

City of Mascoutah

Fiscal Budget MAY 1, 2014 - APRIL 30, 2015

Budget FY15



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

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Preface Section

2014-2015 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, 2014 – April 30, 2015

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

Lisa Koerkenmeier, Assistant City Manager

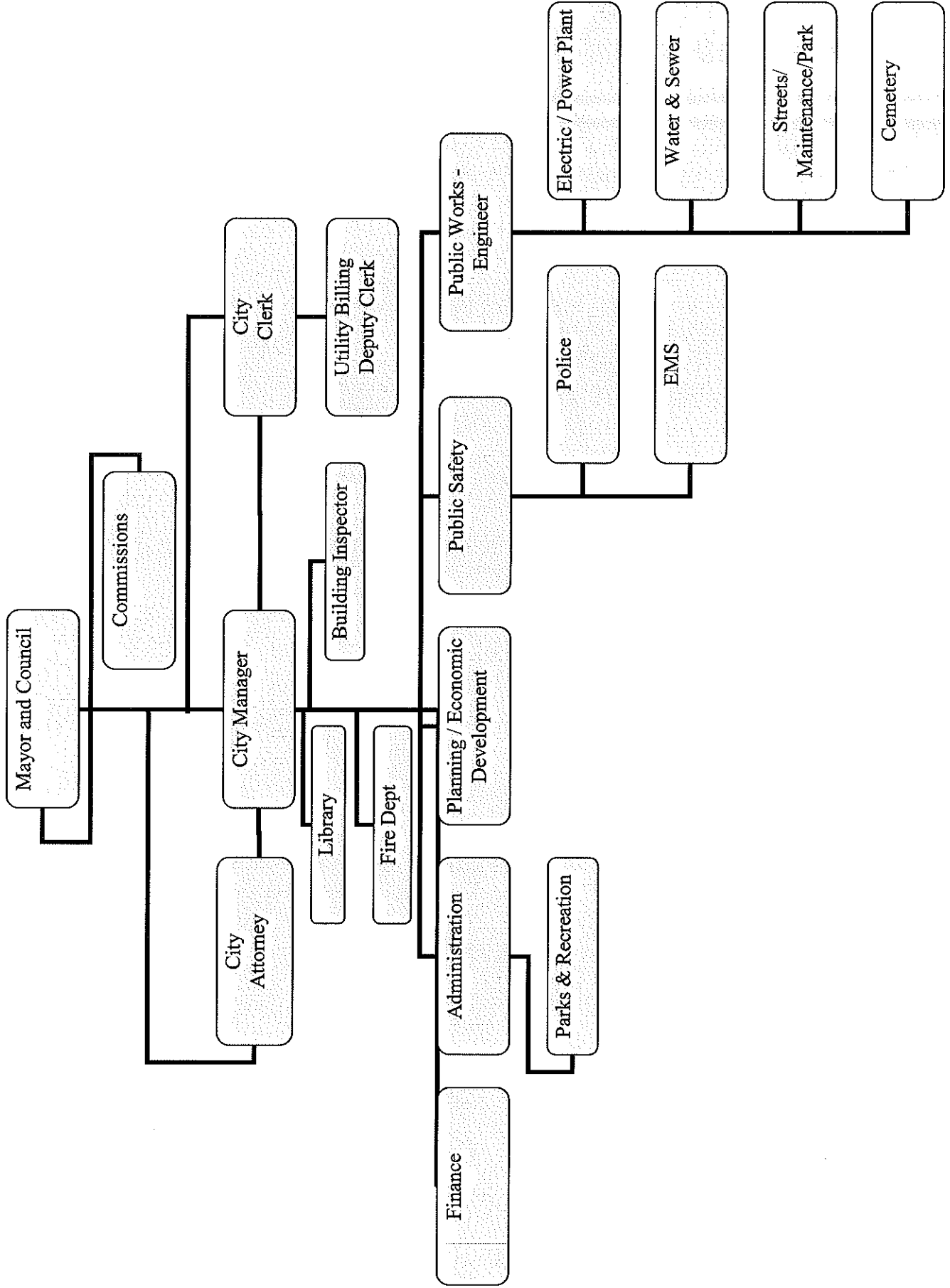
Kari Haas, City Clerk

Lynn Weidenbenner, Finance Coordinator

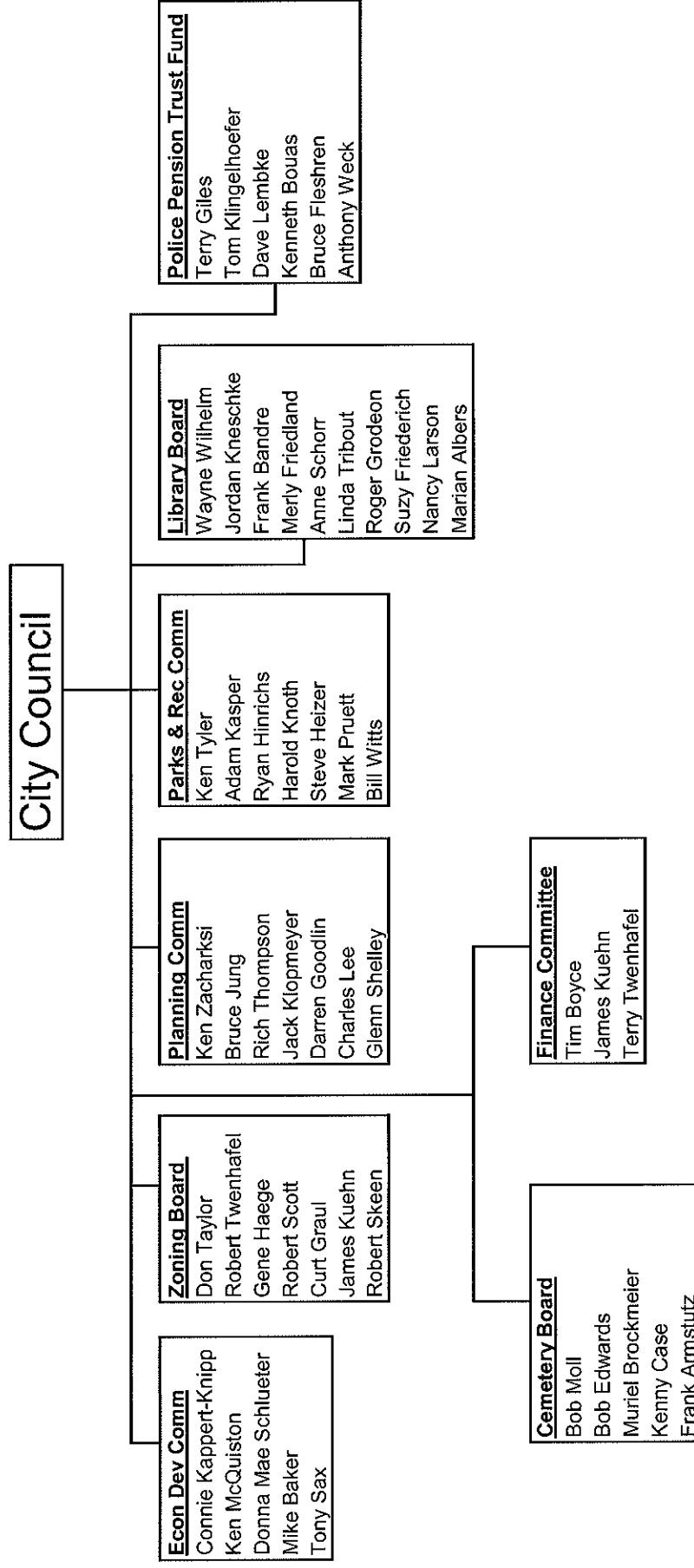
Tom Klingelhoef, City Treasurer

City of Mascoutah

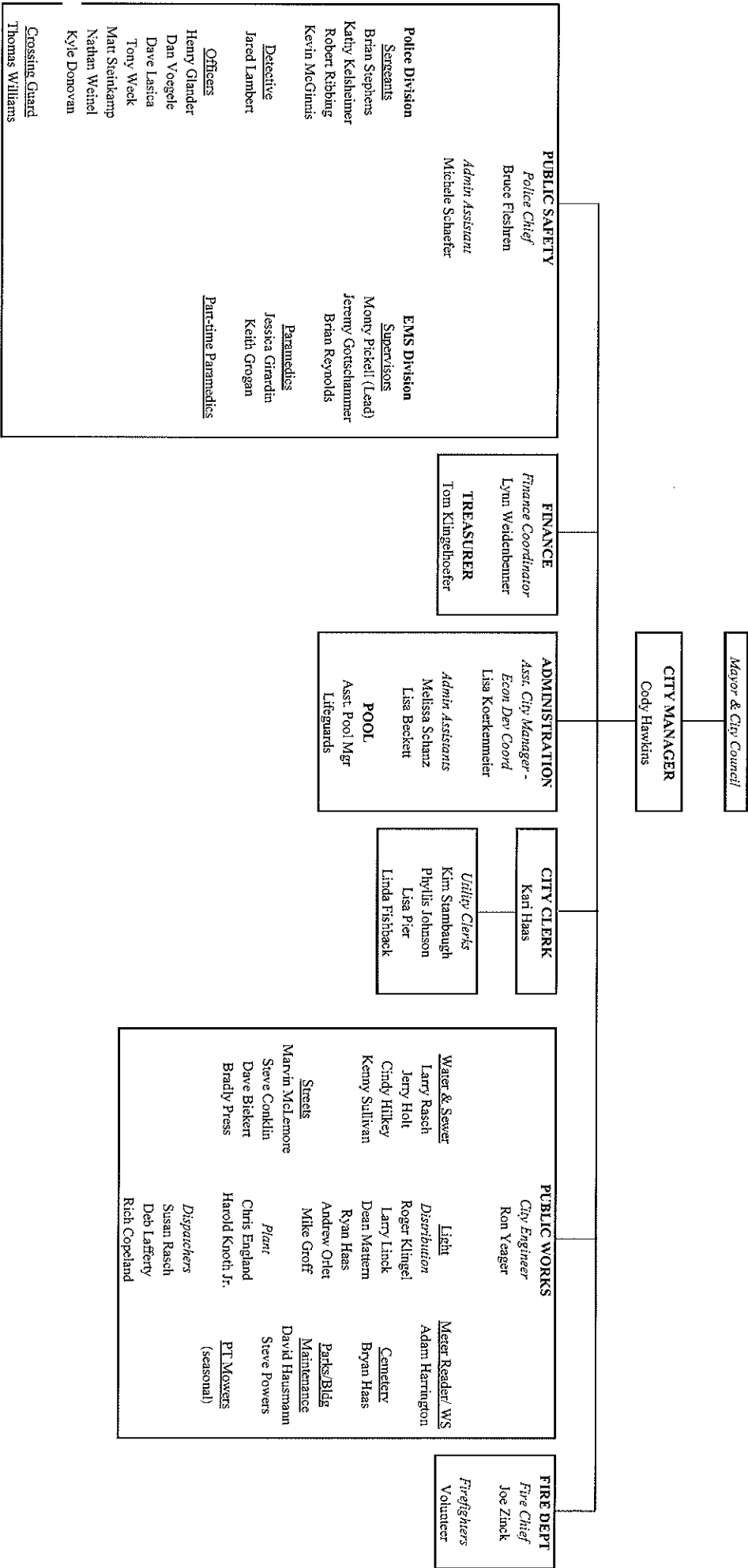
Fiscal '15 Organizational Chart



Council / Commissions Organization Chart



City Organizational Chart



INTRO-SECTION

City of Mascoutah

Fiscal Year Budget 15



CITY OF MASCOUTAH

COUNCIL BUDGET GUIDANCE FY 2014-2015



The City Council's role and responsibility is to annually provide the City Manager updated budget guidance by January 31st 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. Identify and implement a health insurance program to obtain an affordable plan compliant with the Affordable Care Act (ACA).
4. Manage TIF 2B funds in accordance with the Uptown Plan and TIF 2B Development Plan; Continue to identify and fund TIF2B projects in accordance with the Uptown Plan and TIF2B Development Plan. Fund one section of street in the road improvement program.
5. Execution of engineering and easement acquisition phases for the construction and develop alternatives and funding as appropriate for the construction of Fuesser Road Phase II, Harnett Street and extension of 10th Street with an emphasis on obtaining the best value for the taxpayer. Work with Finance Committee on timing of construction phase to maximize return and minimize financial risk.
6. Continue to develop and fund LED street light replacement program and develop a program for new developments to include LED street lights.
7. Identify and appropriately fund FAR/CIP projects.
8. Hold the line on utility rate increases but adjust to capture increases from suppliers.
9. Continue the plan to get the Ambulance Fund out of debt and to maintain positive balances in the General Fund and Park and Recreation Fund. Establish reserves for the General Fund and Park and Recreation Fund.
10. In conjunction with implementing a Property Maintenance Code, allocate funds towards derelict properties (i.e. possible demolition, property cleanup, etc.).
11. Continue plans and funding for the "100K" road improvements program and water main replacement program. Utilize un-allocated oil and chip MFT funds to complete a section of street in the road improvement program.
12. Plan and fund for annexation at airport and potential TIF to the north and west.

**City of Mascoutah
Budget Calendar, FY 14/15**

January 15, 2014	Department Budget Worksheets and Memo to all Department Supervisors.
January 22-29, 2014	City Manager and Finance Coordinator meet to discuss budget worksheets and notes with all departments
January 31, 2014	City Manager received/reviewed Budget Guidance from Council
February 12, 2014	Finance Committee meeting to review draft budget expenses, revenues, budget guidance, projects, and plans, utility rates, budget notes, and recommendations to Council
February 19, 2014	Finance Committee meeting final review, if necessary
February 24-26, 2014	Budget to Council for Review before Budget Workshop
March 3, 2014	Budget Workshop 6:00pm with extended discussion on FY15 Budget and Finance Committee's recommendations
March 5, 2014	City Clerk sends pertinent information for City FY15 Budget Hearing to publish March 17th.
March 17, 2014	Budget Workshop if necessary before Hearing Budget Public Hearing 6:30pm, First Reading FY15 City Budget, FY15 Budget distributed and copy for public review posted
April 7, 2014	Council meeting, 2 nd reading and FY15 Budget vote (And, pass ordinance for rates as proposed if not cpi increase)
April 30, 2014	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. FY15 approved budget distributed to all departments.
May 30, 2014	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: FY14-15 Budget – Final Recommendation

DATE: February 20, 2014

The Finance Committee wishes to report our final recommendations for the City's FY14-15 Budget.

MEETINGS/PROGRESS:

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

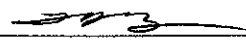
THE BUDGET NUMBERS:

- Total Budget proposed Revenues exceed Expenses.
- Budget Proposed By Fund – all funds for FY15 net positive when calculating revenues minus expenses without project expenses other than IMRF, Business District and Debt Service Fund. IMRF and Debt Service Fund use levy dollars plus cash on hand. The Balance Sheet for these two funds remains positive showing the cash available for the debt payments. The Business District is a separate fund this fiscal year to show the sales tax revenue collected vs. the expenses in the Business District for accounting purposes.
- The projects included in the budget for the Light Fund are directly related to the fund's negative net balance after project expenses budgeted.

FINANCE COMMITTEE RECOMMENDATIONS OVERALL:

1. The proposed FY15 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 following the ordinance using cpi calculation for utility rates.
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 FY15 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 2014/2015

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 14-15 will hereafter be referenced as FY 15, or '15 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 15 BUDGET SUMMARY

The proposed FY 15 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 15 BUDGET HIGHLIGHTS

Overall, the revenue budget is \$21,376,608 representing a 19.46% 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 with a 1.3% increase in water/sewer rates and a 0.0% increase in electric rates has changed plus fuel tax adjustment average has increased, operating funds expects slightly increased taxes along with other misc fees and increased census numbers, and the biggest increase in revenues is related to non-operating funds since the revenues include \$2,750,000 in loan proceeds being borrowed for various street projects anticipated to complete this fiscal year. Additionally, this year there is separate fund to track the business district income and the special service area income.

Overall, the FY15 budget expenditures are anticipated to be \$20,149,275 representing a \$2,060,561 increase or 11.39% increase from the previous year's budget. Personnel services are budgeted to increase \$129,996. 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 \$51,547. Monitoring & Permits decreases (\$750). Utilities increase \$41,650. Maintenance & Repair decreases (\$330,500). Supplies & Equipment decrease (\$2,725). Professional Service increases \$135,445. Wholesale/Retail decreases (\$46,727). CIP/FAR increases \$169,900. Project costs increase \$1,508,980. Debt costs increase \$378,365.

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 15.

OVERALL FISCAL STATUS			
	Actual FY '13	Anticipated FY '14	Proposed FY '15
(all with Library in)	With projects	With projects	With projects
Revenues	17,286,880	17,896,926	21,376,608
Expenditures	15,790,002	17,017,596	20,149,275
Net Difference	\$1,496,878	\$879,330	\$1,227,333

The proposed FY 15 Budget will see aggregate fund balances increase. The vast majority of the anticipated increase is affiliated with project loan income, police pension statutes, debt changes, 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)	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15
F.T. Employees/1000 Residents	6.82	6.67	6.66	6.54	6.41	6.41
Electric Rates/kw used	\$.0658	\$.0668	\$.0678	\$.0678	\$.0678	\$.0678
Water Rates/1000 Gallons	\$5.32	\$5.59	\$5.67	\$5.67	\$5.67	\$5.75
Sewer Rates/1000 Gallons	\$5.66	\$5.83	\$5.92	\$5.92	\$5.92	\$6.00

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 15 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 2.53% increase in salaries/benefits, \$126,996 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.

General Expenses – Provides for an overall 9.31% or \$51,547 increase primarily for planning and development tif studies and general insurance for all city property and equipment.

Utilities – Provides for an overall 9.78% or \$41,650 primarily due to the accounting change posting Ameren Gas bill expenses separate from the lump sum revenue received annually from Ameren to offset the cost. Noteworthy, an increase in expenditures in this category for electric, water, and sewer directly correlates with an increase in revenues from utility services to customers.

Professional Services – Provides for an overall 32.26% or \$135,445 primarily due to the change for computer services to CTS and adding computers, fiber, and ipads to this service, the electric rate study, and contractual services for fees related to credit card payments for utility bills.

Programs

- Includes funding for the Leu Center. \$35,680 (note: \$12,830 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 \$41,000, and \$50,000 for all police vehicles to be equipped with video plus the software and the server for this
- Includes crack sealer for streets \$47,000 and \$2,500 for salt sprayer
- Includes air compressor \$10,000
- Includes 6th St circuit \$175,000
- Includes storage building for electric distribution \$248,000
- Includes lot improvements continued for electric distribution \$15,000
- Includes wire puller \$12,600
- Includes furnishing water/sewer building \$30,000 split

FY 2014/2015 Budget Message

- Includes pump house generator \$50,000
- Includes brickyard generator \$45,000
- Includes down payment for 2 heart transmission defibrulators \$16,000
- Includes minimal computer upgrades \$5,000
- Includes police mobile data equipment \$20,000
- Includes other minimal equipment replacement for park, cemetery, maintenance, pool, fire, and police

Projects

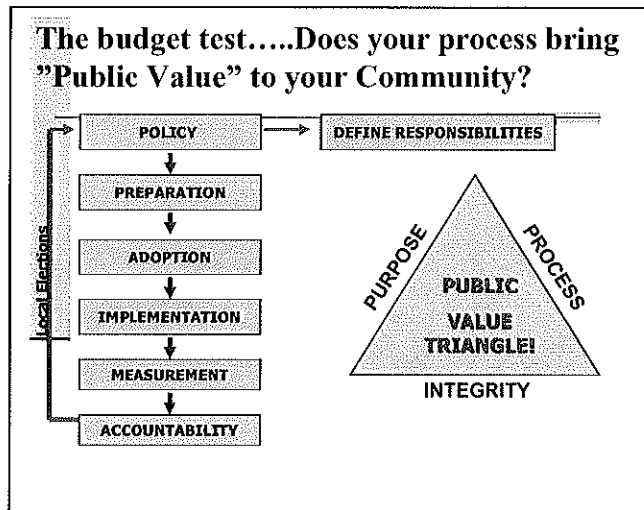
- Provides funding for the Street replacement program
- Provides funding for waterline replacement program
- Provides funding for manhole linings
- Provides funding for sidewalk and ramp improvements
- Provides funding to continue work with Electric Phase II
- Provides funding for infiltration program
- Provides TIF2b infrastructure improvement projects
- Provides funding for wastewater treatment plant Phase I
- Includes funding for several grant match and applications

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 15

CITY OF MASCOUTAH
SNAP SHOT REVENUES/EXPENSES TOTAL NET

REVENUES

OPERATING REVENUES	Budget 14	Dec-13 YTD Actual 14	Summary of all depts 12/12's	Proposed Budget15	% change FY14 to 15
FUND 100 - GEN FUND	3,213,173	2,320,248	3,121,577	3,299,752	
FUND 110 - R CEM TRUST	5,775	2,362	3,544	4,500	
FUND 200 - LIGHT FUND	7,735,828	5,191,230	7,786,845	8,058,990	
FUND 250 - W&S FUND	3,400,853	2,040,097	3,303,109	3,400,930	
FUND 300 - AMB FUND	668,630	480,573	652,528	711,389	
FUND 330 - P&R (park/city/leu/pool)	358,240	331,701	343,091	361,515	
FUND 360 - FIRE DEPT FUND	137,770	132,562	134,076	143,400	
FUND 400 - IMRF FUND	400,995	316,751	415,850	421,012	
FUND 450 - POLICE PENSION FUND	397,566	397,312	458,280	414,374	
TOTAL OPERATING REV NO LIBR	16,318,830	11,212,836	16,218,900	16,815,861	3.05%
TOTAL LIBRARY REVENUES	348,138	348,138	348,138	373,518	
TOTAL OPERATING REV WITH LIBRARY	16,666,968	11,560,974	16,567,038	17,189,379	3.13%

NON-OPERATING REVENUES

FUND 100 - GF GRANTS/LOAN PROCEEDS	0	0	0	2,750,000	
FUND 250 - WATER/SEWER IEPA	0	0	0	0	
FUND 500 - MFT FUND	180,790	161,510	217,265	203,921	
FUND 540 - TIF1 FUND	152,710	154,207	154,212	157,300	
FUND 560 - TIF2B FUND	668,385	710,290	711,312	720,250	
FUND 560 - TIF2B CDBG PORTION	0	0	0	0	
FUND 595 - BUSINESS DISTRICT	0	0	0	129,000	
FUND 590 - SPECIAL SVC AREA (SSA)	25,000	38,770	38,771	25,000	
FUND 600 - R DEBT SVC FUND	200,907	208,047	208,327	201,758	
TOTAL NON OPERATING REVENUES	1,227,792	1,272,824	1,329,888	4,187,229	
TOTAL ALL REVENUES NO LIBRARY	17,546,622	12,485,661	17,548,788	21,003,090	
TOTAL ALL REVENUES WITH LIBRARY	17,894,760	12,833,799	17,896,926	21,376,608	19.46%

EXPENSES

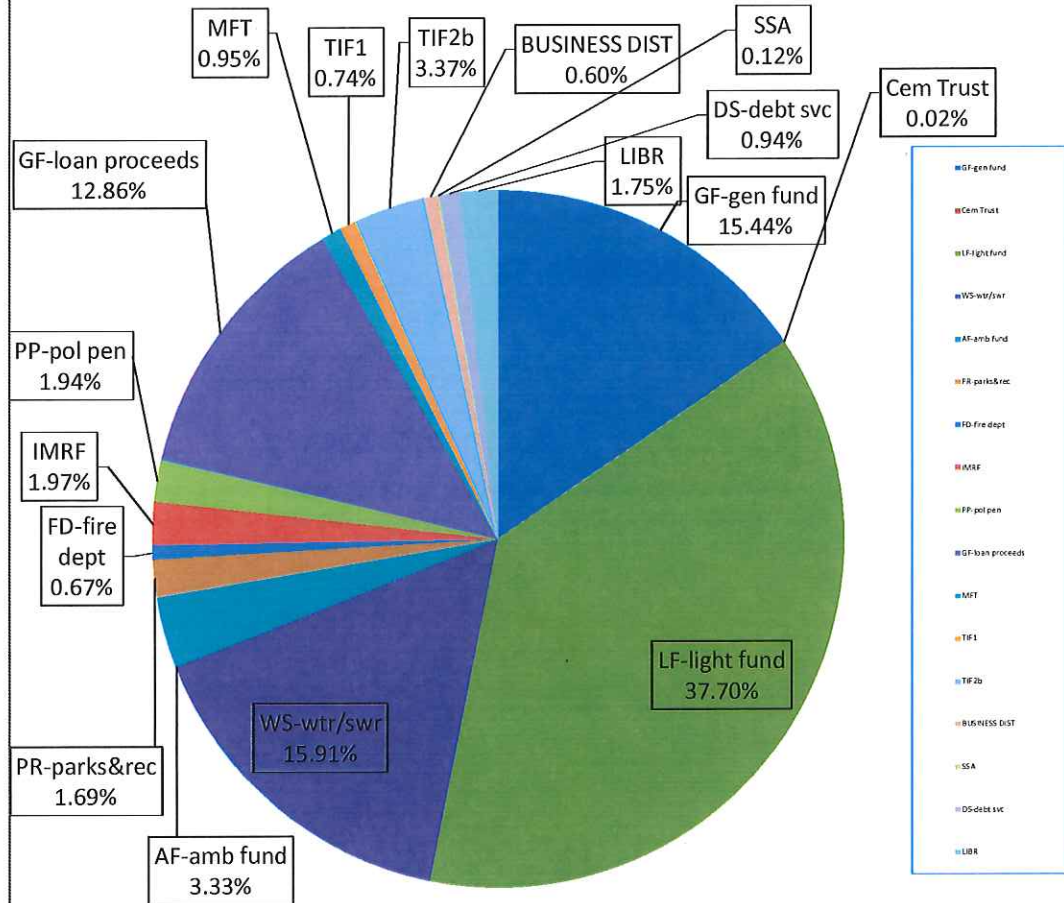
OPERATING EXPENSES

TOTAL PERSONNEL EXPENSES	5,144,880	3,528,786	4,976,335	5,274,876	
TOTAL NON-PERSONNEL EXPENSES	2,915,620	1,745,776	2,884,169	2,810,287	
TOTAL WHOLESALE/RETAIL/OTHER EXP	5,192,417	2,930,910	4,477,635	5,145,690	
TOTAL OPERATING EXPENSES NO LIBRARY	13,252,917	8,205,472	12,338,139	13,230,853	
TOTAL LIBRARY EXPENSES	348,138	348,138	348,138	373,518	
TOTAL OPERATING EXPENSES WITH LIBRARY	13,601,055	8,553,610	12,686,277	13,604,371	0.02%

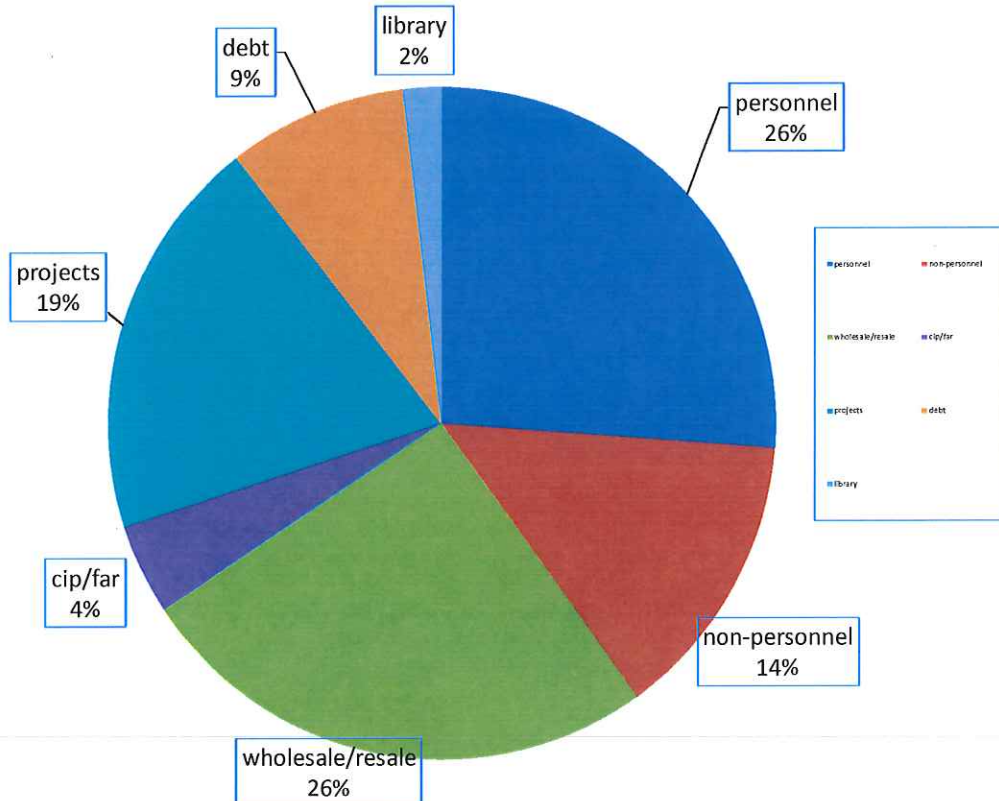
NON-OPERATING EXPENSES

TOTAL CIP EXPENSES	539,000	166,952	592,150	726,100	
TOTAL FAR EXPENSES	166,700	139,865	166,081	149,500	
TOTAL PROJECT EXPENSES	2,409,000	1,564,355	2,209,751	3,917,980	
TOTAL DEBT EXPENSES	1,372,959	702,380	1,363,337	1,751,324	
TOTAL NON-OPERATING EXPENSES	4,487,659	2,573,553	4,331,319	6,544,904	
GRAND TOTAL ALL EXPENSES NO LIBRARY	17,740,576	10,779,024	16,669,458	19,775,757	11.47%
GRAND TOTAL ALL EXPENSES WITH LIBRARY	18,088,714	11,127,162	17,017,596	20,149,275	11.39%
NET OPERATING REV MINUS EXP	3,065,913	3,007,365	3,880,761	3,585,008	16.93%
NET NON-OPERATING REV MINUS EXP	(3,259,867)	(1,300,728)	(3,001,431)	(2,357,675)	-27.68%
NET REV MINUS EXP EXCLUDING PROJECTS	2,215,046	3,270,992	3,089,081	2,395,313	8.14%
NET ALL REVENUES MINUS ALL EXPENSES	(193,955)	1,706,637	879,330	1,227,333	

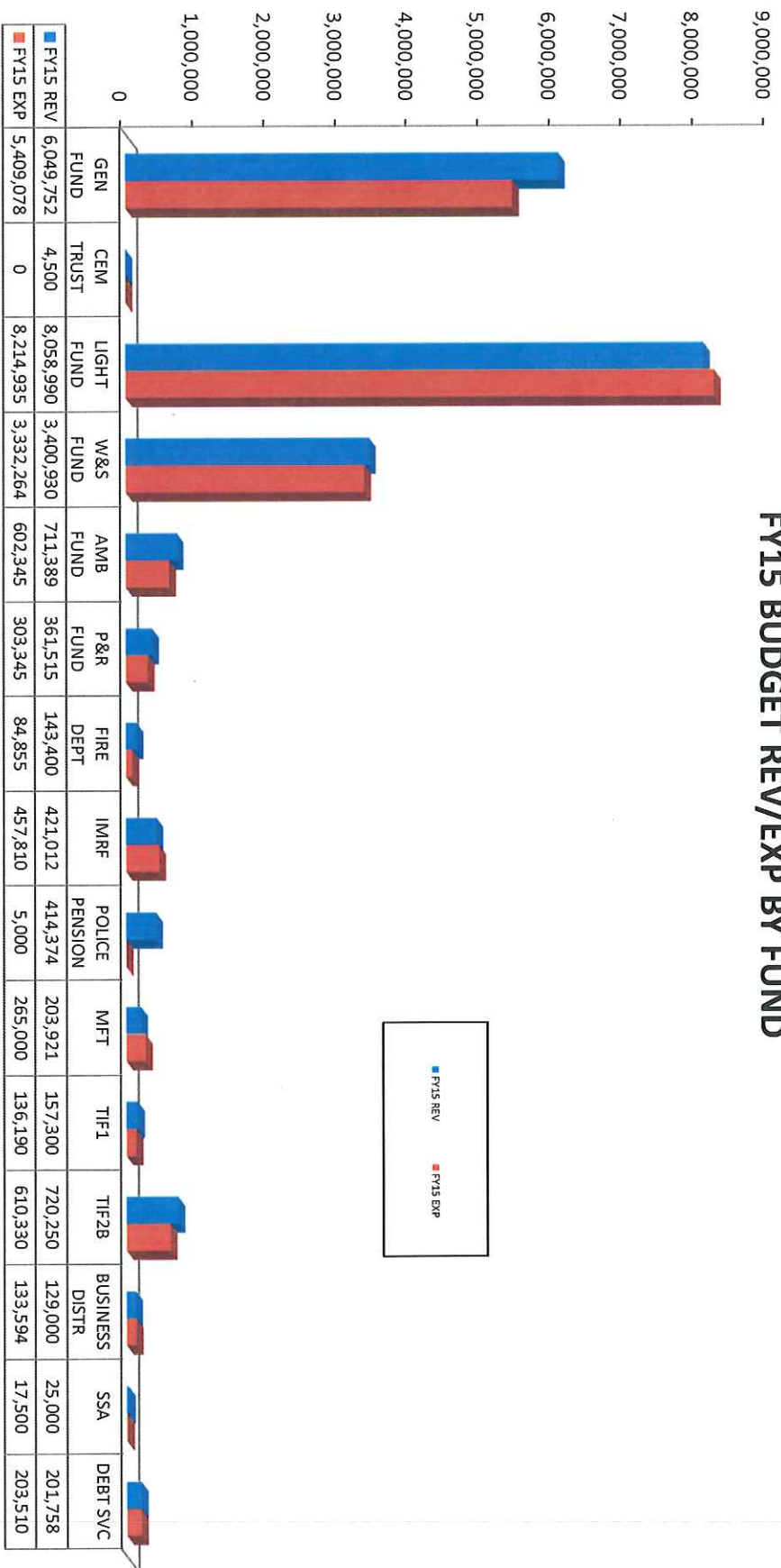
SNAP SHOT FY15 BUDGETED REVENUES



SNAP SHOT FY15 BUDGETED EXPENSES



FY15 BUDGET REV/EXP BY FUND



REVENUES SECTION

City of Mascoutah

Fiscal Year Budget 15

REVENUES

This section provides full information on the City's expected revenues for FY15. Included is 'by fund' revenue worksheets with FY14 numbers and FY15 recommended budgets starting with the General Fund, followed by the remaining funds.

