - purchased enough in FY12 and plenty leftover, may need to increase in FY14
100-50505-	6720 chemicals	2,500	958	1,500	3,500	
100-50505-	6730 inventory supplies	10,000	10,884	10,884	10,000	signs & materials
100-50505-	6740 tools/small parts	2,000	498	664	1,000	
100-50505-	6741 sec a/r supplies (negative ok)	0	971	971	0	
100-50505-	6750 production - fuel/diesel	0	0	0	0	
100-50505-	6760 gas, diesel, & oil	17,000	13,259	17,679	17,000	
100-50505-	6770 non-vehicle oil & lubricants	200	0	0	200	
TOTAL SUPPLIES & EQUIP EXPENSES		36,700	28,678	36,698	34,700	-5.45%
<u>7000 PROFESSIONAL SERVICES</u>						
100-50505-	7001 legal	0	0	0	0	
100-50505-	7100 accounting-audit	0	0	0	0	
100-50505-	7200 computers	0	0	0	0	
100-50505-	7300 other - twm/bhmg/etc	0	0	0	0	
100-50505-	7310 other - tac	0	0	0	0	
100-50505-	7400 other	0	0	0	0	
100-50505-	7500 contractual services	0	3,000	3,000	0	FY13 split to close clean uniform contract in all applicable depts causing elevation in this account
TOTAL PROFESSIONAL SERVICES		0	3,000	3,000	0	
<u>7900 WHOLESALE/RETAIL</u>						
100-50505-	7901 imea power purchase		0	0		
100-50505-	7910 water - purchase		0	0		
100-50505-	7920 garbage		0	0		
100-50505-	7930 municipal utility tax		0	0		
100-50505-	7940 purchase/reimburse		0	0		
100-50505-	7950 fund raiser		0	0		
TOTAL WHOLESALE/RETAIL		0	0	0	0	
<u>8000 OTHER EXPENSES</u>						
100-50505-	8030 general overhead contr		0	0		
100-50505-	8010 developer exp (in/out)		0	0		
TOTAL OTHER EXPENSES		0	0	0	0	
TOTAL OPERATING EXPENSES		422,050	256,972	390,987	430,150	1.92%



## CITY OF MASCOUTAH

## EXPENSES BY DEPARTMENT BY CATEGORY DETAIL

## PUBLICS WORKS - STREETS EXPENSES - GENERAL FUND

		Jan-13 YTD	Calculated 12/12's shaded is manual entry	Proposed Budget14	
	Budget 13	Actual 13			
<b>8200 CAPITAL IMPROVEMENTS</b>					
100-50505-	stump grinder str/cem		0	4,000	
100-50505-	salt bin doors/curtains	0	0	2,000	
100-50505-	roundup sprayer str/lfp/lfd/w/s	0	0	500	
100-50505-	crack sealer		0	0	FY14 asked \$46 but we can rent until we have more asphalt streets
100-50505-	mini excavator		0	0	FY14 asked for mini excavator \$70
	<b>TOTAL CIP EXPENSES</b>	<b>0</b>	<b>0</b>	<b>6,500</b>	
<b>8500 FIXED ASSET REPLACEMENT</b>					
100-50505-	maint van split pr/str/wt	0	1,000	1,000	0
100-50505-	salt bin	0	687	687	0
100-50505-	snowplow for new 1 ton	5,000	4,721	4,721	0
100-50505-	salt spreader for new 1 ton	6,000	5,270	5,270	0
100-50505-	salt spreader for 2 ton international				13,000
	<b>TOTAL FAR EXPENSES</b>	<b>11,000</b>	<b>11,678</b>	<b>11,678</b>	<b>13,000</b>
<b>PROJECTS</b>					
100-50505-	machine shop road culvert	35,000	40,043	40,043	0
	various streets reconstr - church from 2nd to 6th				185,000 both tif2b 800k and gf 200k
	various streets engineering				20,000 both tif2b 20k and gf 20k
	ada sidewalk and ramp impr and tree removal/contract work				35,000 both tif2b 40k and gf 35k and mft
	CMAQ proj multi use path 20% match				59,000 both tif2b and more gf
	<b>TOTAL PROJECT EXPENSES</b>	<b>35,000</b>	<b>40,043</b>	<b>40,043</b>	<b>299,000</b>
<b>9000 DEBT PAYMENTS</b>					
100-50505-		0		0	0
100-50505-		0		0	0
100-50505-		0		0	0
	<b>TOTAL DEBT EXPENSES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>TOTAL NON-OPERATING EXPENSES</b>	<b>46,000</b>	<b>51,721</b>	<b>51,721</b>	<b>318,500</b>
	<b>TOTAL ALL EXPENSES</b>	<b>468,050</b>	<b>308,694</b>	<b>442,708</b>	<b>748,650</b> 59.95%

# **MAINTENANCE DEPARTMENT**

**City of Mascoutah**

**Fiscal Year Budget 14**

## CITY OF MASCOUTAH

## EXPENSES BY DEPARTMENT BY CATEGORY DETAIL

## MAINTENANCE EXPENSES - GENERAL FUND

		Budget 13	Jan-13 YTD Actual 13	Calculated 12/12's shaded is manual entry	Proposed Budget14	
<b>5000 WAGES/SALARIES</b>						
100-50301-	5001 regular salaries	104,500	72,623	99,379	105,700	per contract
100-50301-	5010 overtime	4,000	2,687	3,677	4,500	
100-50301-	5020 temp/part-time	9,500	7,428	8,500	9,000	summer, split w/ maint needed longer in past
100-50301-	5040 council stipends	0	0	0	0	
100-50301-	5050 incentive pay - deferred compe	0	0	0	0	
<b>TOTAL WAGES/SALARIES</b>		<b>118,000</b>	<b>82,738</b>	<b>111,555</b>	<b>119,200</b>	
<b>5100 EMPLOYEE BENEFITS</b>						
100-50301-	5101 social security	8,900	6,004	8,216	9,200	
100-50301-	5200 health insurance	25,700	23,317	25,500	25,900	based on plans and plan changes
100-50301-	5300 worker's compensation	0	0	0	0	
100-50301-	5350 unemployment insurance	0	0	0	0	
100-50301-	5400 imrf	12,765	9,139	12,506	14,000	
100-50301-	5500 retirement health benefits	0	0	0	0	
100-50301-	5650 police pension	0	0	0	0	
100-50301-	5700 fd death benefits	0	0	0	0	
100-50301-	5800 phys/cdl/drug test/shots	200	20	27	100	
<b>TOTAL EMPLOYEE BENEFITS</b>		<b>47,565</b>	<b>38,479</b>	<b>46,248</b>	<b>49,200</b>	
<b>TOTAL PERSONNEL EXPENSES</b>		<b>165,565</b>	<b>121,217</b>	<b>157,803</b>	<b>168,400</b>	1.71%
<b>6000 GENERAL EXPENSES</b>						
100-50301-	6001 office supplies	300	0	300	500	containers, ipad for temp control
100-50301-	6020 dues & memberships	0	0	0	0	
100-50301-	6040 training,conf,educ reimb	600	277	369	500	spray and safety
100-50301-	6060 cm expenses	0	0	0	0	
100-50301-	6061 mayor expenses	0	0	0	0	
100-50301-	6062 council expenses	0	0	0	0	
100-50301-	6065 economic dev/planning exp	0	0	0	0	
100-50301-	6066 plan & dev - tif III	0	0	0	0	
100-50301-	6070 rental - uniforms	1,900	736	982	1,700	FY14 \$600/empl clothing + up to \$250.00 glasses as per contract and not in general supplies at all
100-50301-	6075 rents & leases	0	0	0	0	
100-50301-	6080 sundry - misc exp	0	0	0	0	
100-50301-	6085 community relations	0	0	0	0	
100-50301-	6090 general insurance	0	0	0	0	
<b>TOTAL GENERAL EXPENSES</b>		<b>2,800</b>	<b>1,013</b>	<b>1,651</b>	<b>2,700</b>	-3.57%
<b>6200 MONITORING &amp; PERMITS</b>						
100-50301-	6210 permits	0	0	0	0	
100-50301-	6230 lab equipment/samples exp	0	0	0	0	
100-50301-	6260 clean up/disposal	0	0	0	0	
<b>TOTAL MONITORING &amp; PERMITS EXPENSES</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>6300 UTILITIES</b>						
100-50301-	6301 telephone	1,200	953	1,270	1,200	
100-50101-	6310 ameren	0		0	0	
100-50301-	6320 water/sewer	1,500	1,003	1,337	1,200	
100-50301-	6330 electric	25,000	18,555	24,741	23,000	
100-50301-	6335 hist soc util/cem chap util	0	0	0	0	
100-50301-	6336 senior center util & other	0	0	0	0	
100-50301-	6340 electric street lights	0	0	0	0	
100-50301-	6350 misc - julie locates	0	0	0	0	
100-50301-	6360 pager rental	0	0	0	0	
100-50301-	6380 ub convenience fee	0	0	0	0	
<b>TOTAL UTILITIES EXPENSES</b>		<b>27,700</b>	<b>20,511</b>	<b>27,348</b>	<b>25,400</b>	-8.30%



**CITY OF MASCOUTAH**  
**EXPENSES BY DEPARTMENT BY CATEGORY DETAIL**  
**MAINTENANCE EXPENSES - GENERAL FUND**

		Budget 13	Jan-13 YTD Actual 13	Calculated 12/12's shaded is manual entry	Proposed Budget14	
<b>6500 MAINTENANCE &amp; REPAIR</b>						
100-50301-	6510 M&R - equipment	1,000	(168)	1,000	800	
100-50301-	6515 M&R - office equipment	0	0	0	0	
100-50301-	6520 M&R - building/facilities	11,500	10,812	11,500	5,000	
100-50301-	6530 M&R - vehicles/equipment	500	606	809	800	
100-50301-	6540 M&R - grounds/street row	250	100	133	200	
100-50301-	6550 M&R - transmission/collection	0	0	0	0	
100-50301-	6555 M&R - streets/sidewalks	0	0	0	0	
100-50301-	6560 M&R - special projects	0	0	0	237,000	temp control (included in overhead)
100-50301-	6565 M&R - sidewalk program	0	0	0	0	
100-50301-	6570 M&R - MFT	0	0	0	0	
	<b>TOTAL MAINT &amp; REPAIR EXPENSES</b>	<b>13,250</b>	<b>11,350</b>	<b>13,442</b>	<b>243,800</b>	1740.00%
<b>6700 SUPPLIES &amp; EQUIPMENT</b>						
100-50301-	6710 general supplies	3,000	1,041	3,000	2,000	no clothing in this line as of FY14,
100-50301-	6720 chemicals	325	296	394	325	
100-50301-	6730 inventory supplies	0	0	0	0	
100-50301-	6740 tools/small parts	2,800	1,432	1,910	1,500	vacuum, dolly, grinder vice, etc
100-50301-	6741 sec a/r supplies (negative ok)	0	0	0	0	
100-50301-	6750 production - fuel/diesel	0	0	0	0	
100-50301-	6760 gas, diesel, & oil	1,000	728	970	1,000	
100-50301-	6770 non-vehicle oil & lubricants	0	0	0	0	
	<b>TOTAL SUPPLIES &amp; EQUIP EXPENSES</b>	<b>7,125</b>	<b>3,497</b>	<b>6,274</b>	<b>4,825</b>	-32.28%
<b>7000 PROFESSIONAL SERVICES</b>						
100-50301-	7001 legal	0	0	0	0	
100-50301-	7100 accounting-audit	0	0	0	0	
100-50301-	7200 computers	0	0	0	0	
100-50301-	7300 other - twm/bhmg/etc	0	0	0	0	
100-50301-	7310 other - tac	0	0	0	0	
100-50301-	7400 other	0	0	0	0	
100-50301-	7500 contractual services	0	1,500	1,500	0	FY13 split to close clean uniform contract in all applicable depts causing elevation in this account
	<b>TOTAL PROFESSIONAL SERVICES</b>	<b>0</b>	<b>1,500</b>	<b>1,500</b>	<b>0</b>	
<b>7900 WHOLESALE/RETAIL</b>						
100-50301-	7901 imea power purchase	0	0	0	0	
100-50301-	7910 water - purchase	0	0	0	0	
100-50301-	7920 garbage	0	0	0	0	
100-50301-	7930 municipal utility tax	0	0	0	0	
100-50301-	7940 purchase/reimburse	0	0	0	0	
100-50301-	7950 fund raiser	0	0	0	0	
	<b>TOTAL WHOLESALE/RETAIL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>8000 OTHER EXPENSES</b>						
100-50301-	8030 general overhead contr	0	0	0	0	
100-50301-	8010 developer exp (in/out)	0	0	0	0	
	<b>TOTAL OTHER EXPENSES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
	<b>TOTAL OPERATING EXPENSES</b>	<b>216,440</b>	<b>159,088</b>	<b>208,018</b>	<b>445,125</b>	105.66%
<b>8200 CAPITAL IMPROVEMENTS</b>						
100-50301-		0	0	0	0	
100-50301-				0		
100-50301-				0		
100-50301-				0		
100-50301-				0		
	<b>TOTAL CIP EXPENSES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**CITY OF MASCOUTAH**  
**EXPENSES BY DEPARTMENT BY CATEGORY DETAIL**  
**MAINTENANCE EXPENSES - GENERAL FUND**

