

# **City of Mascoutah**

**Fiscal Budget MAY 1, 2023 - APRIL 30, 2024**

**Budget FY24**



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

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# **Preface Section**

## **2023-24 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, 2023 – April 30, 2024**

#### **Elected Officials:**

Mayor Patrick G McMahan

Councilman John (Jack) Weyant

Councilman Walter Battas

Councilman Nick Seibert

Councilman Mike Baker

#### **City Personnel:**

Rebecca Ahlvin, City Manager

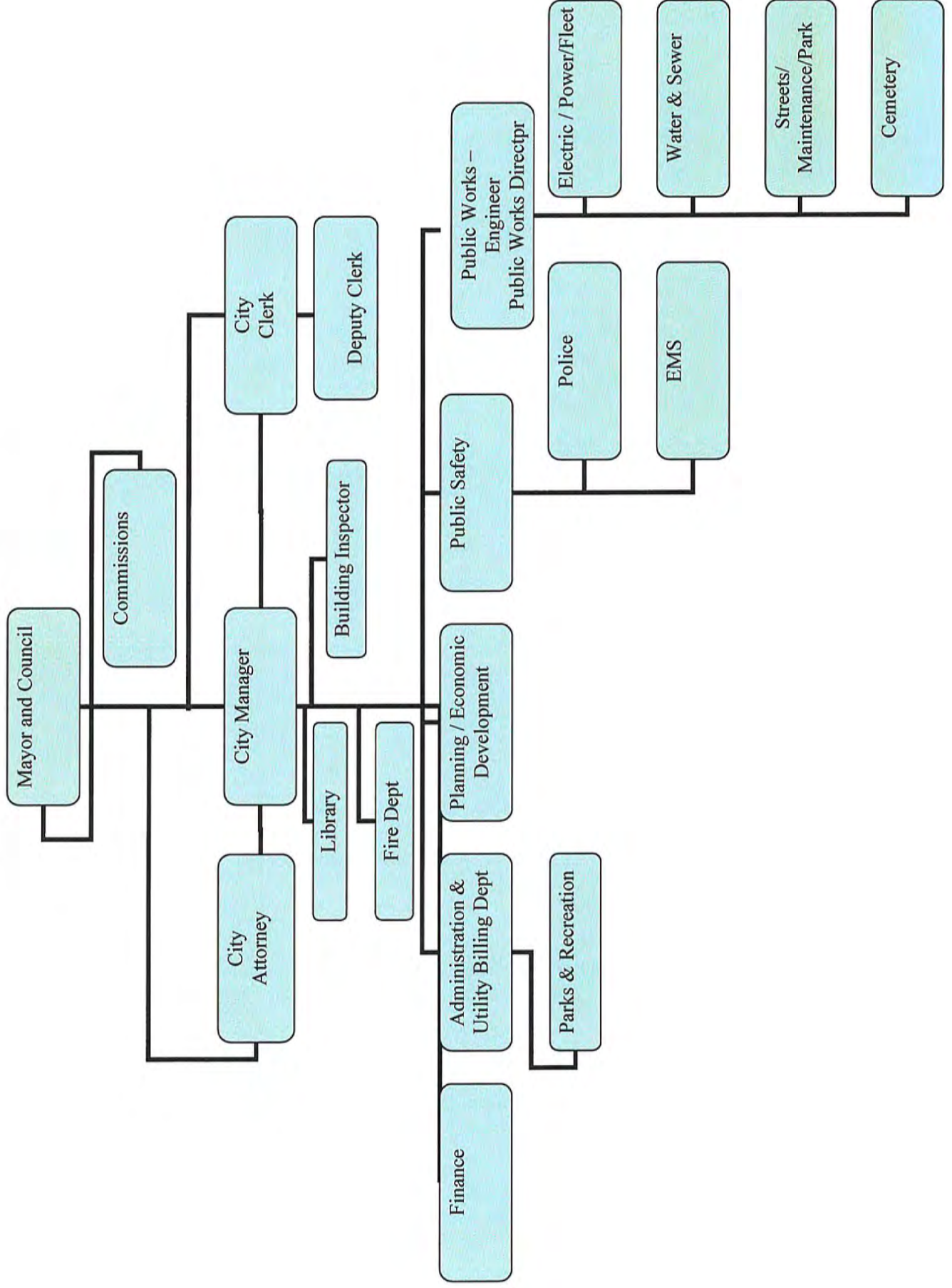
Kari Speir, Assistant City Manager

Melissa Schanz, City Clerk

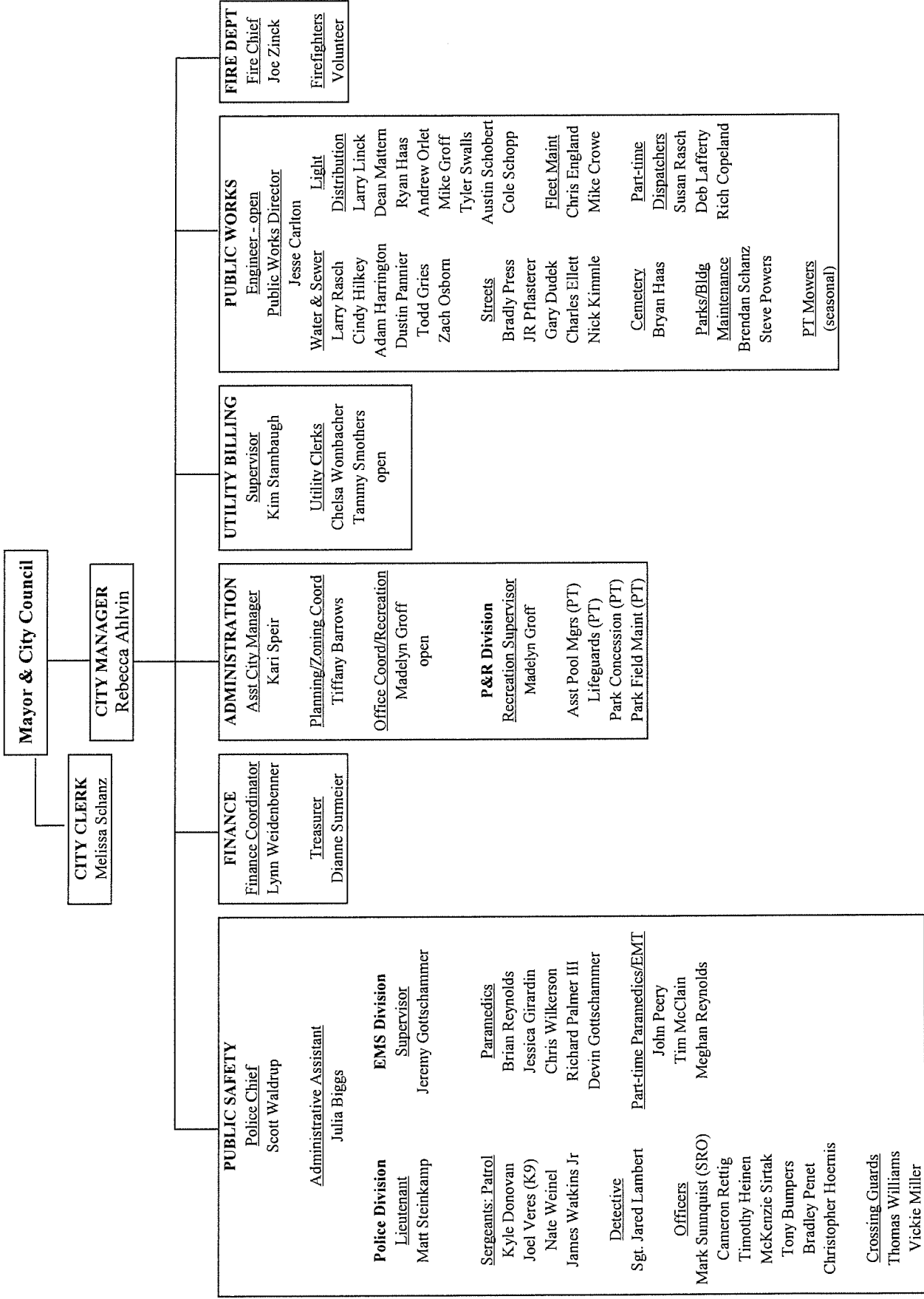
Dianne Surmeier, Treasurer

Lynn Weidenbenner, Finance Coordinator

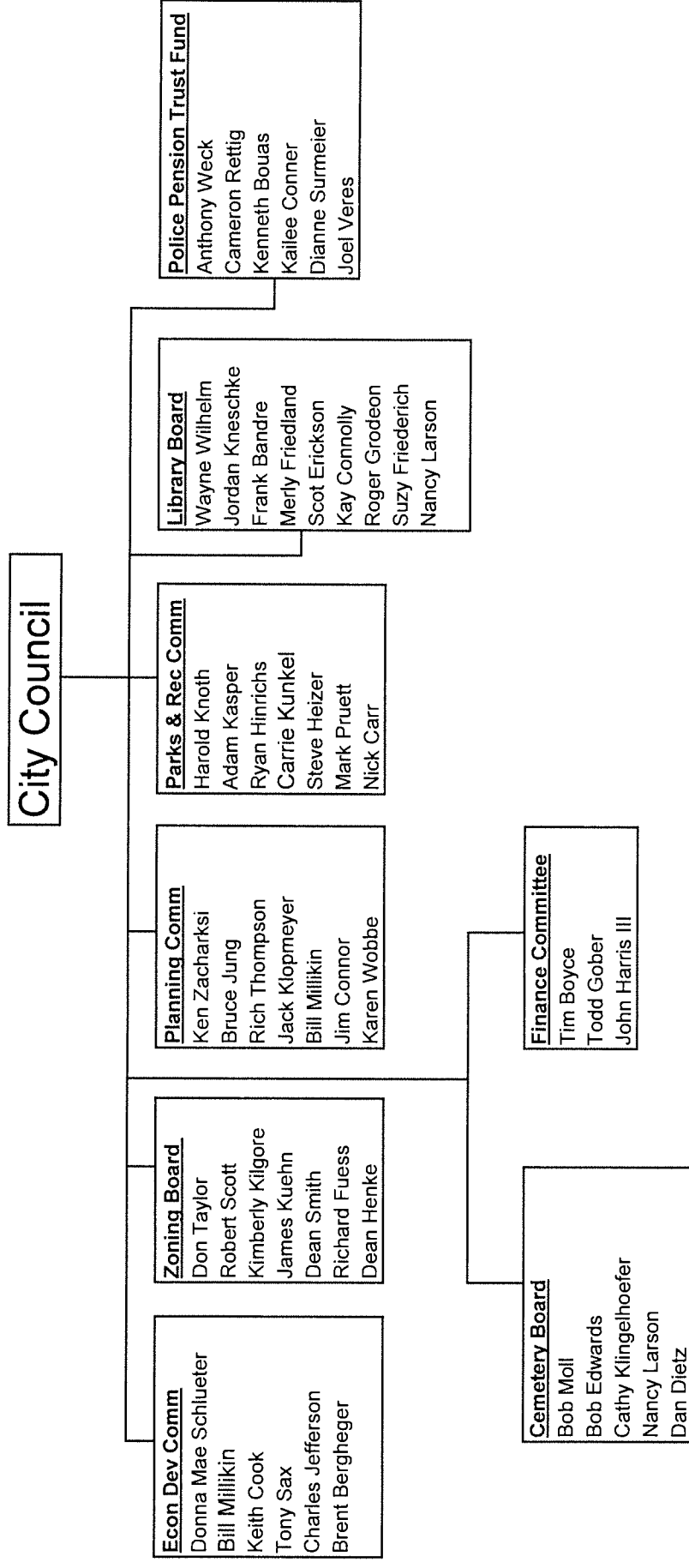
# City of Mascoutah Fiscal '24 Organizational Chart



# City of Mascoutah Organizational Chart



# Council / Commissions Organization Chart



# **INTRO-SECTION**

**City of Mascoutah**

**Fiscal Year Budget 24**



**CITY OF MASCOUTAH**  
**COUNCIL BUDGET GUIDANCE**  
**FY 2023-2024**



The City Council's role and responsibility is to annually provide the City Manager updated budget guidance by January 31<sup>st</sup> annually validating the City funding priorities under the 5-Year Financial Plan. All proposed Capital Expenditures exceeding \$25,000 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 operating budget by fund.
2. Hold annual personnel salary increases to the same provisions of the Laborer's contract.
3. TIF. Pursue and finish road reconstruction projects in TIF 2B. Fund projects in accordance with the TIF 3 Redevelopment Plan and future development. Investigate new TIF options to encourage redevelopment of the Main Street area.
4. Continue to develop and fund LED street light replacement program and develop a program for new developments to include LED street lights.
5. Identify and appropriately fund FAR/CIP projects.
6. Hold the line on utility rate increases but adjust to capture increases from suppliers.
7. Continue enforcing the Property Maintenance Code and allocate funds towards derelict properties including possible demolition, property cleanup and the like.
8. 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.
9. Increase funding for additional manhole, sewer main and lift station repairs.
10. Sidewalks – Create plan for sidewalk improvement/replacement. Provide funding of \$250K in sidewalk replacement with priority given to school access safety, Main Street and areas outside of the TIF 2B area.
11. Coordinate with IDOT and allocate funding for street lighting and sidewalks with lighting north on Route 4 to Dollar General.
12. Coordinate with IDOT and establish funding for resurfacing and other improvement to Main Street through Mascoutah. Plan to move forward with sidewalks and curb replacement.
13. Initiate funding and plans for future restroom in Prairie Lakes Park.
14. Plan and coordinate funding for future infrastructure requirements throughout Mascoutah.
15. Plan and coordinate funding (grant options) for electric car charging stations.
16. Plan and coordinate funding for building/office upgrades in the Police Department.
17. Plan and coordinate funding for upgrades to park restrooms. Plan and coordinate funding for upgrades to ballfield restrooms, ballfield storage facilities and batting cages.
18. Coordinate with St. Clair County Transit District on opportunities to connect walking trails to Belleville and SAFB.
19. Explore a Fiber to the Home program for the City.



**City of Mascoutah  
Budget Calendar, FY 23/24**

January 31, 2023	City Manager received/reviewed Budget Guidance from Council
February 9, 2023	Department Budget Worksheets and Memo to all Department Supervisors. (after balance January)
February 14-15, 2023	City Manager, Supervisors, and Finance Coordinator meet to discuss budget worksheets and notes with all departments
February 22, 2023	Finance Committee meeting to review draft budget expenses, revenues, budget guidance, projects, and plans, utility rates, budget notes, and recommendations to Council
March 6, 2023	Draft Budget to Council, per ordinance, by end of February (usually with Council packet or at first meeting March)
March TBD	If necessary – Second Finance Committee meeting to review draft budget expenses, revenues, budget guidance, projects, and plans, utility rates, budget notes, and recommendations to Council
March 20, 2023	Budget Workshop 6:00pm City Clerk sends public notice for City FY24 Budget Hearing to publish in Herald
March ?, 2023	Budget Workshop II if needed 6:00pm
April 3, 2023	Budget Public Hearing 6:30pm, First Reading FY24 City Budget, FY24 Budget distributed and copy for public review posted. First reading of rate ordinances
April 17, 2023	Council meeting, 2 <sup>nd</sup> reading and FY24 Budget vote (And, second reading of rate ordinances)
April 30, 2023	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. FY24 approved budget distributed to all departments.
May 30, 2023	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, Todd Gober, and John Harris  
**SUBJECT:** FY2324 Budget – Final Recommendation  
**DATE:** March 23, 2023

The Finance Committee wishes to forward our final recommendations for the City's FY2324 Budget.

**MEETINGS/PROGRESS:**

March- we met concentrating first on the expenses, projects, rates for utilities, debt, insertions, and then revenues. We then reviewed the changes/updates later via email.


**THE BUDGET NUMBERS:**

- Total Budget proposed Revenues exceed Expenses \$961,474 without projects income and expenses.
- Total Budget proposed Expenses exceed Revenues \$1,659,926 when including all projects income and expenses.
- Budget Proposed by Fund – all funds for FY24 net positive when calculating revenues minus expenses, excluding projects except Light Fund and Parks & Recreation Fund. The cash is available in the Light Fund. The Parks & Recreation Fund will need to interfund borrow or use credit line money but the fund analysis shows this fund positive within 3 fiscal years.
- The projects included in the budget for Light Fund, Water/Sewer, Parks & Recreation, MFT, TIF2b, and TIF3 are directly related to the fund's negative net balance with the project expenses budgeted. The cash is available for the projects in part for these funds and the City has two lines of credit to draw from if necessary.

**FINANCE COMMITTEE RECOMMENDATIONS OVERALL:**

1. The proposed FY24 budget includes assumptions and insertions recommended by the Finance Committee and the budget as forwarded is adoptable as we approve.
2. The Committee recommends not following the ordinances for utility rate increases using the cpi calculation this year of 9.3%, but rather using 3% so as to increase slightly for the city's increased wholesale costs. The Finance Committee also recommends slight increases over time to plan for future increased debt rather than having to impose one large increase later all in the same year. This is with the understanding that new projections to analyze the fund balance can be calculated next year to use in further planning to pay the IEPA loan for the WWTP along with using some cash reserves. The unforeseen increased cost for all projects is driving the utility rate increases overall in addition to the fact that the City has not increased the electric usage rates since FY12.
3. The Committee recommends completing these major projects and the projects already started before adding costs for additional projects since the timeframe for completion and increased expenses for the projects affect the overall city budget.
4. The Committee recommends the TIF3 utilizing future TIF development to generate income for the City due to the major debt payments applicable to the TIF3 borrows.
5. The Committee is dedicated to continuing to improve fund balances and reserves.
6. The Committee understands the Budget Guidance from the Council and has reviewed the budget to follow the recommendations possible.

We believe this completes our service to the Council regarding the FY24 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 of Finance Committee



# **BUDGET SUMMARY**

**City of Mascoutah**

**Fiscal Year Budget 24**

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

**REVENUES**

	Budget23	Jan-23 YTD Actual 23	Summary of all depts 12/12's	Proposed Budget24	% change FY23 to 24
<b>OPERATING REVENUES</b>					
FUND 100 - GEN FUND	4,486,250	4,479,843	5,500,191	5,109,309	
FUND 110 - R CEM TRUST	8,000	24,163	32,217	8,000	
FUND 200 - LIGHT FUND	9,827,525	7,179,111	9,738,180	10,168,247	
FUND 250 - W&S FUND	4,192,925	3,756,273	5,016,718	4,435,522	
FUND 300 - AMB FUND	1,086,695	985,085	1,130,644	1,143,673	
FUND 330 - P&R (park/cityleu/pool)	451,300	432,256	438,899	496,550	
FUND 360 - FIRE DEPT FUND	169,600	188,971	197,547	177,700	
FUND 400 - IMRF FUND	598,680	468,678	578,579	599,725	
FUND 450 - POLICE PENSION FUND	580,125	468,605	498,203	539,000	
<b>TOTAL OPERATING REV NO LIBR</b>	<b>21,401,100</b>	<b>17,982,985</b>	<b>23,131,179</b>	<b>22,677,727</b>	5.97%
<b>TOTAL LIBRARY REVENUES</b>	<b>472,977</b>	<b>472,977</b>	<b>472,977</b>	<b>502,800</b>	
<b>TOTAL OPERATING REV WITH LIBRARY</b>	<b>21,874,077</b>	<b>18,455,962</b>	<b>23,604,156</b>	<b>23,180,527</b>	5.97%

**NON-OPERATING REVENUES**

FUND 100/200/250 CMAQ/TIP/IEPA WWTP and Line of Credit	13,276,975	7,187,546	7,187,550	4,270,000	
FUND 210 - ELEC PHASE II LOAN	4,500,000	1,867,462	2,270,000	2,000,000	
FUND 500 - MFT FUND	345,290	272,359	366,085	345,380	
FUND 540 - TIF1 FUND	0	22	29	0	
FUND 560 - TIF2B FUND	1,195,410	1,270,182	1,272,596	1,286,386	
FUND 560 - TIF2B CDBG PORTION	0	22,500	22,500	0	
FUND 570 - TIF3 FUND	6,770,100	283,101	283,107	4,297,830	
FUND 595 - BUSINESS DISTRICT	72,000	84,274	92,725	93,000	
FUND 590 - SPECIAL SVC AREA (SSA)	150,110	17,374	17,374	20,000	
FUND 600 - R DEBT SVC FUND	183,665	183,596	184,334	183,207	
<b>TOTAL NON OPERATING REVENUES</b>	<b>26,493,550</b>	<b>11,188,416</b>	<b>11,696,300</b>	<b>12,495,803</b>	
<b>TOTAL ALL REVENUES NO LIBRARY</b>	<b>47,894,650</b>	<b>29,171,401</b>	<b>34,827,479</b>	<b>35,173,530</b>	
<b>TOTAL ALL REVENUES WITH LIBRARY</b>	<b>48,367,627</b>	<b>29,644,378</b>	<b>35,300,456</b>	<b>35,676,330</b>	-26.24%

**EXPENSES**

**OPERATING EXPENSES**

TOTAL PERSONNEL EXPENSES	7,931,120	5,999,106	8,069,380	8,597,774	
TOTAL NON-PERSONNEL EXPENSES	3,853,720	2,412,192	3,452,623	4,686,070	
TOTAL WHOLESALE/RETAIL/OTHER EXP	6,036,730	4,508,049	5,953,623	6,557,911	
<b>TOTAL OPERATING EXPENSES NO LIBRARY</b>	<b>17,821,570</b>	<b>12,919,347</b>	<b>17,475,626</b>	<b>19,841,756</b>	
<b>TOTAL LIBRARY EXPENSES</b>	<b>472,977</b>	<b>472,977</b>	<b>472,977</b>	<b>502,800</b>	
<b>TOTAL OPERATING EXPENSES WITH LIBRARY</b>	<b>18,294,547</b>	<b>13,392,324</b>	<b>17,948,603</b>	<b>20,344,556</b>	11.21%

**NON-OPERATING EXPENSES**

TOTAL CIP EXPENSES	391,500	287,259	355,686	478,300	
TOTAL FAR EXPENSES	930,600	514,915	627,733	1,025,500	
TOTAL PROJECT EXPENSES	32,809,730	17,311,287	18,149,998	13,189,230	
TOTAL DEBT EXPENSES	1,698,830	952,756	1,669,373	2,298,670	
<b>TOTAL NON-OPERATING EXPENSES</b>	<b>35,830,660</b>	<b>19,066,218</b>	<b>20,802,790</b>	<b>16,991,700</b>	
<b>GRAND TOTAL ALL EXPENSES NO LIBRARY</b>	<b>53,652,230</b>	<b>31,985,565</b>	<b>38,278,416</b>	<b>36,833,456</b>	-31.35%
<b>GRAND TOTAL ALL EXPENSES WITH LIBRARY</b>	<b>54,125,207</b>	<b>32,458,542</b>	<b>38,751,393</b>	<b>37,336,256</b>	-31.02%
<b>NET OPERATING REV MINUS EXP</b>	<b>3,579,530</b>	<b>5,063,638</b>	<b>5,655,553</b>	<b>2,835,971</b>	-20.77%
<b>NET NON-OPERATING REV MINUS EXP</b>	<b>(9,337,110)</b>	<b>(7,877,802)</b>	<b>(9,106,490)</b>	<b>(4,495,897)</b>	-51.85%
<b>NET REV MINUS EXP EXCLUDING PROJECTS</b>	<b>22,552,150</b>	<b>7,309,577</b>	<b>7,511,511</b>	<b>961,474</b>	-95.74%
<b>NET ALL REVENUES MINUS ALL EXPENSES</b>	<b>(5,757,580)</b>	<b>(2,814,164)</b>	<b>(3,450,937)</b>	<b>(1,659,926)</b>	

# **REVENUES SECTION**

**City of Mascoutah**

**Fiscal Year Budget 24**

## **REVENUES**

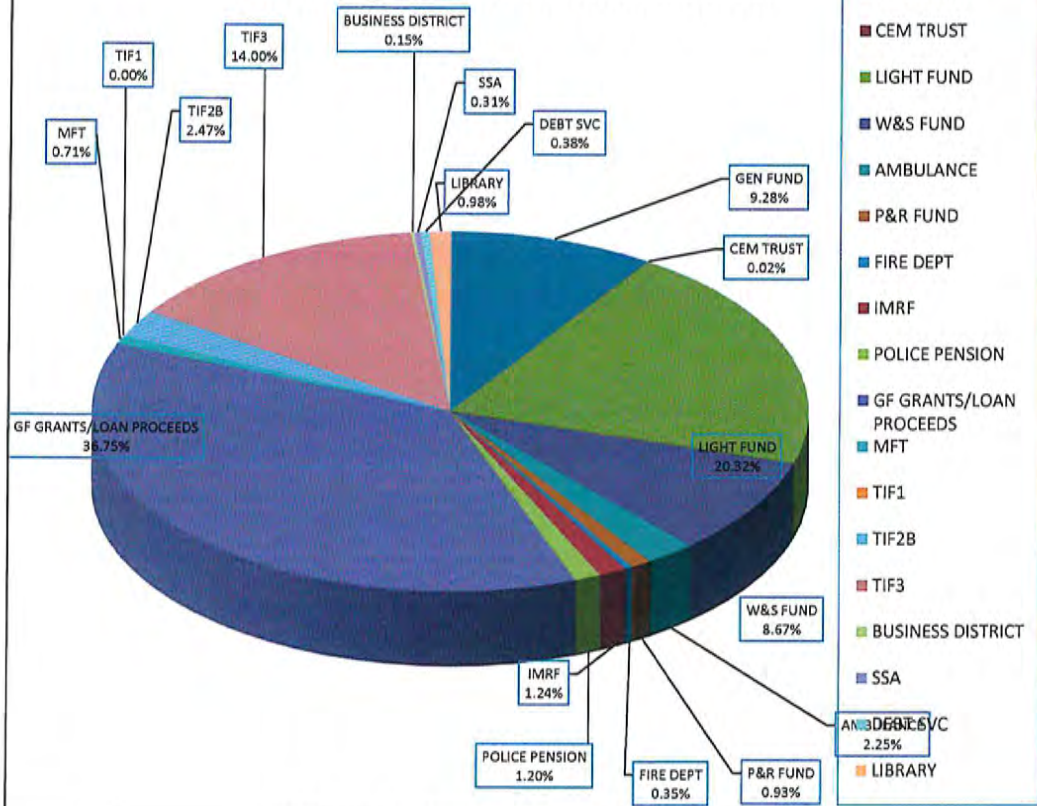
This section provides full information on the City's expected revenues for FY24. Included is 'by fund' revenue worksheets with FY23 numbers and FY24 budgets starting with the General Fund, followed by the remaining funds.

**CITY OF MASCOUTAH**  
**REVENUE - SUMMARY**  
**REVENUES ALL CATEGORIES BY FUND**

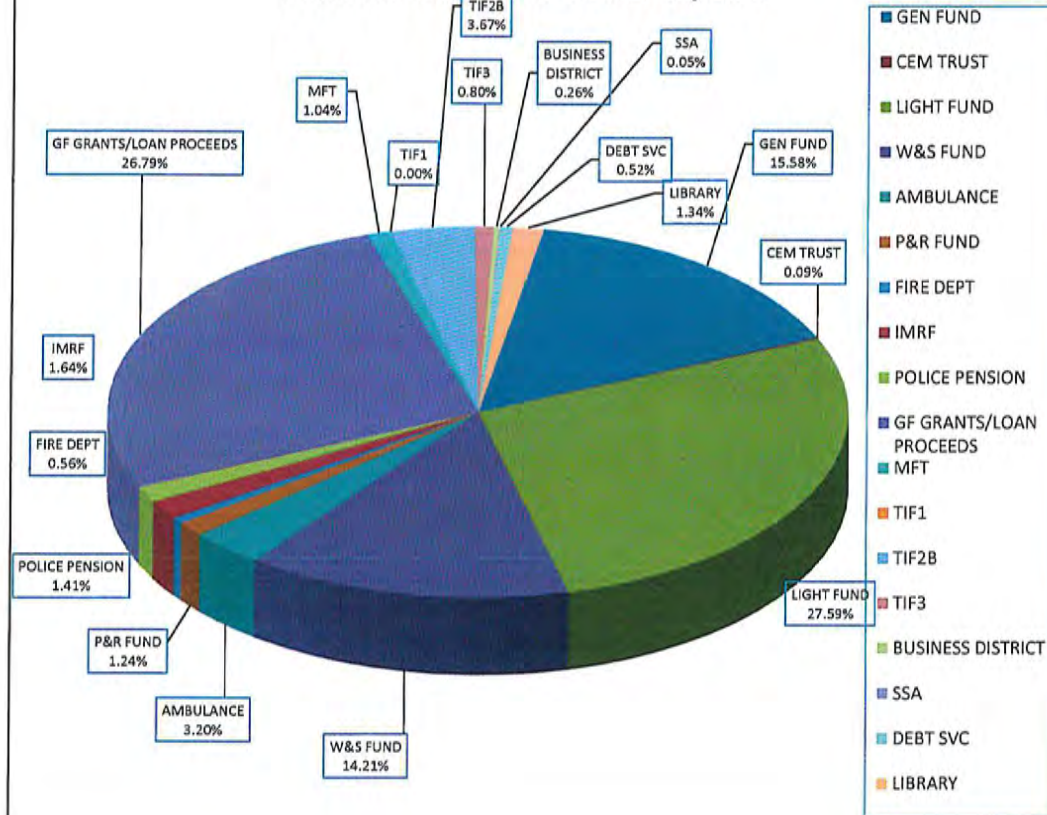
		AS OF Jan-23	Calculated 12/12's revenue summary	Proposed Budget24	% change FY23 to FY24
<b>OPERATING REVENUES</b>	<b>Budget 23</b>	<b>Actual</b>			
FUND 100 - GEN FUND	4,486,250	4,479,843	5,500,191	5,109,309	13.89%
FUND 110 - R CEM TRUST	8,000	24,163	32,217	8,000	0.00%
FUND 200 - LIGHT FUND	9,827,525	7,179,111	9,738,180	10,168,247	3.47%
FUND 250 - W&S FUND	4,192,925	3,756,273	5,016,718	4,435,522	5.79%
FUND 300 - AMB FUND	1,086,695	985,085	1,130,644	1,143,673	5.24%
FUND 330 - P&R (park/city/leu/pool)	451,300	432,256	438,899	496,550	10.03%
FUND 360 - FIRE DEPT FUND	169,600	188,971	197,547	177,700	4.78%
FUND 400 - IMRF FUND	598,680	468,678	578,579	599,725	0.17%
FUND 450 - POLICE PENSION FUND	580,125	468,605	498,203	539,000	-7.09%
<b>TOTAL OPERATING REV NO LIBRARY</b>	<b>21,401,100</b>	<b>17,982,985</b>	<b>23,131,179</b>	<b>22,677,727</b>	<b>5.97%</b>
<b>TOTAL LIBRARY REVENUES</b>	<b>472,977</b>	<b>472,977</b>	<b>472,977</b>	<b>502,800</b>	
<b>TOTAL OPERATING REV WITH LIBRARY</b>	<b>21,874,077</b>	<b>18,455,962</b>	<b>23,604,156</b>	<b>23,180,527</b>	<b>5.97%</b>
<b>NON-OPERATING REVENUES</b>					
FUND 100/250 - LOAN PROCEEDS	13,276,975	7,187,546	7,187,550	4,270,000	
FUND 210 - ELEC PHASE II LOAN	4,500,000	1,867,462	2,270,000	2,000,000	
FUND 500 - MFT FUND	345,290	272,359	366,085	345,380	0.03%
FUND 540 - TIF1 FUND	0	22	29	0	
FUND 560 - TIF2B FUND	1,195,410	1,270,182	1,272,596	1,286,386	7.61%
FUND 560 - TIF2B CMAQ	0	22,500	22,500	0	
FUND 570 - TIF3 FUND	6,770,100	283,101	283,107	4,297,830	-36.52%
FUND 595 - BUSINESS DISTRICT	72,000	84,274	92,725	93,000	29.17%
FUND 590 - SPECIAL SVC AREA (SSA)	150,110	17,374	17,374	20,000	-86.68%
FUND 600 - R DEBT SVC FUND	183,665	183,596	184,334	183,207	-0.25%
<b>TOTAL NON OPERATING REVENUES</b>	<b>26,493,550</b>	<b>11,188,416</b>	<b>11,696,300</b>	<b>12,495,803</b>	<b>-52.83%</b>
<b>TOTAL ALL REVENUES NO LIBRARY</b>	<b>47,894,650</b>	<b>29,171,401</b>	<b>34,827,479</b>	<b>35,173,530</b>	<b>-26.56%</b>
<b>TOTAL ALL REVENUES WITH LIBRARY</b>	<b>48,367,627</b>	<b>29,644,378</b>	<b>35,300,456</b>	<b>35,676,330</b>	<b>-26.24%</b>



## FY24 REVENUES BY FUND BUDGETED



## FY23 REVENUES BY FUND 12/12'S

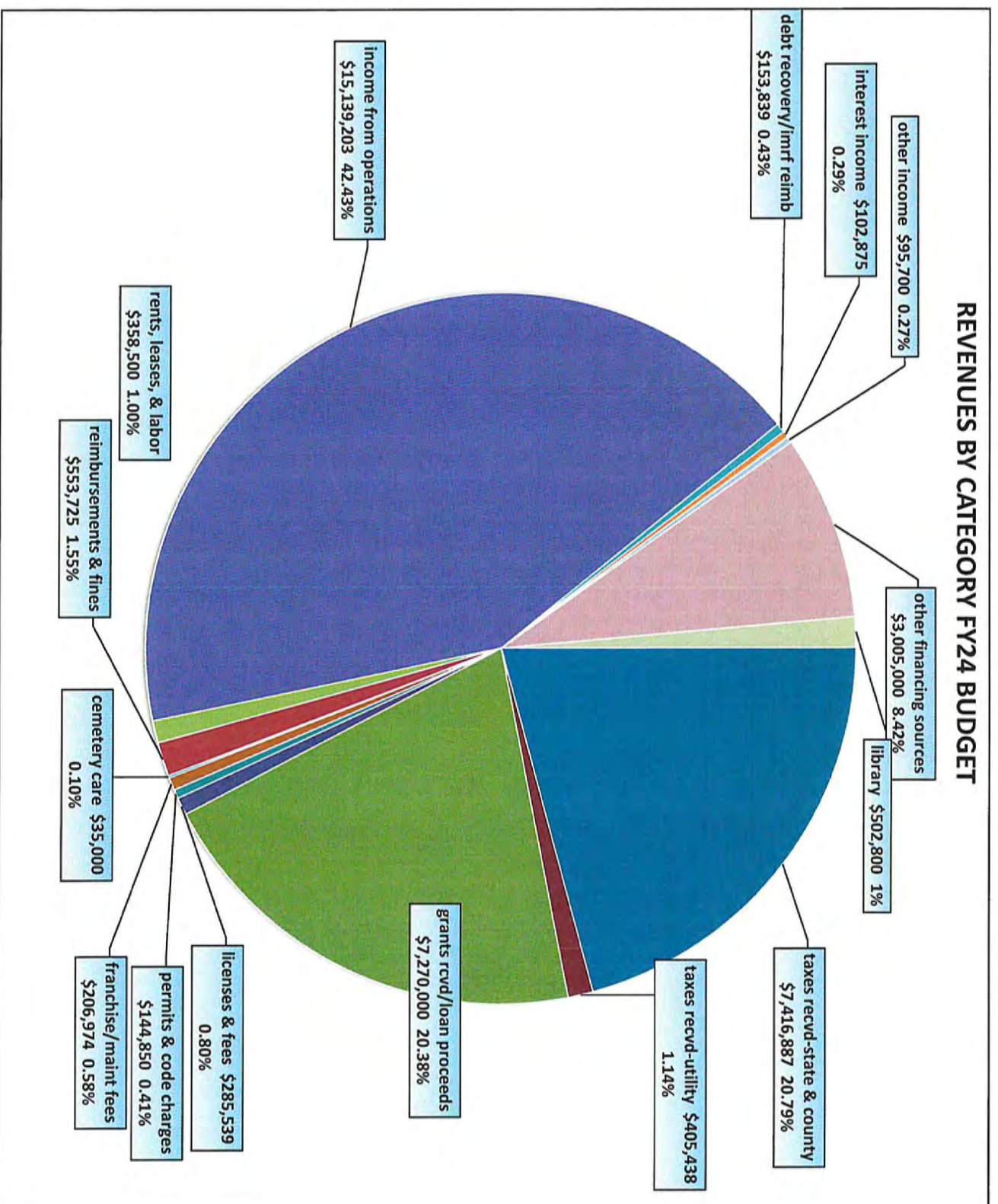


# **REVENUES SUMMARY LEVEL**

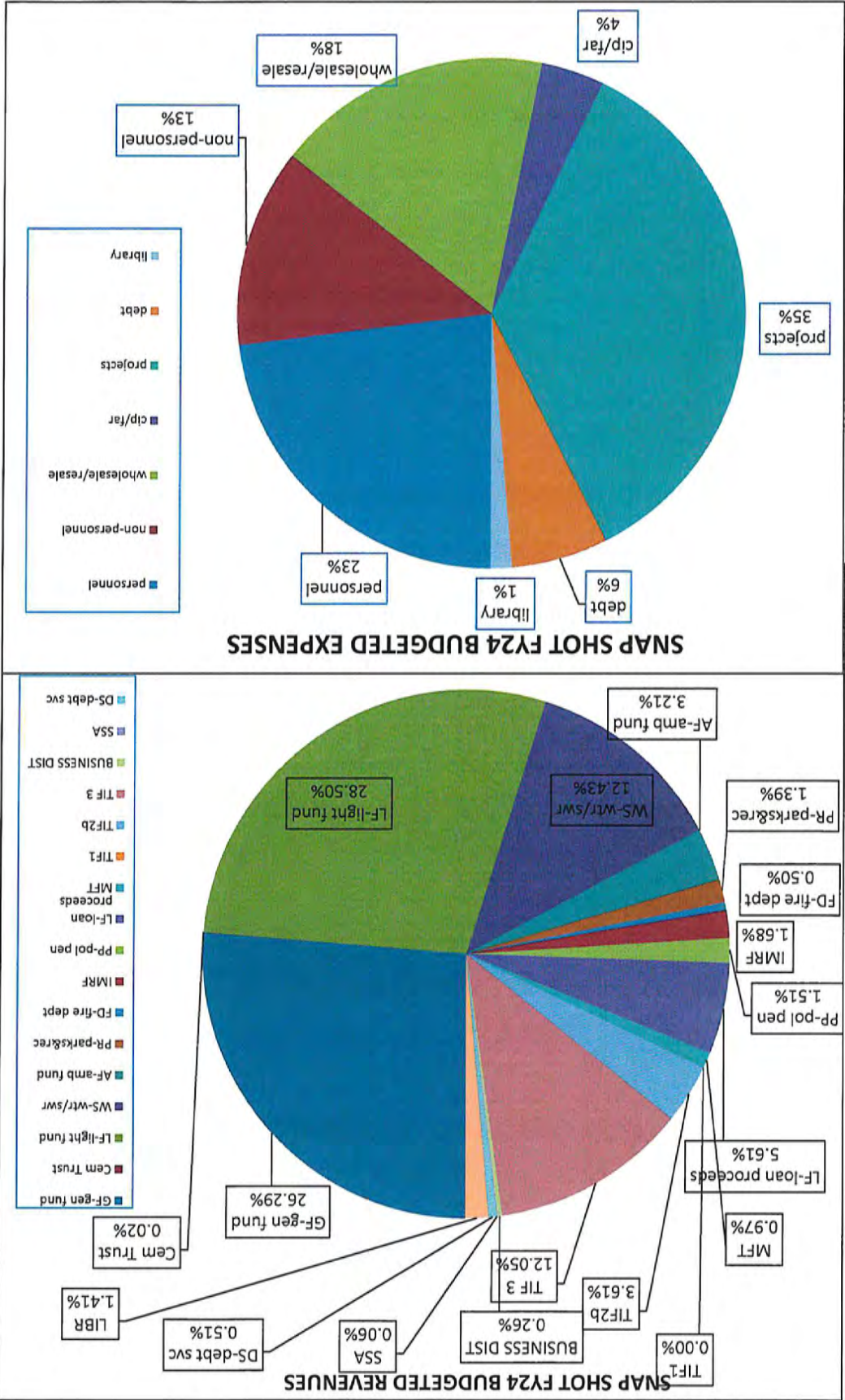
**City of Mascoutah**

**Fiscal Year Budget 24**

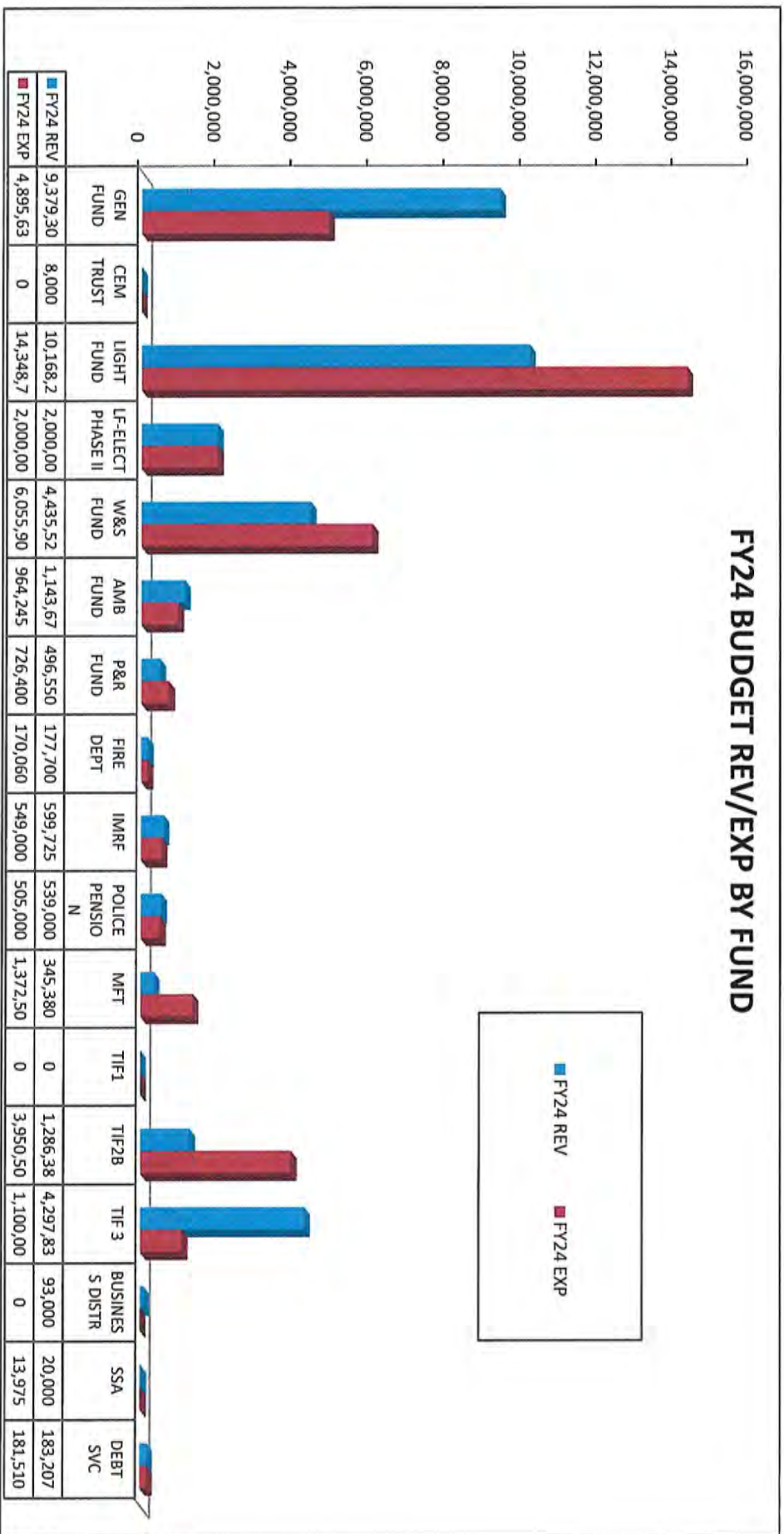
# REVENUES BY CATEGORY FY24 BUDGET







## FY24 BUDGET REV/EXP BY FUND



**CITY OF MASCOUTAH**

**REVENUES COMPARED TO BUDGET - SUMMARY**

**REVENUES BY CATEGORY ALL FUNDS SUMMARY**

Revenue Category	Budget 23	AS OF Jan-23 Actual 23	Calculated 12/12's revenue summary	Proposed Budget24	% change FY23 to FY24
taxes recvd-state & county	6,832,270	6,460,027	7,241,307	7,416,887	8.56%
taxes recvd-utility	391,770	281,341	375,121	405,438	3.49%
grants received/loan proceeds	21,276,975	9,077,508	9,480,050	7,270,000	-65.83%
licenses & fees	236,860	196,434	272,645	285,539	20.55%
permits & maint code charges	107,650	110,428	147,237	144,850	34.56%
franchise/maint fees	203,275	149,575	192,575	206,974	1.82%
cemetery care	33,000	31,600	41,383	35,000	6.06%
reimbursements & fines	558,330	391,635	535,324	553,725	-0.82%
rents, leases, & labor	352,200	291,497	338,267	358,500	1.79%
income from operations	14,533,595	11,211,739	15,075,334	15,139,203	4.17%
debt recovery/imrf reimb	149,800	84,301	122,408	153,839	2.70%
interest income	155,125	101,204	137,879	102,875	-33.68%
other income	60,800	776,112	859,949	95,700	57.40%
	0	0	0	0	
other financing sources	3,003,000	8,000	8,000	3,005,000	0.07%
	<b>47,894,650</b>	<b>29,171,401</b>	<b>34,827,479</b>	<b>35,173,530</b>	<b>-26.56%</b>