REVENUES SUMMARY LEVEL

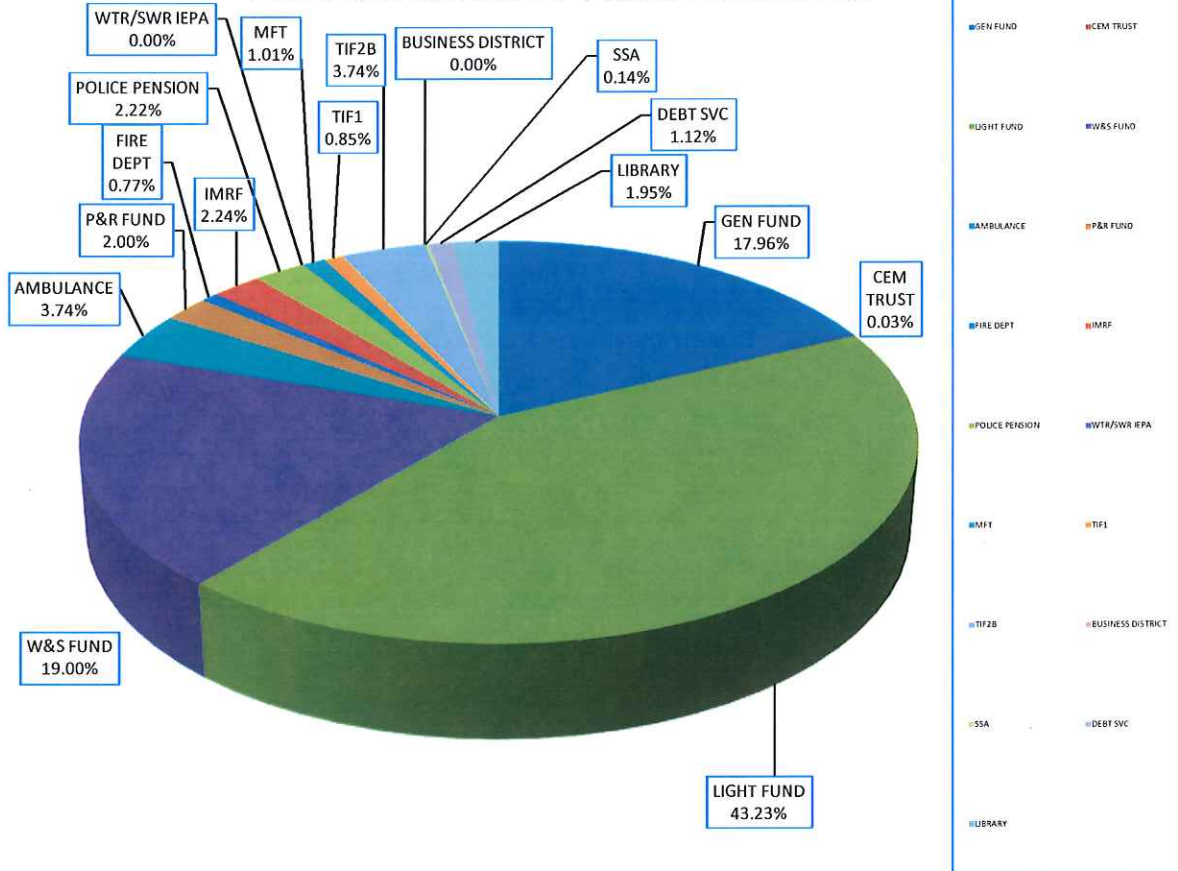
City of Mascoutah

Fiscal Year Budget 15

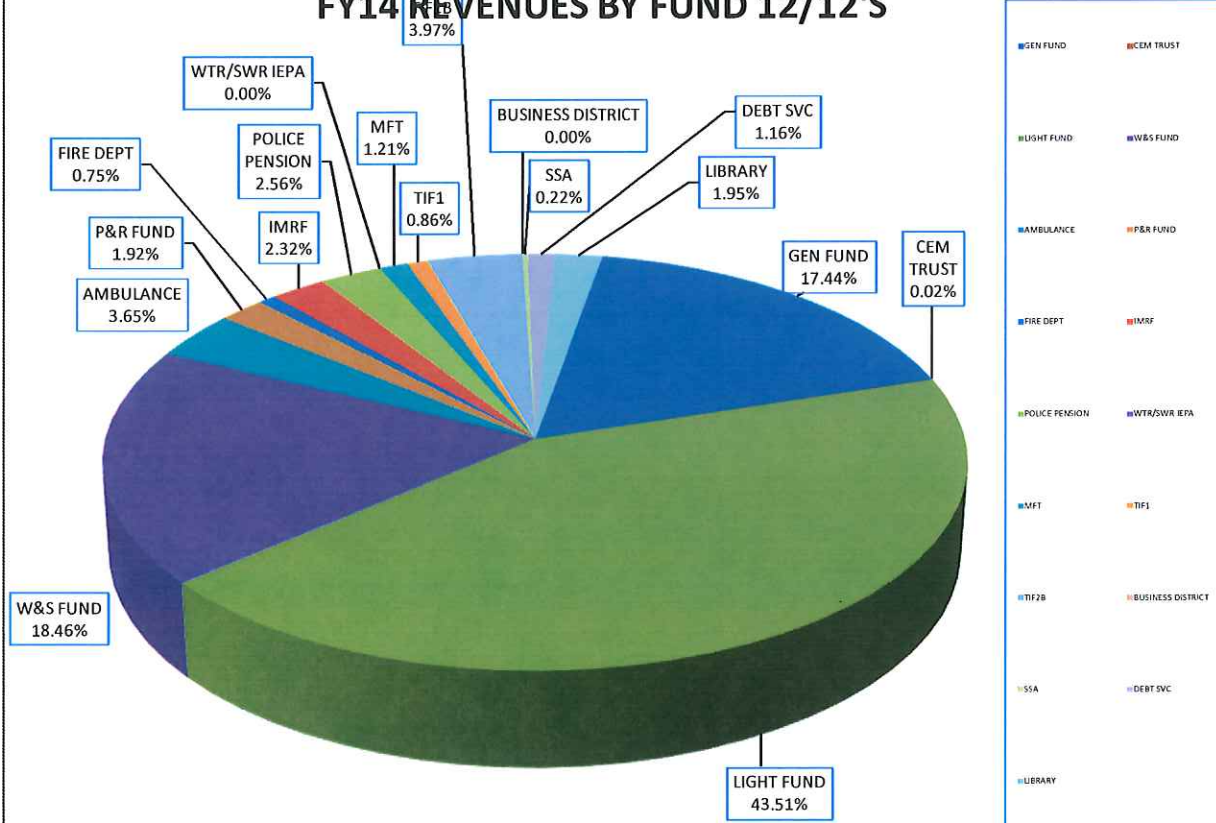
CITY OF MASCOUTAH
REVENUES COMPARED TO BUDGET - SUMMARY
REVENUES ALL CATEGORIES BY FUND

OPERATING REVENUES	Budget 14	AS OF Dec-13 Actual 13	Calculated 12/12's revenue summary	Proposed Budget15	% change FY14 to FY15
FUND 100 - GEN FUND	3,213,173	2,320,248	3,121,577	3,299,752	2.69%
FUND 110 - R CEM TRUST	5,775	2,362	3,544	4,500	-22.08%
FUND 200 - LIGHT FUND	7,735,828	5,191,230	7,786,845	8,058,990	4.18%
FUND 250 - W&S FUND	3,400,853	2,040,097	3,303,109	3,400,930	0.00%
FUND 300 - AMB FUND	668,630	480,573	652,528	711,389	6.40%
FUND 330 - P&R (park/city/leu/pool)	358,240	331,701	343,091	361,515	0.91%
FUND 360 - FIRE DEPT FUND	137,770	132,562	134,076	143,400	4.09%
FUND 400 - IMRF FUND	400,995	316,751	415,850	421,012	4.99%
FUND 450 - POLICE PENSION FUND	397,566	397,312	458,280	414,374	4.23%
TOTAL OPERATING REV NO LIBRARY	16,318,830	11,212,836	16,218,900	16,815,861	3.05%
TOTAL LIBRARY REVENUES	348,138	348,138	348,138	373,518	
TOTAL OPERATING REV WITH LIBRARY	16,666,968	11,560,974	16,567,038	17,189,379	3.13%
NON-OPERATING REVENUES					
FUND 100 - GF GRANTS/LOAN PROCEEDS	0	0	0	2,750,000	
FUND 250 - WATER/SEWER IEPA (2)	0	0	0	0	
FUND 500 - MFT FUND	180,790	161,510	217,265	203,921	12.79%
FUND 540 - TIF1 FUND	152,710	154,207	154,212	157,300	3.01%
FUND 560 - TIF2B FUND	668,385	710,290	711,312	720,250	7.76%
FUND 560 - TIF2B CDBG PORTION	0	0	0	0	#DIV/0!
FUND 595 - BUSINESS DISTRICT	0	0	0	129,000	#DIV/0!
FUND 590 - SPECIAL SVC AREA (SSA)	25,000	38,770	38,771	25,000	0.00%
FUND 600 - R DEBT SVC FUND	200,907	208,047	208,327	201,758	0.42%
TOTAL NON OPERATING REVENUES	1,227,792	1,272,824	1,329,888	4,187,229	241.04%
TOTAL ALL REVENUES NO LIBRARY	17,546,622	12,485,661	17,548,788	21,003,090	19.70%
TOTAL ALL REVENUES WITH LIBRARY	17,894,760	12,833,799	17,896,926	21,376,608	19.46%

FY14 REVENUES BY FUND BUDGETED



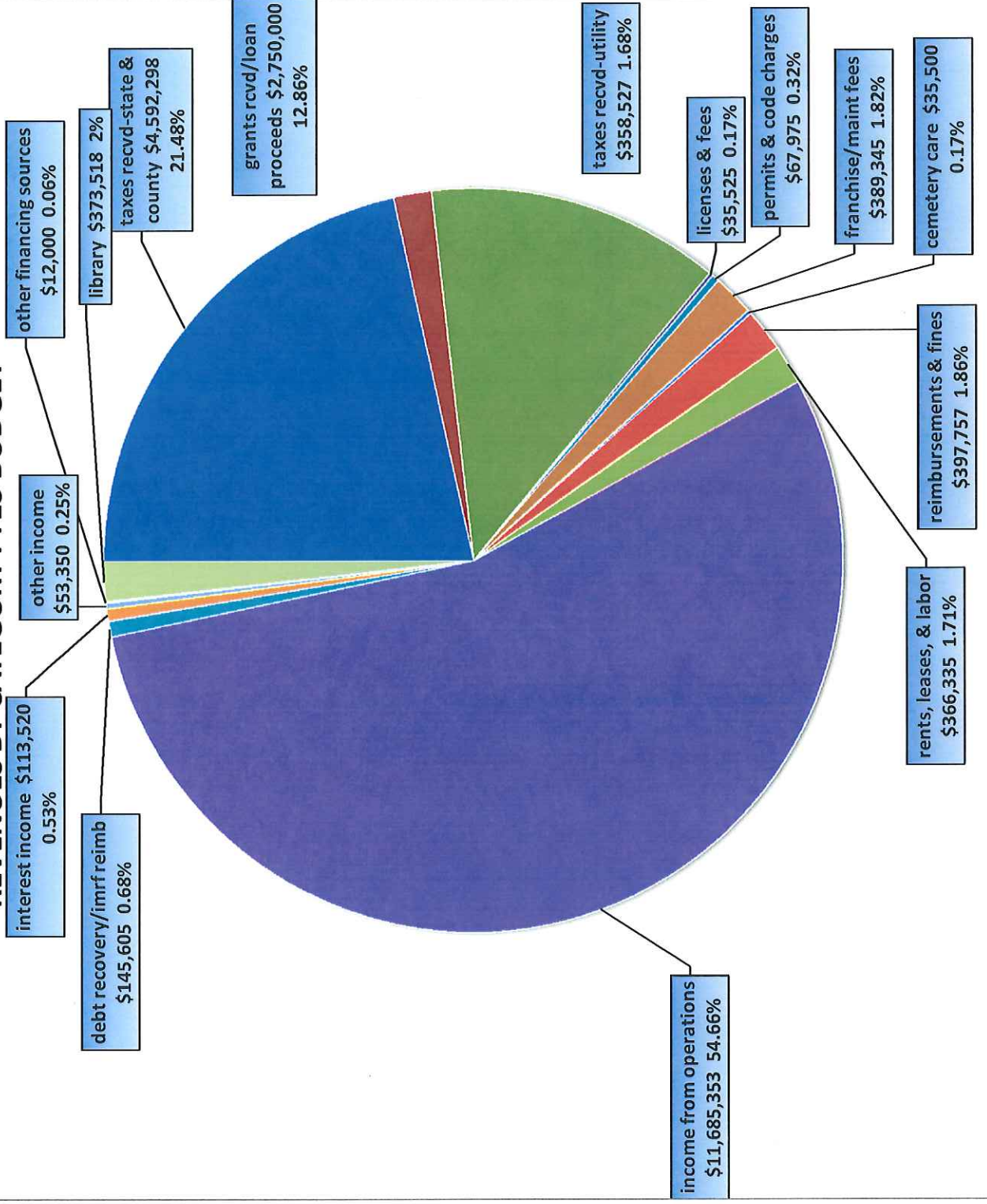
FY14 REVENUES BY FUND 12/12'S



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

Revenue Category	Budget 14	AS OF Dec-13 Actual 13	Calculated 12/12's revenue summary	Proposed Budget15	% change FY14 to FY15	
taxes recvd-state & county	4,272,793	3,786,962	4,287,874	4,592,298	7.48%	
taxes recvd-utility	357,505	236,526	348,130	358,527	0.29%	
grants received/loan proceeds	0	0	0	2,750,000	#DIV/0!	expense zero also
licenses & fees	16,775	14,316	27,820	35,525	111.77%	
permits & maint code charges	57,940	49,415	67,702	67,975	17.32%	
franchise/maint fees	402,911	250,457	363,078	389,345	-3.37%	
cemetery care	35,500	16,275	24,413	35,500	0.00%	
reimbursements & fines	397,130	265,050	409,719	397,757	0.16%	
rents, leases, & labor	302,400	285,734	383,329	366,335	21.14%	
income from operations	11,405,079	7,343,725	11,283,752	11,685,353	2.46%	
debt recovery/imrf reimb	117,942	108,615	145,093	145,605	23.45%	
interest income	104,597	97,184	145,776	113,520	8.53%	
other income	64,050	31,402	50,103	53,350	-16.71%	
health ins income	0	0	0	0	#DIV/0!	expense zero also
other financing sources	12,000	0	12,000	12,000	0.00%	
	17,546,622	12,485,661	17,548,788	21,003,090	19.70%	

REVENUES BY CATEGORY FY15 BUDGET



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

Revenue Category	Budget 14	AS OF Dec-13 Actual 14	Calculated 12/12's revenue summary	Proposed Budget 15	FY14 to FY15
taxes recvd-state & county	1,960,585	1,475,836	1,899,433	2,022,535	used tax levy, includes roads/bridges, IL Mun Review calculations for income tax and use tax, hotel agreement
taxes recvd-utility	357,505	236,526	348,130	358,527	used ratios
grants recvd/loan proceeds	0	0	0	2,750,000	
licenses & fees	16,775	14,316	27,820	35,525	includes business reg, liquor, solicitor, plan rvw fees, and other licenses
permits & maint code charges	57,940	49,415	67,702	67,975	
franchise/maint fees	402,911	250,457	363,078	389,345	
cemetery care	35,500	16,275	24,413	35,500	
reimbursements & fines	42,660	26,862	45,432	24,750	incl state hwy maint reimb from Idot memo to city clerk, court fines and violations
rents, leases, & labor	235,710	192,548	243,550	253,640	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	162	243	0	
debt recovery/imrf reimb	81,637	53,397	80,095	88,405	personnel contr rev same as all gf exp so net effect zero, for acctg only
interest income	1,900	2,229	3,343	3,500	decr due to interest rates
other income	8,050	2,226	6,339	8,050	includes bad ck fees plus charitable 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
	3,213,173	2,320,248	3,121,577	6,049,752	88.28%

CITY OF MASCOUTAH

REVENUES COMPARED TO BUDGET - SUMMARY

FUND 110 - RESTRICTED CEMETERY TRUST REVENUE

Revenue Category	Budget 14	AS OF Dec-13 Actual 14	Calculated 12/12's revenue summary	Proposed Budget 15	FY14 to FY15
taxes recvd-state & county					
taxes recvd-utility					
grants recvd/loan proceeds					
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	5,775	2,362	3,544	4,500	based on treas rpt history
other income					
health ins income					
other financing sources					
	5,775	2,362	3,544	4,500	-22.08%

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

Revenue Category	Budget 14	AS OF Dec-13 Actual 14	Calculated 12/12's revenue summary	Proposed Budget 15	
taxes recvd-state & county					FY14 to FY15
taxes recvd-utility					
grants recvd/loan proceeds					
licenses & fees					
permits & maint code charges					
franchise/maint fees					
cemetery care					
reimbursements & fines					
rents, leases, & labor	54,590	85,659	128,488	99,795	decr in sec ar billing for labor due, incl pole rent
income from operations	7,641,811	5,087,537	7,631,306	7,924,194	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	-4,598	-6,896	0	
interest income	19,427	12,241	18,362	19,000	incr since have some lf earning more in money market acct
other income	20,000	10,390	15,586	16,000	40 homes @ \$400
health ins income					
other financing sources					
	7,735,828	5,191,230	7,786,845	8,058,990	4.18%

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

Revenue Category	Budget 14	AS OF Dec-13 Actual 14	Calculated 12/12's revenue summary	Proposed Budget 15	FY14 to FY15
taxes recvd-state & county					
taxes recvd-utility					
grants recvd/loan proceeds	0	0	0	0	
licenses & fees					
permits & maint code charges					
franchise/maint fees					
cemetery care					
reimbursements & fines					
rents, leases, & labor	2,300	777	1,165	2,300	decr w/ history less sec ar used customer rpts from util billing w/ incr to charges for svc with slight increase since new customers 12 mo
income from operations	3,361,053	2,022,788	3,277,145	3,369,130	
debt recovery/imrf reimb					
interest income	20,000	8,740	13,110	15,000	
other income	17,500	7,792	11,688	14,500	
health ins income					
other financing sources					
	3,400,853	2,040,097	3,303,109	3,400,930	0.00%

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

Revenue Category	Budget 14	AS OF Dec-13 Actual 14	Calculated 12/12's revenue summary	Proposed Budget 15	FY14 to FY15
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	2,300	777	1,165	2,300	
income from operations	1,544,007	904,679	1,509,983	1,553,944	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	20,000	8,740	13,110	15,000	
other income	2,000	1,272	1,908	2,000	
health ins income					
other financing sources					
	1,568,307	915,468	1,526,166	1,573,244	0.31%

CITY OF MASCOUTAH
REVENUES COMPARED TO BUDGET - SUMMARY

FUND 250 - SEWER ONLY REVENUE

Revenue Category	Budget 14	AS OF Dec-13 Actual 14	Calculated 12/12's revenue summary	Proposed Budget 15
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	1,817,046	1,118,109	1,767,163	1,815,186
debt recovery/imrf reimb				
interest income				
other income	15,500	6,520	9,780	12,500
health ins income				
other financing sources				
	1,832,546	1,124,629	1,776,943	1,827,686

FY14 to FY15

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

-0.27%

CITY OF MASCOUTAH

REVENUES COMPARED TO BUDGET - SUMMARY

FUND 300 - AMBULANCE REVENUE

Revenue Category	Budget 14	AS OF Dec-13 Actual 14	Calculated 12/12's revenue summary	Proposed Budget 15	
taxes recvd-state & county	366,650	340,446	362,491	414,025	FY14 to FY15 tax levy ord filed, & county info for mrfd contr
taxes recvd-utility					
grants recvd/loan proceeds					
licenses & fees					
permits & maint code charges					
franchise/maint fees					
cemetery care					
reimbursements & fines					
rents, leases, & labor					
income from operations	265,525	115,949	253,769	260,115	use ratio
debt recovery/imrf reimb	36,305	24,156	36,233	37,200	pers contr rev same as exp so net effect zero, for acctg only
interest income	150	23	34	50	decr lower interest
other income					
health ins income					
other financing sources					
	668,630	480,573	652,528	711,389	6.40%

CITY OF MASCOUTAH

REVENUES COMPARED TO BUDGET - SUMMARY

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

Revenue Category	Budget 14	AS OF Dec-13 Actual 14	Calculated 12/12's revenue summary	Proposed Budget 15	FY14 to FY15
taxes recvd-state & county	200,600	199,632	199,632	210,140	tax levy ord filed
taxes recvd-utility					
grants received/loan proceeds					
licenses & fees					
permits & maint code charges					
franchise/maint fees					
cemetery care					
reimbursements & fines					
rents, leases, & labor	9,800	6,750	10,125	10,600	
income from operations	136,690	117,289	121,289	131,915	pool: incr some & figure swim lessons at capacity
debt recovery/imrf reimb	0	0	0	0	zero-leu pays all
interest income	150	37	56	60	decr lower interest
other income	11,000	7,993	11,990	8,800	park dev fees
health ins income					
other financing sources					
	358,240	331,701	343,091	361,515	0.91%

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

Revenue Category	Budget 14	AS OF Dec-13 Actual 14	Calculated 12/12's revenue summary	Proposed Budget 15	FY14 to FY15
taxes recvd-state & county	130,150	129,532	129,531	137,350	tax levy ord filed
taxes recvd-utility					
grants received/loan proceeds					
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	120	30	45	50	decr lower interest return
other income	7,500	3,000	4,500	6,000	fire srchrg fees
health ins income					
other financing sources					
	137,770	132,562	134,076	143,400	4.09%

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

Revenue Category	Budget 14	AS OF Dec-13 Actual 14	Calculated 12/12's revenue summary	Proposed Budget 15	FY14 to FY15
taxes recvd-state & county	125,100	129,532	129,531	127,600	tax levy ord filed
taxes recvd-utility					
grants received/loan proceeds					
licenses & fees					
permits & maint code charges					
franchise/maint fees					
cemetery care					
reimbursements & fines	275,895	186,654	285,471	292,612	contr from pr ded, incr since many empl opting for additional
rents, leases, & labor					
income from operations					
debt recovery/imrf reimb					
interest income	0	565	848	800	base on history
other income					
health ins income					
other financing sources					
	400,995	316,751	415,850	421,012	4.99%

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

Revenue Category	Budget 14	AS OF Dec-13 Actual 14	Calculated 12/12's revenue summary	Proposed Budget 15	FY14 to FY15
taxes recvd-state & county	268,991	278,406	278,406	268,979	tax levy ord filed
taxes recvd-utility					
grants received/loan proceeds					
licenses & fees					
permits & maint code charges					
franchise/maint fees					
cemetery care					
reimbursements & fines	78,575	51,534	78,816	80,395	contr from pr deductions
rents, leases, & labor					
income from operations					
debt recovery/imrf reimb					
interest income	50,000	67,372	101,058	65,000	interest on investments included
other income					
health ins income					
other financing sources					
	397,566	397,312	458,280	414,374	4.23%

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

Revenue Category	Budget 14	AS OF Dec-13 Actual 14	Calculated 12/12's revenue summary	Proposed Budget 15	FY14 to FY15
taxes recvd-state & county	180,340	160,542	215,813	202,721	based on IL Mun Rvw \$23.75/cencus(7483)
taxes recvd-utility					
grants received/loan proceeds					
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	968	1,452	1,200	ratio
other income					
health ins income					
other financing sources					
	180,790	161,510	217,265	203,921	12.79%

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

Revenue Category	Budget 14	AS OF Dec-13 Actual 14	Calculated 12/12's revenue summary	Proposed Budget 15	FY14 to FY15
taxes recvd-state & county	152,685	154,195	154,195	157,280	use ratio
taxes recvd-utility					
grants received/loan proceeds					
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	25	11	17	20	decr lower interest
other income					
health ins income					
other financing sources					
	152,710	154,207	154,212	157,300	3.01%

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

Revenue Category	Budget 14	AS OF Dec-13 Actual 14	Calculated 12/12's revenue summary	Proposed Budget 15	FY14 to FY15 use ratio
taxes recvd-state & county	662,385	708,247	708,247	716,750	
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					
income from operations					
debt recovery/imrf reimb					
interest income	6,000	2,044	3,065	3,500	money mkt earn more
other income					
health ins income					
other financing sources					
	668,385	710,290	711,312	720,250	7.76%

CITY OF MASCOUTAH
REVENUES COMPARED TO BUDGET - SUMMARY
FUND 590 - SSA

Revenue Category	Budget 14	AS OF Dec-13 Actual 14	Calculated 12/12's shaded is manual entry	Proposed Budget 15	FY14 to FY15
taxes recvd-state & county	25,000	3,110	3,110	5,000	levy amount
taxes recvd-utility					
grants received/loan proceeds					
licenses & fees					
permits & maint code charges					
franchise/maint fees					
cemetery care					
reimbursements & fines					
rents, leases, & labor					
income from operations					
debt recovery/imrf reimb	0	35,661	35,661	20,000	
interest income					
other income					
health ins income					
other financing sources					
	25,000	38,770	38,771	25,000	0.00%

CITY OF MASCOUTAH
REVENUES COMPARED TO BUDGET - SUMMARY
FUND 595- BUSINESS DISTRICT

Revenue Category	Budget 14	AS OF Dec-13 Actual 14	Calculated 12/12's shaded is manual entry	Proposed Budget 15
taxes recvd-state & county				129,000
taxes recvd-utility				
grants received/loan proceeds				
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				
	0	0	0	129,000

FY14 to FY15
FY14 budget not included in
formulas, see detail note

#DIV/0!

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

Revenue Category	Budget 14	AS OF Dec-13 Actual 14	Calculated 12/12's shaded is manual entry	Proposed Budget 15	
taxes recvd-state & county	200,307	207,485	207,485	200,918	FY14 to FY15
taxes recvd-utility					
grants received/loan proceeds					
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	600	562	842	840	decr lower interest
other income					
health ins income					
other financing sources					
	200,907	208,047	208,327	201,758	0.42%

REVENUE DETAIL SECTION

BY FUND

CITY OF MASCOUHAH
GENERAL FUND REVENUE DETAIL
GF-100

			Budget14	As of Dec-13 Actual 13	Calculated 12/12's shaded is manual entry	Proposed Budget15	
43000	<u>TAXES RECVD-STATE/COUNTY</u>						
100-	43001 0000	property taxes	503,300	505,840	505,840	523,000	\$463000 tax levy ord filed, FY14 \$60000 for roads/bridges
100-	43035 0000	masc business district taxes	0	0	0	0	moved to separate acct/fund 595
100-	43020 0000	mobile home taxes	300	315	315	300	
100-	43030 0000	replacement taxes	25,000	7,901	13,034	16,800	use ratio, rcvd 6 of 8 pmts - decr due to libr pmts now
100-	43040 0000	sales tax	593,075	359,237	544,895	599,865	use ratio +
100-	43041 0000	rental/lease/art tax	130	95	142	150	
100-	43050 0000	taxes-state income	673,470	498,213	678,853	708,640	\$94.70 x census 7483, Jan Municipal Rvw
100-	43051 0000	taxes-hotel tax	49,320	24,372	36,558	42,450	use 50% of rooms occupied 75%
100-	43052 0000	taxes-state use	115,990	79,864	119,796	131,330	\$17.55 x census 7483
	TOTAL TAXES RECVD-STATE/COUNTY		1,960,585	1,475,836	1,899,433	2,022,535	
43100	<u>TAXES RECVD-UTILITY</u>						
100-	43101 0000	utility tax-masc electric	230,561	149,916	224,874	231,620	ratio
100-	43110 0000	utility tax-other electric	4,850	3,413	5,120	5,250	
100-	43120 0000	utility tax-water	73,104	43,129	64,693	66,635	
100-	43130 0000	utility tax-gas	48,840	39,956	53,275	54,872	use ratio with Jan actual
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	150	112	168	150	
	TOTAL TAXES RECVD-UTILITY		357,505	236,526	348,130	358,527	
43200	<u>GRANTS RECEIVED/LOAN PROCEEDS</u>						
100-	43201 0000	cops more grant/fast grant	0	0	0	0	
100-	43205 0000	other loan income	0	0	0	2,750,000	fy15 for East Harnett/West Harnett/Fuesser Road street-loan draw
100-	43220 0000	other federal grants	0	0	0	0	
100-	43230 0000	other state grants	0	0	0	0	
100-	43230 0000	idiot stp/tarp proceeds - zero since deducted from bills upfront before sent to City to pay our portion	0	0	0	0	
	TOTAL GRANTS RECEIVED/LOAN PROCEEDS		0	0	0	2,750,000	
43300	<u>LICENSES & FEES</u>						
100-	43301 0000	business registrations	4,200	4,125	4,200	4,200	using Jan actual, ask Kari
100-	43310 0000	licenses-liquor	9,500	1,000	9,500	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	175	100	133	175	
100-	43340 0000	solicitor cert & fees	1,000	200	300	1,000	
100-	43350 0000	plan review fees	1,500	1,460	2,190	2,300	
100-	43360 0000	gaming - licenses & fees	50	7,431	11,147	18,000	using 1500.00 mo average based on end of year FY14
	TOTAL LICENSES & FEES		16,775	14,316	27,820	35,525	

CITY OF MASCOUTAH
GENERAL FUND REVENUE DETAIL
GF-100

			Budget14	As of Dec-13 Actual 13	Calculated 12/12's shaded is manual entry	Proposed Budget15	
43400 PERMITS & MAINT CODE CHRGS							
100-	43401 0000	permits - building	38,000	35,145	46,860	47,800	4th qtr highest in past
100-	43402 0000	st. clair county permits-bldg	0	0	0	0	
100-	43410 0000	permits-variance	400	150	225	400	
100-	43420 0000	permits-raffle	180	45	68	180	
100-	43430 0000	occupancy permits-mascoutah	4,360	3,380	4,507	4,595	
100-	43435 0000	st clair county occupancy permits	0	0	0	0	
100-	43440 0000	inspections-mascoutah	15,000	10,695	16,043	15,000	
100-	43445 0000	electrical inspections masc/cnty	0	0	0	0	
100-	43450 0000	finer	0	0	0	0	
TOTAL PERMITS & MAINT CODE CHARGES			57,940	49,415	67,702	67,975	
43600 FRANCHISE/MAINT FEES							
100-	43601 0000	franchise fees-cable	127,902	74,818	112,228	129,470	ratio +2.5% as in past
100-	43610 0000	franchise fees-ameren	27,800	25,215	25,215	25,215	fy13 separate account for budget
100-	43620 0000	tel infrastructure maint fees	247,209	150,424	225,635	234,660	ratio
TOTAL FRANCHISE/MAINT FEES			402,911	250,457	363,078	389,345	
43700 CEMETERY CARE							
100-	43730 0000	grave purchases	15,000	2,250	3,375	10,000	
100-	43740 0000	grave openings/closings	20,500	14,025	21,038	25,500	
TOTAL CEMETERY CARE			35,500	16,275	24,413	35,500	
43800 REIMBURSEMENTS & FINES							
100-	43801 0000	state highway maint reimb	20,900	10,280	20,560	0	FY15 = zero, we will not be maintaining main street or any other streets since we are not renewing our contract with IDOT so we will not receive any money
100-	43810 0000	court fines	20,560	15,506	23,259	23,250	
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	1,075	1,613	1,500	
100-	43850 0000	il police training reimb	0	0	0	0	
TOTAL REIMBURSEMENTS & FINES			42,660	26,862	45,432	24,750	
44000 RENTS, LEASES, & LABOR							
100-	44001 0000	rent	100	100	150	100	
100-	44010 0000	rent from utilities	120,000	120,000	120,000	128,000	FY14 \$32k from lf prod/dist/wtr/swr, new bldgs to insure
100-	44030 0000	rent-equipment	50	312	469	500	
100-	44060 0000	lease payments-global/sprint	77,060	37,288	77,931	79,540	use city clerk ss w/ agrmnt #s adj includes 1/2 crossing guard salary plus new aggrement per CM for \$35k for SRO Police Officer
100-	44080 0000	labor	38,500	34,848	45,000	45,500	
TOTAL RENTS, LEASES, & LABOR			235,710	192,548	243,550	253,640	
44200 INCOME FROM OPERATIONS							
100-	44270 0000	garbage collection	0	162	243	0	
TOTAL INCOME FROM OPERATIONS			0	162	243	0	
44300 DEBT RECOVERY/IMRF REIMB							
100-	44350 0000	debt recovery	0	(177)	(265)	0	
100-	44390 0000	imrf reimbursement	81,637	53,573	80,360	88,405	chgs w/ empl splits, same as exp for all gf depts so zero net effect admin, police, cem, maint, streets, (linked to expense ss)
TOTAL DEBT RECOVERY/IMRF REIMB			81,637	53,397	80,095	88,405	

CITY OF MASCOUTAH
GENERAL FUND REVENUE DETAIL
GF-100

			Budget14	As of Dec-13 Actual 13	Calculated 12/12's shaded is manual entry	Proposed Budget15	
44400	INTEREST INCOME						
100-	44401 0000	interest on investments	1,400	1,935	2,902	3,000	have money market acct now
100-	44401 1010	int/other on restricted investment	500	294	441	500	
	TOTAL INTEREST INCOME		1,900	2,229	3,343	3,500	
44500	OTHER INCOME						
100-	44501 0000	police reports	550	265	398	550	
100-	44510 0000	bond/loan proceeds recvd	0	0	0	0	
100-	44520 0000	sundry income	4,000	1,611	2,417	4,000	bad ck fees, etc
100-	44520 0707	grants sundry income	0	0	0	0	
100-	44530 0000	public donations	500	350	525	500	coins, misc
100-	44540 0000	charitable games	3,000	0	3,000	3,000	
100-	44550 0000	surcharge fees	0	0	0	0	
	TOTAL OTHER INCOME		8,050	2,226	6,339	8,050	
44800	HEALTH INSURANCE INCOME						
100-	44801 0000	employee contr-ret health ins	0	0	0	0	
	TOTAL HEALTH INSURANCE INCOME		0	0	0	0	
44900	OTHER FINANCING SOURCES						
100-	44901 0000	transfer from cemetery trust	12,000	0	12,000	12,000	
	TOTAL OTHER FINANCING SOURCES		12,000	0	12,000	12,000	
	TOTAL OPERATING REVENUE		3,213,173	2,320,248	3,121,577	3,299,752	2.69%
	TOTAL NON-OPERATING REVENUE		0	0	0	2,750,000	
	TOTAL FUND REVENUE		3,213,173	2,320,248	3,121,577	6,049,752	88.28%

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

				Budget 14	As of Dec-13 Actual 13	Calculated 12/12's shaded is manual entry	Proposed Budget15
<u>44400</u> <u>INTEREST INCOME</u>							
110	44401	1010	interest/other on restricted inves	5,775	2,362	3,544	4,500
TOTAL INTEREST INCOME				5,775	2,362	3,544	4,500
TOTAL OPERATING REVENUE				0	0	0	0
TOTAL NON-OPERATING REVENUE				5,775	2,362	3,544	4,500
TOTAL FUND REVENUE				5,775	2,362	3,544	4,500

CITY OF MASCOUTAH
LIGHT FUND REVENUE DETAIL
LF - 200

		Budget14	As of Dec-13 Actual 13	Calculated 12/12's shaded is manual entry	Proposed Budget15	
44000	RENTS, LEASES, & LABOR					
200 44030 0000	rent-equipment	1,200	2,621	3,932	4,000	
200 44035 0000	rent-trencher	2,200	2,726	4,088	4,000	
200 44040 0000	rent-pole	11,190	10,924	16,386	16,795	
200 44080 0000	labor	40,000	69,388	104,082	75,000	depends on work done that Roger bills
	TOTAL RENTS, LEASES, & LABOR	54,590	85,659	128,488	99,795	
44200	INCOME FROM OPERATIONS					
200 44201 0000	charge for service	3,927,903	2,493,527	3,740,290	3,959,710	FY15 after budget workshop removed 1.3% increase from electric rates until rate study done. (5000 base, 50000charges) FY15 includes cpi increase 1.3% for base and usage, 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	364,581	240,151	360,226	358,500	
200 44210 0000	penalties	108,656	66,230	99,345	105,305	
200 44220 0000	purchase fuel adjustment	3,228,661	2,280,480	3,420,720	3,489,135	
200 44230 0000	connecting & svc charges	10,465	6,475	9,713	10,500	
200 44240 0000	customer special service	1,545	675	1,013	1,045	
	TOTAL INCOME FROM OPERATIONS	7,641,811	5,087,537	7,631,306	7,924,194	
44300	DEBT RECOVERY/IMRF REIMB					
200 44350 0000	debt recovery	0	(4,598)	(6,896)	0	
200 44390 0000	imrf reimbursement	0	0	0	0	
	TOTAL DEBT RECOVERY/IMRF REIMB	0	(4,598)	(6,896)	0	
44400	INTEREST INCOME					
200 44401 0000	interest on investments	19,427	12,241	18,362	19,000	money mkt and oper acct
200 44401 1010	int/other on restricted investmer	0	0	0	0	
	TOTAL INTEREST INCOME	19,427	12,241	18,362	19,000	
44500	OTHER INCOME					
200 44520 0000	sundry income	0	1,565	2,348	0	sale of digger truck, equip
200 44550 0707	electric-surcharge/tap fee	20,000	8,825	13,238	16,000	40 houses * \$400
200 44560 0000		0	0	0	0	
	TOTAL OTHER INCOME	20,000	10,390	15,586	16,000	
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	7,735,828	5,191,230	7,786,845	8,058,990	
	TOTAL NON-OPERATING REVENUE	0	0	0	0	
	TOTAL FUND REVENUE	7,735,828	5,191,230	7,786,845	8,058,990	4.18%

CITY OF MASCOUTAH
WATER/SEWER REVENUE DETAIL
WS - 250

		Budget14	As of Dec-13 Actual 13	Calculated 12/12's shaded is manual entry	Proposed Budget15	
43200	GRANTS RECEIVED/LOAN PROCEEDS					
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/LOAN PROCEEDS	0	0	0	0	
44000	RENTS, LEASES, & LABOR					
250 44030 0503	rent-water equipment	300	85	127	300	
250 44030 0504	rent-sewer equipment	0	0	0	0	
250 44080 0503	water labor	2,000	692	1,038	2,000	
250 44080 0504	sewer labor	0	0	0	0	
	TOTAL RENTS, LEASES, & LABOR	2,300	777	1,165	2,300	
44200	INCOME FROM OPERATIONS					
250 44201 0503	water charge for service	1,139,509	652,603	1,128,905	1,168,420	FY14 cpi = 2.08% but 0.00 increase to follow budget guidance FY13 cpi = 3.52% but 0.00 increase in these
250 44201 0504	sewer charge for service	1,084,229	646,606	1,059,910	1,097,010	numbers, incr slightly new
250 44202 0503	water facility charge for svc	324,171	214,600	321,900	329,950	customers FY12 - incr 1.5% rec fin
250 44202 0504	sewer facility charge for svc	655,822	433,910	650,865	667,140	comm on charges only and using
250 44210 0503	water penalties	11,027	6,522	9,783	10,275	ratio of past few years to incr usage
250 44210 0504	sewer penalties	14,495	8,592	12,888	13,535	chrgs, more cust all year so usage
250 44230 0503	water connect/service charges	60,000	31,150	46,725	36,000	chrgs vary and no incr
250 44230 0504	sewer connect/service charges	62,500	29,000	43,500	37,500	30 homes \$1200
250 44250 0503	water sold at plant	1,300	-5,929	(5,929)	1,300	30 homes \$1250
250 44260 0503	water fire connection fees	8,000	5,732	8,598	8,000	includes sewer agreement w/ county 250442350504 -6542.00
	TOTAL INCOME FROM OPERATIONS	3,361,053	2,022,788	3,277,145	3,369,130	
44300	DEBT RECOVERY/IMRF REIMB					
250 44350 0503	water recovery of bad debts	0	41	61	0	
250 44350 0504	sewer recovery of bad debts	0	51	76	0	
	TOTAL DEBT RECOVERY/IMRF REIMB	0	91	137	0	
44400	INTEREST INCOME					
250 44401 0503	water interest on investments	20,000	8,740	13,110	15,000	
250 44401 1010	int/other on restricted investmer	0	0	0	0	
	TOTAL INTEREST INCOME	20,000	8,740	13,110	15,000	
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	1,272	1,908	2,000	
250 44520 0504	sewer sundry income	500	320	480	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	15,000	6,200	9,300	12,000	have to use some ratio since dev agreements are diff and some reimb
	TOTAL OTHER INCOME	17,500	7,792	11,688	14,500	
	TOTAL OPERATING REVENUE WATER	1,568,307	915,509	1,526,227	1,573,244	
	TOTAL NON-OPERATING REVENUE WATER	0	0	0	0	
	TOTAL WATER ONLY REVENUE	1,568,307	915,509	1,526,227	1,573,244	0.31%
	TOTAL OPERATING REVENUE SEWER	1,832,546	1,124,679	1,777,019	1,827,686	
	TOTAL NON-OPERATING REVENUE SEWER	0	0	0	0	
	TOTAL SEWER ONLY REVENUE	1,832,546	1,124,679	1,777,019	1,827,686	-0.27%
	TOTAL WATER/SEWER OPERATING REVENUE	3,400,853	2,040,188	3,303,246	3,400,930	0.00%
	TOTAL WATER/SEWER NON-OPER REVENUE	0	0	0	0	#DIV/0!
	TOTAL WATER/SEWER FUND REVENUE	3,400,853	2,040,188	3,303,246	3,400,930	0.00%