	Budget 13	Jan-13 YTD Actual 13	Calculated 12/12's shaded is manual entry	Proposed Budget14	
<u>8500 FIXED ASSET REPLACEMENT</u>					
100-50301-			0		
100-50301-			0		
100-50301-			0		
100-50301-			0		
100-50301-			0		
<b>TOTAL FAR EXPENSES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<u>PROJECTS</u>			0		
			0		
			0		
			0		
			0		
<b>TOTAL PROJECT EXPENSES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<u>9000 DEBT PAYMENTS</u>					
100-50301-	0		0	0	
100-50301-	0		0	0	
100-50301-	0		0	0	
<b>TOTAL DEBT EXPENSES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL NON-OPERATING EXPENSES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL ALL EXPENSES</b>	<b>216,440</b>	<b>159,088</b>	<b>208,018</b>	<b>445,125</b>	105.66%

# **CEMETERY EXPENSES**

**City of Mascoutah**

**Fiscal Year Budget 14**

## **CEMETERY DEPARTMENT**

### **Fiscal Year '14**

#### **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.

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

		Budget 13	Jan-31 YTD Actual 13	Calculated 12/12's shaded is manual entry	Proposed Budget14	
	<u>5000 WAGES/SALARIES</u>					
100-50300-	5001 regular salaries	53,700	38,402	52,550	54,800	
100-50300-	5010 overtime	1,000	0	0	500	
100-50300-	5020 temp/part-time	9,500	7,428	8,500	9,000	summer, split w/ maint needed longer in past
100-50300-	5040 council stipends	0	0	0	0	
100-50300-	5050 incentive pay - deferred compe	0	0	0	0	
	<b>TOTAL WAGES/SALARIES</b>	<b>64,200</b>	<b>45,830</b>	<b>61,050</b>	<b>64,300</b>	
	<u>5100 EMPLOYEE BENEFITS</u>					
100-50300-	5101 social security	4,950	3,493	4,779	4,930	
100-50300-	5200 health insurance	6,500	4,437	5,916	6,400	
100-50300-	5300 worker's compensation	0	0	0	0	
100-50300-	5350 unemployment insurance	0	0	0	0	
100-50300-	5400 imrf	6,250	4,661	6,378	7,190	
100-50300-	5500 retirement health benefits	0	0	0	0	
100-50300-	5650 police pension	0	0	0	0	
100-50300-	5700 fd death benefits	0	0	0	0	
100-50300-	5800 phys/cdl/drug test/shots	365	150	200	365	cdl due this year + \$100
	<b>TOTAL EMPLOYEE BENEFITS</b>	<b>18,065</b>	<b>12,740</b>	<b>17,273</b>	<b>18,885</b>	
	<b>TOTAL PERSONNEL EXPENSES</b>	<b>82,265</b>	<b>58,570</b>	<b>78,322</b>	<b>83,185</b>	1.12%
	<u>6000 GENERAL EXPENSES</u>					
100-50300-	6001 office supplies	390	269	358	350	
100-50300-	6020 dues & memberships	0	0	0	0	
100-50300-	6040 training,conf,educ reimb	450	287	382	450	
100-50300-	6060 cm expenses	0	0	0	0	
100-50300-	6061 mayor expenses	0	0	0	0	
100-50300-	6062 council expenses	0	0	0	0	
100-50300-	6065 economic dev/planning exp	0	0	0	0	
100-50300-	6066 plan & dev - tif III	0	0	0	0	
100-50300-	6070 rental - uniforms	750	319	426	850	FY14 \$600/empl clothing + up to \$250.00 glasses as per contract and not in general supplies at all
100-50300-	6075 rents & leases	0	0	0	0	
100-50300-	6080 sundry - misc exp	0	0	0	0	
100-50300-	6085 community relations	0	0	0	0	
100-50300-	6090 general insurance	0	0	0	0	
	<b>TOTAL GENERAL EXPENSES</b>	<b>1,590</b>	<b>874</b>	<b>1,166</b>	<b>1,650</b>	3.77%



## CITY OF MASCOUTAH

## EXPENSES BY DEPARTMENT BY CATEGORY DETAIL

## CEMETERY EXPENSES - GENERAL FUND

		Jan-31		Calculated	Proposed
		YTD	12/12's	shaded is	
		Budget 13	Actual 13	manual entry	Budget14
<u>6200 MONITORING &amp; PERMITS</u>					
100-50300-	6210 permits	0	0	0	0
100-50300-	6230 lab equipment/samples exp	0	0	0	0
100-50300-	6260 clean up/disposal	0	0	0	0
TOTAL MONITORING & PERMITS EXPENSES		0	0	0	0
<u>6300 UTILITIES</u>					
100-50300-	6301 telephone	700	512	682	700 long dist, cell, local
100-50101-	6310 ameren	0		0	0
100-50300-	6320 water/sewer	75	109	145	150
100-50300-	6330 electric	1,575	1,193	1,590	1,600
100-50300-	6335 hist soc util/cem chap util	0	0	0	0
100-50300-	6336 senior center util & other	0	0	0	0
100-50300-	6340 electric street lights	0	0	0	0
100-50300-	6350 misc - julie locates	0	0	0	0
100-50300-	6360 pager rental	0	0	0	0
100-50300-	6380 ub convenience fee	0	0	0	0
TOTAL UTILITIES EXPENSES		2,350	1,813	2,418	2,450 4.26%
<u>6500 MAINTENANCE &amp; REPAIR</u>					
100-50300-	6510 M&R - equipment	1,200	652	870	1,200 mowers now not under warranty
100-50300-	6515 M&R - office equipment	150	0	0	150
100-50300-	6520 M&R - building/facilities	800	19	500	600
100-50300-	6530 M&R - vehicles/equipment	600	497	600	800
100-50300-	6540 M&R - grounds/street row	1,000	193	1,000	800
100-50300-	6550 M&R - transmission/collection	0	0	0	0
100-50300-	6555 M&R - streets/sidewalks	0	0	0	0
100-50300-	6560 M&R - special projects	0	0	0	0
100-50300-	6565 M&R - sidewalk program	0	0	0	0
100-50300-	6570 M&R - MFT	0	0	0	0
TOTAL MAINT & REPAIR EXPENSES		3,750	1,361	2,970	3,550 -5.33%
<u>6700 SUPPLIES &amp; EQUIPMENT</u>					
100-50300-	6710 general supplies	550	90	121	500 no clothing in this line as of FY14,
100-50300-	6720 chemicals	250	0	250	250
100-50300-	6730 inventory supplies	0	0	0	0
100-50300-	6740 tools/small parts	550	104	550	400
100-50300-	6741 sec a/r supplies (negative ok)	0	0	0	0
100-50300-	6750 production - fuel/diesel	0	0	0	0
100-50300-	6760 gas, diesel, & oil	2,200	2,052	2,736	3,200 now have 2 vehicles
100-50300-	6770 non-vehicle oil & lubricants	0	0	0	0
TOTAL SUPPLIES & EQUIP EXPENSES		3,550	2,246	3,656	4,350 22.54%

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

		Jan-31 YTD	Calculated 12/12's shaded is manual entry	Proposed Budget14	
	Budget 13	Actual 13			
<u>7000 PROFESSIONAL SERVICES</u>					
100-50300- 7001 legal	0	0	0	0	
100-50300- 7100 accounting-audit	0	0	0	0	
100-50300- 7200 computers	0	0	0	0	
100-50300- 7300 other - twm/bhmg/etc	0	0	0	0	
100-50300- 7310 other - tac	0	0	0	0	
100-50300- 7400 other	0	0	0	0	
					FY14 stump removal - 20-25 to remove, FY13 split to close clean uniform contract in all applicable depts causing elevation in this account
7500 contractual services	500	750	750	1,000	
TOTAL PROFESSIONAL SERVICES	500	750	750	1,000	
<u>7900 WHOLESALE/RETAIL</u>					
100-50300- 7901 imea power purchase	0	0	0	0	
100-50300- 7910 water - purchase	0	0	0	0	
100-50300- 7920 garbage	0	0	0	0	
100-50300- 7930 municipal utility tax	0	0	0	0	
100-50300- 7940 purchase/reimburse	0	0	0	0	
100-50300- 7950 fund raiser	0	0	0	0	
TOTAL WHOLESALE/RETAIL	0	0	0	0	
<u>8000 OTHER EXPENSES</u>					
100-50300- 8030 general overhead contr	0	0	0	0	
100-50300- 8010 developer exp (in/out)	0	0	0	0	
TOTAL OTHER EXPENSES	0	0	0	0	
TOTAL OPERATING EXPENSES	94,005	65,615	89,282	96,185	2.32%



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

		Budget 13	Jan-31 YTD Actual 13	Calculated 12/12's shaded is manual entry	Proposed Budget14	
<u>8200 CAPITAL IMPROVEMENTS</u>						
100-50300-	walk behind snow blower	0	0	0	0	
100-50300-	stump grinder str/cem			0	4,000	
100-50300-				0		
100-50300-				0		
100-50300-				0		
TOTAL CIP EXPENSES		0	0	0	4,000	#DIV/0!
<u>8500 FIXED ASSET REPLACEMENT</u>						
100-50300-	replace two weed eaters	0	0	0	1,000	
100-50300-	mobile mats	1,500	1,497	1,497	0	keep rotating new mats, add FY15 \$1500
100-50300-	replace mower	8,000	8,000	8,000	0	this cash from cem board, have 2 from 2008
100-50300-	replace gas chainsaw			0	500	
100-50300-				0		
TOTAL FAR EXPENSES		9,500	9,497	9,497	1,500	-84.21%
<u>PROJECTS</u>						
				0		
				0		
				0		
				0		
				0		
				0		
TOTAL PROJECT EXPENSES		0	0	0	0	
<u>9000 DEBT PAYMENTS</u>						
100-50300-		0		0	0	
100-50300-		0		0	0	
100-50300-		0		0	0	
TOTAL DEBT EXPENSES		0	0	0	0	
TOTAL NON-OPERATING EXPENSES		9,500	9,497	9,497	5,500	-42.11%
TOTAL ALL EXPENSES		103,505	75,112	98,779	101,685	-1.76%

# **FIRE DEPARTMENT**

**City of Mascoutah**

**Fiscal Year Budget 14**

## **Fire Department**

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

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.

CITY OF MASCOUTAH  
EXPENSES BY DEPARTMENT BY CATEGORY DETAIL  
FIRE DEPT EXPENSES - FIRE FUND

		Budget 13	Actual 13	Calculated Jan-13 YTD 12/12's shaded is manual entry	Proposed Budget14	
<u>5000 WAGES/SALARIES</u>						
360-50600	5001 regular salaries	1,400	1,350	1,400	1,400	
360-50600	5010 overtime			0		
360-50600	5020 temp/part-time			0		
360-50600	5040 council stipends			0		
360-50600	5050 incentive pay - deferred compensation			0		
TOTAL WAGES/SALARIES		1,400	1,350	1,400	1,400	
<u>5100 EMPLOYEE BENEFITS</u>						
360-50600	5101 social security			0		
360-50600	5200 health insurance			0		
360-50600	5300 worker's compensation			0		
360-50600	5350 unemployment insurance			0		
360-50600	5400 imrf			0		
360-50600	5500 retirement health benefits			0		
360-50600	5650 police pension			0		
360-50600	5700 fd death benefits	2,000	945	1,890	2,000	
360-50600	5800 phys/cdl/drug test/shots			0		
TOTAL EMPLOYEE BENEFITS		2,000	945	1,890	2,000	
TOTAL PERSONNEL EXPENSES		3,400	2,295	3,290	3,400	
<u>6000 GENERAL EXPENSES</u>						
360-50600	6001 office supplies	800	85	113	500	
360-50600	6020 dues & memberships			0		
360-50600	6040 training, conf, educ reimb	6,000	3,422	6,000	5,000	
360-50600	6060 cm expenses			0		
360-50600	6061 mayor expenses			0		
360-50600	6062 council expenses			0		
360-50600	6065 economic dev/planning exp			0		
360-50600	6066 plan & dev - tif III			0		
360-50600	6070 rental - uniforms			0		
360-50600	6075 rents & leases			0		
360-50600	6080 sundry - misc exp	0	0	0	2,500	fy14 - less FAR and some misc
360-50600	6085 community relations			0		
360-50600	6090 general insurance			0		
TOTAL GENERAL EXPENSES		6,800	3,507	6,113	8,000	17.65%
<u>6200 MONITORING &amp; PERMITS</u>						
360-50600	6210 permits			0		
360-50600	6230 lab equipment/samples exp			0		
360-50600	6260 clean up/disposal			0		
TOTAL MONITORING & PERMITS EXPENSES		0	0	0	0	
<u>6300 UTILITIES</u>						
360-50600	6301 telephone	650	273	363	500	
100-50101-	6310 ameren	0		0	0	
360-50600	6320 water/sewer	300	140	187	300	
360-50600	6330 electric	3,500	3,051	4,069	4,000	
360-50600	6335 hist soc util/cem chap util			0		
360-50600	6336 senior center util & other			0		
360-50600	6340 electric street lights			0		
360-50600	6350 misc - julie locates			0		
360-50600	6360 pager rental			0		
360-50600	6380 ub convenience fee			0		
TOTAL UTILITIES EXPENSES		4,450	3,464	4,618	4,800	7.87%