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

Revenue Category	Budget 23	AS OF Jan-23 Actual 23	Calculated 12/12's revenue summary	Proposed Budget24	FY23 to FY24
taxes recvd-state & county	3,074,145	2,812,648	3,495,545	3,578,808	used tax levy, includes roads/bridges, IL Mun Review calculations for income tax and use tax, hotel agreement
taxes recvd-utility	391,770	281,341	375,121	405,438	used ratios
grants recvd/loan proceeds	0	0	0	0	
licenses & fees	236,860	196,434	272,645	285,539	includes business reg, liquor, solicitor, plan rvw fees, and other licenses
permits & maint code charges	107,650	110,428	147,237	144,850	
franchise/maint fees	203,275	149,575	192,575	206,974	
cemetery care	33,000	31,600	41,383	35,000	
reimbursements & fines	30,900	17,041	22,721	26,500	
rents, leases, & labor	275,300	232,755	267,673	275,000	incl rent from util within City, global/sprint/etc. lease pmts as per contracts, includes agreement w/school for SRO
income from operations	0	0	0	0	
debt recovery/imrf reimb	111,800	57,024	82,368	111,100	personnel contr rev same as all gf exp so net effect zero, for acctg only
interest income	7,850	26,588	35,451	20,400	
other income	10,700	556,409	559,470	14,700	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	3,000	8,000	8,000	5,000	incl annual trans from cem trust
	<b>4,486,250</b>	<b>4,479,843</b>	<b>5,500,191</b>	<b>5,109,309</b>	13.89%

**CITY OF MASCOUTAH**

**REVENUES COMPARED TO BUDGET - SUMMARY**

**FUND 110 - RESTRICTED CEMETERY TRUST REVENUE**

Revenue Category	Budget 23	AS OF Jan-23 Actual 23	Calculated 12/12's revenue summary	Proposed Budget24	FY23 to FY24
taxes recvd-state & county					
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					
debt recovery/imrf reimb					
interest income	8,000	24,163	32,217	8,000	FY23 columbariam numbers
other income					
health ins income					
other financing sources					
	<b>8,000</b>	<b>24,163</b>	<b>32,217</b>	<b>8,000</b>	0.00%

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

Revenue Category	Budget 23	AS OF Jan-23 Actual 23	Calculated 12/12's revenue summary	Proposed Budget24	FY23 to FY24
taxes recvd-state & county					
taxes recvd-utility					
grants recvd/loan proceeds					
licenses & fees					
permits & maint code charges					
franchise/maint fees					
cemetery care					
reimbursements & fines					
rents, leases, & labor	55,300	41,702	48,173	55,300	sec ar billing for labor due, incl pole rent adjusted with ratio and used customer rpts from util billing
income from operations	9,726,225	7,044,954	9,563,272	10,061,947	
debt recovery/imrf reimb	0	-2,753	0	0	
interest income	30,000	18,767	25,023	25,000	
other income	16,000	76,441	101,712	26,000	
health ins income					
other financing sources	3,000,000	0	0	3,000,000	
	<b>12,827,525</b>	<b>7,179,111</b>	<b>9,738,180</b>	<b>13,168,247</b>	2.66%

## CITY OF MASCOUTAH

## REVENUES COMPARED TO BUDGET - SUMMARY

## FUND 210 - ELECTRIC PHASE II PROJECT CITIZENS LOAN

Revenue Category	Budget 23	AS OF Jan-23 Actual 23	Calculated 12/12's revenue summary	Proposed Budget24	FY23 to FY24
taxes recvd-state & county	0	0	0	0	
taxes recvd-utility	0	0	0	0	
grants recvd/loan proceeds	4,500,000	1,867,462	2,270,000	2,000,000	
licenses & fees	0	0	0	0	
permits & maint code charges	0	0	0	0	
franchise/maint fees	0	0	0	0	
cemetery care	0	0	0	0	
reimbursements & fines	0	0	0	0	
rents, leases, & labor	0	0	0	0	
income from operations	0	0	0	0	
debt recovery/imrf reimb	0	0	0	0	
interest income	0	0	0	0	
other income	0	0	0	0	
health ins income	0	0	0	0	
other financing sources	0	0	0	0	
	4,500,000	1,867,462	2,270,000	2,000,000	-55.56%

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

Revenue Category	Budget 23	AS OF Jan-23 Actual 23	Calculated 12/12's revenue summary	Proposed Budget24	FY23 to FY24
taxes recvd-state & county					
taxes recvd-utility					
grants recvd/loan proceeds	10,276,975	7,187,546	7,187,550	1,270,000	
licenses & fees					
permits & maint code charges					
franchise/maint fees					
cemetery care					
reimbursements & fines					
rents, leases, & labor	1,300	25	33	800	
income from operations	4,166,625	3,631,310	4,842,370	4,390,722	used customer rpts from util billing and includes cpi incr
debt recovery/imrf reimb	0	0	0	0	
interest income	6,000	9,337	12,449	10,000	
other income	19,000	115,601	161,865	34,000	
health ins income					
other financing sources					
	<b>14,469,900</b>	<b>10,943,819</b>	<b>12,204,268</b>	<b>5,705,522</b>	-60.57%



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

Revenue Category	Budget 23	AS OF Jan-23 Actual 23	Calculated 12/12's revenue summary	Proposed Budget24	FY23 to FY24
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	1,300	25	33	800	
income from operations	1,716,600	1,555,811	2,075,206	1,832,015	used customer rpts from util billing and includes cpi incr
debt recovery/imrf reimb	0	0	0	0	
interest income	6,000	9,337	12,449	10,000	
other income	1,500	437	583	1,000	
health ins income					
other financing sources					
	<b>1,725,400</b>	<b>1,565,610</b>	<b>2,088,272</b>	<b>1,843,815</b>	6.86%

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

FUND 250 - SEWER ONLY REVENUE					
Revenue Category	Budget 23	AS OF Jan-23 Actual 23	Calculated 12/12's revenue summary	Proposed Budget24	FY23 to FY24
taxes recvd-state & county					
taxes recvd-utility					
grants received/loan proceeds	10,276,975	7,187,546	7,187,550	1,270,000	
licenses & fees					
permits & maint code charges					
franchise/maint fees					
cemetery care					
reimbursements & fines					
rents, leases, & labor	0	0	0	0	
income from operations	2,450,025	2,075,499	2,767,164	2,558,707	used customer rpts from util billing and includes cpi incr
debt recovery/imrf reimb	0	0	0	0	
interest income					
other income	17,500	115,164	161,282	33,000	
health ins income					
other financing sources					
	<b>12,744,500</b>	<b>9,378,209</b>	<b>10,115,996</b>	<b>3,861,707</b>	-69.70%

## CITY OF MASCOUTAH

## REVENUES COMPARED TO BUDGET - SUMMARY

FUND 300 - AMBULANCE REVENUE					
Revenue Category	Budget 23	AS OF Jan-23 Actual 23	Calculated 12/12's revenue summary	Proposed Budget24	FY23 to FY24
taxes recvd-state & county	545,450	548,471	548,471	555,000	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	498,745	402,649	536,865	542,234	use ratio
debt recovery/imrf reimb	38,000	30,030	40,040	42,739	pers contr rev same as exp so net effect zero, for acctg only
interest income	2,500	3,810	5,080	3,200	
other income	2,000	125	188	500	
health ins income					
other financing sources					
	<b>1,086,695</b>	<b>985,085</b>	<b>1,130,644</b>	<b>1,143,673</b>	5.24%

**CITY OF MASCOUTAH**

**REVENUES COMPARED TO BUDGET - SUMMARY**

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

Revenue Category	Budget 23	AS OF Jan-23 Actual 23	Calculated 12/12's revenue summary	Proposed Budget24	FY23 to FY24
taxes recvd-state & county	280,000	278,600	278,600	311,000	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	20,300	17,015	22,387	27,400	
income from operations	142,000	132,826	132,826	144,300	
debt recovery/imrf reimb	0	0	0	0	zero-leu pays all
interest income	400	879	1,172	850	
other income	8,600	2,936	3,915	13,000	park dev fees
health ins income					
other financing sources					
	<b>451,300</b>	<b>432,256</b>	<b>438,899</b>	<b>496,550</b>	10.03%

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

Revenue Category	Budget 23	AS OF Jan-23 Actual 23	Calculated 12/12's revenue summary	Proposed Budget24	FY23 to FY24
taxes recvd-state & county	164,000	163,243	163,243	169,000	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	1,100	1,128	1,504	1,200	
other income	4,500	24,600	32,800	7,500	fire srchrg fees
health ins income					
other financing sources					
	<b>169,600</b>	<b>188,971</b>	<b>197,547</b>	<b>177,700</b>	4.78%

## CITY OF MASCOUTAH

## REVENUES COMPARED TO BUDGET - SUMMARY

## FUND 400 - IMRF REVENUE

Revenue Category	Budget 23	AS OF Jan-23 Actual 23	Calculated 12/12's revenue summary	Proposed Budget24	FY23 to FY24
taxes recvd-state & county	171,000	170,207	170,207	178,000	tax levy ord filed
taxes recvd-utility					
grants received/loan proceeds					
licenses & fees					
permits & maint code charges					
franchise/maint fees					
cemetery care					
reimbursements & fines	427,430	296,703	406,015	420,225	contr from pr deductions
rents, leases, & labor					
income from operations					
debt recovery/imrf reimb					
interest income	250	1,768	2,357	1,500	base on history
other income					
health ins income					
other financing sources					
	<b>598,680</b>	<b>468,678</b>	<b>578,579</b>	<b>599,725</b>	0.17%

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

Revenue Category	Budget 23	AS OF Jan-23 Actual 23	Calculated 12/12's revenue summary	Proposed Budget24	FY23 to FY24
taxes recvd-state & county	390,000	388,009	388,009	410,000	tax levy ord filed
taxes recvd-utility					
grants received/loan proceeds					
licenses & fees					
permits & maint code charges					
franchise/maint fees					
cemetery care					
reimbursements & fines	100,000	77,891	106,588	107,000	contr from pr deductions
rents, leases, & labor					
income from operations					
debt recovery/imrf reimb					
interest income	90,125	2,705	3,607	22,000	interest on investments included
other income	0	0	0	0	
health ins income					
other financing sources					
	<b>580,125</b>	<b>468,605</b>	<b>498,203</b>	<b>539,000</b>	-7.09%

## CITY OF MASCOUTAH

## REVENUES COMPARED TO BUDGET - SUMMARY

## FUND 500 - MFT REVENUE

Revenue Category	Budget 23	AS OF Jan-23 Actual 23	Calculated 12/12's revenue summary	Proposed Budget24	FY23 to FY24
taxes recvd-state & county	342,290	269,794	359,725	341,180	based on IL Mun Rvw census(8568)
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	3,000	2,565	6,360	4,200	ratio
other income					
health ins income					
other financing sources					
	<b>345,290</b>	<b>272,359</b>	<b>366,085</b>	<b>345,380</b>	0.03%



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

Revenue Category	Budget 23	AS OF Jan-23 Actual 23	Calculated 12/12's revenue summary	Proposed Budget24	FY23 to FY:
taxes recvd-state & county	0	0	0	0	end of tif
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	22	29	0	
other income					
health ins income					
other financing sources					
	<b>0</b>	<b>22</b>	<b>29</b>	<b>0</b>	#DIV/0!

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

Revenue Category	Budget 23	AS OF Jan-23 Actual 23	Calculated 12/12's revenue summary	Proposed Budget24	FY23 to FY: use ratio
taxes recvd-state & county	1,190,910	1,262,941	1,262,941	1,281,886	
taxes recvd-utility					
grants received/loan proceeds	0	22,500	22,500	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	4,500	7,241	9,655	4,500	
other income					
health ins income					
other financing sources					
	<b>1,195,410</b>	<b>1,292,682</b>	<b>1,295,096</b>	<b>1,286,386</b>	7.61%

**CITY OF MASCOUTAH**  
**REVENUES COMPARED TO BUDGET - SUMMARY**  
**FUND 570 - TIF3 REVENUE**

Revenue Category	Budget 23	AS OF Jan-23 Actual 23	Calculated 12/12's revenue summary	Proposed Budget24	FY23 to FY24
taxes recvd-state & county	270,000	283,084	283,084	297,805	
taxes recvd-utility					
grants received/loan proceeds	6,500,000	0	0	4,000,000	
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	100	17	23	25	
other income					
health ins income					
other financing sources					
	<b>6,770,100</b>	<b>283,101</b>	<b>283,107</b>	<b>4,297,830</b>	-36.52%

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

Revenue Category	Budget 23	AS OF Jan-23 Actual 23	Calculated 12/12's revenue summary	Proposed Budget24	FY23 to FY24
taxes recvd-state & county	150,110	17,374	17,374	20,000	
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	0	0	0	0	
interest income					
other income					
health ins income					
other financing sources					
	<b>150,110</b>	<b>17,374</b>	<b>17,374</b>	<b>20,000</b>	-86.68%

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

Revenue Category	Budget 23	AS OF Jan-23 Actual 23	Calculated 12/12's revenue summary	Proposed Budget24	FY23 to FY24 %
taxes recvd-state & county	72,000	84,274	92,725	93,000	
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					
	<b>72,000</b>	<b>84,274</b>	<b>92,725</b>	<b>93,000</b>	29.17%

## CITY OF MASCOUTAH

## REVENUES COMPARED TO BUDGET - SUMMARY

## FUND 600 - DEBT SERVICE REVENUE

Revenue Category	Budget 23	AS OF Jan-23 Actual 23	Calculated 12/12's revenue summary	Proposed Budget24	FY23 to I
taxes recvd-state & county	182,365	181,382	181,382	181,207	
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	1,300	2,214	2,952	2,000	
other income					
health ins income					
other financing sources					
	<b>183,665</b>	<b>183,596</b>	<b>184,334</b>	<b>183,207</b>	-0.25%

**REVENUE DETAIL SECTION**

**BY FUND**

CITY OF MASCOUTAH  
GENERAL FUND REVENUE DETAIL  
GF-100

		Proposed Budget23	As of Jan-23 Actual	Calculated 12/12's shaded is manual entry	Proposed Budget24	
43000	TAXES RECVD-STATE/COUNTY					
100- 43001 0000	property taxes	582,025	572,739	575,000	617,150	FY24 = \$542,150 + \$75000 roads/bridges, FY23 = 510,025.00 + 72000 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	0	0	0	0	
100- 43030 0000	replacement taxes	33,000	54,028	66,037	66,000	use ratio, rcvd 6 of 8 pmts - libr pmts now
100- 43040 0000	sales tax	907,930	757,228	1,014,637	1,040,003	
100- 43041 0000	rental/lease/art tax	7,200	5,947	7,929	7,900	
100- 43050 0000	taxes-state income	1,132,690	1,086,545	1,383,727	1,386,467	FY23 = 155.40 increased from prior 132.20 x census 8568, Feb Municipal Rvw + ratio
100- 43051 0000	taxes-hotel tax	90,000	81,071	108,095	110,000	use ratio FY24 because decr FY23 and received more, prior years used 50% of rooms occupied 75% & ratio
100- 43052 0000	taxes-state use	321,300	255,090	340,120	351,288	\$41.00 incr from \$37.50 x census 8568
	TOTAL TAXES RECVD-STATE/COUNTY	3,074,145	2,812,648	3,495,545	3,578,808	
43100	TAXES RECVD-UTILITY					
100- 43101 0000	utility tax-masc electric	245,295	165,351	220,468	247,082	based on municipal utility tax billed, use ratio
100- 43110 0000	utility tax-other electric	3,310	2,140	2,853	3,100	
100- 43120 0000	utility tax-water	79,155	56,616	75,488	77,373	
100- 43130 0000	utility tax-gas	63,810	57,118	76,157	77,682	
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	200	116	155	200	
	TOTAL TAXES RECVD-UTILITY	391,770	281,341	375,121	405,438	
43200	GRANTS RECEIVED/LOAN PROCEEDS					
100- 43201 0000	cops more grant/fast grant	0	0	0	0	
100- 43205 0000	other loan income	0	0	0	0	
100- 43220 0000	other federal grants	0	0	0	0	
100- 43230 0000	other state grants	0	0	0	0	
100- 43230 0000	CMAQ/TIP/TAP	0	0	0	0	FY23 - checking if we receive any grant funds from TAP, ITEP, MEPRD. FY22 budget zero until later when know how we receive TAP grant money
	TOTAL GRANTS RECEIVED/LOAN PROCEEDS	0	0	0	0	
43300	LICENSES & FEES					
100- 43301 0000	business registrations	4,800	3,600	4,500	5,000	
100- 43310 0000	licenses-liquor	12,300	725	12,000	12,300	collect in 4th qtr
100- 43320 0000	licenses-mobile home park	50	0	0	50	
100- 43330 0000	licenses-vending/food trucks	0	100	133	100	
100- 43340 0000	solicitor cert & fees	500	100	133	250	
100- 43350 0000	plan review fees	2,500	6,827	9,103	7,500	
100- 43360 0000	gaming - licenses & fees	200,000	174,741	232,988	245,000	ratio
100- 43370 0000	local share cannabis use tax	16,710	10,341	13,788	15,339	FY24 = 1.79 and was \$1.95 x 8568 census, Municipal Rvw Feb forecast
	TOTAL LICENSES & FEES	236,860	196,434	272,645	285,539	



CITY OF MASCOUTAH  
GENERAL FUND REVENUE DETAIL  
GF-100

		Proposed Budget23	As of Jan-23 Actual	Calculated 12/12's shaded is manual entry	Proposed Budget24	
43400	PERMITS & MAINT CODE CHRGS					
100-	43401 0000 permits - building	85,000	90,503	120,671	120,000	
100-	43402 0000 st. clair county permits-bldg	0	0	0	0	
100-	43410 0000 permits-variance	1,000	700	933	1,000	
100-	43420 0000 permits-raffle	150	60	80	150	
100-	43430 0000 occupancy permits-mascoutah	5,500	4,115	5,487	5,500	
100-	43435 0000 non highway vehicle permits	2,500	2,855	3,807	3,200	
100-	43440 0000 inspections-mascoutah	13,500	12,190	16,253	15,000	
100-	43445 0000 electrical inspections masc/cnty	0	0	0	0	
100-	43450 0000 fines	0	5	7	0	
	TOTAL PERMITS & MAINT CODE CHARGES	107,650	110,428	147,237	144,850	
43600	FRANCHISE/MAINT FEES					
100-	43601 0000 franchise fees-cable	93,305	71,781	97,255	99,200	ratio
100-	43610 0000 franchise fees-ameren	25,215	25,215	25,215	25,215	annual agreement
100-	43620 0000 tel/excise tax	84,755	52,579	70,105	82,559	ratio
	TOTAL FRANCHISE/MAINT FEES	203,275	149,575	192,575	206,974	
43700	CEMETERY CARE					
100-	43730 0000 grave purchases	8,000	11,400	15,200	10,000	varies every year
100-	43740 0000 grave openings/closings	25,000	17,950	23,933	25,000	
100-	43750 0000 columbarium purchases	0	250	250	0	columbarium, pay to cem trust per agrmnt NOTE: In Nov 2022 when the columbarium promissary note matures the city will have to pay the interest for the 7 year note and any balance outstanding still owed if the columbariums are not all sold by then to repay the loan as per agreement (this will be budgeted in the fy22/23 in gf cemetery expenses contractual)
100-	43755 0000 columbarium opening/closings	0	2,000	2,000	0	
	TOTAL CEMETERY CARE	33,000	31,600	41,383	35,000	columbarium burials
43800	REIMBURSEMENTS & FINES					
100-	43810 0000 vehicle fund distributions	2,400	2,390	3,187	3,000	
100-	43820 0000 court fines and fees	11,000	6,153	8,204	10,000	
100-	43830 0000 DUI enforce distributions	4,000	1,981	2,641	3,000	
100-	43840 0000 drug recovery & drug fines	0	0	0	0	
100-	43850 0000 ordinance violations	500	0	0	500	
100-	43860 0000 il police training reimb & other rel	0	0	0	0	renamed some of these accounts and started separating income monthly recevd from the county
100-	43870 0000 police electronic citations	13,000	6,517	8,689	10,000	to track various income and be able to follow state statute for separating funds for dui use, vehicle use, and other
	TOTAL REIMBURSEMENTS & FINES	30,900	17,041	22,721	26,500	
44000	RENTS, LEASES, & LABOR					
100-	44001 0000 rent	300	0	0	0	
100-	44010 0000 rent from utilities	128,000	128,000	128,000	128,000	\$32k from lf prod/dist/wtr/swr, new bldgs on insurance etc
100-	44030 0000 rent-equipment	0	2	3	0	
100-	44060 0000 lease payments-global/sprint	102,000	68,517	91,356	102,000	\$7008/mo current + \$1045/mo verizon + \$3000 whisper annually + misc
100-	44080 0000 labor	45,000	36,236	48,315	45,000	includes 1/2 two crossing guard salary + half of SRO Police Officer
	TOTAL RENTS, LEASES, & LABOR	275,300	232,755	267,673	275,000	
44200	INCOME FROM OPERATIONS					
100-	44270 0000 garbage collection	0	0	0	0	
	TOTAL INCOME FROM OPERATIONS	0	0	0	0	
44300	DEBT RECOVERY/IMRF REIMB					
100-	44350 0000 debt recovery	0	0	0	0	
100-	44390 0000 imrf reimbursement	111,800	57,024	82,368	111,100	linked to exp ss: chgs w/ empl splits, same as exp for all gf depts so zero net effect admin, police, cem, maint, streets
	TOTAL DEBT RECOVERY/IMRF REIMB	111,800	57,024	82,368	111,100	

CITY OF MASCOUTAH  
GENERAL FUND REVENUE DETAIL  
GF-100

		Proposed Budget23	As of Jan-23 Actual	Calculated 12/12's shaded is manual entry	Proposed Budget24	
44400	INTEREST INCOME					
100-	44401 0000 interest on investments	7,000	26,588	35,451	20,000	
100-	44401 1010 int/other on restricted investment	850	0	0	400	
	TOTAL INTEREST INCOME	7,850	26,588	35,451	20,400	
44500	OTHER INCOME					
100-	44501 0000 police reports	1,200	850	1,133	1,200	
100-	44510 0000 yard waste drop off entry card	8,500	8,330	11,107	11,500	
100-	44520 0000 sundry income	1,000	3,299	3,300	2,000	bad ck fees, etc
100-	44525 0000 ARPA(American Rescue Plan Act)	0	543,930	543,930	0	ARPA money received from govt-covid
100-	44530 0000 public donations	0	0	0	0	coins, misc
100-	44540 0000 charitable games	0	0	0	0	
100-	44550 0000 surcharge fees	0	0	0	0	
	TOTAL OTHER INCOME	10,700	556,409	559,470	14,700	
44800	HEALTH INSURANCE INCOME					
100-	44801 0000	0	0	0	0	
	TOTAL HEALTH INSURANCE INCOME	0	0	0	0	
44900	OTHER FINANCING SOURCES					
100-	44901 0000 transfer from cemetery trust	3,000	8,000	8,000	5,000	
	TOTAL OTHER FINANCING SOURCES	3,000	8,000	8,000	5,000	
	TOTAL OPERATING REVENUE	4,486,250	4,479,843	5,500,191	5,109,309	13.89%
	TOTAL NON-OPERATING REVENUE	0	0	0	0	
	TOTAL FUND REVENUE	4,486,250	4,479,843	5,500,191	5,109,309	13.89%

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

		Proposed	As of	Calculated	Proposed
		Budget23	Jan-23	12/12's	Budget24
			Actual	shaded is	
				manual entry	

44400 INTEREST INCOME

columbarium, pay to cem trust per agrmnt NOTE: in Nov 2022 when the columbarium promissary note matures the city will have to pay the interest for the 7 year note and any balance outstanding still owed if the columbariums are not all sold by then to repay the loan as per agreement (this will be budgeted in the fy22/23 in gf cemetery expenses contractual) 2021 report shows promissary note balance \$19380.00 + total interest due \$5754.68 = \$25134.68 added to \$40k usually in this line so FY23 = 65134.68

110	44401	1010	interest/other on restricted invest	8,000	24,163	32,217	8,000
			TOTAL INTEREST INCOME	8,000	24,163	32,217	8,000

TOTAL OPERATING REVENUE	0	0	0	0
TOTAL NON-OPERATING REVENUE	8,000	24,163	32,217	8,000
TOTAL FUND REVENUE	8,000	24,163	32,217	8,000



CITY OF MASCOUTAH  
LIGHT FUND REVENUE DETAIL  
LF - 200

		Proposed Budget23	As of Jan-23 Actual	Calculated 12/12's shaded is manual entry	Proposed Budget24	
44000	RENTS, LEASES, & LABOR					
200	44030 0000 rent-equipment	2,500	1,227	1,636	2,500	
200	44035 0000 rent-trencher	500	269	359	500	
200	44040 0000 rent-pole	22,300	22,288	22,288	22,300	
200	44080 0000 labor	30,000	17,918	23,891	30,000	depends on work done that gets billed
	<b>TOTAL RENTS, LEASES, &amp; LABOR</b>	<b>55,300</b>	<b>41,702</b>	<b>48,173</b>	<b>55,300</b>	
44200	INCOME FROM OPERATIONS					
						FY24 - finance committee recommended 3% after originally used ratio with 5% incr until after finance comm meeting... because cpi is 9.3%, FY23 - rather than increase rate CPI 5.82% the Council decided to increase the facility charge from \$9.50 to \$16.00 and not increase electric usage at all, zero incr in past, and we need to incr for debt and to pay for the increase to our wholesale purchase
200	44201 0000 charge for service	4,505,635	2,988,265	4,234,353	4,561,384	
200	44202 0000 chrg for svc elec base	510,762	578,759	691,679	705,000	
200	44210 0000 penalties	102,000	76,345	101,793	105,000	
200	44220 0000 purchase fuel adjustment	4,597,828	3,392,886	4,523,848	4,679,563	
200	44230 0000 connecting & svc charges	9,000	7,075	9,433	9,000	
200	44240 0000 customer special service	1,000	1,624	2,165	2,000	
	<b>TOTAL INCOME FROM OPERATIONS</b>	<b>9,726,225</b>	<b>7,044,954</b>	<b>9,563,272</b>	<b>10,061,947</b>	
44300	DEBT RECOVERY/IMRF REIMB					
200	44350 0000 debt recovery	0	(2,753)	0	0	
200	44390 0000 imrf reimbursement	0	0	0	0	
	<b>TOTAL DEBT RECOVERY/IMRF REIMB</b>	<b>0</b>	<b>(2,753)</b>	<b>0</b>	<b>0</b>	
44400	INTEREST INCOME					
200	44401 0000 interest on investments	30,000	18,767	25,023	25,000	money mkt and oper acct
200	44401 1010 int/other on restricted investmen	0	0	0	0	
	<b>TOTAL INTEREST INCOME</b>	<b>30,000</b>	<b>18,767</b>	<b>25,023</b>	<b>25,000</b>	
44500	OTHER INCOME					
200	44520 0000 sundry income	0	628	628	0	
200	44550 0000 electric-surcharge/tap fee	12,000	69,275	92,367	20,000	each houses * \$400 new=first customer oct 2017 = meter 285, install 50, programming 50 = \$385 to this line and inspection 50.00 goes to the inspection line as usual
200	44560 0000 solar panel meter install income	4,000	6,538	8,717	6,000	
	<b>TOTAL OTHER INCOME</b>	<b>16,000</b>	<b>76,441</b>	<b>101,712</b>	<b>26,000</b>	
44900	OTHER FINANCING SOURCES					
200	44901 0000 line of credit for elec phase II	3,000,000	0	0	3,000,000	Income from increased line of credit for electric phase II loan and for Boeig contr under tif3 too
	<b>TOTAL OTHER FINANCING SOURCES</b>	<b>3,000,000</b>	<b>0</b>	<b>0</b>	<b>3,000,000</b>	
	<b>TOTAL OPERATING REVENUE</b>	<b>12,827,525</b>	<b>7,179,111</b>	<b>9,738,180</b>	<b>13,168,247</b>	
	<b>TOTAL NON-OPERATING REVENUE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
	<b>TOTAL FUND REVENUE</b>	<b>12,827,525</b>	<b>7,179,111</b>	<b>9,738,180</b>	<b>13,168,247</b>	2.66%

**CITY OF MASCOUTAH**  
**ELECTRIC PHASE II - CITIZENS LOAN FUND 210**  
**ELECTRIC PHASE II FUND - 210**

		Proposed Budget23	As of Jan-23 Actual	Calculated 12/12's shaded is manual entry	Proposed Budget24	
43000	TAXES RECVD-STATE/COUNTY					
210 43001 0000	property taxes	0	0	0	0	
210 43020 0000	mobile home taxes	0	0	0	0	
	TOTAL TAXES RECVD-STATE/COUNTY	0	0	0	0	
43200	GRANTS RECEIVED/LOAN PROCEEDS					
210 43201 0000	cops more grant/fast grant	0	0	0	0	
210 43205 0000	other loan income	4,500,000	1,867,462	2,270,000	2,000,000	In revenue, amount left to draw
210 43220 0000	other federal grants	0	0	0	0	
210 43230 0000	other state grants	0	0	0	0	
	idot 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	4,500,000	1,867,462	2,270,000	2,000,000	
44400	INTEREST INCOME					
210 44401 0000	interest on investments	0	0	0	0	
210 44401 1010	int/other on restricted investment	0	0	0	0	
	TOTAL INTEREST INCOME	0	0	0	0	
44500	OTHER INCOME					
210 44520 0000	sundry income	0	0	0	0	
210 44530 0000	public donations	0	0	0	0	
210 44530 0000	fire surcharge fees	0	0	0	0	
	TOTAL OTHER INCOME	0	0	0	0	
	TOTAL OPERATING REVENUE	4,500,000	1,867,462	2,270,000	2,000,000	
	TOTAL NON-OPERATING REVENUE	0	0	0	0	
	TOTAL FUND REVENUE	4,500,000	1,867,462	2,270,000	2,000,000	-55.56%



CITY OF MASCOUTAH  
WATER/SEWER REVENUE DETAIL  
WS - 250

	Proposed Budget23	As of Jan-23 Actual	Calculated 12/12's shaded is manual entry	Proposed Budget24	
<b>43200 GRANTS RECEIVED/LOAN PROCEEDS</b>					
250 43250 0716 IEPA loan proceeds 3.1sewer	0	0	0	0	
250 43250 0753 IEPA loan proceeds wwtp	10,276,975	7,187,546	7,187,550	1,270,000	FY24 what is left to be reimb. FY23 & FY22 IEPA loan approved and no design eng costs back included in loan, reimb start new this year, prior years expected to get engineering costs back and since budgeted for some construction.
<b>TOTAL GRANTS RECEIVED/LOAN PROCEEDS</b>	<b>10,276,975</b>	<b>7,187,546</b>	<b>7,187,550</b>	<b>1,270,000</b>	
<b>44000 RENTS, LEASES, &amp; LABOR</b>					
250 44030 0503 rent-water equipment	300	0	0	300	
250 44030 0504 rent-sewer equipment	0	0	0	0	
250 44080 0503 water labor	1,000	25	33	500	
250 44080 0504 sewer labor	0	0	0	0	
<b>TOTAL RENTS, LEASES, &amp; LABOR</b>	<b>1,300</b>	<b>25</b>	<b>33</b>	<b>800</b>	
<b>44200 INCOME FROM OPERATIONS</b>					
250 44201 0503 water charge for service	1,227,873	953,844	1,271,792	1,309,946	FY24, finance comm rec 3% but used 5% since cpi increase of 9.30% before met with fin comm, last year cpi 5.82% and we used this to incr since had incr from SLM too.
250 44201 0504 sewer charge for service	1,249,875	911,153	1,214,871	1,261,317	FY24 fin comm rec 3% so changed from 5% used orig since cpi increase of 9.30%
250 44202 0503 water facility charge for svc	423,927	320,293	427,057	439,869	FY24 fin comm rec 3% so changed from 5% used orig since cpi increase of 9.30%
250 44202 0504 sewer facility charge for svc	1,140,150	890,818	1,187,757	1,223,390	FY24 fin comm rec 3% but used 5% since cpi 9.30% before fin comm met, FY23 = incr as finance committee recommends incr from \$25.00 to \$27.50; up from FY22 .97% and FY20 included \$5 added for wwtp
250 44210 0503 water penalties	9,000	7,016	9,355	9,500	
250 44210 0504 sewer penalties	13,500	11,317	15,089	14,000	
250 44230 0503 water connect/service charges	45,000	264,975	353,300	60,000	each homes\$1200 + ratio
250 44230 0504 sewer connect/service charges	46,500	261,707	348,943	60,000	each homes\$1200 + ratio
250 44235 0504 swr fee agrmnt w/ county	0	504	504	0	
250 44240 0503 customer special service	800	1,300	1,733	1,700	FY20 new acct for special after hours fees
250 44250 0503 water sold at plant	1,500	661	1,673	1,500	
250 44260 0503 water fire connection fees	8,500	7,722	10,296	9,500	
<b>TOTAL INCOME FROM OPERATIONS</b>	<b>4,166,625</b>	<b>3,631,310</b>	<b>4,842,370</b>	<b>4,390,722</b>	
<b>44300 DEBT RECOVERY/IMRF REIMB</b>					
250 44350 0503 water recovery of bad debts	0	0	0	0	
250 44350 0504 sewer recovery of bad debts	0	0	0	0	
<b>TOTAL DEBT RECOVERY/IMRF REIMB</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>44400 INTEREST INCOME</b>					
250 44401 0503 water interest on investments	6,000	9,337	12,449	10,000	
250 44401 1010 int/other on restricted investmen	0	0	0	0	
<b>TOTAL INTEREST INCOME</b>	<b>6,000</b>	<b>9,337</b>	<b>12,449</b>	<b>10,000</b>	
<b>44500 OTHER INCOME</b>					
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	1,500	437	583	1,000	
250 44520 0504 sewer sundry income	2,500	1,200	9,330	3,000	
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	113,964	151,952	30,000	have to use some ratio since dev agreements are diff and some reimb
<b>TOTAL OTHER INCOME</b>	<b>19,000</b>	<b>115,601</b>	<b>161,865</b>	<b>34,000</b>	
<b>TOTAL OPERATING REVENUE WATER</b>	<b>1,725,400</b>	<b>1,565,610</b>	<b>2,088,272</b>	<b>1,843,815</b>	
<b>TOTAL NON-OPERATING REVENUE WATER</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL WATER ONLY REVENUE</b>	<b>1,725,400</b>	<b>1,565,610</b>	<b>2,088,272</b>	<b>1,843,815</b>	6.86%
<b>TOTAL OPERATING REVENUE SEWER</b>	<b>2,467,525</b>	<b>2,190,663</b>	<b>2,928,446</b>	<b>2,591,707</b>	
<b>TOTAL NON-OPERATING REVENUE SEWER</b>	<b>10,276,975</b>	<b>7,187,546</b>	<b>7,187,550</b>	<b>1,270,000</b>	
<b>TOTAL SEWER ONLY REVENUE</b>	<b>12,744,500</b>	<b>9,378,209</b>	<b>10,115,996</b>	<b>3,861,707</b>	-69.70%
<b>TOTAL WATER/SEWER OPERATING REVENUE</b>	<b>4,192,925</b>	<b>3,756,273</b>	<b>5,016,718</b>	<b>4,435,522</b>	5.79%
<b>TOTAL WATER/SEWER NON-OPER REVENUE</b>	<b>10,276,975</b>	<b>7,187,546</b>	<b>7,187,550</b>	<b>1,270,000</b>	-87.64%
<b>TOTAL WATER/SEWER FUND REVENUE</b>	<b>14,469,900</b>	<b>10,943,819</b>	<b>12,204,268</b>	<b>5,705,522</b>	-60.57%

**CITY OF MASCOUTAH**  
**AMBULANCE FUND REVENUE DETAIL**  
**AF-300**

		Proposed Budget23	As of Jan-23 Actual	Calculated 12/12's shaded is manual entry	Proposed Budget24	
43000	TAXES RECVD-STATE/COUNTY					
300 43001 0000	property taxes	402,950	400,780	400,780	405,000	tax levy ord filed
300 43010 0000	property taxes - mrfd	142,500	147,691	147,691	150,000	mrfd rate at their max, certified rate .175 and maximum
300 43020 0000	mobile home taxes	0	0	0	0	
300 43030 0000	replacement taxes	0	0	0	0	
	TOTAL TAXES RECVD-STATE/COUNTY	545,450	548,471	548,471	555,000	
44200	INCOME FROM OPERATIONS					
300 44201 0000	charge for service	498,745	402,649	536,865	542,234	ratio based on reports
	TOTAL INCOME FROM OPERATIONS	498,745	402,649	536,865	542,234	
44300	DEBT RECOVERY/IMRF REIMB					
300 44310 0000	GEMT	0	79,457	42,836	0	started 300-44310-0000 to record all GEMT payments thru cash receipting from Andres because owe the State of IL 1/2 of these payments, per Jeremy
300 44350 0000	debt recovery	0	0	0	0	
300 44390 0000	imrf reimbursement	38,000	30,030	40,040	42,739	same as exp so zero net effect,
	TOTAL DEBT RECOVERY/IMRF REIMB	38,000	30,030	40,040	42,739	
44400	INTEREST INCOME					
300 44401 0000	interest on investments	2,500	3,810	5,080	3,200	
300 44401 1010	int/other on restricted investment	0	0	0	0	
	TOTAL INTEREST INCOME	2,500	3,810	5,080	3,200	
44500	OTHER INCOME					
300 44520 0000	sundry income	2,000	125	188	500	
300 44530 0000	public donations	0	0	0	0	
300 44550 0000	surcharge fees	0	0	0	0	
	TOTAL OTHER INCOME	2,000	125	188	500	
	TOTAL OPERATING REVENUE	1,086,695	985,085	1,130,644	1,143,673	
	TOTAL NON-OPERATING REVENUE	0	0	0	0	
	TOTAL FUND REVENUE	1,086,695	985,085	1,130,644	1,143,673	5.24%



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

		Proposed	As of	Calculated	
		Budget23	Jan-23	12/12's	Proposed
			Actual	shaded is	Budget24
				manual entry	
43000	TAXES RECVD-STATE/COUNTY				
330 43001 0401	property taxes	280,000	278,600	278,600	311,000 tax levy ord filed
330 43020 0401	mobile home taxes	0	0	0	0
	TOTAL TAXES RECVD-STATE/COUNTY	280,000	278,600	278,600	311,000
44000	RENTS, LEASES, & LABOR				
330 44050 0401	rent-ball field	4,000	4,675	6,233	7,000 tournaments
330 44051 0401	rent-ball diamond light	500	900	900	900
330 44052 0401	rent-pavillion	6,000	2,640	3,520	6,000 more in 4th qtr
330 44053 0401	rent-ag bldg park	9,800	8,800	11,733	13,500
	TOTAL RENTS, LEASES, & LABOR	20,300	17,015	22,387	27,400
44200	INCOME FROM OPERATIONS				
330 44280 0403	pool admissions	101,000	97,990	97,990	101,000
330 44281 0401	park concessions	4,000	5,375	5,375	7,500 FY24 goal to open 3 to 4 days/week and last year open 1 to 2 days/week
330 44281 0403	pool concessions	33,000	29,461	29,461	33,000
330 44282 0403	pool swimming lessions	4,000	0	0	2,800 FY24 = 1 to 2 possibly sessions 20 participants max, \$70/session, did not do FY23
	TOTAL INCOME FROM OPERATIONS	142,000	132,826	132,826	144,300
44300	DEBT RECOVERY/IMRF REIMB				
330 44390 0402	imrf reimbursement	0	0	0	0
	TOTAL DEBT RECOVERY/IMRF REIMB	0	0	0	0
44400	INTEREST INCOME				
330 44401 0401	interest on investments	400	879	1,172	850
330 44401 1010	int/other on restricted investmen	0	0	0	0
	TOTAL INTEREST INCOME	400	879	1,172	850
44500	OTHER INCOME				
330 44520 0401	sundry income park/pool	2,000	0	0	2,000
330 44521 0401	park development fees	6,600	2,936	3,915	11,000 each home \$220
330 44532 0401	sales to public	0	0	0	0
	TOTAL OTHER INCOME	8,600	2,936	3,915	13,000
	TOTAL OPERATING REVENUE PARK ONLY	309,300	299,430	306,073	352,250
	TOTAL OPERATING REVENUE POOL ONLY	142,000	132,826	132,826	144,300
	TOTAL OPERATING REVENUE	451,300	432,256	438,899	496,550
	TOTAL NON-OPERATING REVENUE	0	0	0	0
	TOTAL FUND REVENUE	451,300	432,256	438,899	496,550 10.03%



**CITY OF MASCOUTAH**  
**FIRE REVENUE DETAIL**  
**FIRE DEPT FUND - 360**

		Proposed	As of	Calculated	Proposed	
		Budget23	Jan-23	12/12's	Budget24	
			Actual	shaded is		
				manual entry		
<u>43000</u>	<u>TAXES RECVD-STATE/COUNTY</u>					
360	43001 0000 property taxes	164,000	163,243	163,243	169,000	tax levy ord filed
360	43020 0000 mobile home taxes	0	0	0	0	
	<b>TOTAL TAXES RECVD-STATE/COUNTY</b>	<b>164,000</b>	<b>163,243</b>	<b>163,243</b>	<b>169,000</b>	
<u>44400</u>	<u>INTEREST INCOME</u>					
360	44401 0000 interest on investments	1,100	1,128	1,504	1,200	
360	44401 1010 int/other on restricted investment	0	0	0	0	
	<b>TOTAL INTEREST INCOME</b>	<b>1,100</b>	<b>1,128</b>	<b>1,504</b>	<b>1,200</b>	
<u>44500</u>	<u>OTHER INCOME</u>					
360	44520 0000 sundry income	0	0	0	0	
360	44530 0000 public donations	0	0	0	0	
360	44550 0000 fire surcharge fees	4,500	24,600	32,800	7,500	each home \$150
	<b>TOTAL OTHER INCOME</b>	<b>4,500</b>	<b>24,600</b>	<b>32,800</b>	<b>7,500</b>	
	<b>TOTAL OPERATING REVENUE</b>	<b>169,600</b>	<b>188,971</b>	<b>197,547</b>	<b>177,700</b>	
	<b>TOTAL NON-OPERATING REVENUE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
	<b>TOTAL FUND REVENUE</b>	<b>169,600</b>	<b>188,971</b>	<b>197,547</b>	<b>177,700</b>	4.78%

**CITY OF MASCOUTAH**  
**IMRF REVENUE DETAIL**  
**IMRF - 400**

		Proposed	As of	Calculated	Proposed	
		Budget23	Jan-23	12/12's	Budget24	
			Actual	shaded is		
				manual entry		
<u>43000</u>	<u>TAXES RECVD-STATE/COUNTY</u>					
400 43001 0000	property taxes	171,000	170,207	170,207	178,000	tax levy ord filed
400 43020 0000	mobile home taxes	0	0	0	0	
TOTAL TAXES RECVD-STATE/COUNTY		171,000	170,207	170,207	178,000	
<u>43800</u>	<u>REIMBURSEMENTS</u>					
400 43830 0000	contributions from other funds	427,430	296,703	406,015	420,225	incr/decr w/ adj to sal ben
TOTAL REIMBURSEMENTS		427,430	296,703	406,015	420,225	
<u>44400</u>	<u>INTEREST INCOME</u>					
400 44401 0000	Interest on investments	250	1,768	2,357	1,500	
400 44401 1010	int/other on restricted investment	0	0	0	0	
TOTAL INTEREST INCOME		250	1,768	2,357	1,500	
<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		598,680	468,678	578,579	599,725	
TOTAL NON-OPERATING REVENUE		0	0	0	0	
TOTAL FUND REVENUE		598,680	468,678	578,579	599,725	

CITY OF MASCOUTAH  
POLICE PENSION REVENUE DETAIL  
POLICE PENSION - 450

		Proposed	As of	Calculated	Proposed	
		Budget23	Jan-23	12/12's	Budget24	
			Actual	shaded is		
				manual entry		
43000	TAXES RECVD-STATE/COUNTY					
450 43001 0000	property taxes	390,000	388,009	388,009	410,000	tax levy ord filed
450 43020 0000	mobile home taxes	0	0	0	0	
	TOTAL TAXES RECVD-STATE/COUNTY	390,000	388,009	388,009	410,000	
43800	REIMBURSEMENTS					
450 43830 0000	contributions from other funds	100,000	77,891	106,588	107,000	
	TOTAL REIMBURSEMENTS	100,000	77,891	106,588	107,000	
44400	INTEREST INCOME					
450 44401 0000	interest on investments	125	2,705	3,607	2,000	
450 44401 1010	int/other on restricted investment	90,000	0	0	20,000	
	TOTAL INTEREST INCOME	90,125	2,705	3,607	22,000	
44500	OTHER INCOME					
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	580,125	468,605	498,203	539,000	
	TOTAL NON-OPERATING REVENUE	0	0	0	0	
	TOTAL FUND REVENUE	580,125	468,605	498,203	539,000	-7.09%

CITY OF MASCOUTAH  
MFT REVENUE DETAIL  
MFT - 500

		Proposed	As of	Calculated	Proposed	
		Budget23	Jan-23	12/12's	Budget24	
			Actual	shaded is		manual entry
43000	TAXES RECVD-STATE/COUNTY					
						\$23.37 decr from \$23.50 x census 8568 and transportation renewal tax \$16.45 x cences 8568
500	43060 0000 property taxes	342,290	269,794	359,725	341,180	
TOTAL TAXES RECVD-STATE/COUNTY		342,290	269,794	359,725	341,180	
44400	INTEREST INCOME					
500	44401 0000 interest on investments	3,000	4,770	6,360	4,200	incr due to money mkt acct
TOTAL INTEREST INCOME		3,000	2,565	6,360	4,200	
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		345,290	272,359	366,085	345,380	
TOTAL NON-OPERATING REVENUE		0	0	0	0	
TOTAL FUND REVENUE		345,290	272,359	366,085	345,380	0.03%



CITY OF MASCOUTAH  
TIF1 REVENUE DETAIL  
TIF1 - 540

		Proposed Budget23	As of Jan-23 Actual	Calculated 12/12's shaded is manual entry	Proposed Budget24	
43000	TAXES RECVD-STATE/COUNTY					
540 43001 0000	property taxes	0	0	0	0	FY20 was final year for tif1 rev; in litigation to receive from county
	TOTAL TAXES RECVD-STATE/COUNTY	0	0	0	0	
44400	INTEREST INCOME					
540 44401 0000	interest on investments	0	22	29	0	
	TOTAL INTEREST INCOME	0	22	29	0	
44500	OTHER INCOME					
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	0	22	29	0	
	TOTAL NON-OPERATING REVENUE	0	0	0	0	
	TOTAL FUND REVENUE	0	22	29	0	#DIV/0!