CITY OF MASCOUTAH
AMBULANCE FUND REVENUE DETAIL
AF-300

			Budget 14	As of Dec-13 Actual 13	Calculated 12/12's shaded is manual entry	Proposed Budget15	
43000	TAXES RECVD-STATE/COUNTY						
300 43001 0000	property taxes		248,125	246,815	246,815	295,500	tax levy ord filed
300 43010 0000	property taxes - mrfd		118,425	93,456	115,500	118,425	mrfd rate at their max, certified rate .175 and maximum
300 43020 0000	mobile home taxes		100	176	176	100	
300 43030 0000	replacement taxes		0	0	0	0	
TOTAL TAXES RECVD-STATE/COUNTY			366,650	340,446	362,491	414,025	
44200	INCOME FROM OPERATIONS						
300 44201 0000	charge for service		265,525	115,949	253,769	260,115	ratio based on mediclaims reports
TOTAL INCOME FROM OPERATIONS			265,525	115,949	253,769	260,115	
44300	DEBT RECOVERY/IMRF REIMB						
300 44350 0000	debt recovery		0	0	0	0	
300 44390 0000	imrf reimbursement		36,305	24,156	36,233	37,200	same as exp so zero net effect, linked to personnel ss
TOTAL DEBT RECOVERY/IMRF REIMB			36,305	24,156	36,233	37,200	
44400	INTEREST INCOME						
300 44401 0000	interest on investments		150	23	34	50	
300 44401 1010	int/other on restricted investmei		0	0	0	0	
TOTAL INTEREST INCOME			150	23	34	50	
44500	OTHER INCOME						
300 44520 0000	sundry income		0	15	23	0	
300 44530 0000	public donations		0	0	0	0	
300 44550 0000	surcharge fees		0	0	0	0	
TOTAL OTHER INCOME			0	15	23	0	
TOTAL OPERATING REVENUE			668,630	480,588	652,550	711,389	
TOTAL NON-OPERATING REVENUE			0	0	0	0	
TOTAL FUND REVENUE			668,630	480,588	652,550	711,389	6.40%

CITY OF MASCOUTAH
PARKS & RECREATION REVENUE DETAIL
PR-330

		Budget 14	As of Dec-13 Actual 13	Calculated 12/12's shaded is manual entry	Proposed Budget15	
43000	TAXES RECVD-STATE/COUNTY					
330 43001 0401	property taxes	200,500	199,490	199,490	210,000	tax levy ord filed
330 43020 0401	mobile home taxes	100	142	142	140	
	TOTAL TAXES RECVD-STATE/COUNTY	200,600	199,632	199,632	210,140	
44000	RENTS, LEASES, & LABOR					
330 44050 0401	rent-community center	0	0	0	0	
330 44051 0401	rent-ball diamond light	1,100	280	420	1,100	
330 44052 0401	rent-pavillion	4,000	3,470	5,205	5,000	
330 44053 0401	rent-ag bldg park	4,700	3,000	4,500	4,500	
	TOTAL RENTS, LEASES, & LABOR	9,800	6,750	10,125	10,600	
44200	INCOME FROM OPERATIONS					
330 44280 0403	pool admissions	107,190	96,107	100,107	107,200	use ratio w/ incr
330 44281 0403	pool concessions	25,000	19,252	19,252	20,215	
330 44282 0403	pool swimming lessions	4,500	1,930	1,930	4,500	4 sessions 20 participants max, \$70/session
	TOTAL INCOME FROM OPERATIONS	136,690	117,289	121,289	131,915	
44300	DEBT RECOVERY/IMRF REIMB					
330 44390 0402	imrf reimbursement	0	0	0	0	all pd by leu
	TOTAL DEBT RECOVERY/IMRF REIMB	0	0	0	0	
44400	INTEREST INCOME					
330 44401 0401	interest on investments	150	37	56	60	
330 44401 1010	int/other on restricted investme	0	0	0	0	
	TOTAL INTEREST INCOME	150	37	56	60	
44500	OTHER INCOME					
330 44520 0401	sundry income park/pool	0	2,435	3,653	0	
330 44521 0401	park development fees	11,000	5,558	8,337	8,800	40 homes \$220
330 44532 0401	sales to public	0	0	0	0	
	TOTAL OTHER INCOME	11,000	7,993	11,990	8,800	
	TOTAL OPERATING REVENUE PARK ONLY	221,550	214,412	221,802	229,600	
	TOTAL OPERATING REVENUE POOL ONLY	136,690	117,289	121,289	131,915	
	TOTAL OPERATING REVENUE	358,240	331,701	343,091	361,515	
	TOTAL NON-OPERATING REVENUE	0	0	0	0	
	TOTAL FUND REVENUE	358,240	331,701	343,091	361,515	0.91%

CITY OF MASCOUTAH
FIRE REVENUE DETAIL
FIRE DEPT FUND - 360

		Budget 14	As of Dec-13 Actual 13	Calculated 12/12's shaded is manual entry	Proposed Budget15	
<u>43000</u>	<u>TAXES RECVD-STATE/COUNTY</u>					
360 43001 0000	property taxes	130,050	129,439	129,439	137,250	tax levy ord filed
360 43020 0000	mobile home taxes	100	92	92	100	
TOTAL TAXES RECVD-STATE/COUNTY		130,150	129,532	129,531	137,350	
<u>44400</u>	<u>INTEREST INCOME</u>					
360 44401 0000	interest on investments	120	30	45	50	
360 44401 1010	int/other on restricted investme	0	0	0	0	
TOTAL INTEREST INCOME		120	30	45	50	
<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	3,000	4,500	6,000	40 homes*150
TOTAL OTHER INCOME		7,500	3,000	4,500	6,000	
TOTAL OPERATING REVENUE		137,770	132,562	134,076	143,400	
TOTAL NON-OPERATING REVENUE		0	0	0	0	
TOTAL FUND REVENUE		137,770	132,562	134,076	143,400	4.09%

CITY OF MASCOUTAH
IMRF REVENUE DETAIL
IMRF - 400

		Budget 14	As of Dec-13 Actual 13	Calculated 12/12's shaded is manual entry	Proposed Budget15	
<u>43000</u>	<u>TAXES RECVD-STATE/COUNTY</u>					
400 43001 0000	property taxes	125,000	129,439	129,439	127,500	tax levy ord filed
400 43020 0000	mobile home taxes	100	92	92	100	
	TOTAL TAXES RECVD-STATE/COUNTY	125,100	129,532	129,531	127,600	
<u>43800</u>	<u>REIMBURSEMENTS</u>					
400 43830 0000	contributions from other funds	275,895	186,654	285,471	292,612	incr w/ adj to sal ben
	TOTAL REIMBURSEMENTS	275,895	186,654	285,471	292,612	
<u>44400</u>	<u>INTEREST INCOME</u>					
400 44401 0000	interest on investments	0	565	848	800	
400 44401 1010	int/other on restricted investmen	0	0	0	0	
	TOTAL INTEREST INCOME	0	565	848	800	
<u>44500</u>	<u>OTHER INCOME</u>					
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	400,995	316,751	415,850	421,012	
	TOTAL NON-OPERATING REVENUE	0	0	0	0	
	TOTAL FUND REVENUE	400,995	316,751	415,850	421,012	

CITY OF MASCOUTAH
POLICE PENSION REVENUE DETAIL
POLICE PENSION - 450

		Budget 14	As of Dec-13 Actual 13	Calculated 12/12's shaded is manual entry	Proposed Budget15	
<u>43000</u>	<u>TAXES RECVD-STATE/COUNTY</u>					
450 43001 0000	property taxes	268,891	278,208	278,208	268,829	tax levy ord filed
450 43020 0000	mobile home taxes	100	198	198	150	
	TOTAL TAXES RECVD-STATE/COUNTY	268,991	278,406	278,406	268,979	
<u>43800</u>	<u>REIMBURSEMENTS</u>					
450 43830 0000	contributions from other funds	78,575	51,534	78,816	80,395	
	TOTAL REIMBURSEMENTS	78,575	51,534	78,816	80,395	
<u>44400</u>	<u>INTEREST INCOME</u>					
450 44401 0000	interest on investments	0	10	15	0	
450 44401 1010	int/other on restricted investme	50,000	67,362	101,043	65,000	
	TOTAL INTEREST INCOME	50,000	67,372	101,058	65,000	
<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	
	TOTAL OTHER INCOME	0	0	0	0	
	TOTAL OPERATING REVENUE	397,566	397,312	458,280	414,374	
	TOTAL NON-OPERATING REVENUE	0	0	0	0	
	TOTAL FUND REVENUE	397,566	397,312	458,280	414,374	4.23%

CITY OF MASCOUTAH
MFT REVENUE DETAIL
MFT - 500

				Budget 14	As of Dec-13 Actual 13	Calculated 12/12's shaded is manual entry	Proposed Budget15	
43000	TAXES RECVD-STATE/COUNTY							
500	43060	0000	property taxes	180,340	160,542	215,813	202,721	23.75 x census 7483, was 24.10 + fair lump sum 25000
TOTAL TAXES RECVD-STATE/COUNTY				180,340	160,542	215,813	202,721	
44400	INTEREST INCOME							
500	44401	0000	interest on investments	450	968	1,452	1,200	incr due to money mkt acct
TOTAL INTEREST INCOME				450	968	1,452	1,200	
44500	OTHER INCOME							
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				180,790	161,510	217,265	203,921	
TOTAL NON-OPERATING REVENUE				0	0	0	0	
TOTAL FUND REVENUE				180,790	161,510	217,265	203,921	12.79%

CITY OF MASCOUTAH
TIF1 REVENUE DETAIL
TIF1 - 540

		Budget 14	As of Dec-13 Actual 13	Calculated 12/12's shaded is manual entry	Proposed Budget15	
<u>43000</u>	<u>TAXES RECVD-STATE/COUNTY</u>					
540 43001 0000	property taxes	152,685	154,195	154,195	157,280	ratio w/ slight incr
	TOTAL TAXES RECVD-STATE/COUNTY	152,685	154,195	154,195	157,280	
<u>44400</u>	<u>INTEREST INCOME</u>					
540 44401 0000	interest on investments	25	11	17	20	
	TOTAL INTEREST INCOME	25	11	17	20	
<u>44500</u>	<u>OTHER INCOME</u>					
540 44520 0000	sundry income	0	0	0	0	
540 44530 0000	public donations	0	0	0	0	
	TOTAL OTHER INCOME	0	0	0	0	
	TOTAL OPERATING REVENUE	152,710	154,207	154,212	157,300	
	TOTAL NON-OPERATING REVENUE	0	0	0	0	
	TOTAL FUND REVENUE	152,710	154,207	154,212	157,300	3.01%

CITY OF MASCOUTAH
TIF2B REVENUE DETAIL
TIF2B - 560

		Budget 14	As of Dec-13 Actual 13	Calculated 12/12's shaded is manual entry	Proposed Budget15	
<u>43000</u>	<u>TAXES RECVD-STATE/COUNTY</u>					
560 43001 0000	property taxes	662,385	708,247	708,247	716,750	ratio w/ incr
	TOTAL TAXES RECVD-STATE/COUNTY	662,385	708,247	708,247	716,750	
<u>44300</u>	<u>GRANTS RECEIVED/LOAN PROCEEDS</u>					
560 43230 736	CDBG proceeds	0	0	0	0	cks not directly to City, ded from bills at 20% upfront, so zero rev
	TOTAL GRANTS RECEIVED/LOAN PROCEEDS	0	0	0	0	
<u>44400</u>	<u>INTEREST INCOME</u>					
560 44401 0000	interest on investments	6,000	2,044	3,065	3,500	decrease since used cash
	TOTAL INTEREST INCOME	6,000	2,044	3,065	3,500	
	TOTAL OPERATING REVENUE	668,385	710,290	711,312	720,250	7.76%
	TOTAL NON-OPERATING REVENUE	0	0	0	0	#DIV/0!
	TOTAL FUND REVENUE	668,385	710,290	711,312	720,250	7.76%

CITY OF MASCOUTAH
SPECIAL SERVICE AREA
SSA - FUND 590

		Budget 14	As of Dec-13 Actual 13	Calculated 12/12's shaded is manual entry	Proposed Budget15	
<u>43000</u>	<u>TAXES RECVD-STATE/COUNTY</u>					
590 43001 0000	property taxes	25,000	3,110	3,110	5,000	levy amount
	TOTAL TAXES RECVD-STATE/COUNTY	25,000	3,110	3,110	5,000	
<u>44300</u>	<u>INTEREST INCOME</u>					
590 44350 0000	debt recovery	0	35,661	35,661	20,000	billing dev for shortfall
	TOTAL INTEREST INCOME	0	35,661	35,661	20,000	
<u>44500</u>	<u>OTHER INCOME</u>					
590 44520 0000	sundry income	0	0	0	0	
	TOTAL OTHER INCOME	0	0	0	0	
	TOTAL OPERATING REVENUE	0	0	0	0	
	TOTAL NON-OPERATING REVENUE	25,000	38,770	38,771	25,000	
	TOTAL FUND REVENUE	25,000	38,770	38,771	25,000	0.00%

CITY OF MASCOUTAH
BUSINESS DISTRICT
BUSINESS DISTRICT - FUND 595

		Budget 14	As of Dec-13 Actual 13	Calculated 12/12's shaded is manual entry	Proposed Budget15	
<u>43000</u>	<u>TAXES RECVD-STATE/COUNTY</u>					
595 43001 0000	property taxes	0	0	0	0	
595 43035 0000	businesss district income	18,040	20,266	30,400	129,000	was in gf, now separate, starting FY14 have Huddle house too and use this income to pay for sales tax rebate bond, was 18k budget and expected \$31k before huddle house for FY13, use revenue projection for huddle house to add 98k
	TOTAL TAXES RECVD-STATE/COUNTY	18,040	20,266	30,400	129,000	
<u>44400</u>	<u>INTEREST INCOME</u>					
595 44401 0000	interest on investments	0	0	0	0	
	TOTAL INTEREST INCOME	0	0	0	0	
	TOTAL OPERATING REVENUE	0	0	0	129,000	
	TOTAL NON-OPERATING REVENUE	0	0	0	0	
	TOTAL FUND REVENUE	0	0	0	129,000	#DIV/0!

CITY OF MASCOUTAH
DEBT SERVICE REVENUE DETAIL
DEBT SVC - 600

		Budget 14	As of Dec-13 Actual 13	Calculated 12/12's shaded is manual entry	Proposed Budget15	
<u>43000</u>	<u>TAXES RECVD-STATE/COUNTY</u>					
600 43001 0000	property taxes	200,307	207,485	207,485	200,918	FY15 - LEVY 127051+73867
	TOTAL TAXES RECVD-STATE/COUNTY	200,307	207,485	207,485	200,918	
<u>44400</u>	<u>INTEREST INCOME</u>					
600 44401 0000	interest on investments	600	562	842	840	
	TOTAL INTEREST INCOME	600	562	842	840	
<u>44500</u>	<u>OTHER INCOME</u>					
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	200,907	208,047	208,327	201,758	
	TOTAL FUND REVENUE	200,907	208,047	208,327	201,758	0.42%

EXPENSES SECTION

City of Mascoutah

Fiscal Year Budget 15

EXPENSES

The Expenses section provides all information regarding City budgeted expenses for FY15. 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 15

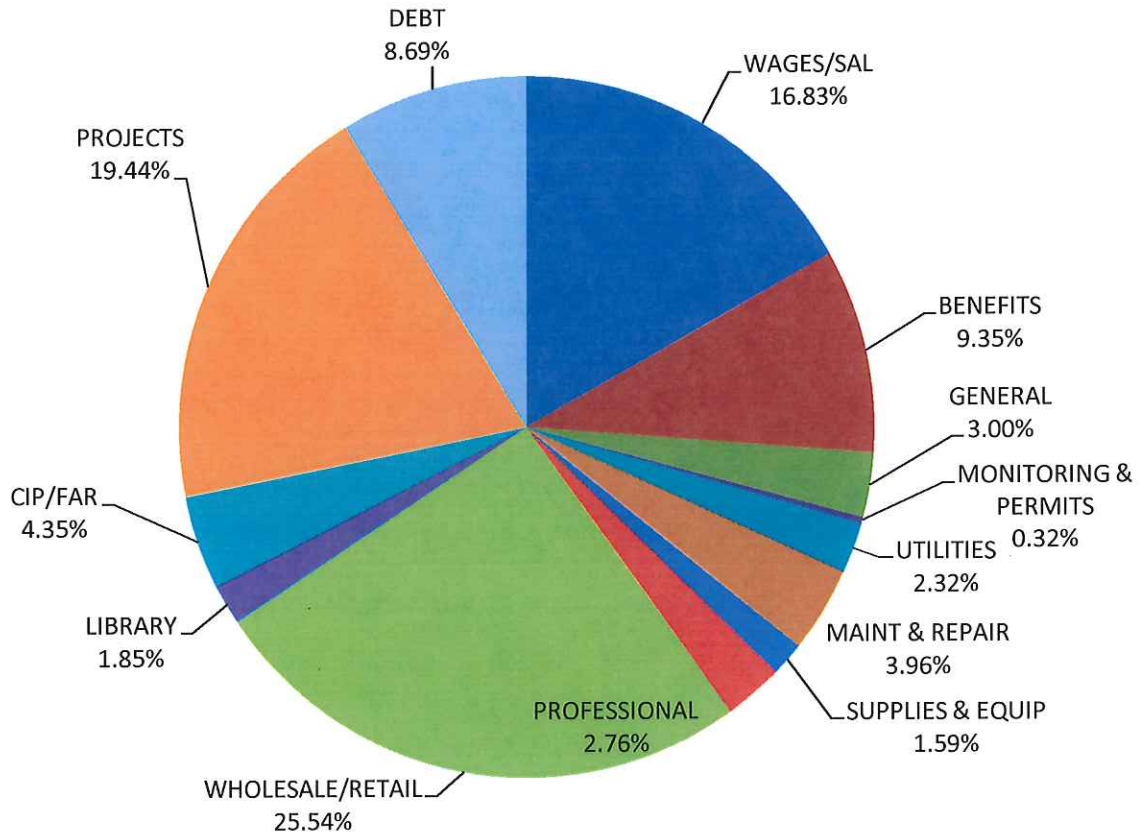
CITY OF MASCOUTAH

EXPENSES BY DEPARTMENT BY CATEGORY SUPER SUMMARY

EXPENSE SUMMARY BY CATEGORY SUPER SUMMARY

		Dec-13	Calculated		
OPERATING EXPENSES		YTD	12/12's		
			shaded is	Proposed	% change
PERSONNEL EXPENSES	Budget 14	Actual 13	manual entry	Budget15	FY14 to 15
TOTAL WAGES/SALARIES	3,329,025	2,144,865	3,205,257	3,391,175	
TOTAL EMPLOYEE BENEFITS	1,815,855	1,383,921	1,771,078	1,883,701	
TOTAL PERSONNEL EXPENSES	5,144,880	3,528,786	4,976,335	5,274,876	2.53%
NON-PERSONNEL EXPENSES					
TOTAL GENERAL EXPENSES	553,520	477,708	562,825	605,067	
TOTAL MONITORING & PERMITS EXPENSES	64,500	47,755	60,408	63,750	
TOTAL UTILITIES EXPENSES	425,675	293,952	440,929	467,325	
TOTAL MAINT & REPAIR EXPENSES	1,129,000	439,021	1,101,377	798,500	
TOTAL SUPPLIES & EQUIP EXPENSES	323,125	183,789	300,226	320,400	
TOTAL PROFESSIONAL SERVICES	419,800	303,551	418,404	555,245	
TOTAL NON-PERSONNEL EXPENSES	2,915,620	1,745,776	2,884,169	2,810,287	-3.61%
WHOLESALE/RETAIL					
TOTAL WHOLESALE/RETAIL	5,192,417	3,093,450	4,640,176	5,145,690	-0.90%
OTHER EXPENSES					
TOTAL OTHER EXPENSES	0	(162,541)	(162,541)	0	
TOTAL OPERATING EXPENSES NO LIBRARY	13,252,917	8,205,472	12,338,139	13,230,853	-0.17%
<i>total oper expenses minus wholesale/retail</i>	8,060,500		7,535,423	8,085,162	0.31%
TOTAL LIBRARY EXPENSES	348,138	348,138	348,138	373,518	7.29%
TOTAL OPERATING EXP WITH LIBRARY	13,601,055	8,553,610	12,686,277	13,604,371	0.02%
NON-OPERATING EXPENSES					
CAPITAL IMPROVEMENTS					
TOTAL CIP EXPENSES	539,000	166,952	592,150	726,100	34.71%
FIXED ASSET REPLACEMENT					
TOTAL FAR EXPENSES	166,700	139,865	166,081	149,500	-10.32%
PROJECTS					
TOTAL PROJECT EXPENSES	2,409,000	1,564,355	2,209,751	3,917,980	62.64%
DEBT					
TOTAL DEBT EXPENSES	1,372,959	702,380	1,363,337	1,751,324	27.56%
TOTAL NON-OPERATING EXPENSES	4,487,659	2,573,553	4,331,319	6,544,904	45.84%
TOTAL ALL EXPENSES NO LIBRARY	17,740,576	10,779,024	16,669,458	19,775,757	11.47%
TOTAL ALL EXPENSES WITH LIBRARY	18,088,714	11,127,162	17,017,596	20,149,275	11.39%

FY15 BUDGETED EXPENSES BY CATEGORY



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

		Budget 14	Dec-13 YTD Actual 13	Calculated 12/12's shaded is manual entry	Proposed Budget15	% change FY14 to 15
5000 WAGES/SALARIES						
ALL	5001 regular salaries	2,884,700	1,840,679	2,776,556	2,957,575	
ALL	5010 overtime	211,450	136,197	207,812	212,700	
ALL	5020 temp/part-time	175,575	139,797	163,601	163,600	
ALL	5040 council stipends	42,300	28,192	42,288	42,300	
ALL	5050 incentive pay - deferred comp	15,000	0	15,000	15,000	
	TOTAL WAGES/SALARIES	3,329,025	2,144,865	3,205,257	3,391,175	1.87%
5100 EMPLOYEE BENEFITS						
ALL	5101 social security	253,380	158,653	239,807	260,670	
ALL	5200 health insurance	600,800	539,052	589,700	625,775	
ALL	5300 worker's compensation	237,650	211,536	226,330	241,040	
ALL	5350 unemployment insurance	0	1,738	0	0	
ALL	5400 imrf	694,160	469,969	709,561	746,165	
ALL	5500 retirement health benefits	0	0	0	0	
ALL	5650 police pension	25,000	1,028	1,542	5,000	checks written by bank now
ALL	5700 fd death benefits	2,000	480	1,920	1,500	
ALL	5800 phys/cdl/drug test/shots	2,865	1,466	2,219	3,550	
	TOTAL EMPLOYEE BENEFITS	1,815,855	1,383,921	1,771,078	1,883,701	3.74%
	TOTAL PERSONNEL EXPENSES	5,144,880	3,528,786	4,976,335	5,274,876	2.53%
6000 GENERAL EXPENSES						
ALL	6001 office supplies	55,000	31,403	54,154	55,650	
ALL	6020 dues & memberships	7,600	5,637	8,046	7,350	
ALL	6040 training,conf,educ reimb	21,200	13,281	18,668	23,650	
ALL	6060 cm expenses	2,500	1,563	2,345	2,500	
ALL	6061 mayor expenses	4,800	4,044	4,500	4,800	
ALL	6062 council expenses	4,000	3,725	4,000	4,000	
ALL	6065 economic dev/planning exp	20,000	4,229	20,000	20,000	
ALL	6066 plan & dev - studies	0	0	0	25,000	
ALL	6070 uniforms-allowance	24,050	9,398	22,296	19,200	
ALL	6075 rents & leases	157,000	135,661	154,000	163,000	
ALL	6080 sundry - misc exp	9,450	17,715	21,228	14,300	
ALL	6085 community relations	11,250	5,841	8,377	13,050	
ALL	6090 general insurance	236,670	245,211	245,211	252,567	
	TOTAL GENERAL EXPENSES	553,520	477,708	562,825	605,067	9.31%
6200 MONITORING & PERMITS						
ALL	6210 permits	14,000	11,164	13,750	14,000	
ALL	6230 lab equipment/samples exp	10,000	2,428	9,408	9,500	
ALL	6260 clean up/disposal	40,500	34,164	37,250	40,250	
	TOTAL MONITORING & PERMITS EXPENSES	64,500	47,755	60,408	63,750	-1.16%
6300 UTILITIES						
ALL	6301 telephone	37,000	26,680	40,020	39,525	
ALL	6310 ameren	19,300	11,964	17,946	32,600	
ALL	6320 water/sewer	10,975	7,698	11,546	12,700	
ALL	6330 electric	281,600	194,781	292,172	301,000	
ALL	6335 hist soc util/cem chap util	6,000	3,881	5,822	6,000	
ALL	6336 senior center util & other	9,000	6,779	10,168	9,000	
ALL	6340 electric street lights	58,000	41,162	61,743	63,000	
ALL	6350 misc - julie locates	3,800	1,008	1,511	3,500	
ALL	6360 pager rental	0	0	0	0	
ALL	6380 ub convenience fee	0	0	0	0	
	TOTAL UTILITIES EXPENSES	425,675	293,952	440,929	467,325	9.78%

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

	Budget 14	Dec-13 YTD Actual 13	Calculated 12/12's shaded is manual entry	Proposed Budget15	% change FY14 to 15
6500 MAINTENANCE & REPAIR					
ALL 6510 M&R - equipment	92,700	44,452	92,741	88,000	
ALL 6515 M&R - office equipment	3,800	550	1,953	3,700	
ALL 6520 M&R - building/facilities	148,700	74,638	152,739	105,900	
ALL 6530 M&R - vehicles/equipment	56,600	24,919	44,330	54,100	
ALL 6540 M&R - grounds/street row	5,200	2,477	4,261	5,800	
ALL 6550 M&R - transmission/collection	197,000	51,068	202,547	217,000	
ALL 6555 M&R - streets/sidewalks	33,000	9,210	33,000	30,000	
ALL 6560 M&R - special projects	427,000	215,131	427,205	123,000	
ALL 6565 M&R - sidewalk program	25,000	1,734	2,601	21,000	
ALL 6570 M&R - MFT	140,000	14,842	140,000	150,000	
TOTAL MAINT & REPAIR EXPENSES	1,129,000	439,021	1,101,377	798,500	-29.27%
6700 SUPPLIES & EQUIPMENT					
ALL 6710 general supplies	44,800	25,247	44,109	48,300	
ALL 6720 chemicals	33,875	21,056	31,894	36,400	
ALL 6730 inventory supplies	97,400	62,163	94,953	90,400	
ALL 6740 tools/small parts	16,950	8,729	16,903	18,100	
ALL 6741 sec a/r supplies (negative ok)	0	(8,525)	(313)	0	
ALL 6750 production - fuel/diesel	0	0	0	0	
ALL 6760 gas, diesel, & oil	129,200	75,120	112,679	127,200	
ALL 6770 non-vehicle oil & lubricants	900	0	0	0	
TOTAL SUPPLIES & EQUIP EXPENSES	323,125	183,789	300,226	320,400	-0.84%
7000 PROFESSIONAL SERVICES					
ALL 7001 legal	25,000	16,116	24,173	26,500	
ALL 7100 accounting-audit	19,500	14,800	14,800	19,500	
ALL 7200 computers	41,000	35,088	52,632	50,000	
ALL 7300 other - twm/bhmg/etc	50,000	25,542	36,073	71,000	planning & dev
ALL 7310 other - tac	52,700	34,981	52,472	54,545	
ALL 7400 other	25,000	12,500	25,000	25,000	
ALL 7500 contractual services	206,600	164,524	213,255	308,700	
TOTAL PROFESSIONAL SERVICES	419,800	303,551	418,404	555,245	32.26%
7900 WHOLESALE/RETAIL					
ALL 7901 imea power purchase	4,760,842	2,857,320	4,285,981	4,751,440	
ALL 7910 water - purchase	402,475	218,945	328,417	367,828	
ALL 7920 garbage	0	0	0	0	
ALL 7930 municipal utility tax	29,100	17,185	25,778	26,422	
ALL 7940 purchase/reimburse	0	0	0	0	
ALL 7950 fund raiser	0	0	0	0	
TOTAL WHOLESALE/RETAIL	5,192,417	3,093,450	4,640,176	5,145,690	-0.90%
8000 OTHER EXPENSES					
ALL 8030 general overhead contr	0	0	0	0	
ALL 8010 developer exp (in/out)	0	(162,541)	(162,541)	0	
TOTAL OTHER EXPENSES	0	(162,541)	(162,541)	0	
TOTAL OPERATING EXPENSES	13,252,917	8,205,472	12,338,139	13,230,853	-0.17%
<i>total operating exp minus wholesale/retail</i>	<i>8,060,500</i>	<i>5,112,021</i>	<i>7,697,963</i>	<i>8,085,162</i>	<i>0.31%</i>

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

	Budget 14	Dec-13 YTD Actual 13	Calculated 12/12's shaded is manual entry	Proposed Budget15	% change FY14 to 15
8200 CAPITAL IMPROVEMENTS					
ALL	4,500	4,697	4,697	0	
ALL	28,000	29,140	85,353	341,500	
ALL	306,000	98,868	306,400	250,000	
ALL	200,500	34,247	195,700	122,000	
ALL	0	0	0	12,600	
TOTAL CIP EXPENSES	539,000	166,952	592,150	726,100	34.71%
8500 FIXED ASSET REPLACEMENT					
ALL	7,500	3,669	7,369	26,000	
ALL	46,700	26,799	45,200	8,000	
ALL	97,000	97,435	99,050	93,000	
ALL	2,500	821	3,321	22,500	
ALL	13,000	11,141	11,141	0	
TOTAL FAR EXPENSES	166,700	139,865	166,081	149,500	-10.32%
PROJECTS					
	654,000	337,728	483,557	70,000	
	435,000	183,553	256,647	390,000	
	171,000	18,041	198,446	488,730	
	855,000	999,170	1,053,740	2,785,000	
	294,000	25,864	217,361	184,250	
TOTAL PROJECT EXPENSES	2,409,000	1,564,355	2,209,751	3,917,980	62.64%
9000 DEBT PAYMENTS					
ALL	567,325	272,477	557,414	567,373	
ALL	280,064	92,812	279,894	368,811	
ALL	525,570	337,091	526,029	815,140	
TOTAL DEBT EXPENSES	1,372,959	702,380	1,363,337	1,751,324	27.56%
TOTAL NON-OPERATING EXPENSES	4,487,659	2,573,553	4,331,319	6,544,904	45.84%
<i>total non-operating exp minus proj and debt</i>	<i>705,700</i>		<i>758,231</i>	<i>875,600</i>	<i>24.08%</i>
TOTAL ALL EXPENSES	17,740,576	10,779,024	16,669,458	19,775,757	11.47%
TOTAL EXPENSES MINUS PROJECTS, DEBT, & WHOLESALE/RETAIL	8,766,200		8,456,194	8,960,762	2.22%

EXPENSE SUMMARY

BY FUND

water/sewer fund – all depts.

light fund – all depts.

parks & rec fund – all depts.

general fund – all depts.

CITY OF MASCOUTAH

EXPENSES BY DEPARTMENT BY CATEGORY DETAIL

EXPENSE SUMMARY BY FUND - WATER SEWER FUND

		Budget 14	Summary of all depts W/S FUND 12/12's	Calculated Diff Budget14 vs Budget15	Proposed Budget15	
	5000 WAGES/SALARIES					
250-	5001 regular salaries	528,200	503,366	4,800	533,000	
250-	5010 overtime	15,800	14,554	0	15,800	
250-	5020 temp/part-time	34,000	27,584	-3,800	30,200	
250-	5040 council stipends	0	0	0	0	
250-	5050 incentive pay - deferred comp	0	0	0	0	
	TOTAL WAGES/SALARIES	578,000	545,503	1,000	579,000	incr due to employee splits
	5100 EMPLOYEE BENEFITS					
250-	5101 social security	43,900	39,439	700	44,600	
250-	5200 health insurance	111,000	102,000	0	111,000	
250-	5300 worker's compensation	0	0	0	0	
250-	5350 unemployment insurance	0	0	0	0	
250-	5400 imrf	71,200	69,193	2,200	73,400	
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	189	0	400	assume up to 25% empl contr for dependents' hlth ins in three years
	TOTAL EMPLOYEE BENEFITS	226,500	210,821	2,900	229,400	
	TOTAL PERSONNEL EXPENSES	804,500	756,324	3,900	808,400	
	6000 GENERAL EXPENSES					
250-	6001 office supplies	3,000	3,481	500	3,500	
250-	6020 dues & memberships	500	494	0	500	
250-	6040 training,conf,educ reimb	2,500	3,198	500	3,000	
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 - studies	0	0	0	0	
250-	6070 uniforms-allowance	7,000	4,976	-2,600	4,400	
250-	6075 rents & leases	60,000	60,000	4,000	64,000	
250-	6080 sundry - misc exp	300	829	700	1,000	
250-	6085 community relations	0	0	0	0	includes building rent to gf,
250-	6090 general insurance	0	0	0	0	training for water/sewer licenses, and other
	TOTAL GENERAL EXPENSES	73,300	72,977	3,100	76,400	
	6200 MONITORING & PERMITS					
250-	6210 permits	14,000	13,750	0	14,000	
250-	6230 lab equipment/samples exp	7,500	7,000	-500	7,000	includes EPA permits for sewer
250-	6260 clean up/disposal	37,000	37,000	0	37,000	production facilities, and disposal of waste
	TOTAL MONITORING & PERMITS EXPENSES	58,500	57,750	-500	58,000	
	6300 UTILITIES					
250-	6301 telephone	8,100	7,525	-500	7,600	
250-	6310 ameren	0	1,760	0	3,500	
250-	6320 water/sewer	150	138	450	600	
250-	6330 electric	186,000	202,001	18,000	204,000	
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	756	0	2,000	incl a 24/7 phone line for chatter box alarm system, electric 24/7
250-	6360 pager rental	0	0	0	0	at sewage plant for
250-	6380 ub convenience fee	0	0	0	0	transmission/infiltration regulations
	TOTAL UTILITIES EXPENSES	196,250	212,179	17,950	217,700	

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 Budget14 vs Budget15	Proposed Budget15	
	Budget 14	12/12's			
	6500 MAINTENANCE & REPAIR				
250-	6510 M&R - equipment	20,000	22,555	1,000	21,000
250-	6515 M&R - office equipment	0	0	0	0
250-	6520 M&R - building/facilities	55,000	53,786	-42,000	13,000
250-	6530 M&R - vehicles/equipment	8,000	2,478	-1,000	7,000
250-	6540 M&R - grounds/street row	200	150	0	200
250-	6550 M&R - transmission/collection	72,000	77,547	20,000	92,000
250-	6555 M&R - streets/sidewalks	0	0	0	0
250-	6560 M&R - special projects	0	205	0	0
250-	6565 M&R - sidewalk program	0	0	0	0
250-	6570 M&R - MFT	0	0	0	0
	TOTAL MAINT & REPAIR EXPENSES	155,200	156,721	-22,000	133,200
	6700 SUPPLIES & EQUIPMENT				
250-	6710 general supplies	7,000	4,730	500	7,500
250-	6720 chemicals	17,000	13,237	0	17,000
250-	6730 inventory supplies	21,700	21,396	5,000	26,700
250-	6740 tools/small parts	2,800	3,068	1,200	4,000
250-	6741 sec a/r supplies (negative ok)	0	-313	0	0
250-	6750 production - fuel/diesel	0	0	0	0
250-	6760 gas, diesel, & oil	28,000	23,931	0	28,000
250-	6770 non-vehicle oil & lubricants	0	0	0	0
	TOTAL SUPPLIES & EQUIP EXPENSES	76,500	66,050	6,700	83,200
	7000 PROFESSIONAL SERVICES				
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	6,000	4,506	9,000	15,000
250-	7310 other - tac	52,700	52,472	1,844	54,545
250-	7400 other	0	0	0	0
	7500 contractual services	19,600	25,246	11,100	30,700
	TOTAL PROFESSIONAL SERVICES	78,300	82,223	21,945	100,245
	7900 WHOLESALE/RETAIL				
250-	7901 imea power purchase	0	0	0	0
250-	7910 water - purchase	402,475	328,417	-34,647	367,828
250-	7920 garbage	0	0	0	0
250-	7930 municipal utility tax	29,100	25,778	-2,678	26,422
250-	7940 purchase/reimburse	0	0	0	0
250-	7950 fund raiser	0	0	0	0
	TOTAL WHOLESALE/RETAIL	431,575	354,195	-37,325	394,250

incl money in transmission to
ramp up pump signal water
tower, no special projects
because listed 100k projects in
projects category

incr in fuel, includes chemical
sewer distribution testings, inv
supp to maintain meter change
out for old and dead meters

includes contract with TAC for
sewer plant operator, incl water
tower maint work in contractual

includes water for resale, incl
utility tax calc back to gf based
on formula in code: div util tax
billed by 3 and mult by 5 for
amount owed back to gf in
addition to amount billed and
budget addtl amount as expense,
other is liab

CITY OF MASCOUTAH

EXPENSES BY DEPARTMENT BY CATEGORY DETAIL

EXPENSE SUMMARY BY FUND - WATER SEWER FUND

	Budget 14	Summary of all depts W/S FUND 12/12's	Calculated Diff Budget14 vs Budget15	Proposed Budget15	
8000 OTHER EXPENSES					
250- 8030 general overhead contr	667,350	667,350	40,680	708,030	incr as calculated with auditor
250- 8010 developer exp (in/out)	0	0	0	0	
TOTAL OTHER EXPENSES	667,350	667,350	40,680	708,030	
TOTAL OPERATING EXPENSES	2,541,475	2,425,770	34,449	2,579,424	1.49%
<i>total operating expenses minus wholesale/retail</i>	<i>2,109,900</i>	<i>2,071,574</i>	<i>71,775</i>	<i>2,185,175</i>	3.57%
8200 CAPITAL IMPROVEMENTS					
250- 0	0	0	0	0	
250- 500	500	700	49,500	50,000	
250- 125,500	125,500	125,700	-110,500	15,000	
250- 125,000	125,000	125,000	-65,000	60,000	
250- 0	0	0	0	0	
TOTAL CIP EXPENSES	251,000	251,400	-126,000	125,000	see detail CIP/FAR separate sht
8500 FIXED ASSET REPLACEMENT					
250- 0	0	0	0	0	
250- 25,000	25,000	25,000	-25,000	0	
250- 65,000	65,000	67,050	10,000	75,000	
250- 0	0	0	20,000	20,000	
250- 0	0	0	0	0	
TOTAL FAR EXPENSES	90,000	92,050	5,000	95,000	see detail CIP/FAR separate sht
PROJECTS					
	150,000	44,261	-95,000	55,000	
	50,000	53,624	-50,000	0	
	150,000	169,765	-100,000	50,000	
	0	-17,064	10,000	10,000	
	235,000	217,361	-110,000	125,000	
TOTAL PROJECT EXPENSES	585,000	467,947	-345,000	240,000	see project detail separate sht
9000 DEBT PAYMENTS					
250- 33,180	33,180	33,172	0	33,180	
250- 96,110	96,110	95,940	0	96,110	
250- 163,550	163,550	163,520	0	163,550	
TOTAL DEBT EXPENSES	292,840	292,632	0	292,840	see debt detail separate sheet
TOTAL NON-OPERATING EXPENSES	1,218,840	1,104,029	-466,000	752,840	-38.23%
TOTAL ALL EXPENSES	3,760,315	3,529,799	-431,551	3,332,264	-11.38%
TOTAL EXPENSES MINUS PROJECTS	3,175,315	3,061,852	(86,551)	3,092,264	-2.62%
TOTAL EXPENSES MINUS PROJECTS, DEBT, & WHOLESALE/RETAIL	2,480,000	2,440,802	-51,903	2,431,597	-1.95%