CITY OF MASCOUTAH  
EXPENSES BY DEPARTMENT BY CATEGORY DETAIL  
FIRE DEPT EXPENSES - FIRE FUND

		Budget 13	Actual 13	Calculated Jan-13 YTD 12/12's shaded is manual entry	Proposed Budget14	
<u>6500 MAINTENANCE &amp; REPAIR</u>						
360-50600	6510 M&R - equipment	4,000	3,342	4,000	4,000	
360-50600	6515 M&R - office equipment					
360-50600	6520 M&R - building/facilities	3,500	684	3,500	2,500	
360-50600	6530 M&R - vehicles/equipment	8,000	5,637	8,000	8,000	
360-50600	6540 M&R - grounds/street row			0		
360-50600	6550 M&R - transmission/collection			0		
360-50600	6555 M&R - streets/sidewalks			0		
360-50600	6560 M&R - special projects			0		
360-50600	6565 M&R - sidewalk program			0		
360-50600	6570 M&R - MFT			0		
TOTAL MAINT & REPAIR EXPENSES		15,500	9,663	15,500	14,500	-6.45%
<u>6700 SUPPLIES &amp; EQUIPMENT</u>						
360-50600	6710 general supplies	8,000	1,608	8,000	6,500	turnout gear, etc
360-50600	6720 chemicals			0		
360-50600	6730 inventory supplies			0		
360-50600	6740 tools/small parts	500	(32)	(42)	500	
360-50600	6741 sec a/r supplies (negative ok)			0		
360-50600	6750 production - fuel/diesel			0		
360-50600	6760 gas, diesel, & oil	3,000	2,940	3,920	4,500	
360-50600	6770 non-vehicle oil & lubricants			0		
TOTAL SUPPLIES & EQUIP EXPENSES		11,500	4,516	11,878	11,500	0.00%
<u>7000 PROFESSIONAL SERVICES</u>						
360-50600	7001 legal			0		
360-50600	7100 accounting-audit			0		
360-50600	7200 computers			0		
360-50600	7300 other - twm/bhmg/etc	1,000	0	0	500	maps
360-50600	7310 other - tac			0	0	
360-50600	7400 other	25,000	11,000	25,000	25,000	reimb to volunteers
	7500 contractual services	5,500	2,642	5,500	5,500	air comp, dispatch, breathing
TOTAL PROFESSIONAL SERVICES		31,500	13,642	30,500	31,000	-1.59%
<u>7900 WHOLESALE/RETAIL</u>						
360-50600	7901 imea power purchase			0		
360-50600	7910 water - purchase			0		
360-50600	7920 garbage			0		
360-50600	7930 municipal utility tax			0		
360-50600	7940 purchase/reimburse			0		
360-50600	7950 fund raiser			0		
TOTAL WHOLESALE/RETAIL		0	0	0	0	
<u>8000 OTHER EXPENSES</u>						
360-50600	8030 general overhead contr	6,715	6,715	6,715	7,445	FY11 decr or same to assist fund, see overhd ss
360-50600	8010 developer exp (in/out)			0		
TOTAL OTHER EXPENSES		6,715	6,715	6,715	7,445	10.87%

CITY OF MASCOUTAH  
EXPENSES BY DEPARTMENT BY CATEGORY DETAIL  
FIRE DEPT EXPENSES - FIRE FUND

		Budget 13	Jan-13 YTD Actual 13	Calculated 12/12's shaded is manual entry	Proposed Budget14	
<b>TOTAL OPERATING EXPENSES</b>		<b>79,865</b>	<b>43,803</b>	<b>78,615</b>	<b>80,645</b>	0.98%
<b>8200 CAPITAL IMPROVEMENTS</b>						
360-50600				0		
360-50600	radios		0	0		
360-50600	ladder truck	0		0	0	\$600k req ladder truck
360-50600				0		
360-50600				0		
<b>TOTAL CIP EXPENSES</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	#DIV/0!
<b>8500 FIXED ASSET REPLACEMENT</b>						
360-50600			0	0		
360-50600		0	0	0	0	
360-50600	new truck down payment	0	0	0	0	
360-50600	other	5,000	0	5,000	2,500	specified by chief
360-50600			0	0		
<b>TOTAL FAR EXPENSES</b>		<b>5,000</b>	<b>0</b>	<b>5,000</b>	<b>2,500</b>	-50.00%
<b>PROJECTS</b>						
				0		
				0		
				0		
				0		
				0		
<b>TOTAL PROJECT EXPENSES</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>9000 DEBT PAYMENTS</b>						
360-50600	9001	0		0	0	
360-50600		0		0	0	
360-50600		0		0	0	
<b>TOTAL DEBT EXPENSES</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	#DIV/0!
<b>TOTAL NON-OPERATING EXPENSES</b>		<b>5,000</b>	<b>0</b>	<b>5,000</b>	<b>2,500</b>	-50.00%
<b>TOTAL ALL EXPENSES</b>		<b>84,865</b>	<b>43,803</b>	<b>83,615</b>	<b>83,145</b>	-2.03%

# **IMRF EXPENSES**

**City of Mascoutah**

**Fiscal Year Budget 14**



# **IMRF FUND and FICA**

## **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 2012 was 12.04% and the rate for 2013 is 12.96%.

### **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% paid by the employee and City pays 6.2% 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**  
**IMRF EXPENSES - IMRF FUND**

		Budget 13	Jan-13 YTD Actual 13	Calculated 12/12's shaded is manual entry	Proposed Budget14	
<u>5000 WAGES/SALARIES</u>						
400-50000-	5001 regular salaries			0		
400-50000-	5010 overtime			0		
400-50000-	5020 temp/part-time			0		
400-50000-	5040 council stipends			0		
400-50000-	5050 incentive pay - deferred compensation			0		
<u>TOTAL WAGES/SALARIES</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
<u>5100 EMPLOYEE BENEFITS</u>						
400-50000-	5101 social security			0		
400-50000-	5200 health insurance			0		
400-50000-	5300 worker's compensation			0		
400-50000-	5350 unemployment insurance			0		
400-50000-	5400 imrf	418,000	301,495	401,993	422,095	use pmts ratio + incr because more empl vol ded so higher revenues too
400-50000-	5500 retirement health benefits					
400-50000-	5650 police pension			0		
400-50000-	5700 fd death benefits			0		
400-50000-	5800 phys/cdl/drug test/shots			0		
<u>TOTAL EMPLOYEE BENEFITS</u>		<u>418,000</u>	<u>301,495</u>	<u>401,993</u>	<u>422,095</u>	
<u>TOTAL PERSONNEL EXPENSES</u>		<u>418,000</u>	<u>301,495</u>	<u>401,993</u>	<u>422,095</u>	0.98%
<u>6000 GENERAL EXPENSES</u>						
400-50000-	6001 office supplies			0		
400-50000-	6020 dues & memberships			0		
400-50000-	6040 training,conf,educ reimb			0		
400-50000-	6060 cm expenses			0		
400-50000-	6061 mayor expenses			0		
400-50000-	6062 council expenses			0		
400-50000-	6065 economic dev/planning exp			0		
400-50000-	6066 plan & dev - tif III			0		
400-50000-	6070 rental - uniforms			0		
400-50000-	6075 rents & leases			0		
400-50000-	6080 sundry - misc exp			0		
400-50000-	6085 community relations			0		
400-50000-	6090 general insurance			0		
<u>TOTAL GENERAL EXPENSES</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	

**CITY OF MASCOUTAH**  
**EXPENSES BY DEPARTMENT BY CATEGORY DETAIL**  
**IMRF EXPENSES - IMRF FUND**

		Jan-13	Calculated	
		YTD	12/12's	Proposed
			shaded is	
		Budget 13	Actual 13	manual entry
				Budget14
	<u>6200 MONITORING &amp; PERMITS</u>			
400-50000-	6210 permits			0
400-50000-	6230 lab equipment/samples exp			0
400-50000-	6260 clean up/disposal			0
	<b>TOTAL MONITORING &amp; PERMITS EXPENSES</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<u>6300 UTILITIES</u>			
400-50000-	6301 telephone			0
100-50101-	6310 ameren	0		0
400-50000-	6320 water/sewer			0
400-50000-	6330 electric			0
400-50000-	6335 hist soc util/cem chap util			0
400-50000-	6336 senior center util & other			0
400-50000-	6340 electric street lights			0
400-50000-	6350 misc - julie locates			0
400-50000-	6360 pager rental			0
400-50000-	6380 ub convenience fee			0
	<b>TOTAL UTILITIES EXPENSES</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<u>6500 MAINTENANCE &amp; REPAIR</u>			
400-50000-	6510 M&R - equipment			0
400-50000-	6515 M&R - office equipment			0
400-50000-	6520 M&R - building/facilities			0
400-50000-	6530 M&R - vehicles/equipment			0
400-50000-	6540 M&R - grounds/street row			0
400-50000-	6550 M&R - transmission/collection			0
400-50000-	6555 M&R - streets/sidewalks			0
400-50000-	6560 M&R - special projects			0
400-50000-	6565 M&R - sidewalk program			0
400-50000-	6570 M&R - MFT			0
	<b>TOTAL MAINT &amp; REPAIR EXPENSES</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<u>6700 SUPPLIES &amp; EQUIPMENT</u>			
400-50000-	6710 general supplies			0
400-50000-	6720 chemicals			0
400-50000-	6730 inventory supplies			0
400-50000-	6740 tools/small parts			0
400-50000-	6741 sec a/r supplies (negative ok)			0
400-50000-	6750 production - fuel/diesel			0
400-50000-	6760 gas, diesel, & oil			0
400-50000-	6770 non-vehicle oil & lubricants			0
	<b>TOTAL SUPPLIES &amp; EQUIP EXPENSES</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<u>7000 PROFESSIONAL SERVICES</u>			
400-50000-	7001 legal			0
400-50000-	7100 accounting-audit			0
400-50000-	7200 computers			0
400-50000-	7300 other - twm/bhmg/etc			0
400-50000-	7310 other - tac			0
400-50000-	7400 other			0
	7500 contractual services			0
	<b>TOTAL PROFESSIONAL SERVICES</b>	<b>0</b>	<b>0</b>	<b>0</b>

**CITY OF MASCOUTAH**  
**EXPENSES BY DEPARTMENT BY CATEGORY DETAIL**  
**IMRF EXPENSES - IMRF FUND**

	Budget 13	Jan-13 YTD Actual 13	Calculated 12/12's shaded is manual entry	Proposed Budget14	
<u>7900 WHOLESALE/RETAIL</u>					
400-50000- 7901 imea power purchase			0		
400-50000- 7910 water - purchase			0		
400-50000- 7920 garbage			0		
400-50000- 7930 municipal utility tax			0		
400-50000- 7940 purchase/reimburse			0		
400-50000- 7950 fund raiser			0		
<b>TOTAL WHOLESALE/RETAIL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<u>8000 OTHER EXPENSES</u>					
400-50000- 8030 general overhead contr			0		
400-50000- 8010 developer exp (in/out)			0		
<b>TOTAL OTHER EXPENSES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL OPERATING EXPENSES</b>	<b>418,000</b>	<b>301,495</b>	<b>401,993</b>	<b>422,095</b>	0.98%
<u>8200 CAPITAL IMPROVEMENTS</u>					
400-50000-			0		
400-50000-			0		
400-50000-			0		
400-50000-			0		
400-50000-			0		
<b>TOTAL CIP EXPENSES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<u>8500 FIXED ASSET REPLACEMENT</u>					
400-50000-			0		
400-50000-			0		
400-50000-			0		
400-50000-			0		
400-50000-			0		
<b>TOTAL FAR EXPENSES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<u>PROJECTS</u>					
			0		
			0		
			0		
			0		
			0		
<b>TOTAL PROJECT EXPENSES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<u>9000 DEBT PAYMENTS</u>					
400-50000-	0		0	0	
400-50000-	0		0	0	
400-50000-	0		0	0	
<b>TOTAL DEBT EXPENSES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL NON-OPERATING EXPENSES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL ALL EXPENSES</b>	<b>418,000</b>	<b>301,495</b>	<b>401,993</b>	<b>422,095</b>	0.98%

# **POLICE PENSION EXPENSES**

**City of Mascoutah**

**Fiscal Year Budget 14**

**POLICE PENSION EXPENSES - POLICE PENSION FUND**

FY13 - this is all booked in assets and liability changes for accounting purposes now so this line decreases in future. FY13 = 2 retiree & 1 disability pd mo + cks for legal etc, invest changes with lump sum cks to bank of eville