CITY OF MASCOUTAH  
TIF2B REVENUE DETAIL  
TIF2B - 560

		Proposed	As of	Calculated	Proposed	
		Budget23	Jan-23	12/12's	Budget24	
			Actual	shaded is		
				manual entry		
43000	TAXES RECVD-STATE/COUNTY					
560 43001 0000	property taxes	1,190,910	1,262,941	1,262,941	1,281,886	ratio w/ incr, ends after this fy24
	TOTAL TAXES RECVD-STATE/COUNTY	1,190,910	1,262,941	1,262,941	1,281,886	
44300	GRANTS RECEIVED/LOAN PROCEEDS					
560 43230 736	cmaq income	0	22,500	22,500	0	
	TOTAL GRANTS RECEIVED/LOAN PROCEEDS	0	22,500	22,500	0	
44400	INTEREST INCOME					
560 44401 0000	interest on investments	4,500	7,241	9,655	4,500	
	TOTAL INTEREST INCOME	4,500	7,241	9,655	4,500	
	TOTAL OPERATING REVENUE	1,195,410	1,270,182	1,272,596	1,286,386	7.61%
	TOTAL NON-OPERATING REVENUE	0	22,500	22,500	0	#DIV/0!
	TOTAL FUND REVENUE	1,195,410	1,292,682	1,295,096	1,286,386	7.61%

CITY OF MASCOUTAH  
TIF3 REVENUE DETAIL  
TIF3 - 570

				Proposed	As of	Calculated	Proposed		
				Budget23	Jan-23	12/12's	Budget24		
					Actual	shaded is			
						manual entry			
43000	TAXES RECVD-STATE/COUNTY								
570	43001	0000	property taxes	270,000	283,084	283,084	297,805		
	TOTAL TAXES RECVD-STATE/COUNTY			270,000	283,084	283,084	297,805		
44300	GRANTS RECEIVED/LOAN PROCEEDS								
								TAP Grant 80% (\$25k in TIF3) for L&N Railway Trail and Trailhead Engineering \$126,030	
570	43230	736	loan proceeds and other	6,500,000	0	0	4,000,000	income from increased line of credit for electric phase II loan and for Boeing contr under tif3 too \$2.5mill	
	TOTAL GRANTS RECEIVED/LOAN PROCEEDS			6,500,000	0	0	4,000,000	get \$4mil back from Boeing + will borrow the rest of the line of credit, contract = 10,937,464 minus what we paid this year (If pays 2,311,115 of the contract)	
44400	INTEREST INCOME								
570	44401	0000	interest on investments	100	17	23	25		
	TOTAL INTEREST INCOME			100	17	23	25		
	TOTAL OPERATING REVENUE			270,100	283,101	283,107	297,830	10.27%	
	TOTAL NON-OPERATING REVENUE			6,500,000	0	0	4,000,000		
	TOTAL FUND REVENUE			6,770,100	283,101	283,107	4,297,830	-36.52%	

CITY OF MASCOUTAH  
SPECIAL SERVICE AREA  
SSA - FUND 590

		Proposed Budget23	As of Jan-23 Actual	Calculated 12/12's shaded is manual entry	Proposed Budget24	
<u>43000</u>	<u>TAXES RECVD-STATE/COUNTY</u>					
590 43001 0000	property taxes	150,110	17,374	17,374	20,000	
	TOTAL TAXES RECVD-STATE/COUNTY	150,110	17,374	17,374	20,000	
<u>44300</u>	<u>INTEREST INCOME</u>					
590 44350 0000	debt recovery	0	0	0	0	billing dev for shortfall
	TOTAL INTEREST INCOME	0	0	0	0	
<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	150,110	17,374	17,374	20,000	
	TOTAL FUND REVENUE	150,110	17,374	17,374	20,000	-86.68%



CITY OF MASCOUTAH  
 BUSINESS DISTRICT  
 BUSINESS DISTRICT - FUND 595

		Proposed Budget23	As of Jan-23 Actual	Calculated 12/12's shaded is manual entry	Proposed Budget24	
43000	TAXES RECVD-STATE/COUNTY					
595 43001 0000	property taxes	0	0	0	0	
595 43035 0000	businesss district income	72,000	84,274	92,725	93,000	
	TOTAL TAXES RECVD-STATE/COUNTY	72,000	84,274	92,725	93,000	
44400	INTEREST INCOME					
595 44401 0000	interest on investments	0	0	0	0	
	TOTAL INTEREST INCOME	0	0	0	0	
	TOTAL OPERATING REVENUE	72,000	84,274	92,725	93,000	
	TOTAL NON-OPERATING REVENUE	0	0	0	0	
	TOTAL FUND REVENUE	72,000	84,274	92,725	93,000	29.17%

CITY OF MASCOUTAH  
DEBT SERVICE REVENUE DETAIL  
DEBT SVC - 600

		Proposed	As of	Calculated	Proposed	
		Budget23	Jan-23	12/12's	Budget24	
			Actual	shaded is		
				manual entry		
43000	TAXES RECVD-STATE/COUNTY					
600 43001 0000	property taxes	182,365	181,382	181,382	181,207	2008 Bond levy
	TOTAL TAXES RECVD-STATE/COUNTY	182,365	181,382	181,382	181,207	
44400	INTEREST INCOME					
600 44401 0000	interest on investments	1,300	2,214	2,952	2,000	
	TOTAL INTEREST INCOME	1,300	2,214	2,952	2,000	
44500	OTHER INCOME					
600 44520 0000	sundry income	0	0	0	0	
600 44530 0000	public donations	0	0	0	0	
	TOTAL OTHER INCOME	0	0	0	0	
	TOTAL OPERATING REVENUE	0	0	0	0	
	TOTAL NON-OPERATING REVENUE	183,665	183,596	184,334	183,207	
	TOTAL FUND REVENUE	183,665	183,596	184,334	183,207	-0.25%

# **EXPENSES SECTION**

**City of Mascoutah**

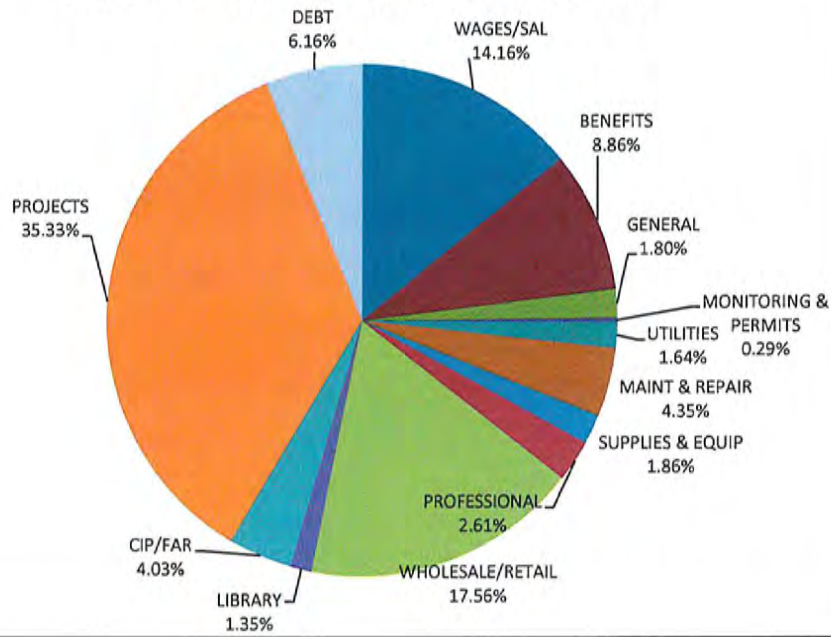
**Fiscal Year Budget 24**

# **EXPENSES SUPER SUMMARY LEVEL**

**City of Mascoutah**

**Fiscal Year Budget 24**

## FY24 BUDGETED EXPENSES BY CATEGORY



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

<b>OPERATING EXPENSES</b>		Jan-23	Summary of		
	Budget 23	YTD Actual 23	all depts 12/12's	Proposed Budget24	% change FY22 to 23
<b>PERSONNEL EXPENSES</b>					
TOTAL WAGES/SALARIES	4,921,165	3,722,793	5,082,585	5,288,250	
TOTAL EMPLOYEE BENEFITS	3,009,955	2,276,313	2,986,794	3,309,525	
TOTAL PERSONNEL EXPENSES	7,931,120	5,999,106	8,069,380	8,597,774	8.41%
<b>NON-PERSONNEL EXPENSES</b>					
TOTAL GENERAL EXPENSES	648,775	458,586	515,926	672,675	3.68%
TOTAL MONITORING & PERMITS EXPENSES	88,400	20,816	50,044	108,400	22.62%
TOTAL UTILITIES EXPENSES	602,910	386,762	515,683	614,060	1.85%
TOTAL MAINT & REPAIR EXPENSES	1,357,500	849,268	1,260,534	1,622,600	19.53%
TOTAL SUPPLIES & EQUIP EXPENSES	449,900	272,662	460,637	694,100	54.28%
TOTAL PROFESSIONAL SERVICES	706,235	424,098	649,800	974,235	37.95%
TOTAL NON-PERSONNEL EXPENSES	3,853,720	2,412,192	3,452,623	4,686,070	21.60%
<b>WHOLESALE/RETAIL</b>					
TOTAL WHOLESALE/RETAIL	6,036,730	4,336,721	5,782,295	6,557,911	8.63%
<b>OTHER EXPENSES</b>					
TOTAL OTHER EXPENSES	0	171,328	171,328	0	
TOTAL OPERATING EXPENSES NO LIBRARY	17,821,570	12,919,347	17,475,626	19,841,756	11.34%
total oper expenses minus wholesale/retail	11,784,840	8,753,954	11,864,659	13,283,844	12.72%
TOTAL LIBRARY EXPENSES	472,977	472,977	472,977	502,800	6.31%
TOTAL OPERATING EXP WITH LIBRARY	18,294,547	13,392,324	17,948,603	20,344,556	11.21%
<b>NON-OPERATING EXPENSES</b>					
<b>CAPITAL IMPROVEMENTS</b>					
TOTAL CIP EXPENSES	391,500	287,259	355,686	478,300	22.17%
<b>FIXED ASSET REPLACEMENT</b>					
TOTAL FAR EXPENSES	930,600	514,915	627,733	1,025,500	10.20%
<b>PROJECTS</b>					
TOTAL PROJECT EXPENSES	32,809,730	17,311,287	18,149,998	13,189,230	-59.80%
<b>DEBT</b>					
TOTAL DEBT EXPENSES	1,698,830	952,756	1,669,373	2,298,670	35.31%
TOTAL NON-OPERATING EXPENSES	35,830,660	19,066,218	20,802,790	16,991,700	-52.58%
TOTAL ALL EXPENSES NO LIBRARY	53,652,230	31,985,565	38,278,416	36,833,456	-31.35%
TOTAL ALL EXPENSES WITH LIBRARY	54,125,207	32,458,542	38,751,393	37,336,256	-31.02%

## CITY OF MASCOUTAH

## EXPENSES BY DEPARTMENT BY CATEGORY DETAIL

## EXPENSE SUMMARY BY CATEGORY DETAIL

		Budget 23	Jan-23 YTD Actual 23	Summary of all depts 12/12's	Proposed Budget24	% change FY23 to 24
	<u>5000 WAGES/SALARIES</u>					
ALL	5001 regular salaries	4,331,165	3,239,763	4,440,360	4,596,132	
ALL	5010 overtime	240,100	248,000	338,385	328,052	
ALL	5020 temp/part-time	275,500	201,730	229,440	283,665	
ALL	5040 council stipends	44,400	33,300	44,400	44,400	
ALL	5050 incentive pay - deferred compe	30,000	0	30,000	36,000	
	<b>TOTAL WAGES/SALARIES</b>	<b>4,921,165</b>	<b>3,722,793</b>	<b>5,082,585</b>	<b>5,288,250</b>	<b>7.46%</b>
	<u>5100 EMPLOYEE BENEFITS</u>					
ALL	5101 social security	374,280	271,991	374,351	402,500	
ALL	5200 health insurance	1,217,000	922,273	1,196,997	1,394,310	
ALL	5300 worker's compensation	125,000	119,386	119,386	123,500	
ALL	5350 unemployment insurance	0	2,066	2,066	0	
ALL	5400 imrf/slep	866,300	586,942	790,329	869,839	
ALL	5600 police retirement	398,000	365,302	487,069	495,000	
ALL	5650 police pension	15,000	3,891	5,188	10,000	
ALL	5700 fd death benefits	2,800	0	2,775	2,800	
ALL	5800 phys/cdl/drug test/shots	11,575	4,462	8,633	11,575	
	<b>TOTAL EMPLOYEE BENEFITS</b>	<b>3,009,955</b>	<b>2,276,313</b>	<b>2,986,794</b>	<b>3,309,525</b>	<b>9.95%</b>
	<b>TOTAL PERSONNEL EXPENSES</b>	<b>7,931,120</b>	<b>5,999,106</b>	<b>8,069,380</b>	<b>8,597,774</b>	<b>8.41%</b>
	<u>6000 GENERAL EXPENSES</u>					
ALL	6001 office supplies	65,200	50,603	59,424	78,000	
ALL	6020 dues & memberships	9,500	8,446	11,294	11,400	
ALL	6040 training,conf,educ reimb	56,680	25,647	47,096	68,480	
ALL	6060 cm expenses	5,000	7,133	9,511	5,000	
ALL	6061 mayor expenses	6,000	1,985	2,647	6,000	
ALL	6062 council expenses	8,000	1,518	2,024	8,000	
ALL	6065 economic dev/planning exp	8,500	10,107	10,107	8,500	
ALL	6066 plan & dev - studies	0	1,069	1,069	0	
ALL	6070 uniforms/boots/glasses/etc	29,150	19,164	24,215	25,300	
ALL	6075 rents & leases	167,000	131,793	133,057	162,000	
ALL	6080 sundry - misc exp	13,400	11,974	13,107	16,650	
ALL	6085 community relations	40,000	16,101	29,329	43,000	
ALL	6090 general insurance	240,345	173,046	173,046	240,345	
	<b>TOTAL GENERAL EXPENSES</b>	<b>648,775</b>	<b>458,586</b>	<b>515,926</b>	<b>672,675</b>	<b>3.68%</b>
	<u>6200 MONITORING &amp; PERMITS</u>					
ALL	6210 permits	15,000	15,000	15,000	15,000	
ALL	6230 lab equipment/samples exp	15,900	5,816	10,044	35,900	
ALL	6260 clean up/disposal	57,500	0	25,000	57,500	
	<b>TOTAL MONITORING &amp; PERMITS EXPENSES</b>	<b>88,400</b>	<b>20,816</b>	<b>50,044</b>	<b>108,400</b>	<b>22.62%</b>
	<u>6300 UTILITIES</u>					
ALL	6301 telephone	34,680	22,043	29,391	33,830	
ALL	6310 ameren	29,700	26,437	35,249	37,900	
ALL	6320 water/sewer	19,300	15,929	21,239	21,500	
ALL	6330 electric	422,680	251,378	335,171	424,280	
ALL	6335 hist soc util/cem chap util	13,450	15,321	20,428	13,450	
ALL	6336 senior center util & other	10,150	6,856	9,141	10,150	
ALL	6340 electric street lights	70,000	47,504	63,339	70,000	
ALL	6350 misc - julie locates	2,950	1,294	1,725	2,950	
ALL	6360 pager rental	0	0	0	0	
ALL	6380 ub convenience fee	0	0	0	0	
	<b>TOTAL UTILITIES EXPENSES</b>	<b>602,910</b>	<b>386,762</b>	<b>515,683</b>	<b>614,060</b>	<b>1.85%</b>



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

		Budget 23	Jan-23 YTD Actual 23	Summary of all depts 12/12's	Proposed Budget24	% change FY23 to 24
<u>6500 MAINTENANCE &amp; REPAIR</u>						
ALL	6510 M&R - equipment	134,350	70,001	105,144	129,850	
ALL	6515 M&R - office equipment	3,750	26	2,700	3,750	
ALL	6520 M&R - building/facilities	145,000	94,455	161,617	141,700	
ALL	6530 M&R - vehicles/equipment	82,500	57,941	86,404	98,100	
ALL	6540 M&R - grounds/street row	23,900	5,177	19,379	23,200	
ALL	6550 M&R - transmission/collection	395,000	293,680	388,000	520,000	
ALL	6555 M&R - streets/sidewalks	25,000	21,906	24,000	30,000	
ALL	6560 M&R - special projects	278,000	148,356	249,989	406,000	
ALL	6565 M&R - sidewalk program	20,000	0	13,000	20,000	
ALL	6570 M&R - MFT	250,000	157,726	210,301	250,000	
	<b>TOTAL MAINT &amp; REPAIR EXPENSES</b>	<b>1,357,500</b>	<b>849,268</b>	<b>1,260,534</b>	<b>1,622,600</b>	19.53%
<u>6700 SUPPLIES &amp; EQUIPMENT</u>						
ALL	6710 general supplies	82,100	43,356	78,556	88,350	
ALL	6720 chemicals	60,050	25,220	47,014	61,500	
ALL	6730 inventory supplies	135,000	93,916	130,068	319,000	
ALL	6740 tools/small parts	40,600	20,370	35,515	42,600	
ALL	6741 sec a/r supplies (negative ok)	0	(37,313)	0	0	
ALL	6750 production - fuel/diesel	0	0	0	0	
ALL	6760 gas, diesel, & oil	132,150	127,113	169,484	182,650	
ALL	6770 non-vehicle oil & lubricants	0	0	0	0	
	<b>TOTAL SUPPLIES &amp; EQUIP EXPENSES</b>	<b>449,900</b>	<b>272,662</b>	<b>460,637</b>	<b>694,100</b>	54.28%
<u>7000 PROFESSIONAL SERVICES</u>						
ALL	7001 legal	60,000	38,453	51,271	80,000	
ALL	7100 accounting-audit	22,000	21,950	21,950	24,000	
ALL	7200 computers	120,000	105,932	118,000	130,000	
ALL	7300 other - twm/bhmg/etc	36,500	14,893	31,381	231,500	
ALL	7310 other - tac	0	0	0	0	
ALL	7400 other	24,000	12,000	24,000	24,000	
ALL	7500 contractual services	443,735	230,870	403,198	484,735	
	<b>TOTAL PROFESSIONAL SERVICES</b>	<b>706,235</b>	<b>424,098</b>	<b>649,800</b>	<b>974,235</b>	37.95%
<u>7900 WHOLESALE/RETAIL</u>						
ALL	7901 imea power purchase	5,569,190	3,973,813	5,298,417	6,022,292	
ALL	7910 water - purchase	435,721	340,262	453,683	504,517	
ALL	7920 garbage	0	0	0	0	
ALL	7930 municipal utility tax	31,819	22,646	30,195	31,103	
ALL	7940 purchase/reimburse	0	0	0	0	
ALL	7950 fund raiser	0	0	0	0	
	<b>TOTAL WHOLESALE/RETAIL</b>	<b>6,036,730</b>	<b>4,336,721</b>	<b>5,782,295</b>	<b>6,557,911</b>	8.63%
<u>8000 OTHER EXPENSES</u>						
ALL	8030 general overhead contr	0	0	0	0	
ALL	8010 developer (in/out)/transfers	0	171,328	171,328	0	
	<b>TOTAL OTHER EXPENSES</b>	<b>0</b>	<b>171,328</b>	<b>171,328</b>	<b>0</b>	
	<b>TOTAL OPERATING EXPENSES</b>	<b>17,821,570</b>	<b>12,919,347</b>	<b>17,475,626</b>	<b>19,841,756</b>	11.34%
	<i>total operating exp minus wholesale/retail</i>	<i>11,784,840</i>	<i>8,582,626</i>	<i>11,693,331</i>	<i>13,283,844</i>	12.72%



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

	Budget 23	Jan-23 YTD Actual 23	Summary of all depts 12/12's	Proposed Budget24	% change FY23 to 24
<b>8200 CAPITAL IMPROVEMENTS</b>					
ALL	2,750	2,870	2,870	209,000	
ALL	307,750	227,108	272,586	136,000	
ALL	6,500	2,245	5,000	91,000	
ALL	71,500	52,730	72,730	35,000	
ALL	3,000	2,306	2,500	7,300	
<b>TOTAL CIP EXPENSES</b>	<b>391,500</b>	<b>287,259</b>	<b>355,686</b>	<b>478,300</b>	22.17%
<b>8500 FIXED ASSET REPLACEMENT</b>					
ALL	98,000	87,321	94,460	233,000	
ALL	268,600	37,071	53,238	200,000	
ALL	137,500	10,127	47,460	310,000	
ALL	198,500	165,000	195,000	32,500	
ALL	228,000	215,396	237,575	250,000	
<b>TOTAL FAR EXPENSES</b>	<b>930,600</b>	<b>514,915</b>	<b>627,733</b>	<b>1,025,500</b>	10.20%
<b>PROJECTS</b>					
	15,574,700	9,665,806	10,298,290	4,497,500	
	3,845,300	9,026	10,000	3,895,000	
	3,289,000	527,229	731,258	2,750,000	
	9,075,700	7,108,777	7,110,000	1,045,700	
	1,025,030	449	450	1,001,030	
<b>TOTAL PROJECT EXPENSES</b>	<b>32,809,730</b>	<b>17,311,287</b>	<b>18,149,998</b>	<b>13,189,230</b>	-59.80%
<b>9000 DEBT PAYMENTS</b>					
ALL	443,975	65,119	419,520	798,975	
ALL	777,490	525,789	772,488	1,022,330	
ALL	477,365	361,848	477,365	477,365	
<b>TOTAL DEBT EXPENSES</b>	<b>1,698,830</b>	<b>952,756</b>	<b>1,669,373</b>	<b>2,298,670</b>	35.31%
<b>TOTAL NON-OPERATING EXPENSES</b>	<b>35,830,660</b>	<b>19,066,218</b>	<b>20,802,790</b>	<b>16,991,700</b>	-52.58%
<i>total non-operating exp minus proj and debt</i>	<i>1,322,100</i>	<i>802,174</i>	<i>983,419</i>	<i>1,503,800</i>	13.74%
<b>TOTAL ALL EXPENSES</b>	<b>53,652,230</b>	<b>31,985,565</b>	<b>38,278,416</b>	<b>36,833,456</b>	-31.35%
<b>TOTAL EXPENSES MINUS PROJECTS, DEBT, &amp; WHOLESALE/RETAIL</b>					
	13,106,940	9,384,800	12,676,750	14,787,644	12.82%

## CITY OF MASCOUTAH

## EXPENSES BY DEPARTMENT BY CATEGORY DETAIL

## EXPENSE SUMMARY BY FUND - WATER SEWER FUND

		Summary of all depts W/S FUND		Proposed	
		Budget 23	12/12's	Budget24	
	<u>5000 WAGES/SALARIES</u>				
250-	5001 regular salaries	749,000	788,394	783,800	
250-	5010 overtime	14,000	31,055	33,600	
250-	5020 temp/part-time	26,000	19,809	26,000	
250-	5040 council stipends	0	0	0	
250-	5050 incentive pay - deferred compe	0	0	0	
	<b>TOTAL WAGES/SALARIES</b>	<b>789,000</b>	<b>839,258</b>	<b>843,400</b>	employee splits
	<u>5100 EMPLOYEE BENEFITS</u>				
250-	5101 social security	59,700	61,801	66,000	
250-	5200 health insurance	176,000	170,515	213,600	
250-	5300 worker's compensation	0	0	0	
250-	5350 unemployment insurance	0	0	0	
250-	5400 imrf	76,000	58,502	70,400	
250-	5500 retirement health benefits	0	0	0	
250-	5650 police pension	0	0	0	
250-	5700 fd death benefits	0	0	0	
250-	5800 phys/cdl/drug test/shots	400	0	400	
	<b>TOTAL EMPLOYEE BENEFITS</b>	<b>312,100</b>	<b>290,818</b>	<b>350,400</b>	
	<b>TOTAL PERSONNEL EXPENSES</b>	<b>1,101,100</b>	<b>1,130,076</b>	<b>1,193,800</b>	
	<u>6000 GENERAL EXPENSES</u>				
250-	6001 office supplies	4,000	3,231	4,500	
250-	6020 dues & memberships	600	644	600	
250-	6040 training,conf,educ reimb	10,500	6,500	13,000	
250-	6060 cm expenses	0	0	0	
250-	6061 mayor expenses	0	0	0	
250-	6062 council expenses	0	0	0	
250-	6065 economic dev/planning exp	0	0	0	
250-	6066 plan & dev - studies	0	0	0	
250-	6070 uniforms-allowance	6,900	5,300	5,400	
250-	6075 rents & leases	64,000	64,000	64,000	
250-	6080 sundry - misc exp	200	96	200	
250-	6085 community relations	0	0	0	includes building rent to gf,
250-	6090 general insurance	0	0	0	training for water/sewer licenses,
	<b>TOTAL GENERAL EXPENSES</b>	<b>86,200</b>	<b>79,771</b>	<b>87,700</b>	and other
	<u>6200 MONITORING &amp; PERMITS</u>				
250-	6210 permits	15,000	15,000	15,000	
250-	6230 lab equipment/samples exp	15,000	10,000	35,000	includes EPA permits for sewer
250-	6260 clean up/disposal	50,000	20,000	50,000	production facilities, and disposal
	<b>TOTAL MONITORING &amp; PERMITS EXPENSES</b>	<b>80,000</b>	<b>45,000</b>	<b>100,000</b>	of waste
	<u>6300 UTILITIES</u>				
250-	6301 telephone	4,950	4,117	4,950	
250-	6310 ameren	4,600	3,445	4,600	
250-	6320 water/sewer	850	1,155	1,350	
250-	6330 electric	309,300	231,220	309,900	
250-	6335 hist soc util/cem chap util	0	0	0	
250-	6336 senior center util & other	0	0	0	
250-	6340 electric street lights	0	0	0	
250-	6350 misc - julie locates	2,000	863	2,000	incl a 24/7 phone line for chatter
250-	6360 pager rental	0	0	0	box alarm system, electric 24/7
250-	6380 ub convenience fee	0	0	0	at sewage plant for
	<b>TOTAL UTILITIES EXPENSES</b>	<b>321,700</b>	<b>240,800</b>	<b>322,800</b>	transmission/infiltration
					regulations

## CITY OF MASCOUTAH

## EXPENSES BY DEPARTMENT BY CATEGORY DETAIL

## EXPENSE SUMMARY BY FUND - WATER SEWER FUND

		Summary of all depts W/S FUND		
		Budget 23	12/12's	Proposed Budget24
<u>6500 MAINTENANCE &amp; REPAIR</u>				
250-	6510 M&R - equipment	50,000	28,531	40,000
250-	6515 M&R - office equipment	0	0	0
250-	6520 M&R - building/facilities	11,000	3,951	16,000
250-	6530 M&R - vehicles/equipment	10,000	1,747	7,000
250-	6540 M&R - grounds/street row	0	0	0
250-	6550 M&R - transmission/collection	280,000	250,000	340,000
250-	6555 M&R - streets/sidewalks	0	0	0
250-	6560 M&R - special projects	0	0	31,000
250-	6565 M&R - sidewalk program	0	0	0
250-	6570 M&R - MFT	0	0	0
TOTAL MAINT & REPAIR EXPENSES		351,000	284,228	434,000
incl money in transmission to ramp up pump signal water tower, no special projects because listed 100k projects in projects category				
<u>6700 SUPPLIES &amp; EQUIPMENT</u>				
250-	6710 general supplies	7,000	9,503	10,000
250-	6720 chemicals	33,500	23,353	37,000
250-	6730 inventory supplies	16,500	14,953	13,500
250-	6740 tools/small parts	13,000	10,713	15,000
250-	6741 sec a/r supplies (negative ok)	0	0	0
250-	6750 production - fuel/diesel	0	0	0
250-	6760 gas, diesel, & oil	19,150	26,517	28,150
250-	6770 non-vehicle oil & lubricants	0	0	0
TOTAL SUPPLIES & EQUIP EXPENSES		89,150	85,040	103,650
includes chemical sewer distribution testings, inv supp to maintain meter change out for old and dead meters				
<u>7000 PROFESSIONAL SERVICES</u>				
250-	7001 legal	0	0	0
250-	7100 accounting-audit	0	0	0
250-	7200 computers	0	0	0
250-	7300 other - twm/bhmg/etc	10,000	5,381	166,000
250-	7310 other - tac	0	0	0
250-	7400 other	0	0	0
250-	7500 contractual services	55,000	44,500	70,000
TOTAL PROFESSIONAL SERVICES		65,000	49,881	236,000
incl water tower maint work in contractual				
<u>7900 WHOLESALE/RETAIL</u>				
250-	7901 imea power purchase	0	0	0
250-	7910 water - purchase	435,721	453,683	504,517
250-	7920 garbage	0	0	0
250-	7930 municipal utility tax	31,819	30,195	31,103
250-	7940 purchase/reimburse	0	0	0
250-	7950 fund raiser	0	0	0
TOTAL WHOLESALE/RETAIL		467,540	483,877	535,620
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 23	Summary of all depts W/S FUND 12/12's	Proposed Budget24	
	<u>8000 OTHER EXPENSES</u>				
250-	8030 general overhead contr	597,220	597,220	612,770	
250-	8010 developer exp (in/out)	0	0	0	
	<b>TOTAL OTHER EXPENSES</b>	<b>597,220</b>	<b>597,220</b>	<b>612,770</b>	
	<b>TOTAL OPERATING EXPENSES</b>	<b>3,158,910</b>	<b>2,995,893</b>	<b>3,626,340</b>	14.80%
	<i>total operating expenses minus wholesale/retail</i>	<i>2,691,370</i>	<i>2,512,016</i>	<i>3,090,720</i>	14.84%
	<u>8200 CAPITAL IMPROVEMENTS</u>				
250-		750	870	2,500	
250-		0	0	6,000	
250-		0	0	6,500	
250-		750	750	3,000	
250-		0	0	0	
	<b>TOTAL CIP EXPENSES</b>	<b>1,500</b>	<b>1,620</b>	<b>18,000</b>	see detail CIP/FAR separate sht
	<u>8500 FIXED ASSET REPLACEMENT</u>				
250-		0	0	0	
250-		0	0	0	
250-		0	0	10,000	
250-		0	0	0	
250-		100,000	100,000	100,000	
	<b>TOTAL FAR EXPENSES</b>	<b>100,000</b>	<b>100,000</b>	<b>110,000</b>	see detail CIP/FAR separate sht
	<u>PROJECTS</u>				
		10,700,000	7,448,290	1,500,000	
		0	0	0	
		300,000	0	300,000	
		0	0	0	
		0	0	0	
	<b>TOTAL PROJECT EXPENSES</b>	<b>11,000,000</b>	<b>7,448,290</b>	<b>1,800,000</b>	see project detail separate sht
	<u>9000 DEBT PAYMENTS</u>				
250-		0	0	380,000	
250-		0	0	0	
250-		121,565	121,565	121,565	
	<b>TOTAL DEBT EXPENSES</b>	<b>121,565</b>	<b>121,565</b>	<b>501,565</b>	see debt detail separate sheet
	<b>TOTAL NON-OPERATING EXPENSES</b>	<b>11,223,065</b>	<b>7,671,475</b>	<b>2,429,565</b>	-78.35%
	<b>TOTAL ALL EXPENSES</b>	<b>14,381,975</b>	<b>10,667,368</b>	<b>6,055,905</b>	-57.89%
	<i>TOTAL EXPENSES MINUS PROJECTS</i>	<i>3,381,975</i>	<i>3,219,078</i>	<i>4,255,905</i>	25.84%
	<i>TOTAL EXPENSES MINUS PROJECTS, DEBT, &amp; WHOLESALE/RETAIL</i>	<i>2,824,689</i>	<i>2,643,830</i>	<i>3,249,823</i>	15.05%

## CITY OF MASCOUTAH

## EXPENSES BY DEPARTMENT BY CATEGORY DETAIL

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

		Jan-23		Summary of	
		Budget 23	Actual 23	all depts	Proposed
				Parks & Rec	Budget24
				12/12's	
<b>5000 WAGES/SALARIES</b>					
330-	5001 regular salaries	0	0	0	0
330-	5010 overtime	4,500	5,771	5,771	6,200
330-	5020 temp/part-time	110,000	130,734	130,788	148,000
330-	5040 council stipends	0	0	0	0
330-	5050 incentive pay - deferred compen	0	0	0	0
		pool employees and summer			
		ball park maint			
<b>TOTAL WAGES/SALARIES</b>		<b>114,500</b>	<b>136,505</b>	<b>136,559</b>	<b>154,200</b>
<b>5100 EMPLOYEE BENEFITS</b>					
330-	5101 social security	9,200	10,442	10,442	11,800
		pool and park summer empl			
330-	5200 health insurance	0	0	0	0
330-	5300 worker's compensation	0	0	0	0
330-	5350 unemployment insurance	0	0	0	0
330-	5400 imrf	0	0	0	0
330-	5500 retirement health benefits	0	0	0	0
330-	5650 police pension	0	0	0	0
330-	5700 fd death benefits	0	0	0	0
330-	5800 phys/cdl/drug test/shots	0	0	0	0
<b>TOTAL EMPLOYEE BENEFITS</b>		<b>9,200</b>	<b>10,442</b>	<b>10,442</b>	<b>11,800</b>
<b>TOTAL PERSONNEL EXPENSES</b>		<b>123,700</b>	<b>146,947</b>	<b>147,001</b>	<b>166,000</b>
<b>6000 GENERAL EXPENSES</b>					
330-	6001 office supplies	500	495	495	800
330-	6020 dues & memberships	0	0	0	0
330-	6040 training,conf,educ reimb	4,000	3,319	3,319	4,500
330-	6060 cm expenses	0	0	0	0
330-	6061 mayor expenses	0	0	0	0
330-	6062 council expenses	0	0	0	0
330-	6065 economic dev/planning exp	0	0	0	0
330-	6066 plan & dev - studies	0	0	0	0
330-	6070 uniforms-allowance	2,000	1,868	1,868	2,900
330-	6075 rents & leases	0	0	0	0
330-	6080 sundry - misc exp	450	730	1,095	700
330-	6085 community relations	15,000	13,241	14,000	20,000
330-	6090 general insurance	0	0	0	0
<b>TOTAL GENERAL EXPENSES</b>		<b>21,950</b>	<b>19,653</b>	<b>20,777</b>	<b>28,900</b>
<b>6200 MONITORING &amp; PERMITS</b>					
330-	6210 permits	0	0	0	0
330-	6230 lab equipment/samples exp	0	0	0	0
330-	6260 clean up/disposal	0	0	0	0
<b>TOTAL MONITORING &amp; PERMITS EXPENSES</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

## CITY OF MASCOUTAH

## EXPENSES BY DEPARTMENT BY CATEGORY DETAIL

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

		Jan-23		Summary of	
		YTD		all depts	
				Parks & Rec	Proposed
		Budget 23	Actual 23	12/12's	Budget24
<b>6300 UTILITIES</b>					
330-	6301 telephone	2,600	748	997	1,750
330-	6310 ameren	1,200	1,427	1,903	2,400
330-	6320 water/sewer	15,250	11,216	14,955	16,550
330-	6330 electric	58,000	43,382	57,843	62,500
330-	6335 hist soc util/cem chap util	0	0	0	0
330-	6336 senior center util & other	0	0	0	0
330-	6340 electric street lights	0	0	0	0
330-	6350 misc - julie locates	0	0	0	0
330-	6360 pager rental	0	0	0	0
330-	6380 ub convenience fee	0	0	0	0
TOTAL UTILITIES EXPENSES		77,050	56,773	75,697	83,200
<b>6500 MAINTENANCE &amp; REPAIR</b>					
330-	6510 M&R - equipment	19,000	18,483	18,800	24,000
330-	6515 M&R - office equipment	0	0	0	0
330-	6520 M&R - building/facilities	66,000	30,850	65,000	55,200
330-	6530 M&R - vehicles/equipment	1,000	518	691	1,000
330-	6540 M&R - grounds/street row	10,000	4,336	8,000	10,000
330-	6550 M&R - transmission/collection	0	0	0	0
330-	6555 M&R - streets/sidewalks	0	0	0	0
330-	6560 M&R - special projects	30,000	7,163	23,000	30,000
330-	6565 M&R - sidewalk program	0	0	0	0
330-	6570 M&R - MFT	0	0	0	0
TOTAL MAINT & REPAIR EXPENSES		126,000	61,350	115,491	120,200
incl park/leu/pool repairs for grounds, bldgs, equip					
<b>6700 SUPPLIES &amp; EQUIPMENT</b>					
330-	6710 general supplies	10,750	5,001	9,913	11,000
330-	6720 chemicals	15,000	7,895	14,000	15,000
330-	6730 inventory supplies	25,500	23,922	24,615	29,500
330-	6740 tools/small parts	2,700	1,720	2,600	2,700
330-	6741 sec a/r supplies (negative ok)	0	0	0	0
330-	6750 production - fuel/diesel	0	0	0	0
330-	6760 gas, diesel, & oil	3,500	4,752	6,336	7,000
330-	6770 non-vehicle oil & lubricants	0	0	0	0
TOTAL SUPPLIES & EQUIP EXPENSES		57,450	43,290	57,464	65,200
incl paper in bathrooms, weed killer, pool concession supplies, and fuel, etc					
<b>7000 PROFESSIONAL SERVICES</b>					
330-	7001 legal	0	0	0	0
330-	7100 accounting-audit	0	0	0	0
330-	7200 computers	0	0	0	0
330-	7300 other - twm/bhmg/etc	0	0	0	0
330-	7310 other - tac	0	0	0	0
330-	7400 other	0	0	0	0
330-	7500 contractual services	500	168	252	500
TOTAL PROFESSIONAL SERVICES		500	168	252	500

## CITY OF MASCOUTAH

## EXPENSES BY DEPARTMENT BY CATEGORY DETAIL

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

		Jan-23		Summary of	
		YTD		all depts	
		Actual 23		Parks & Rec	Proposed
		Budget 23	Actual 23	12/12's	Budget24
<u>7900 WHOLESALE/RETAIL</u>					
330-	7901 imea power purchase	0	0	0	0
330-	7910 water - purchase	0	0	0	0
330-	7920 garbage	0	0	0	0
330-	7930 municipal utility tax	0	0	0	0
330-	7940 purchase/reimburse	0	0	0	0
330-	7950 fund raiser	0	0	0	0
TOTAL WHOLESALE/RETAIL		0	0	0	0
<u>8000 OTHER EXPENSES</u>					
330-	8030 general overhead contr	16,400	16,400	16,400	16,400
330-	8010 developer exp (in/out)	0	0	0	0
TOTAL OTHER EXPENSES		16,400	16,400	16,400	16,400
incr back to gf based on insurance costs, labor, etc. in calc with auditor					
TOTAL OPERATING EXPENSES		423,050	344,581	433,082	480,400
13.56%					
<u>8200 CAPITAL IMPROVEMENTS</u>					
330-		0	0	0	175,000
330-		0	0	0	0
330-		0	0	0	30,000
330-		20,000	0	20,000	20,000
330-		0	0	0	0
TOTAL CIP EXPENSES		20,000	0	20,000	225,000
see detail far/cip sep sheet					
<u>8500 FIXED ASSET REPLACEMENT</u>					
330-		8,000	4,547	10,547	21,000
330-		0	0	0	0
330-		0	0	0	0
330-		0	0	0	0
330-		0	0	0	0
TOTAL FAR EXPENSES		8,000	4,547	10,547	21,000
see detail far/cip sep sheet					
<u>PROJECTS</u>					
330-		0	0	0	0
		0	0	0	0
		0	-25,000	0	0
		0	0	0	0
		0	0	0	0
TOTAL PROJECT EXPENSES		0	-25,000	0	0
<u>9000 DEBT PAYMENTS</u>					
330-		0	0	0	0
330-		0	0	0	0
330-		0	0	0	0
TOTAL DEBT EXPENSES		0	0	0	0
see detail debt separate sht					
TOTAL NON-OPERATING EXPENSES		28,000	-20,453	30,547	246,000
778.57%					
TOTAL ALL EXPENSES		451,050	324,128	463,629	726,400
61.05%					
TOTAL EXPENSES MINUS DEBT		451,050		463,629	726,400
61.05%					