CITY OF MASCOUTAH

EXPENSES BY DEPARTMENT BY CATEGORY DETAIL

EXPENSE SUMMARY BY FUND - LIGHT FUND

		Budget 14	Summary of all depts LIGHT FUND 12/12's	Calculated Diff Budget14 vs Budget15	Proposed Budget15	
	5000 WAGES/SALARIES					
200-	5001 regular salaries	654,000	566,928	-12,575	641,425	
200-	5010 overtime	17,000	15,199	800	17,800	
200-	5020 temp/part-time	28,400	27,584	1,800	30,200	
200-	5040 council stipends	0	0	0	0	
200-	5050 incentive pay - deferred compe	0	0	0	0	assume 2.5% incr with contract, incr with employee splits
	TOTAL WAGES/SALARIES	699,400	609,711	-9,975	689,425	
	5100 EMPLOYEE BENEFITS					
200-	5101 social security	52,600	43,967	575	53,175	
200-	5200 health insurance	152,500	144,500	-4,025	148,475	
200-	5300 worker's compensation	0	0	0	0	
200-	5350 unemployment insurance	0	0	0	0	
200-	5400 imrf	87,050	77,514	2,300	89,350	
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	825	50	1,100	assume up to 25% empl contr for dependents' hlth ins in three years
	TOTAL EMPLOYEE BENEFITS	293,200	266,806	-1,100	292,100	
	TOTAL PERSONNEL EXPENSES	992,600	876,517	-11,075	981,525	
	6000 GENERAL EXPENSES					
200-	6001 office supplies	2,500	2,454	-100	2,400	
200-	6020 dues & memberships	0	0	0	0	
200-	6040 training,conf,educ reimb	3,500	1,428	-250	3,250	
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 - studies	0	0	0	0	
200-	6070 uniforms-allowance	10,100	9,910	-3,050	7,050	
200-	6075 rents & leases	72,000	70,000	7,000	79,000	decr office sup, training for lineman, incl bldg rent back to gf
200-	6080 sundry - misc exp	850	12,000	4,150	5,000	from electric prod and distr calc
200-	6085 community relations	0	0	0	0	with auditor approval, incl rent for
200-	6090 general insurance	0	0	0	0	storage of equip, poles, etc, split backhoe lease with oth funds
	TOTAL GENERAL EXPENSES	88,950	95,791	7,750	96,700	
	6200 MONITORING & PERMITS					
200-	6210 permits	0	0	0	0	
200-	6230 lab equipment/samples exp	2,500	2,408	0	2,500	
200-	6260 clean up/disposal	3,000	0	0	3,000	
	TOTAL MONITORING & PERMITS EXPENSES	5,500	2,408	0	5,500	

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

		Budget 14	Summary of all depts LIGHT FUND 12/12's	Calculated Diff Budget14 vs Budget15	Proposed Budget15	
	6300 UTILITIES					
200-	6301 telephone	7,700	9,593	1,850	9,550	
200-	6310 ameren	18,000	16,186	0	27,800	
200-	6320 water/sewer	500	250	200	700	
200-	6330 electric	1,400	958	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	58,000	61,743	5,000	63,000	
200-	6350 misc - julie locates	1,800	756	-300	1,500	
200-	6360 pager rental	0	0	0	0	
200-	6380 ub convenience fee	0	0	0	0	
	TOTAL UTILITIES EXPENSES	87,400	89,487	6,750	103,950	
	6500 MAINTENANCE & REPAIR					
200-	6510 M&R - equipment	28,000	32,291	-2,000	26,000	
200-	6515 M&R - office equipment	2,400	703	150	2,550	
200-	6520 M&R - building/facilities	20,000	23,556	38,000	58,000	
200-	6530 M&R - vehicles/equipment	14,000	9,295	-2,000	12,000	
200-	6540 M&R - grounds/street row	1,000	0	0	1,000	
200-	6550 M&R - transmission/collection	125,000	125,000	0	125,000	
200-	6555 M&R - streets/sidewalks	28,000	28,000	-3,000	25,000	
200-	6560 M&R - special projects	38,000	38,000	-2,000	36,000	includes money for plant generator
200-	6565 M&R - sidewalk program	0	0	0	0	repair, transformer in distribution
200-	6570 M&R - MFT	0	0	0	0	and special project money for
	TOTAL MAINT & REPAIR EXPENSES	256,400	256,846	29,150	285,550	meter change out program to radio read meters
	6700 SUPPLIES & EQUIPMENT					
200-	6710 general supplies	6,800	8,479	700	7,500	
200-	6720 chemicals	2,800	5,010	1,000	3,800	
200-	6730 inventory supplies	45,000	45,000	-12,000	33,000	
200-	6740 tools/small parts	10,000	10,000	0	10,000	
200-	6741 sec a/r supplies (negative ok)	0	0	0	0	
200-	6750 production - fuel/diesel	0	0	0	0	incr fuel budget, includes budget
200-	6760 gas, diesel, & oil	21,000	18,040	0	21,000	for some new tools needed with
200-	6770 non-vehicle oil & lubricants	700	0	-700	0	new substation and inventory stock
	TOTAL SUPPLIES & EQUIP EXPENSES	86,300	86,530	-11,000	75,300	as in past budgets
	7000 PROFESSIONAL SERVICES					
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	33,000	14,138	5,000	38,000	
200-	7310 other - tac	0	0	0	0	includes bhmg for scada upgrades,
200-	7400 other	0	0	0	0	contractual for tree
	7500 contractual services	20,000	19,009	7,000	27,000	trimming/removal and some legal
	TOTAL PROFESSIONAL SERVICES	53,000	33,146	12,000	65,000	based on previous years

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

		Budget 14	Summary of all depts LIGHT FUND 12/12's	Calculated Diff Budget14 vs Budget15	Proposed Budget15	
	<u>7900 WHOLESALE/RETAIL</u>					
200-	7901 imea power purchase	4,760,842	4,285,981	-9,402	4,751,440	
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	
	TOTAL WHOLESALE/RETAIL	4,760,842	4,285,981	-9,402	4,751,440	
	<u>8000 OTHER EXPENSES</u>					
200-	8030 general overhead contr	660,105	660,105	39,565	699,670	incr as calc with auditor
200-	8010 developer exp (in/out)	0	-162,541	0	0	
	TOTAL OTHER EXPENSES	660,105	497,564	39,565	699,670	
	TOTAL OPERATING EXPENSES	6,991,097	6,224,269	63,738	7,064,635	1.05%
	<i>total operating expenses minus wholesale/retail</i>	<i>2,230,255</i>	<i>1,938,289</i>	<i>73,140</i>	<i>2,313,195</i>	3.72%
	<u>8200 CAPITAL IMPROVEMENTS</u>					
200-		500	700	-500	0	
200-		0	3,265	248,000	248,000	
200-		180,000	180,000	5,000	185,000	
200-		75,500	70,700	-60,500	15,000	
200-		0	0	12,600	12,600	
	TOTAL CIP EXPENSES	256,000	254,665	204,600	460,600	see detail CIP/FAR separate sht
	<u>8500 FIXED ASSET REPLACEMENT</u>					
200-		0	0	0	0	
200-		0	0	0	0	
200-		0	0	0	0	
200-		0	0	0	0	
200-		0	0	0	0	
	TOTAL FAR EXPENSES	0	0	0	0	see detail CIP/FAR separate sht
	<u>PROJECTS</u>					
		0	0	0	0	
		200,000	12,150	50,000	250,000	
		0	11,340	0	0	
		0	0	0	0	
		0	0	0	0	
	TOTAL PROJECT EXPENSES	200,000	23,490	50,000	250,000	
	<u>9000 DEBT PAYMENTS</u>					
200-		77,960	77,960	240	78,200	
200-		0	0	0	0	
200-		361,720	362,209	-220	361,500	
	TOTAL DEBT EXPENSES	439,680	440,169	20	439,700	see debt detail separate sheet
	TOTAL NON-OPERATING EXPENSES	895,680	718,324	254,620	1,150,300	28.43%
	TOTAL ALL EXPENSES	7,886,777	6,942,593	318,358	8,214,935	4.16%
	<i>TOTAL EXPENSES MINUS PROJECTS, DEBT, & WHOLESALE/RETAIL</i>	<i>2,486,255</i>	<i>2,192,954</i>	<i>277,740</i>	<i>2,773,795</i>	11.57%

CITY OF MASCOUTAH

EXPENSES BY DEPARTMENT BY CATEGORY DETAIL

EXPENSE SUMMARY BY FUND - PARKS & RECREATION FUND

		Summary of all depts Parks & Rec		Proposed
		Budget 14	12/12's	Budget15
<u>5000 WAGES/SALARIES</u>				
330-	5001 regular salaries	0	0	0
330-	5010 overtime	3,000	924	1,500
330-	5020 temp/part-time	75,000	71,846	75,000
330-	5040 council stipends	0	0	0
330-	5050 incentive pay - deferred compe	0	0	0
		leave pool empl costs since pool closed last summer with weather and pump break		
TOTAL WAGES/SALARIES		78,000	72,770	76,500
<u>5100 EMPLOYEE BENEFITS</u>				
330-	5101 social security	6,000	5,360	5,600
		as related to pool empl		
330-	5200 health insurance	0	0	0
330-	5300 worker's compensation	0	0	0
330-	5350 unemployment insurance	0	0	0
330-	5400 imrf	0	0	0
330-	5500 retirement health benefits	0	0	0
330-	5650 police pension	0	0	0
330-	5700 fd death benefits	0	0	0
330-	5800 phys/cdl/drug test/shots	0	0	0
TOTAL EMPLOYEE BENEFITS		6,000	5,360	5,600
TOTAL PERSONNEL EXPENSES		84,000	78,130	82,100
<u>6000 GENERAL EXPENSES</u>				
330-	6001 office supplies	200	141	200
330-	6020 dues & memberships	0	0	0
330-	6040 training,conf,educ reimb	250	0	250
330-	6060 cm expenses	0	0	0
330-	6061 mayor expenses	0	0	0
330-	6062 council expenses	0	0	0
330-	6065 economic dev/planning exp	0	0	0
330-	6066 plan & dev - studies	0	0	0
330-	6070 uniforms-allowance	1,000	1,164	1,200
330-	6075 rents & leases	0	0	0
330-	6080 sundry - misc exp	600	651	600
330-	6085 community relations	0	-2,239	0
330-	6090 general insurance	0	0	0
TOTAL GENERAL EXPENSES		2,050	-283	2,250
<u>6200 MONITORING & PERMITS</u>				
330-	6210 permits	0	0	0
330-	6230 lab equipment/samples exp	0	0	0
330-	6260 clean up/disposal	0	0	0
TOTAL MONITORING & PERMITS EXPENSES		0	0	0

CITY OF MASCOUTAH

EXPENSES BY DEPARTMENT BY CATEGORY DETAIL

EXPENSE SUMMARY BY FUND - PARKS & RECREATION FUND

		Summary of all depts Parks & Rec		Proposed
		Budget 14	12/12's	Budget15
6300 UTILITIES				
330-	6301 telephone	1,800	2,242	1,900
330-	6310 ameren	1,300	0	1,300
330-	6320 water/sewer	8,525	9,395	9,550
330-	6330 electric	60,600	58,451	61,500
330-	6335 hist soc util/cem chap util	0	0	0
330-	6336 senior center util & other	0	0	0
330-	6340 electric street lights	0	0	0
330-	6350 misc - julie locates	0	0	0
330-	6360 pager rental	0	0	0
330-	6380 ub convenience fee	0	0	0
TOTAL UTILITIES EXPENSES		72,225	70,088	74,250
6500 MAINTENANCE & REPAIR				
330-	6510 M&R - equipment	13,200	11,859	12,000
330-	6515 M&R - office equipment	0	0	0
330-	6520 M&R - building/facilities	13,000	13,139	13,000
330-	6530 M&R - vehicles/equipment	2,000	182	2,000
330-	6540 M&R - grounds/street row	1,500	1,500	1,500
330-	6550 M&R - transmission/collection	0	0	0
330-	6555 M&R - streets/sidewalks	0	0	0
330-	6560 M&R - special projects	2,000	2,000	2,000
330-	6565 M&R - sidewalk program	0	0	0
330-	6570 M&R - MFT	0	0	0
TOTAL MAINT & REPAIR EXPENSES		31,700	28,680	30,500
6700 SUPPLIES & EQUIPMENT				
330-	6710 general supplies	8,000	8,160	8,800
330-	6720 chemicals	10,000	9,783	10,000
330-	6730 inventory supplies	14,000	13,800	14,000
330-	6740 tools/small parts	750	293	700
330-	6741 sec a/r supplies (negative ok)	0	0	0
330-	6750 production - fuel/diesel	0	0	0
330-	6760 gas, diesel, & oil	3,500	3,076	3,500
330-	6770 non-vehicle oil & lubricants	0	0	0
TOTAL SUPPLIES & EQUIP EXPENSES		36,250	35,113	37,000
7000 PROFESSIONAL SERVICES				
330-	7001 legal	0	0	0
330-	7100 accounting-audit	0	0	0
330-	7200 computers	0	0	0
330-	7300 other - twm/bhmg/etc	0	0	0
330-	7310 other - tac	0	0	0
330-	7400 other	0	0	0
330-	7500 contractual services	0	0	0
TOTAL PROFESSIONAL SERVICES		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 & RECREATION FUND

		Summary of all depts		
		Budget 14	12/12's	Proposed Budget15
<u>7900 WHOLESALE/RETAIL</u>				
330-	7901 imea power purchase	0	0	0
330-	7910 water - purchase	0	0	0
330-	7920 garbage	0	0	0
330-	7930 municipal utility tax	0	0	0
330-	7940 purchase/reimburse	0	0	0
330-	7950 fund raiser	0	0	0
TOTAL WHOLESALE/RETAIL		0	0	0
<u>8000 OTHER EXPENSES</u>				
330-	8030 general overhead contr	20,170	20,170	22,245
330-	8010 developer exp (in/out)	0	0	0
TOTAL OTHER EXPENSES		20,170	20,170	22,245
TOTAL OPERATING EXPENSES		246,395	231,898	248,345
				0.79%
<u>8200 CAPITAL IMPROVEMENTS</u>				
330-		0	0	0
330-		0	0	0
330-		0	0	0
330-		0	0	0
330-		0	0	0
TOTAL CIP EXPENSES		0	0	0
				see detail far/cip sep sheet
<u>8500 FIXED ASSET REPLACEMENT</u>				
330-		6,000	6,000	6,000
330-		0	0	0
330-		0	0	0
330-		0	821	0
330-		0	0	0
TOTAL FAR EXPENSES		6,000	6,821	6,000
				see detail far/cip sep sheet
<u>PROJECTS</u>				
				rec by Council at budget workshop
				II since ditch must be fixed and
				understanding this fund will not be
				able to remain positive this fy
330-	Prairie Lake / Rt 177 ditch	34,000	32,096	0
		0	0	0
		1,000	2,391	0
		0	0	25,000
		0	0	0
TOTAL PROJECT EXPENSES		35,000	34,487	25,000
<u>9000 DEBT PAYMENTS</u>				
330-		22,000	23,060	24,000
330-		0	0	0
330-		0	0	0
TOTAL DEBT EXPENSES		22,000	23,060	24,000
				see detail debt separate sht
TOTAL NON-OPERATING EXPENSES		63,000	64,368	55,000
				-12.70%
TOTAL ALL EXPENSES		309,395	296,266	303,345
				-1.96%
TOTAL EXPENSES MINUS DEBT		287,395	273,206	279,345
				-2.80%

CITY OF MASCOUTAH

EXPENSES BY DEPARTMENT BY CATEGORY DETAIL

EXPENSE SUMMARY BY FUND - GENERAL FUND

		Summary of all depts GEN FUND			
		Budget 14	12/12's	Proposed Budget15	
5000 WAGES/SALARIES					
100-	5001 regular salaries	1,516,300	1,501,167	1,589,750	
100-	5010 overtime	57,150	59,619	59,100	
100-	5020 temp/part-time	26,175	31,344	19,700	
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
TOTAL WAGES/SALARIES		1,656,925	1,649,418	1,725,850	
5100 EMPLOYEE BENEFITS					
100-	5101 social security	126,680	127,073	132,795	
100-	5200 health insurance	277,300	283,000	303,800	
100-	5300 worker's compensation	237,650	226,330	241,040	
100-	5350 unemployment insurance	0	0	0	
100-	5400 imrf	80,915	81,436	88,405	
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	up to 25% of dependents' premium within three years as in contracts
100-	5800 phys/cdl/drug test/shots	1,365	1,175	1,250	
TOTAL EMPLOYEE BENEFITS		723,910	719,014	767,290	
TOTAL PERSONNEL EXPENSES		2,380,835	2,368,432	2,493,140	
6000 GENERAL EXPENSES					
100-	6001 office supplies	47,800	46,578	47,800	office supplies includes postage
100-	6020 dues & memberships	6,800	7,553	6,550	increase-more customers, some
100-	6040 training,conf,educ reimb	9,450	8,576	11,650	training for laborers and some for
100-	6060 cm expenses	2,500	2,345	2,500	implementing bld permits module and
100-	6061 mayor expenses	4,800	4,500	4,800	cemetery module, general insurance
100-	6062 council expenses	4,000	4,000	4,000	included in overhead from other funds
100-	6065 economic dev/planning exp	20,000	20,000	20,000	
100-	6066 plan & dev - tif III	0	0	25,000	
100-	6070 rental - uniforms	5,950	6,247	6,550	
100-	6075 rents & leases	25,000	24,000	20,000	
100-	6080 sundry - misc exp	5,100	7,748	5,100	
100-	6085 community relations	11,000	10,366	12,800	
100-	6090 general insurance	236,670	245,211	252,567	
TOTAL GENERAL EXPENSES		379,070	387,124	419,317	
6200 MONITORING & PERMITS					
100-	6210 permits	0	0	0	
100-	6230 lab equipment/samples exp	0	0	0	
100-	6260 clean up/disposal	250	0	0	
TOTAL MONITORING & PERMITS EXPENSES		250	0	0	

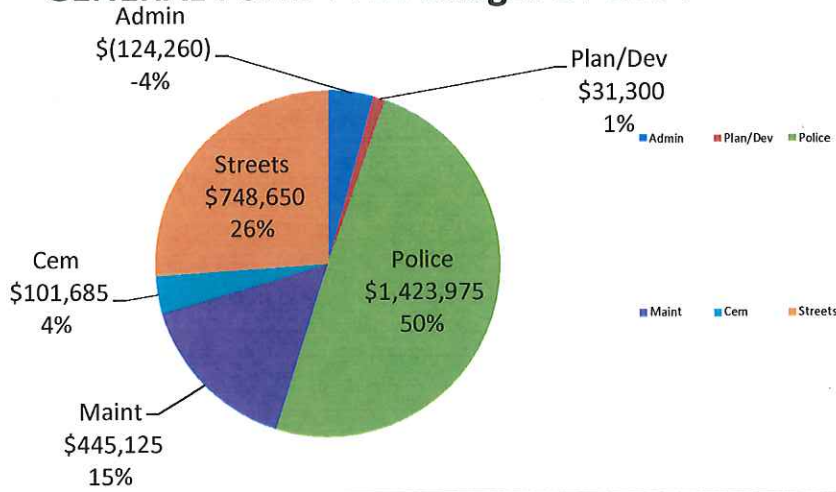
CITY OF MASCOUTAH
EXPENSES BY DEPARTMENT BY CATEGORY DETAIL
EXPENSE SUMMARY BY FUND - GENERAL FUND

		Summary of all depts GEN FUND		Proposed
		Budget 14	12/12's	Budget15
6300 UTILITIES				
100-	6301 telephone	13,400	14,152	14,000
100-	6310 ameren	0	0	0
100-	6320 water/sewer	1,500	1,465	1,550
100-	6330 electric	29,600	27,129	30,100
100-	6335 hist soc util/cem chap util	6,000	5,822	6,000
100-	6336 senior center util & other	9,000	10,168	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		59,500	58,735	60,650
\$6k				
6500 MAINTENANCE & REPAIR				
100-	6510 M&R - equipment	26,500	21,036	24,500
100-	6515 M&R - office equipment	900	750	650
100-	6520 M&R - building/facilities	58,100	59,502	19,600
100-	6530 M&R - vehicles/equipment	19,100	19,375	20,100
100-	6540 M&R - grounds/street row	2,500	2,611	3,100
100-	6550 M&R - transmission/collection	0	0	0
100-	6555 M&R - streets/sidewalks	5,000	5,000	5,000
100-	6560 M&R - special projects	387,000	387,000	85,000
100-	6565 M&R - sidewalk program	10,000	2,601	6,000
100-	6570 M&R - MFT	0	0	0
TOTAL MAINT & REPAIR EXPENSES		509,100	497,874	163,950
maint and repair to equip cem, maint, police, & streets departments				
6700 SUPPLIES & EQUIPMENT				
100-	6710 general supplies	11,500	11,239	11,500
100-	6720 chemicals	4,075	3,864	5,600
100-	6730 inventory supplies	10,200	9,200	10,200
100-	6740 tools/small parts	2,900	3,542	2,900
100-	6741 sec a/r supplies (negative ok)	0	0	0
100-	6750 production - fuel/diesel	0	0	0
100-	6760 gas, diesel, & oil	63,200	57,642	62,200
100-	6770 non-vehicle oil & lubricants	200	0	0
TOTAL SUPPLIES & EQUIP EXPENSES		92,075	85,487	92,400
incr fuel bdgt due to cost incr, incl pol uniforms in gen sup, chem for mosq control, incl street signs & mat, cut some depts				
7000 PROFESSIONAL SERVICES				
100-	7001 legal	25,000	24,173	26,500
100-	7100 accounting-audit	19,500	14,800	19,500
100-	7200 computers	41,000	52,632	50,000
100-	7300 other - twm/bhmg/etc	2,500	1,598	2,500
100-	7310 other - tac	0	0	0
100-	7400 other	0	0	0
100-	7500 contractual services	96,500	98,500	125,500
TOTAL PROFESSIONAL SERVICES		184,500	191,704	224,000
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				
7900 WHOLESALE/RETAIL				
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

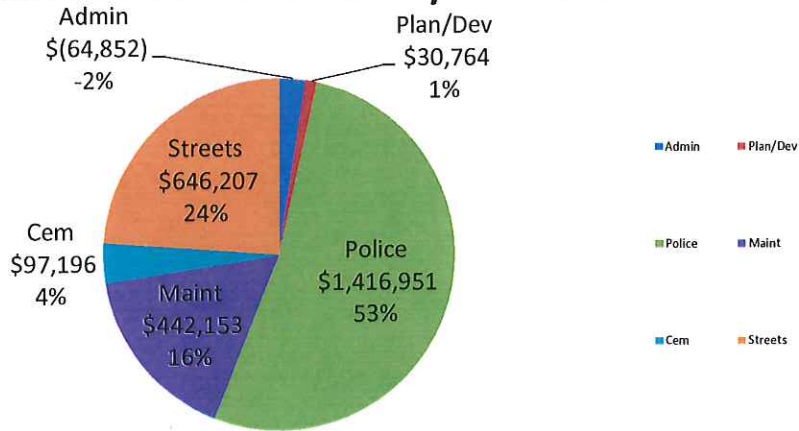
CITY OF MASCOUTAH
EXPENSES BY DEPARTMENT BY CATEGORY DETAIL
EXPENSE SUMMARY BY FUND - GENERAL FUND

		Budget 14	Summary of all depts GEN FUND 12/12's	Proposed Budget15	
	<u>8000 OTHER EXPENSES</u>				
100-	8030 general overhead contr	-1,397,015	-1,397,015	-1,481,520	
100-	8010 developer exp (in/out)	0	0	0	
	TOTAL OTHER EXPENSES	-1,397,015	-1,397,015	-1,481,520	
	TOTAL OPERATING EXPENSES	2,208,315	2,192,341	1,971,938	-10.70%
	<u>8200 CAPITAL IMPROVEMENTS</u>		0		
100-		4,000	3,997	0	
100-		27,500	81,388	43,500	
100-		500	700	50,000	
100-		0	0	47,000	
100-		0	0	0	
	TOTAL CIP EXPENSES	32,000	86,085	140,500	see detail far/cip separate sheet
	<u>8500 FIXED ASSET REPLACEMENT</u>		0		
100-		1,500	1,369	20,000	
100-		7,000	6,000	8,000	
100-		32,000	32,000	2,000	
100-		0	0	0	
100-		13,000	11,141	0	
	TOTAL FAR EXPENSES	53,500	50,510	30,000	see detail far/cip separate sheet
	<u>PROJECTS</u>		0		
		0	0	15,000	
		185,000	190,873	40,000	
		20,000	14,950	388,730	
		35,000	0	2,750,000	
		59,000	0	39,250	
	TOTAL PROJECT EXPENSES	299,000	205,823	3,232,980	
	<u>9000 DEBT PAYMENTS</u>				
100-		33,660	33,660	33,660	
100-		0	0	0	
100-		0	0	0	
	TOTAL DEBT EXPENSES	33,660	33,660	33,660	see detail debt separate sheet
	TOTAL NON-OPERATING EXPENSES	418,160	376,078	3,437,140	721.97%
	TOTAL ALL EXPENSES	2,626,475	2,568,418	5,409,078	105.94%
	<i>TOTAL EXPENSES MINUS DEBT</i>	<i>2,592,815</i>	<i>2,534,758</i>	<i>5,375,418</i>	<i>106.02%</i>
	<i>TOTAL EXPENSES MINUS PROJECT</i>	<i>2,592,815</i>	<i>2,534,758</i>	<i>2,142,438</i>	<i>-17.37%</i>
	TOTAL EXPENSES MINUS DEBT AND PROJECTS	2,174,655	2,158,681	-1,124,202	-309.75%

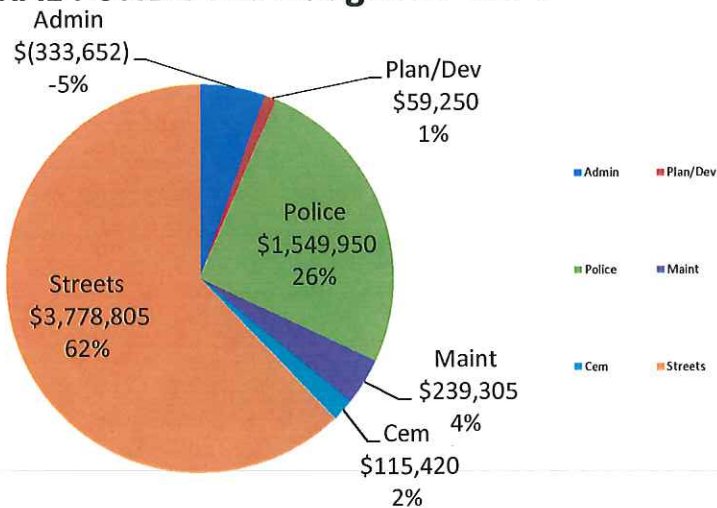
GENERAL FUND FY14 Budget BY DEPT



GENERAL FUND FY14 EST. 12/12's BY DEPT



GENERAL FUND FY15 Budget BY DEPT



FUND BALANCES

City of Mascoutah

Fiscal Year Budget 15

FY15 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	BUS DISTR FUND 595	SSA/bus dist SP SVCS 590	DEBT SVC 600	TOTALS
REVENUES MINUS PROJECTS	3,299,752	4,500	8,058,990	3,400,930	711,389	361,515	143,400	421,012	414,374	203,921	157,300	720,250	129,000	25,000	201,758	18,253,090
EXPENSES MINUS PROJECTS	2,176,098	0	7,964,935	3,092,264	602,345	278,345	84,855	457,810	5,000	165,000	136,190	540,330	133,594	17,500	203,510	15,857,777
TOTAL REV-EXP NO PROJECTS	1,123,654	4,500	94,054	308,665	109,044	83,170	58,545	(36,798)	409,374	38,921	21,110	179,920	(4,594)	7,500	(1,752)	2,395,313
PROJECT REVENUES	2,750,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,750,000
PROJECT EXPENSES	3,232,980	0	250,000	240,000	0	25,000	0	0	0	100,000	0	70,000	0	0	0	3,917,980
TOTAL REV-EXP WITH PROJECTS	640,674	4,500	(155,946)	68,665	109,044	58,170	58,545	(36,798)	409,374	(61,079)	21,110	109,920	(4,594)	7,500	(1,752)	1,227,333

	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	BUS DISTR FUND 595	SSA SP SVCS 590	DEBT SVC 600	TOTALS
REV MINUS CIP/FAR/DEBT/PROJ	3,299,752	4,500	8,058,990	3,400,930	711,389	361,515	143,400	421,012	414,374	203,921	157,300	720,250	129,000	25,000	201,758	18,253,090
EXP MINUS CIP/FAR/DEBT/PROJ	1,971,938	0	7,064,635	2,579,424	586,345	248,345	82,355	457,810	5,000	165,000	25,000	45,000	0	0	0	13,230,853
AL REV-EXP NO CIP/FAR/DEBT/PROJ	1,327,814	4,500	994,354	821,505	125,044	113,170	61,045	(36,798)	409,374	38,921	132,300	675,250	129,000	25,000	201,758	5,022,237
CIP/FAR/DEBT/PROJ REVENUES	2,750,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,750,000
CIP/FAR/DEBT/PROJ EXPENSES	3,437,140	0	1,150,300	752,840	16,000	55,000	2,500	0	0	100,000	111,190	565,330	133,594	17,500	203,510	6,544,904
TOTAL REV MINUS EXP ALL	640,674	4,500	(155,946)	68,665	109,044	58,170	58,545	(36,798)	409,374	(61,079)	21,110	109,920	(4,594)	7,500	(1,752)	1,227,333

Expenses by Fund by Dept FY15 VS FY14

	Gen Fund Admin	Gen Fund Plan/Dev	Gen Fund Police	Gen Fund Cem	Gen Fund Maint	Gen Fund Streets	Gen Fund Totals	
FY14 exp no cip/far/debt/proj	(192,920)	31,300	1,398,475	96,185	445,125	430,150	2,208,315	
FY15 exp no cip/far/debt/proj	(372,312)	59,250	1,435,450	113,920	239,305	496,325	1,971,938	
diff FY15-FY14 no cip/far/debt/proj	(179,392)	27,950	36,975	17,735	(205,820)	66,175	(236,377)	-10.70%
FY14 cip/far/debt/proj	68,660	0	25,500	5,500	0	318,500	418,160	
FY15 cip/far/debt/proj	38,660	0	114,500	1,500	0	3,282,480	3,437,140	
diff FY15-FY14 cip/far/debt/proj	(30,000)	0	89,000	(4,000)	0	2,963,980	3,018,980	721.97%
total diff FY15-FY14	(209,392)	27,950	125,975	13,735	(205,820)	3,030,155	2,782,603	105.94%

	Amb Fund Amb		Fire Fund Fire Dept		P&R Fund Park	P&R Fund City Leu	P&R Fund Pool	P&R Fund Totals	
FY14 exp no cip/far/debt/proj	574,895		80,645		69,505	34,140	142,750	246,395	
FY15 exp no cip/far/debt/proj	586,345		82,355		68,515	35,680	144,150	248,345	
diff FY15-FY14 no cip/far/debt/proj	11,450	1.99%	1,710	2.12%	(990)	1,540	1,400	1,950	0.79%
FY14 cip/far/debt/proj	14,700		2,500		58,000	0	5,000	63,000	
FY15 cip/far/debt/proj	16,000		2,500		51,000	0	4,000	55,000	
diff FY15-FY14 cip/far/debt/proj	1,300	8.84%	0	0.00%	(7,000)	0	(1,000)	(8,000)	-12.70%
total diff FY15-FY14	12,750	2.16%	1,710	2.06%	(7,990)	1,540	400	(6,050)	-1.96%

	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	
FY14 exp no cip/far/debt/proj	5,320,417	1,670,680	6,991,097		1,354,600	1,056,175	130,700	2,541,475	
FY15 exp no cip/far/debt/proj	5,367,915	1,696,720	7,064,635		1,342,065	1,104,315	133,045	2,579,424	
diff FY15-FY14 no cip/far/debt/proj	47,498	26,040	73,538	1.05%	(12,535)	48,140	2,345	37,949	1.49%
FY14 cip/far/debt/proj	500	895,180	895,680		413,430	780,410	25,000	1,218,840	
FY15 cip/far/debt/proj	10,000	1,140,300	1,150,300		252,930	379,910	120,000	752,840	
diff FY15-FY14 cip/far/debt/proj	9,500	245,120	254,620	28.43%	(160,500)	(400,500)	95,000	(466,000)	-38.23%
total diff FY15-FY14	56,998	271,160	328,158	4.16%	(173,035)	(352,360)	97,345	(428,051)	-11.38%

	IMRF		Police Pension		MFT	
FY14 exp no cip/far/debt/proj	422,095		25,000		143,000	
FY15 exp no cip/far/debt/proj	457,810		5,000		165,000	
diff FY15-FY14 no cip/far/debt/proj	35,715	8.46%	(20,000)	-80.00%	22,000	15.38%
FY14 cip/far/debt/proj	0		0		35,000	
FY15 cip/far/debt/proj	0		0		100,000	
diff FY15-FY14 cip/far/debt/proj	0		0		65,000	185.71%
total diff FY15-FY14	35,715	8.46%	(20,000)	-80.00%	87,000	48.88%

	TIF1		TIF2b		BUS DIST		Debt Svc	
FY14 exp no cip/far/debt/proj	2,000		18,000		0		0	
FY15 exp no cip/far/debt/proj	25,000		45,000		0		0	
diff FY15-FY14 no cip/far/debt/proj	23,000	1150.00%	27,000	150.00%	0		0	
FY14 cip/far/debt/proj	110,797		1,125,493		375,000		203,489	
FY15 cip/far/debt/proj	111,190		565,330		133,594		203,510	
diff FY15-FY14 cip/far/debt/proj	393	0.35%	(560,163)	-49.77%	(241,406)	-64.38%	21	0.01%
total diff FY15-FY14	23,393	20.74%	(533,163)	-46.63%	(241,406)	-64.38%	21	0.01%

Fund Balances Projected with Budget Figures

	w/ debt forgiveness je's/audit je's	Est 12/12's	Est 12/12's	Projected	Budgeted	Proposed	Budgeted	Proposed	No Projects	With Projects	No Projects	With Projects
	Beginning Fund Bal as of April 30, 2013	Revenues FY1314	Expenses FY1314	Fund Balance April 30, 2014	Revenues FY1415	Project Rev FY15	Expenses FY1415	Project Exp FY15	Fund Balance April 30, 2015	Fund Balance April 30, 2015	Net Change FY15 from Proj FY14	Net Change FY15 from Proj FY14
FUND 100 - GEN FUND	3,237	3,121,577	2,568,418	556,396	6,049,752	2,750,000	5,409,078	3,232,980	4,430,049	1,197,069	3,873,654	640,674
FUND 110 - R CEM TRUST	325,518	3,544	0	329,062	4,500		0		333,562	333,562	4,500	4,500
FUND 200 - LIGHT FUND	17,131,272	7,786,845	6,942,593	17,975,524	8,058,990		8,214,935	250,000	18,069,578	17,819,578	94,054	(155,946)
FUND 250 - W&S FUND	14,018,531	3,303,109	3,529,799	13,791,841	3,400,930		3,332,264	240,000	14,100,506	13,860,506	308,665	68,665
FUND 300 - AMB FUND	(568,589)	652,528	601,403	(517,465)	711,389		602,345		(408,420)	(408,420)	109,044	109,044
FUND 330 - P&R (park/city/leu/pool)	26,408	343,091	296,266	73,233	361,515		303,345	25,000	156,402	131,402	83,170	58,170
FUND 360 - FIRE DEPT FUND	(287,747)	134,076	77,311	(230,982)	143,400		84,855		(172,437)	(172,437)	58,545	58,545
FUND 400 - IMRF FUND	191,090	415,850	444,474	162,466	421,012		457,810		125,668	125,668	(36,798)	(36,798)
FUND 450 - POLICE PENSION FUND	3,568,139	458,280	1,542	4,024,877	414,374		5,000		4,434,251	4,434,251	409,374	409,374
FUND 500 - MFT FUND	326,284	217,265	187,281	356,268	203,921		265,000	100,000	395,189	295,189	38,921	(61,079)
FUND 540 - TIF1 FUND	(722,458)	154,212	111,172	(679,418)	157,300		136,190		(658,308)	(658,308)	21,110	21,110
FUND 560 - TIF2B FUND	747,635	711,312	1,316,672	142,275	720,250		610,330	70,000	322,195	252,195	179,920	109,920
FUND 595 - BUS DISTR	0	0	375,000	(375,000)	129,000		133,594		(379,594)	(379,594)	(4,594)	(4,594)
FUND 590 - SSA/BUSINESS DISTRICT	(35,661)	38,771	14,011	(10,901)	25,000		17,500	0	(3,401)	(3,401)	7,500	7,500
FUND 600 - R DEBT SVC FUND	138,342	208,327	203,515	143,154	201,758		203,510		141,402	141,402	(1,752)	(1,752)
	34,862,000	17,548,788	16,669,458	35,741,330	21,003,090	2,750,000	19,775,757	3,917,980	40,886,644	36,968,664	5,145,313	1,227,333

EXPENSE DETAIL LEVEL

City of Mascoutah

Fiscal Year Budget 15

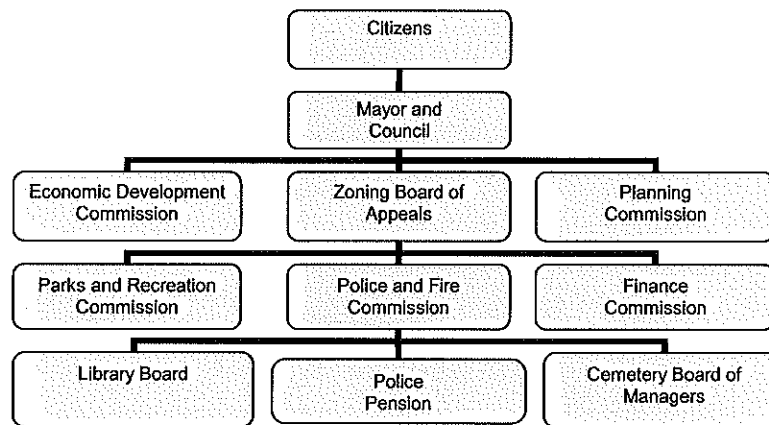
LEGISLATIVE BRANCH

City of Mascoutah

Fiscal Year Budget 15

Legislative Branch

Fiscal Year '15



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 1st and 3rd Monday of every month.