## CITY OF MASCOUTAH

## EXPENSES BY DEPARTMENT BY CATEGORY DETAIL

## POLICE PENSION EXPENSES - POLICE PENSION FUND

		Jan-13	Calculated	
		YTD	12/12's	Proposed
		Budget 13	Actual 13	shaded is manual entry Budget14
<u>6200 MONITORING &amp; PERMITS</u>				
450-50000-	6210 permits			0
450-50000-	6230 lab equipment/samples exp			0
450-50000-	6260 clean up/disposal			0
TOTAL MONITORING & PERMITS EXPENSES		0	0	0
<u>6300 UTILITIES</u>				
450-50000-	6301 telephone			0
100-50101-	6310 ameren	0		0
450-50000-	6320 water/sewer			0
450-50000-	6330 electric			0
450-50000-	6335 hist soc util/cem chap util			0
450-50000-	6336 senior center util & other			0
450-50000-	6340 electric street lights			0
450-50000-	6350 misc - julie locates			0
450-50000-	6360 pager rental			0
450-50000-	6380 ub convenience fee			0
TOTAL UTILITIES EXPENSES		0	0	0
<u>6500 MAINTENANCE &amp; REPAIR</u>				
450-50000-	6510 M&R - equipment			0
450-50000-	6515 M&R - office equipment			0
450-50000-	6520 M&R - building/facilities			0
450-50000-	6530 M&R - vehicles/equipment			0
450-50000-	6540 M&R - grounds/street row			0
450-50000-	6550 M&R - transmission/collection			0
450-50000-	6555 M&R - streets/sidewalks			0
450-50000-	6560 M&R - special projects			0
450-50000-	6565 M&R - sidewalk program			0
450-50000-	6570 M&R - MFT			0
TOTAL MAINT & REPAIR EXPENSES		0	0	0
<u>6700 SUPPLIES &amp; EQUIPMENT</u>				
450-50000-	6710 general supplies			0
450-50000-	6720 chemicals			0
450-50000-	6730 inventory supplies			0
450-50000-	6740 tools/small parts			0
450-50000-	6741 sec a/r supplies (negative ok)			0
450-50000-	6750 production - fuel/diesel			0
450-50000-	6760 gas, diesel, & oil			0
450-50000-	6770 non-vehicle oil & lubricants			0
TOTAL SUPPLIES & EQUIP EXPENSES		0	0	0
<u>7000 PROFESSIONAL SERVICES</u>				
450-50000-	7001 legal			0
450-50000-	7100 accounting-audit			0
450-50000-	7200 computers			0
450-50000-	7300 other - twm/bhmg/etc			0
450-50000-	7310 other - tac			0
450-50000-	7400 other			0
450-50000-	7500 contractual services			0
TOTAL PROFESSIONAL SERVICES		0	0	0



## CITY OF MASCOUTAH

## EXPENSES BY DEPARTMENT BY CATEGORY DETAIL

## POLICE PENSION EXPENSES - POLICE PENSION FUND

		Jan-13	Calculated		
		YTD	12/12's	Proposed	
		Budget 13	Actual 13	shaded is manual entry	Budget14
<u>7900 WHOLESALE/RETAIL</u>					
450-50000-	7901 imea power purchase			0	
450-50000-	7910 water - purchase			0	
450-50000-	7920 garbage			0	
450-50000-	7930 municipal utility tax			0	
450-50000-	7940 purchase/reimburse			0	
450-50000-	7950 fund raiser			0	
TOTAL WHOLESALE/RETAIL		0	0	0	0
<u>8000 OTHER EXPENSES</u>					
450-50000-	8030 general overhead contr			0	
450-50000-	8010 developer exp (in/out)			0	
TOTAL OTHER EXPENSES		0	0	0	0
TOTAL OPERATING EXPENSES		60,000	3,066	4,089	25,000 -58.33%
<u>8200 CAPITAL IMPROVEMENTS</u>					
450-50000-				0	
450-50000-				0	
450-50000-				0	
450-50000-				0	
450-50000-				0	
TOTAL CIP EXPENSES		0	0	0	0
<u>8500 FIXED ASSET REPLACEMENT</u>					
450-50000-				0	
450-50000-				0	
450-50000-				0	
450-50000-				0	
450-50000-				0	
TOTAL FAR EXPENSES		0	0	0	0
<u>PROJECTS</u>					
				0	
				0	
				0	
				0	
				0	
TOTAL PROJECT EXPENSES		0	0	0	0
<u>9000 DEBT PAYMENTS</u>					
450-50000-		0		0	0
450-50000-		0		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		60,000	3,066	4,089	25,000 -58.33%

# **MOTOR FUEL TAXES EXPENSES**

**City of Mascoutah**

**Fiscal Year Budget 14**

**CITY OF MASCOUTAH**  
**EXPENSES BY DEPARTMENT BY CATEGORY DETAIL**  
**MOTOR FUEL TAX EXPENSES - MFT FUND**

		Jan-13	Calculated	
		YTD	12/12's	Proposed
		Budget 13	Actual 13	shaded is manual entry Budget14
<u>5000 WAGES/SALARIES</u>				
500-50000-	5001 regular salaries			0
500-50000-	5010 overtime			0
500-50000-	5020 temp/part-time			0
500-50000-	5040 council stipends			0
500-50000-	5050 incentive pay - deferred compensation			0
<u>TOTAL WAGES/SALARIES</u>		<u>0</u>	<u>0</u>	<u>0</u>
<u>5100 EMPLOYEE BENEFITS</u>				
500-50000-	5101 social security			0
500-50000-	5200 health insurance			0
500-50000-	5300 worker's compensation			0
500-50000-	5350 unemployment insurance			0
500-50000-	5400 imrf			0
500-50000-	5500 retirement health benefits			0
500-50000-	5650 police pension			0
500-50000-	5700 fd death benefits			0
500-50000-	5800 phys/cdl/drug test/shots			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>				
500-50000-	6001 office supplies			0
500-50000-	6020 dues & memberships			0
500-50000-	6040 training,conf,educ reimb			0
500-50000-	6060 cm expenses			0
500-50000-	6061 mayor expenses			0
500-50000-	6062 council expenses			0
500-50000-	6065 economic dev/planning exp			0
500-50000-	6066 plan & dev - tif III			0
500-50000-	6070 rental - uniforms			0
500-50000-	6075 rents & leases			0
500-50000-	6080 sundry - misc exp			0
500-50000-	6085 community relations			0
500-50000-	6090 general insurance			0
<u>TOTAL GENERAL EXPENSES</u>		<u>0</u>	<u>0</u>	<u>0</u>
<u>6200 MONITORING &amp; PERMITS</u>				
500-50000-	6210 permits			0
500-50000-	6230 lab equipment/samples exp			0
500-50000-	6260 clean up/disposal			0
<u>TOTAL MONITORING &amp; PERMITS EXPENSES</u>		<u>0</u>	<u>0</u>	<u>0</u>
<u>6300 UTILITIES</u>				
500-50000-	6301 telephone			0
100-50101-	6310 ameren	0		0
500-50000-	6320 water/sewer			0
500-50000-	6330 electric			0
500-50000-	6335 hist soc util/cem chap util			0
500-50000-	6336 senior center util & other			0
500-50000-	6340 electric street lights			0
500-50000-	6350 misc - julie locates			0
500-50000-	6360 pager rental			0
500-50000-	6380 ub convenience fee			0
<u>TOTAL UTILITIES EXPENSES</u>		<u>0</u>	<u>0</u>	<u>0</u>

## CITY OF MASCOUTAH

## EXPENSES BY DEPARTMENT BY CATEGORY DETAIL

## MOTOR FUEL TAX EXPENSES - MFT FUND

		Jan-13		Calculated	Proposed
		YTD	12/12's	shaded is	
	Budget 13	Actual 13	manual entry	Budget14	
<u>6500 MAINTENANCE &amp; REPAIR</u>					
500-50000- 6510 M&R - equipment				0	
500-50000- 6515 M&R - office equipment				0	
500-50000- 6520 M&R - building/facilities				0	
500-50000- 6530 M&R - vehicles/equipment				0	
500-50000- 6540 M&R - grounds/street row				0	
500-50000- 6550 M&R - transmission/collection				0	
500-50000- 6555 M&R - streets/sidewalks				0	
500-50000- 6560 M&R - special projects				0	
500-50000- 6565 M&R - sidewalk program				0	
500-50000- 6570 M&R - MFT	150,000	20,012	150,000	140,000	oil & chip, duraptahc, ca6, culverts, etc
TOTAL MAINT & REPAIR EXPENSES	150,000	20,012	150,000	140,000	-6.67%
<u>6700 SUPPLIES &amp; EQUIPMENT</u>					
500-50000- 6710 general supplies				0	
500-50000- 6720 chemicals				0	
500-50000- 6730 inventory supplies				0	
500-50000- 6740 tools/small parts				0	
500-50000- 6741 sec a/r supplies (negative ok)				0	
500-50000- 6750 production - fuel/diesel				0	
500-50000- 6760 gas, diesel, & oil				0	
500-50000- 6770 non-vehicle oil & lubricants				0	
TOTAL SUPPLIES & EQUIP EXPENSES	0	0	0	0	
<u>7000 PROFESSIONAL SERVICES</u>					
500-50000- 7001 legal				0	
500-50000- 7100 accounting-audit				0	
500-50000- 7200 computers				0	
500-50000- 7300 other - twm/bhmg/etc	3,000	0	0	3,000	
500-50000- 7310 other - tac				0	
500-50000- 7400 other				0	
500-50000- 7500 contractual services				0	
TOTAL PROFESSIONAL SERVICES	3,000	0	0	3,000	0.00%
<u>7900 WHOLESALE/RETAIL</u>					
500-50000- 7901 imea power purchase				0	
500-50000- 7910 water - purchase				0	
500-50000- 7920 garbage				0	
500-50000- 7930 municipal utility tax				0	
500-50000- 7940 purchase/reimburse				0	
500-50000- 7950 fund raiser				0	
TOTAL WHOLESALE/RETAIL	0	0	0	0	
<u>8000 OTHER EXPENSES</u>					
500-50000- 8030 general overhead contr				0	
500-50000- 8010 developer exp (in/out)				0	
TOTAL OTHER EXPENSES	0	0	0	0	
TOTAL OPERATING EXPENSES	153,000	20,012	150,000	143,000	-6.54%

## CITY OF MASCOUTAH

## EXPENSES BY DEPARTMENT BY CATEGORY DETAIL

## MOTOR FUEL TAX EXPENSES - MFT FUND

		Jan-13 YTD	Calculated 12/12's shaded is manual entry	Proposed Budget14
	Budget 13	Actual 13		
<u>8200 CAPITAL IMPROVEMENTS</u>				
500-50000-			0	
500-50000-			0	
500-50000-			0	
500-50000-			0	
500-50000-			0	
TOTAL CIP EXPENSES	0	0	0	0

<u>8500 FIXED ASSET REPLACEMENT</u>				
500-50000-			0	
500-50000-			0	
500-50000-			0	
500-50000-			0	
500-50000-			0	
TOTAL FAR EXPENSES	0	0	0	0

PROJECTS

500-507XX-	7300 ADA sidewalk improvements	0	0	0	35,000	
500-507XX-	7300 Fuesser Road Phase II	60,000	21,272	21,275	0	
500-50702-	7300 N County Rd resurface/stripe	50,000	55,587	55,600	0	
				0		
				0		
TOTAL PROJECT EXPENSES		110,000	76,859	76,875	35,000	-68.18%

every year per Ron need \$25k in mft for  
ADA work, missed FY13 by mistake

FY11 gf \$25k dev a City ADA plan and  
improvements costs FY11 \$25k tif2b +  
\$25k mft & FY12 \$25k again  
Engineering this year and then finance  
with MFT Bond  
split w/ school, Rt177-Harnett

9000 DEBT PAYMENTS

500-50000-		0		0	0	
500-50000-		0		0	0	
500-50000-		0		0	0	
TOTAL DEBT EXPENSES		0	0	0	0	
TOTAL NON-OPERATING EXPENSES		110,000	76,859	76,875	35,000	-68.18%
TOTAL ALL EXPENSES		263,000	96,871	226,875	178,000	-32.32%
TOTAL MINUS PROJECTS		153,000	20,012	150,000	143,000	-6.54%

will need to add payments for FY14 for  
Fuesser Rd bond since no TIF1 \$

# **LIBRARY EXPENSE**

**City of Mascoutah**

**Fiscal Year Budget 14**

## **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.

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**

PROPOSED

**Budget Fy 13-14****INCOME****Taxes-State Funds**

4101	Property Tax	\$	300,044	
4107	Mobile Home Tax		300	
4109	Per Capita Grant		<u>7,600</u>	\$ 307,944

**General Revenue**

4201	Fines		6,200	
4203	Non-Resident Fees		2,500	
4205	Other Service Fees		100	
4207	Lost Book Fees		800	
4209	Copier Income		1,500	
4211	E-rate		3,700	
4221	Donations		2,000	
4223	Donation-Summer reading		500	
4231	Miscellaneous Income		750	
4300	Interest		<u>100</u>	<u>18,150</u>

Estimated Income for Library Operations 326,094

**Special Levies**

4105	IMRF Levy			12,762
4103	Building & Maintenance Levy			<u>9,282</u>

**TOTAL INCOME** \$ 348,138

**EXPENSES****Salaries**

5101	Salary-Professional	\$	45,000	
5103	Salary-Support Staff		<u>102,500</u>	\$ 147,500

**Payroll Taxes & Expenses**

5201	FICA Employer Tax		9,200	
5202	Medicare Employer Tax		2,300	
5204	State Unemployment Tax		800	
5205	Health Insurance		23,000	
5206	Work Comp Ins & Bond		<u>1,900</u>	37,200