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

		Summary of all depts LIGHT FUND		
		Budget 23	12/12's	Proposed Budget24
<b>5000 WAGES/SALARIES</b>				
200-	5001 regular salaries	984,500	1,020,651	1,048,528
200-	5010 overtime	26,900	19,875	26,500
200-	5020 temp/part-time	26,000	19,809	26,000
200-	5040 council stipends	0	0	0
200-	5050 incentive pay - deferred compen	0	0	0
<b>TOTAL WAGES/SALARIES</b>		<b>1,037,400</b>	<b>1,060,335</b>	<b>1,101,028</b>
<b>5100 EMPLOYEE BENEFITS</b>				
200-	5101 social security	79,300	76,053	82,500
200-	5200 health insurance	326,000	306,897	355,800
200-	5300 worker's compensation	0	0	0
200-	5350 unemployment insurance	0	0	0
200-	5400 imrf	93,500	75,207	93,300
200-	5500 retirement health benefits	0	0	0
200-	5650 police pension	0	0	0
200-	5700 fd death benefits	0	0	0
200-	5800 phys/cdl/drug test/shots	900	90	900
<b>TOTAL EMPLOYEE BENEFITS</b>		<b>499,700</b>	<b>458,247</b>	<b>532,500</b>
<b>TOTAL PERSONNEL EXPENSES</b>		<b>1,537,100</b>	<b>1,518,582</b>	<b>1,633,528</b>
<b>6000 GENERAL EXPENSES</b>				
200-	6001 office supplies	3,000	1,500	3,000
200-	6020 dues & memberships	0	0	0
200-	6040 training,conf,educ reimb	9,500	5,507	9,500
200-	6060 cm expenses	0	0	0
200-	6061 mayor expenses	0	0	0
200-	6062 council expenses	0	0	0
200-	6065 economic dev/planning exp	0	0	0
200-	6066 plan & dev - studies	0	0	0
200-	6070 uniforms-allowance	11,050	10,750	8,550
200-	6075 rents & leases	83,000	64,000	83,000
200-	6080 sundry - misc exp	2,000	72	2,000
200-	6085 community relations	0	0	0
200-	6090 general insurance	0	0	0
<b>TOTAL GENERAL EXPENSES</b>		<b>108,550</b>	<b>81,829</b>	<b>106,050</b>
<b>6200 MONITORING &amp; PERMITS</b>				
200-	6210 permits	0	0	0
200-	6230 lab equipment/samples exp	900	44	900
200-	6260 clean up/disposal	7,500	5,000	7,500
<b>TOTAL MONITORING &amp; PERMITS EXPENSES</b>		<b>8,400</b>	<b>5,044</b>	<b>8,400</b>

incl office sup, training for lineman,  
incl bldg rent back to gf from  
electric prod and distr calc with  
auditor approval



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

		Summary of all depts LIGHT FUND		
		Budget 23	12/12's	Proposed Budget24
<b>6300 UTILITIES</b>				
200-	6301 telephone	7,800	7,707	7,800
200-	6310 ameren	23,900	29,901	30,900
200-	6320 water/sewer	1,000	1,183	1,400
200-	6330 electric	21,600	17,072	18,100
200-	6335 hist soc util/cem chap util	0	0	0
200-	6336 senior center util & other	0	0	0
200-	6340 electric street lights	70,000	63,339	70,000
200-	6350 misc - julie locates	950	863	950
200-	6360 pager rental	0	0	0
200-	6380 ub convenience fee	0	0	0
<b>TOTAL UTILITIES EXPENSES</b>		<b>125,250</b>	<b>120,064</b>	<b>129,150</b>
<b>6500 MAINTENANCE &amp; REPAIR</b>				
200-	6510 M&R - equipment	29,500	23,632	29,500
200-	6515 M&R - office equipment	3,250	2,700	3,250
200-	6520 M&R - building/facilities	40,000	38,500	40,000
200-	6530 M&R - vehicles/equipment	26,000	25,599	26,600
200-	6540 M&R - grounds/street row	2,000	479	3,000
200-	6550 M&R - transmission/collection	115,000	138,000	180,000
200-	6555 M&R - streets/sidewalks	20,000	20,000	20,000
200-	6560 M&R - special projects	100,000	146,600	140,000
200-	6565 M&R - sidewalk program	0	0	0
200-	6570 M&R - MFT	0	0	0
<b>TOTAL MAINT &amp; REPAIR EXPENSES</b>		<b>335,750</b>	<b>395,509</b>	<b>442,350</b>
<b>6700 SUPPLIES &amp; EQUIPMENT</b>				
200-	6710 general supplies	17,500	18,940	19,500
200-	6720 chemicals	3,500	2,311	2,500
200-	6730 inventory supplies	70,000	69,000	250,000
200-	6740 tools/small parts	13,000	13,508	13,000
200-	6741 sec a/r supplies (negative ok)	0	0	0
200-	6750 production - fuel/diesel	0	0	0
200-	6760 gas, diesel, & oil	18,000	25,960	30,500
200-	6770 non-vehicle oil & lubricants	0	0	0
<b>TOTAL SUPPLIES &amp; EQUIP EXPENSES</b>		<b>122,000</b>	<b>129,719</b>	<b>315,500</b>
<b>7000 PROFESSIONAL SERVICES</b>				
200-	7001 legal	0	0	0
200-	7100 accounting-audit	0	0	0
200-	7200 computers	0	0	0
200-	7300 other - twm/bhmg/etc	20,000	18,000	20,000
200-	7310 other - tac	0	0	0
200-	7400 other	0	0	0
200-	7500 contractual services	28,500	35,584	38,500
<b>TOTAL PROFESSIONAL SERVICES</b>		<b>48,500</b>	<b>53,584</b>	<b>58,500</b>

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

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

		Summary of all depts LIGHT FUND		Proposed	
		Budget 23	12/12's	Budget24	
<u>7900 WHOLESALE/RETAIL</u>					
200-	7901 imea power purchase	5,569,190	5,298,417	6,022,292	
200-	7910 water - purchase	0	0	0	
200-	7920 garbage	0	0	0	
200-	7930 municipal utility tax	0	0	0	
200-	7940 purchase/reimburse	0	0	0	
200-	7950 fund raiser	0	0	0	
TOTAL WHOLESALE/RETAIL		5,569,190	5,298,417	6,022,292	
<u>8000 OTHER EXPENSES</u>					
200-	8030 general overhead contr	768,640	768,640	779,455	
200-	8010 developer exp (in/out)	0	171,328	0	
TOTAL OTHER EXPENSES		768,640	939,968	779,455	
TOTAL OPERATING EXPENSES		8,623,380	8,542,716	9,495,224	10.11%
total operating expenses minus wholesale/retail		3,054,190	3,244,299	3,472,933	13.71%
<u>8200 CAPITAL IMPROVEMENTS</u>					
200-		0	0	20,000	
200-		220,750	195,586	25,000	
200-		0	0	7,000	
200-		750	750	3,000	
200-		0	0	3,000	
TOTAL CIP EXPENSES		221,500	196,336	58,000	see detail CIP/FAR separate sht
<u>8500 FIXED ASSET REPLACEMENT</u>					
200-		0	0	200,000	
200-		60,000	20,194	0	
200-		0	0	85,000	
200-		25,000	22,000	25,000	
200-		100,000	109,663	150,000	
TOTAL FAR EXPENSES		185,000	151,857	460,000	see detail CIP/FAR separate sht
<u>PROJECTS</u>					
		4,500,000	2,700,000	2,000,000	
		3,500,000	0	3,500,000	
		15,000	31,258	0	
		2,311,115	0	0	
		0	0	0	
TOTAL PROJECT EXPENSES		10,326,115	2,731,258	5,500,000	
<u>9000 DEBT PAYMENTS</u>					
200-		0	0	0	
200-		234,000	234,000	480,000	
200-		355,500	355,500	355,500	
TOTAL DEBT EXPENSES		589,500	589,500	835,500	see debt detail separate sheet
TOTAL NON-OPERATING EXPENSES		11,322,115	3,668,951	6,853,500	-39.47%
TOTAL ALL EXPENSES		19,945,495	12,211,667	16,348,724	-18.03%
TOTAL EXPENSES MINUS PROJECTS, DEBT, & WHOLESALE/RETAIL		3,460,690	3,592,492	3,990,933	15.32%

## CITY OF MASCOUTAH

## EXPENSES BY DEPARTMENT BY CATEGORY DETAIL

## EXPENSE SUMMARY BY FUND - GENERAL FUND

		Jan-23		Summary of	
		Budget 23	YTD Actual	all depts GEN FUND 12/12's	Proposed Budget24
<b>5000 WAGES/SALARIES</b>					
100-	5001 regular salaries	2,244,665	1,638,554	2,249,232	2,334,305
100-	5010 overtime	46,700	67,320	93,265	97,752
100-	5020 temp/part-time	46,000	22,407	30,662	46,165
100-	5040 council stipends	44,400	33,300	44,400	44,400
100-	5050 incentive pay - deferred compe	30,000	0	30,000	36,000
TOTAL WAGES/SALARIES		2,411,765	1,761,581	2,447,559	2,558,622
<b>5100 EMPLOYEE BENEFITS</b>					
100-	5101 social security	181,580	128,714	182,135	193,900
100-	5200 health insurance	600,000	455,072	604,763	689,110
100-	5300 worker's compensation	125,000	119,386	119,386	123,500
100-	5350 unemployment insurance	0	2,066	2,066	0
100-	5400 imrf	116,800	56,932	79,907	111,100
100-	5500 retirement health benefits	0	0	0	0
100-	5650 police pension	0	0	0	0
100-	5700 fd death benefits	0	0	0	0
100-	5800 phys/cdl/drug test/shots	4,125	3,404	4,543	4,125
TOTAL EMPLOYEE BENEFITS		1,027,505	765,574	992,799	1,121,735
TOTAL PERSONNEL EXPENSES		3,439,270	2,527,155	3,440,358	3,680,357
<b>6000 GENERAL EXPENSES</b>					
100-	6001 office supplies	55,700	46,751	52,726	67,700
100-	6020 dues & memberships	8,600	7,891	10,554	9,700
100-	6040 training,conf,educ reimb	23,180	15,188	25,805	31,980
100-	6060 cm expenses	5,000	7,133	9,511	5,000
100-	6061 mayor expenses	6,000	1,985	2,647	6,000
100-	6062 council expenses	8,000	1,518	2,024	8,000
100-	6065 economic dev/planning exp	8,500	10,107	10,107	8,500
100-	6066 plan & dev - plan reviews	0	1,069	1,069	0
100-	6070 rental - uniforms	9,200	4,659	6,297	8,450
100-	6075 rents & leases	20,000	3,793	5,057	15,000
100-	6080 sundry - misc exp	7,100	9,613	9,613	10,100
100-	6085 community relations	24,500	2,860	14,929	22,500
100-	6090 general insurance	240,345	173,046	173,046	240,345
TOTAL GENERAL EXPENSES		416,125	285,613	323,386	433,275
<b>6200 MONITORING &amp; PERMITS</b>					
100-	6210 permits	0	0	0	0
100-	6230 lab equipment/samples exp	0	0	0	0
100-	6260 clean up/disposal	0	0	0	0
TOTAL MONITORING & PERMITS EXPENSES		0	0	0	0

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

		Budget 23	Jan-23 YTD Actual	Summary of all depts GEN FUND 12/12's	Proposed Budget24	
	<b>6300 UTILITIES</b>					
100-	6301 telephone	14,830	9,253	12,337	14,830	
100-	6310 ameren	0	0	0	0	
100-	6320 water/sewer	1,800	2,762	3,683	1,800	
100-	6330 electric	30,280	19,509	26,012	30,280	
100-	6335 hist soc util/cem chap util	13,450	15,321	20,428	13,450	
100-	6336 senior center util & other	10,150	6,856	9,141	10,150	
100-	6340 electric street lights	0	0	0	0	
100-	6350 misc - julie locates	0	0	0	0	
100-	6360 pager rental	0	0	0	0	
100-	6380 ub convenience fee	0	0	0	0	
	<b>TOTAL UTILITIES EXPENSES</b>	<b>70,510</b>	<b>53,701</b>	<b>71,601</b>	<b>70,510</b>	
	<b>6500 MAINTENANCE &amp; REPAIR</b>					
100-	6510 M&R - equipment	30,850	16,991	29,681	31,350	
100-	6515 M&R - office equipment	0	0	0	0	
100-	6520 M&R - building/facilities	22,000	47,709	48,166	28,000	
100-	6530 M&R - vehicles/equipment	28,000	25,763	35,721	41,500	
100-	6540 M&R - grounds/street row	11,900	482	10,900	10,200	
100-	6550 M&R - transmission/collection	0	0	0	0	
100-	6555 M&R - streets/sidewalks	5,000	3,089	4,000	10,000	
100-	6560 M&R - special projects	148,000	19,694	80,389	205,000	
100-	6565 M&R - sidewalk program	10,000	0	8,000	10,000	
100-	6570 M&R - MFT	0	0	0	0	
	<b>TOTAL MAINT &amp; REPAIR EXPENSES</b>	<b>255,750</b>	<b>113,728</b>	<b>216,858</b>	<b>336,050</b>	maint and repair to equip cem, maint, police, & streets departments
	<b>6700 SUPPLIES &amp; EQUIPMENT</b>					
100-	6710 general supplies	29,850	12,042	28,200	30,850	
100-	6720 chemicals	8,050	265	7,350	7,000	
100-	6730 inventory supplies	13,000	1,581	12,500	16,000	
100-	6740 tools/small parts	11,400	3,962	8,219	11,400	
100-	6741 sec a/r supplies (negative ok)	0	0	0	0	
100-	6750 production - fuel/diesel	0	0	0	0	
100-	6760 gas, diesel, & oil	75,000	66,172	88,229	94,000	incl fuel, incl pol uniforms in gen sup,
100-	6770 non-vehicle oil & lubricants	0	0	0	0	chem for mosq control, incl street
	<b>TOTAL SUPPLIES &amp; EQUIP EXPENSES</b>	<b>137,300</b>	<b>84,022</b>	<b>144,498</b>	<b>159,250</b>	signs & mat, cut some depts
	<b>7000 PROFESSIONAL SERVICES</b>					
100-	7001 legal	60,000	38,453	51,271	80,000	
100-	7100 accounting-audit	22,000	21,950	21,950	24,000	
100-	7200 computers	120,000	105,932	118,000	130,000	
100-	7300 other - twm/bhmg/etc	6,000	1,167	8,000	45,000	
100-	7310 other - tac	0	0	0	0	
100-	7400 other	0	0	0	0	
	7500 contractual services	271,735	155,752	270,112	287,735	includes legal for police and admin, audit in overhead calc, computer
	<b>TOTAL PROFESSIONAL SERVICES</b>	<b>479,735</b>	<b>323,254</b>	<b>469,332</b>	<b>566,735</b>	agreement, and contractual for admin, cem, maint, police, streets
	<b>7900 WHOLESALE/RETAIL</b>					
100-	7901 imea power purchase	0	0	0	0	
100-	7910 water - purchase	0	0	0	0	
100-	7920 garbage	0	0	0	0	
100-	7930 municipal utility tax	0	0	0	0	
100-	7940 purchase/reimburse	0	0	0	0	
100-	7950 fund raiser	0	0	0	0	
	<b>TOTAL WHOLESALE/RETAIL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

		Budget 23	Jan-23 YTD Actual	Summary of all depts GEN FUND 12/12's	Proposed Budget24	
	<u>8000 OTHER EXPENSES</u>					
100-	8030 general overhead contr	-1,440,000	-1,440,000	-1,440,000	-1,467,690	
100-	8010 developer exp (in/out)	0	0	0	0	
	<b>TOTAL OTHER EXPENSES</b>	<b>-1,440,000</b>	<b>-1,440,000</b>	<b>-1,440,000</b>	<b>-1,467,690</b>	
	<b>TOTAL OPERATING EXPENSES</b>	<b>3,358,690</b>	<b>1,947,473</b>	<b>3,226,033</b>	<b>3,778,487</b>	<b>12.50%</b>
	<u>8200 CAPITAL IMPROVEMENTS</u>			0		
100-		2,000	2,000	2,000	11,500	
100-		85,000	29,522	75,000	105,000	
100-		4,000	517	2,500	39,000	
100-		50,000	51,230	51,230	5,000	
100-		3,000	2,306	2,500	4,300	
	<b>TOTAL CIP EXPENSES</b>	<b>144,000</b>	<b>85,575</b>	<b>133,230</b>	<b>164,800</b>	see detail far/cip separate sheet
	<u>8500 FIXED ASSET REPLACEMENT</u>			0		
100-		75,000	68,922	70,061	12,000	
100-		17,500	833	17,000	25,000	
100-		132,500	42,460	42,460	210,000	
100-		3,500	0	3,000	2,500	
100-		0	-4,239	0	0	
	<b>TOTAL FAR EXPENSES</b>	<b>228,500</b>	<b>107,976</b>	<b>132,521</b>	<b>249,500</b>	see detail far/cip separate sheet
	<u>PROJECTS</u>			0		
		200,000	79	50,000	200,000	
		40,300	0	0	45,000	
		174,000	0	0	0	
		45,700	0	0	45,700	
		150,030	0	0	126,030	
	<b>TOTAL PROJECT EXPENSES</b>	<b>610,030</b>	<b>79</b>	<b>50,000</b>	<b>416,730</b>	
	<u>9000 DEBT PAYMENTS</u>					
100-		0	0	0	0	
100-		286,120	214,585	286,120	286,120	
100-		0	0	0	0	
	<b>TOTAL DEBT EXPENSES</b>	<b>286,120</b>	<b>214,585</b>	<b>286,120</b>	<b>286,120</b>	see detail debt separate sheet
	<b>TOTAL NON-OPERATING EXPENSES</b>	<b>1,268,650</b>	<b>408,215</b>	<b>601,871</b>	<b>1,117,150</b>	<b>-11.94%</b>
	<b>TOTAL ALL EXPENSES</b>	<b>4,627,340</b>	<b>2,355,688</b>	<b>3,827,904</b>	<b>4,895,637</b>	<b>5.80%</b>
	TOTAL EXPENSES MINUS DEBT	4,341,220		3,541,784	4,609,517	-0.41%
	TOTAL EXPENSES MINUS PROJECT	4,017,310		3,777,904	4,478,907	11.49%
	TOTAL EXPENSES MINUS DEBT AND PROJECTS	3,731,190		3,491,784	4,192,787	-17.57%

# **FUND BALANCES**

**City of Mascoutah**

**Fiscal Year Budget 24**

FY23 BUDGET REVENUES - BUDGET EXPENSES BY FUND

	GENERAL FUND 100	RESTRICTED CEM TRUST 110	LIGHT FUND 200	RESTRICTED ELEC PHASE II 210	WTR/SWR COMBINED 250	AMB FUND 300	PARKS & RECR 330	FINE DEPT 360	IMRF 400	POLICE PENSION 450	MFT FUND 500	TI#1 FUND 540	TI#2B FUND 560	TI#3 FUND 570	BUS DISTR FUND 595	SSA SP SVCS 590	DEBT SVC 600	TOTALS
REVENUES MINUS PROJECTS	5,109,309	8,000	10,168,247	0	4,435,522	1,143,673	496,550	177,700	599,725	539,000	345,380	0	1,286,386	297,830	93,000	20,000	183,207	24,993,530
EXPENSES MINUS PROJECTS	4,478,907	0	10,848,724	0	4,255,905	964,245	726,400	170,060	549,000	505,000	250,000	0	625,500	75,000	0	13,975	181,510	23,644,226
<b>TOTAL REV-EXP NO PROJECTS</b>	<b>630,402</b>	<b>8,000</b>	<b>(680,477)</b>	<b>0</b>	<b>179,617</b>	<b>179,429</b>	<b>(229,850)</b>	<b>7,640</b>	<b>50,725</b>	<b>34,000</b>	<b>95,380</b>	<b>0</b>	<b>660,886</b>	<b>222,830</b>	<b>93,000</b>	<b>6,025</b>	<b>1,697</b>	<b>1,259,304</b>
PROJECT REVENUES	0	0	3,000,000	2,000,000	1,270,000	0	0	0	0	0	0	0	0	4,000,000	0	0	0	10,270,000
PROJECT EXPENSES	416,730	0	3,500,000	2,000,000	1,800,000	0	0	0	0	0	1,122,500	0	3,325,000	1,025,000	0	0	0	13,189,230
<b>TOTAL REV-EXP WITH PROJECTS</b>	<b>213,672</b>	<b>8,000</b>	<b>(1,180,477)</b>	<b>0</b>	<b>(350,383)</b>	<b>179,429</b>	<b>(229,850)</b>	<b>7,640</b>	<b>50,725</b>	<b>34,000</b>	<b>(1,027,120)</b>	<b>0</b>	<b>(2,664,114)</b>	<b>3,197,830</b>	<b>93,000</b>	<b>6,025</b>	<b>1,697</b>	<b>(1,659,926)</b>

exp // power purchase inv rate, inv transmission and inventory, inv debt  
exp // electric bill paid / auto comp / nonresidential c/p

draw from line of credit for coverage of electric phase II and use cash available  
IEPA loan w/wtr and then w/c cash  
interfund borrow to get all in budget  
m/f cash available  
t/f2b cash available  
draw from line of credit (remainder left after right fund) plus includes small back from Boeing

	GENERAL FUND 100	RESTRICTED CEM TRUST 110	LIGHT FUND 200	RESTRICTED ELEC PHASE II 210	WTR/SWR COMBINED 250	AMB FUND 300	PARKS & RECR 330	FINE DEPT 360	IMRF 400	POLICE PENSION 450	MFT FUND 500	TI#1 FUND 540	TI#2B FUND 560	TI#3 FUND 570	BUS DISTR FUND 595	SSA SP SVCS 590	DEBT SVC 600	TOTALS
REV MINUS CIP/FAR/DEBT/PROJ	5,109,309	8,000	10,168,247	0	4,435,522	1,143,673	496,550	177,700	599,725	539,000	345,380	0	1,286,386	297,830	93,000	20,000	183,207	24,993,530
EXP MINUS CIP/FAR/DEBT/PROJ	3,778,487	0	9,495,224	0	3,626,340	944,245	480,400	167,560	549,000	505,000	250,000	0	45,500	0	0	0	0	19,841,756
<b>AL REV-EXP NO CIP/FAR/DEBT/PROJ</b>	<b>1,330,822</b>	<b>8,000</b>	<b>673,023</b>	<b>0</b>	<b>809,182</b>	<b>199,429</b>	<b>16,150</b>	<b>10,140</b>	<b>50,725</b>	<b>34,000</b>	<b>95,380</b>	<b>0</b>	<b>1,240,886</b>	<b>297,830</b>	<b>93,000</b>	<b>20,000</b>	<b>183,207</b>	<b>5,061,774</b>
CIP/FAR/DEBT/PROJ REVENUES	0	0	3,000,000	2,000,000	1,270,000	0	0	0	0	0	0	0	0	4,000,000	0	0	0	10,270,000
CIP/FAR/DEBT/PROJ EXPENSES	1,117,150	0	4,853,500	2,000,000	2,429,565	20,000	246,000	2,500	0	0	1,122,500	0	3,905,000	1,100,000	0	13,975	181,510	16,991,700
<b>TOTAL REV MINUS EXP ALL</b>	<b>213,672</b>	<b>8,000</b>	<b>(1,180,477)</b>	<b>0</b>	<b>(350,383)</b>	<b>179,429</b>	<b>(229,850)</b>	<b>7,640</b>	<b>50,725</b>	<b>34,000</b>	<b>(1,027,120)</b>	<b>0</b>	<b>(2,664,114)</b>	<b>3,197,830</b>	<b>93,000</b>	<b>6,025</b>	<b>1,697</b>	<b>(1,659,926)</b>



# **Expenses by Fund by Dept FY24 VS FY23**

	Gen Fund Admin	Gen Fund Plan/Dev	Gen Fund Police	Gen Fund Cem	Gen Fund Maint	Gen Fund Streets	Gen Fund Totals	
FY23 exp no cip/far/debt/proj	(133,440)	29,100	2,231,780	187,905	352,195	691,150	<b>3,358,690</b>	
FY24 exp no cip/far/debt/proj	(530)	51,200	2,416,005	186,515	380,647	744,650	<b>3,778,487</b>	
<b>diff FY24-FY23 no cip/far/debt/proj</b>	<b>132,910</b>	<b>22,100</b>	<b>184,225</b>	<b>(1,390)</b>	<b>28,452</b>	<b>53,500</b>	<b>419,797</b>	12.50%
FY23 cip/far/debt/proj	296,120	0	157,500	0	90,000	725,030	<b>1,268,650</b>	
FY24 cip/far/debt/proj	301,120	0	139,300	40,000	100,000	536,730	<b>1,117,150</b>	
<b>diff FY24-FY23 cip/far/debt/proj</b>	<b>5,000</b>	<b>0</b>	<b>(18,200)</b>	<b>40,000</b>	<b>10,000</b>	<b>(188,300)</b>	<b>(151,500)</b>	-11.94%
<b>total diff FY24-FY23</b>	<b>137,910</b>	<b>22,100</b>	<b>166,025</b>	<b>38,610</b>	<b>38,452</b>	<b>(134,800)</b>	<b>268,297</b>	5.80%

	Amb Fund Amb		Fire Fund Fire Dept		P&R Fund Park	P&R Fund City Leu	P&R Fund Pool	P&R Fund Totals	
FY23 exp no cip/far/debt/proj	906,640		100,400		175,450	27,250	220,350	<b>423,050</b>	
FY24 exp no cip/far/debt/proj	944,245		167,560		204,175	27,250	248,975	<b>480,400</b>	
<b>diff FY24-FY23 no cip/far/debt/proj</b>	<b>37,605</b>	4.15%	<b>67,160</b>	66.89%	<b>28,725</b>	<b>0</b>	<b>28,625</b>	<b>57,350</b>	13.56%
FY23 cip/far/debt/proj	236,100		2,500		22,000	0	6,000	<b>28,000</b>	
FY24 cip/far/debt/proj	20,000		2,500		225,000	0	21,000	<b>246,000</b>	
<b>diff FY24-FY23 cip/far/debt/proj</b>	<b>(216,100)</b>	-91.53%	<b>0</b>	0.00%	<b>203,000</b>	<b>0</b>	<b>15,000</b>	<b>218,000</b>	778.57%
<b>total diff FY24-FY23</b>	<b>(178,495)</b>	-15.62%	<b>67,160</b>	65.27%	<b>231,725</b>	<b>0</b>	<b>43,625</b>	<b>275,350</b>	61.05%

	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	
FY23 exp no cip/far/debt/proj	6,283,740	2,339,640	<b>8,623,380</b>		1,566,825	1,436,135	155,950	<b>3,158,910</b>	
FY24 exp no cip/far/debt/proj	6,767,742	2,727,483	<b>9,495,224</b>		1,851,005	1,520,135	255,200	<b>3,626,340</b>	
<b>diff FY24-FY23 no cip/far/debt/proj</b>	<b>484,002</b>	<b>387,843</b>	<b>871,844</b>	10.11%	<b>284,180</b>	<b>84,000</b>	<b>99,250</b>	<b>467,430</b>	14.80%
FY23 cip/far/debt/proj	750	6,821,365	<b>6,822,115</b>		50,750	472,315	10,700,000	<b>11,223,065</b>	
FY24 cip/far/debt/proj	6,500	4,847,000	<b>4,853,500</b>		69,000	860,565	1,500,000	<b>2,429,565</b>	
<b>diff FY24-FY23 cip/far/debt/proj</b>	<b>5,750</b>	<b>(1,974,365)</b>	<b>(1,968,615)</b>	-28.86%	<b>18,250</b>	<b>388,250</b>	<b>(9,200,000)</b>	<b>(8,793,500)</b>	-78.35%
<b>total diff FY24-FY23</b>	<b>489,752</b>	<b>(1,586,522)</b>	<b>(1,096,771)</b>	-7.10%	<b>302,430</b>	<b>472,250</b>	<b>(9,100,750)</b>	<b>(8,326,070)</b>	-57.89%

	IMRF		Police Pension		MFT		TIF 3	
FY23 exp no cip/far/debt/proj	542,000		413,000		250,000		0	
FY24 exp no cip/far/debt/proj	549,000		505,000		250,000		0	
<b>diff FY24-FY23 no cip/far/debt/proj</b>	<b>7,000</b>	1.29%	<b>92,000</b>	22.28%	<b>0</b>	0.00%	<b>0</b>	#DIV/0!
FY23 cip/far/debt/proj	0		0		280,000		7,288,885	
FY24 cip/far/debt/proj	0		0		1,122,500		1,100,000	
<b>diff FY24-FY23 cip/far/debt/proj</b>	<b>0</b>		<b>0</b>		<b>842,500</b>	300.89%	<b>(6,188,885)</b>	-84.91%
<b>total diff FY24-FY23</b>	<b>7,000</b>	1.29%	<b>92,000</b>	22.28%	<b>842,500</b>	158.96%	<b>(6,188,885)</b>	-84.91%

	TIF1		TIF2b		BUS DIST		Debt Svc	
FY23 exp no cip/far/debt/proj	0		45,500		0		0	
FY24 exp no cip/far/debt/proj	0		45,500		0		0	
<b>diff FY24-FY23 no cip/far/debt/proj</b>	<b>0</b>	#DIV/0!	<b>0</b>	0.00%	<b>0</b>		<b>0</b>	
FY23 cip/far/debt/proj	0		3,984,700		0		182,670	
FY24 cip/far/debt/proj	0		3,905,000		0		181,510	
<b>diff FY24-FY23 cip/far/debt/proj</b>	<b>0</b>	#DIV/0!	<b>(79,700)</b>	-2.00%	<b>0</b>	#DIV/0!	<b>(1,160)</b>	-0.64%
<b>total diff FY24-FY23</b>	<b>0</b>	#DIV/0!	<b>(79,700)</b>	-1.98%	<b>0</b>	#DIV/0!	<b>(1,160)</b>	-0.64%

### Fund Balances Projected with Budget Figures

	Beginning Fund Bal as of April 30, 2022	Est 12/12's Revenues FY2023	Est 12/12's Expenses FY2023	Projected Fund Balance April 30, 2023	Budgeted Revenues FY2024	Budgeted Expenses FY2024	With Projects Fund Balance April 30, 2024
FUND 100 - GEN FUND	5,258,332	12,687,741	3,827,904	14,118,169	5,109,309	4,895,637	14,331,841
FUND 110 - R CEM TRUST	350,289	32,217	0	382,506	8,000	0	390,506
FUND 200 - LIGHT FUND	20,631,056	9,738,180	9,511,667	20,857,569	10,168,247	14,348,724	16,677,092
FUND 210 - ELEC PHASE II PROJ	0	2,270,000	2,700,000	(430,000)	2,000,000	2,000,000	(430,000)
FUND 250 - W&S FUND	15,350,116	5,016,718	10,667,368	9,699,466	8,705,522	6,055,905	12,349,083
FUND 300 - AMB FUND	1,051,760	1,130,644	1,176,757	1,005,647	1,143,673	964,245	1,185,075
FUND 330 - P&R (park/city/leu/pool)	(46,984)	438,899	463,629	(71,714)	496,550	726,400	(301,564)
FUND 360 - FIRE DEPT FUND	153,489	197,547	90,275	260,762	177,700	170,060	268,402
FUND 400 - IMRF FUND	52,140	578,579	535,619	95,100	599,725	549,000	145,825
FUND 450 - POLICE PENSION FUND	7,158,517	498,203	492,257	7,164,463	539,000	505,000	7,198,463
FUND 500 - MFT FUND	1,385,642	366,085	370,301	1,381,426	345,380	1,372,500	354,306
FUND 540 - TIF1 FUND	(131,179)	29	0	(131,150)	0	0	(131,150)
FUND 560 - TIF2B FUND	1,635,712	1,295,096	934,850	1,995,958	1,286,386	3,950,500	(668,156)
FUND 570 - TIF3 FUND	(3,330,431)	283,107	7,311,145	(10,358,469)	4,297,830	1,100,000	(7,160,639)
FUND 595 - BUS DISTR	(180,446)	92,725	0	(87,721)	93,000	0	5,279
FUND 590 - SSA	3,490	17,374	13,975	6,889	20,000	13,975	12,914
FUND 600 - R DEBT SVC FUND	274,035	184,334	182,668	275,701	183,207	181,510	277,398
	49,615,538	34,827,479	38,278,416	46,164,601	35,173,530	36,833,456	44,504,675

# **EXPENSE DETAIL LEVEL**

**City of Mascoutah**

**Fiscal Year Budget 24**

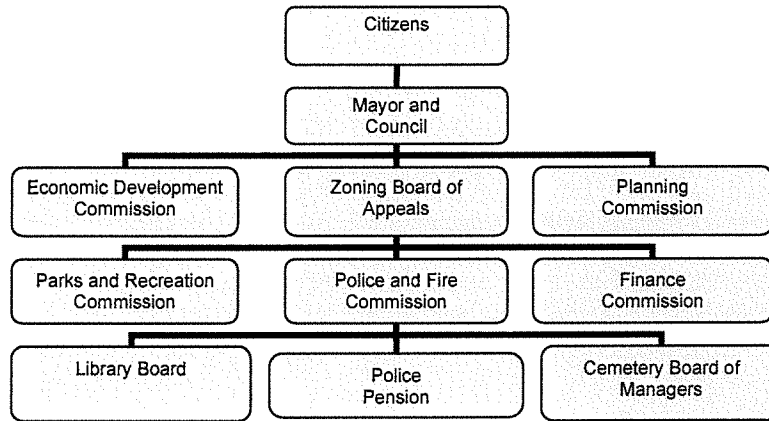
# **LEGISLATIVE BRANCH**

**City of Mascoutah**

**Fiscal Year Budget 24**

# *Legislative Branch*

## *Fiscal Year '24*



### **Summary of Basic Function**

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

### **The Role of the Mayor and City Council**

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

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

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

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

- **Planning Commission:** This commission meets on a monthly basis and reviews pending development and annexation proposals for the City of Mascoutah. Members address proposed developments and annexations from a planning perspective by comparing the proposed land use

to the City's Comprehensive Plan document. The commission formally votes and makes recommendations to the City Council.

- **Zoning Board of Appeals:** This commission consists of members that are appointed by the Mayor with the advice and consent of the Council as required by state statute. The commission evaluates variances, appeals, and special use zoning requests. The final determination regarding variance requests are concluded by the Zoning Board of Appeals while zoning recommendations are forwarded to the City Council for final review and determination.
- **Economic Development Commission:** This commission facilitates promotion of commercial, industrial, and residential development in the City. This commission meets on a monthly basis and the activities are coordinated through the Economic Development Coordinator. This commission makes recommendations to the Council on matters essential to the economic development of the City as expressed in the City Comprehensive Plan document.
- **Police and Fire Commission:** This commission meets on an as needed basis. This commission is responsible for the selection and appointment of the municipality's full time sworn police officers as set forth by the Illinois Compiled Statutes and City Code
- **Police Pension Board:** This commission meets on a monthly basis. These members oversee the investment of Police Pension Fund Reserves as provided in the Illinois Pension Code.
- **Finance Committee:** This committee meets as needed. 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.

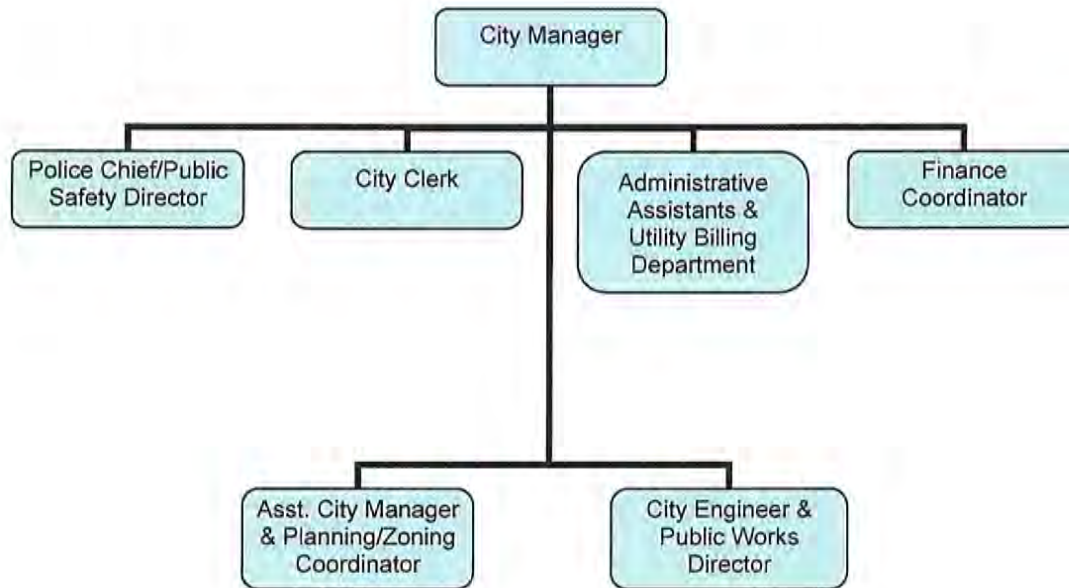
# **ADMINISTRATIVE DEPARTMENT**

**City of Mascoutah**

**Fiscal Year Budget 24**



# *Administrative Department*



## *Fiscal Year '24*

### 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 the 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 Executive Assistant supervises the daily scheduling affairs of the City Manager and maintains and oversees the production of documents and correspondence. Additionally, this position is

responsible for performing research, organizing applicable projects and coordinating responses to formal citizen inquiries to the City Manager. The Administrative Assistant also serves as Deputy Clerk to the Appointed City Clerk and assists with tasks for the City Engineer, Economic Development Coordinator, and Public Works Director. Additionally, this position oversees the pool management in the summer.

The Administrative Assistant/Finance Assistant 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 works with the Public Works Director.

The Public Works Director supervises Electric, Water/Sewer, Streets, Maintenance, and Cemetery laborers. The Public Works Director 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 is responsible for assisting the city manager with all city processes and procedures along 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 corresponds to any incoming development prospects.

The Planning & Zoning Coordinator is responsible for working with the building inspectors, various permits and the application process plus several other duties as related to planning.

The Utility Billing Department consists of the Utility Billing Supervisor / Network Administrator, Utility Billing Clerk, & Cashier. 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 Al Paulson Law and the several engineer firms as bids are awarded. From time to time the City may utilize other legal counsel if a particular area of legal expertise is required.