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

The City has commissions that are specialized in specific subjects. The Mayor, with advice and consent of the Council, appoints members to the Planning Commission, Economic Development Commission, Police and Fire Commission, Police Pension Board and other ad hoc commissions from time to time. The commissions make recommendations to the Council, and the Council makes decisions based on those recommendations. Below are descriptions of each formal committee.

- **Planning Commission:** This 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.

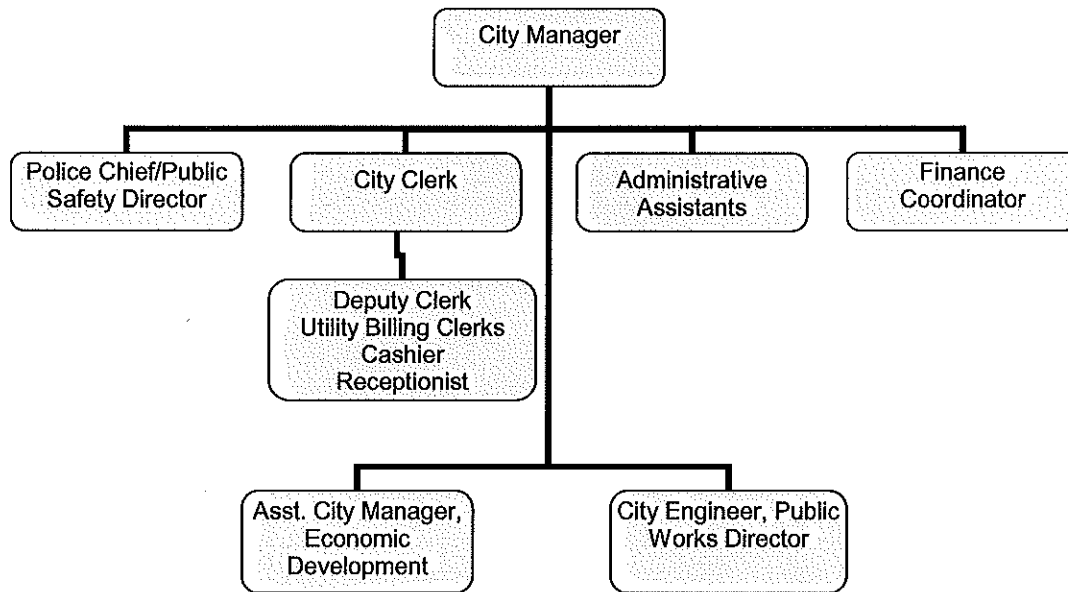
ADMINISTRATIVE DEPARTMENT

City of Mascoutah

Fiscal Year Budget 15

Administrative Department

Fiscal Year '15



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.

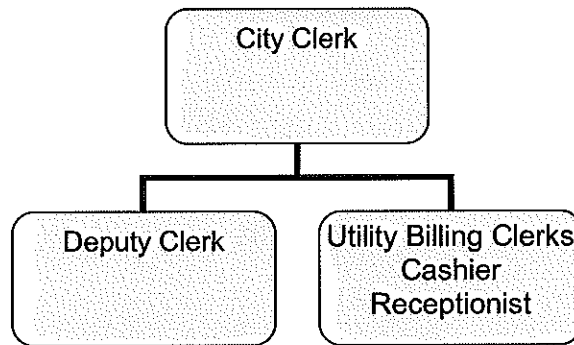
The Asstistant City Manager/Economic Development Coordinator is responsible for developing and implementing a City-wide (comprehensive) economic development plan. This position is responsible to the City Manager and also acts as staff liaison to the Economic Development Commission. This employee works 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 '15



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

		Budget14	Dec-13 YTD Actual 14	Calculated 12/12's shaded is manual entry	Budget15	
5000 WAGES/SALARIES						
100-50101-	5001 regular salaries	175,000	116,841	178,699	182,000	FY15 using 2.5% incr as in union contracts
100-50101-	5010 overtime	1,650	623	952	1,400	
100-50101-	5020 temp/part-time	4,575	2,823	4,317	4,200	
100-50101-	5040 council stipends	42,300	28,192	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
	TOTAL WAGES/SALARIES	238,525	148,479	241,256	244,900	
5100 EMPLOYEE BENEFITS						
100-50101-	5101 social security	17,000	10,779	16,486	17,500	
100-50101-	5200 health insurance	42,000	32,737	42,000	47,300	relates to splits and ins plan changes annual payment but included in overhead calculation back to general fund from other funds, FY15 used 6.5% incr
100-50101-	5300 worker's compensation	237,650	211,536	226,330	241,040	
100-50101-	5350 unemployment insurance	0	1,738	0	0	
100-50101-	5400 imrf	25,150	17,105	26,160	25,800	
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	180	270	300	
	TOTAL EMPLOYEE BENEFITS	322,100	274,075	311,246	331,940	
	TOTAL PERSONNEL EXPENSES	560,625	422,554	552,502	576,840	2.89%
6000 GENERAL EXPENSES						
100-50101-	6001 office supplies	42,000	23,368	41,500	42,000	FY15 increase lein and all filing at court house up \$9.25/item, +scanner, stamps increased .01 and more houses (at least 60 for 12 mo)...incl postage for all mo bills approx \$2800/mo more houses add 425 for Ron fy13 and FY14 so not budgeted in planning anymore
100-50101-	6020 dues & memberships	4,000	3,247	4,870	4,000	
100-50101-	6040 training,conf,educ reimb	5,000	4,040	5,000	5,000	implementing building permits module and clarity version upgrade, civic symposium if possible
100-50101-	6060 cm expenses	2,500	1,563	2,345	2,500	
100-50101-	6061 mayor expenses	4,800	4,044	4,500	4,800	
100-50101-	6062 council expenses	4,000	3,725	4,000	4,000	
100-50101-	6065 economic dev/planning exp	0	0	0	0	
100-50101-	6066 plan & dev - studies	0	0	0	0	
100-50101-	6070 uniforms-allowance	0	0	0	0	
100-50101-	6075 rents & leases	20,000	10,061	20,000	15,000	ricoh 12300 + color 1200, all other in contractual
100-50101-	6080 sundry - misc exp	5,000	5,066	7,599	5,000	include audit write off as audit specifies
100-50101-	6085 community relations	3,000	1,577	2,366	2,500	
100-50101-	6090 general insurance	236,670	245,211	245,211	252,567	annual payments incl in overhead calc, (IML, RW Troxell, Fopppe) use ratio
	TOTAL GENERAL EXPENSES	326,970	301,903	337,391	337,367	3.18%

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

		Budget14	Dec-13 YTD Actual 14	Calculated 12/12's shaded is manual entry	Budget15	
6200 MONITORING & PERMITS						
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	
TOTAL MONITORING & PERMITS EXPENSES		0	0	0	0	
6300 UTILITIES						
100-50101-	6301 telephone	4,500	2,987	4,480	4,500	long dist, cell, local, all, now comm ctr, dropped cem
100-50101-	6310 ameren	0		0	0	land line, other changes
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	3,881	5,822	6,000	have not used hist society cap of \$6k
100-50101-	6336 senior center util & other	9,000	6,779	10,168	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	
TOTAL UTILITIES EXPENSES		19,500	13,647	20,470	19,500	0.00%
6500 MAINTENANCE & REPAIR						
100-50101-	6510 M&R - equipment	3,000	0	0	1,000	siren repairs, misc
100-50101-	6515 M&R - office equipment	0	0	0	0	
100-50101-	6520 M&R - building/facilities	50,000	34,009	50,000	8,000	elevator insect 600, doorbell switch, ada doors
100-50101-	6530 M&R - vehicles/equipment	500	0	0	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	125,000	0	125,000	38,000	FY15 added 100k for fiber project and FY15 15k money for demo houses and maintenance issues with properties, notes from Kari:FY15= doorbell switch at front office, ada door in front 5000, cameras at city hall drop box-window-police door-cars(contractual), scanners(office equip) FY13=125k generator (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	
TOTAL MAINT & REPAIR EXPENSES		178,500	34,009	175,000	44,500	-75.07%
6700 SUPPLIES & EQUIPMENT						
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	
TOTAL SUPPLIES & EQUIP EXPENSES		0	0	0	0	

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

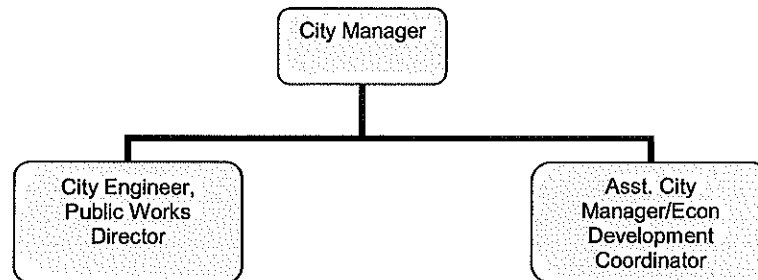
		Dec-13		Calculated	
		Budget14	Actual 14	12/12's YTD shaded is manual entry	Budget15
7000 PROFESSIONAL SERVICES					
100-50101-	7001 legal	20,000	11,934	17,901	20,000
100-50101-	7100 accounting-audit	19,500	14,800	14,800	19,500
plus contract negotiations					
audit, gasb, othr summary ss					
fy14 - 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 - rejs	41,000	35,088	52,632	50,000
100-50101-	7300 other - twm/bhmg/etc	2,500	1,466	2,198	2,500
100-50101-	7310 other - tac	0	0	0	0
100-50101-	7400 other	0	0	0	0
maps - general (not planning charge in future)					
FY14 add 3500 for camera monitoring by cts and initial					
payment in special projects, +, software maint to email					
50, neopost \$555+\$840+\$1300+\$1500+\$1300, cintas					
\$360 + 1bulk 1000.00, bnd \$200, safe dep \$40, civic					
\$17500, mun cope \$550+\$3000, avenet \$700, US					
Postal annual fee \$200, info hold \$700, emergency					
comm reverse 911 \$1900, strat insights \$675, intellipy					
100-50101-	7500 contractual services	35,500	15,958	35,500	39,000
\$650					
10.55%					
TOTAL PROFESSIONAL SERVICES		118,500	79,246	123,032	131,000
7900 WHOLESALE/RETAIL					
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
TOTAL WHOLESALE/RETAIL		0	0	0	0
8000 OTHER EXPENSES					
100-50101-	8030 general overhead contr	(1,397,015)	(1,397,015)	(1,397,015)	(1,481,520)
100-50101-	8010 developer exp (in/out)			0	
TOTAL OTHER EXPENSES		(1,397,015)	(1,397,015)	(1,397,015)	(1,481,520)
TOTAL OPERATING EXPENSES		(192,920)	(545,657)	(188,620)	(372,312)
92.99%					

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

		Budget14	Dec-13 YTD Actual 14	Calculated 12/12's shaded is manual entry	Budget15	
8200 CAPITAL IMPROVEMENTS						
100-50101-		0	0	0	0	
100-50101-	w. main prop purch	0	500	54,713		
100-50101-	phone system			0		cut \$30k for phone system FY15
100-50101-				0		
100-50101-				0		
TOTAL CIP EXPENSES		0	500	54,713	0	#DIV/0!
8500 FIXED ASSET REPLACEMENT						
100-50101-				0		
100-50101-	server/computer	5,000	833	5,000	5,000	need new email server and rotate 2 or 3 computers regularly
100-50101-	christmas lights replace	30,000	30,000	30,000	0	
100-50101-				0		
100-50101-				0		
TOTAL FAR EXPENSES		35,000	30,833	35,000	5,000	-85.71%
PROJECTS						
				0		
				0		
	fiber optic project		173	395		parts from Fred's Hardware for fiber proj
				0		
				0		
				0		
TOTAL PROJECT EXPENSES		0	173	395	0	
9000 DEBT PAYMENTS						
	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 \$	33,660	17,276	33,660	33,660	
100-50101-	citizens 3.9 mil loan for streets		0	0	0	put this in after use tif2b appl amounts at close of project, approx 401,000 so gf payments after that, most likely FY17 \$244,790 depending on draw down timing and etc
100-50101-	GO 2008 County Rd portion	0		0	0	levied for full amount 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
TOTAL DEBT EXPENSES		33,660	17,276	33,660	33,660	0.00%
TOTAL NON-OPERATING EXPENSES		68,660	48,782	123,768	38,660	-43.69%
TOTAL ALL EXPENSES		(124,260)	(496,875)	(64,852)	(333,652)	168.51%

Planning & Development Department

Fiscal Year '15



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

		Dec-13 YTD	Calculated 12/12's shaded is manual entry	Proposed Budget15
		Budget14	Actual 14	
5000 WAGES/SALARIES				
100-50102-	5001 regular salaries	0	0	0
100-50102-	5010 overtime	0	0	0
100-50102-	5020 temp/part-time	0	0	0
100-50102-	5040 council stipends	0	0	0
100-50102-	5050 incentive pay - deferred comp	0	0	0
TOTAL WAGES/SALARIES		0	0	0
5100 EMPLOYEE BENEFITS				
100-50102-	5101 social security	0	0	0
100-50102-	5200 health insurance	0	0	0
100-50102-	5300 worker's compensation	0	0	0
100-50102-	5350 unemployment insurance	0	0	0
100-50102-	5400 imrf	0	0	0
100-50102-	5500 retirement health benefits	0	0	0
100-50102-	5650 police pension	0	0	0
100-50102-	5700 fd death benefits	0	0	0
100-50102-	5800 phys/cdl/drug test/shots	0	0	0
TOTAL EMPLOYEE BENEFITS		0	0	0
TOTAL PERSONNEL EXPENSES		0	0	0
6000 GENERAL EXPENSES				
100-50102-	6001 office supplies	1,000	577	1,000
				FY15 =admin supplies 100+public hearing ads 525+parcelmaps575+bldg permit appl forms 300
100-50102-	6020 dues & memberships	800	806	1,050
				memberships 455+apa dues for plan commission 450+ code officials 150+international code 125 + itia 500+ieza 200+ IDC 250+tourism 700 +chamber 100
100-50102-	6040 training,conf,educ reimb	1,500	643	2,200
				apa st louis mtgs workshops 250, misc dev workshops (sbd, ieza, etia, idc, maint st) 300+ apa training for planning commission 600+ideo mtgs 120+zoning bulletins 300+icc code books 750 + apa natl conf 1800
100-50102-	6060 cm expenses	0	0	0
100-50102-	6061 mayor expenses	0	0	0
100-50102-	6062 council expenses	0	0	0
100-50102-	6065 economic dev/planning exp	20,000	4,229	20,000
				complete streets plan 5000 + update zoning maps, grant asst, rewrite unified land code, mobile housing code, building code, busn distr establishmnt, dev agreement review, annexations, etc
100-50102-	6066 plan & dev - studies	0	0	25,000
100-50102-	6070 uniforms-allowance	0	0	0
100-50102-	6075 rents & leases	0	0	0
100-50102-	6080 sundry - misc exp	0	0	0
100-50102-	6085 community relations	7,500	6,205	7,500
				small bus prgram 325+2015 il visitors guide 1925+saft newcomers 6000+saft command post 350+bnd get settled 350+bnd saft airshow 350+ harald publ 350+ trap and field, idot sign rental 750+city hall marquee led sign, farmers market
100-50102-	6090 general insurance	0	0	0
TOTAL GENERAL EXPENSES		30,800	12,459	30,264
				92.37%
6200 MONITORING & PERMITS				
100-50102-	6210 permits	0	0	0
100-50102-	6230 lab equipment/samples exp	0	0	0
100-50102-	6260 clean up/disposal	0	0	0
TOTAL MONITORING & PERMITS EXPENSES		0	0	0

CITY OF MASCOUTAH

EXPENSES BY DEPARTMENT BY CATEGORY DETAIL

PLANNING & DEVELOPMENT EXPENSES - GENERAL FUND

		Dec-13 YTD	Calculated 12/12's shaded is manual entry	Proposed Budget15
Budget14	Actual 14			
<u>6300 UTILITIES</u>				
100-50102- 6301 telephone	0	0	0	0
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
TOTAL UTILITIES EXPENSES	0	0	0	0
<u>6500 MAINTENANCE & REPAIR</u>				
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
TOTAL MAINT & REPAIR EXPENSES	0	0	0	0
<u>6700 SUPPLIES & EQUIPMENT</u>				
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
TOTAL SUPPLIES & EQUIP EXPENSES	0	0	0	0
<u>7000 PROFESSIONAL SERVICES</u>				
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	0	0	0	0
100-50102- 7310 other - tac	0	0	0	0
100-50102- 7400 other	0	0	0	0
100-50102- 7500 contractual services	500	0	500	0
TOTAL PROFESSIONAL SERVICES	500	0	500	0 -100.00%
<u>7900 WHOLESALE/RETAIL</u>				
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
TOTAL WHOLESALE/RETAIL	0	0	0	0
<u>8000 OTHER EXPENSES</u>				
100-50102- 8030 general overhead contr	0	0	0	0

CITY OF MASCOUTAH

EXPENSES BY DEPARTMENT BY CATEGORY DETAIL

PLANNING & DEVELOPMENT EXPENSES - GENERAL FUND

		Dec-13		Calculated	Proposed
		YTD	Actual 14	12/12's shaded is manual entry	
		Budget14			Budget15
100-50102-	8010 developer exp (in/out)	0	0	0	0
	TOTAL OTHER EXPENSES	0	0	0	0
	TOTAL OPERATING EXPENSES	31,300	12,459	30,764	59,250 89.30%
8200 CAPITAL IMPROVEMENTS					
100-50102-				0	
100-50102-				0	
100-50102-				0	
100-50102-				0	
100-50102-				0	
	TOTAL CIP EXPENSES	0	0	0	0
8500 FIXED ASSET REPLACEMENT					
100-50102-				0	
100-50102-				0	
100-50102-				0	
100-50102-				0	
100-50102-				0	
	TOTAL FAR EXPENSES	0	0	0	0
PROJECTS					
				0	
				0	
				0	
				0	
				0	
				0	
	TOTAL PROJECT EXPENSES	0	0	0	0
9000 DEBT PAYMENTS					
100-50102-		0		0	0
100-50102-		0		0	0
100-50102-		0		0	0
	TOTAL DEBT EXPENSES	0	0	0	0
	TOTAL NON-OPERATING EXPENSES	0	0	0	0
	TOTAL ALL EXPENSES	31,300	12,459	30,764	59,250 89.30%

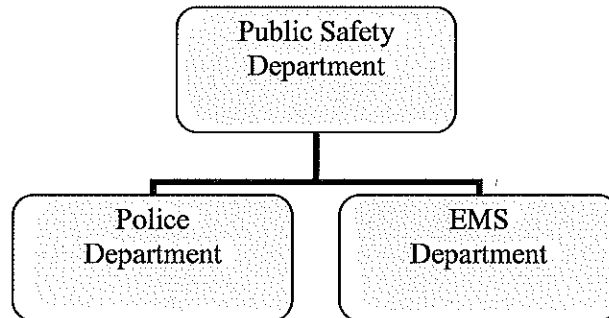
PUBLIC SAFETY DEPARTMENT

City of Mascoutah

Fiscal Year Budget 15

Public Safety Department

Fiscal Year'15



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.

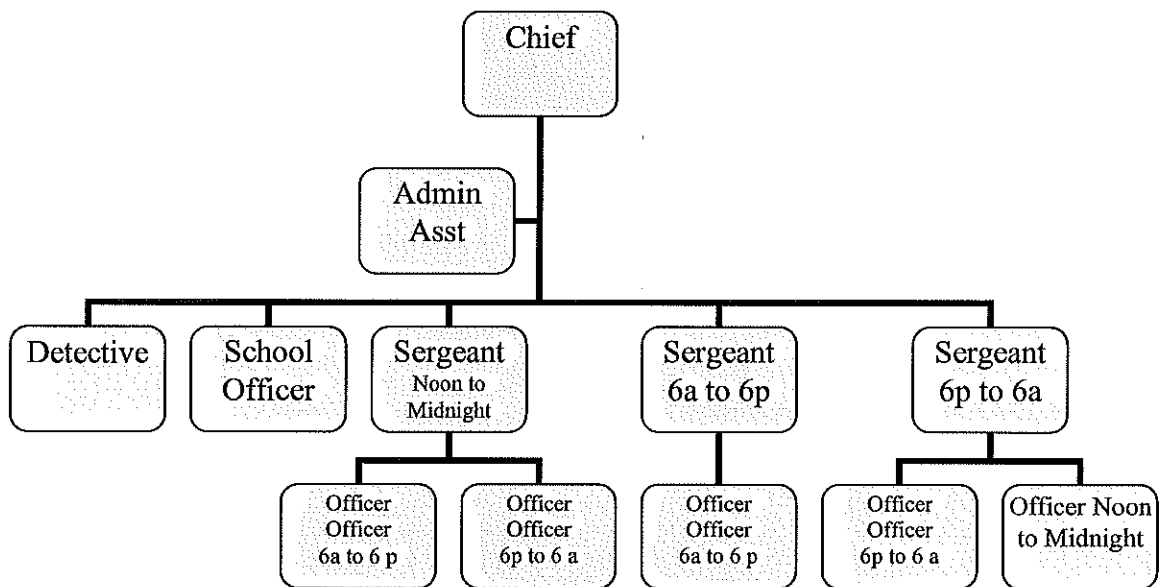
EMS personnel will also check a child's safety seat to make sure it is properly installed.

POLICE DEPARTMENT EXPENSES

City of Mascoutah

Fiscal Year Budget 15

Public Safety Department Police Department Structure Fiscal Year '15



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

		Budget14	Dec-13 YTD Actual 14	Calculated 12/12's shaded is manual entry	Proposed Budget15	
5000 WAGES/SALARIES						
100-50201-	5001 regular salaries	967,700	655,348	962,297	990,000	as per contract + ratio figure for sick time sold and over maximum comp hours paid
100-50201-	5010 overtime	40,000	28,059	42,914	42,000	
100-50201-	5020 temp/part-time	3,600	2,639	4,037	4,000	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	
TOTAL WAGES/SALARIES		1,011,300	686,047	1,009,248	1,036,000	
5100 EMPLOYEE BENEFITS						
100-50201-	5101 social security	78,300	52,641	80,510	80,450	
100-50201-	5200 health insurance	163,500	158,965	162,500	172,000	per empl plans, plan changes appl
100-50201-	5300 worker's compensation	0	0	0	0	
100-50201-	5350 unemployment insurance	0	0	0	0	
100-50201-	5400 imrf	5,575	4,614	6,556	6,500	
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	300	120	200	200	
TOTAL EMPLOYEE BENEFITS		247,675	216,339	249,766	259,150	
TOTAL PERSONNEL EXPENSES		1,258,975	902,387	1,259,014	1,295,150	2.87%
6000 GENERAL EXPENSES						
100-50201-	6001 office supplies	3,800	2,152	3,228	3,800	
100-50201-	6020 dues & memberships	2,000	1,255	1,883	1,500	dropped a \$500 investigative membership this yr.
100-50201-	6040 training,conf,educ reimb	1,000	838	1,000	2,500	FY14 decrease but need to incr FY15 for sgt tests, pol testing spring 2015 + \$1500
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 - studies	0	0	0	0	
100-50201-	6070 uniforms-allowance	0	0	0	0	
100-50201-	6075 rents & leases	0	0	0	0	
100-50201-	6080 sundry - misc exp	0	125	125	0	
100-50201-	6085 community relations	500	257	500	300	parade, water, etc.
100-50201-	6090 general insurance	0	0	0	0	
TOTAL GENERAL EXPENSES		7,300	4,627	6,735	8,100	10.96%

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

		Budget14	Dec-13 YTD Actual 14	Calculated 12/12's shaded is manual entry	Proposed Budget15	
6200 MONITORING & PERMITS						
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	0	0	
TOTAL MONITORING & PERMITS EXPENSES		250	0	0	0	
6300 UTILITIES						
100-50201-	6301 telephone	5,000	3,854	5,781	5,500	
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		
TOTAL UTILITIES EXPENSES		5,000	3,854	5,781	5,500	10.00%
6500 MAINTENANCE & REPAIR						
100-50201-	6510 M&R - equipment	1,500	757	1,135	1,500	
100-50201-	6515 M&R - office equipment	750	81	750	500	
100-50201-	6520 M&R - building/facilities	0	0	0	0	
100-50201-	6530 M&R - vehicles/equipment	12,000	8,177	12,265	12,500	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	
TOTAL MAINT & REPAIR EXPENSES		14,250	9,015	14,150	14,500	1.75%
6700 SUPPLIES & EQUIPMENT						
100-50201-	6710 general supplies/pol uniforms	6,000	2,024	6,000	6,000	increase for amunition costs
100-50201-	6720 chemicals	0	0	0	0	
100-50201-	6730 inventory supplies	200	0	200	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	42,000	23,746	35,620	40,000	
100-50201-	6770 non-vehicle oil & lubricants	0	0	0	0	
TOTAL SUPPLIES & EQUIP EXPENSES		48,200	25,770	41,820	46,200	-4.15%
7000 PROFESSIONAL SERVICES						
100-50201-	7001 legal	5,000	4,181	6,272	6,500	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 - twrn/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	59,500	56,768	59,500	59,500	dispatch =50000, watts 2600+extra 250, cintas 360 + 1bulk 200, comm revolv 2400, stericycle 850, camera 1100, cts backup 250, dictation 1000
TOTAL PROFESSIONAL SERVICES		64,500	60,949	65,772	66,000	2.33%

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

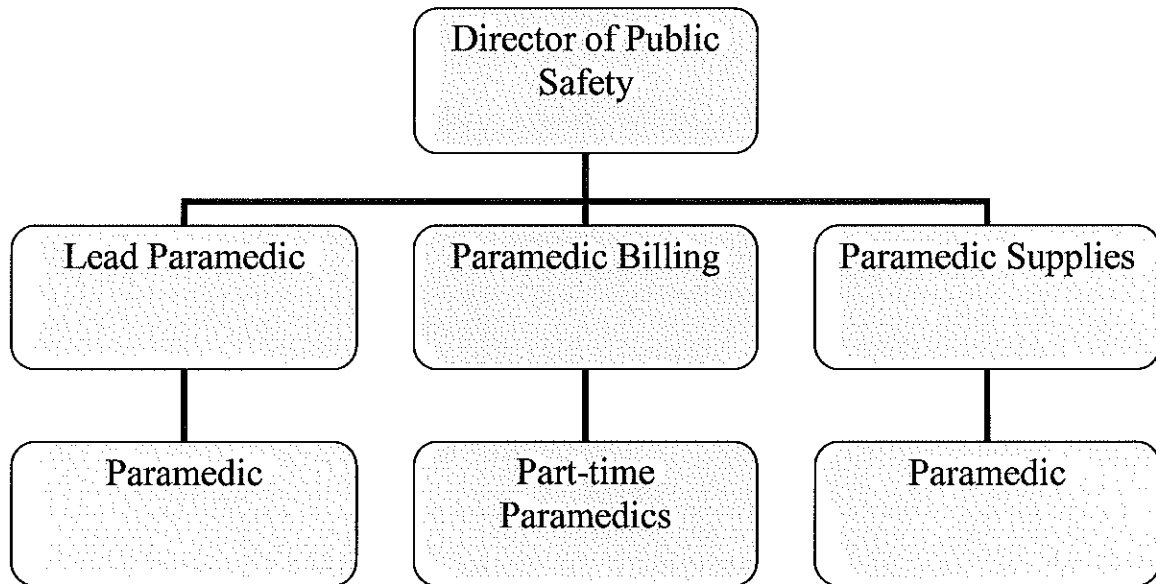
		Dec-13 YTD	Calculated 12/12's shaded is manual entry	Proposed Budget15	
	Budget14	Actual 14			
7900 WHOLESALE/RETAIL					
100-50201-	7901 imea power purchase	0	0	0	0
100-50201-	7910 water - purchase	0	0	0	0
100-50201-	7920 garbage	0	0	0	0
100-50201-	7930 municipal utility tax	0	0	0	0
100-50201-	7940 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	1,398,475	1,006,601	1,393,273	1,435,450 2.64%
8200 CAPITAL IMPROVEMENTS					
100-50201-	8204 seized funds only police	0	0	0	0
100-50201-	8205 car pmnts & replacements	21,500	20,678	20,678	41,000
100-50201-	8201 in-car video/server/etc all vehicles		0	0	50,000
100-50201-		0		0	0
100-50201-		0		0	0
	TOTAL CIP EXPENSES	21,500	20,678	20,678	91,000
8500 FIXED ASSET REPLACEMENT					
100-50201-	mobile data computer	0	0	0	20,000
100-50201-	bullet proof vests	2,000	692	1,000	1,500
100-50201-	new car equip	2,000	385	2,000	2,000
100-50201-		0	0	0	0
100-50201-				0	
	TOTAL FAR EXPENSES	4,000	1,077	3,000	23,500 487.50%
PROJECTS					
				0	
				0	
				0	
				0	
				0	
				0	
	TOTAL PROJECT EXPENSES	0	0	0	0
9000 DEBT PAYMENTS					
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	25,500	21,754	23,678	114,500 349.02%
	TOTAL ALL EXPENSES	1,423,975	1,028,356	1,416,951	1,549,950 8.85%

EMS DEPARTMENT EXPENSES

City of Mascoutah

Fiscal Year Budget 15

Public Safety Department
EMS Department Structure
Fiscal Year '15



CITY OF MASCOUTAH

EXPENSES BY DEPARTMENT BY CATEGORY DETAIL

PUBLIC SAFETY AMBULANCE EXPENSES - AMBULANCE FUND

		Budget14	Dec-13 YTD Actual 14	Calculated 12/12's shaded is manual entry	Proposed Budget15	
	<u>5000 WAGES/SALARIES</u>					189420
300-50202	5001 regular salaries	184,800	133,186	203,696	192,000	as in contract
300-50202	5010 overtime	118,500	76,837	117,516	118,500	Incl scheduled ot for 24 hr shifts + non-scheduled ot
300-50202	5020 temp/part-time	12,000	3,428	5,243	8,500	
300-50202	5040 council stipends	0	0	0	0	
300-50202	5050 incentive pay - deferred compensat	0	0	0	0	
	TOTAL WAGES/SALARIES	315,300	213,451	326,455	319,000	
	<u>5100 EMPLOYEE BENEFITS</u>					
300-50202	5101 social security	24,200	15,671	23,968	24,500	
300-50202	5200 health insurance	60,000	52,481	60,200	62,500	empi 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	32,900	24,156	36,944	37,200	empi option additional so revenues up too, net zero
300-50202	5500 retirement health benefits	0	0	0	0	
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	50	20	30	50	
	TOTAL EMPLOYEE BENEFITS	117,150	92,328	121,142	124,250	
	TOTAL PERSONNEL EXPENSES	432,450	305,779	447,596	443,250	2.50%
	<u>6000 GENERAL EXPENSES</u>					
300-50202	6001 office supplies	1,000	497	1,000	1,000	
300-50202	6020 dues & memberships	300	0	0	300	
300-50202	6040 training,conf,educ reimb	500	310	466	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 - studies	0	0	0	0	
300-50202	6070 uniforms-allowance	0	0	0	0	
300-50202	6075 rents & leases	0	0	0	0	
300-50202	6080 sundry - misc exp	100	0	0	100	
300-50202	6085 community relations	250	40	250	250	
300-50202	6090 general insurance	0	0	0	0	
	TOTAL GENERAL EXPENSES	2,150	847	1,716	2,150	0.00%
	<u>6200 MONITORING & 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	
	TOTAL MONITORING & PERMITS EXPENSES	250	0	250	250	

PUBLIC SAFETY AMBULANCE EXPENSES - AMBULANCE FUND

EMS EXP AMB FUND Page 2 of 3

CITY OF MASCOUTAH

EXPENSES BY DEPARTMENT BY CATEGORY DETAIL

PUBLIC SAFETY AMBULANCE EXPENSES - AMBULANCE FUND

		Budget14	Dec-13 YTD Actual 14	Calculated 12/12's shaded is manual entry	Proposed Budget15	
<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	
TOTAL WHOLESALE/RETAIL		0	0	0	0	
<u>8000 OTHER EXPENSES</u>						
300-50202	8030 general overhead contr	41,945	41,945	41,945	43,295	
300-50202	8010 developer exp (in/out)			0		
TOTAL OTHER EXPENSES		41,945	41,945	41,945	43,295	3.22%
TOTAL OPERATING EXPENSES		574,895	423,184	587,203	586,345	1.99%
<u>8200 CAPITAL IMPROVEMENTS</u>						
300-50202				0		
300-50202				0		
300-50202				0		
300-50202				0		
300-50202				0		
TOTAL CIP EXPENSES		0	0	0	0	
<u>8500 FIXED ASSET REPLACEMENT</u>						
300-50202				0		
300-50202	power lift stretcher	14,700	14,200	14,200	0	
300-50202	heart transmission defib (2)	0	0	0	16,000	4 yr payments, next fy goes to contractual
300-50202		0		0		
300-50202				0		
TOTAL FAR EXPENSES		14,700	14,200	14,200	16,000	8.84%
<u>PROJECTS</u>						
				0		
				0		
				0		
				0		
				0		
TOTAL PROJECT EXPENSES		0	0	0	0	
<u>9000 DEBT PAYMENTS</u>						
300-50202		0		0	0	
300-50202		0		0	0	
300-50202		0		0	0	
TOTAL DEBT EXPENSES		0	0	0	0	
TOTAL NON-OPERATING EXPENSES		14,700	14,200	14,200	16,000	8.84%
TOTAL ALL EXPENSES		589,595	437,384	601,403	602,345	2.16%

PARKS & RECREATION DEPARTMENT

City of Mascoutah

Fiscal Year Budget 15

PARKS AND RECREATION DEPT

Fiscal Year'15

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 15

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

		Dec-13 YTD	Calculated 12/12's shaded is manual entry	Proposed Budget15
	Budget14	Actual 14		
<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
<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
	TOTAL PERSONNEL EXPENSES	0	0	0
<u>6000 GENERAL EXPENSES</u>				
330-50401-	6001 office supplies	0	0	0
330-50401-	6020 dues & memberships	0	0	0
330-50401-	6040 training,conf,educ reimb	0	0	0
330-50401-	6060 cm expenses	0	0	0
330-50401-	6061 mayor expenses	0	0	0
330-50401-	6062 council expenses	0	0	0
330-50401-	6065 economic dev/planning exp	0	0	0
330-50401-	6066 plan & dev - studies	0	0	0
330-50401-	6070 uniforms-allowance	0	0	0
330-50401-	6075 rents & leases	0	0	0
330-50401-	6080 sundry - misc exp	500	368	551
				500
				deposit slip orders, misc fee, farm ground prop taxes
330-50401-	6085 community relations July 4th	0	(2,239)	(2,239)
				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
	TOTAL GENERAL EXPENSES	500	(1,871)	(1,688)
				0.00%

CITY OF MASCOUTAH

EXPENSES BY DEPARTMENT BY CATEGORY DETAIL

PARK EXPENSES - PARKS & RECREATION FUND

		Dec-13	Calculated		
		YTD	12/12's		
			shaded is	Proposed	
		Budget14	Actual 14	manual entry	Budget15
6200 MONITORING & PERMITS					
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
6300 UTILITIES					
330-50401-	6301 telephone			0	
100-50101-	6310 ameren	1,300	0	0	1,300
330-50401-	6320 water/sewer	3,500	3,126	4,689	4,500
330-50401-	6330 electric	30,000	16,985	25,477	28,000
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		34,800	20,111	30,166	33,800
					-2.87%
6500 MAINTENANCE & REPAIR					
330-50401-	6510 M&R - equipment	6,500	3,573	5,359	5,500
330-50401-	6515 M&R - office equipment	0	0	0	0
330-50401-	6520 M&R - building/facilities	5,000	1,832	5,000	5,000
330-50401-	6530 M&R - vehicles/equipment	2,000	122	182	2,000
330-50401-	6540 M&R - grounds/street row	1,500	636	1,500	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	(13,400)	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		17,000	(7,237)	14,041	16,000
					-5.88%

FY13 SEPARATE ALL AMERENIP BILLS
includes ag bldg and park and ball park
includes park lights, fountains, ameren

need \$3500 fy13 (incr \$550) for cameras
maint agreement annually

some roof repair, etc

other repairs, econo-johns

CITY OF MASCOUTAH

EXPENSES BY DEPARTMENT BY CATEGORY DETAIL

PARK EXPENSES - PARKS & RECREATION FUND

		Dec-13	Calculated		
		YTD	12/12's		
			shaded is	Proposed	
		Budget14	Actual 14	manual entry	Budget15
<u>6700 SUPPLIES & EQUIPMENT</u>					
330-50401-	6710 general supplies	5,000	2,971	4,457	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	54	81	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	2,051	3,076	3,500
330-50401-	6770 non-vehicle oil & lubricants	0	0	0	0
TOTAL SUPPLIES & EQUIP EXPENSES		8,800	5,076	7,614	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	8,405	8,405	8,405	9,415
FY11 decr or same to assist w/ balancing fund, see overhd ss					
330-50401-	8010 developer exp (in/out)			0	
TOTAL OTHER EXPENSES		8,405	8,405	8,405	9,415
12.02%					
TOTAL OPERATING EXPENSES		69,505	24,483	58,538	68,515
-1.42%					

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

		Dec-13 YTD	Calculated 12/12's shaded is manual entry	Proposed Budget15	
	Budget14	Actual 14			
8200 CAPITAL IMPROVEMENTS					
330-50401- 8201		0	0		
330-50401-			0		
330-50401-			0		
330-50401-			0		
330-50401-			0		
TOTAL CIP EXPENSES	0	0	0	0	
8500 FIXED ASSET REPLACEMENT					
330-50401- general - tables	2,000	0	2,000	2,000	
330-50401- mower - zero turn	0		0	0	
330-50401-	0	0	0	0	
330-50401- playground equip		821	821		
330-50401-			0		
TOTAL FAR EXPENSES	2,000	821	2,821	2,000	0.00%
PROJECTS					
330-507xx- prairie lakes shore protection p	34,000	32,096	32,096	0	
			0		
park drive impr - deco grant		1,295	1,295		
FY15 new- engineer/grant match \$25k			0	25,000	
			0		
TOTAL PROJECT EXPENSES	34,000	33,391	33,391	25,000	
9000 DEBT PAYMENTS					
330-50401- 9001 citizens loan park prop expansi	22,000	17,294	23,060	24,000	
330-50401-	0		0	0	
330-50401-	0		0	0	
TOTAL DEBT EXPENSES	22,000	17,294	23,060	24,000	9.09%
TOTAL NON-OPERATING EXPENSES	58,000	51,507	59,272	51,000	-12.07%
TOTAL ALL EXPENSES	127,505	75,990	117,810	119,515	-6.27%