**Operating Expenses**

5301	Utilities		19,000	
5303	Telephone		2,800	
5305	Postage		750	

5307	Janitorial Supplies	1,100	
5309	Cleaning Service	9,000	
5311	Clerical & Office Supplies	2,750	
5312	Craft/Programs Supplies	2,000	
5313	Equipment Maint & Supplies	2,800	
5315	Kitchen Supplies	750	
5321	Processing Supplies	2,700	
5331	Equipment Purchases	4,000	
5341	Telecommunication	8,000	
5351	Polaris	6,000	
5353	OCLC/Webpage	2,500	
5361	Maintenance contracts	9,900	74,050

#### **Library Materials Expense**

5401	Print-Adult	13,400	
5403	Print-Children & Youth	11,400	
5405	Reference-Print & Electronic	8,000	
5407	Periodicals	3,400	
5411	Audiobooks-Adult	2,500	
5413	Audiobooks-Youth	500	
5421	Music-Adult	750	
5423	Music-Youth	300	
5431	Videos-Adult	3,200	
5433	Videos-Youth	2,500	
5435	Databases	<u>4,000</u>	49,950

#### **Other Expenditures**

5501	Publicity	1,950	
5503	Summer Programs	4,200	
5505	Library Programs	3,700	
5507	Travel & Meetings	3,500	
5509	Continuing Education	1,500	
5511	Professional Dues	700	
5581	Misc Expenses	<u>1,844</u>	17,394

Estimated Expenses for Library Operations 326,094

#### **Direct Expenses-Special Levies**

5203	IMRF Retirement Expense		12,762
5363	Building Repair & Maintenance	6,000	
5365	Outside Maintenance	<u>3,282</u>	<u>9,282</u>

#### **TOTAL EXPENSES**

**\$ 348,138**

# **TIF EXPENSES**

**City of Mascoutah**

**Fiscal Year Budget 14**

**CITY OF MASCOUTAH**  
**EXPENSES BY DEPARTMENT BY CATEGORY DETAIL**  
**TIF 1 EXPENSES - TIF1 FUND**

		Jan-13	Calculated	
		YTD	12/12's	Proposed
			shaded is	
		Budget 13	Actual 13	manual entry
				Budget14
<u>5000 WAGES/SALARIES</u>				
540-50901-	5001 regular salaries			0
540-50901-	5010 overtime			0
540-50901-	5020 temp/part-time			0
540-50901-	5040 council stipends			0
540-50901-	5050 incentive pay - deferred compensation			0
	<b>TOTAL WAGES/SALARIES</b>	<b>0</b>	<b>0</b>	<b>0</b>
<u>5100 EMPLOYEE BENEFITS</u>				
540-50901-	5101 social security			0
540-50901-	5200 health insurance			0
540-50901-	5300 worker's compensation			0
540-50901-	5350 unemployment insurance			0
540-50901-	5400 imrf			0
540-50901-	5500 retirement health benefits			0
540-50901-	5650 police pension			0
540-50901-	5700 fd death benefits			0
540-50901-	5800 phys/cdl/drug test/shots			0
	<b>TOTAL EMPLOYEE BENEFITS</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>TOTAL PERSONNEL EXPENSES</b>	<b>0</b>	<b>0</b>	<b>0</b>
<u>6000 GENERAL EXPENSES</u>				
540-50901-	6001 office supplies			0
540-50901-	6020 dues & memberships			0
540-50901-	6040 training,conf,educ reimb			0
540-50901-	6060 cm expenses			0
540-50901-	6061 mayor expenses			0
540-50901-	6062 council expenses			0
540-50901-	6065 economic dev/planning exp			0
540-50901-	6066 plan & dev - tif III			0
540-50901-	6070 rental - uniforms			0
540-50901-	6075 rents & leases			0
540-50901-	6080 sundry - misc exp			0
540-50901-	6085 community relations			0
540-50901-	6090 general insurance			0
	<b>TOTAL GENERAL EXPENSES</b>	<b>0</b>	<b>0</b>	<b>0</b>
<u>6200 MONITORING &amp; PERMITS</u>				
540-50901-	6210 permits			0
540-50901-	6230 lab equipment/samples exp			0
540-50901-	6260 clean up/disposal			0
	<b>TOTAL MONITORING &amp; PERMITS EXPENSES</b>	<b>0</b>	<b>0</b>	<b>0</b>

## CITY OF MASCOUTAH

## EXPENSES BY DEPARTMENT BY CATEGORY DETAIL

## TIF 1 EXPENSES - TIF1 FUND

		Jan-13 YTD	Calculated 12/12's shaded is manual entry	Proposed Budget14	
	Budget 13	Actual 13			
<u>6300 UTILITIES</u>					
540-50901- 6301 telephone			0		
100-50101- 6310 ameren	0		0	0	
540-50901- 6320 water/sewer			0		
540-50901- 6330 electric			0		
540-50901- 6335 hist soc util/cem chap util			0		
540-50901- 6336 senior center util & other			0		
540-50901- 6340 electric street lights			0		
540-50901- 6350 misc - julie locates			0		
540-50901- 6360 pager rental			0		
540-50901- 6380 ub convenience fee			0		
TOTAL UTILITIES EXPENSES	0	0	0	0	
<u>6500 MAINTENANCE &amp; REPAIR</u>					
540-50901- 6510 M&R - equipment			0		
540-50901- 6515 M&R - office equipment			0		
540-50901- 6520 M&R - building/facilities			0		
540-50901- 6530 M&R - vehicles/equipment			0		
540-50901- 6540 M&R - grounds/street row			0		
540-50901- 6550 M&R - transmission/collection			0		
540-50901- 6555 M&R - streets/sidewalks			0		
540-50901- 6560 M&R - special projects			0		
540-50901- 6565 M&R - sidewalk program			0		
540-50901- 6570 M&R - MFT			0		
TOTAL MAINT & REPAIR EXPENSES	0	0	0	0	
<u>6700 SUPPLIES &amp; EQUIPMENT</u>					
540-50901- 6710 general supplies			0		
540-50901- 6720 chemicals			0		
540-50901- 6730 inventory supplies			0		
540-50901- 6740 tools/small parts			0		
540-50901- 6741 sec a/r supplies (negative ok)			0		
540-50901- 6750 production - fuel/diesel			0		
540-50901- 6760 gas, diesel, & oil			0		
540-50901- 6770 non-vehicle oil & lubricants			0		
TOTAL SUPPLIES & EQUIP EXPENSES	0	0	0	0	
<u>7000 PROFESSIONAL SERVICES</u>					
540-50901- 7001 legal	0	0	0	0	
540-50901- 7100 accounting-audit			0		
540-50901- 7200 computers			0		
540-50901- 7300 other - twm/bhmg/etc	2,000	250	333	2,000	
540-50901- 7310 other - tac			0		
540-50901- 7400 other			0		
7500 contractual services			0		
TOTAL PROFESSIONAL SERVICES	2,000	250	333	2,000	0.00%
<u>7900 WHOLESALE/RETAIL</u>					
540-50901- 7901 imea power purchase			0		
540-50901- 7910 water - purchase			0		
540-50901- 7920 garbage			0		
540-50901- 7930 municipal utility tax			0		
540-50901- 7940 purchase/reimburse			0		
540-50901- 7950 fund raiser			0		
TOTAL WHOLESALE/RETAIL	0	0	0	0	

**CITY OF MASCOUTAH**  
**EXPENSES BY DEPARTMENT BY CATEGORY DETAIL**  
**TIF 1 EXPENSES - TIF1 FUND**

		Budget 13	Jan-13 YTD Actual 13	Calculated 12/12's shaded is manual entry	Proposed Budget14	
<u>8000 OTHER EXPENSES</u>						
540-50901-	8030 general overhead contr			0		
540-50901-	8010 developer exp (in/out)			0		
	<b>TOTAL OTHER EXPENSES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
	<b>TOTAL OPERATING EXPENSES</b>	<b>2,000</b>	<b>250</b>	<b>333</b>	<b>2,000</b>	0.00%
<u>8200 CAPITAL IMPROVEMENTS</u>						
540-50901-				0		
540-50901-				0		
540-50901-				0		
540-50901-				0		
540-50901-				0		
	<b>TOTAL CIP EXPENSES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<u>8500 FIXED ASSET REPLACEMENT</u>						
540-50901-				0		
540-50901-				0		
540-50901-				0		
540-50901-				0		
540-50901-				0		
	<b>TOTAL FAR EXPENSES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<u>PROJECTS</u>						
540-50709-	7300 Fuesser Rd Ph I	0	0	0	0	FY12 - finish proj, FY11 get "shovel ready" with easements and move utilities, etc. (FY10 fin comm rec holding this proj, but council committed funds to start, submitted again for fed funds, if get go for total proj then pay 1st 7 yrs debt from tif1 and last 13 yrs debt from gf when tif1 gone)
540-50710-	7300			0		
				0		
				0		
				0		
	<b>TOTAL PROJECT EXPENSES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<u>9000 DEBT PAYMENTS</u>						
540-50901-	9001 98 GO-levy\$ 50%tif1+50%lf	60,850	47,408	47,408	77,960	FY14 - bond call and installment loan with citizens, levy 21k subtr from tif1 portion
540-50901-	Masc School Dist Tif Agrmnt	26,525	29,852	29,852	32,837	must incr agrmnt % varies, ratio
540-50901-	bond fees 750	700	0	0	0	
	<b>TOTAL DEBT EXPENSES</b>	<b>88,075</b>	<b>77,260</b>	<b>77,260</b>	<b>110,797</b>	25.80%
	<b>TOTAL NON-OPERATING EXPENSES</b>	<b>88,075</b>	<b>77,260</b>	<b>77,260</b>	<b>110,797</b>	25.80%
	<b>TOTAL ALL EXPENSES</b>	<b>90,075</b>	<b>77,510</b>	<b>77,593</b>	<b>112,797</b>	25.23%
	<b>TOTAL MINUS PROJECTS</b>	<b>90,075</b>	<b>77,510</b>	<b>77,593</b>	<b>112,797</b>	25.23%

## CITY OF MASCOUTAH

## EXPENSES BY DEPARTMENT BY CATEGORY DETAIL

## TIF2B EXPENSES - TIF2B FUND

		Budget 13	Jan-13 YTD Actual 13	Calculated 12/12's shaded is manual entry	Proposed Budget14
<u>5000 WAGES/SALARIES</u>					
560-50902-	5001 regular salaries			0	
560-50902-	5010 overtime			0	
560-50902-	5020 temp/part-time			0	
560-50902-	5040 council stipends			0	
560-50902-	5050 incentive pay - deferred compensation			0	
TOTAL WAGES/SALARIES		0	0	0	0
<u>5100 EMPLOYEE BENEFITS</u>					
560-50902-	5101 social security			0	
560-50902-	5200 health insurance			0	
560-50902-	5300 worker's compensation			0	
560-50902-	5350 unemployment insurance			0	
560-50902-	5400 imrf			0	
560-50902-	5500 retirement health benefits			0	
560-50902-	5650 police pension			0	
560-50902-	5700 fd death benefits			0	
560-50902-	5800 phys/cdl/drug test/shots			0	
TOTAL EMPLOYEE BENEFITS		0	0	0	0
TOTAL PERSONNEL EXPENSES		0	0	0	0
<u>6000 GENERAL EXPENSES</u>					
560-50902-	6001 office supplies			0	
560-50902-	6020 dues & memberships			0	
560-50902-	6040 training,conf,educ reimb			0	
560-50902-	6060 cm expenses			0	
560-50902-	6061 mayor expenses			0	
560-50902-	6062 council expenses			0	
560-50902-	6065 economic dev/planning exp			0	
560-50902-	6066 plan & dev - tif III			0	
560-50902-	6070 rental - uniforms			0	
560-50902-	6075 rents & leases			0	
560-50902-	6080 sundry - misc exp			0	
560-50902-	6085 community relations			0	
560-50902-	6090 general insurance			0	
TOTAL GENERAL EXPENSES		0	0	0	0
<u>6200 MONITORING &amp; PERMITS</u>					
560-50902-	6210 permits			0	
560-50902-	6230 lab equipment/samples exp			0	
560-50902-	6260 clean up/disposal			0	
TOTAL MONITORING & PERMITS EXPENSES		0	0	0	0