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

		Jan-23	Calculated		
		YTD	12/12's		
			shaded is		
			manual entry		
	Budget23	Actual		Budget24	
<b>5000 WAGES/SALARIES</b>					
100-50101- 5001 regular salaries	263,865	161,475	275,966	300,865	FY24 change in staff, plan for hiring replacement employees most convert ot to ct, some might pay ot since have leave time now after 1 year
100-50101- 5010 overtime	2,200	261	1,500	2,200	
100-50101- 5020 temp/part-time	0	0	0	0	city hall does not have any part-time
100-50101- 5040 council stipends/treas	44,400	33,300	44,400	44,400	all pd as ord states, treas stipend
100-50101- 5050 incentive pay - deferred compei	30,000	0	30,000	36,000	FY24 incr since full staff at city hall, CM administer merits
<b>TOTAL WAGES/SALARIES</b>	<b>340,465</b>	<b>195,036</b>	<b>351,866</b>	<b>383,465</b>	
<b>5100 EMPLOYEE BENEFITS</b>					
100-50101- 5101 social security	26,400	14,156	25,371	28,000	
100-50101- 5200 health insurance	75,600	51,850	75,133	92,800	new splits, new rates, retirees prepaid
100-50101- 5300 worker's compensation	125,000	119,386	119,386	123,500	annual payment but included in overhead calculation back to general fund from other funds
100-50101- 5350 unemployment insurance	0	0	0	0	
100-50101- 5400 imrf	23,000	11,671	17,971	22,000	FY24 incr employer %
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	25	38	300	random drug test, flu shots
<b>TOTAL EMPLOYEE BENEFITS</b>	<b>250,300</b>	<b>197,088</b>	<b>237,899</b>	<b>266,600</b>	
<b>TOTAL PERSONNEL EXPENSES</b>	<b>590,765</b>	<b>392,124</b>	<b>589,765</b>	<b>650,065</b>	10.04%
<b>6000 GENERAL EXPENSES</b>					
100-50101- 6001 office supplies	50,000	42,411	48,000	60,000	increase in and all filing at court house up \$9.25/item, stamps increased .04 and more bills (at least 60 for 12 mo)...incl postage for all mo bills approx \$2800/mo more houses
100-50101- 6020 dues & memberships	4,200	4,743	6,324	5,000	
100-50101- 6040 training, conf, educ reimb	10,000	11,158	14,877	15,000	civic symposium, conferences and meetings
100-50101- 6060 cm expenses	5,000	7,133	9,511	5,000	
100-50101- 6061 mayor expenses	6,000	1,985	2,647	6,000	
100-50101- 6062 council expenses	8,000	1,518	2,024	8,000	incr for IML, new elected
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/boots/glasses/etc	0	0	0	0	
100-50101- 6075 rents & leases	15,000	3,793	5,057	10,000	
100-50101- 6080 sundry - misc exp	7,000	9,613	9,613	10,000	include audit write off as audit specifies
100-50101- 6085 community relations	4,000	2,797	3,729	4,000	
100-50101- 6090 general insurance	240,345	173,046	173,046	240,345	annual payments incl in overhead calc, (IML, RW Troxell) use ratio
<b>TOTAL GENERAL EXPENSES</b>	<b>349,545</b>	<b>258,197</b>	<b>274,828</b>	<b>363,345</b>	3.95%
<b>6200 MONITORING &amp; PERMITS</b>					
100-50101- 6210 permits	0	0	0	0	
100-50101- 6230 lab equipment/samples exp	0	0	0	0	
100-50101- 6260 clean up/disposal	0	0	0	0	
<b>TOTAL MONITORING &amp; PERMITS EXPENSES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>6300 UTILITIES</b>					
100-50101- 6301 telephone	4,500	2,322	3,096	4,500	
100-50101- 6310 ameren	0	0	0	0	
100-50101- 6320 water/sewer	0	0	0	0	
100-50101- 6330 electric	150	0	0	150	use for santa hut and special events on Main St with special meter
100-50101- 6335 hist soc util/cem chap util	13,450	15,321	20,428	13,450	
100-50101- 6336 senior center util & other	10,150	6,856	9,141	10,150	
100-50101- 6340 electric street lights	0	0	0	0	
100-50101- 6350 misc - julie locates	0	0	0	0	
100-50101- 6360 pager rental	0	0	0	0	
100-50101- 6380 ub convenience fee	0	0	0	0	
<b>TOTAL UTILITIES EXPENSES</b>	<b>28,250</b>	<b>24,499</b>	<b>32,665</b>	<b>28,250</b>	0.00%



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

		Budget23	Jan-23 YTD Actual	Calculated 12/12's shaded is manual entry	Budget24	
<b>6500 MAINTENANCE &amp; REPAIR</b>						
100-50101-	6510 M&R - equipment	1,000	1,549	1,549	1,500	siren repairs, misc
100-50101-	6515 M&R - office equipment	0	0	0	0	
100-50101-	6520 M&R - building/facilities	5,000	5,728	5,728	5,000	
100-50101-	6530 M&R - vehicles/equipment	0	0	0	0	
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	50,000	9,775	45,000	80,000	FY24 per budget guidance fiber to the premise planning (added \$20k), website, space study, leave this in since built in overhead and use for various project and demo houses, derelict properties, and other....
100-50101-	6565 M&R - sidewalk program	0	0	0	0	
100-50101-	6570 M&R - MFT	0	0	0	0	
	<b>TOTAL MAINT &amp; REPAIR EXPENSES</b>	<b>56,000</b>	<b>17,052</b>	<b>52,277</b>	<b>86,500</b>	54.46%
<b>6700 SUPPLIES &amp; EQUIPMENT</b>						
100-50101-	6710 general supplies	0	0	0	0	
100-50101-	6720 chemicals	0	0	0	0	
100-50101-	6730 inventory supplies	0	0	0	0	
100-50101-	6740 tools/small parts	0	0	0	0	
100-50101-	6741 sec a/r supplies (negative ok)	0	0	0	0	
100-50101-	6750 production - fuel/diesel	0	0	0	0	
100-50101-	6760 gas, diesel, & oil	0	0	0	0	
100-50101-	6770 non-vehicle oil & lubricants	0	0	0	0	
	<b>TOTAL SUPPLIES &amp; EQUIP EXPENSES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>7000 PROFESSIONAL SERVICES</b>						
100-50101-	7001 legal	50,000	26,090	34,787	60,000	legal and special legal, contract negotiations audit, gasb, other summary ss, Lauterbach gasb cost fy23 cost 2350, fy24 2420, fy25 2490
100-50101-	7100 accounting-audit	22,000	21,950	21,950	24,000	
100-50101-	7200 computers	120,000	105,932	118,000	130,000	FY23 archive social renewal incr from \$600 to \$3000 as per Karl + CYBER SECURITY \$25, future note for FY22 and beyond: add \$4500 for civicplus productivity annually per Karl. archiving social media \$200/mo; \$48900 CTS IT, \$21 voip cts FY23 started this line for general engineering in absence of engineer
100-50101-	7300 other - twm/bh/mg/etc	1,000	0	5,000	20,000	
100-50101-	7310 other - tac	0	0	0	0	
100-50101-	7400 other	0	0	0	0	
100-50101-	7500 contractual services	89,000	35,030	86,500	105,000	FY24 note, use some for fiber switch to have on hand, FY23note: used some of this year to get map scanner machine for \$9800 so watch this account.....add for software upgrade \$15k, add \$8k for clerk scanning books and historical books, need \$7900 for fiber not expected last year so add that AND CTS server mo \$1060 city hall .... NEED \$820 generator \$1650. +,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 \$2000, strat insights \$675, intellipy \$650
	<b>TOTAL PROFESSIONAL SERVICES</b>	<b>282,000</b>	<b>189,002</b>	<b>266,237</b>	<b>339,000</b>	20.21%
<b>7900 WHOLESALE/RETAIL</b>						
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	
	<b>TOTAL WHOLESALE/RETAIL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>8000 OTHER EXPENSES</b>						
100-50101-	8030 general overhead contr	(1,440,000)	(1,440,000)	(1,440,000)	(1,467,690)	Includes all overhead projections from ss and with auditor review
100-50101-	8020 transfer to other funds	0	0	0	0	this line used to transfer money to p&r for pool repair (if so, needs to match p&r revenue sundry income)
	<b>TOTAL OTHER EXPENSES</b>	<b>(1,440,000)</b>	<b>(1,440,000)</b>	<b>(1,440,000)</b>	<b>(1,467,690)</b>	
	<b>TOTAL OPERATING EXPENSES</b>	<b>(133,440)</b>	<b>(559,126)</b>	<b>(224,228)</b>	<b>(530)</b>	-99.60%

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

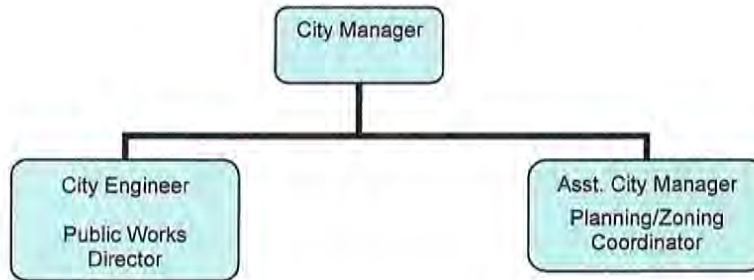
	Budget23	Jan-23 YTD Actual	Calculated 12/12's shaded is manual entry	Budget24	
<b>8200 CAPITAL IMPROVEMENTS</b>					
100-50101-	0	0	0	0	
100-50101-		0	0		
100-50101-	0	0	0	0	
100-50101-	0	0	0	0	
100-50101-			0		
TOTAL CIP EXPENSES	0	0	0	0	#DIV/0!
<b>8500 FIXED ASSET REPLACEMENT</b>					
100-50101-			0		
100-50101- server/computer hardware	10,000	1,094	10,000	15,000	
100-50101-					
100-50101-					
100-50101-					
TOTAL FAR EXPENSES	10,000	1,094	10,000	15,000	50.00%
<b>PROJECTS - see projects detail sheet</b>					
	0	0	0	0	
	0	0	0	0	
	0	0	0	0	
	0	0	0	0	
	0	0	0	0	
TOTAL PROJECT EXPENSES	0	0	0	0	
<b>9000 DEBT PAYMENTS</b>					
100-50101- 9001	0	0	0	0	
100-50101- citizens 3.9 mil loan for streets	286,120	214,585	286,120	286,120	
100-50101- GO 2008 County Rd portion	0	0	0	0	
TOTAL DEBT EXPENSES	286,120	214,585	286,120	286,120	0.00%
TOTAL NON-OPERATING EXPENSES	296,120	215,679	296,120	301,120	1.69%
TOTAL ALL EXPENSES	162,680	(343,447)	71,892	300,590	84.77%

TIF1 over Feb 2019 so will need to pay off  
due to due from with light fund Feb 2019 with general fund  
money eventually

FY18 starts 18yr payout amortization figured with all draw  
down, pay \$71530 qtrly  
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

# *Planning & Development Department*

## *Fiscal Year '24*



### **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 the Assistant City Manager and the Planning & Zoning Coordinator who also assists the City Manager with Economic Development (ED). The Assistant City Manager employee manages the daily operations of the department and reports directly to the City Manager. This Planning & Zoning Coordinator 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 and Planning & Zoning Coordinator represent the Department at meetings of the City Council, Planning Commission, Zoning Board of Appeals, Economic Development Commission and various sub-committees.

These employees help coordinate staff and consultant reviews, prepare meeting packets, schedule public hearings, and provide staff support to the Plan Commission, Zoning Board of Appeals, and Economic Development Commission.



## CITY OF MASCOUTAH

## EXPENSES BY DEPARTMENT BY CATEGORY DETAIL

## PLANNING &amp; DEVELOPMENT EXPENSES - GENERAL FUND

		Jan-23	Calculated	
		YTD	12/12's	
			shaded is	
		Budget23	Actual	manual entry
				Budget24
<b>5000 WAGES/SALARIES</b>				
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 compe	0	0	0
	<b>TOTAL WAGES/SALARIES</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>5100 EMPLOYEE BENEFITS</b>				
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
	<b>TOTAL EMPLOYEE BENEFITS</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>TOTAL PERSONNEL EXPENSES</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>6000 GENERAL EXPENSES</b>				
100-50102-	6001 office supplies	700	208	277
100-50102-	6020 dues & memberships	1,700	973	1,530
100-50102-	6040 training, conf, educ reimb	1,200	860	2,141
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	8,500	10,107	10,107
100-50102-	6066 plan & dev - reviews	0	1,069	1,069
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	17,000	2,300	8,000
100-50102-	6090 general insurance	0	0	0
	<b>TOTAL GENERAL EXPENSES</b>	<b>29,100</b>	<b>15,517</b>	<b>23,124</b>
				<b>31,200</b>
				7.22%
<b>6200 MONITORING &amp; PERMITS</b>				
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
	<b>TOTAL MONITORING &amp; PERMITS EXPENSES</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>6300 UTILITIES</b>				
100-50102-	6301 telephone	0	0	0
100-50101-	6310 ameren	0	0	0
100-50102-	6320 water/sewer	0	0	0
100-50102-	6330 electric	0	0	0
100-50102-	6335 hist soc util/cem chap util	0	0	0
100-50102-	6336 senior center util & other	0	0	0
100-50102-	6340 electric street lights	0	0	0
100-50102-	6350 misc - julie locates	0	0	0
100-50102-	6360 pager rental	0	0	0
100-50102-	6380 ub convenience fee	0	0	0
	<b>TOTAL UTILITIES EXPENSES</b>	<b>0</b>	<b>0</b>	<b>0</b>



## CITY OF MASCOUTAH

## EXPENSES BY DEPARTMENT BY CATEGORY DETAIL

## PLANNING &amp; DEVELOPMENT EXPENSES - GENERAL FUND

		Jan-23		Calculated	
		YTD		12/12's	
				shaded is	
		Budget23	Actual	manual entry	Budget24
<b>6500 MAINTENANCE &amp; REPAIR</b>					
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
<b>6700 SUPPLIES &amp; EQUIPMENT</b>					
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
<b>7000 PROFESSIONAL SERVICES</b>					
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	20,000
100-50102-	7310 other - tac	0	0	0	0
100-50102-	7400 other	0	0	0	0
100-50102-	7500 contractual services	0	0	0	0
TOTAL PROFESSIONAL SERVICES		0	0	0	20,000
<b>7900 WHOLESALE/RETAIL</b>					
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
<b>8000 OTHER EXPENSES</b>					
100-50102-	8030 general overhead contr	0	0	0	0
100-50102-	8010 developer exp (in/out)	0	0	0	0
TOTAL OTHER EXPENSES		0	0	0	0
TOTAL OPERATING EXPENSES		29,100	15,517	23,124	51,200

FY24 use this for CNT oncall planning and code updates,  
FY23 this went to 6065 before separated out

census mileage reimb  
#DIV/0!

75.95%

## CITY OF MASCOUTAH

## EXPENSES BY DEPARTMENT BY CATEGORY DETAIL

## PLANNING &amp; DEVELOPMENT EXPENSES - GENERAL FUND

	Budget23	Jan-23 YTD Actual	Calculated 12/12's shaded is manual entry	Budget24	
<b>8200 CAPITAL IMPROVEMENTS</b>					
100-50102-	0	0	0	0	
100-50102-			0		
100-50102-			0		
100-50102-			0		
100-50102-			0		
<b>TOTAL CIP EXPENSES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>8500 FIXED ASSET REPLACEMENT</b>					
100-50102-			0		
100-50102-			0		
100-50102-			0		
100-50102-			0		
100-50102-			0		
<b>TOTAL FAR EXPENSES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>PROJECTS</b>					
			0		
			0		
			0		
			0		
			0		
<b>TOTAL PROJECT EXPENSES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>9000 DEBT PAYMENTS</b>					
100-50102-	0		0	0	
100-50102-	0		0	0	
100-50102-	0		0	0	
<b>TOTAL DEBT EXPENSES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL NON-OPERATING EXPENSES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL ALL EXPENSES</b>	<b>29,100</b>	<b>15,517</b>	<b>23,124</b>	<b>51,200</b>	75.95%

# **PUBLIC SAFETY DEPARTMENT**

**City of Mascoutah**

**Fiscal Year Budget 24**

# Public Safety Department

## Fiscal Year'24



### 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 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 a Supervisor and with 5 full-time paramedics and part-time paramedic personnel.

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

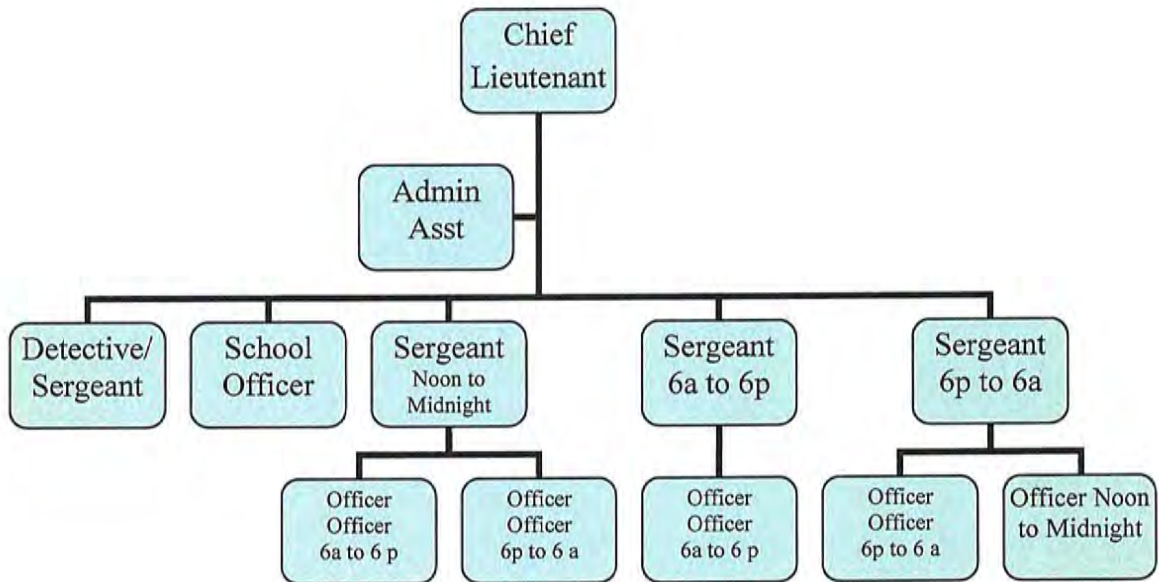
EMS personnel will also check a child's safety seat to make sure it is properly installed.

# **POLICE DEPARTMENT EXPENSES**

**City of Mascoutah**

**Fiscal Year Budget 24**

# Public Safety Department Police Department Structure Fiscal Year '24





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

		Jan-23	Calculated		
		YTD	12/12's		
			shaded is		
		Budget23	Actual	manual entry	Budget24
<b>5000 WAGES/SALARIES</b>					
100-50201- 5001	regular salaries	1,430,000	1,074,347	1,431,159	1,466,940
100-50201- 5010	overtime	25,000	50,893	69,643	72,200
100-50201- 5020	temp/part-time	11,000	7,959	10,891	11,165
100-50201- 5040	council stipends	0	0	0	0
100-50201- 5050	incentive pay - deferred compen	0	0	0	0
	<b>TOTAL WAGES/SALARIES</b>	<b>1,466,000</b>	<b>1,133,199</b>	<b>1,511,693</b>	<b>1,550,305</b>
FY24 no retirees, yes changes in personnel, FY23 Weck and Lasica retired plus some change in personnel, ratio figure for sick time sold and over max comp hours paid; some hired in lateral					
fy23 to ot \$20,505.00 from IDOT, and increased ot from changes in personnel and retirees					
1/2 billed to school, in revenues labor gf, now 2 crossing guards					
<b>5100 EMPLOYEE BENEFITS</b>					
100-50201- 5101	social security	108,580	83,640	114,455	118,200
100-50201- 5200	health insurance	363,000	258,366	344,488	399,800
100-50201- 5300	worker's compensation	0	0	0	0
100-50201- 5350	unemployment insurance	0	2,066	2,066	0
100-50201- 5400	imrf/slep	43,000	15,072	20,625	36,000
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	3,000	3,379	4,505	3,000
	<b>TOTAL EMPLOYEE BENEFITS</b>	<b>517,580</b>	<b>362,523</b>	<b>486,139</b>	<b>557,000</b>
FY24 all officers, Chief and Bumpers officer insurance outsources, Bouas insurance city pays, new rates, some plan changes					
imrf and slep					
new officer physical, drug test, etc					
	<b>TOTAL PERSONNEL EXPENSES</b>	<b>1,983,580</b>	<b>1,495,722</b>	<b>1,997,832</b>	<b>2,107,305</b>
6.24%					
<b>6000 GENERAL EXPENSES</b>					
100-50201- 6001	office supplies	4,000	3,949	3,999	6,000
100-50201- 6020	dues & memberships	2,700	2,175	2,700	2,700
100-50201- 6040	training, conf, educ reimb	8,000	1,830	7,000	8,000
100-50201- 6060	cm expenses	0	0	0	0
100-50201- 6061	mayor expenses	0	0	0	0
100-50201- 6062	council expenses	0	0	0	0
100-50201- 6065	economic dev/planning exp	0	0	0	0
100-50201- 6066	plan & dev - 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	0	0	0
100-50201- 6085	community relations	3,500	(2,237)	3,200	3,500
100-50201- 6090	general insurance	0	0	0	0
	<b>TOTAL GENERAL EXPENSES</b>	<b>18,200</b>	<b>5,717</b>	<b>16,899</b>	<b>20,200</b>
10.99%					
<b>6200 MONITORING &amp; PERMITS</b>					
100-50201- 6210	permits	0	0	0	0
100-50201- 6230	lab equipment/samples exp	0	0	0	0
100-50201- 6260	clean up/disposal	0	0	0	0
	<b>TOTAL MONITORING &amp; PERMITS EXPENSES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>6300 UTILITIES</b>					
100-50201- 6301	telephone	4,000	2,729	3,639	4,000
100-50101- 6310	ameren	0		0	0
100-50201- 6320	water/sewer			0	
100-50201- 6330	electric			0	
100-50201- 6335	hist soc util/cem chap util			0	
100-50201- 6336	senior center util & other			0	
100-50201- 6340	electric street lights			0	
100-50201- 6350	misc - julie locates			0	
100-50201- 6360	pager rental			0	
100-50201- 6380	ub convenience fee			0	
	<b>TOTAL UTILITIES EXPENSES</b>	<b>4,000</b>	<b>2,729</b>	<b>3,639</b>	<b>4,000</b>
0.00%					



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

			Jan-23	Calculated	
			YTD	12/12's	
				shaded is	
		Budget23	Actual	manual entry	Budget24
<b>6500 MAINTENANCE &amp; REPAIR</b>					
100-50201-	6510 M&R - equipment	2,500	1,224	1,632	2,500
100-50201-	6515 M&R - office equipment	0	0	0	0
100-50201-	6520 M&R - building/facilities	0	0	0	0
100-50201-	6530 M&R - vehicles/equipment	12,500	19,322	25,763	26,000
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	23,000	258	344	50,000
100-50201-	6565 M&R - sidewalk program	0	0	0	0
100-50201-	6570 M&R - MFT	0	0	0	0
FY24 mandated body cams \$50k (could be reimb) + FY23 use for LPR (License Plate Reader)					
TOTAL MAINT & REPAIR EXPENSES		38,000	20,804	27,739	78,500
106.58%					
<b>6700 SUPPLIES &amp; EQUIPMENT</b>					
100-50201-	6710 general supplies/pol uniforms	21,000	9,362	20,000	21,000
100-50201-	6720 chemicals	0	0	0	0
increase for uniforms, increase costs, etc					
100-50201-	6730 inventory supplies	3,000	0	3,000	6,000
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	55,000	44,158	58,877	60,000
100-50201-	6770 non-vehicle oil & lubricants	0	0	0	0
FY24 to incr ammunition supplies and incr prices, FY21 start using this line for ammunition/targets etc					
TOTAL SUPPLIES & EQUIP EXPENSES		79,000	53,520	81,877	87,000
10.13%					
<b>7000 PROFESSIONAL SERVICES</b>					
100-50201-	7001 legal	10,000	12,363	16,484	20,000
100-50201-	7100 accounting-audit	0	0	0	0
100-50201-	7200 computers	0	0	0	0
100-50201-	7300 other - twm/bhmg/etc	0	0	0	0
100-50201-	7310 other - tac	0	0	0	0
100-50201-	7400 other	0	0	0	0
court fees and etc					
100-50201-	7500 contractual services	99,000	32,057	90,000	99,000
lexipol policy manual and \$6400; add \$2k for itouch warranty, dispatch cencom ~60000, watts 2600+extra 250, cintas 360 + 1bulk 300, comm revolv 2400, camera 1100, cts backup 250, \$1400 video car, omnigo software \$13k, lifescan \$700, lexipol \$7000					
TOTAL PROFESSIONAL SERVICES		109,000	44,420	106,484	119,000
9.17%					
<b>7900 WHOLESALE/RETAIL</b>					
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
<b>8000 OTHER EXPENSES</b>					
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		2,231,780	1,622,912	2,234,470	2,416,005
8.25%					

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

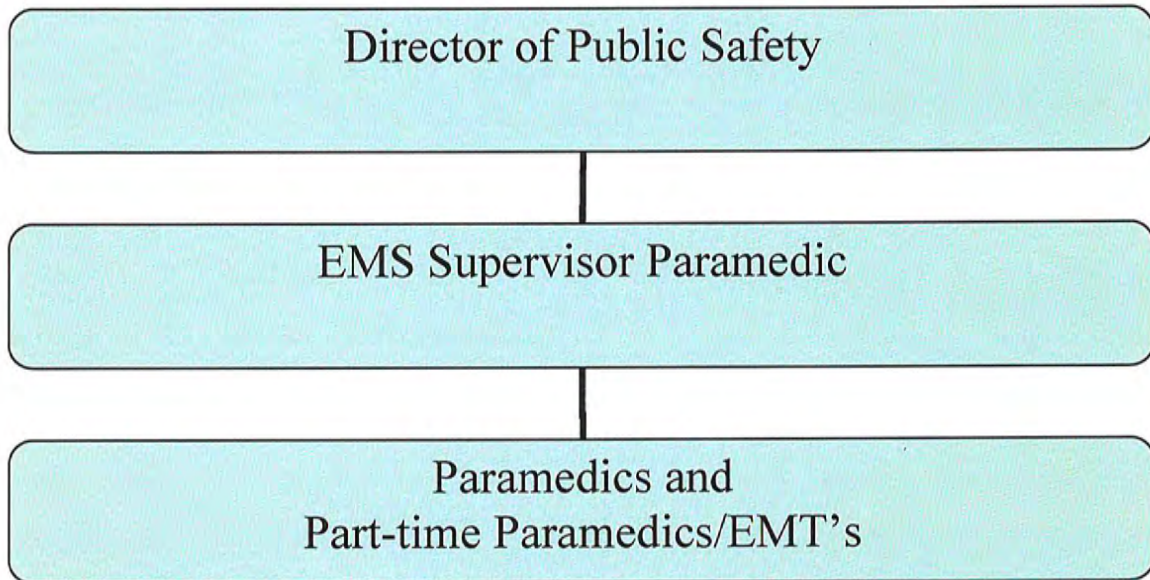
			Jan-23 YTD	Calculated 12/12's shaded is manual entry		
		Budget23	Actual		Budget24	
<b>8200 CAPITAL IMPROVEMENTS</b>						
100-50201-	rolling bridge jack-fleet	2,000	2,000	2,000	11,500	tire balancer etc split \$6k = tire changer split \$5500
100-50201-	8205 car pmts & replacements	85,000	29,522	75,000	95,000	FY24 2 cars/trucks, depends on whats available., FY23 - asking for two vehicles due to mileage and rotation/maint schedule, can finance or purchase. also have \$13,600 to use from sale of old Durango.
100-50201-	8206 k9	4,000	517	2,500	4,000	
100-50201-	fence extension	0	0	0	5,000	fy24 fence extension around supply yard split
100-50201-	8202 radar	3,000	2,306	2,500	4,300	2 radios incr price
	<b>TOTAL CIP EXPENSES</b>	<b>94,000</b>	<b>34,345</b>	<b>82,000</b>	<b>119,800</b>	
<b>8500 FIXED ASSET REPLACEMENT</b>						
100-50201-	8525 computers	10,000	8,861	10,000	12,000	FY24 - computers new and replaced
100-50201-	8508 bullet proof vests	7,500	(261)	7,000	5,000	FY24 bullet proof vests 5000
100-50201-	8505 portable mobile radio	42,500	42,460	42,460		
100-50201-	8506 tasers	3,500	0	3,000	2,500	FY24 - tasers replacing in rotation
100-50201-	8522 watchguard reimb	0	(4,239)	0	0	
	<b>TOTAL FAR EXPENSES</b>	<b>63,500</b>	<b>46,821</b>	<b>62,460</b>	<b>19,500</b>	-69.29%
<b>PROJECTS</b>						
				0		
				0		
				0		
				0		
				0		
				0		
	<b>TOTAL PROJECT EXPENSES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>9000 DEBT PAYMENTS</b>						
100-50201-		0		0	0	
100-50201-		0		0	0	
100-50201-		0		0	0	
	<b>TOTAL DEBT EXPENSES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
	<b>TOTAL NON-OPERATING EXPENSES</b>	<b>157,500</b>	<b>81,166</b>	<b>144,460</b>	<b>139,300</b>	-11.56%
	<b>TOTAL ALL EXPENSES</b>	<b>2,389,280</b>	<b>1,704,078</b>	<b>2,378,930</b>	<b>2,555,305</b>	6.95%

# **EMS DEPARTMENT EXPENSES**

**City of Mascoutah**

**Fiscal Year Budget 24**

Public Safety Department  
EMS Department Structure  
Fiscal Year '24





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

		Budget23	Actual	Calculated Jan-23 YTD manual entry	Budget24	
<u>5000 WAGES/SALARIES</u>						
300-50202	5001 regular salaries	353,000	279,215	382,084	389,500	FY24 asked for 6th paramedic to reduce ot and fill 24 hours rotating schedule (cm postponed 1 year) FY23 - director + 6 full-time and 1 retiree payout
300-50202	5010 overtime	148,000	137,691	188,419	164,000	incl scheduled ot for 24 hr shifts + non-scheduled ot
300-50202	5020 temp/part-time	66,000	19,637	26,872	36,000	FY23 decrease since full-time status
300-50202	5040 council stipends	0	0	0	0	
300-50202	5050 incentive pay - deferred compensati	0	0	0	0	
TOTAL WAGES/SALARIES		567,000	436,543	597,375	589,500	3.97%
<u>5100 EMPLOYEE BENEFITS</u>						
300-50202	5101 social security	44,500	32,096	43,921	45,240	
300-50202	5200 health insurance	115,000	92,642	114,823	115,800	plan changes and added employees to dept
300-50202	5300 worker's compensation	0	0	0	0	
300-50202	5350 unemployment insurance	0	0	0	0	
300-50202	5400 imrf	38,000	30,030	41,094	42,739	empl option additional included and then offset by revenues too
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	150	0	0	150	
TOTAL EMPLOYEE BENEFITS		197,650	154,768	199,837	203,930	
TOTAL PERSONNEL EXPENSES		764,650	591,311	797,212	793,430	3.76%
<u>6000 GENERAL EXPENSES</u>						
300-50202	6001 office supplies	1,000	579	772	1,000	patient forms, supplies, misc
300-50202	6020 dues & memberships	300	72	96	300	
300-50202	6040 training, conf, educ reimb	1,500	724	965	1,500	incr for new license requirements that were free but now cost: ACIS, ITLS, PALS, RELICER, PARAMED
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	150	0	0	150	
300-50202	6085 community relations	500	0	400	500	incr for public info file of life, etc
300-50202	6090 general insurance	0	0	0	0	
TOTAL GENERAL EXPENSES		3,450	1,375	2,233	3,450	0.00%
<u>6200 MONITORING &amp; PERMITS</u>						
300-50202	6210 permits	0	0	0	0	
300-50202	6230 lab equipment/samples exp	0	0	0	0	
300-50202	6260 clean up/disposal	0	0	0	0	
TOTAL MONITORING & PERMITS EXPENSES		0	0	0	0	
<u>6300 UTILITIES</u>						
300-50202	6301 telephone	3,800	2,752	3,669	3,800	
100-50101-	6310 ameren	0	0	0	0	
300-50202	6320 water/sewer	0	0	0	0	
300-50202	6330 electric	0	0	0	0	
300-50202	6335 hist soc util/cem chap util	0	0	0	0	
300-50202	6336 senior center util & other	0	0	0	0	
300-50202	6340 electric street lights	0	0	0	0	
300-50202	6350 misc - julie locates	0	0	0	0	
300-50202	6360 pager rental	0	0	0	0	
300-50202	6380 ub convenience fee	0	0	0	0	
TOTAL UTILITIES EXPENSES		3,800	2,752	3,669	3,800	0.00%

## CITY OF MASCOUTAH

## EXPENSES BY DEPARTMENT BY CATEGORY DETAIL

## PUBLIC SAFETY AMBULANCE EXPENSES - AMBULANCE FUND

		Jan-23		Calculated	
		YTD	12/12's	shaded is	
Budget23	Actual	manual entry	Budget24		
<b>6500 MAINTENANCE &amp; REPAIR</b>					
300-50202	6510 M&R - equipment	2,500	109	2,000	2,500
300-50202	6515 M&R - office equipment	500	0	0	500
300-50202	6520 M&R - building/facilities	4,000	0	4,000	500
300-50202	6530 M&R - vehicles/equipment	5,500	9,485	12,647	10,000
300-50202	6540 M&R - grounds/street row	0	0	0	0
300-50202	6550 M&R - transmission/collection	0	0	0	0
300-50202	6555 M&R - streets/sidewalks	0	0	0	0
300-50202	6560 M&R - special projects	0	0	0	0
300-50202	6565 M&R - sidewalk program	0	0	0	0
300-50202	6570 M&R - MFT	0	0	0	0
TOTAL MAINT & REPAIR EXPENSES		12,500	9,594	18,647	13,500
					8.00%
<b>6700 SUPPLIES &amp; EQUIPMENT</b>					
300-50202	6710 general supplies	5,000	317	4,000	5,000
300-50202	6720 chemicals	0	0	0	0
300-50202	6730 inventory supplies	10,000	6,494	9,000	10,000
300-50202	6740 tools/small parts	0	0	0	0
300-50202	6741 sec a/r supplies (negative ok)	0	0	0	0
300-50202	6750 production - fuel/diesel	0	0	0	0
300-50202	6760 gas, diesel, & oil	13,500	13,836	18,448	20,000
300-50202	6770 non-vehicle oil & lubricants	0	0	0	0
TOTAL SUPPLIES & EQUIP EXPENSES		28,500	20,647	31,448	35,000
					22.81%
<b>7000 PROFESSIONAL SERVICES</b>					
300-50202	7001 legal	0	0	0	0
300-50202	7100 accounting-audit	0	0	0	0
300-50202	7200 computers	0	0	0	0
300-50202	7300 other - twm/bhmg/etc	0	0	0	0
300-50202	7310 other - tac	0	0	0	0
300-50202	7400 other	0	0	0	0
300-50202	7500 contractual services	45,000	22,147	40,000	45,000
TOTAL PROFESSIONAL SERVICES		45,000	22,147	40,000	45,000
					0.00%
<b>7900 WHOLESALE/RETAIL</b>					
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
<b>8000 OTHER EXPENSES</b>					
300-50202	8030 general overhead contr	48,740	48,740	48,740	50,065
300-50202	8010 developer exp (in/out)			0	
TOTAL OTHER EXPENSES		48,740	48,740	48,740	50,065
					2.72%
TOTAL OPERATING EXPENSES		906,640	696,566	941,949	944,245
					4.15%

batteries stretcher = 4x\$200, radio and monitor batteries, pagers

includes cpr equip and gear + 2000 bunker gear, cut this past years for replacement only, need items in stock,

incr for medical equip not reimb by hospitals

more runs

and add \$900 internet charter and add for dispatch incr to \$15k, andres 24500 approx, macrologic code req 3000, collection company ARC (account resolution corp) 1100, cintas 360, equip warranties 500

## CITY OF MASCOUTAH

## EXPENSES BY DEPARTMENT BY CATEGORY DETAIL

## PUBLIC SAFETY AMBULANCE EXPENSES - AMBULANCE FUND

		Jan-23	Calculated		
		YTD	12/12's		
			shaded is		
Budget23	Actual	manual entry	Budget24		
8200 CAPITAL IMPROVEMENTS					
300-50202					
300-50202	rolling bridge jack-fleet	2,000	2,000	2,000	0 split- police, ems, lf, ws
300-50202	tire changer-split	0	0	0	6,000 can split these out, ems/police/lt/tt/w/s
300-50202	tire balancer-split	0	0	0	4,000
300-50202					
TOTAL CIP EXPENSES		2,000	2,000	2,000	10,000
8500 FIXED ASSET REPLACEMENT					
300-50202	Lifearm CPR device (Lucas Device)	15,000	13,852	13,852	0
300-50202	radios replacement/ carpet &				
300-50202	8510 mattress (need new number)	16,100	16,044	16,044	0
300-50202	8525 misc	5,000	0	5,000	5,000 FY23 use for stair chair
300-50202					
300-50202	ambulance	170,000	165,000	170,000	5,000 FY24 when get rig needs striping. FY23 need to replace old ambulance, already council approved so can order
300-50202	stretcher	28,000	27,912	27,912	0 FY22/23 need to replace old stretcher, already council approved so can order
TOTAL FAR EXPENSES		234,100	222,808	232,808	10,000 -95.73%
PROJECTS					
TOTAL PROJECT EXPENSES		0	0	0	0
9000 DEBT PAYMENTS					
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		236,100	224,808	234,808	20,000 -91.53%
TOTAL ALL EXPENSES		1,142,740	921,374	1,176,757	964,245 -15.62%



# **PARKS AND RECREATION DEPT**

## **Fiscal Year'24**

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 24**

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

			Calculated		
		Jan-23	12/12's		
		YTD	shaded is		
		Budget23	Actual	manual entry	Budget24
<b>5000 WAGES/SALARIES</b>					
330-50401-	5001 regular salaries			0	
330-50401-	5010 overtime			0	
330-50401-	5020 temp/part-time	25,000	23,206	23,206	33,000
330-50401-	5040 council stipends			0	
330-50401-	5050 incentive pay - deferred compensation			0	
	<b>TOTAL WAGES/SALARIES</b>	<b>25,000</b>	<b>23,206</b>	<b>23,206</b>	<b>33,000</b>
<b>5100 EMPLOYEE BENEFITS</b>					
330-50401-	5101 social security	2,000	1,775	1,775	2,525
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	
	<b>TOTAL EMPLOYEE BENEFITS</b>	<b>2,000</b>	<b>1,775</b>	<b>1,775</b>	<b>2,525</b>
	<b>TOTAL PERSONNEL EXPENSES</b>	<b>27,000</b>	<b>24,981</b>	<b>24,981</b>	<b>35,525</b>
<b>6000 GENERAL EXPENSES</b>					
330-50401-	6001 office supplies	200	0	0	200
330-50401-	6020 dues & memberships	0	0	0	0
330-50401-	6040 training,conf,educ reimb	0	0	0	0
330-50401-	6060 cm expenses	0	0	0	0
330-50401-	6061 mayor expenses	0	0	0	0
330-50401-	6062 council expenses	0	0	0	0
330-50401-	6065 economic dev/planning exp	0	0	0	0
330-50401-	6066 plan & dev - studies	0	0	0	0
330-50401-	6070 uniforms/boots/glasses/etc	0	0	0	0
330-50401-	6075 rents & leases	0	0	0	0
330-50401-	6080 sundry - misc exp	250	730	1,095	500
330-50401-	6085 community relations July 4th	15,000	13,241	14,000	20,000
330-50401-	6090 general insurance	0	0	0	0
	<b>TOTAL GENERAL EXPENSES</b>	<b>15,450</b>	<b>13,971</b>	<b>15,095</b>	<b>20,700</b>
					33.98%
<b>6200 MONITORING &amp; PERMITS</b>					
330-50401-	6210 permits			0	
330-50401-	6230 lab equipment/samples exp			0	
330-50401-	6260 clean up/disposal			0	
	<b>TOTAL MONITORING &amp; PERMITS EXPENSES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>6300 UTILITIES</b>					
330-50401-	6301 telephone	150	0	0	150
100-50101-	6310 ameren	1,200	1,427	1,903	2,400
330-50401-	6320 water/sewer	4,500	4,004	5,339	6,000
330-50401-	6330 electric	24,500	20,072	26,763	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
	<b>TOTAL UTILITIES EXPENSES</b>	<b>30,350</b>	<b>25,503</b>	<b>34,004</b>	<b>36,550</b>
					20.43%

FY24 park grounds and concessions, FY23 - park concession open

deposit slip orders, misc fee, farm ground prep taxes

FY22 no picnic, FY23 picnic, tents,

33.98%

includes ag bldg and park and ball park  
includes park lights, fountains, ameren, Incr if use little indians field

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

		Budget23	Jan-23 YTD Actual	Calculated 12/12's shaded is manual entry	Budget24	
<b>6500 MAINTENANCE &amp; REPAIR</b>						
330-50401-	6510 M&R - equipment	10,000	9,577	9,800	15,000	Includes reservior fountain repair etc
330-50401-	6515 M&R - office equipment	0	0	0	0	
330-50401-	6520 M&R - building/facilities	20,000	(1,094)	20,000	20,000	park facility repairs, FY24 new bathrooms and then renovate old bathrooms to equipment areas for various groups & FY23 notes to discuss from Councilman Seibert renovating Scheve Park ball fields bathrooms and also lockable gates between fields 4 and 5 to only city use vehicles access
330-50401-	6530 M&R - vehicles/equipment	1,000	518	691	1,000	
330-50401-	6540 M&R - grounds/street row	10,000	4,336	8,000	10,000	playground work, field work where lights were, ball field maint supplies
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	30,000	7,163	23,000	30,000	FY24 - splash pad not included; split with MIA but use this money but need total cost, added for culvert and drain; other repairs, econo-johns; keep same
330-50401-	6565 M&R - sidewalk program	0	0	0	0	
330-50401-	6570 M&R - MFT	0	0	0	0	
	<b>TOTAL MAINT &amp; REPAIR EXPENSES</b>	<b>71,000</b>	<b>20,500</b>	<b>61,491</b>	<b>76,000</b>	7.04%
<b>6700 SUPPLIES &amp; EQUIPMENT</b>						
330-50401-	6710 general supplies	5,750	4,060	5,413	6,000	trash bags, cleaning supp, light bulbs, etc
330-50401-	6720 chemicals	0	0	0	0	note to B: use general supplies for all and inventory supplies for only park concessions
330-50401-	6730 inventory supplies	7,500	6,807	7,500	7,500	when started park concessions after budget and used this to be consistent with pool concessions
330-50401-	6740 tools/small parts	2,000	1,704	2,000	2,000	edge, pressure washer, trimmer, etc
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	4,752	6,336	7,000	incr prices, more equip
330-50401-	6770 non-vehicle oil & lubricants	0	0	0	0	
	<b>TOTAL SUPPLIES &amp; EQUIP EXPENSES</b>	<b>18,750</b>	<b>17,323</b>	<b>21,249</b>	<b>22,500</b>	20.00%
<b>7000 PROFESSIONAL SERVICES</b>						
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	0	0	0	
330-50401-	7500 contractual services	500	168	252	500	
	<b>TOTAL PROFESSIONAL SERVICES</b>	<b>500</b>	<b>168</b>	<b>252</b>	<b>500</b>	
<b>7900 WHOLESALE/RETAIL</b>						
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		
	<b>TOTAL WHOLESALE/RETAIL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>8000 OTHER EXPENSES</b>						
330-50401-	8030 general overhead contr	12,400	12,400	12,400	12,400	
330-50401-	8010 developer exp (in/out)			0		
	<b>TOTAL OTHER EXPENSES</b>	<b>12,400</b>	<b>12,400</b>	<b>12,400</b>	<b>12,400</b>	0.00%
	<b>TOTAL OPERATING EXPENSES</b>	<b>175,450</b>	<b>114,846</b>	<b>169,472</b>	<b>204,175</b>	16.37%

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

		Budget23	Jan-23 YTD Actual	Calculated 12/12's shaded is manual entry	Budget24	
<b>8200 CAPITAL IMPROVEMENTS</b>						
330-50401-	8201		0	0	175,000	ballfield/park bathrooms new, possibly concession stand, between bids 2&3
330-50401-	8205	0	0	0	0	
330-50401-	8208		0	0	30,000	FY24 note from Steve Heizer (MIA) tractor mia asked for with hydraulics
330-50401-						FY23 might need bat wing deck mower and maybe split with maint or streets, took out of FY22 budget
330-50401-		20,000	0	20,000	20,000	
330-50401-				0		
	TOTAL CIP EXPENSES	20,000	0	20,000	225,000	
<b>8500 FIXED ASSET REPLACEMENT</b>						
330-50401-	8503 general - as specified	2,000	4,547	4,547	0	FY23, turf works ball field groomer accessories
330-50401-		0	0	0	0	
330-50401-	8506 Maple Park Bathrooms	0	0	0	0	
330-50401-		0	0	0	0	
330-50401-	8507	0	0	0	0	
	TOTAL FAR EXPENSES	2,000	4,547	4,547	0	-100.00%
<b>PROJECTS</b>						
330-507	7300	0	0	0	0	
330-50752	7300	0	0	0	0	
	Prairie Lakes Park Paving					
330-50751	7300 Reimb	0	(25,000)	0	0	
330-507	7300	0	0	0	0	
		0	0	0	0	
	TOTAL PROJECT EXPENSES	0	(25,000)	0	0	
<b>9000 DEBT PAYMENTS</b>						
330-50401-	9001	0	0	0	0	
330-50401-		0		0	0	
330-50401-		0		0	0	
	TOTAL DEBT EXPENSES	0	0	0	0	#DIV/0!
	TOTAL NON-OPERATING EXPENSES	22,000	(20,453)	24,547	225,000	922.73%
	TOTAL ALL EXPENSES	197,450	94,393	194,019	429,175	117.36%
	TOTAL EXPENSES MINUS PROJECTS	197,450	119,393	194,019	429,175	117.36%

# **LEU EXPENSES – CITY PORTION**

**City of Mascoutah**

**Fiscal Year Budget 24**



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

		Jan-23	Calculated		
		YTD	12/12's		
			shaded is		
		Budget23	Actual	manual entry	Budget24
<b>5000 WAGES/SALARIES</b>					
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	
	<b>TOTAL WAGES/SALARIES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>5100 EMPLOYEE BENEFITS</b>					
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	
	<b>TOTAL EMPLOYEE BENEFITS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>TOTAL PERSONNEL EXPENSES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>6000 GENERAL EXPENSES</b>					
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/boots/glasses/etc			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	
	<b>TOTAL GENERAL EXPENSES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>6200 MONITORING &amp; PERMITS</b>					
330-50402-	6210 permits			0	
330-50402-	6230 lab equipment/samples exp			0	
330-50402-	6260 clean up/disposal			0	
	<b>TOTAL MONITORING &amp; PERMITS EXPENSES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>6300 UTILITIES</b>					
330-50402-	6301 telephone	1,500	733	977	1,500 volp
100-50101-	6310 ameren	0	0	0	0
330-50402-	6320 water/sewer	750	298	397	750
330-50402-	6330 electric	12,500	8,052	10,736	12,500
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
	<b>TOTAL UTILITIES EXPENSES</b>	<b>14,750</b>	<b>9,083</b>	<b>12,111</b>	<b>14,750 0.00%</b>



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

		Jan-23		Calculated	
		YTD		12/12's	
				shaded is	
		Budget23	Actual	manual entry	Budget24
6500 MAINTENANCE & REPAIR					
330-50402-	6510 M&R - equipment	0	0	0	0
330-50402-	6515 M&R - office equipment	0	0	0	0
330-50402-	6520 M&R - building/facilities	6,000	426	5,000	6,000
330-50402-	6530 M&R - vehicles/equipment	0	0	0	0
330-50402-	6540 M&R - grounds/street row	0	0	0	0
330-50402-	6550 M&R - transmission/collection	0	0	0	0
330-50402-	6555 M&R - streets/sidewalks	0	0	0	0
330-50402-	6560 M&R - special projects	0	0	0	0
330-50402-	6565 M&R - sidewalk program	0	0	0	0
330-50402-	6570 M&R - MFT	0	0	0	0
TOTAL MAINT & REPAIR EXPENSES		6,000	426	5,000	6,000
		0.00%			
6700 SUPPLIES & EQUIPMENT					
330-50402-	6710 general supplies	2,000	315	1,500	2,000
330-50402-	6720 chemicals	0	0	0	0
330-50402-	6730 inventory supplies	0	0	0	0
330-50402-	6740 tools/small parts	500	0	400	500
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		2,500	315	1,900	2,500
		0.00%			
7000 PROFESSIONAL SERVICES					
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	
330-50402-	7500 contractual services			0	
TOTAL PROFESSIONAL SERVICES		0	0	0	0
7900 WHOLESALE/RETAIL					
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
8000 OTHER EXPENSES					
330-50402-	8030 general overhead contr	4,000	4,000	4,000	4,000
330-50402-	8010 developer exp (in/out)			0	
TOTAL OTHER EXPENSES		4,000	4,000	4,000	4,000
		0.00%			
TOTAL OPERATING EXPENSES		27,250	13,824	23,011	27,250
		0.00%			