LEU EXPENSES – CITY PORTION

City of Mascoutah

Fiscal Year Budget 15

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

		Dec-13	Calculated	
		YTD	12/12's	Proposed
		Budget14	Actual 14	shaded is manual entry Budget15
<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 - studies			0
330-50402-	6070 uniforms-allowance			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 & RECREATION FUND

		Dec-13 YTD	Calculated 12/12's shaded is	Proposed	
		Budget14	Actual 14	manual entry	Budget15
<u>6200 MONITORING & 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	921	1,381	1,200
100-50101-	6310 ameren	0		0	0
330-50402-	6320 water/sewer	525	374	561	550
330-50402-	6330 electric	14,100	8,897	13,345	14,000
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	10,191	15,287	15,750 -0.47%
<u>6500 MAINTENANCE & REPAIR</u>					
330-50402-	6510 M&R - equipment	200	0	0	0 WAS 200.00 USING FY14
330-50402-	6515 M&R - office equipment	0	0	0	0
330-50402-	6520 M&R - building/facilities	5,000	1,468	5,000	5,000 windows, pay some each fy if 10k
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	1,468	5,000	5,000 -3.85%

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

		Dec-13 YTD	Calculated 12/12's shaded is	Proposed	
		Budget14	Actual 14	manual entry	Budget15
<u>6700 SUPPLIES & EQUIPMENT</u>					
330-50402-	6710 general supplies	1,200	1,325	1,987	2,000 overhead
330-50402-	6720 chemicals	0	0	0	0
330-50402-	6730 inventory supplies	0	0	0	0
330-50402-	6740 tools/small parts	150	16	24	100
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	1,341	2,011	2,100 55.56%
<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	11,765	11,765	11,765	12,830 FY11 decr or same to assist w/ balancing fund, see overhd ss
330-50402-	8010 developer exp (in/out)			0	
TOTAL OTHER EXPENSES		11,765	11,765	11,765	12,830 9.05%
TOTAL OPERATING EXPENSES		34,140	24,765	34,063	35,680 4.51%

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

		Dec-13 YTD	Calculated 12/12's shaded is manual entry	Proposed Budget15	
	Budget14	Actual 14			
8200 CAPITAL IMPROVEMENTS					
330-50402-			0		
330-50402-			0		
330-50402-			0		
330-50402-			0		
330-50402-			0		
TOTAL CIP EXPENSES	0	0	0	0	
8500 FIXED ASSET REPLACEMENT					
330-50402-			0		
330-50402-			0		
330-50402-			0		
330-50402-			0		
330-50402-			0		
TOTAL FAR EXPENSES	0	0	0	0	#DIV/0!
PROJECTS					
			0		
			0		
			0		
			0		
			0		
TOTAL PROJECT EXPENSES	0	0	0	0	
9000 DEBT PAYMENTS					
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	34,140	24,765	34,063	35,680	4.51%

SWIMMING POOL EXPENSES

City of Mascoutah

Fiscal Year Budget 15

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

		Budget14	Dec-13 YTD Actual 14	Calculated 12/12's shaded is manual entry	Proposed Budget15	
5000 WAGES/SALARIES						
330-50403-	5001 regular salaries	0	0	0	0	
330-50403-	5010 overtime	3,000	924	924	1,500	
330-50403-	5020 temp/part-time	75,000	71,846	71,846	75,000	
330-50403-	5040 council stipends	0	0	0	0	
330-50403-	5050 incentive pay - deferred compe	0	0	0	0	
TOTAL WAGES/SALARIES		78,000	72,770	72,770	76,500	
5100 EMPLOYEE BENEFITS						
330-50403-	5101 social security	6,000	5,360	5,360	5,600	
330-50403-	5200 health insurance	0	0	0	0	
330-50403-	5300 worker's compensation	0	0	0	0	
330-50403-	5350 unemployment insurance	0	0	0	0	
330-50403-	5400 imrf	0	0	0	0	
330-50403-	5500 retirement health benefits	0	0	0	0	
330-50403-	5650 police pension	0	0	0	0	
330-50403-	5700 fd death benefits	0	0	0	0	
330-50403-	5800 phys/cdl/drug test/shots	0	0	0	0	
TOTAL EMPLOYEE BENEFITS		6,000	5,360	5,360	5,600	
TOTAL PERSONNEL EXPENSES		84,000	78,131	78,130	82,100	-2.26%
6000 GENERAL EXPENSES						
330-50403-	6001 office supplies	200	94	141	200	
330-50403-	6020 dues & memberships	0	0	0	0	
330-50403-	6040 training,conf,educ reimb	250	0	0	250	acquatics facility training
330-50403-	6060 cm expenses	0	0	0	0	
330-50403-	6061 mayor expenses	0	0	0	0	
330-50403-	6062 council expenses	0	0	0	0	
330-50403-	6065 economic dev/planning exp	0	0	0	0	
330-50403-	6066 plan & dev - studies	0	0	0	0	
330-50403-	6070 uniforms-allowance	1,000	1,164	1,164	1,200	
330-50403-	6075 rents & leases	0	0	0	0	
330-50403-	6080 sundry - misc exp	100	0	100	100	
330-50403-	6085 community relations	0	0	0	0	
330-50403-	6090 general insurance	0	0	0	0	
TOTAL GENERAL EXPENSES		1,550	1,258	1,405	1,750	12.90%
6200 MONITORING & PERMITS						
330-50403-	6210 permits			0		
330-50403-	6230 lab equipment/samples exp			0		
330-50403-	6260 clean up/disposal			0		
TOTAL MONITORING & PERMITS EXPENSES		0	0	0	0	

CITY OF MASCOUTAH

EXPENSES BY DEPARTMENT BY CATEGORY DETAIL

POOL EXPENSES - PARKS & RECREATION FUND

		Budget14	Dec-13 YTD Actual 14	Calculated 12/12's shaded is manual entry	Proposed Budget15	
6300 UTILITIES						
330-50403-	6301 telephone	600	574	861	700	
100-50101-	6310 ameren	0		0	0	
330-50403-	6320 water/sewer	4,500	2,763	4,145	4,500	
330-50403-	6330 electric	16,500	13,086	19,629	19,500	
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	
TOTAL UTILITIES EXPENSES		21,600	16,423	24,635	24,700	14.35%
6500 MAINTENANCE & REPAIR						
330-50403-	6510 M&R - equipment	6,500	5,202	6,500	6,500	
330-50403-	6515 M&R - office equipment	0	0	0	0	
330-50403-	6520 M&R - building/facilities	3,000	3,139	3,139	3,000	paying for pool repairs FY14?
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	
TOTAL MAINT & REPAIR EXPENSES		9,500	8,341	9,639	9,500	0.00%
6700 SUPPLIES & EQUIPMENT						
330-50403-	6710 general supplies	1,800	1,144	1,717	1,800	
330-50403-	6720 chemicals	10,000	6,522	9,783	10,000	incr chlorine prices
330-50403-	6730 inventory supplies	14,000	9,534	13,800	14,000	incl concession stand supplies
330-50403-	6740 tools/small parts	300	126	189	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	
TOTAL SUPPLIES & EQUIP EXPENSES		26,100	17,326	25,488	26,100	0.00%

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

		Dec-13	Calculated	
		YTD	12/12's	Proposed
		Budget14	Actual 14	shaded is manual entry Budget15
<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		142,750	121,479	139,297
				144,150
				0.98%

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

		Dec-13 YTD	Calculated 12/12's shaded is	Proposed Budget15	
	Budget14	Actual 14	manual entry	Budget15	
8200 CAPITAL IMPROVEMENTS					
330-50403-	0		0	0	
330-50403-			0		
330-50403-			0		
330-50403-			0		
330-50403-			0		
TOTAL CIP EXPENSES	0	0	0	0	
8500 FIXED ASSET REPLACEMENT					
330-50403- as specified	4,000	2,300	4,000	4,000	
330-50403-	0		0	0	
330-50403-			0		
330-50403-			0		
330-50403-			0		
TOTAL FAR EXPENSES	4,000	2,300	4,000	4,000	0.00%
PROJECTS					
			0		
			0		
			0		
parking lot	1,000	1,096	1,096	0	
			0		
			0		
TOTAL PROJECT EXPENSES	1,000	1,096	1,096	0	
9000 DEBT PAYMENTS					
330-50403-			0		
330-50403-			0		
330-50403-			0		
TOTAL DEBT EXPENSES	0	0	0	0	
TOTAL NON-OPERATING EXPENSES	5,000	3,396	5,096	4,000	-20.00%
TOTAL ALL EXPENSES	147,750	124,875	144,393	148,150	0.27%

PUBLIC WORKS DEPARTMENT

City of Mascoutah

Fiscal Year Budget 15

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 15

POWER PLANT/FLEET OPERATIONS CENTER

Fiscal Year '15

SUMMARY OF BASIC FUNCTION- Plant, Fleet

The Plant Supervisor is responsible for the overall operation of the Power Plant, Fleet, SCADA, and Dispatchers. The 2 employees operate and maintain the plant, fleet maintenance, equipment maintenance, and they alternate the phone for call outs too. The employee's are not only light fund but split in other public works departments since the power plant production was eliminated.

CITY OF MASCOUTAH

EXPENSES BY DEPARTMENT BY CATEGORY DETAIL

PUBLICS WORKS - ELECTRIC PRODUCTION EXPENSES - LIGHT FUND

		Budget14	Dec-13 YTD Actual 14	Calculated 12/12's shaded is manual entry	Proposed Budget15	
5000 WAGES/SALARIES						
200-50501-	5001 regular salaries	122,200	71,996	110,111	124,500	FY13 1st year split, phone pay, & FY14 new position split
200-50501-	5010 overtime	2,100	877	1,341	2,100	
200-50501-	5020 temp/part-time	15,000	9,018	13,792	15,100	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		139,300	81,890	125,244	141,700	
5100 EMPLOYEE BENEFITS						
200-50501-	5101 social security	10,100	5,942	9,088	10,275	
200-50501-	5200 health insurance	22,000	14,878	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	16,400	10,121	15,479	16,850	
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	60	300	
TOTAL EMPLOYEE BENEFITS		48,800	30,981	44,127	49,425	
TOTAL PERSONNEL EXPENSES		188,100	112,871	169,371	191,125	1.61%
6000 GENERAL EXPENSES						
200-50501-	6001 office supplies	500	312	468	400	
200-50501-	6020 dues & memberships	0	0	0	0	
200-50501-	6040 training,conf,educ reimb	1,000	420	630	750	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 - studies	0	0	0	0	
200-50501-	6070 uniforms-allowance	1,600	940	1,410	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	30,000	30,000	30,000	32,000	rent back to gf \$32k, new impr bldg
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		33,100	31,672	32,508	34,750	4.98%

CITY OF MASCOUTAH

EXPENSES BY DEPARTMENT BY CATEGORY DETAIL

PUBLICS WORKS - ELECTRIC PRODUCTION EXPENSES - LIGHT FUND

		Dec-13 YTD	Calculated 12/12's shaded is manual entry	Proposed Budget15	
		Budget14	Actual 14		
6200 MONITORING & PERMITS					
200-50501-	6210 permits	0	0	0	0
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		0	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					
6300 UTILITIES					
200-50501-	6301 telephone	2,700	1,861	2,791	2,700
200-50501-	6310 ameren	18,000	10,791	16,186	24,000
200-50501-	6320 water/sewer	500	167	250	400
redo ameren accounting, rev in gf je from 6750 too per Ron					
200-50501-	6330 electric	1,000	416	625	800
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		22,200	13,235	19,852	27,900
25.68% ameren problem with booking... varies due to pump running etc based on temp, lower because less generators, pumps, etc					
6500 MAINTENANCE & REPAIR					
200-50501-	6510 M&R - equipment	10,000	5,462	10,000	8,000
200-50501-	6515 M&R - office equipment	2,000	28	42	2,000
software for computers for inventory, fleet maint, etc. fy15note: 25k bathroom, office & storage part, tool room, 11,172 for south wall fdloor corner & tuckpoint, 8780 roof over office and dispatch					
200-50501-	6520 M&R - building/facilities	15,000	18,556	18,556	55,000
200-50501-	6530 M&R - vehicles/equipment	2,000	2,239	2,239	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		29,000	26,286	30,837	67,000
131.03%					
6700 SUPPLIES & EQUIPMENT					
200-50501-	6710 general supplies	1,300	1,701	2,551	2,000
200-50501-	6720 chemicals	1,000	1,238	1,857	1,500
200-50501-	6730 inventory supplies	0	0	0	0
200-50501-	6740 tools/small parts	2,000	852	2,000	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	1,000	522	784	1,000
200-50501-	6770 non-vehicle oil & lubricants	200	0	0	0
TOTAL SUPPLIES & EQUIP EXPENSES		5,500	4,313	7,192	6,500
18.18% FY14 all clothing out of uniforms line degreaser, floor cleaner					

CITY OF MASCOUTAH

EXPENSES BY DEPARTMENT BY CATEGORY DETAIL

PUBLICS WORKS - ELECTRIC PRODUCTION EXPENSES - LIGHT FUND

		Budget14	Dec-13 YTD Actual 14	Calculated 12/12's shaded is manual entry	Proposed Budget15	
<u>7000 PROFESSIONAL SERVICES</u>						
200-50501-	7001 legal	0	0	0	0	
200-50501-	7100 accounting-audit	0	0	0	0	
200-50501-	7200 computers	0	0	0	0	
200-50501-	7300 other - twm/bhmg/etc	5,000	0	5,000	0	scada not any longer, no diesels
200-50501-	7310 other - tac	0	0	0	0	
200-50501-	7400 other	0	0	0	0	
						2800 vehicle maint info books/prog, copier
200-50501-	7500 contractual services	5,500	3,248	5,500	5,000	\$1500, cts backup 250, visionable 6200 (moved to Roger)
TOTAL PROFESSIONAL SERVICES		10,500	3,248	10,500	5,000	-52.38%
<u>7900 WHOLESALE/RETAIL</u>						
						FY15 USE 12/12'S + 11%. FY14:used 12/12's + 7.5% to cover increase from not generating & incr customers
200-50501-	7901 imea power purchase	4,760,842	2,857,320	4,285,981	4,751,440	
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	
TOTAL WHOLESALE/RETAIL		4,760,842	2,857,320	4,285,981	4,751,440	-0.20%
<u>8000 OTHER EXPENSES</u>						
200-50501-	8030 general overhead contr	271,175	271,175	271,175	284,200	decr w/ prod empl splits so less than distribution and incr w/ temp control and generator
200-50501-	8010 developer exp (in/out)			0		
TOTAL OTHER EXPENSES		271,175	271,175	271,175	284,200	4.80%
TOTAL OPERATING EXPENSES		5,320,417	3,320,120	4,827,415	5,367,915	0.89%

CITY OF MASCOUTAH

EXPENSES BY DEPARTMENT BY CATEGORY DETAIL

PUBLICS WORKS - ELECTRIC PRODUCTION EXPENSES - LIGHT FUND

		Budget14	Dec-13 YTD Actual 14	Calculated 12/12's shaded is manual entry	Proposed Budget15	
8200 CAPITAL IMPROVEMENTS						
200-50501-		0	0	0	0	
200-50501-	SCADA	0	0	0	0	
200-50501-	air compressor	0	0	0	10,000	
200-50501-	roundup sprayer str/lfp/lfld/w/s	500	700	700	0	
200-50501-						
TOTAL CIP EXPENSES		500	700	700	10,000	1900.00%
8500 FIXED ASSET REPLACEMENT						
200-50501-		0	0	0	0	
200-50501-				0		
200-50501-				0		
200-50501-				0		
200-50501-				0		
TOTAL FAR EXPENSES		0	0	0	0	
PROJECTS						
				0		
				0		
				0		
				0		
TOTAL PROJECT EXPENSES		0	0	0	0	
9000 DEBT PAYMENTS						
200-50501-				0		
200-50501-				0		
200-50501-				0		
TOTAL DEBT EXPENSES		0	0	0	0	
TOTAL NON-OPERATING EXPENSES		500	700	700	10,000	1900.00%
TOTAL ALL EXPENSES		5,320,917	3,320,820	4,828,115	5,377,915	1.07%

LIGHT FUND – POWER DISTRIBUTION

City of Mascoutah

Fiscal Year Budget 15

ELECTRIC DISTRIBUTION

Fiscal Year '15

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

		Budget14	Dec-13 YTD Actual 14	Calculated 12/12's shaded is manual entry	Proposed Budget15	
5000 WAGES/SALARIES						
200-50502-	5001 regular salaries	531,800	298,688	456,817	516,925	FY15 eliminated adding one employee with benefits per Council but yes recommended by Finance Committee, FY14 too high from first year of splits so included worst case expenses for all
200-50502-	5010 overtime	14,900	9,061	13,858	15,700	
200-50502-	5020 temp/part-time	13,400	9,018	13,792	15,100	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	
TOTAL WAGES/SALARIES		560,100	316,767	484,467	547,725	
5100 EMPLOYEE BENEFITS						
200-50502-	5101 social security	42,500	22,806	34,880	42,900	
200-50502-	5200 health insurance	130,500	110,926	125,000	126,475	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	70,650	40,561	62,035	72,500	
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	510	765	800	
TOTAL EMPLOYEE BENEFITS		244,400	174,803	222,679	242,675	
TOTAL PERSONNEL EXPENSES		804,500	491,569	707,146	790,400	-1.75%
6000 GENERAL EXPENSES						
200-50502-	6001 office supplies	2,000	1,324	1,985	2,000	
200-50502-	6020 dues & memberships	0	0	0	0	
200-50502-	6040 training,conf,educ reimb	2,500	532	798	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 - studies	0	0	0	0	
200-50502-	6070 uniforms-allowance	8,500	1,461	8,500	5,450	FY15 = 600.00 x 7 empl + 250 x 5 glasses, fy14 more fire proof per contract
200-50502-	6075 rents & leases	42,000	35,600	40,000	47,000	bldg rent to gf \$32k fy14, crane rental, masc bus park rent \$8400
200-50502-	6080 sundry - misc exp	850	11,588	12,000	5,000	write offs per auditor from very old sec ar billings, bad checks posted
200-50502-	6085 community relations	0	0	0	0	
200-50502-	6090 general insurance	0	0	0	0	
TOTAL GENERAL EXPENSES		55,850	50,504	63,283	61,950	10.92%

CITY OF MASCOUTAH

EXPENSES BY DEPARTMENT BY CATEGORY DETAIL

PUBLICS WORKS - ELECTRIC DISTRIBUTION EXPENSES - LIGHT FUND

		Budget14	Dec-13 YTD Actual 14	Calculated 12/12's shaded is manual entry	Proposed Budget15	
<u>6200 MONITORING & PERMITS</u>						
200-50502-	6210 permits	0	0	0	0	
200-50502-	6230 lab equipment/samples exp	2,500	1,605	2,408	2,500	
200-50502-	6260 clean up/disposal	3,000	0	0	3,000	
TOTAL MONITORING & PERMITS EXPENSES		5,500	1,605	2,408	5,500	0.00%
<u>6300 UTILITIES</u>						
200-50502-	6301 telephone	5,000	4,535	6,802	6,850	
100-50101-	6310 ameren	0		0	3,800	new bldg
200-50502-	6320 water/sewer	0	0	0	300	new bldg
200-50502-	6330 electric	400	223	334	600	
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	58,000	41,162	61,743	63,000	adding more lights in subdivisions
200-50502-	6350 misc - julie locates	1,800	504	756	1,500	
200-50502-	6360 pager rental	0	0	0	0	
200-50502-	6380 ub convenience fee	0	0	0	0	
TOTAL UTILITIES EXPENSES		65,200	46,423	69,635	76,050	16.64%
<u>6500 MAINTENANCE & REPAIR</u>						
200-50502-	6510 M&R - equipment	18,000	14,861	22,291	18,000	older equip more repairs
200-50502-	6515 M&R - office equipment	400	441	662	550	
200-50502-	6520 M&R - building/facilities	5,000	1,047	5,000	3,000	siding, repairs, shelving
200-50502-	6530 M&R - vehicles/equipment	12,000	4,704	7,056	10,000	
200-50502-	6540 M&R - grounds/street row	1,000	0	0	1,000	
200-50502-	6550 M&R - transmission/collection	125,000	10,970	125,000	125,000	for all related to pole lines over & underground, includes substation materials
200-50502-	6555 M&R - streets/sidewalks	28,000	8,787	28,000	25,000	continue to change out fixtures to LED when old one burns out
200-50502-	6560 M&R - special projects	38,000	455	38,000	36,000	FY15 finish gps mapping to get ready for ami metering 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		227,400	41,265	226,009	218,550	-3.89%

CITY OF MASCOUTAH

EXPENSES BY DEPARTMENT BY CATEGORY DETAIL

PUBLICS WORKS - ELECTRIC DISTRIBUTION EXPENSES - LIGHT FUND

		Budget14	Dec-13 YTD Actual 14	Calculated 12/12's shaded is manual entry	Proposed Budget15	
6700 SUPPLIES & EQUIPMENT						
200-50502-	6710 general supplies	5,500	3,952	5,928	5,500	will be purchasing own toiletreis FY15
200-50502-	6720 chemicals	1,800	2,102	3,153	2,300	
200-50502-	6730 inventory supplies	45,000	29,785	45,000	33,000	
200-50502-	6740 tools/small parts	8,000	4,119	8,000	8,000	fy13 - use scrap and budget for chipper
200-50502-	6741 sec a/r supplies (negative ok)	0	(7,486)	0	0	
200-50502-	6750 production - fuel/diesel	0	0	0	0	
200-50502-	6760 gas, diesel, & oil	20,000	11,505	17,257	20,000	
200-50502-	6770 non-vehicle oil & lubricants	500	0	0	0	
	TOTAL SUPPLIES & EQUIP EXPENSES	80,800	43,977	79,338	68,800	-14.85%
7000 PROFESSIONAL SERVICES						
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	6,092	9,138	38,000	need computers for lineman trucks for scada, also new poleline, + 18k for rate study
200-50502-	7310 other - tac	0	0	0	0	
200-50502-	7400 other	0	0	0	0	
	7500 contractual services	14,500	9,006	13,509	22,000	itron \$3000, stump chip \$4500, cc fees split 12000, verizon usage 600 + cts 200, visionable 6200 (from plant new FY15)
	TOTAL PROFESSIONAL SERVICES	42,500	15,098	22,646	60,000	41.18%
7900 WHOLESALE/RETAIL						
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	
8000 OTHER EXPENSES						
200-50502-	8030 general overhead contr	388,930	388,930	388,930	415,470	incr as calc ovrrhd ss & prod empl splits and incr for temp control and generator
200-50502-	8010 developer exp (in/out)	0	(162,541)	(162,541)	0	billed for purch prior year so neg
	TOTAL OTHER EXPENSES	388,930	226,389	226,389	415,470	6.82%
	TOTAL OPERATING EXPENSES	1,670,680	916,831	1,396,854	1,696,720	1.56%

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

		Budget14	Dec-13 YTD Actual 14	Calculated 12/12's shaded is manual entry	Proposed Budget15	
8200 CAPITAL IMPROVEMENTS						
200-50502-	scada & roundup sprayer str/lf	500	700	700	0	FY15 holding \$45k for moving breaker control panels to new bldg scada
FY15= 248k for new building, FY14 was property						
200-50502-	purch/expansion	0	3,265	3,265	248,000	FY15 = 248k for new building FY14 was prop purch expenses
pole line=\$124 for Big D contractor and engineering						
200-50502-	reconducting comm circ	180,000	91,907	180,000	175,000	FY15 - 175k 6th St circuit reconductor, FY14 - extend eastend circuit
200-50502-	lot imprvmnts fence/rock - sto	75,000	27,986	70,000	15,000	finish lot impr in new yard
200-50502-	wire puller		0	0	12,600	FY15 new bldg \$248k + wire puller 12,600
TOTAL CIP EXPENSES		255,500	123,858	253,965	450,600	76.36%
8500 FIXED ASSET REPLACEMENT						
200-50502-				0		
200-50502-				0		
200-50502-		0	0	0	0	
200-50502-		0	0	0	0	
TOTAL FAR EXPENSES		0	0	0	0	#DIV/0!
PROJECTS						
200-5050x-		0		0	0	
200-50502-	7300 major electric phase II	200,000	2,150	12,150	250,000	FY15-easements for 128k line,phase II grant reimburses for last year invoices and this year, total \$27,000
safe routes to school		0	7,290	11,340	0	
				0		
				0		
TOTAL PROJECT EXPENSES		200,000	9,440	23,490	250,000	
9000 DEBT PAYMENTS						
200-50502-	9001 98 GO -levy\$ 50%lf + 50% tif1	77,960	38,981	77,960	78,200	50% from lf, levied \$21k & subtract from tif1 50%
200-50502-	bond fees	0	0	0	0	
200-50502-	2008 go bond electric phase I f	361,720	276,309	362,209	361,500	related to lf, electric phase 1
TOTAL DEBT EXPENSES		439,680	315,290	440,169	439,700	
TOTAL NON-OPERATING EXPENSES		895,180	448,588	717,624	1,140,300	27.38%
TOTAL ALL EXPENSES		2,565,860	1,365,418	2,114,478	2,837,020	10.57%
TOTAL EXPENSES MINUS PROJECTS		2,365,860	1,355,978	2,090,988	2,587,020	9.35%

WATER/SEWER DEPARTMENT

City of Mascoutah

Fiscal Year Budget 15

WATER / SEWER DEPARTMENT

Fiscal Year '15

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

		Budget14	Dec-13 YTD Actual 14	Calculated 12/12's shaded is manual entry	Proposed Budget15	
5000 WAGES/SALARIES						
250-50503-	5001 regular salaries	264,100	164,562	251,683	266,500	FY14 - new split for meter reader & new position split
250-50503-	5010 overtime	7,900	4,758	7,277	7,900	
250-50503-	5020 temp/part-time	17,000	9,018	13,792	15,100	dispatcher splits
250-50503-	5040 council stipends	0	0	0	0	
250-50503-	5050 incentive pay - deferred comp	0	0	0	0	
	TOTAL WAGES/SALARIES	289,000	178,338	272,752	289,500	
5100 EMPLOYEE BENEFITS						
250-50503-	5101 social security	21,950	12,895	19,721	22,300	
250-50503-	5200 health insurance	55,500	48,565	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	35,600	22,621	34,597	36,700	
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	63	95	200	
	TOTAL EMPLOYEE BENEFITS	113,250	84,144	102,412	114,700	
	TOTAL PERSONNEL EXPENSES	402,250	262,482	375,165	404,200	0.48%
6000 GENERAL EXPENSES						
250-50503-	6001 office supplies	2,000	1,117	1,675	2,000	
250-50503-	6020 dues & memberships	500	329	494	500	
250-50503-	6040 training,conf,educ reimb	1,500	465	698	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 - studies	0	0	0	0	
250-50503-	6070 uniforms-allowance	3,500	984	1,476	2,200	FY14 \$600/empl clothing + up to \$250.00 glasses as per contract and not in general supplies at all
250-50503-	6075 rents & leases	30,000	30,000	30,000	32,000	FY13 rent back to gf 32k, new bldg write offs per auditor from very old sec ar billings, s/b last year
250-50503-	6080 sundry - misc exp	300	553	829	1,000	
250-50503-	6085 community relations	0	0	0	0	
250-50503-	6090 general insurance	0	0	0	0	
	TOTAL GENERAL EXPENSES	37,800	33,447	35,171	39,200	3.70%
6200 MONITORING & PERMITS						
250-50503-	6210 permits	0	0	0	0	
250-50503-	6230 lab equipment/samples exp	7,500	823	7,000	7,000	
250-50503-	6260 clean up/disposal	0	0	0	0	
	TOTAL MONITORING & PERMITS EXPENSES	7,500	823	7,000	7,000	-6.67%
6300 UTILITIES						
250-50503-	6301 telephone	2,500	1,209	1,814	2,000	
100-50101-	6310 ameren	0	0	0	1,500	new bldg
250-50503-	6320 water/sewer	0	0	0	300	new bldg
250-50503-	6330 electric	11,000	8,705	13,057	14,000	new bldg
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	504	756	2,000	
250-50503-	6360 pager rental	0	0	0	0	
250-50503-	6380 ub convenience fee	0	0	0	0	
	TOTAL UTILITIES EXPENSES	15,500	10,418	15,627	19,800	27.74%

CITY OF MASCOUTAH

EXPENSES BY DEPARTMENT BY CATEGORY DETAIL

PUBLICS WORKS - WATER EXPENSES - WATER/SEWER FUND

		Budget14	Dec-13 YTD Actual 14	Calculated 12/12's shaded is manual entry	Proposed Budget15	
6500 MAINTENANCE & REPAIR						
250-50503-	6510 M&R - equipment	2,000	2,034	3,051	3,000	
250-50503-	6515 M&R - office equipment	0	0	0	0	
250-50503-	6520 M&R - building/facilities	45,000	4,646	45,000	5,000	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	442	664	2,000	
250-50503-	6540 M&R - grounds/street row	0	0	0	0	
250-50503-	6550 M&R - transmission/collection	30,000	23,698	35,547	50,000	FY15 = includes clay valve updates, other notes: 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	205	205	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		80,000	31,025	84,467	60,000	-25.00%
6700 SUPPLIES & EQUIPMENT						
250-50503-	6710 general supplies	4,000	1,337	2,005	4,000	
250-50503-	6720 chemicals	0	0	0	0	
250-50503-	6730 inventory supplies	20,000	10,800	20,000	25,000	meters to change, incr cost of new brass
250-50503-	6740 tools/small parts	1,300	973	1,460	2,000	
250-50503-	6741 sec a/r supplies (negative ok)	0	(208)	(313)	0	
250-50503-	6750 production - fuel/diesel	0	0	0	0	
250-50503-	6760 gas, diesel, & oil	12,000	6,722	10,083	12,000	
250-50503-	6770 non-vehicle oil & lubricants	0	0	0	0	
TOTAL SUPPLIES & EQUIP EXPENSES		37,300	19,623	33,235	43,000	15.28%
7000 PROFESSIONAL SERVICES						
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	4,000	1,956	2,934	7,500	GIS mapping split w/ sewer
250-50503-	7310 other - tac	0	0	0	0	
250-50503-	7400 other	0	0	0	0	
250-50503-	7500 contractual services	5,000	7,917	11,875	13,100	itron \$1100, psn cc fee split 12000
TOTAL PROFESSIONAL SERVICES		9,000	9,872	14,809	20,600	128.89%
7900 WHOLESALE/RETAIL						
250-50503-	7901 imea power purchase	0	0	0	0	
250-50503-	7910 water - purchase	402,475	218,945	328,417	367,828	ratio plus 12%, less water loss...
250-50503-	7920 garbage	0	0	0	0	
250-50503-	7930 municipal utility tax	29,100	17,185	25,778	26,422	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		431,575	236,130	354,195	394,250	-8.65%
8000 OTHER EXPENSES						
250-50503-	8030 general overhead contr	333,675	333,675	333,675	354,015	incr as calc ovrrd 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		333,675	333,675	333,675	354,015	6.10%
TOTAL OPERATING EXPENSES		1,354,600	937,496	1,253,343	1,342,065	-0.93%

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

		Dec-13 YTD Actual 14	Calculated 12/12's shaded is manual entry	Proposed Budget15	
		Budget14			
8200 CAPITAL IMPROVEMENTS					
250-50503-		0	0	0	
250-50503-	pump house generator& fencing		0	0	50,000
250-50503-	ada & roundup sprayer str/lfp/lfd/w/s	500	700	700	0
250-50503-	storage office building w/s	125,000	5,561	125,000	15,000 split
250-50503-		0	0	0	0
	TOTAL CIP EXPENSES	125,500	6,261	125,700	65,000
8500 FIXED ASSET REPLACEMENT					
250-50503-					
250-50503-		0	0	0	0
250-50503-					
250-50503-					
	TOTAL FAR EXPENSES	0	0	0	0
PROJECTS					
250-50718-	7300 10th st /brickyard waterline	0	0	0	30,000
250-50737-	7300 cdbg proj ws & tif2b	0	324	324	0
	7300	0	0	0	0
250-50736-	7300	0	(17,064)	(17,064)	0
250-507xx	7300 FY waterline proj	205,000	23,897	186,925	75,000
	TOTAL PROJECT EXPENSES	205,000	7,157	170,185	105,000
					FY14 used 105,000 orig budget for waterline since did not get selected for CDBG
					FY15=N 10th street 150k proj, budget 75k -48.78%
9000 DEBT PAYMENTS					
250-50503-	9001 2004(2001A) 30%ws - levy \$ 7(33,180	16,586	33,172	33,180
	bond fees \$645+main st				
250-50503-	waterline iepa proj pmts	49,750	32,698	49,580	49,750
250-50503-	iepa loan water neq proj	0	0	0	0
	TOTAL DEBT EXPENSES	82,930	49,284	82,752	82,930
					0.00%
	TOTAL NON-OPERATING EXPENSES	413,430	62,702	378,637	252,930
					-38.82%
	TOTAL ALL EXPENSES	1,768,030	1,000,198	1,631,980	1,594,995
					-9.79%
	TOTAL EXPENSES MINUS PROJECTS	1,563,030	993,041	1,461,795	1,489,995
					-4.67%

SEWER DISTRIBUTION & SEWER PLANT

City of Mascoutah

Fiscal Year Budget 15

CITY OF MASCOUTAH

EXPENSES BY DEPARTMENT BY CATEGORY DETAIL

PUBLICS WORKS - SEWER DISTRIBUTION EXPENSES - WATER/SEWER FUND

		Budget14	Dec-13 YTD Actual 14	Calculated 12/12's shaded is manual entry	Proposed Budget15	
5000 WAGES/SALARIES						
250-50504-	5001 regular salaries	264,100	164,562	251,682	266,500	FY14 - new split for meter reader & new position split
250-50504-	5010 overtime	7,900	4,758	7,277	7,900	
250-50504-	5020 temp/part-time	17,000	9,018	13,792	15,100	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		289,000	178,337	272,751	289,500	
5100 EMPLOYEE BENEFITS						
250-50504-	5101 social security	21,950	12,892	19,717	22,300	
250-50504-	5200 health insurance	55,500	48,565	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	35,600	22,621	34,596	36,700	
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	63	95	200	
TOTAL EMPLOYEE BENEFITS		113,250	84,141	108,408	114,700	
TOTAL PERSONNEL EXPENSES		402,250	262,478	381,159	404,200	0.48%
6000 GENERAL EXPENSES						
250-50504-	6001 office supplies	1,000	1,204	1,806	1,500	split of ub paper/envelopes
250-50504-	6020 dues & memberships	0	0	0	0	
250-50504-	6040 training,conf,educ reimb	1,000	2,401	2,500	1,500	
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 - studies	0	0	0	0	
250-50504-	6070 uniforms-allowance	3,500	1,027	3,500	2,200	FY14 \$600/empl clothing + up to \$250.00 glasses as per contract and not in general supplies at all
250-50504-	6075 rents & leases	30,000	30,000	30,000	32,000	rent back to gf 32k, new bldg impr
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		35,500	34,633	37,806	37,200	4.79%

CITY OF MASCOUTAH

EXPENSES BY DEPARTMENT BY CATEGORY DETAIL

PUBLICS WORKS - SEWER DISTRIBUTION EXPENSES - WATER/SEWER FUND

		Dec-13		Calculated	Proposed	
		Budget14	Actual 14	12/12's shaded is manual entry		
					Budget15	
6200 MONITORING & PERMITS						
250-50504-	6210 permits	14,000	11,164	13,750	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	11,164	13,750	14,000	0.00%
6300 UTILITIES						
250-50504-	6301 telephone	5,000	3,464	5,196	5,000	includes signal line, these are not decreased, working w/ verizon north to correct
250-50504-	6310 ameren	0	1,173	1,760	2,000	
250-50504-	6320 water/sewer	150	92	138	300	new bldg too
250-50504-	6330 electric	175,000	125,963	188,944	190,000	new bldg too
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		180,150	130,692	196,038	197,300	9.52%
6500 MAINTENANCE & REPAIR						
250-50504-	6510 M&R - equipment	8,000	6,336	9,504	8,000	aging of equip, incr
250-50504-	6515 M&R - office equipment	0	0	0	0	
250-50504-	6520 M&R - building/facilities	5,000	2,524	3,786	3,000	
250-50504-	6530 M&R - vehicles/equipment	5,000	1,210	1,815	5,000	
250-50504-	6540 M&R - grounds/street row	0	0	0	0	
250-50504-	6550 M&R - transmission/collection	25,000	9,753	25,000	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		43,000	19,822	40,104	41,000	-4.65%

CITY OF MASCOUTAH

EXPENSES BY DEPARTMENT BY CATEGORY DETAIL

PUBLICS WORKS - SEWER DISTRIBUTION EXPENSES - WATER/SEWER FUND

		Dec-13		Calculated	Proposed
		Budget14	Actual 14	12/12's shaded is manual entry	
			YTD		Budget15
6700 SUPPLIES & EQUIPMENT					
250-50504-	6710 general supplies	2,000	1,150	1,725	2,000
					new bldg supplies
250-50504-	6720 chemicals	15,000	7,492	11,237	15,000
250-50504-	6730 inventory supplies	1,500	931	1,396	1,500
					light bulbs, switches, pipes, etc
250-50504-	6740 tools/small parts	1,000	739	1,108	1,500
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	14,000	8,097	12,145	14,000
					more diesels, generators
250-50504-	6770 non-vehicle oil & lubricants	0	0	0	0
TOTAL SUPPLIES & EQUIP EXPENSES		33,500	18,408	27,612	34,000
					1.49%
7000 PROFESSIONAL SERVICES					
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	1,048	1,572	7,500
					GIS mapping split w/ sewer
250-50504-	7310 other - tac	0	0	0	0
250-50504-	7400 other	0	0	0	0
					itron \$1100, psn cc fee split 12000, grp mech
					lift station gen maint 1000, fabick gen maint
					1000
7500 contractual services		12,100	7,917	11,875	15,100
TOTAL PROFESSIONAL SERVICES		14,100	8,965	13,447	22,600
					60.28%
7900 WHOLESALE/RETAIL					
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	
TOTAL WHOLESALE/RETAIL		0	0	0	0
8000 OTHER EXPENSES					
250-50504-	8030 general overhead contr	333,675	333,675	333,675	354,015
					incr as calc ovrrhd ss & prod empl splits and
250-50504-	8010 developer exp (in/out)	0	0	0	0
					incr for temp control and generator
TOTAL OTHER EXPENSES		333,675	333,675	333,675	354,015
					6.10%
TOTAL OPERATING EXPENSES		1,056,175	819,836	1,043,591	1,104,315
					4.56%