**CITY OF MASCOUTAH**  
**EXPENSES BY DEPARTMENT BY CATEGORY DETAIL**  
**TIF2B EXPENSES - TIF2B FUND**

		Jan-13 YTD	Calculated 12/12's shaded is manual entry	Proposed Budget14	
	Budget 13	Actual 13			
<b>6300 UTILITIES</b>					
560-50902- 6301 telephone			0		
100-50101- 6310 ameren	0		0	0	
560-50902- 6320 water/sewer			0		
560-50902- 6330 electric			0		
560-50902- 6335 hist soc util/cem chap util			0		
560-50902- 6336 senior center util & other			0		
560-50902- 6340 electric street lights			0		
560-50902- 6350 misc - julie locates			0		
560-50902- 6360 pager rental			0		
560-50902- 6380 ub convenience fee			0		
<b>TOTAL UTILITIES EXPENSES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>6500 MAINTENANCE &amp; REPAIR</b>					
560-50902- 6510 M&R - equipment			0		
560-50902- 6515 M&R - office equipment			0		
560-50902- 6520 M&R - building/facilities			0		
560-50902- 6530 M&R - vehicles/equipment			0		
560-50902- 6540 M&R - grounds/street row			0		
560-50902- 6550 M&R - transmission/collection			0		
560-50902- 6555 M&R - streets/sidewalks			0		
560-50902- 6560 M&R - special projects	0	0	0	0	
560-50902- 6565 M&R - sidewalk program	15,000	0	0	15,000	50/50 sidewalk prog tif2b streets/sidewalks
560-50902- 6570 M&R - MFT			0		
<b>TOTAL MAINT &amp; REPAIR EXPENSES</b>	<b>15,000</b>	<b>0</b>	<b>0</b>	<b>15,000</b>	
<b>6700 SUPPLIES &amp; EQUIPMENT</b>					
560-50902- 6710 general supplies			0		
560-50902- 6720 chemicals			0		
560-50902- 6730 inventory supplies			0		
560-50902- 6740 tools/small parts			0		
560-50902- 6741 sec a/r supplies (negative ok)			0		
560-50902- 6750 production - fuel/diesel			0		
560-50902- 6760 gas, diesel, & oil			0		
560-50902- 6770 non-vehicle oil & lubricants			0		
<b>TOTAL SUPPLIES &amp; EQUIP EXPENSES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>7000 PROFESSIONAL SERVICES</b>					
560-50902- 7001 legal	0	0	0	0	
560-50902- 7100 accounting-audit			0		
560-50902- 7200 computers			0		
560-50902- 7300 other - twm/bhmg/etc	3,000	250	333	3,000	
560-50902- 7310 other - tac			0		
560-50902- 7400 other			0		
7500 contractual services			0		
<b>TOTAL PROFESSIONAL SERVICES</b>	<b>3,000</b>	<b>250</b>	<b>333</b>	<b>3,000</b>	0.00%
<b>7900 WHOLESALE/RETAIL</b>					
560-50902- 7901 imea power purchase			0		
560-50902- 7910 water - purchase			0		
560-50902- 7920 garbage			0		
560-50902- 7930 municipal utility tax			0		
560-50902- 7940 purchase/reimburse			0		
560-50902- 7950 fund raiser			0		
<b>TOTAL WHOLESALE/RETAIL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**CITY OF MASCOUTAH**  
**EXPENSES BY DEPARTMENT BY CATEGORY DETAIL**  
**TIF2B EXPENSES - TIF2B FUND**

		Jan-13 YTD	Calculated 12/12's shaded is manual entry	Proposed Budget14	
	Budget 13	Actual 13			
<b>8000 OTHER EXPENSES</b>					
560-50902- 8030 general overhead contr			0		
560-50902- 8010 developer exp (in/out)			0		
<b>TOTAL OTHER EXPENSES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL OPERATING EXPENSES</b>	<b>18,000</b>	<b>250</b>	<b>333</b>	<b>18,000</b>	0.00%
<b>8200 CAPITAL IMPROVEMENTS</b>					
560-50902-			0		
560-50902-			0		
560-50902-			0		
560-50902-			0		
560-50902-			0		
<b>TOTAL CIP EXPENSES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>8500 FIXED ASSET REPLACEMENT</b>					
560-50902-			0		
560-50902-			0		
560-50902-			0		
560-50902-			0		
560-50902-			0		
<b>TOTAL FAR EXPENSES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>PROJECTS</b>					
street reconstr					
800k/engineering20k/ada					
sidewalk & ramp20k/ada tree					
removal 20k/il rt 4 & main st					
560-507xx- intersection 20k	0	0	0	880,000	
560-50731- FY sewer main & manhole					
repairs, FY infilt study exp	50,000	59,404	59,404	0	fy13 - 50k applicable to tif2b manhole linings, etc.
560-507xx- Market ST Impr	475,000	71,138	100,000	0	fy13 street, curb, gutter, sidewalk \$200k + sanitary sewer pipe lining \$50k, rt 4 crosswalk \$15k, i&l study phase III \$50k, uptown plan engineering \$160k
560-50736- CDBG project	0	86,979	86,979	0	receiving \$45k
560-50730- church street proj	350,000	412,354	412,354	0	fy12 engineering and fy13 work
<b>TOTAL PROJECT EXPENSES</b>	<b>875,000</b>	<b>629,875</b>	<b>658,737</b>	<b>880,000</b>	0.57%
<b>9000 DEBT PAYMENTS</b>					
560-50902- masc school agreement	129,790	146,298	146,298	168,243	incr agreement % varies
560-50902- main street waterline loan	49,250	0	49,250	49,250	paying this out of tif2b until tif over and then out of water until 2022/23
560-50902- neq waterline iepa loan		13,993	28,000	28,000	paying this out of tif2b until tif over and then out of water until 2022/23
<b>TOTAL DEBT EXPENSES</b>	<b>179,040</b>	<b>160,290</b>	<b>223,548</b>	<b>245,493</b>	37.12%
<b>TOTAL NON-OPERATING EXPENSES</b>	<b>1,054,040</b>	<b>790,165</b>	<b>882,285</b>	<b>1,125,493</b>	6.78%
<b>TOTAL ALL EXPENSES</b>	<b>1,072,040</b>	<b>790,415</b>	<b>882,618</b>	<b>1,143,493</b>	6.67%
<b>TOTAL MINUS PROJECTS</b>	<b>197,040</b>	<b>160,540</b>	<b>223,881</b>	<b>263,493</b>	33.73%

# **Debt Expenses**

**City of Mascoutah**

**Fiscal Year Budget 14**

**Includes:**

**Debt Service Fund**

**2008 GO Bond Fund**

**SSA/Business District Fund**

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

		Jan-13	Calculated	
		YTD	12/12's	Proposed
		Budget 13	shaded is	Budget14
		Actual 13	manual entry	
<u>5000 WAGES/SALARIES</u>				
600-50000-	5001 regular salaries		0	
600-50000-	5010 overtime		0	
600-50000-	5020 temp/part-time		0	
600-50000-	5040 council stipends		0	
600-50000-	5050 incentive pay - deferred compensation		0	
TOTAL WAGES/SALARIES		0	0	0
<u>5100 EMPLOYEE BENEFITS</u>				
600-50000-	5101 social security		0	
600-50000-	5200 health insurance		0	
600-50000-	5300 worker's compensation		0	
600-50000-	5350 unemployment insurance		0	
600-50000-	5400 imrf		0	
600-50000-	5500 retirement health benefits		0	
600-50000-	5650 police pension		0	
600-50000-	5700 fd death benefits		0	
600-50000-	5800 phys/cdl/drug test/shots		0	
TOTAL EMPLOYEE BENEFITS		0	0	0
TOTAL PERSONNEL EXPENSES		0	0	0
<u>6000 GENERAL EXPENSES</u>				
600-50000-	6001 office supplies		0	
600-50000-	6020 dues & memberships		0	
600-50000-	6040 training,conf,educ reimb		0	
600-50000-	6060 cm expenses		0	
600-50000-	6061 mayor expenses		0	
600-50000-	6062 council expenses		0	
600-50000-	6065 economic dev/planning exp		0	
600-50000-	6066 plan & dev - tif III		0	
600-50000-	6070 rental - uniforms		0	
600-50000-	6075 rents & leases		0	
600-50000-	6080 sundry - misc exp		0	
600-50000-	6085 community relations		0	
600-50000-	6090 general insurance		0	
TOTAL GENERAL EXPENSES		0	0	0
<u>6200 MONITORING &amp; PERMITS</u>				
600-50000-	6210 permits		0	
600-50000-	6230 lab equipment/samples exp		0	
600-50000-	6260 clean up/disposal		0	
TOTAL MONITORING & PERMITS EXPENSES		0	0	0
<u>6300 UTILITIES</u>				
600-50000-	6301 telephone		0	
100-50101-	6310 ameren	0	0	0
600-50000-	6320 water/sewer		0	
600-50000-	6330 electric		0	
600-50000-	6335 hist soc util/cem chap util		0	
600-50000-	6336 senior center util & other		0	

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

		Budget 13	Jan-13 YTD Actual 13	Calculated 12/12's shaded is manual entry	Proposed Budget14
600-50000-	6340 electric street lights			0	
600-50000-	6350 misc - julie locates			0	
600-50000-	6360 pager rental			0	
600-50000-	6380 ub convenience fee			0	
	<b>TOTAL UTILITIES EXPENSES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>6500 MAINTENANCE &amp; REPAIR</b>				
600-50000-	6510 M&R - equipment			0	
600-50000-	6515 M&R - office equipment			0	
600-50000-	6520 M&R - building/facilities			0	
600-50000-	6530 M&R - vehicles/equipment			0	
600-50000-	6540 M&R - grounds/street row			0	
600-50000-	6550 M&R - transmission/collection			0	
600-50000-	6555 M&R - streets/sidewalks			0	
600-50000-	6560 M&R - special projects			0	
600-50000-	6565 M&R - sidewalk program			0	
600-50000-	6570 M&R - MFT			0	
	<b>TOTAL MAINT &amp; REPAIR EXPENSES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>6700 SUPPLIES &amp; EQUIPMENT</b>				
600-50000-	6710 general supplies			0	
600-50000-	6720 chemicals			0	
600-50000-	6730 inventory supplies			0	
600-50000-	6740 tools/small parts			0	
600-50000-	6741 sec a/r supplies (negative ok)			0	
600-50000-	6750 production - fuel/diesel			0	
600-50000-	6760 gas, diesel, & oil			0	
600-50000-	6770 non-vehicle oil & lubricants			0	
	<b>TOTAL SUPPLIES &amp; EQUIP EXPENSES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>7000 PROFESSIONAL SERVICES</b>				
600-50000-	7001 legal			0	
600-50000-	7100 accounting-audit			0	
600-50000-	7200 computers			0	
600-50000-	7300 other - twm/bhmg/etc			0	
600-50000-	7310 other - tac			0	
600-50000-	7400 other			0	
	7500 contractual services			0	
	<b>TOTAL PROFESSIONAL SERVICES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>7900 WHOLESALE/RETAIL</b>				
600-50000-	7901 imea power purchase			0	
600-50000-	7910 water - purchase			0	
600-50000-	7920 garbage			0	
600-50000-	7930 municipal utility tax			0	
600-50000-	7940 purchase/reimburse			0	
600-50000-	7950 fund raiser			0	
	<b>TOTAL WHOLESALE/RETAIL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>8000 OTHER EXPENSES</b>				
600-50000-	8030 general overhead contr			0	

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

		Budget 13	Jan-13 YTD Actual 13	Calculated 12/12's shaded is manual entry	Proposed Budget14	
600-50000-	8010 developer exp (in/out)			0		
	<b>TOTAL OTHER EXPENSES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
	<b>TOTAL OPERATING EXPENSES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>8200 CAPITAL IMPROVEMENTS</b>						
600-50000-				0		
600-50000-				0		
600-50000-				0		
600-50000-				0		
600-50000-				0		
	<b>TOTAL CIP EXPENSES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>8500 FIXED ASSET REPLACEMENT</b>						
600-50000-				0		
600-50000-				0		
600-50000-				0		
600-50000-				0		
600-50000-				0		
	<b>TOTAL FAR EXPENSES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>PROJECTS</b>						
				0		
				0		
				0		
				0		
				0		
	<b>TOTAL PROJECT EXPENSES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>9000 DEBT PAYMENTS</b>						
600-50000-	9001 2005 GO BOND CITYHALL/LIBR	<b>128,600</b>	128,557	128,557	<b>129,322</b>	levied 126440
600-50000-	LEVIES FOR OTHER BONDS	<b>132,368</b>	58,500	132,300	<b>73,867</b>	all in revenues levied
600-50000-	BOND FEES	<b>300</b>	288	288	<b>300</b>	
	<b>TOTAL DEBT EXPENSES</b>	<b>261,268</b>	187,345	261,145	<b>203,489</b>	-22.11%
	<b>TOTAL NON-OPERATING EXPENSES</b>	<b>261,268</b>	187,345	261,145	<b>203,489</b>	-22.11%
	<b>TOTAL ALL EXPENSES</b>	<b>261,268</b>	187,345	261,145	<b>203,489</b>	-22.11%