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

			Calculated	
		Jan-23	12/12's	
		YTD	shaded is	
	Budget23	Actual	manual entry	Budget24
<b>8200 CAPITAL IMPROVEMENTS</b>				
330-50402-			0	
330-50402- <b>8201</b> misc	0		0	0
330-50402-			0	
330-50402-			0	
330-50402-			0	
<b>TOTAL CIP EXPENSES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>8500 FIXED ASSET REPLACEMENT</b>				
330-50402-			0	
330-50402-			0	
330-50402-			0	
330-50402-			0	
330-50402-			0	
<b>TOTAL FAR EXPENSES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b> #DIV/0!
<b>PROJECTS</b>				
			0	
			0	
			0	
			0	
			0	
<b>TOTAL PROJECT EXPENSES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>9000 DEBT PAYMENTS</b>				
330-50402-			0	
330-50402-			0	
330-50402-			0	
<b>TOTAL DEBT EXPENSES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL NON-OPERATING EXPENSES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b> #DIV/0!
<b>TOTAL ALL EXPENSES</b>	<b>27,250</b>	<b>13,824</b>	<b>23,011</b>	<b>27,250</b> 0.00%

# **SWIMMING POOL EXPENSES**

**City of Mascoutah**

**Fiscal Year Budget 24**

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

		Jan-23	Calculated		
		YTD	12/12's		
			shaded is		
		Budget23	Actual	manual entry	Budget24
<b>5000 WAGES/SALARIES</b>					
330-50403-	5001 regular salaries	0	0	0	0
330-50403-	5010 overtime	4,500	5,771	5,771	6,200
330-50403-	5020 temp/part-time	85,000	107,528	107,582	115,000
330-50403-	5040 council stipends	0	0	0	0
330-50403-	5050 incentive pay - deferred compe	0	0	0	0
	<b>TOTAL WAGES/SALARIES</b>	<b>89,500</b>	<b>113,299</b>	<b>113,353</b>	<b>121,200</b>
<b>5100 EMPLOYEE BENEFITS</b>					
330-50403-	5101 social security	7,200	8,667	8,667	9,275
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
	<b>TOTAL EMPLOYEE BENEFITS</b>	<b>7,200</b>	<b>8,667</b>	<b>8,667</b>	<b>9,275</b>
	<b>TOTAL PERSONNEL EXPENSES</b>	<b>96,700</b>	<b>121,966</b>	<b>122,020</b>	<b>130,475</b>
					34.93%
<b>6000 GENERAL EXPENSES</b>					
330-50403-	6001 office supplies	300	495	495	600
330-50403-	6020 dues & memberships	0	0	0	0
330-50403-	6040 training,conf,educ reimb	4,000	3,319	3,319	4,500
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/boots/glasses/etc	2,000	1,868	1,868	2,900
330-50403-	6075 rents & leases	0	0	0	0
330-50403-	6080 sundry - misc exp	200	0	0	200
330-50403-	6085 community relations	0	0	0	0
330-50403-	6090 general insurance	0	0	0	0
	<b>TOTAL GENERAL EXPENSES</b>	<b>6,500</b>	<b>5,682</b>	<b>5,682</b>	<b>8,200</b>
					26.15%
<b>6200 MONITORING &amp; PERMITS</b>					
330-50403-	6210 permits			0	
330-50403-	6230 lab equipment/samples exp			0	
330-50403-	6260 clean up/disposal			0	
	<b>TOTAL MONITORING &amp; PERMITS EXPENSES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>6300 UTILITIES</b>					
330-50403-	6301 telephone	950	15	20	100
100-50101-	6310 ameren	0	0	0	0
330-50403-	6320 water/sewer	10,000	6,914	9,219	9,800
330-50403-	6330 electric	21,000	15,258	20,344	22,000
330-50403-	6335 hist soc util/cem chap util	0	0	0	0
330-50403-	6336 senior center util & other	0	0	0	0
330-50403-	6340 electric street lights	0	0	0	0
330-50403-	6350 misc - julie locates	0	0	0	0
330-50403-	6360 pager rental	0	0	0	0
330-50403-	6380 ub convenience fee	0	0	0	0
	<b>TOTAL UTILITIES EXPENSES</b>	<b>31,950</b>	<b>22,187</b>	<b>29,583</b>	<b>31,900</b>
					-0.16%

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

	Budget23	Jan-23 YTD Actual	Calculated 12/12's shaded ls manual entry	Budget24	
<b>6500 MAINTENANCE &amp; REPAIR</b>					
330-50403- 6510 M&R - equipment	9,000	8,906	9,000	9,000	
330-50403- 6515 M&R - office equipment	0	0	0	0	
330-50403- 6520 M&R - building/facilities	40,000	31,518	40,000	29,200	FY24 two roll windows \$5700 plus chairs/etc, FY23 used for baby pool fixed and painted plus new tables
330-50403- 6530 M&R - vehicles/equipment	0	0	0	0	
330-50403- 6540 M&R - grounds/street row	0	0	0	0	
330-50403- 6550 M&R - transmission/collection	0	0	0	0	
330-50403- 6555 M&R - streets/sidewalks	0	0	0	0	
330-50403- 6560 M&R - special projects	0	0	0	0	
330-50403- 6565 M&R - sidewalk program	0	0	0	0	
330-50403- 6570 M&R - MFT	0	0	0	0	
<b>TOTAL MAINT &amp; REPAIR EXPENSES</b>	<b>49,000</b>	<b>40,424</b>	<b>49,000</b>	<b>38,200</b>	-22.04%
<b>6700 SUPPLIES &amp; EQUIPMENT</b>					
330-50403- 6710 general supplies	3,000	626	3,000	3,000	
330-50403- 6720 chemicals	15,000	7,895	14,000	15,000	incr chlorine prices
330-50403- 6730 inventory supplies	18,000	17,115	17,115	22,000	concession stand supplies
330-50403- 6740 tools/small parts	200	16	200	200	
330-50403- 6741 sec a/r supplies (negative ok)	0	0	0	0	
330-50403- 6750 production - fuel/diesel	0	0	0	0	
330-50403- 6760 gas, diesel, & oil	0	0	0	0	
330-50403- 6770 non-vehicle oil & lubricants	0	0	0	0	
<b>TOTAL SUPPLIES &amp; EQUIP EXPENSES</b>	<b>36,200</b>	<b>25,652</b>	<b>34,315</b>	<b>40,200</b>	11.05%
<b>7000 PROFESSIONAL SERVICES</b>					
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		
330-50403- 7500 contractual services		0	0		
<b>TOTAL PROFESSIONAL SERVICES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>7900 WHOLESALE/RETAIL</b>					
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		
<b>TOTAL WHOLESALE/RETAIL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>8000 OTHER EXPENSES</b>					
330-50403- 8030 general overhead contr			0		
330-50403- 8010 developer exp (in/out)			0		
<b>TOTAL OTHER EXPENSES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL OPERATING EXPENSES</b>	<b>220,350</b>	<b>215,911</b>	<b>240,600</b>	<b>248,975</b>	12.99%



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

			Jan-23 YTD	Calculated 12/12's shaded is manual entry	
		Budget23	Actual	Budget24	
<b>8200 CAPITAL IMPROVEMENTS</b>					
330-50403-		0		0	0
330-50403-				0	
330-50403-				0	
330-50403-				0	
330-50403-				0	
TOTAL CIP EXPENSES		0	0	0	0
<b>8500 FIXED ASSET REPLACEMENT</b>					
330-50403-	8501 as specified	6,000	0	6,000	21,000
330-50403-		0		0	0
330-50403-				0	
330-50403-				0	
330-50403-				0	
TOTAL FAR EXPENSES		6,000	0	6,000	21,000
FY24 = quote for 2 new style rectangle flying shades umbrellas and 1 square hip shade ,replacing umbrellas, doors, roll windows					
PROJECTS				0	
				0	
				0	
pool repair		0	0	0	0
				0	
TOTAL PROJECT EXPENSES		0	0	0	0
<b>9000 DEBT PAYMENTS</b>					
330-50403-				0	
330-50403-				0	
330-50403-				0	
TOTAL DEBT EXPENSES		0	0	0	0
TOTAL NON-OPERATING EXPENSES		6,000	0	6,000	21,000
250.00%					
TOTAL ALL EXPENSES		226,350	215,911	246,600	269,975
19.27%					
TOTAL EXPENSES MINUS PROJECTS		226,350	215,911	246,600	269,975
19.27%					



# **PUBLIC WORKS DEPARTMENT**

**City of Mascoutah**

**Fiscal Year Budget 24**

# **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 – PRODUCTION/FLEET**

**City of Mascoutah**

**Fiscal Year Budget 24**

# **POWER PLANT/FLEET OPERATIONS CENTER**

## **Fiscal Year '24**

### **SUMMARY OF BASIC FUNCTION- Plant, Fleet**

The Plant Supervisor is responsible for the overall operation of the Power Plant, Fleet, SCADA, and Dispatchers. The employees operate and maintain the plant, fleet maintenance, equipment maintenance, and they alternate the phone for call outs too. The employees 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 PROD/FLEET EXPENSES - LIGHT FUND

		Jan-23		Calculated	
		Budget23	Actual	12/12's	
			YTD	shaded is	
				manual entry	Budget24
<b>5000 WAGES/SALARIES</b>					
200-50501-	5001 regular salaries	164,500	123,225	168,624	175,200
					FY23 more employees city hall split
200-50501-	5010 overtime	2,900	2,802	3,834	4,500
200-50501-	5020 temp/part-time	13,000	7,238	9,905	13,000
					dispatchers split
200-50501-	5040 council stipends	0	0	0	0
200-50501-	5050 incentive pay - deferred compensa	0	0	0	0
TOTAL WAGES/SALARIES		180,400	133,265	182,363	192,700
<b>5100 EMPLOYEE BENEFITS</b>					
200-50501-	5101 social security	13,800	9,806	13,419	14,500
200-50501-	5200 health insurance	40,000	27,878	37,171	47,800
					includes empl splits and plan changes
200-50501-	5300 worker's compensation	0	0	0	0
200-50501-	5350 unemployment insurance	0	0	0	0
200-50501-	5400 imrf	15,500	9,145	12,514	16,800
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	0	0	300
TOTAL EMPLOYEE BENEFITS		69,600	46,829	63,104	79,400
TOTAL PERSONNEL EXPENSES		250,000	180,094	245,466	272,100
					8.84%
<b>6000 GENERAL EXPENSES</b>					
200-50501-	6001 office supplies	1,500	66	1,000	1,500
					ink, paper, etc
200-50501-	6020 dues & memberships	0	0	0	0
					safety meeting/OSHA compliant for all depts,
200-50501-	6040 training,conf,educ reimb	2,000	380	507	2,000
					plant/fleet = \$180/mo.
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
					\$600/empl clothing & boots, + up to \$300.00 glasses
200-50501-	6070 uniforms/boots/glasses/etc	2,300	1,253	2,000	1,800
					as per contract, and FY2223 add \$250 for fire retardant
200-50501-	6075 rents & leases	32,000	32,000	32,000	32,000
					winter outerwear
200-50501-	6080 sundry - misc exp	0	72	72	0
					rent back to gf \$32k, new impr bldg
200-50501-	6085 community relations	0	0	0	0
200-50501-	6090 general insurance	0	0	0	0
TOTAL GENERAL EXPENSES		37,800	33,771	35,579	37,300
					-1.32%
<b>6200 MONITORING &amp; PERMITS</b>					
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
<b>6300 UTILITIES</b>					
200-50501-	6301 telephone	3,200	2,066	2,755	3,200
200-50501-	6310 ameren	22,000	20,645	27,527	29,000
200-50501-	6320 water/sewer	1,000	887	1,183	1,400
					using wash pad and pressure washer
200-50501-	6330 electric	18,500	11,104	14,805	15,000
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		44,700	34,702	46,269	48,600
					8.72%

## CITY OF MASCOUTAH

## EXPENSES BY DEPARTMENT BY CATEGORY DETAIL

## PUBLICS WORKS - ELECTRIC PROD/FLEET EXPENSES - LIGHT FUND

	Budget23	Jan-23 YTD Actual	Calculated 12/12's shaded is manual entry	Budget24	
<b>6500 MAINTENANCE &amp; REPAIR</b>					
200-50501- 6510 M&R - equipment	12,000	9,407	11,800	12,000	FY22 includes scanner update for snap on paid to Haas Hi-Line Tools
200-50501- 6515 M&R - office equipment	750	0	700	750	software for computers for inventory, fleet maint, etc.
200-50501- 6520 M&R - building/facilities	30,000	3,278	28,500	30,000	FY23 - window bids \$34k (but shouldn't do this for this money now) and finish tuck pointing \$13k, we need to think about new building \$200,000 in future since this building is so old and so many structural issues, FY 22 more tuck pointing, trying to do in several years.
200-50501- 6530 M&R - vehicles/equipment	1,000	1,199	1,599	1,600	
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	
<b>TOTAL MAINT &amp; REPAIR EXPENSES</b>	<b>43,750</b>	<b>13,884</b>	<b>42,599</b>	<b>44,350</b>	1.37%
<b>6700 SUPPLIES &amp; EQUIPMENT</b>					
200-50501- 6710 general supplies	5,500	5,955	7,940	7,500	gloves, rags, all supplies
200-50501- 6720 chemicals	2,000	62	1,500	2,000	degreaser, floor cleaner
200-50501- 6730 inventory supplies	0	0	0	0	
200-50501- 6740 tools/small parts	7,000	6,006	8,008	7,000	FY24 - if add a person need to be \$25k, FY23 - need new hand tools updated, and shop tools applicable to various makes of vehicles and upgrades
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	1,500	15	20	500	been filling up at the plant gasohaul tank
200-50501- 6770 non-vehicle oil & lubricants	0	0	0	0	
<b>TOTAL SUPPLIES &amp; EQUIP EXPENSES</b>	<b>16,000</b>	<b>12,038</b>	<b>17,468</b>	<b>17,000</b>	6.25%
<b>7000 PROFESSIONAL SERVICES</b>					
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	0	0	0	0	
200-50501- 7310 other - tac	0	0	0	0	
200-50501- 7400 other	0	0	0	0	
200-50501- 7500 contractual services	3,500	2,025	3,200	3,500	\$2800 vehicle maint info books/prog, fire appl \$175
<b>TOTAL PROFESSIONAL SERVICES</b>	<b>3,500</b>	<b>2,025</b>	<b>3,200</b>	<b>3,500</b>	0.00%
<b>7900 WHOLESALE/RETAIL</b>					
200-50501- 7901 imea power purchase	5,569,190	3,973,813	5,298,417	6,022,292	use history for ratio
200-50501- 7910 water - purchase	0	0	0	0	
200-50501- 7920 garbage	0	0	0	0	
200-50501- 7930 municipal utility tax	0	0	0	0	
200-50501- 7940 purchase/reimburse	0	0	0	0	
200-50501- 7950 fund raiser	0	0	0	0	
<b>TOTAL WHOLESALE/RETAIL</b>	<b>5,569,190</b>	<b>3,973,813</b>	<b>5,298,417</b>	<b>6,022,292</b>	8.14%
<b>8000 OTHER EXPENSES</b>					
200-50501- 8030 general overhead contr	318,800	318,800	318,800	322,600	
200-50501- 8010 developer exp (in/out)			0		
<b>TOTAL OTHER EXPENSES</b>	<b>318,800</b>	<b>318,800</b>	<b>318,800</b>	<b>322,600</b>	1.19%
<b>TOTAL OPERATING EXPENSES</b>	<b>6,283,740</b>	<b>4,569,127</b>	<b>6,007,798</b>	<b>6,767,742</b>	7.70%



## CITY OF MASCOUTAH

## EXPENSES BY DEPARTMENT BY CATEGORY DETAIL

## PUBLICS WORKS - ELECTRIC PROD/FLEET EXPENSES - LIGHT FUND

		Jan-23 YTD	Calculated 12/12's shaded is manual entry		
	Budget23	Actual		Budget24	
<b>8200 CAPITAL IMPROVEMENTS</b>					
200-50501-	0	0	0	0	
200-50501- rolling bridge jack	750	750	750	0	
200-50501- tire changer-split	0	0	0	3,500	can split these out, ems/police/it/lt/w/s \$26k
200-50501- tire balancer-split	0	0	0	3,000	FY24 split tire balancer, ... FY23 - asked for tire balancer
200-50501-	0	0	0	0	\$21k but will wait until next fiscal
<b>TOTAL CIP EXPENSES</b>	<b>750</b>	<b>750</b>	<b>750</b>	<b>6,500</b>	766.67%
<b>8500 FIXED ASSET REPLACEMENT</b>					
200-50501-	0	0	0	0	
200-50501-	0	0	0	0	
200-50501-			0		
200-50501-			0		
200-50501-			0		
<b>TOTAL FAR EXPENSES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>PROJECTS</b>					
			0		
			0		
			0		
			0		
<b>TOTAL PROJECT EXPENSES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>9000 DEBT PAYMENTS</b>					
200-50501-			0		
200-50501-			0		
200-50501-			0		
<b>TOTAL DEBT EXPENSES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL NON-OPERATING EXPENSES</b>	<b>750</b>	<b>750</b>	<b>750</b>	<b>6,500</b>	766.67%
<b>TOTAL ALL EXPENSES</b>	<b>6,284,490</b>	<b>4,569,877</b>	<b>6,008,548</b>	<b>6,774,242</b>	7.79%
<b>TOTAL EXPENSES MINUS PROJECTS</b>	<b>6,284,490</b>	<b>4,569,877</b>	<b>6,008,548</b>	<b>6,774,242</b>	7.79%

# **LIGHT FUND – POWER DISTRIBUTION**

**City of Mascoutah**

**Fiscal Year Budget 24**

# **ELECTRIC DISTRIBUTION**

## **Fiscal Year '24**

### **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 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

		Jan-23	Calculated		
		YTD	12/12's	shaded is	
		Budget23	Actual	manual entry	Budget24
<b>5000 WAGES/SALARIES</b>					
200-50502- 5001	regular salaries	820,000	622,635	852,027	873,328
					FY23 includes full staff all year with 2 lineman added from last year, and new empl splits at city hall
200-50502- 5010	overtime	24,000	11,722	16,041	22,000
200-50502- 5020	temp/part-time	13,000	7,238	9,905	13,000
					dispatchers split
200-50502- 5040	council stipends	0	0	0	0
200-50502- 5050	incentive pay - deferred compe	0	0	0	0
<b>TOTAL WAGES/SALARIES</b>		<b>857,000</b>	<b>641,595</b>	<b>877,972</b>	<b>908,328</b>
<b>5100 EMPLOYEE BENEFITS</b>					
200-50502- 5101	social security	65,500	45,771	62,634	68,000
200-50502- 5200	health insurance	286,000	202,295	269,727	308,000
					includes splits, plan changes & added lineman
200-50502- 5300	worker's compensation	0	0	0	0
200-50502- 5350	unemployment insurance	0	0	0	0
200-50502- 5400	lmrf	78,000	45,814	62,693	76,500
					less do extra lmrf
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	600	60	90	600
<b>TOTAL EMPLOYEE BENEFITS</b>		<b>430,100</b>	<b>293,940</b>	<b>395,144</b>	<b>453,100</b>
<b>TOTAL PERSONNEL EXPENSES</b>		<b>1,287,100</b>	<b>935,535</b>	<b>1,273,116</b>	<b>1,361,428</b>
					5.77%
<b>6000 GENERAL EXPENSES</b>					
200-50502- 6001	office supplies	1,500	263	500	1,500
200-50502- 6020	dues & memberships	0	0	0	0
200-50502- 6040	training,conf,educ reimb	7,500	2,291	5,000	7,500
					FY23 - contract with IMUA for safety meetings for OSHA required dist \$240/mo, plus 2 in journeyman school
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/boots/glasses/etc	8,750	7,647	8,750	6,750
					added for 2 additional employees, \$600/empl clothing & boots, + up to \$300.00 glasses as per contract, and FY2223 add \$250 for fire retardant winter outerwear
200-50502- 6075	rents & leases	51,000	32,000	32,000	51,000
					FY21 added \$15k for renting an easement machine rather than adding \$190k to cip, bldg rent to gf \$32k, crane rental write offs per auditor from very old sec ar billings, bad checks posted
200-50502- 6080	sundry - misc exp	2,000	0	0	2,000
200-50502- 6085	community relations	0	0	0	0
200-50502- 6090	general insurance	0	0	0	0
<b>TOTAL GENERAL EXPENSES</b>		<b>70,750</b>	<b>42,201</b>	<b>46,250</b>	<b>68,750</b>
					-2.83%
<b>6200 MONITORING &amp; PERMITS</b>					
200-50502- 6210	permits	0	0	0	0
200-50502- 6230	lab equipment/samples exp	900	33	44	900
					for oil samples
200-50502- 6260	clean up/disposal	7,500	0	5,000	7,500
<b>TOTAL MONITORING &amp; PERMITS EXPENSES</b>		<b>8,400</b>	<b>33</b>	<b>5,044</b>	<b>8,400</b>
					0.00%
<b>6300 UTILITIES</b>					
200-50502- 6301	telephone	4,600	3,714	4,952	4,600
100-50101- 6310	ameren	1,900	1,781	2,375	1,900
200-50502- 6320	water/sewer	0	0	0	0
200-50502- 6330	electric	3,100	1,700	2,267	3,100
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	70,000	47,504	63,339	70,000
					street lights metered, keep since adding more
200-50502- 6350	misc - julie locates	950	647	863	950
200-50502- 6360	pager rental	0	0	0	0
200-50502- 6380	ub convenience fee	0	0	0	0
<b>TOTAL UTILITIES EXPENSES</b>		<b>80,550</b>	<b>55,346</b>	<b>73,795</b>	<b>80,550</b>
					0.00%



## CITY OF MASCOUTAH

## EXPENSES BY DEPARTMENT BY CATEGORY DETAIL

## PUBLICS WORKS - ELECTRIC DISTRIBUTION EXPENSES - LIGHT FUND

		Jan-23	Calculated		
		YTD	12/12's		
			shaded is		
	Budget23	Actual	manual entry	Budget24	
<b>6500 MAINTENANCE &amp; REPAIR</b>					
200-50502- 6510 M&R - equipment	17,500	8,874	11,832	17,500	
200-50502- 6515 M&R - office equipment	2,500	26	2,000	2,500	ipads update
200-50502- 6520 M&R - building/facilities	10,000	8,632	10,000	10,000	
200-50502- 6530 M&R - vehicles/equipment	25,000	14,895	24,000	25,000	
200-50502- 6540 M&R - grounds/street row	2,000	359	479	3,000	
200-50502- 6550 M&R - transmission/collection	115,000	135,224	138,000	180,000	FY23 - 115,000; FY22 100,000; FY21 - 100,000 (FY22 need 2 scada switches fully functioning)
200-50502- 6555 M&R - streets/sidewalks	20,000	18,817	20,000	20,000	continue to change out fixtures to LED when old one burns out
200-50502- 6560 M&R - special projects	100,000	121,499	146,600	140,000	future dev and incr tree trimming
200-50502- 6565 M&R - sidewalk program	0	0	0	0	
200-50502- 6570 M&R - MFT	0	0	0	0	
<b>TOTAL MAINT &amp; REPAIR EXPENSES</b>	<b>292,000</b>	<b>308,326</b>	<b>352,911</b>	<b>398,000</b>	36.30%
<b>6700 SUPPLIES &amp; EQUIPMENT</b>					
200-50502- 6710 general supplies	12,000	9,333	11,000	12,000	
200-50502- 6720 chemicals	1,500	608	811	500	
200-50502- 6730 inventory supplies	70,000	55,077	69,000	250,000	FY24 incr \$120K for materials for northern development and possibly future too; incr for inflation costs, all shop supplies, wire, connectors, bolts,
200-50502- 6740 tools/small parts	6,000	1,666	5,500	6,000	misc tools, all empl have theirs
200-50502- 6741 sec a/r supplies (negative ok)	0	(37,313)	0	0	
200-50502- 6750 production - fuel/diesel	0	0	0	0	
200-50502- 6760 gas, diesel, & oil	16,500	19,455	25,940	30,000	
200-50502- 6770 non-vehicle oil & lubricants	0	0	0	0	
<b>TOTAL SUPPLIES &amp; EQUIP EXPENSES</b>	<b>106,000</b>	<b>48,826</b>	<b>112,251</b>	<b>298,500</b>	181.60%
<b>7000 PROFESSIONAL SERVICES</b>					
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	20,000	10,154	18,000	20,000	will not need to add for scada upgrades with zagros since addition to budget in, over due to electric rate stufy with BHMG after budget \$22k. GIS on computers for lineman trucks for scada,
200-50502- 7310 other - tac	0	0	0	0	
200-50502- 7400 other	0	0	0	0	
200-50502- 7500 contractual services	25,000	24,288	32,384	35,000	FY24 nighthawk for AMI add FY23 - contracts for handhelds slight incr. FY22 need to increase if Kim gets new equip and annual service fee increase to replace meter reading old itrons; add generator annual 1000, included cc fees split 15000, itron \$3000, stump chip \$4500
<b>TOTAL PROFESSIONAL SERVICES</b>	<b>45,000</b>	<b>34,442</b>	<b>50,384</b>	<b>55,000</b>	22.22%
<b>7900 WHOLESALE/RETAIL</b>					
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		
<b>TOTAL WHOLESALE/RETAIL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>8000 OTHER EXPENSES</b>					
200-50502- 8030 general overhead contr	449,840	449,840	449,840	456,855	
200-50502- 8010 developer exp (in/out)	0	171,328	171,328	0	billed for purch prior year so neg
<b>TOTAL OTHER EXPENSES</b>	<b>449,840</b>	<b>621,168</b>	<b>621,168</b>	<b>456,855</b>	1.56%
<b>TOTAL OPERATING EXPENSES</b>	<b>2,339,640</b>	<b>2,045,877</b>	<b>2,534,918</b>	<b>2,727,483</b>	16.58%

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

		Jan-23	Calculated		
		YTD	12/12's		
			shaded		
		Budget23	Actual	manual entry	Budget24
	<b>8200 CAPITAL IMPROVEMENTS</b>				
					FY23 - asked for easement machine \$225k but might put off and have to borrow if needed
200-50502-	fence extension	0	0	0	20,000
					fy24 fence extension around supply yard split
200-50502-	bucket truck	220,000	194,836	194,836	25,000
					FY24 accessories for truck - FY23 - did not get the additional line truck in so have to remain in budget
200-50502-	tire changer-split	0	0	0	3,500
					can split these out, ems/police/tt/tt/w/s
200-50502-	rolling bridge jack-fleet	750	750	750	0
					split- police, ems, lf, ws
200-50502-	tire balancer-split	0	0	0	3,000
	<b>TOTAL CIP EXPENSES</b>	<b>220,750</b>	<b>195,586</b>	<b>195,586</b>	<b>51,500</b>
					-76.67%
	<b>8500 FIXED ASSET REPLACEMENT</b>				
200-50502-	E4 - bucket truck	0	0	0	200,000
					order this FY24 and pay most likely when comes in FY25 so might roll over again
200-50502-	8541	60,000	20,194	20,194	0
					FY23 - I64 overhead line crossing 60k
200-50502-	8529 replace dump truck	0	0	0	85,000
200-50502-	8526 led lights \$25k	25,000	0	22,000	25,000
					led lt \$25000
	AMI METERING WAVE 2 OF 3or 4				
200-50502-	8543 SPLIT L/W/S	100,000	109,663	109,663	150,000
					FY24 - continue ami metering
	<b>TOTAL FAR EXPENSES</b>	<b>185,000</b>	<b>129,857</b>	<b>151,857</b>	<b>460,000</b>
					148.65%
	<b>PROJECTS</b>				
200-5050x-		0	0	0	0
					Use line of credit for this and Boeing costs, increase the line of credit and longer pay back time on electric phase II loan and line of credit
200-50720-	7300 electric phase II - city exp after	3,500,000	0	0	3,500,000
200-507	7300 IL4 Lighting from Onyx to Big DI	15,000	31,258	31,258	0
					8 lights
200-507	7300 Boeing - distribution sys	2,311,115	0	0	0
					fy23 used this money and charged to tif3 proj
		0	0	0	0
	<b>TOTAL PROJECT EXPENSES</b>	<b>5,826,115</b>	<b>31,258</b>	<b>31,258</b>	<b>3,500,000</b>
	<b>9000 DEBT PAYMENTS</b>				
200-50502-	9001	0	0	0	0
					note: FY24 debt for interest increases to \$112k every quarter....FY22 or when all done and all drawn the loan is 20yr approx \$130k pmts quarterly, until 7/18/26 after 10yrs and the interest rate reset to market rate at that point; added one pmt for FY20 to the previous \$26k qtrly
200-50502-	electric phase II pmts on draw	234,000	76,651	234,000	480,000
200-50502-	2008 go bond electric phase I p	355,500	301,066	355,500	355,500
	<b>TOTAL DEBT EXPENSES</b>	<b>589,500</b>	<b>377,717</b>	<b>589,500</b>	<b>835,500</b>
	<b>TOTAL NON-OPERATING EXPENSES</b>	<b>6,821,365</b>	<b>734,418</b>	<b>968,201</b>	<b>4,847,000</b>
					-28.94%
	<b>TOTAL ALL EXPENSES</b>	<b>9,161,005</b>	<b>2,780,295</b>	<b>3,503,119</b>	<b>7,574,483</b>
					-17.32%
	<b>TOTAL EXPENSES MINUS PROJECTS</b>	<b>3,334,890</b>	<b>2,749,037</b>	<b>3,471,861</b>	<b>4,074,483</b>
					22.18%



# **WATER/SEWER DEPARTMENT**

**City of Mascoutah**

**Fiscal Year Budget 24**

## **WATER / SEWER DEPARTMENT**

### **Fiscal Year '24**

#### **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 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 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

		Jan-23	Calculated		
		YTD	12/12's		
		Actual	shaded is		
		Budget23	manual entry	Budget24	
<b>5000 WAGES/SALARIES</b>					
250-50503-	5001 regular salaries	376,000	288,067	394,197	391,900 FY23 - other empl splits and phone pay
250-50503-	5010 overtime	7,000	11,347	15,527	16,800
250-50503-	5020 temp/part-time	13,000	7,238	9,905	13,000 dispatcher splits
250-50503-	5040 council stipends	0	0	0	0
250-50503-	5050 incentive pay - deferred compensa	0	0	0	0
TOTAL WAGES/SALARIES		396,000	306,652	419,629	421,700
<b>5100 EMPLOYEE BENEFITS</b>					
250-50503-	5101 social security	29,850	22,583	30,903	33,000
250-50503-	5200 health insurance	88,000	71,820	80,760	106,800 includes empl splits and plan changes
250-50503-	5300 worker's compensation	0	0	0	0
250-50503-	5350 unemployment insurance	0	0	0	0
250-50503-	5400 imrf	38,000	21,654	28,872	35,200
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	0	0	200
TOTAL EMPLOYEE BENEFITS		156,050	116,057	140,535	175,200
TOTAL PERSONNEL EXPENSES		552,050	422,709	560,164	596,900 8.12%
<b>6000 GENERAL EXPENSES</b>					
250-50503-	6001 office supplies	2,000	866	1,155	2,000
250-50503-	6020 dues & memberships	600	483	644	600
250-50503-	6040 training,conf,educ reimb	3,500	380	3,500	4,500
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/boots/glasses/etc	2,875	2,037	2,200	2,250
250-50503-	6075 rents & leases	32,000	32,000	32,000	32,000
250-50503-	6080 sundry - misc exp	150	72	96	150
250-50503-	6085 community relations	0	0	0	0
250-50503-	6090 general insurance	0	0	0	0
TOTAL GENERAL EXPENSES		41,125	35,838	39,595	41,500 0.91%
<b>6200 MONITORING &amp; PERMITS</b>					
250-50503-	6210 permits	0	0	0	0
250-50503-	6230 lab equipment/samples exp	15,000	5,783	10,000	15,000
250-50503-	6260 clean up/disposal	0	0	0	0
TOTAL MONITORING & PERMITS EXPENSES		15,000	5,783	10,000	15,000 0.00%
<b>6300 UTILITIES</b>					
250-50503-	6301 telephone	2,000	1,258	1,677	2,000
250-50503-	6310 ameren	1,600	1,046	1,395	1,600
250-50503-	6320 water/sewer	600	789	1,052	1,100
250-50503-	6330 electric	19,300	14,875	19,833	19,900
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	647	863	2,000
250-50503-	6360 pager rental	0	0	0	0
250-50503-	6380 ub convenience fee	0	0	0	0
TOTAL UTILITIES EXPENSES		25,500	18,615	24,820	26,600 4.31%

## CITY OF MASCOUTAH

## EXPENSES BY DEPARTMENT BY CATEGORY DETAIL

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

			Jan-23	Calculated	
			YTD	12/12's	
				shaded is	
		Budget23	Actual	manual entry	Budget24
<b>6500 MAINTENANCE &amp; REPAIR</b>					
250-50503-	6510 M&R - equipment	10,000	3,473	9,000	10,000
incr for vac truck repairs and all older equip					
250-50503-	6515 M&R - office equipment	0	0	0	0
250-50503-	6520 M&R - building/facilities	3,000	1,078	2,500	3,000
250-50503-	6530 M&R - vehicles/equipment	5,000	573	764	3,000
250-50503-	6540 M&R - grounds/street row	0	0	0	0
FY24 need valve at pump house too, includes clay valve updates and hydrant changes, other notes: have new scada, phase II telemetry ties into scada, test pumps and motors					
250-50503-	6550 M&R - transmission/collection	90,000	86,871	90,000	130,000
250-50503-	6555 M&R - streets/sidewalks	0	0	0	0
FY24 \$15k water vault and fiber switch (Larry L/ Ryan order and install but for water master) + FY24 also need to start the new EPA mandate for lead service line replacement over next several years					
250-50503-	6560 M&R - special projects	0	0	0	31,000
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		108,000	91,995	102,264	177,000
					63.89%
<b>6700 SUPPLIES &amp; EQUIPMENT</b>					
250-50503-	6710 general supplies	3,000	2,330	3,107	3,000
250-50503-	6720 chemicals	0	0	0	0
250-50503-	6730 inventory supplies	15,000	6,502	14,500	12,000
250-50503-	6740 tools/small parts	7,000	3,815	6,000	7,000
250-50503-	6741 sec a/r supplies (negative ok)	0	0	0	0
250-50503-	6750 production - fuel/diesel	0	0	0	0
250-50503-	6760 gas, diesel, & oil	9,000	9,513	12,684	14,000
250-50503-	6770 non-vehicle oil & lubricants	0	0	0	0
TOTAL SUPPLIES & EQUIP EXPENSES		34,000	22,160	36,291	36,000
					5.88%
<b>7000 PROFESSIONAL SERVICES</b>					
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
FY24 incr for Zagros Eng for SCADA split \$38,400 w/s + GIS mapping split w/ sewer + fy24 ADD \$66K for water facilities plan by Gonzolas					
250-50503-	7300 other - twm/bhmg/etc	5,000	1,786	3,000	91,000
250-50503-	7310 other - tac	0	0	0	0
250-50503-	7400 other	0	0	0	0
FY24 nighthawk aml fees and scada incr +itron \$1100, psn cc fee split 12000					
250-50503-	7500 contractual services	20,000	12,112	18,000	25,000
TOTAL PROFESSIONAL SERVICES		25,000	13,898	21,000	116,000
					364.00%
<b>7900 WHOLESALE/RETAIL</b>					
250-50503-	7901 imea power purchase	0	0	0	0
250-50503-	7910 water - purchase	435,721	340,262	453,683	504,517
ratio plus 9%, less water loss...					
250-50503-	7920 garbage	0	0	0	0
250-50503-	7930 municipal utility tax	31,819	22,646	30,195	31,103
ratio plus 3%					
250-50503-	7940 purchase/reimburse	0	0	0	0
250-50503-	7950 fund raiser	0	0	0	0
TOTAL WHOLESALE/RETAIL		467,540	362,908	483,877	535,620
					14.56%
<b>8000 OTHER EXPENSES</b>					
250-50503-	8030 general overhead contr	298,610	298,610	298,610	306,385
250-50503-	8010 developer exp (in/out)	0	0	0	0
TOTAL OTHER EXPENSES		298,610	298,610	298,610	306,385
					2.60%
TOTAL OPERATING EXPENSES		1,566,825	1,272,516	1,576,621	1,851,005
					18.14%



## CITY OF MASCOUTAH

## EXPENSES BY DEPARTMENT BY CATEGORY DETAIL

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

		Budget23	Jan-23 YTD Actual	Calculated 12/12's shaded is manual entry	Budget24	
<b>8200 CAPITAL IMPROVEMENTS</b>						
250-50503-	rolling bridge jack-fleet	750	870	870	0	split- police, ems, lf, ws
250-50503-	fence extension	0	0	0	2,500	fy24 fence extension around supply yard split
250-50503-	tire changer-split	0	0	0	3,500	
250-50503-	tire balancer-split	0	0	0	3,000	
250-50503-	8530	0	0	0	0	
TOTAL CIP EXPENSES		750	870	870	9,000	
<b>8500 FIXED ASSET REPLACEMENT</b>						
250-50503-						
250-50503-	8532	0	0	0	0	
	locator for water	0	0	0	10,000	
250-50503-		0	0	0	0	
						FY24 - keep this in FAR .... FY 22 starting up north by Haydens and bring down and map out to read amf meters and read all meters too, can gradually change meters because of this
250-50503-	8543 AMI METERING WAVE, SPLIT L/W/S	50,000	41,030	50,000	50,000	
TOTAL FAR EXPENSES		50,000	41,030	50,000	60,000	
<b>PROJECTS</b>						
250-50718-	7300					
250-50737-	7300	0	0	0	0	
250-50761	7300 water main replacement each year	0	0	0	0	
250-50736-	7300	0	0	0	0	
250-507xx	7300	0	0	0	0	
TOTAL PROJECT EXPENSES		0	0	0	0	#DIV/0!
<b>9000 DEBT PAYMENTS</b>						
250-50503-	9001	0	0	0	0	
250-50503-	main st waterline iepa proj pmts	0	0	0	0	
250-50503-	iepa loan water neq proj	0	0	0	0	paying this out of tif2b until tif over and then out of water until 2022/23, \$28k
TOTAL DEBT EXPENSES		0	0	0	0	#DIV/0!
TOTAL NON-OPERATING EXPENSES		50,750	41,900	50,870	69,000	35.96%
TOTAL ALL EXPENSES		1,617,575	1,314,416	1,627,491	1,920,005	18.70%
TOTAL EXPENSES MINUS PROJECTS		1,617,575	1,314,416	1,627,491	1,920,005	18.70%

# **SEWER DISTRIBUTION & SEWER PLANT**

**City of Mascoutah**

**Fiscal Year Budget 24**



## CITY OF MASCOUTAH

## EXPENSES BY DEPARTMENT BY CATEGORY DETAIL

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

		Jan-23		Calculated		
		Budget23	Actual	12/12's shaded is manual entry	Budget24	
<u>5000 WAGES/SALARIES</u>						
250-50504-	5001 regular salaries	373,000	288,067	394,197	391,900	includes w/s dept employees, other empl splits and phone pay
250-50504-	5010 overtime	7,000	11,347	15,527	16,800	
250-50504-	5020 temp/part-time	13,000	7,238	9,905	13,000	dispatcher splits
250-50504-	5040 council stipends	0	0	0	0	
250-50504-	5050 incentive pay - deferred compen	0	0	0	0	
TOTAL WAGES/SALARIES		393,000	306,652	419,629	421,700	
<u>5100 EMPLOYEE BENEFITS</u>						
250-50504-	5101 social security	29,850	22,579	30,898	33,000	
250-50504-	5200 health insurance	88,000	72,566	89,755	106,800	includes empl splits and plan changes
250-50504-	5300 worker's compensation	0	0	0	0	
250-50504-	5350 unemployment insurance	0	0	0	0	
250-50504-	5400 imrf	38,000	21,653	29,630	35,200	
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	0	0	200	
TOTAL EMPLOYEE BENEFITS		156,050	116,798	150,283	175,200	
TOTAL PERSONNEL EXPENSES		549,050	423,450	569,912	596,900	8.72%
<u>6000 GENERAL EXPENSES</u>						
250-50504-	6001 office supplies	1,500	882	1,176	1,500	add for scada
250-50504-	6020 dues & memberships	0	0	0	0	
250-50504-	6040 training,conf,educ reimb	5,000	750	1,000	6,000	maint CEU's, licenses, safety & FY20 add safety meeting/OSHA compliant for all depts, swr \$300/mo
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/boots/glasses/etc	2,875	1,700	2,500	2,250	\$600/empl clothing & boots, + up to \$300.00 glasses as per contract, and FY2223 add \$250 for fire retardant winter outerwear
250-50504-	6075 rents & leases	32,000	32,000	32,000	32,000	rent back to gf 32k
250-50504-	6080 sundry - misc exp	50	0	0	50	
250-50504-	6085 community relations	0	0	0	0	
250-50504-	6090 general insurance	0	0	0	0	
TOTAL GENERAL EXPENSES		41,425	35,332	36,676	41,800	0.91%
<u>6200 MONITORING &amp; PERMITS</u>						
250-50504-	6210 permits	15,000	15,000	15,000	15,000	iepa permits
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		15,000	15,000	15,000	15,000	0.00%
<u>6300 UTILITIES</u>						
250-50504-	6301 telephone	2,300	1,449	1,932	2,300	
250-50504-	6310 ameren	3,000	1,538	2,051	3,000	
250-50504-	6320 water/sewer	250	77	103	250	
250-50504-	6330 electric	290,000	158,540	211,387	290,000	incr for new plant 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		295,550	161,604	215,472	295,550	0.00%

## CITY OF MASCOUTAH

## EXPENSES BY DEPARTMENT BY CATEGORY DETAIL

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

		Budget23	Jan-23 YTD Actual	Calculated 12/12's shaded ls manual entry	Budget24	
<b>6500 MAINTENANCE &amp; REPAIR</b>						
250-50504-	6510 M&R - equipment	20,000	3,398	4,531	10,000	vac truck repairs, cameras, misc
250-50504-	6515 M&R - office equipment	0	0	0	0	
250-50504-	6520 M&R - building/facilities	3,000	395	527	3,000	
250-50504-	6530 M&R - vehicles/equipment	5,000	546	728	3,000	
250-50504-	6540 M&R - grounds/street row	0	0	0	0	
250-50504-	6550 M&R - transmission/collection	130,000	46,095	110,000	130,000	add for N term spare pump \$80k, and this lift station accommodates 2 more pumps if needed, blower/agitator N terminal
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	
<b>TOTAL MAINT &amp; REPAIR EXPENSES</b>		<b>158,000</b>	<b>50,434</b>	<b>115,785</b>	<b>146,000</b>	-7.59%
<b>6700 SUPPLIES &amp; EQUIPMENT</b>						
250-50504-	6710 general supplies	2,000	1,815	2,420	3,000	
250-50504-	6720 chemicals	30,000	16,390	21,853	35,000	lift station chem, tracing dye and grease disolver, etc
250-50504-	6730 inventory supplies	1,500	340	453	1,500	light bulbs, switches, pipes, etc
250-50504-	6740 tools/small parts	5,000	2,785	3,713	5,000	
250-50504-	6741 sec a/r supplies (negative ok)	0	0	0	0	
250-50504-	6750 production - fuel/diesel	0	0	0	0	
250-50504-	6760 gas, diesel, & oil	10,000	10,350	13,800	14,000	
250-50504-	6770 non-vehicle oil & lubricants	0	0	0	0	
<b>TOTAL SUPPLIES &amp; EQUIP EXPENSES</b>		<b>48,500</b>	<b>31,680</b>	<b>42,240</b>	<b>58,500</b>	20.62%
<b>7000 PROFESSIONAL SERVICES</b>						
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	5,000	1,786	2,381	25,000	FY24 incr for Zagros Eng for SCADA split \$38,400 w/s + GIS mapping split w/ sewer
250-50504-	7310 other - tac	0	0	0	0	
250-50504-	7400 other	0	0	0	0	
250-50504-	7500 contractual services	25,000	12,112	24,500	35,000	FY24 nighthawk amil fees and other, gateway gen maint add 3000, Itron \$1100, psn cc fee split 12000, grp mech lift station gen maint 1000, fabick gen maint 1000
<b>TOTAL PROFESSIONAL SERVICES</b>		<b>30,000</b>	<b>13,898</b>	<b>26,881</b>	<b>60,000</b>	100.00%
<b>7900 WHOLESALE/RETAIL</b>						
250-50504-	7901 imea power purchase			0		
250-50504-	7910 water - purchase			0		
250-50504-	7920 garbage			0		
250-50504-	7930 municipal utility tax			0		
250-50504-	7940 purchase/reimburse			0		
250-50504-	7950 fund raiser			0		
<b>TOTAL WHOLESALE/RETAIL</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>8000 OTHER EXPENSES</b>						
250-50504-	8030 general overhead contr	298,610	298,610	298,610	306,385	
250-50504-	8010 developer exp (in/out)	0	0	0	0	
<b>TOTAL OTHER EXPENSES</b>		<b>298,610</b>	<b>298,610</b>	<b>298,610</b>	<b>306,385</b>	2.60%
<b>TOTAL OPERATING EXPENSES</b>		<b>1,436,135</b>	<b>1,030,008</b>	<b>1,320,576</b>	<b>1,520,135</b>	5.85%



## CITY OF MASCOUTAH

## EXPENSES BY DEPARTMENT BY CATEGORY DETAIL

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

		Jan-23	Calculated		
		YTD	12/12's		
			shaded is		
		Budget23	Actual	manual entry	Budget24
<b>8200 CAPITAL IMPROVEMENTS</b>					
250-50504-	8240 fence extension	0	0	0	2,500
fy24 fence extension around supply yard split					
250-50504-	tire changer-split	0	0	0	3,500
250-50504-	tire balancer-split	0	0	0	3,000
250-50504-	8236 rolling bridge jack-fleet	750	750	750	0
split- police, ems, lf, ws					
250-50504-		0	0	0	0
TOTAL CIP EXPENSES		750	750	750	9,000
<b>8500 FIXED ASSET REPLACEMENT</b>					
250-50504-		0	0	0	0
250-50504-	8505 manhole raise	0	0	0	0
250-50504-		0	0	0	0
250-50504-	trench box split w/s	0	0	0	0
FY23 - keep this in FAR, will not get to pay for any in current fiscal year due to delay, FY 22 starting up north by Haydens and bring down and map out to read ami meters and read all meters too, can gradually change meters because of this					
<b>AMI METERING WAVE 1 OF 7, SPLITE</b>					
250-50504-	8543 L/W/S	50,000	41,030	50,000	50,000
TOTAL FAR EXPENSES		50,000	41,030	50,000	50,000
<b>PROJECTS</b>					
250-507xx-		0	0	0	0
250-50759	Lakeside Estates Liftstation	0	0	0	0
250-50751	7300 mahole & pipe shared w/ tif2b	300,000	0	0	300,000
250-507xx-		0	0	0	0
TOTAL PROJECT EXPENSES		300,000	0	0	300,000
0.00%					
<b>9000 DEBT PAYMENTS</b>					
250-50504-	9001 bond fees	0	0	0	380,000
250-50504-		0	0	0	0
250-50504-	iepa loan sewer proj	121,565	60,782	121,565	121,565
per iepa pmts = 2pmts@\$60782					
TOTAL DEBT EXPENSES		121,565	60,782	121,565	501,565
312.59%					
TOTAL NON-OPERATING EXPENSES		472,315	102,562	172,315	860,565
82.20%					
TOTAL ALL EXPENSES		1,908,450	1,132,570	1,492,891	2,380,700
24.75%					
TOTAL EXPENSES MINUS PROJECTS		1,608,450	1,132,570	1,492,891	2,080,700
29.36%					

# **SEWER TREATMENT PLANT**

## **Fiscal Year '24**

### **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 primarily by one employee in the water/sewer department. The Public Works Director is responsible for the overall operation of this department.