CITY OF MASCOUTAH

EXPENSES BY DEPARTMENT BY CATEGORY DETAIL

PUBLICS WORKS - SEWER DISTRIBUTION EXPENSES - WATER/SEWER FUND

		Dec-13 YTD	Calculated 12/12's shaded is manual entry	Proposed Budget15	
		Budget14	Actual 14		
8200 CAPITAL IMPROVEMENTS					
250-50504-	FY13 truck sewer budget	0	0	0	
250-50504-	scada & roundup sprayer str/lfr	500	700	700	
250-50504-	storage/office building w/s	125,000	5,561	125,000	building office area, shelving etc 10k+10k
250-50504-	brickyard generator-new	0	0	0	
250-50504-		0	0	0	
TOTAL CIP EXPENSES		125,500	6,261	125,700	60,000
8500 FIXED ASSET REPLACEMENT					
250-50504-				0	
250-50504-				0	
250-50504-	sewer inspect camera	65,000	67,050	67,050	0
250-50504-				0	
250-50504-				0	
TOTAL FAR EXPENSES		65,000	67,050	67,050	0
PROJECTS					
250-507xx-	jackson/madison/sewer	150,000	44,261	44,261	0
250-507xx-	waste wtr trmnt plant facilty pl	50,000	0	53,300	0
250-50716-	7300 mahole & pipe shared w/ tif2b	150,000	4,791	169,765	50,000
250-507xx-	S 10th St sewer relocation		0	0	10,000
	infiltration study	30,000	21,867	30,436	50,000
TOTAL PROJECT EXPENSES		380,000	70,919	297,762	110,000
9000 DEBT PAYMENTS					
250-50504-	9001 bond fees	0	0	0	0
250-50504-	iepa loan mid-amer/plus bond f	46,360	23,180	46,360	46,360
250-50504-	iepa loan sewer proj	163,550	60,782	163,520	163,550
TOTAL DEBT EXPENSES		209,910	83,962	209,880	209,910
TOTAL NON-OPERATING EXPENSES		780,410	228,192	700,392	379,910
TOTAL ALL EXPENSES		1,836,585	1,048,028	1,743,984	1,484,225
TOTAL EXPENSES MINUS PROJECTS		1,456,585	977,110	1,446,221	1,374,225

SEWER TREATMENT PLANT

Fiscal Year '15

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

		Dec-13 YTD	Calculated 12/12's shaded is manual entry	Proposed Budget15
Budget14	Actual 14			
<u>5000 WAGES/SALARIES</u>				
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
<u>5100 EMPLOYEE BENEFITS</u>				
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
	TOTAL PERSONNEL EXPENSES	0	0	0
<u>6000 GENERAL EXPENSES</u>				
250-50506- 6001	office supplies	0	0	0
250-50506- 6020	dues & memberships	0	0	0
250-50506- 6040	training,conf,educ reimb	0	0	0
250-50506- 6060	cm expenses	0	0	0
250-50506- 6061	mayor expenses	0	0	0
250-50506- 6062	council expenses	0	0	0
250-50506- 6065	economic dev/planning exp	0	0	0
250-50506- 6066	plan & dev - studies	0	0	0
250-50506- 6070	uniforms-allowance	0	0	0
250-50506- 6075	rents & leases	0	0	0
250-50506- 6080	sundry - misc exp	0	0	0
250-50506- 6085	community relations	0	0	0
250-50506- 6090	general insurance	0	0	0
	TOTAL GENERAL EXPENSES	0	0	0
<u>6200 MONITORING & PERMITS</u>				
250-50506- 6210	permits	0		0
250-50506- 6230	lab equipment/samples exp	0		0
250-50506- 6260	clean up/disposal	37,000	34,164	37,000
	TOTAL MONITORING & PERMITS EXPENSES	37,000	34,164	37,000

epa requires

CITY OF MASCOUTAH

EXPENSES BY DEPARTMENT BY CATEGORY DETAIL

PUBLICS WORKS - SEWER PLANT EXPENSES - WATER/SEWER FUND

		Dec-13 YTD	Calculated 12/12's shaded is manual entry	Proposed	
		Budget14	Actual 14	Budget15	
6300 UTILITIES					
250-50506-	6301 telephone	600	343	515	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	
	TOTAL UTILITIES EXPENSES	600	343	515	600
6500 MAINTENANCE & REPAIR					
250-50506-	6510 M&R - equipment	10,000	(10,570)	10,000	10,000
250-50506-	6515 M&R - office equipment	0	0	0	0
250-50506-	6520 M&R - building/facilities	5,000	452	5,000	5,000
250-50506-	6530 M&R - vehicles/equipment	0	0	0	0
250-50506-	6540 M&R - grounds/street row	200	100	150	200
250-50506-	6550 M&R - transmission/collection	17,000	6,646	17,000	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
	TOTAL MAINT & REPAIR EXPENSES	32,200	(3,371)	32,150	32,200 0.00%
6700 SUPPLIES & EQUIPMENT					
250-50506-	6710 general supplies	1,000	1,669	1,000	1,500
250-50506-	6720 chemicals	2,000	0	2,000	2,000
250-50506-	6730 inventory supplies	200	0	0	200
250-50506-	6740 tools/small parts	500	73	500	500
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	2,000	1,135	1,703	2,000
250-50506-	6770 non-vehicle oil & lubricants	0	0	0	0
	TOTAL SUPPLIES & EQUIP EXPENSES	5,700	2,877	5,203	6,200 8.77%
7000 PROFESSIONAL SERVICES					
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	52,700	34,981	52,472	54,545
250-50506-	7400 other	0	0	0	0
	7500 contractual services	2,500	997	1,496	2,500
	TOTAL PROFESSIONAL SERVICES	55,200	35,978	53,967	57,045 3.34%

FY13 - lightning expenses fy14-drain & clean out, filters plus new sand \$7k, same fy15

FY15 gaskets, floats, Eisenhower, FY14 - retaining wall never completed, fy13 replace sand in pits

need some 4th qtr

this is spent each year in the last month to purchase replacement tools for old or rusted, etc.

FY15 - contract renewal due May 14, build incr in, contract signed at FY1415 = 4517/mo and FY1516 = 4653/mo

algea sweep \$1000, epa \$

CITY OF MASCOUTAH

EXPENSES BY DEPARTMENT BY CATEGORY DETAIL

PUBLICS WORKS - SEWER PLANT EXPENSES - WATER/SEWER FUND

		Dec-13 YTD	Calculated 12/12's shaded is manual entry	Proposed Budget15	
	Budget14	Actual 14			
<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		
TOTAL WHOLESALE/RETAIL	0	0	0	0	
<u>8000 OTHER EXPENSES</u>					
250-50506- 8030 general overhead contr			0		
250-50506- 8010 developer exp (in/out)			0		
TOTAL OTHER EXPENSES	0	0	0	0	
TOTAL OPERATING EXPENSES	130,700	69,991	128,835	133,045	1.79%
<u>8200 CAPITAL IMPROVEMENTS</u>					
250-50506-			0		
250-50506-	0	0	0	0	
250-50506-			0		
250-50506-			0		
250-50506-			0		
TOTAL CIP EXPENSES	0	0	0	0	#DIV/0!
<u>8500 FIXED ASSET REPLACEMENT</u>					
250-50506-			0		
250-50506- eisenhower lift station	25,000	11,075	25,000	0	
250-50506- 4th st discharge piping replacement		0	0	75,000	need number from Ron
250-50506- 3 heater/ 4 exhaust fans			0	20,000	
250-50506-			0		
TOTAL FAR EXPENSES	25,000	11,075	25,000	95,000	
<u>PROJECTS</u>					
new treatment plant prelim eng			0	25,000	was in sewer tab, now corr in sewer plant
			0		
			0		
			0		
			0		
TOTAL PROJECT EXPENSES	0	0	0	25,000	
<u>9000 DEBT PAYMENTS</u>					
250-50506-	0		0	0	
250-50506-	0		0	0	
250-50506-	0		0	0	
TOTAL DEBT EXPENSES	0	0	0	0	
TOTAL NON-OPERATING EXPENSES	25,000	11,075	25,000	120,000	380.00%
TOTAL ALL EXPENSES	155,700	81,066	153,835	253,045	62.52%

STREETS DEPARTMENT

City of Mascoutah

Fiscal Year Budget 15

**STREET DEPARTMENT
MAINTENANCE DEPARTMENT
Fiscal Year '15**

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

		Budget14	Dec-13 YTD Actual 14	Calculated 12/12's shaded is manual entry	Proposed Budget15	
5000 WAGES/SALARIES						
100-50505-	5001 regular salaries	213,100	135,089	206,607	255,000	FY15 if add employee with benefits
100-50505-	5010 overtime	10,500	8,508	13,012	11,200	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	
	TOTAL WAGES/SALARIES	223,600	143,597	219,619	266,200	
5100 EMPLOYEE BENEFITS						
100-50505-	5101 social security	17,250	10,437	15,962	20,225	
100-50505-	5200 health insurance	39,500	37,394	43,000	49,700	
100-50505-	5300 worker's compensation	0	0	0	0	
100-50505-	5350 unemployment insurance	0	0	0	0	
100-50505-	5400 imrf	29,000	18,610	28,463	34,500	
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	304	456	350	annual drug testing \$265
	TOTAL EMPLOYEE BENEFITS	86,050	66,745	87,880	104,775	
	TOTAL PERSONNEL EXPENSES	309,650	210,342	307,500	370,975	19.80%
6000 GENERAL EXPENSES						
100-50505-	6001 office supplies	150	0	0	150	
100-50505-	6020 dues & memberships	0	0	0	0	
100-50505-	6040 training,conf,educ reimb	1,000	560	840	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 - studies	0	0	0	0	
100-50505-	6070 uniforms-allowance	3,400	2,860	4,291	4,250	FY14 \$600/empl clothing + up to \$250.00 glasses as per contract and not in general supplies at all + 1 empl
100-50505-	6075 rents & leases	5,000	0	4,000	5,000	add some for rental on crack sealer and need some \$ for dozer to clean dump, mower for big ditch
100-50505-	6080 sundry - misc exp	100	16	24	100	
100-50505-	6085 community relations	0	0	0	0	
100-50505-	6090 general insurance	0	0	0	0	
	TOTAL GENERAL EXPENSES	9,650	3,437	9,155	10,500	8.81%
6200 MONITORING & PERMITS						
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	
	TOTAL MONITORING & PERMITS EXPENSES	0	0	0	0	
6300 UTILITIES						
100-50505-	6301 telephone	2,000	1,421	2,132	2,150	
100-50101-	6310 ameren	0	0	0	0	
100-50505-	6320 water/sewer	150	128	192	200	
100-50505-	6330 electric	5,000	3,620	5,429	5,500	
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	
	TOTAL UTILITIES EXPENSES	7,150	5,169	7,753	7,850	9.79%

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

		Budget14	Dec-13 YTD Actual 14	Calculated 12/12's shaded is manual entry	Proposed Budget15	
6500 MAINTENANCE & REPAIR						
100-50505-	6510 M&R - equipment	20,000	13,891	18,000	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	2,500	3,518	4,000	6,000	storage bids & electric for garage, shelving, gutters
100-50505-	6530 M&R - vehicles/equipment	5,000	4,438	6,658	5,500	trucks, dump truck, etc.
100-50505-	6540 M&R - grounds/street row	1,500	1,522	2,283	2,000	curb paint, catch basin crate, other
100-50505-	6550 M&R - transmission/collection	0	0	0	0	
100-50505-	6555 M&R - streets/sidewalks	5,000	423	5,000	5,000	pavement patches, culvert repairs, sidewalk repairs, etc. fy15-order grates and fix culverts on east south. Engineer included this on projects sheet, drainage/maint \$25k FY11 & FY12 & includes crosswalk Rt 4
100-50505-	6560 M&R - special projects	25,000	9,897	25,000	25,000	separate line for 50/50 sidewalk prog
100-50505-	6565 M&R - sidewalk program	10,000	1,734	2,601	6,000	
100-50505-	6570 M&R - MFT	0	0	0	0	
TOTAL MAINT & REPAIR EXPENSES		69,000	35,423	63,541	69,500	0.72%
6700 SUPPLIES & EQUIPMENT						
100-50505-	6710 general supplies	3,000	2,603	3,000	3,000	
100-50505-	6720 chemicals	3,500	3,460	3,500	5,000	FY13 decr - purchased enough in FY12 and plenty leftover, may need to increase in FY14
100-50505-	6730 inventory supplies	10,000	7,409	9,000	10,000	signs & materials
100-50505-	6740 tools/small parts	1,000	1,331	1,996	1,500	shovels, other misc tools
100-50505-	6741 sec a/r supplies (negative ok)	0	(831)	0	0	
100-50505-	6750 production - fuel/diesel	0	0	0	0	
100-50505-	6760 gas, diesel, & oil	17,000	12,064	18,095	18,000	
100-50505-	6770 non-vehicle oil & lubricants	200	0	0	0	
TOTAL SUPPLIES & EQUIP EXPENSES		34,700	26,035	35,591	37,500	8.07%
7000 PROFESSIONAL SERVICES						
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	(600)	(600)	0	
100-50505-	7310 other - tac	0	0	0	0	
100-50505-	7400 other	0	0	0	0	
100-50505-	7500 contractual services	0	0	0	0	
TOTAL PROFESSIONAL SERVICES		0	(600)	(600)	0	
7900 WHOLESALE/RETAIL						
100-50505-	7901 imea power purchase	0	0	0	0	
100-50505-	7910 water - purchase	0	0	0	0	
100-50505-	7920 garbage	0	0	0	0	
100-50505-	7930 municipal utility tax	0	0	0	0	
100-50505-	7940 purchase/reimburse	0	0	0	0	
100-50505-	7950 fund raiser	0	0	0	0	
TOTAL WHOLESALE/RETAIL		0	0	0	0	
8000 OTHER EXPENSES						
100-50505-	8030 general overhead contr	0	0	0	0	
100-50505-	8010 developer exp (in/out)	0	0	0	0	
TOTAL OTHER EXPENSES		0	0	0	0	
TOTAL OPERATING EXPENSES		430,150	279,806	422,941	496,325	15.38%

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

		Budget14	Dec-13 YTD Actual 14	Calculated 12/12's shaded is manual entry	Proposed Budget15	
8200 CAPITAL IMPROVEMENTS						
100-50505-	stump grinder str/cem	4,000	3,997	3,997	0	
100-50505-	salt bin doors/curtains	2,000	0	2,000	2,500	
100-50505-	roundup sprayer str/lfp/lfd/w/s	500	700	700	0	
100-50505-	crack sealer	0		0	47,000	
100-50505-	mini excavator	0		0	0	
TOTAL CIP EXPENSES		6,500	4,697	6,697	49,500	
8500 FIXED ASSET REPLACEMENT						
100-50505-	maint van split pr/str/wt	0	0	0	0	
100-50505-	salt bin	0	0	0	0	
100-50505-	snowplow for new 1 ton	0	0	0	0	
100-50505-	salt spreader for new 1 ton	0	0	0	0	
100-50505-	salt spreader for 2 ton international	13,000	11,141	11,141	0	
TOTAL FAR EXPENSES		13,000	11,141	11,141	0	
PROJECTS						
100-50505-	Fuesser Road Maintenance	0	0	0	15,000	
	various streets reconstr - church fi	185,000	180,478	190,478	40,000	SAFE ROUTES TO SCHOOL GRANT - HARNETT SIDEWALK
	various streets engineering	20,000	0	14,950	388,730	engineering for roads for 3.9 mil loan
	FY15 1mil for East Harnett Project FY14 ada					
	sidewalk and ramp impr and tree					
	removal/contract work 35k	35,000	0	0	2,750,000	income in gf non-operating from loan draw
100-50755-	7300 CMAQ proj multi use path 20% mæ	59,000	0	0	39,250	in FY15 again since cash basis and most likely will not
	TOTAL PROJECT EXPENSES	299,000	180,478	205,428	3,232,980	get done in FY14
9000 DEBT PAYMENTS						
100-50505-		0		0	0	
100-50505-		0		0	0	
100-50505-		0		0	0	
TOTAL DEBT EXPENSES		0	0	0	0	
TOTAL NON-OPERATING EXPENSES		318,500	196,316	223,266	3,282,480	
TOTAL ALL EXPENSES		748,650	476,122	646,207	3,778,805	404.75%

MAINTENANCE DEPARTMENT

City of Mascoutah

Fiscal Year Budget 15

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

		Budget14	Dec-13 YTD Actual 14	Calculated 12/12's shaded is manual entry	Proposed Budget15	
5000 WAGES/SALARIES						
100-50301-	5001 regular salaries	105,700	67,205	102,785	106,500	per contract
100-50301-	5010 overtime	4,500	1,792	2,741	4,000	
100-50301-	5020 temp/part-time	9,000	11,495	11,495	11,500	summer, split w/ maint needed longer in past --- KEEP THESE EVEN IF CONTRACT MOWERS PEOPLE FOR CEM
100-50301-	5040 council stipends	0	0	0	0	
100-50301-	5050 incentive pay - deferred compe	0	0	0	0	
TOTAL WAGES/SALARIES		119,200	80,492	117,020	122,000	
5100 EMPLOYEE BENEFITS						
100-50301-	5101 social security	9,200	5,822	8,904	9,550	
100-50301-	5200 health insurance	25,900	29,719	30,500	29,000	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	14,000	8,942	13,676	14,355	
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	100	20	30	50	POWERS CDL EXP MAY 2016
TOTAL EMPLOYEE BENEFITS		49,200	44,503	53,110	52,955	
TOTAL PERSONNEL EXPENSES		168,400	124,995	170,131	174,955	3.89%
6000 GENERAL EXPENSES						
100-50301-	6001 office supplies	500	0	500	500	containers, ipad for temp control
100-50301-	6020 dues & memberships	0	0	0	0	
100-50301-	6040 training,conf,educ reimb	500	285	428	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 - studies	0	0	0	0	
100-50301-	6070 uniforms-allowance	1,700	524	1,300	1,700	FY14 \$600/empl clothing + up to \$250.00 glasses as per contract and not in general supplies at all, + birds eye embroidery on summer t-shirts
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	
TOTAL GENERAL EXPENSES		2,700	809	2,228	2,700	0.00%
6200 MONITORING & PERMITS						
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	
TOTAL MONITORING & PERMITS EXPENSES		0	0	0	0	
6300 UTILITIES						
100-50301-	6301 telephone	1,200	800	1,200	1,200	cell phones & epm ipad
100-50101-	6310 ameren	0		0	0	
100-50301-	6320 water/sewer	1,200	752	1,127	1,200	
100-50301-	6330 electric	23,000	13,593	20,389	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	

CITY OF MASCOUTAH

EXPENSES BY DEPARTMENT BY CATEGORY DETAIL

MAINTENANCE EXPENSES - GENERAL FUND

		Budget14	Dec-13 YTD Actual 14	Calculated 12/12's shaded is manual entry	Proposed Budget15	
TOTAL UTILITIES EXPENSES		25,400	15,144	22,716	25,400	0.00%
6500 MAINTENANCE & REPAIR						
100-50301-	6510 M&R - equipment	800	370	555	800	
100-50301-	6515 M&R - office equipment	0	0	0	0	
100-50301-	6520 M&R - building/facilities	5,000	2,046	5,000	5,000	
100-50301-	6530 M&R - vehicles/equipment	800	45	67	800	
100-50301-	6540 M&R - grounds/street row	200	0	0	300	
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	237,000	217,974	237,000	25,000	fy15 - 25k for ADA door or new sign or office build
100-50301-	6565 M&R - sidewalk program	0	0	0	0	
100-50301-	6570 M&R - MFT	0	0	0	0	
TOTAL MAINT & REPAIR EXPENSES		243,800	220,435	242,622	31,900	-86.92%
6700 SUPPLIES & EQUIPMENT						
100-50301-	6710 general supplies	2,000	990	2,000	2,000	no clothing in this line as of FY14,
100-50301-	6720 chemicals	325	243	364	350	
100-50301-	6730 inventory supplies	0	0	0	0	
100-50301-	6740 tools/small parts	1,500	283	1,300	1,000	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	528	792	1,000	
100-50301-	6770 non-vehicle oil & lubricants	0	0	0	0	
TOTAL SUPPLIES & EQUIP EXPENSES		4,825	2,044	4,456	4,350	-9.84%
7000 PROFESSIONAL SERVICES						
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	0	0	0	
TOTAL PROFESSIONAL SERVICES		0	0	0	0	
7900 WHOLESALE/RETAIL						
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	
TOTAL WHOLESALE/RETAIL		0	0	0	0	
8000 OTHER EXPENSES						
100-50301-	8030 general overhead contr	0	0	0	0	
100-50301-	8010 developer exp (in/out)	0	0	0	0	
TOTAL OTHER EXPENSES		0	0	0	0	
TOTAL OPERATING EXPENSES		445,125	363,428	442,153	239,305	-46.24%
8200 CAPITAL IMPROVEMENTS						
100-50301-		0	0	0	0	
100-50301-				0		
100-50301-				0		
100-50301-				0		
100-50301-				0		

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

	Budget14	Dec-13 YTD Actual 14	Calculated 12/12's shaded is manual entry	Proposed Budget15	
TOTAL CIP EXPENSES	0	0	0	0	
8500 FIXED ASSET REPLACEMENT					
100-50301-			0		
100-50301-			0		
100-50301-			0		
100-50301-			0		
100-50301-			0		
TOTAL FAR EXPENSES	0	0	0	0	
PROJECTS					
			0		
			0		
			0		
			0		
			0		
TOTAL PROJECT EXPENSES	0	0	0	0	
9000 DEBT PAYMENTS					
100-50301-	0		0	0	
100-50301-	0		0	0	
100-50301-	0		0	0	
TOTAL DEBT EXPENSES	0	0	0	0	
TOTAL NON-OPERATING EXPENSES	0	0	0	0	
TOTAL ALL EXPENSES	445,125	363,428	442,153	239,305	-46.24%

CEMETERY EXPENSES

City of Mascoutah

Fiscal Year Budget 15

CEMETERY DEPARTMENT

Fiscal Year '15

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

		Budget14	Dec-13 YTD Actual 14	Calculated 12/12's shaded is manual entry	Proposed Budget15	
5000 WAGES/SALARIES						
100-50300-	5001 regular salaries	54,800	33,202	50,779	56,250	
100-50300-	5010 overtime	500	0	0	500	
100-50300-	5020 temp/part-time	9,000	11,495	11,495	0	FY15: zero due to contracting cemetery mowing out, added \$25k in contractual
100-50300-	5040 council stipends	0	0	0	0	
100-50300-	5050 incentive pay - deferred compe	0	0	0	0	
TOTAL WAGES/SALARIES		64,300	44,696	62,274	56,750	
5100 EMPLOYEE BENEFITS						
100-50300-	5101 social security	4,930	3,407	5,211	5,070	
100-50300-	5200 health insurance	6,400	4,822	5,000	5,800	
100-50300-	5300 worker's compensation	0	0	0	0	
100-50300-	5350 unemployment insurance	0	0	0	0	
100-50300-	5400 imrf	7,190	4,303	6,581	7,250	
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	146	219	350	cdl due this year + \$100
TOTAL EMPLOYEE BENEFITS		18,885	12,678	17,011	18,470	
TOTAL PERSONNEL EXPENSES		83,185	57,375	79,285	75,220	-9.58%
6000 GENERAL EXPENSES						
100-50300-	6001 office supplies	350	289	350	350	
100-50300-	6020 dues & memberships	0	0	0	0	
100-50300-	6040 training,conf,educ reimb	450	230	345	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 - studies	0	0	0	0	
100-50300-	6070 uniforms-allowance	850	437	656	600	FY14 \$600/empl clothing + up to \$250.00 glasses as per contract and not in general supplies at all + safety boots 250.00
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	
TOTAL GENERAL EXPENSES		1,650	956	1,351	1,400	-15.15%

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

		Dec-13 YTD	Calculated 12/12's shaded is manual entry	Proposed Budget15	
		Budget14	Actual 14		
6200 MONITORING & PERMITS					
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
6300 UTILITIES					
100-50300-	6301 telephone	700	372	558	650 long dist, cell, local
100-50101-	6310 ameren	0	0	0	0
100-50300-	6320 water/sewer	150	97	146	150
100-50300-	6330 electric	1,600	874	1,311	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		2,450	1,343	2,015	2,400 -2.04%
6500 MAINTENANCE & REPAIR					
100-50300-	6510 M&R - equipment	1,200	897	1,345	1,200 excavator filters, mowers, weed eaters
100-50300-	6515 M&R - office equipment	150	0	0	150
100-50300-	6520 M&R - building/facilities	600	335	502	600
100-50300-	6530 M&R - vehicles/equipment	800	257	385	800
100-50300-	6540 M&R - grounds/street row	800	219	328	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		3,550	1,707	2,560	3,550 0.00%
6700 SUPPLIES & EQUIPMENT					
100-50300-	6710 general supplies	500	159	239	500 no clothing in this line as of FY14,
100-50300-	6720 chemicals	250	0	0	250
100-50300-	6730 inventory supplies	0	0	0	0
100-50300-	6740 tools/small parts	400	164	246	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	3,200	2,090	3,134	3,200 now have 2 vehicles
100-50300-	6770 non-vehicle oil & lubricants	0	0	0	0
TOTAL SUPPLIES & EQUIP EXPENSES		4,350	2,413	3,620	4,350 0.00%

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

		Budget14	Dec-13 YTD Actual 14	Calculated 12/12's shaded is manual entry	Proposed Budget15	
<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	
	7500 contractual services	1,000	2,718	3,000	27,000	tree stump removal, FY15 add \$25k for mowing contract
	TOTAL PROFESSIONAL SERVICES	1,000	2,718	3,000	27,000	
<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	96,185	66,512	91,830	113,920	18.44%

CITY OF MASCOUTAH

EXPENSES BY DEPARTMENT BY CATEGORY DETAIL

CEMETERY EXPENSES - GENERAL FUND

		Dec-13 YTD	Calculated 12/12's shaded is manual entry	Proposed Budget15	
		Budget14	Actual 14		
8200 CAPITAL IMPROVEMENTS					
100-50300-	walk behind snow blower	0	0	0	0
100-50300-	stump grinder str/cem	4,000	3,997	3,997	0
100-50300-				0	
100-50300-				0	
100-50300-				0	
TOTAL CIP EXPENSES		4,000	3,997	3,997	0 -100.00%
8500 FIXED ASSET REPLACEMENT					
100-50300-	weed eaters/chain saw	1,500	1,369	1,369	
100-50300-	mobile mats	0	0	0	1,500 keep rotating new mats, add FY15 \$1500
100-50300-	misc groundskeeping equip	0	0	0	0
100-50300-	mower if don't contract out cemetery mowing			0	FY15 zero due to contracting cemetery mowing out, added \$25k in contractual
100-50300-				0	
TOTAL FAR EXPENSES		1,500	1,369	1,369	1,500 0.00%
PROJECTS					
				0	
				0	
				0	
				0	
				0	
				0	
TOTAL PROJECT EXPENSES		0	0	0	0
9000 DEBT PAYMENTS					
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		5,500	5,365	5,366	1,500 -72.73%
TOTAL ALL EXPENSES		101,685	71,877	97,196	115,420 13.51%

FIRE DEPARTMENT

City of Mascoutah

Fiscal Year Budget 15

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

		Dec-13	Calculated		
		YTD	12/12's		
		Actual 14	shaded is	Proposed	
		Budget14	manual entry	Budget15	
5000 WAGES/SALARIES					
360-50600	5001 regular salaries	1,400	0	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	0	1,400	1,400
5100 EMPLOYEE BENEFITS					
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	480	1,920	1,500
360-50600	5800 phys/cdl/drug test/shots			0	750 hep shots 750
TOTAL EMPLOYEE BENEFITS		2,000	480	1,920	2,250
TOTAL PERSONNEL EXPENSES		3,400	480	3,320	3,650
6000 GENERAL EXPENSES					
360-50600	6001 office supplies	500	469	500	750
360-50600	6020 dues & memberships			0	
360-50600	6040 training,conf,educ reimb	5,000	2,558	5,000	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 - studies			0	
360-50600	6070 uniforms-allowance			0	
360-50600	6075 rents & leases			0	
360-50600	6080 sundry - misc exp	2,500	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		8,000	3,027	5,500	8,250 3.13%
6200 MONITORING & PERMITS					
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
6300 UTILITIES					
360-50600	6301 telephone	500	574	862	875
100-50101-	6310 ameren	0		0	0
360-50600	6320 water/sewer	300	199	298	300
360-50600	6330 electric	4,000	2,422	3,633	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		4,800	3,195	4,792	5,175 7.81%

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

		Budget14	Dec-13 YTD Actual 14	Calculated 12/12's shaded is manual entry	Proposed Budget15	
6500 MAINTENANCE & REPAIR						
360-50600	6510 M&R - equipment	4,000	1,564	4,000	3,500	
360-50600	6515 M&R - office equipment			0		
360-50600	6520 M&R - building/facilities	2,500	895	2,500	2,000	
360-50600	6530 M&R - vehicles/equipment	8,000	902	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		14,500	3,361	14,500	13,500	-6.90%
6700 SUPPLIES & EQUIPMENT						
360-50600	6710 general supplies	6,500	2,018	6,500	8,000	turnout gear, etc
360-50600	6720 chemicals			0		
360-50600	6730 inventory supplies			0		
360-50600	6740 tools/small parts	500	0	0	500	
360-50600	6741 sec a/r supplies (negative ok)			0		
360-50600	6750 production - fuel/diesel			0		
360-50600	6760 gas, diesel, & oil	4,500	1,502	2,253	4,000	
360-50600	6770 non-vehicle oil & lubricants			0		
TOTAL SUPPLIES & EQUIP EXPENSES		11,500	3,521	8,753	12,500	8.70%
7000 PROFESSIONAL SERVICES						
360-50600	7001 legal			0		
360-50600	7100 accounting-audit			0		
360-50600	7200 computers			0		
360-50600	7300 other - twm/bhmg/etc	500	0	0	500	maps
360-50600	7310 other - tac	0		0	0	
360-50600	7400 other	25,000	12,500	25,000	25,000	reimb to volunteers dispatch 3600, gen mnt 800, midwest occup med testing 100, breathing air sys 750, equip warranties, support software
7500	contractual services	5,500	2,842	5,500	5,500	560
TOTAL PROFESSIONAL SERVICES		31,000	15,342	30,500	31,000	0.00%
7900 WHOLESALE/RETAIL						
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	
8000 OTHER EXPENSES						
360-50600	8030 general overhead contr	7,445	7,445	7,445	8,280	FY11 decr or same to assist fund, see overhd ss
360-50600	8010 developer exp (in/out)			0		
TOTAL OTHER EXPENSES		7,445	7,445	7,445	8,280	11.22%

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

	Budget14	Dec-13 YTD Actual 14	Calculated 12/12's shaded is manual entry	Proposed Budget15	
TOTAL OPERATING EXPENSES	80,645	36,370	74,811	82,355	2.12%
8200 CAPITAL IMPROVEMENTS					
360-50600			0		
360-50600		0	0		
360-50600	0		0	0	
360-50600			0		
360-50600			0		
TOTAL CIP EXPENSES	0	0	0	0	#DIV/0!
8500 FIXED ASSET REPLACEMENT					
360-50600		0	0		
360-50600	0	0	0	0	
360-50600	0	0	0	0	
360-50600 other	2,500	0	2,500	2,500	specified by chief
360-50600		0	0		
TOTAL FAR EXPENSES	2,500	0	2,500	2,500	0.00%
PROJECTS					
			0		
			0		
			0		
			0		
TOTAL PROJECT EXPENSES	0	0	0	0	
9000 DEBT PAYMENTS					
360-50600 9001	0		0	0	
360-50600	0		0	0	
360-50600	0		0	0	
TOTAL DEBT EXPENSES	0	0	0	0	#DIV/0!
TOTAL NON-OPERATING EXPENSES	2,500	0	2,500	2,500	0.00%
TOTAL ALL EXPENSES	83,145	36,370	77,311	84,855	2.06%

IMRF EXPENSES

City of Mascoutah

Fiscal Year Budget 15

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 2013 was 12.96% and the rate for 2014 is 12.91%.