## CITY OF MASCOUTAH

## EXPENSES BY DEPARTMENT BY CATEGORY DETAIL

## 2008 GO BOND - ELECTRIC PHASE I &amp; COUNTY ROAD PHASE II

		Jan-13	Calculated	
		YTD	12/12's	Proposed
		Actual 13	shaded is	Budget14
		Budget 13	manual entry	
<u>5000 WAGES/SALARIES</u>				
580-50000-	5001 regular salaries		0	
580-50000-	5010 overtime		0	
580-50000-	5020 temp/part-time		0	
580-50000-	5040 council stipends		0	
580-50000-	5050 incentive pay - deferred compensation		0	
TOTAL WAGES/SALARIES		0	0	0
<u>5100 EMPLOYEE BENEFITS</u>				
580-50000-	5101 social security		0	
580-50000-	5200 health insurance		0	
580-50000-	5300 worker's compensation		0	
580-50000-	5350 unemployment insurance		0	
580-50000-	5400 imrf		0	
580-50000-	5500 retirement health benefits		0	
580-50000-	5650 police pension		0	
580-50000-	5700 fd death benefits		0	
580-50000-	5800 phys/cdl/drug test/shots		0	
TOTAL EMPLOYEE BENEFITS		0	0	0
TOTAL PERSONNEL EXPENSES		0	0	0
<u>6000 GENERAL EXPENSES</u>				
580-50000-	6001 office supplies		0	
580-50000-	6020 dues & memberships		0	
580-50000-	6040 training,conf,educ reimb		0	
580-50000-	6060 cm expenses		0	
580-50000-	6061 mayor expenses		0	
580-50000-	6062 council expenses		0	
580-50000-	6065 economic dev/planning exp		0	
580-50000-	6066 plan & dev - tif III		0	
580-50000-	6070 rental - uniforms		0	
580-50000-	6075 rents & leases		0	
580-50000-	6080 sundry - misc exp	0	0	bond fees pd to Gilmore & Bell
580-50000-	6085 community relations		0	
580-50000-	6090 general insurance		0	
TOTAL GENERAL EXPENSES		0	0	0
<u>6200 MONITORING &amp; PERMITS</u>				
580-50000-	6210 permits		0	
580-50000-	6230 lab equipment/samples exp		0	
580-50000-	6260 clean up/disposal		0	
TOTAL MONITORING & PERMITS EXPENSES		0	0	0



## CITY OF MASCOUTAH

## EXPENSES BY DEPARTMENT BY CATEGORY DETAIL

## 2008 GO BOND - ELECTRIC PHASE I &amp; COUNTY ROAD PHASE II

		Calculated		
		Jan-13	12/12's	Proposed
		YTD	shaded is	
		Budget 13	Actual 13	manual entry Budget14
<u>6300 UTILITIES</u>				
580-50000-	6301 telephone			0
100-50101-	6310 ameren	0		0
580-50000-	6320 water/sewer			0
580-50000-	6330 electric			0
580-50000-	6335 hist soc util/cem chap util			0
580-50000-	6336 senior center util & other			0
580-50000-	6340 electric street lights			0
580-50000-	6350 misc - julie locates			0
580-50000-	6360 pager rental			0
580-50000-	6380 ub convenience fee			0
TOTAL UTILITIES EXPENSES		0	0	0
<u>6500 MAINTENANCE &amp; REPAIR</u>				
580-50000-	6510 M&R - equipment			0
580-50000-	6515 M&R - office equipment			0
580-50000-	6520 M&R - building/facilities			0
580-50000-	6530 M&R - vehicles/equipment			0
580-50000-	6540 M&R - grounds/street row			0
580-50000-	6550 M&R - transmission/collection			0
580-50000-	6555 M&R - streets/sidewalks			0
580-50719	6560 M&R - special projects			0
580-50000-	6565 M&R - sidewalk program			0
580-50000-	6570 M&R - MFT			0
TOTAL MAINT & REPAIR EXPENSES		0	0	0
<u>6700 SUPPLIES &amp; EQUIPMENT</u>				
580-50000-	6710 general supplies			0
580-50000-	6720 chemicals			0
580-50000-	6730 inventory supplies			0
580-50000-	6740 tools/small parts			0
580-50000-	6741 sec a/r supplies (negative ok)			0
580-50000-	6750 production - fuel/diesel			0
580-50000-	6760 gas, diesel, & oil			0
580-50000-	6770 non-vehicle oil & lubricants			0
TOTAL SUPPLIES & EQUIP EXPENSES		0	0	0
<u>7000 PROFESSIONAL SERVICES</u>				
580-50000-	7001 legal			0
580-50000-	7100 accounting-audit			0
580-50000-	7200 computers			0
580-50000-	7300 other - twm/bhmg/etc			0
580-50000-	7310 other - tac			0
580-50000-	7400 other			0
580-50000-	7500 contractual services			0
TOTAL PROFESSIONAL SERVICES		0	0	0
<u>7900 WHOLESALE/RETAIL</u>				
580-50000-	7901 imea power purchase			0
580-50000-	7910 water - purchase			0
580-50000-	7920 garbage			0
580-50000-	7930 municipal utility tax			0
580-50000-	7940 purchase/reimburse			0
580-50000-	7950 fund raiser			0
TOTAL WHOLESALE/RETAIL		0	0	0

## CITY OF MASCOUTAH

## EXPENSES BY DEPARTMENT BY CATEGORY DETAIL

## 2008 GO BOND - ELECTRIC PHASE I &amp; COUNTY ROAD PHASE II

		Budget 13	Jan-13 YTD Actual 13	Calculated 12/12's shaded is manual entry	Proposed Budget14	
<u>8000 OTHER EXPENSES</u>						
580-50000-	8030 general overhead contr			0		
580-50000-	8010 developer exp (in/out)			0		
TOTAL OTHER EXPENSES		0	0	0	0	
TOTAL OPERATING EXPENSES		0	0	0	0	
<u>8200 CAPITAL IMPROVEMENTS</u>						
580-50000-				0		
580-50000-				0		
580-50000-				0		
580-50000-				0		
580-50000-				0		
TOTAL CIP EXPENSES		0	0	0	0	
<u>8500 FIXED ASSET REPLACEMENT</u>						
580-50000-				0		
580-50000-				0		
580-50000-				0		
580-50000-				0		
580-50000-				0		
TOTAL FAR EXPENSES		0	0	0	0	
<u>PROJECTS</u>						
580-50722-	7300 NO COUNTY RD PH II	0	0	0	0	
580-50719-	7300 ELECTRIC PHASE I	0	0	0	0	
			0	0		
			0	0		
				0		
TOTAL PROJECT EXPENSES		0	0	0	0	#DIV/0!
<u>9000 DEBT PAYMENTS</u>						
ALL LEVIED FOR INTEREST						
580-50722	9001 PORTION, PAY OUT OF 600	0	0	0	0	FY11 debt for this GO bond will be split between gf for County rd portion and LF for electric portion since projects done FY10
580-50000-				0		
580-50000-				0		
TOTAL DEBT EXPENSES		0	0	0	0	
TOTAL NON-OPERATING EXPENSES		0	0	0	0	#DIV/0!
TOTAL ALL EXPENSES		0	0	0	0	#DIV/0!

## CITY OF MASCOUTAH

## EXPENSES BY DEPARTMENT BY CATEGORY DETAIL

SSA

		Jan-13	Calculated	
		YTD	12/12's	Proposed
		Budget 13	Actual 13	shaded is manual entry Budget14
<u>5000 WAGES/SALARIES</u>				
590-50000	5001 regular salaries			0
590-50000	5010 overtime			0
590-50000	5020 temp/part-time			0
590-50000	5040 council stipends			0
590-50000	5050 incentive pay - deferred compensation			0
<u>TOTAL WAGES/SALARIES</u>		<u>0</u>	<u>0</u>	<u>0</u>
<u>5100 EMPLOYEE BENEFITS</u>				
590-50000	5101 social security			0
590-50000	5200 health insurance			0
590-50000	5300 worker's compensation			0
590-50000	5350 unemployment insurance			0
590-50000	5400 imrf			0
590-50000	5500 retirement health benefits			0
590-50000	5650 police pension			0
590-50000	5700 fd death benefits			0
590-50000	5800 phys/cdl/drug test/shots			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>				
590-50000	6001 office supplies			0
590-50000	6020 dues & memberships			0
590-50000	6040 training,conf,educ reimb			0
590-50000	6060 cm expenses			0
590-50000	6061 mayor expenses			0
590-50000	6062 council expenses			0
590-50000	6065 economic dev/planning exp			0
590-50000	6066 plan & dev - tif III			0
590-50000	6070 rental - uniforms			0
590-50000	6075 rents & leases			0
590-50000	6080 sundry - misc exp			0
590-50000	6085 community relations			0
590-50000	6090 general insurance			0
<u>TOTAL GENERAL EXPENSES</u>		<u>0</u>	<u>0</u>	<u>0</u>
<u>6200 MONITORING &amp; PERMITS</u>				
590-50000	6210 permits			0
590-50000	6230 lab equipment/samples exp			0
590-50000	6260 clean up/disposal			0
<u>TOTAL MONITORING &amp; PERMITS EXPENSES</u>		<u>0</u>	<u>0</u>	<u>0</u>

## CITY OF MASCOUTAH

## EXPENSES BY DEPARTMENT BY CATEGORY DETAIL

## SSA

<u>6300 UTILITIES</u>				
590-50000	6301 telephone		0	
100-50101-	6310 ameren	0	0	0
590-50000	6320 water/sewer		0	
590-50000	6330 electric		0	
590-50000	6335 hist soc util/cem chap util		0	
590-50000	6336 senior center util & other		0	
590-50000	6340 electric street lights		0	
590-50000	6350 misc - julie locates		0	
590-50000	6360 pager rental		0	
590-50000	6380 ub convenience fee		0	
TOTAL UTILITIES EXPENSES		0	0	0
<u>6500 MAINTENANCE &amp; REPAIR</u>				
590-50000	6510 M&R - equipment		0	
590-50000	6515 M&R - office equipment		0	
590-50000	6520 M&R - building/facilities		0	
590-50000	6530 M&R - vehicles/equipment		0	
590-50000	6540 M&R - grounds/street row		0	
590-50000	6550 M&R - transmission/collection		0	
590-50000	6555 M&R - streets/sidewalks		0	
590-50000	6560 M&R - special projects		0	
590-50000	6565 M&R - sidewalk program		0	
590-50000	6570 M&R - MFT		0	
TOTAL MAINT & REPAIR EXPENSES		0	0	0
<u>6700 SUPPLIES &amp; EQUIPMENT</u>				
590-50000	6710 general supplies		0	
590-50000	6720 chemicals		0	
590-50000	6730 inventory supplies		0	
590-50000	6740 tools/small parts		0	
590-50000	6741 sec a/r supplies (negative ok)		0	
590-50000	6750 production - fuel/diesel		0	
590-50000	6760 gas, diesel, & oil		0	
590-50000	6770 non-vehicle oil & lubricants		0	
TOTAL SUPPLIES & EQUIP EXPENSES		0	0	0
<u>7000 PROFESSIONAL SERVICES</u>				
590-50000	7001 legal		0	
590-50000	7100 accounting-audit		0	
590-50000	7200 computers		0	
590-50000	7300 other - twm/bhmg/etc		0	
590-50000	7310 other - tac		0	
590-50000	7400 other		0	
	7500 contractual services		0	
TOTAL PROFESSIONAL SERVICES		0	0	0
<u>7900 WHOLESALE/RETAIL</u>				
590-50000	7901 imea power purchase		0	
590-50000	7910 water - purchase		0	
590-50000	7920 garbage		0	
590-50000	7930 municipal utility tax		0	

## CITY OF MASCOUTAH

## EXPENSES BY DEPARTMENT BY CATEGORY DETAIL

## SSA

590-50000	7940 purchase/reimburse			0	
590-50000	7950 fund raiser			0	
	<b>TOTAL WHOLESALE/RETAIL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

8000 OTHER EXPENSES

590-50000	8030 general overhead contr			0	
590-50000	8010 developer exp (in/out)			0	
	<b>TOTAL OTHER EXPENSES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**TOTAL OPERATING EXPENSES**

<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
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8200 CAPITAL IMPROVEMENTS

590-50000				0	
590-50000				0	
590-50000				0	
590-50000				0	
590-50000				0	
	<b>TOTAL CIP EXPENSES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

8500 FIXED ASSET REPLACEMENT

590-50000				0	
590-50000				0	
590-50000				0	
590-50000				0	
590-50000				0	
	<b>TOTAL FAR EXPENSES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

PROJECTS

				0	
	perrin road - use bus distr income			0	350,000
	perrin road eng - use bus distr income			0	25,000
				0	
				0	

<b>TOTAL PROJECT EXPENSES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>375,000</b>
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9000 DEBT PAYMENTS

590-50000	9001 SSA PMT TO BANK	25,000	14,049	14,050	25,000	same as levy so net 0
590-50000		0	0	0	0	
590-50000		0	0	0	0	
	<b>TOTAL DEBT EXPENSES</b>	<b>25,000</b>	<b>14,049</b>	<b>14,050</b>	<b>25,000</b>	0.00%

<b>TOTAL NON-OPERATING EXPENSES</b>	<b>25,000</b>	<b>14,049</b>	<b>14,050</b>	<b>400,000</b>	1500.00%
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<b>TOTAL ALL EXPENSES</b>	<b>25,000</b>	<b>14,049</b>	<b>14,050</b>	<b>400,000</b>	1500.00%
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# **ALL DEBT**