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

## CITY OF MASCOUTAH

## EXPENSES BY DEPARTMENT BY CATEGORY DETAIL

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

		Jan-23 YTD Actual	Calculated 12/12's shaded is manual entry	Budget24	
	Budget23				
<b>5000 WAGES/SALARIES</b>					
250-50506- 5001 regular salaries			0		
250-50506- 5010 overtime			0		
250-50506- 5020 temp/part-time			0		
250-50506- 5040 council stipends			0		
250-50506- 5050 incentive pay - deferred compensation			0		
<b>TOTAL WAGES/SALARIES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>5100 EMPLOYEE BENEFITS</b>					
250-50506- 5101 social security			0		
250-50506- 5200 health insurance			0		
250-50506- 5300 worker's compensation			0		
250-50506- 5350 unemployment insurance			0		
250-50506- 5400 imrf			0		
250-50506- 5500 retirement health benefits			0		
250-50506- 5650 police pension			0		
250-50506- 5700 fd death benefits			0		
250-50506- 5800 phys/cdl/drug test/shots			0		
<b>TOTAL EMPLOYEE BENEFITS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL PERSONNEL EXPENSES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>6000 GENERAL EXPENSES</b>					
250-50506- 6001 office supplies	500	701	900	1,000	
250-50506- 6020 dues & memberships	0	0	0	0	
250-50506- 6040 training,conf,educ reimb	2,000	165	2,000	2,500	
250-50506- 6060 cm expenses	0	0	0	0	
250-50506- 6061 mayor expenses	0	0	0	0	
250-50506- 6062 council expenses	0	0	0	0	
250-50506- 6065 economic dev/planning exp	0	0	0	0	
250-50506- 6066 plan & dev - studies	0	0	0	0	
250-50506- 6070 uniforms-allowance	1,150	0	600	900	
250-50506- 6075 rents & leases	0	0	0	0	
250-50506- 6080 sundry - misc exp	0	0	0	0	
250-50506- 6085 community relations	0	0	0	0	
250-50506- 6090 general insurance	0	0	0	0	
<b>TOTAL GENERAL EXPENSES</b>	<b>3,650</b>	<b>866</b>	<b>3,500</b>	<b>4,400</b>	
<b>6200 MONITORING &amp; PERMITS</b>					
250-50506- 6210 permits	0		0	0	
250-50506- 6230 lab equipment/testin/chem	0		0	20,000	
250-50506- 6260 clean up/disposal	50,000	0	20,000	50,000	
<b>TOTAL MONITORING &amp; PERMITS EXPENSES</b>	<b>50,000</b>	<b>0</b>	<b>20,000</b>	<b>70,000</b>	
<b>6300 UTILITIES</b>					
250-50506- 6301 telephone	650	381	508	650	
100-50101- 6310 ameren			0		
250-50506- 6320 water/sewer			0		
250-50506- 6330 electric			0		
250-50506- 6335 hist soc util/cem chap util			0		
250-50506- 6336 senior center util & other			0		
250-50506- 6340 electric street lights			0		
250-50506- 6350 misc - julie locates			0		
250-50506- 6360 pager rental			0		
250-50506- 6380 ub convenience fee			0		
<b>TOTAL UTILITIES EXPENSES</b>	<b>650</b>	<b>381</b>	<b>508</b>	<b>650</b>	

continued education units (CEU), now need for plant operator

\$600/empl clothing & boots, + up to \$300.00 glasses as per contract, and FY2223 add \$250 for fire retardant winter outerwear

FY24 need scale, incubator, lab equip, after FY23 will need this line for new plant and look at what happens in FY23, then plan if need this account in budget or put in m&r equip

FY24 use Todd to do permit application for this and then - sludge removal did not happen in the previous fiscal years, quote from Zach estimate \$25k (budgeting \$50k to make sure can do it all,



## CITY OF MASCOUTAH

## EXPENSES BY DEPARTMENT BY CATEGORY DETAIL

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

		Jan-23	Calculated	
		YTD	12/12's	
			shaded is	
			manual entry	
	Budget23	Actual	Budget24	
<b>6500 MAINTENANCE &amp; REPAIR</b>				
250-50506- 6510 M&R - equipment	20,000	7,421	15,000	20,000
250-50506- 6515 M&R - office equipment	0	0	0	0
250-50506- 6520 M&R - building/facilities	5,000	693	924	10,000
250-50506- 6530 M&R - vehicles/equipment	0	191	255	1,000
250-50506- 6540 M&R - grounds/street row	0	0	0	0
250-50506- 6550 M&R - transmission/collection	60,000	25,490	50,000	80,000
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	85,000	33,795	66,179	111,000
				30.59%
<b>6700 SUPPLIES &amp; EQUIPMENT</b>				
250-50506- 6710 general supplies	2,000	2,982	3,976	4,000
250-50506- 6720 chemicals	3,500	0	1,500	2,000
250-50506- 6730 inventory supplies	0	0	0	0
250-50506- 6740 tools/small parts	1,000	0	1,000	3,000
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	150	25	33	150
250-50506- 6770 non-vehicle oil & lubricants	0	0	0	0
TOTAL SUPPLIES & EQUIP EXPENSES	6,650	3,007	6,509	9,150
				37.59%
<b>7000 PROFESSIONAL SERVICES</b>				
250-50506- 7001 legal				
250-50506- 7100 accounting-audit				
250-50506- 7200 computers				
250-50506- 7300 other - twm/bhmg/etc	0	0	0	50,000
250-50506- 7310 other - tac				
250-50506- 7400 other	0			0
250-50506- 7500 contractual services	10,000	209	2,000	10,000
TOTAL PROFESSIONAL SERVICES	10,000	209	2,000	60,000
				500.00%
<b>7900 WHOLESALE/RETAIL</b>				
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
<b>8000 OTHER EXPENSES</b>				
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	155,950	38,258	98,696	255,200
				63.64%

FY24 - warranty for 1 year and need to take over after warranty over...after FY23 will need this line for new plant and look at what happens in FY23, then plan if need this account in budget or put in m&r equip, need spare parts etc

after new plant, may need to incr

4th st. and Eisenhower, check valve, pumps if break, and grease treatment

30.59%

chlorine for cleaning, lift stations, bio-blocks

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

37.59%

FY24 Gonzalos to CMOM per iepa, and may need more for other items in future

tech lab, cert balance scale (cbs), Vandeventor

500.00%



## CITY OF MASCOUTAH

## EXPENSES BY DEPARTMENT BY CATEGORY DETAIL

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

		Jan-23 YTD Actual	Calculated 12/12's shaded is manual entry	Budget24	
	<b>8200 CAPITAL IMPROVEMENTS</b>				
250-50506-			0	0	
250-50506-		0	0	0	0
250-50506-				0	
250-50506-				0	
250-50506-				0	
	<b>TOTAL CIP EXPENSES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b> #DIV/0!
	<b>8500 FIXED ASSET REPLACEMENT</b>				
250-50506-			0		
250-50506-		0	0	0	0
250-50506- 8540		0	0	0	0
250-50506-			0	0	
250-50506-				0	
	<b>TOTAL FAR EXPENSES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>PROJECTS</b>				
250-50753	waste water treatment plant de	10,700,000	7,448,287	7,448,290	1,500,000
250-50762		0	0	0	0
				0	
				0	
				0	
	<b>TOTAL PROJECT EXPENSES</b>	<b>10,700,000</b>	<b>7,448,287</b>	<b>7,448,290</b>	<b>1,500,000</b>
	<b>9000 DEBT PAYMENTS</b>				
250-50506-		0		0	0
250-50506-		0		0	0
250-50506-		0		0	0
	<b>TOTAL DEBT EXPENSES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>TOTAL NON-OPERATING EXPENSES</b>	<b>10,700,000</b>	<b>7,448,287</b>	<b>7,448,290</b>	<b>1,500,000</b> -85.98%
	<b>TOTAL ALL EXPENSES</b>	<b>10,855,950</b>	<b>7,486,545</b>	<b>7,546,986</b>	<b>1,755,200</b> -83.83%
	<b>TOTAL EXPENSES MINUS PROJECTS</b>	<b>155,950</b>	<b>38,258</b>	<b>98,696</b>	<b>255,200</b>

FY23/FY24 - need to find out about new plant equipment like lockers, incubator, desicator, bod meter, phosphorus heater, etc. About \$12k - checking if in addition to project cost

FY23 - wwtp projected to be completed Jan 2023, expecting some overages so can earmark \$1million of ARPA funds to cover this overage (or can finish sewer manhole linings in one area) but city has to have money to pay the wwtp loan too in future so need to deal with rates. FY22 budget for start of constr and eng

# **STREETS DEPARTMENT**

**City of Mascoutah**

**Fiscal Year Budget 24**

# **STREET DEPARTMENT MAINTENANCE DEPARTMENT Fiscal Year '24**

## **SUMMARY OF BASIC FUNCTION-Streets 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

	Budget23	Jan-23 YTD Actual	Calculated 12/12's shaded is manual entry	Budget24	
<b>5000 WAGES/SALARIES</b>					
100-50505- 5001 regular salaries	335,000	240,528	329,144	339,000	
100-50505- 5010 overtime	8,000	8,001	10,949	11,800	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 compensation	0	0	0	0	
<b>TOTAL WAGES/SALARIES</b>	<b>343,000</b>	<b>248,529</b>	<b>340,092</b>	<b>350,800</b>	
<b>5100 EMPLOYEE BENEFITS</b>					
100-50505- 5101 social security	26,200	17,897	24,491	26,800	
100-50505- 5200 health insurance	113,800	96,126	128,168	138,200	plan changes
100-50505- 5300 worker's compensation	0	0	0	0	
100-50505- 5350 unemployment insurance	0	0	0	0	
100-50505- 5400 imrf	30,000	17,919	24,521	31,200	
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	400	0	0	400	includes drug testing
<b>TOTAL EMPLOYEE BENEFITS</b>	<b>170,400</b>	<b>131,942</b>	<b>177,179</b>	<b>196,600</b>	
<b>TOTAL PERSONNEL EXPENSES</b>	<b>513,400</b>	<b>380,471</b>	<b>517,272</b>	<b>547,400</b>	6.62%
<b>6000 GENERAL EXPENSES</b>					
100-50505- 6001 office supplies	250	(60)	200	250	
100-50505- 6020 dues & memberships	0	0	0	0	
100-50505- 6040 training,conf,educ reimb	2,000	850	1,133	2,000	add safety meeting/OSHA compliant for all depts, str \$120/mo. And includes mosquito/oth
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/boots/glasses/etc	5,750	2,936	4,000	5,750	\$600/empl clothing & boots, + up to \$300.00 glasses as per contract, and FY22/23 add \$250 for fire retardant winter outerwear
100-50505- 6075 rents & leases	5,000	0	0	5,000	dozer rental
100-50505- 6080 sundry - misc exp	100	0	0	100	
100-50505- 6085 community relations	0	0	0	0	
100-50505- 6090 general insurance	0	0	0	0	
<b>TOTAL GENERAL EXPENSES</b>	<b>13,100</b>	<b>3,726</b>	<b>5,333</b>	<b>13,100</b>	0.00%
<b>6200 MONITORING &amp; PERMITS</b>					
100-50505- 6210 permits	0	0	0	0	
100-50505- 6230 lab equipment/samples exp	0	0	0	0	
100-50505- 6260 clean up/disposal	0	0	0	0	
<b>TOTAL MONITORING &amp; PERMITS EXPENSES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>6300 UTILITIES</b>					
100-50505- 6301 telephone	4,000	2,706	3,608	4,000	
100-50101- 6310 ameren	0	0	0	0	
100-50505- 6320 water/sewer	350	117	156	350	
100-50505- 6330 electric	5,700	3,507	4,676	5,700	
100-50505- 6335 hist soc util/cem chap util	0	0	0	0	
100-50505- 6336 senior center util & other	0	0	0	0	
100-50505- 6340 electric street lights	0	0	0	0	
100-50505- 6350 misc - julie locates	0	0	0	0	
100-50505- 6360 pager rental	0	0	0	0	
100-50505- 6380 ub convenience fee	0	0	0	0	
<b>TOTAL UTILITIES EXPENSES</b>	<b>10,050</b>	<b>6,330</b>	<b>8,440</b>	<b>10,050</b>	0.00%



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

		Jan-23	Calculated		
		YTD	12/12's		
			shaded is		
	Budget23	Actual	manual entry	Budget24	
<b>6500 MAINTENANCE &amp; REPAIR</b>					
100-50505- 6510 M&R - equipment	25,000	13,261	24,500	25,000	
100-50505- 6515 M&R - office equipment	0	0	0	0	
100-50505- 6520 M&R - building/facilities	10,000	31,840	31,840	10,000	
100-50505- 6530 M&R - vehicles/equipment	13,000	6,044	8,059	13,000	trucks, dump truck, sweeper, backhoe, etc
100-50505- 6540 M&R - grounds/street row	3,500	482	2,500	3,500	curb paint, catch basin crate, other
100-50505- 6550 M&R - transmission/collection	0	0	0	0	
100-50505- 6555 M&R - streets/sidewalks	5,000	3,089	4,000	10,000	FY24 incr prices and repairs: pavement patches, culvert repairs, sidewalk repairs, flashing sign repairs
100-50505- 6560 M&R - special projects	40,000	7,459	9,945	40,000	FY23 museum fix sidewalks coming, include \$30k special projects per Budget Guidance sidewalk replacement, paint for crosswalks and parking lanes
100-50505- 6565 M&R - sidewalk program	10,000	0	8,000	10,000	per Council Budget Guidance - included in special projects, this is for 50/50.
100-50505- 6570 M&R - MFT	0	0	0	0	
<b>TOTAL MAINT &amp; REPAIR EXPENSES</b>	<b>106,500</b>	<b>62,175</b>	<b>88,844</b>	<b>111,500</b>	4.69%
<b>6700 SUPPLIES &amp; EQUIPMENT</b>					
100-50505- 6710 general supplies	3,500	(31)	3,000	3,500	barricades, lights, RCA, DA, RC
100-50505- 6720 chemicals	6,500	0	6,000	7,000	mosquito control, round up
100-50505- 6730 inventory supplies	10,000	1,581	9,500	10,000	see if signs can get out of MFT for next year, signs & materials & sidewalk forms
100-50505- 6740 tools/small parts	6,500	1,360	5,000	6,500	shovels, etc
100-50505- 6741 sec a/r supplies (negative ok)	0	0	0	0	
100-50505- 6750 production - fuel/diesel	0	0	0	0	
100-50505- 6760 gas, diesel, & oil	16,000	19,688	26,251	30,000	
100-50505- 6770 non-vehicle oil & lubricants	0	0	0	0	
<b>TOTAL SUPPLIES &amp; EQUIP EXPENSES</b>	<b>42,500</b>	<b>22,598</b>	<b>49,751</b>	<b>57,000</b>	34.12%
<b>7000 PROFESSIONAL SERVICES</b>					
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	5,000	1,167	3,000	5,000	basic maps updated
100-50505- 7310 other - tac	0	0	0	0	
100-50505- 7400 other	0	0	0	0	
100-50505- 7500 contractual services	600	324	432	600	notepads for street dept
<b>TOTAL PROFESSIONAL SERVICES</b>	<b>5,600</b>	<b>1,491</b>	<b>3,432</b>	<b>5,600</b>	
<b>7900 WHOLESALE/RETAIL</b>					
100-50505- 7901 imea power purchase		0	0		
100-50505- 7910 water - purchase		0	0		
100-50505- 7920 garbage		0	0		
100-50505- 7930 municipal utility tax		0	0		
100-50505- 7940 purchase/reimburse		0	0		
100-50505- 7950 fund raiser		0	0		
<b>TOTAL WHOLESALE/RETAIL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>8000 OTHER EXPENSES</b>					
100-50505- 8030 general overhead contr		0	0		
100-50505- 8010 developer exp (in/out)		0	0		
<b>TOTAL OTHER EXPENSES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL OPERATING EXPENSES</b>	<b>691,150</b>	<b>476,791</b>	<b>673,072</b>	<b>744,650</b>	7.74%



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

		Budget23	Jan-23 YTD Actual	Calculated 12/12's shaded is manual entry	Budget24	
<b>8200 CAPITAL IMPROVEMENTS</b>						
100-50505-		0	0	0	0	
100-50505-	fence extension	0	0	0	10,000	fy24 fence extension around supply yard split
100-50505-		0	0	0	0	
100-50505-	service truck for Chris for fleet-gf or split	50,000	51,230	51,230	0	need to use for utility/service truck
100-50505-		0	0	0	0	
		50,000	51,230	51,230	10,000	
<b>8500 FIXED ASSET REPLACEMENT</b>						
100-50505-	8506 service truck 3/4 ton	65,000	60,061	60,061	0	replaces 1/2 ton and use that for part-time vehicle
100-50505-	8531	0	0	0	0	
100-50505-						last old truck to replace F55D diesel with salt spreader, snow
100-50505-	replace last 1 tons trucks (old 6.0 diesel)	0	0	0	110,000	plow, dump bed (trade in or sell old, but not in budget
100-50505-		0	0	0	0	number since not sure)
100-50505-		0	0	0	0	
TOTAL FAR EXPENSES		65,000	60,061	60,061	110,000	
<b>PROJECTS - see projects detail sheet</b>						
		200,000	79	50,000	200,000	FY23 & FY22 street eng/constr share with tif2b (South St, Indep, John St) and FY22 add \$60k for N Jefferson St (shared use path TIF3 budget later)
100-50769-	7300 Poplar St Road Impr-6th to Railway	40,300	0	0	45,000	FY24 this 45k for CBD grant for 4th st storm drainage and our cost total with engineering. in budget if have to pay back LD's FY23, out FY24
100-50773-	7300 Various ST/	174,000	0	0	0	FY24 - out of budget, FY23 carry over Perrottet \$150k+Tazanite \$24k
100-	7300 CMAQ berm trail (grant&tip)	45,700	0	0	45,700	Berm trail final pay budget in FY23 since not paid in FY22 or FY21, no revenue for this since learned Idot bills after they subtract the grant money
100-50755-	7300	150,030			126,030	TAP Grant 80% (\$25k in TIF3) for L&N Railway Trail and Trailhead Engineering \$126,030 + ITEP Grant 90% & MEPRD Grant 6% Larkspur/Antique Drainage Improvement \$24k
TOTAL PROJECT EXPENSES		610,030	79	50,000	416,730	
<b>9000 DEBT PAYMENTS</b>						
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		725,030	111,370	161,291	536,730	
TOTAL ALL EXPENSES		1,416,180	588,161	834,363	1,281,380	-9.52%
TOTAL EXPENSES MINUS PROJECTS		806,150	588,082	784,363	864,650	7.26%

# **MAINTENANCE DEPARTMENT**

**City of Mascoutah**

**Fiscal Year Budget 24**

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

		Budget23	Jan-23 YTD Actual	Calculated 12/12's shaded is manual entry	Budget24	
<b>5000 WAGES/SALARIES</b>						
100-50301-	5001 regular salaries	145,000	111,395	143,435	155,000	FY23 - final payout for retiree and 2 employee
100-50301-	5010 overtime	11,000	7,948	10,876	11,202	
100-50301-	5020 temp/part-time	35,000	14,448	19,771	35,000	added park ball fields to part-time summer maint with other mowers; some charged to park and some to maint
100-50301-	5040 council stipends	0	0	0	0	
100-50301-	5050 incentive pay - deferred compe	0	0	0	0	
<b>TOTAL WAGES/SALARIES</b>		<b>191,000</b>	<b>133,791</b>	<b>174,082</b>	<b>201,202</b>	
<b>5100 EMPLOYEE BENEFITS</b>						
100-50301-	5101 social security	15,000	9,137	12,503	15,300	
100-50301-	5200 health insurance	35,000	38,313	45,084	45,000	plan changes due to change in personnel
100-50301-	5300 worker's compensation	0	0	0	0	
100-50301-	5350 unemployment insurance	0	0	0	0	
100-50301-	5400 imrf	13,800	8,589	11,753	14,500	
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	75	0	0	75	
<b>TOTAL EMPLOYEE BENEFITS</b>		<b>63,875</b>	<b>56,039</b>	<b>69,341</b>	<b>74,875</b>	
<b>TOTAL PERSONNEL EXPENSES</b>		<b>254,875</b>	<b>189,830</b>	<b>243,423</b>	<b>276,077</b>	8.32%
<b>6000 GENERAL EXPENSES</b>						
100-50301-	6001 office supplies	250	243	250	250	
100-50301-	6020 dues & memberships	0	0	0	0	
100-50301-	6040 training,conf,educ reimb	1,220	300	400	1,220	safety meeting/OSHA compliant for all depts, mnt \$60/mo. And includes mosquito/oth
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/boots/glasses/etc	2,300	941	1,255	1,800	FY23/24 - no extra in contract. FY22/23 add \$250/person for winter wear or fire retardant clothing, always include \$600/empl clothing & boots, + up to \$300.00 glasses as per contract, + summer tshirt expense and embroidery
100-50301-	6075 rents & leases	0	0	0	0	
100-50301-	6080 sundry - misc exp	0	0	0	0	
100-50301-	6085 community relations	0	0	0	0	
100-50301-	6090 general insurance	0	0	0	0	
<b>TOTAL GENERAL EXPENSES</b>		<b>3,770</b>	<b>1,484</b>	<b>1,905</b>	<b>3,270</b>	-13.26%
<b>6200 MONITORING &amp; PERMITS</b>						
100-50301-	6210 permits	0	0	0	0	
100-50301-	6230 lab equipment/samples exp	0	0	0	0	
100-50301-	6260 clean up/disposal	0	0	0	0	
<b>TOTAL MONITORING &amp; PERMITS EXPENSES</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>6300 UTILITIES</b>						
100-50301-	6301 telephone	1,000	695	927	1,000	
100-50101-	6310 ameren	0	0	0	0	
100-50301-	6320 water/sewer	1,200	2,563	3,417	1,200	
100-50301-	6330 electric	23,100	15,201	20,268	23,100	
100-50301-	6335 hist soc util/cem chap util	0	0	0	0	
100-50301-	6336 senior center util & other	0	0	0	0	
100-50301-	6340 electric street lights	0	0	0	0	
100-50301-	6350 misc - julie locates	0	0	0	0	
100-50301-	6360 pager rental	0	0	0	0	
100-50301-	6380 ub convenience fee	0	0	0	0	
<b>TOTAL UTILITIES EXPENSES</b>		<b>25,300</b>	<b>18,459</b>	<b>24,612</b>	<b>25,300</b>	0.00%



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

		Budget23	Jan-23 YTD Actual	Calculated 12/12's shaded is manual entry	Budget24	
	<b>6500 MAINTENANCE &amp; REPAIR</b>					
100-50301-	6510 M&R - equipment	1,000	419	900	1,000	
100-50301-	6515 M&R - office equipment	0	0	0	0	
100-50301-	6520 M&R - building/facilities	6,000	9,598	9,598	12,000	FY23 - basement leak , older building, \$5k boilers tested regularly
100-50301-	6530 M&R - vehicles/equipment	1,000	138	900	1,000	
100-50301-	6540 M&R - grounds/street row	400	0	400	1,500	incr weed killer prices
100-50301-	6550 M&R - transmission/collection	0	0	0	0	
100-50301-	6555 M&R - streets/sidewalks	0	0	0	0	
						FY23 - keep for stairs and other fixes that might come up.....FY22 pay for chapel roof \$18k and FY23 keep for various bldg upgrades
100-50301-	6560 M&R - special projects	30,000	2,202	20,000	30,000	
100-50301-	6565 M&R - sidewalk program	0	0	0	0	
100-50301-	6570 M&R - MFT	0	0	0	0	
	<b>TOTAL MAINT &amp; REPAIR EXPENSES</b>	<b>38,400</b>	<b>12,357</b>	<b>31,798</b>	<b>45,500</b>	18.49%
	<b>6700 SUPPLIES &amp; EQUIPMENT</b>					
100-50301-	6710 general supplies	5,000	2,711	4,900	6,000	cost increases
100-50301-	6720 chemicals	350	265	350	0	weed and other now all under grounds
100-50301-	6730 inventory supplies	0	0	0	0	
100-50301-	6740 tools/small parts	4,500	2,588	3,200	4,500	vacuum, dolly, snow blower, 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	2,000	1,274	1,699	2,000	
100-50301-	6770 non-vehicle oil & lubricants	0	0	0	0	
	<b>TOTAL SUPPLIES &amp; EQUIP EXPENSES</b>	<b>11,850</b>	<b>6,838</b>	<b>10,149</b>	<b>12,500</b>	5.49%
	<b>7000 PROFESSIONAL SERVICES</b>					
100-50301-	7001 legal	0	0	0	0	
100-50301-	7100 accounting-audit	0	0	0	0	
100-50301-	7200 computers	0	0	0	0	
100-50301-	7300 other - twm/bhmg/etc	0	0	0	0	
100-50301-	7310 other - tac	0	0	0	0	
100-50301-	7400 other	0	0	0	0	
100-50301-	7500 contractual services	18,000	14,516	19,355	18,000	for window cleaning; need \$1350/mo for bldg contract cleaning and include in overhead
	<b>TOTAL PROFESSIONAL SERVICES</b>	<b>18,000</b>	<b>14,516</b>	<b>19,355</b>	<b>18,000</b>	
	<b>7900 WHOLESALE/RETAIL</b>					
100-50301-	7901 imea power purchase	0	0	0	0	
100-50301-	7910 water - purchase	0	0	0	0	
100-50301-	7920 garbage	0	0	0	0	
100-50301-	7930 municipal utility tax	0	0	0	0	
100-50301-	7940 purchase/reimburse	0	0	0	0	
100-50301-	7950 fund raiser	0	0	0	0	
	<b>TOTAL WHOLESALE/RETAIL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
	<b>8000 OTHER EXPENSES</b>					
100-50301-	8030 general overhead contr	0	0	0	0	
100-50301-	8010 developer exp (in/out)	0	0	0	0	
	<b>TOTAL OTHER EXPENSES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
	<b>TOTAL OPERATING EXPENSES</b>	<b>352,195</b>	<b>243,484</b>	<b>331,241</b>	<b>380,647</b>	8.08%

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

	Budget23	Jan-23 YTD Actual	Calculated 12/12's shaded is manual entry	Budget24	
<u>8200 CAPITAL IMPROVEMENTS</u>					
100-50301-	0	0	0	0	
100-50301-			0		
100-50301-			0		
100-50301-			0		
100-50301-			0		
TOTAL CIP EXPENSES	0	0	0	0	
<u>8500 FIXED ASSET REPLACEMENT</u>					
100-50301- 8501	0		0		FY23 - can get deck behind mower maybe, tractor to pull mower, new mower for here
100-50301- 8502	0	0	0	0	
100-50301- 8503 air units	90,000	0	0	100,000	FY23 - bid for units that must be replaced. note: put this in each year and maybe more since units have been needing upgrade and do not want to put more money into maint for these old units
100-50301- 8504	0	0	0		
100-50301- 8505	0	0	0		
TOTAL FAR EXPENSES	90,000	0	0	100,000	
<u>PROJECTS</u>					
			0		
			0		
			0		
			0		
			0		
			0		
TOTAL PROJECT EXPENSES	0	0	0	0	
<u>9000 DEBT PAYMENTS</u>					
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	90,000	0	0	100,000	
TOTAL ALL EXPENSES	442,195	243,484	331,241	480,647	8.70%



# **CEMETERY EXPENSES**

**City of Mascoutah**

**Fiscal Year Budget 24**

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

		Jan-23	Calculated	
		YTD	12/12's	
			shaded is	
	Budget23	Actual	manual entry	Budget24
<b>5000 WAGES/SALARIES</b>				
100-50300- 5001 regular salaries	70,800	50,809	69,528	72,500
100-50300- 5010 overtime	500	217	297	350
100-50300- 5020 temp/part-time	0	0	0	0
100-50300- 5040 council stipends	0	0	0	0
100-50300- 5050 incentive pay - deferred compe	0	0	0	0
<b>TOTAL WAGES/SALARIES</b>	<b>71,300</b>	<b>51,026</b>	<b>69,825</b>	<b>72,850</b>
<b>5100 EMPLOYEE BENEFITS</b>				
100-50300- 5101 social security	5,400	3,884	5,315	5,600
100-50300- 5200 health insurance	12,600	10,417	11,889	13,310
100-50300- 5300 worker's compensation	0	0	0	0
100-50300- 5350 unemployment insurance	0	0	0	0
100-50300- 5400 imrf	7,000	3,681	5,037	7,400
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	350	0	0	350
<b>TOTAL EMPLOYEE BENEFITS</b>	<b>25,350</b>	<b>17,982</b>	<b>22,241</b>	<b>26,660</b>
<b>TOTAL PERSONNEL EXPENSES</b>	<b>96,650</b>	<b>69,008</b>	<b>92,066</b>	<b>99,510</b>
				2.96%
<b>6000 GENERAL EXPENSES</b>				
100-50300- 6001 office supplies	500	0	0	500
100-50300- 6020 dues & memberships	0	0	0	0
100-50300- 6040 training,conf,educ reimb	760	190	253	760
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
				safety meeting/OSHA compliant for all depts, cem \$30/mo
100-50300- 6070 uniforms/boots/glasses/etc	1,150	782	1,043	900
100-50300- 6075 rents & leases	0	0	0	0
100-50300- 6080 sundry - misc exp	0	0	0	0
100-50300- 6085 community relations	0	0	0	0
100-50300- 6090 general insurance	0	0	0	0
<b>TOTAL GENERAL EXPENSES</b>	<b>2,410</b>	<b>972</b>	<b>1,296</b>	<b>2,160</b>
				-10.37%
<b>6200 MONITORING &amp; PERMITS</b>				
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
<b>TOTAL MONITORING &amp; PERMITS EXPENSES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>6300 UTILITIES</b>				
100-50300- 6301 telephone	1,330	801	1,068	1,330
100-50101- 6310 ameren	0	0	0	0
100-50300- 6320 water/sewer	250	82	109	250
100-50300- 6330 electric	1,330	801	1,068	1,330
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
<b>TOTAL UTILITIES EXPENSES</b>	<b>2,910</b>	<b>1,684</b>	<b>2,245</b>	<b>2,910</b>
				0.00%

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

		Jan-23	Calculated		
		YTD	12/12's		
			shaded is		
		Budget23	Actual	manual entry	Budget24
<b>6500 MAINTENANCE &amp; REPAIR</b>					
100-50300-	6510 M&R - equipment	1,350	538	1,100	1,350
					excavator filters, mowers, weedeaters
100-50300-	6515 M&R - office equipment	0	0	0	0
100-50300-	6520 M&R - building/facilities	1,000	543	1,000	1,000
					FY23 - decr FY22 - furnace and a/c
100-50300-	6530 M&R - vehicles/equipment	1,500	259	1,000	1,500
					hydraulic pump, truck tires
100-50300-	6540 M&R - grounds/street row	8,000	0	8,000	5,200
					FY23 - 4 trees down \$6, grass seed, fertilizer, using 4th qtr
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	5,000	0	5,100	5,000
100-50300-	6565 M&R - sidewalk program	0	0	0	0
100-50300-	6570 M&R - MFT	0	0	0	0
	<b>TOTAL MAINT &amp; REPAIR EXPENSES</b>	<b>16,850</b>	<b>1,340</b>	<b>16,200</b>	<b>14,050</b>
					-16.62%
<b>6700 SUPPLIES &amp; EQUIPMENT</b>					
100-50300-	6710 general supplies	350	0	300	350
100-50300-	6720 chemicals	1,200	0	1,000	0
100-50300-	6730 inventory supplies	0	0	0	0
100-50300-	6740 tools/small parts	400	14	19	400
100-50300-	6741 sec a/r supplies (negative ok)	0	0	0	0
100-50300-	6750 production - fuel/diesel	0	0	0	0
100-50300-	6760 gas, diesel, & oil	2,000	1,052	1,403	2,000
100-50300-	6770 non-vehicle oil & lubricants	0	0	0	0
	<b>TOTAL SUPPLIES &amp; EQUIP EXPENSES</b>	<b>3,950</b>	<b>1,066</b>	<b>2,721</b>	<b>2,750</b>
					-30.38%
<b>7000 PROFESSIONAL SERVICES</b>					
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
	<b>7500 contractual services</b>	<b>65,135</b>	<b>73,825</b>	<b>73,825</b>	<b>65,135</b>
	<b>TOTAL PROFESSIONAL SERVICES</b>	<b>65,135</b>	<b>73,825</b>	<b>73,825</b>	<b>65,135</b>
<b>7900 WHOLESALE/RETAIL</b>					
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
	<b>TOTAL WHOLESALE/RETAIL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>8000 OTHER EXPENSES</b>					
100-50300-	8030 general overhead contr	0	0	0	0
100-50300-	8010 developer exp (in/out)	0	0	0	0
	<b>TOTAL OTHER EXPENSES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>TOTAL OPERATING EXPENSES</b>	<b>187,905</b>	<b>147,895</b>	<b>188,354</b>	<b>186,515</b>
					-0.74%

columbarium, pay to cem trust per agrmnt  
NOTE: In Nov 2022 when the columbarium promissary note matures the city will have to pay the interest for the 7 year note and any balance outstanding still owed if the columbariums are not all sold by then to repay the loan as per agreement (this will be budgeted in the fy22/23 in gf cemetery expenses contractual) 2021 report shows promissary note balance \$19380.00 + total interest due \$5754.68 = \$25134.68 added to \$40k usually in this line so FY23 = 65134.68  
contract signed for \$1300/week for at least 24 weeks

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

		Jan-23	Calculated		
		YTD	12/12's		
			shaded is		
		Budget23	Actual	manual entry	Budget24
8200 CAPITAL IMPROVEMENTS					
100-50300-		0	0	0	0
100-50300-		0	0	0	0
100-50300-	pickup truck - 8 foot bed	0	0	0	35,000
100-50300-		0	0	0	0
100-50300-		0	0	0	0
TOTAL CIP EXPENSES		0	0	0	35,000
		#DIV/0!			
8500 FIXED ASSET REPLACEMENT					
100-50300-		0	0	0	0
100-50300-	mobile mats	0	0	0	5,000
100-50300-		0	0	0	0
100-50300-		0	0	0	0
100-50300-		0	0	0	0
TOTAL FAR EXPENSES		0	0	0	5,000
		#DIV/0!			
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		0	0	0	40,000
		#DIV/0!			
TOTAL ALL EXPENSES		187,905	147,895	188,354	226,515
		20.55%			

# **FIRE DEPARTMENT**

**City of Mascoutah**

**Fiscal Year Budget 24**



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

			Jan-23 YTD	Calculated 12/12's shaded is manual entry		
		Budget23	Actual		Budget24	
<b>5000 WAGES/SALARIES</b>						
360-50600	5001 regular salaries		0	0	40,000	FY24 new admn
360-50600	5010 overtime			0		
360-50600	5020 temp/part-time	1,500	0	1,500	1,500	
360-50600	5040 council stipends			0		
360-50600	5050 incentive pay - deferred compensation			0		
	<b>TOTAL WAGES/SALARIES</b>	<b>1,500</b>	<b>0</b>	<b>1,500</b>	<b>41,500</b>	
<b>5100 EMPLOYEE BENEFITS</b>						
360-50600	5101 social security			0	3,060	
360-50600	5200 health insurance			0	20,000	
360-50600	5300 worker's compensation			0		
360-50600	5350 unemployment insurance			0		
360-50600	5400 imrf			0	3,300	
360-50600	5500 retirement health benefits			0		
360-50600	5650 police pension			0		
360-50600	5700 fd death benefits	2,800	0	2,775	2,800	
360-50600	5800 phys/cdl/drug test/shots	6,000	998	4,000	6,000	added pre-employment physicals; annual physicals + hep shots 750,
	<b>TOTAL EMPLOYEE BENEFITS</b>	<b>8,800</b>	<b>998</b>	<b>6,775</b>	<b>35,160</b>	
	<b>TOTAL PERSONNEL EXPENSES</b>	<b>10,300</b>	<b>998</b>	<b>8,275</b>	<b>76,660</b>	
<b>6000 GENERAL EXPENSES</b>						
360-50600	6001 office supplies	1,000	0	700	1,000	
360-50600	6020 dues & memberships		0	0	800	add and fire pays other half
360-50600	6040 training,conf,educ reimb	8,000	2,450	5,000	8,000	
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	3,500	1,487	2,231	3,500	
360-50600	6085 community relations			0		
360-50600	6090 general insurance			0		
	<b>TOTAL GENERAL EXPENSES</b>	<b>12,500</b>	<b>3,937</b>	<b>7,931</b>	<b>13,300</b>	6.40%
<b>6200 MONITORING &amp; PERMITS</b>						
360-50600	6210 permits			0		
360-50600	6230 lab equipment/samples exp			0		
360-50600	6260 clean up/disposal			0		
	<b>TOTAL MONITORING &amp; PERMITS EXPENSES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>6300 UTILITIES</b>						
360-50600	6301 telephone	700	422	563	700	
100-50101-	6310 ameren	0	0	0	0	
360-50600	6320 water/sewer	400	198	264	400	
360-50600	6330 electric	3,500	2,268	3,024	3,500	
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		
	<b>TOTAL UTILITIES EXPENSES</b>	<b>4,600</b>	<b>2,888</b>	<b>3,851</b>	<b>4,600</b>	0.00%

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

		Budget23	Jan-23 YTD Actual	Calculated 12/12's shaded is manual entry	Budget24	
<u>6500 MAINTENANCE &amp; REPAIR</u>						
360-50600	6510 M&R - equipment	2,500	1,845	2,500	2,500	
360-50600	6515 M&R - office equipment		0	0		
360-50600	6520 M&R - building/facilities	2,000	1,820	2,000	2,000	
360-50600	6530 M&R - vehicles/equipment	12,000	4,771	10,000	12,000	tires, etc
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		16,500	8,436	14,500	16,500	0.00%
<u>6700 SUPPLIES &amp; EQUIPMENT</u>						
360-50600	6710 general supplies	12,000	3,581	8,000	12,000	turnout gear, etc
360-50600	6720 chemicals			0		
360-50600	6730 inventory supplies			0		
360-50600	6740 tools/small parts	500	416	475	500	
360-50600	6741 sec a/r supplies (negative ok)			0		
360-50600	6750 production - fuel/diesel			0		
360-50600	6760 gas, diesel, & oil	3,000	2,995	3,993	3,000	
360-50600	6770 non-vehicle oil & lubricants			0		
TOTAL SUPPLIES & EQUIP EXPENSES		15,500	6,992	12,468	15,500	0.00%
<u>7000 PROFESSIONAL SERVICES</u>						
360-50600	7001 legal			0		
360-50600	7100 accounting-audit			0		
360-50600	7200 computers			0		
360-50600	7300 other - twm/bhmg/etc	0	0	0	0	maps
360-50600	7310 other - tac	0		0	0	
360-50600	7400 other	24,000	12,000	24,000	24,000	reimb to volunteers add generator maint 2000, software 675, breathing apparatus, dispatch 3600, gen mnt 800, midwest occup med testing 100, breathing air sys 750, equip warranties, support software 560
7500 contractual services		8,000	1,407	7,750	8,000	
TOTAL PROFESSIONAL SERVICES		32,000	13,407	31,750	32,000	0.00%
<u>7900 WHOLESALE/RETAIL</u>						
360-50600	7901 imea power purchase			0		
360-50600	7910 water - purchase			0		
360-50600	7920 garbage			0		
360-50600	7930 municipal utility tax			0		
360-50600	7940 purchase/reimburse			0		
360-50600	7950 fund raiser			0		
TOTAL WHOLESALE/RETAIL		0	0	0	0	
<u>8000 OTHER EXPENSES</u>						
360-50600	8030 general overhead contr	9,000	9,000	9,000	9,000	
360-50600	8010 developer exp (in/out)			0		
TOTAL OTHER EXPENSES		9,000	9,000	9,000	9,000	0.00%
TOTAL OPERATING EXPENSES		100,400	45,658	87,775	167,560	66.89%