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

		Budget14	Dec-13 YTD Actual 14	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		
TOTAL WAGES/SALARIES		0	0	0	0	
<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	422,095	296,316	444,474	457,810	use pmts ratio + incr because more empl vol ded so higher revenues too
400-50000-	5500 retirement health benefits			0		
400-50000-	5650 police pension			0		
400-50000-	5700 fd death benefits			0		
400-50000-	5800 phys/cdl/drug test/shots			0		
TOTAL EMPLOYEE BENEFITS		422,095	296,316	444,474	457,810	
TOTAL PERSONNEL EXPENSES		422,095	296,316	444,474	457,810	8.46%
<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 - studies			0		
400-50000-	6070 uniforms-allowance			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		
TOTAL GENERAL EXPENSES		0	0	0	0	

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

		Budget14	Dec-13 YTD Actual 14	Calculated 12/12's shaded is manual entry	Proposed Budget14
	6200 MONITORING & PERMITS				
400-50000-	6210 permits			0	
400-50000-	6230 lab equipment/samples exp			0	
400-50000-	6260 clean up/disposal			0	
	TOTAL MONITORING & PERMITS EXPENSES	0	0	0	0
	6300 UTILITIES				
400-50000-	6301 telephone			0	
100-50101-	6310 ameren	0		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	
	TOTAL UTILITIES EXPENSES	0	0	0	0
	6500 MAINTENANCE & REPAIR				
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	
	TOTAL MAINT & REPAIR EXPENSES	0	0	0	0
	6700 SUPPLIES & EQUIPMENT				
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	
	TOTAL SUPPLIES & EQUIP EXPENSES	0	0	0	0
	7000 PROFESSIONAL SERVICES				
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	
	TOTAL PROFESSIONAL SERVICES	0	0	0	0

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

		Dec-13	Calculated	
		YTD	12/12's	Proposed
		Actual 14	shaded is	Budget14
		Budget14	manual entry	Budget14
	<u>7900 WHOLESALE/RETAIL</u>			0
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
	TOTAL WHOLESALE/RETAIL	0	0	0
	<u>8000 OTHER EXPENSES</u>			
400-50000-	8030 general overhead contr			0
400-50000-	8010 developer exp (in/out)			0
	TOTAL OTHER EXPENSES	0	0	0
	TOTAL OPERATING EXPENSES	422,095	296,316	444,474
				457,810 8.46%
	<u>8200 CAPITAL IMPROVEMENTS</u>			
400-50000-				0
400-50000-				0
400-50000-				0
400-50000-				0
400-50000-				0
	TOTAL CIP EXPENSES	0	0	0
	<u>8500 FIXED ASSET REPLACEMENT</u>			
400-50000-				0
400-50000-				0
400-50000-				0
400-50000-				0
400-50000-				0
	TOTAL FAR EXPENSES	0	0	0
	<u>PROJECTS</u>			
				0
				0
				0
				0
	TOTAL PROJECT EXPENSES	0	0	0
	<u>9000 DEBT PAYMENTS</u>			
400-50000-		0		0
400-50000-		0		0
400-50000-		0		0
	TOTAL DEBT EXPENSES	0	0	0
	TOTAL NON-OPERATING EXPENSES	0	0	0
	TOTAL ALL EXPENSES	422,095	296,316	444,474
				457,810 8.46%

POLICE PENSION EXPENSES

City of Mascoutah

Fiscal Year Budget 15

CITY OF MASCOUTAH

EXPENSES BY DEPARTMENT BY CATEGORY DETAIL

POLICE PENSION EXPENSES - POLICE PENSION FUND

		Dec-13 YTD	Calculated 12/12's shaded is manual entry	Proposed Budget15
		Budget14	Actual 14	
<u>5000 WAGES/SALARIES</u>				
450-50000-	5001 regular salaries			0
450-50000-	5010 overtime			0
450-50000-	5020 temp/part-time			0
450-50000-	5040 council stipends			0
450-50000-	5050 incentive pay - deferred compensation			0
TOTAL WAGES/SALARIES		0	0	0
<u>5100 EMPLOYEE BENEFITS</u>				
450-50000-	5101 social security			0
450-50000-	5200 health insurance			0
450-50000-	5300 worker's compensation			0
450-50000-	5350 unemployment insurance			0
450-50000-	5400 imrf			0
450-50000-	5500 retirement health benefits			0
450-50000-	5650 police pension	25,000	1,028	1,542
450-50000-	5700 fd death benefits			0
450-50000-	5800 phys/cdl/drug test/shots			0
TOTAL EMPLOYEE BENEFITS		25,000	1,028	1,542
TOTAL PERSONNEL EXPENSES		25,000	1,028	1,542
				5,000
				-80.00%
<u>6000 GENERAL EXPENSES</u>				
450-50000-	6001 office supplies			0
450-50000-	6020 dues & memberships			0
450-50000-	6040 training,conf,educ reimb			0
450-50000-	6060 cm expenses			0
450-50000-	6061 mayor expenses			0
450-50000-	6062 council expenses			0
450-50000-	6065 economic dev/planning exp			0
450-50000-	6066 plan & dev - studies			0
450-50000-	6070 uniforms-allowance			0
450-50000-	6075 rents & leases			0
450-50000-	6080 sundry - misc exp			0
450-50000-	6085 community relations			0
450-50000-	6090 general insurance			0
TOTAL GENERAL EXPENSES		0	0	0

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

		Dec-13	Calculated	
		YTD	12/12's	Proposed
		Budget14	Actual 14	shaded is manual entry Budget15
6200 MONITORING & PERMITS				
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
6300 UTILITIES				
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
6500 MAINTENANCE & REPAIR				
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
6700 SUPPLIES & EQUIPMENT				
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
7000 PROFESSIONAL SERVICES				
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

		Dec-13		Calculated	Proposed
		YTD	Actual 14	12/12's shaded is manual entry	
		Budget14			Budget15
<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		25,000	1,028	1,542	5,000 -80.00%
<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		25,000	1,028	1,542	5,000 -80.00%

MOTOR FUEL TAXES EXPENSES

City of Mascoutah

Fiscal Year Budget 15

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

		Dec-13 YTD	Calculated 12/12's shaded is manual entry	Proposed Budget15
	<u>Budget14</u>	<u>Actual 14</u>		
	<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	
	TOTAL WAGES/SALARIES	0	0	0
	<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	
	TOTAL EMPLOYEE BENEFITS	0	0	0
	TOTAL PERSONNEL EXPENSES	0	0	0
	<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 - studies		0	
500-50000-	6070 uniforms-allowance		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	
	TOTAL GENERAL EXPENSES	0	0	0
	<u>6200 MONITORING & PERMITS</u>			
500-50000-	6210 permits		0	
500-50000-	6230 lab equipment/samples exp		0	
500-50000-	6260 clean up/disposal		0	
	TOTAL MONITORING & PERMITS EXPENSES	0	0	0
	<u>6300 UTILITIES</u>			
500-50000-	6301 telephone		0	
100-50101-	6310 ameren	0	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	
	TOTAL UTILITIES EXPENSES	0	0	0

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

		Dec-13		Calculated	Proposed
		YTD	Actual 14	12/12's shaded is manual entry	
		Budget14			Budget15
6500 MAINTENANCE & REPAIR					
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	140,000	14,842	140,000	150,000 oil & chip, duraptahc, ca6, culverts, etc
TOTAL MAINT & REPAIR EXPENSES		140,000	14,842	140,000	150,000 7.14%
6700 SUPPLIES & EQUIPMENT					
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
7000 PROFESSIONAL SERVICES					
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	15,081	15,081	15,000
500-50000-	7310 other - tac			0	
500-50000-	7400 other			0	
500-50000-	7500 contractual services			0	
TOTAL PROFESSIONAL SERVICES		3,000	15,081	15,081	15,000 400.00%
7900 WHOLESALE/RETAIL					
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
8000 OTHER EXPENSES					
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		143,000	29,924	155,081	165,000 15.38%

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

		Dec-13 YTD	Calculated 12/12's shaded is manual entry	Proposed Budget15	
	Budget14	Actual 14			
8200 CAPITAL IMPROVEMENTS					
500-50000-			0		
500-50000-			0		
500-50000-			0		
500-50000-			0		
500-50000-			0		
TOTAL CIP EXPENSES	0	0	0	0	
8500 FIXED ASSET REPLACEMENT					
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	35,000	0	32,200	0	every year per Ron need \$25k in mft for ADA work, missed FY13 by mistake
500-507XX- 7300 street project	0	0	0	100,000	FY11 gf \$25k dev a City ADA plan and improvements costs FY11 \$25k tif2b + \$25k mft & FY12 \$25k again
500-50702- 7300	0	0	0	0	N John St.
			0		
			0		
TOTAL PROJECT EXPENSES	35,000	0	32,200	100,000	185.71%
9000 DEBT PAYMENTS					
500-50000-	0		0	0	will need to add payments for FY14 for Fuesser Rd bond since no TIF1 \$
500-50000-	0		0	0	
500-50000-	0		0	0	
TOTAL DEBT EXPENSES	0	0	0	0	
TOTAL NON-OPERATING EXPENSES	35,000	0	32,200	100,000	185.71%
TOTAL ALL EXPENSES	178,000	29,924	187,281	265,000	48.88%
TOTAL MINUS PROJECTS	143,000	29,924	155,081	165,000	15.38%

LIBRARY EXPENSE

City of Mascoutah

Fiscal Year Budget 15

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**Budgetet FY 14-15**

EAV 121,851,738

INCOME**Taxes-State Funds**

4101	Property Tax	\$	317,911		0.2609
4103	Personal Prop Replace Tax	\$	3,000		
4107	Mobile Home Tax		300		
4109	Per Capita Grant		<u>9,000</u>	\$	330,211

General Revenue

4201	Fines		6,200		
4203	Non-Resident Fees		2,250		
4205	Other Service Fees		100		
4207	Lost Book Fees		800		
4209	Copier Income		1,600		
4211	E-rate		3,900		
4221	Donations		2,000		
4223	Donation-Summer reading		500		
4231	Miscellaneous Income		1,000		
4300	Interest		<u>100</u>		
					<u>18,450</u>

Estimated Income for Library Operations	348,661
---	---------

Special Levies

4105	IMRF Levy		12,672	0.0104
4103	Building & Maintenance Levy		<u>12,185</u>	0.0100

TOTAL INCOME**\$ 373,518****EXPENSES****Salaries**

5101	Salary-Professional	\$	46,700	
5103	Salary-Support Staff		<u>106,000</u>	\$ 152,700

Payroll Taxes & Expenses

5201	FICA Employer Tax		9,500	
5202	Medicare Employer Tax		2,400	
5204	State Unemployment Tax		900	
5205	Health Insurance		32,000	
5206	Work Comp Ins & Bond		<u>1,900</u>	46,700

Operating Expenses

5301	Utilities	17,000	
5303	Telephone	2,500	
5305	Postage	750	
5307	Janitorial Supplies	1,100	
5309	Cleaning Service	8,000	
5311	Clerical & Office Supplies	2,750	
5312	Craft/Programs Supplies	2,000	
5313	Equipment Maint & Supplies	1,500	
5315	Kitchen Supplies	750	
5321	Processing Supplies	10,000	
5331	Equipment/Furniture	2,000	
5341	Telecommunication	7,500	
5343	Building Insurance	6,500	
5351	Polaris	7,000	
5353	OCLC/Webpage	2,000	
5361	Maintenance contracts	8,000	79,350

Library Materials Expense

5401	Print-Adult	12,000	
5403	Print-Children & Youth	10,000	
5405	Reference-Print & Electronic	1,500	
5407	Periodicals	3,500	
5411	Audiobooks-Adult	4,000	
5413	Audiobooks-Youth	500	
5421	Music-Adult	700	
5423	Music-Youth	200	
5431	Videos-Adult	4,000	
5433	Videos-Youth	2,200	
5435	Databases	<u>8,000</u>	46,600

Other Expenditures

5501	Publicity	1,000	
5503	Summer Programs	4,000	
5505	Library Programs	5,000	
5507	Travel & Meetings	4,500	
5509	Continuing Education	1,500	
5511	Professional Dues	500	
5513	Audit	1,500	
5523	Legal Expenses	3,000	
5581	Misc Expenses	<u>2,311</u>	23,311

Estimated Expenses for Library Operations 348,661

Direct Expenses-Special Levies

5203	IMRF Retirement Expense		12,672
5363	Building Repair & Maintenance	4,185	
5365	Outside Maintenance	<u>8,000</u>	<u>12,185</u>

TOTAL EXPENSES \$ 373,518

TIF EXPENSES

City of Mascoutah

Fiscal Year Budget 15

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

		Dec-13 YTD	Calculated 12/12's shaded is manual entry	Proposed Budget15
	<u>Budget14</u>	<u>Actual 14</u>		
	<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	
	TOTAL WAGES/SALARIES	0	0	0
	<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	
	TOTAL EMPLOYEE BENEFITS	0	0	0
	TOTAL PERSONNEL EXPENSES	0	0	0
	<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 - studies		0	
540-50901-	6070 uniforms-allowance		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	
	TOTAL GENERAL EXPENSES	0	0	0
	<u>6200 MONITORING & PERMITS</u>			
540-50901-	6210 permits		0	
540-50901-	6230 lab equipment/samples exp		0	
540-50901-	6260 clean up/disposal		0	
	TOTAL MONITORING & PERMITS EXPENSES	0	0	0

CITY OF MASCOUTAH

EXPENSES BY DEPARTMENT BY CATEGORY DETAIL

TIF 1 EXPENSES - TIF1 FUND

		Dec-13 YTD	Calculated 12/12's shaded is manual entry	Proposed Budget15
	Budget14	Actual 14		
6300 UTILITIES				
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
6500 MAINTENANCE & REPAIR				
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
6700 SUPPLIES & EQUIPMENT				
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
7000 PROFESSIONAL SERVICES				
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	375	0
540-50901- 7310 other - tac			0	
540-50901- 7400 other			0	
540-50901- 7500 contractual services			0	25,000
TOTAL PROFESSIONAL SERVICES	2,000	250	375	25,000
LK note= dev spec 14250 + eng svcs storwater study 10,750				
				1150.00%
7900 WHOLESALE/RETAIL				
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

		Budget14	Dec-13 YTD Actual 14	Calculated 12/12's shaded is manual entry	Proposed Budget15	
8000 OTHER EXPENSES						
540-50901-	8030 general overhead contr			0		
540-50901-	8010 developer exp (in/out)			0		
	TOTAL OTHER EXPENSES	0	0	0	0	
	TOTAL OPERATING EXPENSES	2,000	250	375	25,000	1150.00%
8200 CAPITAL IMPROVEMENTS						
540-50901-				0		
540-50901-				0		
540-50901-				0		
540-50901-				0		
540-50901-				0		
	TOTAL CIP EXPENSES	0	0	0	0	
8500 FIXED ASSET REPLACEMENT						
540-50901-				0		
540-50901-				0		
540-50901-				0		
540-50901-				0		
540-50901-				0		
	TOTAL FAR EXPENSES	0	0	0	0	
PROJECTS						
540-50709-	7300 Fuesser Rd Ph I	0	0	0	0	
540-50710-	7300			0		
				0		
				0		
				0		
	TOTAL PROJECT EXPENSES	0	0	0	0	
9000 DEBT PAYMENTS						
540-50901-	9001 98 GO-levy\$ 50%tif1+50%lf	77,960	38,981	77,960	78,200	FY14 - bond call and installment loan with citizens, levy 21k subtr from tif1 portion
540-50901-	Masc School Dist Tif Agrmnt	32,837	0	32,837	32,990	must incr agrmnt % varies, ratio
540-50901-	bond fees 750	0	0	0	0	
	TOTAL DEBT EXPENSES	110,797	38,981	110,797	111,190	0.35%
	TOTAL NON-OPERATING EXPENSES	110,797	38,981	110,797	111,190	0.35%
	TOTAL ALL EXPENSES	112,797	39,231	111,172	136,190	20.74%
	TOTAL MINUS PROJECTS	112,797	39,231	111,172	136,190	20.74%

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

		Budget14	Dec-13 YTD Actual 14	Calculated 12/12's shaded is manual entry	Proposed Budget15
	<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 - studies			0	
560-50902-	6070 uniforms-allowance			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 & 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

		Dec-13 YTD	Calculated 12/12's shaded is manual entry	Proposed Budget15	
	Budget14	Actual 14			
6300 UTILITIES					
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		
TOTAL UTILITIES EXPENSES	0	0	0	0	
6500 MAINTENANCE & REPAIR					
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		
TOTAL MAINT & REPAIR EXPENSES	15,000	0	0	15,000	
6700 SUPPLIES & EQUIPMENT					
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		
TOTAL SUPPLIES & EQUIP EXPENSES	0	0	0	0	
7000 PROFESSIONAL SERVICES					
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	375	0	
560-50902- 7310 other - tac			0		
560-50902- 7400 other			0		
560-50902- 7500 contractual services			0	30,000	LK note= ext/amend red 10k + dev spec 5,700+ eng svcs 4,300
TOTAL PROFESSIONAL SERVICES	3,000	250	375	30,000	900.00%
7900 WHOLESALE/RETAIL					
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		
TOTAL WHOLESALE/RETAIL	0	0	0	0	

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

	Budget14	Dec-13 YTD Actual 14	Calculated 12/12's shaded is manual entry	Proposed Budget15	
8000 OTHER EXPENSES					
560-50902- 8030 general overhead contr			0		
560-50902- 8010 developer exp (in/out)			0		
TOTAL OTHER EXPENSES	0	0	0	0	
TOTAL OPERATING EXPENSES	18,000	250	375	45,000	150.00%
8200 CAPITAL IMPROVEMENTS					
560-50902-			0		
560-50902-			0		
560-50902-			0		
560-50902-			0		
560-50902-			0		
TOTAL CIP EXPENSES	0	0	0	0	
8500 FIXED ASSET REPLACEMENT					
560-50902-			0		
560-50902-			0		
560-50902-			0		
560-50902-			0		
560-50902-			0		
TOTAL FAR EXPENSES	0	0	0	0	
PROJECTS					
street reconstr					
800k/engineering20k/ada					
sidewalk & ramp20k/ada tree					
removal 20k/il rt 4 & main st					
560-507xx- intersection 20k	60,000	54,570	0	0	fy14 note: redistributed charges to sewer per Ron, and some to tif2b streets
560-50731- FY sewer main & manhole repairs, FY infilt study exp	0	428	0	0	fy14 note: redistributed charges to sewer per Ron
560-507xx- i&l study, rt 4 & maint st intersection	0	3,569	0	50,000	FY15 50k for rt4-177 engineering, fy14 note: redistributed charges to sewer per Ron
560-50736- tif2b streets	820,000	1,016,234	1,070,804	0	receiving \$45k
560-50730- church street proj	0	(19,900)	0	20,000	fy15 = LK not sidewalk reconstr 800 ft 20k
TOTAL PROJECT EXPENSES	880,000	1,054,900	1,070,804	70,000	-92.05%
9000 DEBT PAYMENTS					
560-50902- masc school agreement	168,243	0	168,243	173,290	incr agreement % varies paying this out of tif2b until tif over and then out of water until 2022/23 main st=\$49250 + neq \$28,000
560-50902- main st water loan/neq iepa loa	77,250	0	77,250	77,250	
560-50902- citizens 3.9 mil street proj loan	0	0	0	244,790	paying this out of tif2b until applicable amount of street work on East Harnett is used for debt payments then out of GF, most likely starts gf prmts FY17 depending draw downs etc.
TOTAL DEBT EXPENSES	245,493	0	245,493	495,330	101.77%
TOTAL NON-OPERATING EXPENSES	1,125,493	1,054,900	1,316,297	565,330	-49.77%
TOTAL ALL EXPENSES	1,143,493	1,055,150	1,316,672	610,330	-46.63%
TOTAL MINUS PROJECTS	263,493	250	245,868	540,330	105.06%

Debt Expenses

City of Mascoutah

Fiscal Year Budget 15

Includes:

Debt Service Fund

SSA

Business District Fund

CITY OF MASCOUTAH
EXPENSES BY DEPARTMENT BY CATEGORY DETAIL
BUSINESS DISTRICT - FUND 595

		Dec-13 YTD	Calculated 12/12's shaded is manual entry	Proposed Budget15
	Budget14	Actual 14		
	<u>5000 WAGES/SALARIES</u>			
595-50000-	5001 regular salaries		0	
595-50000-	5010 overtime		0	
595-50000-	5020 temp/part-time		0	
595-50000-	5040 council stipends		0	
595-50000-	5050 incentive pay - deferred compensation		0	
	TOTAL WAGES/SALARIES	0	0	0
	<u>5100 EMPLOYEE BENEFITS</u>			
595-50000-	5101 social security		0	
595-50000-	5200 health insurance		0	
595-50000-	5300 worker's compensation		0	
595-50000-	5350 unemployment insurance		0	
595-50000-	5400 imrf		0	
595-50000-	5500 retirement health benefits		0	
595-50000-	5650 police pension		0	
595-50000-	5700 fd death benefits		0	
595-50000-	5800 phys/cdl/drug test/shots		0	
	TOTAL EMPLOYEE BENEFITS	0	0	0
	TOTAL PERSONNEL EXPENSES	0	0	0
	<u>6000 GENERAL EXPENSES</u>			
595-50000-	6001 office supplies		0	
595-50000-	6020 dues & memberships		0	
595-50000-	6040 training,conf,educ reimb		0	
595-50000-	6060 cm expenses		0	
595-50000-	6061 mayor expenses		0	
595-50000-	6062 council expenses		0	
595-50000-	6065 economic dev/planning exp		0	
595-50000-	6066 plan & dev - studies		0	
595-50000-	6070 uniforms-allowance		0	
595-50000-	6075 rents & leases		0	
595-50000-	6080 sundry - misc exp	0	0	bond fees pd to Gilmore & Bell
595-50000-	6085 community relations		0	
595-50000-	6090 general insurance		0	
	TOTAL GENERAL EXPENSES	0	0	0
	<u>6200 MONITORING & PERMITS</u>			
595-50000-	6210 permits		0	
595-50000-	6230 lab equipment/samples exp		0	
595-50000-	6260 clean up/disposal		0	
	TOTAL MONITORING & PERMITS EXPENSES	0	0	0

CITY OF MASCOUTAH
EXPENSES BY DEPARTMENT BY CATEGORY DETAIL
BUSINESS DISTRICT - FUND 595

		Dec-13 YTD	Calculated 12/12's shaded is manual entry	Proposed Budget15
	Budget14	Actual 14		
6300 UTILITIES				
595-50000- 6301 telephone			0	
100-50101- 6310 ameren	0		0	0
595-50000- 6320 water/sewer			0	
595-50000- 6330 electric			0	
595-50000- 6335 hist soc util/cem chap util			0	
595-50000- 6336 senior center util & other			0	
595-50000- 6340 electric street lights			0	
595-50000- 6350 misc - julie locates			0	
595-50000- 6360 pager rental			0	
595-50000- 6380 ub convenience fee			0	
TOTAL UTILITIES EXPENSES	0	0	0	0
6500 MAINTENANCE & REPAIR				
595-50000- 6510 M&R - equipment			0	
595-50000- 6515 M&R - office equipment			0	
595-50000- 6520 M&R - building/facilities			0	
595-50000- 6530 M&R - vehicles/equipment			0	
595-50000- 6540 M&R - grounds/street row			0	
595-50000- 6550 M&R - transmission/collection			0	
595-50000- 6555 M&R - streets/sidewalks			0	
580-50719 6560 M&R - special projects			0	
595-50000- 6565 M&R - sidewalk program			0	
595-50000- 6570 M&R - MFT			0	
TOTAL MAINT & REPAIR EXPENSES	0	0	0	0
6700 SUPPLIES & EQUIPMENT				
595-50000- 6710 general supplies			0	
595-50000- 6720 chemicals			0	
595-50000- 6730 inventory supplies			0	
595-50000- 6740 tools/small parts			0	
595-50000- 6741 sec a/r supplies (negative ok)			0	
595-50000- 6750 production - fuel/diesel			0	
595-50000- 6760 gas, diesel, & oil			0	
595-50000- 6770 non-vehicle oil & lubricants			0	
TOTAL SUPPLIES & EQUIP EXPENSES	0	0	0	0
7000 PROFESSIONAL SERVICES				
595-50000- 7001 legal			0	
595-50000- 7100 accounting-audit			0	
595-50000- 7200 computers			0	
595-50000- 7300 other - twm/bhmg/etc			0	
595-50000- 7310 other - tac			0	
595-50000- 7400 other			0	
7500 contractual services			0	
TOTAL PROFESSIONAL SERVICES	0	0	0	0
7900 WHOLESALE/RETAIL				
595-50000- 7901 imea power purchase			0	
595-50000- 7910 water - purchase			0	
595-50000- 7920 garbage			0	
595-50000- 7930 municipal utility tax			0	
595-50000- 7940 purchase/reimburse			0	
595-50000- 7950 fund raiser			0	
TOTAL WHOLESALE/RETAIL	0	0	0	0

CITY OF MASCOUTAH
EXPENSES BY DEPARTMENT BY CATEGORY DETAIL
BUSINESS DISTRICT - FUND 595

		Budget14	Dec-13 YTD Actual 14	Calculated 12/12's shaded is manual entry	Proposed Budget15	
8000 OTHER EXPENSES						
595-50000-	8030 general overhead contr			0		
595-50000-	8010 developer exp (in/out)			0		
TOTAL OTHER EXPENSES		0	0	0	0	
TOTAL OPERATING EXPENSES		0	0	0	0	
8200 CAPITAL IMPROVEMENTS						
595-50000-				0		
595-50000-				0		
595-50000-				0		
595-50000-				0		
595-50000-				0		
TOTAL CIP EXPENSES		0	0	0	0	
8500 FIXED ASSET REPLACEMENT						
595-50000-				0		
595-50000-				0		
595-50000-				0		
595-50000-				0		
595-50000-				0		
TOTAL FAR EXPENSES		0	0	0	0	
PROJECTS						
595-50701	7300 PERRIN ROAD/ENG	375,000	206,801	375,000	0	now include right turn lane
595-507XX	7300		0	0	0	
			0	0		
			0	0		
				0		
TOTAL PROJECT EXPENSES		375,000	206,801	375,000	0	-100.00%
9000 DEBT PAYMENTS						
9001		0	0	0	0	
595-50000-	sales tax rebate bond pmt			0	88,594	starts nov 2014 and may 2015 so only one pmt in FY14
595-50000-	revenue bond pmt			0	45,000	
TOTAL DEBT EXPENSES		0	0	0	133,594	
TOTAL NON-OPERATING EXPENSES		375,000	206,801	375,000	133,594	-64.38%
TOTAL ALL EXPENSES		375,000	206,801	375,000	133,594	-64.38%

CITY OF MASCOUTAH
EXPENSES BY DEPARTMENT BY CATEGORY DETAIL
SSA

		Budget14	Dec-13 YTD Actual 14	Calculated 12/12's shaded is manual entry	Proposed Budget15
	<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	
	TOTAL WAGES/SALARIES	0	0	0	0
	<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	
	TOTAL EMPLOYEE BENEFITS	0	0	0	0
	TOTAL PERSONNEL EXPENSES	0	0	0	0
	<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 - studies			0	
590-50000	6070 uniforms-allowance			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	
	TOTAL GENERAL EXPENSES	0	0	0	0
	<u>6200 MONITORING & PERMITS</u>				
590-50000	6210 permits			0	
590-50000	6230 lab equipment/samples exp			0	
590-50000	6260 clean up/disposal			0	
	TOTAL MONITORING & PERMITS EXPENSES	0	0	0	0

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 & 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 & 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	
	TOTAL WHOLESALE/RETAIL	0	0	0	0

8000 OTHER EXPENSES

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

TOTAL OPERATING EXPENSES

	0	0	0	0	0
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8200 CAPITAL IMPROVEMENTS

590-50000				0	
590-50000				0	
590-50000				0	
590-50000				0	
590-50000				0	
	TOTAL CIP EXPENSES	0	0	0	0

8500 FIXED ASSET REPLACEMENT

590-50000				0	
590-50000				0	
590-50000				0	
590-50000				0	
590-50000				0	
	TOTAL FAR EXPENSES	0	0	0	0

PROJECTS

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

9000 DEBT PAYMENTS

590-50000	9001 SSA PMT TO BANK	25,000	14,011	14,011	17,500	
590-50000		0	0	0	0	
590-50000		0	0	0	0	
	TOTAL DEBT EXPENSES	25,000	14,011	14,011	17,500	-30.00%

	TOTAL NON-OPERATING EXPENSES	25,000	14,011	14,011	17,500	-30.00%
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	TOTAL ALL EXPENSES	25,000	14,011	14,011	17,500	-30.00%
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CITY OF MASCOUTAH
EXPENSES BY DEPARTMENT BY CATEGORY DETAIL
DEBT SERVICE EXPENSES - DEBT SVC FUND

		Dec-13	Calculated	
		YTD	12/12's	Proposed
		Budget14	Actual 14	shaded is manual entry Budget15
<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 - studies			0
600-50000-	6070 uniforms-allowance			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 & 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
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

		Dec-13	Calculated	
		YTD	12/12's	Proposed
		Budget14	Actual 14	shaded is manual entry Budget15
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
TOTAL UTILITIES EXPENSES		0	0	0 0
<u>6500 MAINTENANCE & REPAIR</u>				
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
TOTAL MAINT & REPAIR EXPENSES		0	0	0 0
<u>6700 SUPPLIES & EQUIPMENT</u>				
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
TOTAL SUPPLIES & EQUIP EXPENSES		0	0	0 0
<u>7000 PROFESSIONAL SERVICES</u>				
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
TOTAL PROFESSIONAL SERVICES		0	0	0 0
<u>7900 WHOLESALE/RETAIL</u>				
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
TOTAL WHOLESALE/RETAIL		0	0	0 0
<u>8000 OTHER EXPENSES</u>				
600-50000-	8030 general overhead contr			0

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

		Budget14	Dec-13 YTD Actual 14	Calculated 12/12's shaded is manual entry	Proposed Budget15	
600-50000-	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>					
600-50000-				0		
600-50000-				0		
600-50000-				0		
600-50000-				0		
600-50000-				0		
	TOTAL CIP EXPENSES	0	0	0	0	
	<u>8500 FIXED ASSET REPLACEMENT</u>					
600-50000-				0		
600-50000-				0		
600-50000-				0		
600-50000-				0		
600-50000-				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>					
600-50000-	9001 2005 GO BOND CITYHALL/LIBR	129,322	129,348	129,348	129,343	levied 126440
600-50000-	LEVIES FOR OTHER BONDS	73,867	36,934	73,867	73,867	all in revenues levied
600-50000-	BOND FEES	300	0	300	300	
	TOTAL DEBT EXPENSES	203,489	166,282	203,515	203,510	0.01%
	TOTAL NON-OPERATING EXPENSES	203,489	166,282	203,515	203,510	0.01%
	TOTAL ALL EXPENSES	203,489	166,282	203,515	203,510	0.01%

ALL DEBT

City of Mascoutah

Fiscal Year Budget 15

CITY OF MASCOUTAH
DEBT ONLY
ALL FUNDS & FUNDING

9000 DEBT PAYMENTS					Calculated Dec-13 YTD Actual 14	12/12's shaded is manual entry	Proposed Budget15	
9000 DEBT PAYMENTS								
Admin								
100-50101- 9001	2004(old 2001A) 70% - levy	33,660	17,276	33,660	33,660			Bond called and paid in full, now pay Citizens for installment loan
County Rd GO Bond 2008								levy for all gf applicable so out of debt svc fund where levy deposited
street loan citizens 3.9 mil					0	0	0	starting FY17 pay this debt after tif2b pays applicable amount related to east harnett
					33,660	17,276	33,660	33,660
Park								
330-50401- 9001	citizens loan park prop expar	22,000	17,294	23,060	24,000			use syner settlmnt(posted in revenues) to pay down land loan
Elect								
200-50502- 9001	98 GO -levy\$ 50%lf + 50% tif	77,960	38,981	77,960	78,200			Bond called and paid in full, now pay Citizens for installment loan
2008 go bond electric phase I payments					361,720	276,309	362,209	elec portion of bond
					439,680	315,290	440,169	439,700
Water								
250-50503- 9001	2004(2001A) 30%ws - levy \$	33,180	16,586	33,172	33,180			Bond called and paid in full, now pay Citizens for installment loan
bond fees					500	0	350	500
main st wtrline					49,250	32,698	49,230	49,250
iepa loan water neq proj					0	0	0	0
					82,930	49,284	82,752	82,930
Sewer								
250-50504- 9001	bond fees	0	0	0	0			
iepa mid-amer					46,360	23,180	46,360	46,360
iepa sewer proj					163,550	60,782	163,520	163,550
					209,910	83,962	209,880	209,910
TIF1								
540-50901- 9001	98 GO-levy\$ 50%tif1+50%lf	77,960	38,981	77,960	78,200			Bond called and paid in full, now pay Citizens for installment loan
Masc School Dist Tif Agrmnt					32,837	0	32,837	32,990
bond fees 750 & old cablofil					0	0	0	0
					110,797	38,981	110,797	111,190
TIF2b								
9001	masc school agreement	168,243	0	168,243	173,290			per agrmt, varies
560-50902- 9001					mainstreet loan/neq loan	77,250	0	77,250
					major st loan citiznes 3.9 mil	0	0	0
						244,790		244,790
					245,493	0	245,493	495,330
Debt Svc								
600-50000 9001	2005 GO BOND CITYHALL/LII	129,322	129,348	129,348	129,343			levied 124217.50
LEVIES FOR OTHER BONDS					73,867	36,934	73,867	73,867
BOND FEES					300	0	300	300
					203,489	166,282	203,515	203,510
SSA Fund 590								
590-50902- 9001	ssa debt	25,000	14,011	14,011	17,500			
BUSINESS DISTRICT 595								
595-50000- 9001	sales tax rev bond pmt				88,594			starts nov 2014 and may 2015 so only one pmt in FY14
595-50000- 9001	revenue bond pmt				45,000			
total debt					1,372,959	702,380	1,363,337	1,751,324
total check with snapshot					1,372,959	702,380	1,363,337	1,751,324

CITY OF MASCOUTAH

CIP/FAR ONLY

ALL FUNDS & FUNDING

8200	CAPITAL IMPROVEMENTS	Calculated
8500	FIXED ASSET REPLACEMENT	Dec-13 12/12's
		YTD shaded is Proposed
	Budget14	Actual 14 manual entry Budget15

8200 CAPITAL IMPROVEMENTS

ADMIN	main st property purch	0	500	54,713	0	Council approved expenditure during FY14, not in budget
	phone system city wide				0	FY15 30k, cut

POLICE	vehicles	21,500	20,678	20,678	41,000	needed for pmts + 2 cars replaced
	video in vehicles/server/etc	0	0	0	50,000	for all vehicles to be equiped

AMB		0	0	0	0	
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CEM	stump grinder split str/cem	4,000	3,997	3,997	0	
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MAINT		0	0	0	0	
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PARK		0	0	0	0	
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LEU		0	0	0	0	
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POOL		0	0	0	0	
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STREETS	stump grinder split str/cem	4,000	3,997	3,997	0	
	salt bin door/curt and sprayer	2,000	0	2,000	2,500	
	crack sealer	0	0	0	47,000	
	roundup sprayer str/lfp/lfd/w/s	500	700	700	0	

ELECT PROD	air compressor	0	0	0	10,000	
	SCADA	0	0	0	0	
	roundup sprayer str/lfp/lfd/w/s	500	700	700	0	
		0	0	0	0	

ELECT DIST	reconductor in comm circ	180,000	91,907	180,000	175,000	FY15 - 6th St circuit reconductor, FY14 - east end circuit
	wire puller	0	0	0	12,600	
	roundup sprayer str/lfp/lfd/w/s	500	700	700	0	
	property purchase	0	3,265	3,265	0	real estate taxes 62 W Union
	new building				248,000	
	lot impr fence/rock - storage	75,000	27,986	70,000	15,000	

WATER	storage building w/s	125,000	5,561	125,000	15,000	
	roundup sprayer str/lfp/lfd/w/s	500	700	700	0	
	pump house generator/fencing	0	0	0	50,000	

SEWER	storage building w/s	125,000	5,561	125,000	15,000	
	scada & roundup sprayer str/lfp/lfd/w/s	500	700	700	0	
	brickyard generator - new	0	0	0	45,000	

SEWER PLAN		0	0	0	0	
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FIRE		0	0	0	0	
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total all capital improvement	539,000	166,952	592,150	726,100	
total general fund CIP	32,000	29,872	86,085	140,500	
total electric fund CIP	256,000	124,558	254,665	460,600	
total water/sewer fund CIP	251,000	12,522	251,400	125,000	
total amb fund CIP	0	0	0	0	
total parks & rec fund CIP	0	0	0	0	
total fire dept fund CIP	0	0	0	0	

total calculation check	539,000	166,952	592,150	726,100	
total check with snapshot	539,000	166,952	592,150	726,100	

CITY OF MASCOUTAH

CIP/FAR ONLY

ALL FUNDS & FUNDING

8200	CAPITAL IMPROVEMENTS			Calculated	
8500	FIXED ASSET REPLACEMENT		Dec-13	12/12's	
			YTD	shaded is	Proposed
		Budget14	Actual 14	manual entry	Budget15
8500 FIXED ASSET REPLACEMENT					
ADMIN	computers/tech equip	5,000	833	5,000	5,000
	Christmas lights replace	30,000	30,000	30,000	0
continuous computer replacement					
POLICE	car equipment	2,000	385	2,000	2,000
	vests/equip	2,000	692	1,000	1,500
	mobile data equipment	0	0	0	20,000
continuous rotate, grant for 1/2					
AMB	power lift stretcher	14,700	14,200	14,200	0
	heart transmission defib upgrade	0	0	0	16,000
needed for regulation					
need two and financing, pmts 16k					
CEM	weed eaters/chain saw	1,500	1,369	1,369	0
	mobile mats	0	0	0	1,500
	replace mower	0	0	0	0
rotate each year					
MAINT		0	0	0	0
PARK	general park replace equip	2,000	0	2,000	2,000
	playground equipment	0	821	821	0
LEU		0	0	0	0
POOL	as specified	4,000	2,300	4,000	4,000
umbrellas ruined & replaced, misc					
STREETS	salt spreader (2ton)	13,000	11,141	11,141	0
ELEC PROD		0	0	0	0
ELEC DIST		0	0	0	0
WATER		0	0	0	0
SEWER	sewer inspect camera	65,000	67,050	67,050	0
SEWER PLANT	3 heater/4 exhaust fans				20,000
	4th St discharge piping replacement				75,000
	eisenhower lift station	25,000	11,075	25,000	0
FIRE	other as specified	2,500	0	2,500	2,500
total all fixed asset replacements					
		166,700	139,866	166,081	149,500
total general fund FAR		53,500	44,420	50,510	30,000
total electric fund FAR		0	0	0	0
total water/sewer fund FAR		90,000	78,125	92,050	95,000
total amb fund FAR		14,700	14,200	14,200	16,000
total parks & rec fund FAR		6,000	3,121	6,821	6,000
total fire dept fund FAR		2,500	0	2,500	2,500
total calculation check		166,700	139,866	166,081	149,500
total check with snapshot		166,700	139,865	166,081	149,500

PROJECTS EXPENSES

City of Mascoutah

Fiscal Year Budget 15

CITY OF MASCOUTAH
PROJECTS SHEET ONLY
ALL FUNDS & FUNDING

PROJECTS- ALL FUNDS		Calculated		
		Dec-13	12/12's	
		YTD	shaded is	Proposed
	Budget14	Actual 14	manual entry	Budget15

PROJECTS- STREETS; GEN FUND MONEY				
100-507xx	Fuesser Road Maintenance			15,000
	SRTS - SAFE ROUTES TO SCHOOL GRANT 20% LOCAL SHARE HARNETT SIDEWALKS			40,000
	Engineering East/West Harnett, Fuesser, N. 10th Street			388,730
	East Harnett Street/ West Harnett/Fuesser Rd			2,750,000
100-50747-	7300 FY14 Church St Proj/Eng	185,000	180,478	190,478
100-50756-	7300 Indian Prairie pump station study	20,000		14,950
100-50748-	7300 ada sidewalk/ramp/stump removal	35,000		0
100-50755-	7300 CMAQ proj multi use path 20% match	59,000		39,250
	TOTAL PROJECT EXPENSES	299,000	180,478	205,428
				3,232,980

City cost for engineering
loan draw down, 1/3 tif2b appl for debt repayment

In budget again since cash basis and work might not get done FY14 and need FY16 39250 in tif2b

PROJECTS- LIGHT FUND				
200-50720-	7300 major electric phase II	200,000	2,150	12,150
200-50721-	7300 safe routes to school	0	7,290	11,340
	TOTAL PROJECT EXPENSES	200,000	9,440	23,490
				250,000

FY15 easements for Phase II
grant reimburses for last year invoices and this year, total \$27,000

PROJECTS - WATER				
250-50737-	7300 Main St water-drinking water grant income		(17,064)	(17,064)
	10th St brickyard water line			30,000
	N 10th St waterline proj (150k program)			75,000
250-50756-	7300 cdbg proj - water and tif2b	0	324	324
250-50752-	7300 FY waterline project	205,000	23,897	186,925
	TOTAL PROJECT EXPENSES	205,000	7,157	170,185
				105,000

FY14 for cdbg application
FY14 used cdbg budget for more waterline since did not get selected

PROJECTS - SEWER				
250-50753-	7300 waste wtr trmnt plant facility plan phase I	50,000	0	53,300
250-507xx	S 10th St sewer relocation	0	0	0
250-50751-	7300 mahole & pipe shared w/ tif2b	150,000	4,791	169,765
250-50754-	7300 lift station program/sewer plan	150,000	44,261	44,261
250-50745-	7300 infiltration study	30,000	21,867	30,436
	TOTAL PROJECT EXPENSES	380,000	70,919	297,762
				135,000

FY15-budget under sewer plant, FY14 contract for \$53,300

FY14 NOTE: The \$44261 is from last year's project that ran over into this year, project now complete

PROJECTS - BUS DISTRICT				
595-50701-	7300 Perrin Road Engineering/Project	375,000	206,801	375,000
	TOTAL PROJECT EXPENSES	375,000	206,801	375,000
				0

FY14 high since now includes right turn

PROJECTS - MFT				
500-50748-	7300 ADA sidewalk improvements	35,000	0	32,200
500-507XX-	7300 Fuesser Road Phase II	0	0	0
	N John St			100,000
	TOTAL PROJECT EXPENSES	35,000	0	32,200
				100,000

PROJECTS - ADMIN/PARK				
100-50709-	7300 Fiber Optic Project	0	173	395
330-507xx-	7300 FY15 new engineer/grant match	0	0	0
330-50745-	7300 Park Drive Impr-DECO Grant	0	1,295	1,295
330-50744-	7300 parking lot	1,000	1,096	1,096
330-50743-	7300 prairie lake shoreline	34,000	32,096	32,096
	TOTAL PROJECT EXPENSES	35,000	34,660	34,882
				25,000

parts from Fred's Hardware for fiber proj - City expense

LK grant app

project complete

project complete

PROJECTS - TIF2B FUND				
560-50758-	7300 tif2b street reconstruction-variety	820,000	1,016,234	1,070,804
560-50757-	7300 Rt4 & 177/Main Street Intersection	20,000	0	0
560-50750-	7300 curb/gutter/sidewalk	0	0	0
560-50759-	7300 ada/sidewalk/ramp/stump	40,000	0	0
560-50748-	7300 sewer repairs/pipelining	0	54,570	0
560-50754-	7300 church st project	0	(19,900)	0
560-50751-	7300 manhole & pipe tif2b and ws budgeted	0	428	0
560-50745-	7300 I&I study	0	3,569	0
	TOTAL PROJECT EXPENSES	880,000	1,054,900	1,070,804
				70,000

In budget in gf since cash basis and work might not get done FY14 and need FY16 39250 in tif2b, with 39250 in gf for fy15

LK note - sidewalk 800 ft

FY14 money redistributed to sewer in Feb and some to tif2b streets

FY14 received money from Holy Childhood for project

FY14 money redistributed to sewer in Feb

FY14 money redistributed to sewer in Feb

TOTAL PROJECT EXPENSES ALL 2,409,000 1,564,356 2,209,751 3,917,980