**City of Mascoutah**

**Fiscal Year Budget 14**

**CITY OF MASCOUTAH**  
**DEBT ONLY**  
**ALL FUNDS & FUNDING**

	Budget 13	Jan-13 YTD Actual 13	Calculated 12/12's shaded is manual entry	Proposed Budget14	
<b>9000 DEBT PAYMENTS</b>					
<b>Admin</b>					
100-50101- 9001 2004(old 2001A) 70% - levy !	24,200	28,619	28,619	33,660	Bond called and paid in full, now pay Citizens for installment loan
2008 GO County Rd Portion bond fees	1,050	735	735	0	zero-levied for full amount \$73867.50
	25,250	29,354	29,354	33,660	
<b>Park</b>					
330-50401- 9001 citizens loan park prop expai	28,660	248,542	248,542	22,000	use syner settlmnt(posted in revenues) to pay down land loan
<b>Elect</b>					
200-50502- 9001 98 GO -levy\$ 50%lf + 50% tif	82,200	38,981	77,960	77,960	50% lf & 50% tif1 - levy from tif1
bond fees	1,000	0	0	0	
2008 go bond electric phase	363,010	319,364	363,010	361,720	elec portion of bond
	446,210	358,345	440,970	439,680	
<b>Water</b>					
250-50503- 9001 2004(2001A) 30%ws - levy \$	26,325	33,937	33,937	33,180	water pays 30%, levied \$32,400 from gf portion 70%
bond fees	645	315	315	500	
main st wtrline	49,230	17,188	49,230	49,250	
iepa loan water neq proj	0	0	0	0	paying this out of tif2b until tif over and then out of water until 2022/23, \$28k
	76,200	51,440	83,482	82,930	
<b>Sewer</b>					
250-50504- 9001 bond fees	1,200	0	0	0	
iepa mid-amer	46,360	46,360	46,360	46,360	
iepa sewer proj	163,550	60,782	163,550	163,550	per iepa office 2pmts@81765.00
	211,110	107,142	209,910	209,910	
<b>TIF1</b>					
540-50901- 9001 98 GO-levy\$ 50%tif1+50%lf	60,850	47,407	47,408	77,960	50% lf & 50% tif1 - levy from tif1
Masc School Dist Tif Agrmnt	26,525	29,853	29,852	32,837	as per agrmt, % varies
bond fees 750 & old cablofil	700	0	0	0	
	88,075	77,260	77,260	110,797	
<b>TIF2b</b>					
560-50902- masc school agreement	129,790	146,298	146,298	168,243	per agrmt, varies paying this out of tif2b until tif over and then out of water until 2022/23
mainstreet waterline loan	49,250	0	49,250	49,250	paying this out of tif2b until tif over and then out of water until 2022/23, \$28k
neq waterline	0	13,992	28,000	28,000	
	179,040	160,290	223,548	245,493	
<b>Debt Svc</b>					
600-50000 9001 2005 GO BOND CITYHALL/LI	128,600	128,557	128,557	129,322	levied 124217.50
LEVIES FOR OTHER BONDS	132,368	58,500	132,300	73,867	FY14 no levy for 98 or 2001a since called and paid with installment loan from Citizens, now payment split all in revenues levied: 73867.50=2008
BOND FEES	300	287	288	300	
	261,268	187,344	261,145	203,489	
<b>SSA Fund 590</b>					
590-50902- ssa debt	25,000	14,049	14,050	25,000	same as levy, net zero
<b>2008GO</b>					
580-50000- 9001 2008 go bond					levy to pay all, so in and out of debt svc
<b>total debt</b>	<b>1,340,813</b>	<b>1,233,767</b>	<b>1,588,261</b>	<b>1,372,959</b>	



# **CIP/FAR EXPENSES**

**City of Mascoutah**

**Fiscal Year Budget 14**

CITY OF MASCOUTAH  
CIP/FAR ONLY  
ALL FUNDS & FUNDING

			Jan-13 YTD	Calculated 12/12's shaded is	Calculated Diff Budget13 vs Budget14	Proposed Budget14	
<u>8200 CAPITAL IMPROVEMENTS</u>							
ADMIN		0	0	0	0	0	
POLICE	vehicles	25,000	29,655	29,655	(3,500)	21,500	needed for pmts + 2 cars replaced
	video in vehicles	0	0	0	0		
AMB		0	0	0	0	0	
CEM	ump grinder split str/cem	0	0	0	4,000	4,000	
MAINT		0	0	0	0	0	
PARK		0	0	0	0	0	
LEU		0	0	0	0	0	
POOL		0	0	0	0	0	
STREETS	ump grinder split str/cem	0	0	0	4,000	4,000	
	salt bin door/curt and sprayer		0	0	2,500	2,500	salt bin door \$2k, sprayer \$500
ELECT PROD		0	0	0	0	0	
	SCADA	0	229	229	0	0	
	roundup sprayer str/lfp/lfd/w/s	0	0	0	0	500	
		0	0	0	0	0	
	reconductor in comm						
ELECT DIST	circuit	255,000	22,254	255,000	(75,000)	180,000	FY14 - east end circuit, fy13-extend west end circuit from state & 1st to main & county road \$255k
	scada	8,000	229	229	(8,000)	0	
	roundup sprayer str/lfp/lfd/w/s	0	0	0	0	500	
	property purchase	0	1,612	1,612	0	0	
	lot impr fence/rock - storage	0	0	0	75,000	75,000	
WATER	ump sprayer str/lfp/lfd/w/s	0	0	0	500	500	
	scada - 1 pump house	8,000	459	459		0	
	storage building w/s	0	0	0	125,000	125,000	
SEWER	ump sprayer str/lfp/lfd/w/s	0	0	0	500	500	
	storage building w/s	0	0		125,000	125,000	
	FY13 - truck	35,000	26,329	26,329	(35,000)	0	
SEWER PLAN		0	0	0	0	0	
FIRE		0	0	0	0	0	
total all capital improvement		331,000	80,767	313,513	215,000	539,000	
total general fund CIP		25,000	29,655	29,655	7,000	32,000	
total electric fund CIP		263,000	24,324	257,070	(8,000)	256,000	
total water/sewer fund CIP		43,000	26,788	26,788	216,000	251,000	
total amb fund CIP		0	0	0	0	0	
total parks & rec fund CIP		0	0	0	0	0	
total fire dept fund CIP		0	0	0	0	0	
total calculation check							
		331,000	80,767	313,513	215,000	539,000	

CITY OF MASCOUTAH  
CIP/FAR ONLY  
ALL FUNDS & FUNDING

		Budget 13	Jan-13 YTD	Calculated 12/12's shaded is Actual 13 manual entry	Calculated Diff Budget13 vs Budget14	Proposed Budget14	
8500 FIXED ASSET REPLACEMENT							
ADMIN	computers/tech equip	5,000	917	5,000	0	5,000	
	Christmas lights replace					30,000	
POLICE	car equipment	2,000	0	2,000	0	2,000	
	vests/equip	2,000	621	1,400	0	2,000	
AMB	power lift stretcher	0	0	0	14,700	14,700	needed for regulation
	heart transmission defib upgrade	10,200	0	10,200	(10,200)	0	using this for stair chair and other equip since do not want to upgrade a defib when leasing to own new one
CEM	weeders/chain saw					1,500	2 weeders, 1 chain saw
	mobile mats	1,500	1,497	1,497	(1,500)	0	
	replace mower	8,000	8,000	8,000	(8,000)	0	
MAINT		0	0	0	0	0	
PARK	general park replace equi	2,000	0	2,000	0	2,000	
	MAINT VAN SPLIT P&R/STR/WTR	3,000	3,000	3,000		0	
	zero turn mower	12,000		0	(12,000)	0	
LEU		0	0	0	0	0	
POOL	as specified	4,000	0	4,000	0	4,000	umbrellas ruined & replaced, misc
STREETS	snowplow(1ton)/salt bin	5,000	5,408	5,408	(5,000)	0	
	MAINT VAN SPLIT P&R/STR/WTR	0	1,000	1,000	0	0	
	salt spreader (2ton)					13,000	
	salt spreader for new 1 ton	6,000	5,270	5,270	(6,000)	0	
ELEC PROD		0	0	0	0	0	
ELEC DIST	switchgear	284,000	256,580	256,580	(284,000)	0	
	light fixtures/led grant	10,000	(15,688)	10,000	(10,000)	0	
WATER							
	MAINT VAN SPLIT P&R/STR/WTR	2,000	2,000	2,000	(2,000)	0	
SEWER	sewer inspect camera	0	0	0	65,000	65,000	
SEWER PLANT	4th st control panel		20,200	20,200	0		
	eisenhower lift station	0	0	0	0	25,000	
FIRE		0	0	0	0	0	
	other as specified	5,000	0	5,000	(2,500)	2,500	
total all fixed asset replacements		361,700	288,805	342,555	(261,500)	166,700	
total general fund FAR		29,500	22,713	29,575	(20,500)	53,500	
total electric fund FAR		294,000	240,892	266,580	(294,000)	0	
total water/sewer fund FAR		2,000	22,200	22,200	63,000	90,000	
total amb fund FAR		10,200	0	10,200	4,500	14,700	
total parks & rec fund FAR		21,000	3,000	9,000	(12,000)	6,000	
total fire dept fund FAR		5,000	0	5,000	(2,500)	2,500	
total calculation check		361,700	288,805	342,555	(261,500)	166,700	

# **PROJECTS EXPENSES**

**City of Mascoutah**

**Fiscal Year Budget 14**



**CITY OF MASCOUTAH**  
**PROJECTS SHEET ONLY**  
**ALL FUNDS & FUNDING**

		Budget 13	Jan-13 YTD Actual 13	Calculated 12/12's shaded is manual entry	Proposed Budget14	
<b>PROJECTS- STREETS; GEN FUND MONEY</b>						
100-50505-	machine shop road culvert	35,000	40,043	40,043	0	
	various streets reconstr- applying for grant too				185,000	both tif2b 800k and gf 185k
	various streets engineering				20,000	both tif2b 20k and gf 20k
	ada sidewalk and ramp impr and tree removal/contract work				35,000	both tif2b 40k and gf 35k and mft
	CMAQ proj multi use path 20% match				59,000	both tif2b 20k and gf more
	<b>TOTAL PROJECT EXPENSES</b>	<b>35,000</b>	<b>40,043</b>	<b>40,043</b>	<b>299,000</b>	
<b>PROJECTS- LIGHT FUND</b>						
200-50720-	7300 major electric phase II	150,000	11,882	100,000	200,000	
	safe routes to school		6,480	6,480	0	
	<b>TOTAL PROJECT EXPENSES</b>	<b>150,000</b>	<b>18,362</b>	<b>106,480</b>	<b>200,000</b>	
<b>PROJECTS - WATER</b>						
250-50718-	7300 cdbg proj - water and tif2b	0	0	0	105,000	
250-507xx-	7300 FY waterline project	150,000	23,646	150,000	100,000	
	<b>TOTAL PROJECT EXPENSES</b>	<b>150,000</b>	<b>23,646</b>	<b>150,000</b>	<b>205,000</b>	
<b>PROJECTS - SEWER</b>						
250-507xx-	waste wtr trmnt plant facilty plan phase I				50,000	
250-50716-	7300 mahole linings shared w/ tif2b	30,000	28,694	28,694	150,000	
250-507xx-	sanitary sewer lift station program+infiltrat	0	15,194	15,194	150,000	
	infiltration study			0	30,000	
	<b>TOTAL PROJECT EXPENSES</b>	<b>30,000</b>	<b>43,889</b>	<b>43,889</b>	<b>380,000</b>	
<b>PROJECTS - BUS DISTRICT</b>						
590-507	7300 Perrin Road	0	0	0	350,000	
590-507	7300 Perrin Road Engineering	0	0	0	25,000	
	<b>TOTAL PROJECT EXPENSES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>375,000</b>	
<b>PROJECTS - MFT</b>						
500-507XX-	7300 ADA sidewalk improvements			0	35,000	
500-507XX-	7300 Fuesser Road Phase II	60,000	21,272	21,275	0	Engineering this year and then finance with MFT Bond
500-50702-	7300 N County Rd resurface/stripe	50,000	55,587	55,600		split with high school Rt177-Harnett
	<b>TOTAL PROJECT EXPENSES</b>	<b>110,000</b>	<b>76,859</b>	<b>76,875</b>	<b>35,000</b>	
<b>PROJECTS - ADMIN/PARK</b>						
100-50700	7300 FIBER PROJ	0	5,570	0	0	
330-50700	prairie lake shorline/parking lot		77,677	75,464	35,000	
	<b>TOTAL PROJECT EXPENSES</b>	<b>0</b>	<b>83,247</b>	<b>75,464</b>	<b>35,000</b>	
<b>PROJECTS - TIF2B FUND</b>						
560-507xx-	street reconstr 800k/engineering20k/ada sidewalk & ramp20k/ada tree removal 20k/il rt 4 & main st intersection 20k	0	0	0	880,000	
560-50731-	FY sewer main & manhole repairs, FY inflit study exp	50,000	59,404	59,404	0	fy13 - 50k applicable to tif2b manhole linings, etc. FY12 80k for sewer/manhole repairs
560-507xx-	Market ST Impr	475,000	71,138	100,000	0	
0736-	CDBG project	0	86,979	86,979	0	receiving \$45k and done with this fy12
560-50730-	church street proj	350,000	412,354	412,354	0	fy12 engineering and fy13 work
	<b>TOTAL PROJECT EXPENSES</b>	<b>875,000</b>	<b>629,875</b>	<b>658,737</b>	<b>880,000</b>	
	<b>TOTAL PROJECT EXPENSES ALL</b>	<b>1,350,000</b>	<b>915,921</b>	<b>1,151,488</b>	<b>2,409,000</b>	