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

		Jan-23	Calculated		
		YTD	12/12's		
			shaded is		
		Budget23	Actual	manual entry	Budget24
<b>8200 CAPITAL IMPROVEMENTS</b>					
360-50600				0	
360-50600		0	0	0	0
360-50600	8201 cip - misc	2,500	1,728	2,500	2,500
360-50600		0	0	0	
360-50600				0	
TOTAL CIP EXPENSES		2,500	1,728	2,500	2,500 0.00%
<b>8500 FIXED ASSET REPLACEMENT</b>					
360-50600			0	0	
360-50600		0	0	0	0
360-50600	truck down payment Je	0	(32,333)	0	0
360-50600		0	0	0	0
360-50600			0	0	
TOTAL FAR EXPENSES		0	(32,333)	0	0 #DIV/0!
<b>PROJECTS</b>					
				0	
				0	
				0	
				0	
				0	
TOTAL PROJECT EXPENSES		0	0	0	0
<b>9000 DEBT PAYMENTS</b>					
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	(30,605)	2,500	2,500 0.00%
TOTAL ALL EXPENSES		102,900	15,053	90,275	170,060 65.27%

# **IMRF EXPENSES**

**City of Mascoutah**

**Fiscal Year Budget 24**

# **IMRF/SLEP 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 in Tier 1 and 10 years in Tier 2. 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 2023 is 8.08%. There is only one position that may qualify to participate in the SLEP program and that is the Chief of Police. The employee contributes 7.5% of their salary. The city contributes the rate as specified. The rate for 2023 is 32.63%

### **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**

		Budget23	Jan-23 YTD Actual	Calculated 12/12's shaded is manual entry	Budget24	
<b>5000 WAGES/SALARIES</b>						
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	
<b>5100 EMPLOYEE BENEFITS</b>						
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	542,000	401,714	535,619	549,000	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		542,000	401,714	535,619	549,000	
TOTAL PERSONNEL EXPENSES		542,000	401,714	535,619	549,000	1.29%
<b>6000 GENERAL EXPENSES</b>						
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	
<b>6200 MONITORING &amp; PERMITS</b>						
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	
<b>6300 UTILITIES</b>						
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	

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

		Jan-23	Calculated	
		YTD	12/12's	
			shaded is	
Budget23	Actual	manual entry	Budget24	
<u>6500 MAINTENANCE &amp; REPAIR</u>				
400-50000-	6510 M&R - equipment		0	
400-50000-	6515 M&R - office equipment		0	
400-50000-	6520 M&R - building/facilities		0	
400-50000-	6530 M&R - vehicles/equipment		0	
400-50000-	6540 M&R - grounds/street row		0	
400-50000-	6550 M&R - transmission/collection		0	
400-50000-	6555 M&R - streets/sidewalks		0	
400-50000-	6560 M&R - special projects		0	
400-50000-	6565 M&R - sidewalk program		0	
400-50000-	6570 M&R - MFT		0	
TOTAL MAINT & REPAIR EXPENSES		0	0	0
<u>6700 SUPPLIES &amp; EQUIPMENT</u>				
400-50000-	6710 general supplies		0	
400-50000-	6720 chemicals		0	
400-50000-	6730 inventory supplies		0	
400-50000-	6740 tools/small parts		0	
400-50000-	6741 sec a/r supplies (negative ok)		0	
400-50000-	6750 production - fuel/diesel		0	
400-50000-	6760 gas, diesel, & oil		0	
400-50000-	6770 non-vehicle oil & lubricants		0	
TOTAL SUPPLIES & EQUIP EXPENSES		0	0	0
<u>7000 PROFESSIONAL SERVICES</u>				
400-50000-	7001 legal		0	
400-50000-	7100 accounting-audit		0	
400-50000-	7200 computers		0	
400-50000-	7300 other - twm/bhmg/etc		0	
400-50000-	7310 other - tac		0	
400-50000-	7400 other		0	
400-50000-	7500 contractual services		0	
TOTAL PROFESSIONAL SERVICES		0	0	0
<u>7900 WHOLESALE/RETAIL</u>				
400-50000-	7901 imea power purchase		0	
400-50000-	7910 water - purchase		0	
400-50000-	7920 garbage		0	
400-50000-	7930 municipal utility tax		0	
400-50000-	7940 purchase/reimburse		0	
400-50000-	7950 fund raiser		0	
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		542,000	401,714	535,619
				549,000
				1.29%

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

		Jan-23 YTD	Calculated 12/12's shaded is manual entry	
	Budget23	Actual	Budget24	
<b>8200 CAPITAL IMPROVEMENTS</b>				
400-50000-			0	
400-50000-			0	
400-50000-			0	
400-50000-			0	
400-50000-			0	
<b>TOTAL CIP EXPENSES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>8500 FIXED ASSET REPLACEMENT</b>				
400-50000-			0	
400-50000-			0	
400-50000-			0	
400-50000-			0	
400-50000-			0	
<b>TOTAL FAR EXPENSES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>PROJECTS</b>				
			0	
			0	
			0	
			0	
<b>TOTAL PROJECT EXPENSES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>9000 DEBT PAYMENTS</b>				
400-50000-	0		0	0
400-50000-	0		0	0
400-50000-	0		0	0
<b>TOTAL DEBT EXPENSES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL NON-OPERATING EXPENSES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL ALL EXPENSES</b>	<b>542,000</b>	<b>401,714</b>	<b>535,619</b>	<b>549,000</b> 1.29%

# **POLICE PENSION EXPENSES**

**City of Mascoutah**

**Fiscal Year Budget 24**

## CITY OF MASCOUTAH

## EXPENSES BY DEPARTMENT BY CATEGORY DETAIL

## POLICE PENSION EXPENSES - POLICE PENSION FUND

		Jan-23 YTD	Calculated 12/12's shaded is manual entry	
	Budget23	Actual	Budget24	
<b>5000 WAGES/SALARIES</b>				
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	
<b>TOTAL WAGES/SALARIES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>5100 EMPLOYEE BENEFITS</b>				
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- 5600 police retirement	398,000	365,302	487,069	495,000
450-50000- 5650 police pension	15,000	3,891	5,188	10,000
450-50000- 5700 fd death benefits			0	
450-50000- 5800 phys/cdl/drug test/shots			0	
<b>TOTAL EMPLOYEE BENEFITS</b>	<b>413,000</b>	<b>369,193</b>	<b>492,257</b>	<b>505,000</b>
<b>TOTAL PERSONNEL EXPENSES</b>	<b>413,000</b>	<b>369,193</b>	<b>492,257</b>	<b>505,000</b>
				22.28%
<b>6000 GENERAL EXPENSES</b>				
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	
<b>TOTAL GENERAL EXPENSES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>6200 MONITORING &amp; PERMITS</b>				
450-50000- 6210 permits			0	
450-50000- 6230 lab equipment/samples exp			0	
450-50000- 6260 clean up/disposal			0	
<b>TOTAL MONITORING &amp; PERMITS EXPENSES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>6300 UTILITIES</b>				
450-50000- 6301 telephone			0	
100-50101- 6310 ameren	0		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	
<b>TOTAL UTILITIES EXPENSES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

This started FY22 when took over police retirement payroll, 1099R's, and 945



## CITY OF MASCOUTAH

## EXPENSES BY DEPARTMENT BY CATEGORY DETAIL

## POLICE PENSION EXPENSES - POLICE PENSION FUND

		Calculated		
		Jan-23	12/12's	
		YTD	shaded is	
Budget23	Actual	manual entry	Budget24	
<u>6500 MAINTENANCE &amp; REPAIR</u>				
450-50000-	6510 M&R - equipment		0	
450-50000-	6515 M&R - office equipment		0	
450-50000-	6520 M&R - building/facilities		0	
450-50000-	6530 M&R - vehicles/equipment		0	
450-50000-	6540 M&R - grounds/street row		0	
450-50000-	6550 M&R - transmission/collection		0	
450-50000-	6555 M&R - streets/sidewalks		0	
450-50000-	6560 M&R - special projects		0	
450-50000-	6565 M&R - sidewalk program		0	
450-50000-	6570 M&R - MFT		0	
TOTAL MAINT & REPAIR EXPENSES		0	0	0
<u>6700 SUPPLIES &amp; EQUIPMENT</u>				
450-50000-	6710 general supplies		0	
450-50000-	6720 chemicals		0	
450-50000-	6730 inventory supplies		0	
450-50000-	6740 tools/small parts		0	
450-50000-	6741 sec a/r supplies (negative ok)		0	
450-50000-	6750 production - fuel/diesel		0	
450-50000-	6760 gas, diesel, & oil		0	
450-50000-	6770 non-vehicle oil & lubricants		0	
TOTAL SUPPLIES & EQUIP EXPENSES		0	0	0
<u>7000 PROFESSIONAL SERVICES</u>				
450-50000-	7001 legal		0	
450-50000-	7100 accounting-audit		0	
450-50000-	7200 computers		0	
450-50000-	7300 other - twm/bhmg/etc		0	
450-50000-	7310 other - tac		0	
450-50000-	7400 other		0	
450-50000-	7500 contractual services		0	
TOTAL PROFESSIONAL SERVICES		0	0	0
<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
<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
TOTAL OPERATING EXPENSES		413,000	369,193	492,257
				505,000

22.28%

## CITY OF MASCOUTAH

## EXPENSES BY DEPARTMENT BY CATEGORY DETAIL

## POLICE PENSION EXPENSES - POLICE PENSION FUND

		Jan-23 YTD	Calculated 12/12's shaded is manual entry	
	Budget23	Actual		Budget24
<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	413,000	369,193	492,257	505,000

22.28%

# **MOTOR FUEL TAXES EXPENSES**

**City of Mascoutah**

**Fiscal Year Budget 24**

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

		Budget23	Jan-23 YTD Actual	Calculated 12/12's shaded is manual entry	Budget24
	<u>5000 WAGES/SALARIES</u>				
500-50000-	5001 regular salaries			0	
500-50000-	5010 overtime			0	
500-50000-	5020 temp/part-time			0	
500-50000-	5040 council stipends			0	
500-50000-	5050 incentive pay - deferred compensation			0	
	<u>TOTAL WAGES/SALARIES</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<u>5100 EMPLOYEE BENEFITS</u>				
500-50000-	5101 social security			0	
500-50000-	5200 health insurance			0	
500-50000-	5300 worker's compensation			0	
500-50000-	5350 unemployment insurance			0	
500-50000-	5400 imrf			0	
500-50000-	5500 retirement health benefits			0	
500-50000-	5650 police pension			0	
500-50000-	5700 fd death benefits			0	
500-50000-	5800 phys/cdl/drug test/shots			0	
	<u>TOTAL EMPLOYEE BENEFITS</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<u>TOTAL PERSONNEL EXPENSES</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<u>6000 GENERAL EXPENSES</u>				
500-50000-	6001 office supplies			0	
500-50000-	6020 dues & memberships			0	
500-50000-	6040 training,conf,educ reimb			0	
500-50000-	6060 cm expenses			0	
500-50000-	6061 mayor expenses			0	
500-50000-	6062 council expenses			0	
500-50000-	6065 economic dev/planning exp			0	
500-50000-	6066 plan & dev - 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	
	<u>TOTAL GENERAL EXPENSES</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<u>6200 MONITORING &amp; PERMITS</u>				
500-50000-	6210 permits			0	
500-50000-	6230 lab equipment/samples exp			0	
500-50000-	6260 clean up/disposal			0	
	<u>TOTAL MONITORING &amp; PERMITS EXPENSES</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<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	
	<u>TOTAL UTILITIES EXPENSES</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

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

		Budget23	Jan-23 YTD Actual	Calculated 12/12's shaded is manual entry	Budget24	
<u>6500 MAINTENANCE &amp; REPAIR</u>						
500-50000-	6510 M&R - equipment			0		
500-50000-	6515 M&R - office equipment			0		
500-50000-	6520 M&R - building/facilities			0		
500-50000-	6530 M&R - vehicles/equipment			0		
500-50000-	6540 M&R - grounds/street row			0		
500-50000-	6550 M&R - transmission/collection			0		
500-50000-	6555 M&R - streets/sidewalks			0		
500-50000-	6560 M&R - special projects			0		
500-50000-	6565 M&R - sidewalk program			0		
500-50000-	6570 M&R - MFT	250,000	157,726	210,301	250,000	
<u>TOTAL MAINT &amp; REPAIR EXPENSES</u>		<u>250,000</u>	<u>157,726</u>	<u>210,301</u>	<u>250,000</u>	
<u>6700 SUPPLIES &amp; EQUIPMENT</u>						
500-50000-	6710 general supplies			0		
500-50000-	6720 chemicals			0		
500-50000-	6730 inventory supplies			0		
500-50000-	6740 tools/small parts			0		
500-50000-	6741 sec a/r supplies (negative ok)			0		
500-50000-	6750 production - fuel/diesel			0		
500-50000-	6760 gas, diesel, & oil			0		
500-50000-	6770 non-vehicle oil & lubricants			0		
<u>TOTAL SUPPLIES &amp; EQUIP EXPENSES</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
<u>7000 PROFESSIONAL SERVICES</u>						
500-50000-	7001 legal			0		
500-50000-	7100 accounting-audit			0		
500-50000-	7200 computers			0		
500-50000-	7300 other - twm/bhmg/etc			0		
500-50000-	7310 other - tac			0		
500-50000-	7400 other			0		
500-50000-	7500 contractual services			0		
<u>TOTAL PROFESSIONAL SERVICES</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	#DIV/0!
<u>7900 WHOLESALE/RETAIL</u>						
500-50000-	7901 imea power purchase			0		
500-50000-	7910 water - purchase			0		
500-50000-	7920 garbage			0		
500-50000-	7930 municipal utility tax			0		
500-50000-	7940 purchase/reimburse			0		
500-50000-	7950 fund raiser			0		
<u>TOTAL WHOLESALE/RETAIL</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
<u>8000 OTHER EXPENSES</u>						
500-50000-	8030 general overhead contr			0		
500-50000-	8010 developer exp (in/out)			0		
<u>TOTAL OTHER EXPENSES</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
<u>TOTAL OPERATING EXPENSES</u>		<u>250,000</u>	<u>157,726</u>	<u>210,301</u>	<u>250,000</u>	0.00%

FY24: all money allotted in maint & repair,  
oil & chip, duraptahc, ca6, culverts, salt, cold  
patch, crack sealer, rock  
0.00%



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

			Jan-23 YTD Actual	Calculated 12/12's shaded is manual entry	Budget24	
<b>8200 CAPITAL IMPROVEMENTS</b>						
500-50000-					0	
500-50000-					0	
500-50000-					0	
500-50000-					0	
500-50000-					0	
TOTAL CIP EXPENSES			0	0	0	0
<b>8500 FIXED ASSET REPLACEMENT</b>						
500-50000-					0	
500-50000-					0	
500-50000-					0	
500-50000-					0	
500-50000-					0	
TOTAL FAR EXPENSES			0	0	0	0
<b>PROJECTS</b>						
500-507XX-	7300 Rebuild IL	150,000	68,753	100,000	797,500	FY23 - Rebuild IL - S County Rd eng, city received 3 pmts \$94,111 over past 2 fiscal years to use
500-507XX-	7300 Onyx Drive	30,000	9,026	10,000	75,000	FY23 - start engineering
500-50750	7300 ADA Sidewalk/Ramp Repair	100,000	32,039	50,000	250,000	Budget Guidance - sidewalk ADA etc
				0		
				0		
TOTAL PROJECT EXPENSES			280,000	109,818	160,000	1,122,500 300.89%
<b>9000 DEBT PAYMENTS</b>						
500-50000-		0		0	0	
500-50000-		0		0	0	
500-50000-		0		0	0	
TOTAL DEBT EXPENSES			0	0	0	0
TOTAL NON-OPERATING EXPENSES			280,000	109,818	160,000	1,122,500 300.89%
TOTAL ALL EXPENSES			530,000	267,544	370,301	1,372,500 158.96%
TOTAL MINUS PROJECTS			250,000	157,726	210,301	250,000 0.00%

# **LIBRARY EXPENSE**

**City of Mascoutah**

**Fiscal Year Budget 24**

# **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**

### **Budget FY 2023-24**

EAV \$160,488,990

#### **INCOME**

##### **Tax Levies**

4101	Corporate Tax Levy	\$	395,190	
4103	Buidling & Maintenance Levy	\$	19,195	
4105	IMRF Levy	\$	24,500	
4107	Social Security Levy	\$	7,680	
4109	Medicare Levy	\$	1,535	
4111	Tort/Insurance Levy	\$	<u>11,000</u>	
				\$ 459,100

##### **Supplemental Taxes**

4109	Per Capita Grant	\$	12,900	
4111	Personal Prop Replac	\$	12,000	
4111	TIF Taxes	\$	<u>6,000</u>	
				\$ 30,900

##### **General Revenue**

4201	Fines	\$	-	
4203	Non-Resident Fees	\$	2,500	
4205	Fax & Service Fees	\$	700	
4207	Lost Book Fees	\$	1,000	
4209	Copier Income	\$	1,500	
4211	E-rate	\$	1,700	
4221	Donations	\$	200	
4223	Donation-Summer reading	\$	700	
4225	Income-Memorials	\$	-	
4227	Book Sale	\$	4,000	
4300	Miscellaneous Income	\$	-	
	Interest	\$	<u>500</u>	
				\$ 12,800
	<b>TOTAL INCOME</b>			<b><u>\$ 502,800</u></b>

#### **EXPENSES**

##### **Salaries**

5101	Salary-Professional	\$	60,700	
5103	Salary-Support Staff	\$	<u>159,800</u>	
				\$ 220,500

##### **Payroll Taxes & Expenses**

5201	FICA Employer Tax	\$	14,000	
5202	Medicare Employer Tax	\$	4,000	
5204	State Unemployment Tax	\$	500	
5205	Health Insurance	\$	33,000	
5206	Work Comp Ins & Bond	\$	1,000	
5207	Compensated Absences	\$	<u>7,500</u>	
				\$ 60,000

**Operating Expenses**

5301	Utilities	\$	20,000		
5303	Telephone	\$	3,800		
5305	Postage	\$	800		
5307	Janitorial Supplies	\$	2,500		
5309	Cleaning Service	\$	12,000		
5311	Clerical & Office Supplies	\$	2,500		
5313	Equipment Maint & Supplies	\$	1,500		
5315	Kitchen Supplies	\$	150		
5321	Processing Supplies	\$	2,000		
5331	Equipment/Furniture	\$	4,000		
5341	Telecommunication	\$	5,500		
5343	Building Insurance	\$	12,750		
5351	Polaris	\$	7,500		
5353	OCLC/Webpage	\$	2,000		
5361	Maintenance contracts	\$	19,000		
				\$	96,000

**Library Materials Expense**

5401	Print-Adult	\$	15,000		
5402	Electronic-Adult	\$	7,500		
5403	Print-Children & Youth	\$	12,000		
5404	Electronic Children & Youth	\$	2,000		
5405	Reference-Print & Electronic	\$	500		
5407	Periodicals	\$	3,000		
5411	Audiobooks-Adult	\$	2,000		
5413	Audiobooks-Youth	\$	1,000		
5421	Music	\$	600		
5431	Movies	\$	5,500		
5433	Games	\$	2,500		
5435	Databases	\$	7,000		
5436	Equipment	\$	500		
				\$	59,100

**Other Expenditures**

5501	Publicity	\$	2,000		
5503	Summer Reading	\$	7,500		
5505	Library Programs	\$	5,500		
5507	Travel & Meetings	\$	3,250		
5509	Continuing Education	\$	1,250		
5511	Membership Dues	\$	700		
5523	Legal Expenses	\$	2,000		
5525	Lost Items	\$	250		
5581	Misc Expenses	\$	1,055		
				\$	23,505
	Estimated Expenses for Library Operations	\$		\$	459,105



**Direct Expenses-Special Levies**

5203	IMRF Retirement Expense	\$	24,500		
				\$	24,500
5363	Building Repair & Maintenance	\$	12,195		
5365	Outside Maintenance	\$	<u>7,000</u>		
				\$	<u>19,195</u>
	<b>TOTAL EXPENSES</b>			<b>\$</b>	<b><u>502,800</u></b>

# **TIF EXPENSES**

**City of Mascoutah**

**Fiscal Year Budget 24**

## CITY OF MASCOUTAH

## EXPENSES BY DEPARTMENT BY CATEGORY DETAIL

## TIF 1 EXPENSES - TIF1 FUND

		Jan-23	Calculated	
		YTD	12/12's	
			shaded is	
	Budget23	Actual	manual entry	Budget24
<b>5000 WAGES/SALARIES</b>				
540-50901- 5001 regular salaries			0	
540-50901- 5010 overtime			0	
540-50901- 5020 temp/part-time			0	
540-50901- 5040 council stipends			0	
540-50901- 5050 incentive pay - deferred compensation			0	
<b>TOTAL WAGES/SALARIES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>5100 EMPLOYEE BENEFITS</b>				
540-50901- 5101 social security			0	
540-50901- 5200 health insurance			0	
540-50901- 5300 worker's compensation			0	
540-50901- 5350 unemployment insurance			0	
540-50901- 5400 imrf			0	
540-50901- 5500 retirement health benefits			0	
540-50901- 5650 police pension			0	
540-50901- 5700 fd death benefits			0	
540-50901- 5800 phys/cdl/drug test/shots			0	
<b>TOTAL EMPLOYEE BENEFITS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL PERSONNEL EXPENSES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>6000 GENERAL EXPENSES</b>				
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	
<b>TOTAL GENERAL EXPENSES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>6200 MONITORING &amp; PERMITS</b>				
540-50901- 6210 permits			0	
540-50901- 6230 lab equipment/samples exp			0	
540-50901- 6260 clean up/disposal			0	
<b>TOTAL MONITORING &amp; PERMITS EXPENSES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>6300 UTILITIES</b>				
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	
<b>TOTAL UTILITIES EXPENSES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

## CITY OF MASCOUTAH

## EXPENSES BY DEPARTMENT BY CATEGORY DETAIL

## TIF 1 EXPENSES - TIF1 FUND

		Calculated			
		Jan-23	12/12's		
		YTD	shaded is		
Budget23	Actual	manual entry	Budget24		
<u>6500 MAINTENANCE &amp; REPAIR</u>					
540-50901-	6510 M&R - equipment		0		
540-50901-	6515 M&R - office equipment		0		
540-50901-	6520 M&R - building/facilities		0		
540-50901-	6530 M&R - vehicles/equipment		0		
540-50901-	6540 M&R - grounds/street row		0		
540-50901-	6550 M&R - transmission/collection		0		
540-50901-	6555 M&R - streets/sidewalks		0		
540-50901-	6560 M&R - special projects		0		
540-50901-	6565 M&R - sidewalk program		0		
540-50901-	6570 M&R - MFT		0		
TOTAL MAINT & REPAIR EXPENSES		0	0	0	0
<u>6700 SUPPLIES &amp; EQUIPMENT</u>					
540-50901-	6710 general supplies		0		
540-50901-	6720 chemicals		0		
540-50901-	6730 inventory supplies		0		
540-50901-	6740 tools/small parts		0		
540-50901-	6741 sec a/r supplies (negative ok)		0		
540-50901-	6750 production - fuel/diesel		0		
540-50901-	6760 gas, diesel, & oil		0		
540-50901-	6770 non-vehicle oil & lubricants		0		
TOTAL SUPPLIES & EQUIP EXPENSES		0	0	0	0
<u>7000 PROFESSIONAL SERVICES</u>					
540-50901-	7001 legal		0		0
540-50901-	7100 accounting-audit		0		
540-50901-	7200 computers		0		
540-50901-	7300 other - twm/bhmg/etc	0	0	0	0
540-50901-	7310 other - tac			0	
540-50901-	7400 other			0	
540-50901-	7500 contractual services	0	0	0	0
TOTAL PROFESSIONAL SERVICES		0	0	0	0 #DIV/0!
<u>7900 WHOLESALE/RETAIL</u>					
540-50901-	7901 imea power purchase		0		
540-50901-	7910 water - purchase		0		
540-50901-	7920 garbage		0		
540-50901-	7930 municipal utility tax		0		
540-50901-	7940 purchase/reimburse		0		
540-50901-	7950 fund raiser		0		
TOTAL WHOLESALE/RETAIL		0	0	0	0
<u>8000 OTHER EXPENSES</u>					
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		0	0	0	0 #DIV/0!

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

		Jan-23		Calculated	
		YTD		12/12's	
				shaded is	
		Budget23	Actual	manual entry	Budget24
<b>8200 CAPITAL IMPROVEMENTS</b>					
540-50901-				0	
540-50901-				0	
540-50901-				0	
540-50901-				0	
540-50901-				0	
TOTAL CIP EXPENSES		0	0	0	0
<b>8500 FIXED ASSET REPLACEMENT</b>					
540-50901-				0	
540-50901-				0	
540-50901-				0	
540-50901-				0	
540-50901-				0	
TOTAL FAR EXPENSES		0	0	0	0
<b>PROJECTS</b>					
540-50709-	7300	0	0	0	0
540-50710-	7300			0	
				0	
				0	
TOTAL PROJECT EXPENSES		0	0	0	0
<b>9000 DEBT PAYMENTS</b>					
540-50901-	9001 98 GO-levyS 50%tif1+50%lf	0	0	0	0
540-50901-	Masc School Dist Tif Agrmnt	0	0	0	0
540-50901-		0	0	0	0
TOTAL DEBT EXPENSES		0	0	0	0
TOTAL NON-OPERATING EXPENSES		0	0	0	0
TOTAL ALL EXPENSES		0	0	0	0
TOTAL MINUS PROJECTS		0	0	0	0

per auditor: tax income for prior year so need tif1 for  
fy20 to capture taxes; tif1 over feb 2019 but leave in  
budget until paying for that year

TIF1 over Feb 2019 so will need to pay off  
due to due from with light fund Feb 2019 with  
general fund money



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

		Jan-23 YTD Actual	Calculated 12/12's shaded is manual entry	
	<b>Budget23</b>			<b>Budget24</b>
<b>5000 WAGES/SALARIES</b>				
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	
<b>TOTAL WAGES/SALARIES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>5100 EMPLOYEE BENEFITS</b>				
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	
<b>TOTAL EMPLOYEE BENEFITS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL PERSONNEL EXPENSES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>6000 GENERAL EXPENSES</b>				
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	
<b>TOTAL GENERAL EXPENSES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>6200 MONITORING &amp; PERMITS</b>				
560-50902- 6210 permits			0	
560-50902- 6230 lab equipment/samples exp			0	
560-50902- 6260 clean up/disposal			0	
<b>TOTAL MONITORING &amp; PERMITS EXPENSES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>6300 UTILITIES</b>				
560-50902- 6301 telephone			0	
100-50101- 6310 ameren	0		0	0
560-50902- 6320 water/sewer			0	
560-50902- 6330 electric			0	
560-50902- 6335 hist soc util/cem chap util			0	
560-50902- 6336 senior center util & other			0	
560-50902- 6340 electric street lights			0	
560-50902- 6350 misc - julie locates			0	
560-50902- 6360 pager rental			0	
560-50902- 6380 ub convenience fee			0	
<b>TOTAL UTILITIES EXPENSES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

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

			Jan-23 YTD Actual	Calculated 12/12's shaded is manual entry	Budget24	
	<b>6500 MAINTENANCE &amp; REPAIR</b>					
560-50902-	6510 M&R - equipment			0		
560-50902-	6515 M&R - office equipment			0		
560-50902-	6520 M&R - building/facilities			0		
560-50902-	6530 M&R - vehicles/equipment			0		
560-50902-	6540 M&R - grounds/street row			0		
560-50902-	6550 M&R - transmission/collection			0		
560-50902-	6555 M&R - streets/sidewalks			0		
560-50902-	6560 M&R - special projects			0	0	
560-50902-	6565 M&R - sidewalk program	10,000	0	5,000	10,000	50/50 sidewalk prog tif2b streets/sidewalks
560-50902-	6570 M&R - MFT			0		
	<b>TOTAL MAINT &amp; REPAIR EXPENSES</b>	<b>10,000</b>	<b>0</b>	<b>5,000</b>	<b>10,000</b>	
	<b>6700 SUPPLIES &amp; EQUIPMENT</b>					
560-50902-	6710 general supplies			0		
560-50902-	6720 chemicals			0		
560-50902-	6730 inventory supplies			0		
560-50902-	6740 tools/small parts			0		
560-50902-	6741 sec a/r supplies (negative ok)			0		
560-50902-	6750 production - fuel/diesel			0		
560-50902-	6760 gas, diesel, & oil			0		
560-50902-	6770 non-vehicle oil & lubricants			0		
	<b>TOTAL SUPPLIES &amp; EQUIP EXPENSES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
	<b>7000 PROFESSIONAL SERVICES</b>					
560-50902-	7001 legal	0	0	0	0	
560-50902-	7100 accounting-audit			0		
560-50902-	7200 computers			0		
560-50902-	7300 other - twm/bhmg/etc	500	0	0	500	
560-50902-	7310 other - tac			0		
560-50902-	7400 other			0		
560-50902-	7500 contractual services	35,000	650	5,000	35,000	façade grant program started FY16, moran econ, neopost, better news,
	<b>TOTAL PROFESSIONAL SERVICES</b>	<b>35,500</b>	<b>650</b>	<b>5,000</b>	<b>35,500</b>	0.00%
	<b>7900 WHOLESALE/RETAIL</b>					
560-50902-	7901 imea power purchase			0		
560-50902-	7910 water - purchase			0		
560-50902-	7920 garbage			0		
560-50902-	7930 municipal utility tax			0		
560-50902-	7940 purchase/reimburse			0		
560-50902-	7950 fund raiser			0		
	<b>TOTAL WHOLESALE/RETAIL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
	<b>8000 OTHER EXPENSES</b>					
560-50902-	8030 general overhead contr			0		
560-50902-	8010 developer exp (in/out)			0		
	<b>TOTAL OTHER EXPENSES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
	<b>TOTAL OPERATING EXPENSES</b>	<b>45,500</b>	<b>650</b>	<b>10,000</b>	<b>45,500</b>	0.00%

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

			Jan-23 YTD Actual	Calculated 12/12's shaded is manual entry	Budget24	
Budget23						
<b>8200 CAPITAL IMPROVEMENTS</b>						
560-50902-				0		
560-50902-				0		
560-50902-				0		
560-50902-				0		
560-50902-				0		
TOTAL CIP EXPENSES			0	0	0	0
<b>8500 FIXED ASSET REPLACEMENT</b>						
560-50902-				0		
560-50902-	reconductor Lebanon St	175,000		0	175,000	
560-50902-				0		
560-50902-				0		
560-50902-				0		
TOTAL FAR EXPENSES			175,000	0	0	175,000
<b>PROJECTS</b>						
560-507xx-	poplar st 6th to Railway	24,700	0	0	0	FY24 out until get legal doc, FY23 & FY22 split \$65k w/ gf if have to pay LD's
560-50731-	manhole/piping	250,000	0	0	250,000	
560-507xx-	Lebanon St Constr & Eng	2,200,000	339,184	500,000	2,200,000	
560-50736-	tif2b façade impr grant	30,000	0	0	0	
560-50730-	South Independence & John St Contr and/ or eng	875,000	449	450	875,000	FY24 wire that Larry L gets for underground from Poplar to Harnett about \$120k out of this project line and not if dist. FY23 South, Independence, & John St Constr and/or Eng \$875,000
TOTAL PROJECT EXPENSES			3,379,700	339,633	500,450	3,325,000 -1.62%
<b>9000 DEBT PAYMENTS</b>						
560-50902-	masc school agrmnt + 30k millikin agrment fy18	355,000	0	354,400	330,000	tif2b over 2023, trying to extend
560-50902-	main st water loan/neq iepa loa	75,000	52,185	70,000	75,000	FY23 last millikins agrmnt payment paying this out of tif2b until tif over and then out of water until 2022/23
560-50902-	citizens 3.9 mil street proj loan	0	0	0	0	starting fy18 paid by gf, tif2b appl for east harnett on loan for approx 401,000 and tif2b paid 402,787 to date so done after fy17
TOTAL DEBT EXPENSES			430,000	52,185	424,400	405,000 -5.81%
TOTAL NON-OPERATING EXPENSES			3,984,700	391,818	924,850	3,905,000 -2.00%
TOTAL ALL EXPENSES			4,030,200	392,468	934,850	3,950,500 -1.98%
TOTAL MINUS PROJECTS			650,500	52,835	434,400	625,500 -3.84%

**CITY OF MASCOUTAH**  
**EXPENSES BY DEPARTMENT BY CATEGORY DETAIL**  
**TIF3 EXPENSES - TIF3 FUND**

		Jan-23	Calculated	
		YTD	12/12's	
			shaded is	
	Budget23	Actual	manual entry	Budget24
<u>5000 WAGES/SALARIES</u>				
570-50903- 5001 regular salaries			0	
570-50903- 5010 overtime			0	
570-50903- 5020 temp/part-time			0	
570-50903- 5040 council stipends			0	
570-50903- 5050 incentive pay - deferred compensation			0	
TOTAL WAGES/SALARIES	0	0	0	0
<u>5100 EMPLOYEE BENEFITS</u>				
570-50903- 5101 social security			0	
570-50903- 5200 health insurance			0	
570-50903- 5300 worker's compensation			0	
570-50903- 5350 unemployment insurance			0	
570-50903- 5400 imrf			0	
570-50903- 5500 retirement health benefits			0	
570-50903- 5650 police pension			0	
570-50903- 5700 fd death benefits			0	
570-50903- 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>				
570-50903- 6001 office supplies			0	
570-50903- 6020 dues & memberships			0	
570-50903- 6040 training,conf,educ reimb			0	
570-50903- 6060 cm expenses			0	
570-50903- 6061 mayor expenses			0	
570-50903- 6062 council expenses			0	
570-50903- 6065 economic dev/planning exp	0		0	
570-50903- 6066 plan & dev - studies	0	0	0	0
570-50903- 6070 uniforms-allowance			0	
570-50903- 6075 rents & leases			0	
570-50903- 6080 sundry - misc exp			0	
570-50903- 6085 community relations			0	
570-50903- 6090 general insurance			0	
TOTAL GENERAL EXPENSES	0	0	0	0
<u>6200 MONITORING &amp; PERMITS</u>				
570-50903- 6210 permits			0	
570-50903- 6230 lab equipment/samples exp			0	
570-50903- 6260 clean up/disposal			0	
TOTAL MONITORING & PERMITS EXPENSES	0	0	0	0
<u>6300 UTILITIES</u>				
570-50903- 6301 telephone			0	
570-50903- 6310 ameren	0		0	0
570-50903- 6320 water/sewer			0	
570-50903- 6330 electric			0	
570-50903- 6335 hist soc util/cem chap util			0	
570-50903- 6336 senior center util & other			0	
570-50903- 6340 electric street lights			0	
570-50903- 6350 misc - julie locates			0	
570-50903- 6360 pager rental			0	
570-50903- 6380 ub convenience fee			0	
TOTAL UTILITIES EXPENSES	0	0	0	0



<u>6500 MAINTENANCE &amp; REPAIR</u>					
570-50903-	6510 M&R - equipment			0	
570-50903-	6515 M&R - office equipment			0	
570-50903-	6520 M&R - building/facilities			0	
570-50903-	6530 M&R - vehicles/equipment			0	
570-50903-	6540 M&R - grounds/street row			0	
570-50903-	6550 M&R - transmission/collection			0	
570-50903-	6555 M&R - streets/sidewalks			0	
570-50903-	6560 M&R - special projects			0	0
570-50903-	6565 M&R - sidewalk program	0	0	0	0
570-50903-	6570 M&R - MFT			0	
TOTAL MAINT & REPAIR EXPENSES		0	0	0	0
<u>6700 SUPPLIES &amp; EQUIPMENT</u>					
570-50903-	6710 general supplies			0	
570-50903-	6720 chemicals			0	
570-50903-	6730 inventory supplies			0	
570-50903-	6740 tools/small parts			0	
570-50903-	6741 sec a/r supplies (negative ok)			0	
570-50903-	6750 production - fuel/diesel			0	
570-50903-	6760 gas, diesel, & oil			0	
570-50903-	6770 non-vehicle oil & lubricants			0	
TOTAL SUPPLIES & EQUIP EXPENSES		0	0	0	0
<u>7000 PROFESSIONAL SERVICES</u>					
570-50903-	7001 legal	0	0	0	0
570-50903-	7100 accounting-audit			0	
570-50903-	7200 computers			0	
570-50903-	7300 other - twm/bhmg/etc	0	0	0	0
570-50903-	7310 other - tac			0	
570-50903-	7400 other			0	
570-50903-	7500 contractual services	0	0	0	0
TOTAL PROFESSIONAL SERVICES		0	0	0	0 #DIV/0!
<u>7900 WHOLESALE/RETAIL</u>					
570-50903-	7901 imea power purchase			0	
570-50903-	7910 water - purchase			0	
570-50903-	7920 garbage			0	
570-50903-	7930 municipal utility tax			0	
570-50903-	7940 purchase/reimburse			0	
570-50903-	7950 fund raiser			0	
TOTAL WHOLESALE/RETAIL		0	0	0	0
<u>8000 OTHER EXPENSES</u>					
570-50903-	8030 general overhead contr			0	
570-50903-	8010 developer exp (in/out)			0	
TOTAL OTHER EXPENSES		0	0	0	0
TOTAL OPERATING EXPENSES		0	0	0	0 #DIV/0!

8200 CAPITAL IMPROVEMENTS

570-50903-				0	
570-50903-				0	
570-50903-				0	
570-50903-				0	
570-50903-				0	
TOTAL CIP EXPENSES		0	0	0	0

8500 FIXED ASSET REPLACEMENT

570-50903-				0	
570-50903-				0	
570-50903-				0	
570-50903-				0	
570-50903-				0	
TOTAL FAR EXPENSES		0	0	0	0

PROJECTS

570-50903-		0	0	0	0	
	N Jefferson St - shared use					
	path - gf 80% tif3 20% - applied					
	for grant	25,000	0	0	25,000	applied for grant
	IL Rt 4 watermain ext	500,000	149,748	150,000	0	look up gonzalas etc
	Boeing - contract 11mil	6,688,885	7,108,777	7,110,000	1,000,000	get \$4mil back from Boeing + will borrow the rest of the line of credit, contract = 10,937,464 minus what we paid this year (If pays 2,311,115 of the contract)
570-50903-		0		0	0	
TOTAL PROJECT EXPENSES		7,213,885	7,258,525	7,260,000	1,025,000	-85.79%

9000 DEBT PAYMENTS

570-50903-	fy21 need payments to legacy p	75,000	51,144	51,145	75,000	
570-50903-		0	0	0	0	
570-50903-		0	0	0	0	
TOTAL DEBT EXPENSES		75,000	51,144	51,145	75,000	0.00%
TOTAL NON-OPERATING EXPENSES		7,288,885	7,309,669	7,311,145	1,100,000	-84.91%
TOTAL ALL EXPENSES		7,288,885	7,309,669	7,311,145	1,100,000	-84.91%
TOTAL MINUS PROJECTS		75,000	51,144	51,145	75,000	0.00%



# **Debt Expenses**

**City of Mascoutah**

**Fiscal Year Budget 24**

**Includes:**

**Debt Service Fund**

**SSA**

**Business District Fund**

## CITY OF MASCOUTAH

## EXPENSES BY DEPARTMENT BY CATEGORY DETAIL

## DEBT SERVICE EXPENSES - DEBT SVC FUND

		Jan-23	Calculated	
		YTD	12/12's	
			shaded is	
		Budget23	Actual	manual entry Budget24
<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 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 0
	TOTAL PERSONNEL EXPENSES	0	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 0
<u>6200 MONITORING &amp; PERMITS</u>				
600-50000-	6210 permits			0
600-50000-	6230 lab equipment/samples exp			0
600-50000-	6260 clean up/disposal			0
	TOTAL MONITORING & PERMITS EXPENSES	0	0	0 0
<u>6300 UTILITIES</u>				
600-50000-	6301 telephone			0
600-50000-	6310 ameren			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
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

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

		Jan-23	Calculated	
		YTD	12/12's	
			shaded is	
<b>Budget23</b>	<b>Actual</b>	<b>manual entry</b>	<b>Budget24</b>	
<u><b>6500 MAINTENANCE &amp; REPAIR</b></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	
<b>TOTAL MAINT &amp; REPAIR EXPENSES</b>		<b>0</b>	<b>0</b>	<b>0</b>
<u><b>6700 SUPPLIES &amp; EQUIPMENT</b></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	
<b>TOTAL SUPPLIES &amp; EQUIP EXPENSES</b>		<b>0</b>	<b>0</b>	<b>0</b>
<u><b>7000 PROFESSIONAL SERVICES</b></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	
600-50000-	7500 contractual services		0	
<b>TOTAL PROFESSIONAL SERVICES</b>		<b>0</b>	<b>0</b>	<b>0</b>
<u><b>7900 WHOLESALE/RETAIL</b></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	
<b>TOTAL WHOLESALE/RETAIL</b>		<b>0</b>	<b>0</b>	<b>0</b>
<u><b>8000 OTHER EXPENSES</b></u>				
600-50000-	8030 general overhead contr		0	
600-50000-	8010 developer exp (in/out)		0	
<b>TOTAL OTHER EXPENSES</b>		<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL OPERATING EXPENSES</b>		<b>0</b>	<b>0</b>	<b>0</b>

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

		Jan-23 YTD	Calculated 12/12's shaded is manual entry	
	Budget23	Actual	Budget24	
<b>8200 CAPITAL IMPROVEMENTS</b>				
600-50000-			0	
600-50000-			0	
600-50000-			0	
600-50000-			0	
600-50000-			0	
<b>TOTAL CIP EXPENSES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>8500 FIXED ASSET REPLACEMENT</b>				
600-50000-			0	
600-50000-			0	
600-50000-			0	
600-50000-			0	
600-50000-			0	
<b>TOTAL FAR EXPENSES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>PROJECTS</b>				
			0	
			0	
			0	
			0	
<b>TOTAL PROJECT EXPENSES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>9000 DEBT PAYMENTS</b>				
600-50000- 9001 2005 GO BOND CITYHALL/LIBR	0	0	0	0
600-50000- LEVIES FOR OTHER BONDS	182,370	182,368	182,368	181,210 all in revenues levied
600-50000- BOND FEES	300	0	300	300
<b>TOTAL DEBT EXPENSES</b>	<b>182,670</b>	<b>182,368</b>	<b>182,668</b>	<b>181,510</b> -0.64%
<b>TOTAL NON-OPERATING EXPENSES</b>	<b>182,670</b>	<b>182,368</b>	<b>182,668</b>	<b>181,510</b> -0.64%
<b>TOTAL ALL EXPENSES</b>	<b>182,670</b>	<b>182,368</b>	<b>182,668</b>	<b>181,510</b> -0.64%

**CITY OF MASCOUTAH**  
**EXPENSES BY DEPARTMENT BY CATEGORY DETAIL**  
SSA

		Jan-23	Calculated	
		YTD	12/12's	
			shaded is	
		Budget23	Actual	Budget24
	<u>5000 WAGES/SALARIES</u>			
590-50000	5001 regular salaries			0
590-50000	5010 overtime			0
590-50000	5020 temp/part-time			0
590-50000	5040 council stipends			0
590-50000	5050 incentive pay - deferred compensation			0
	<u>TOTAL WAGES/SALARIES</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<u>5100 EMPLOYEE BENEFITS</u>			
590-50000	5101 social security			0
590-50000	5200 health insurance			0
590-50000	5300 worker's compensation			0
590-50000	5350 unemployment insurance			0
590-50000	5400 imrf			0
590-50000	5500 retirement health benefits			0
590-50000	5650 police pension			0
590-50000	5700 fd death benefits			0
590-50000	5800 phys/cdl/drug test/shots			0
	<u>TOTAL EMPLOYEE BENEFITS</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<u>TOTAL PERSONNEL EXPENSES</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<u>6000 GENERAL EXPENSES</u>			
590-50000	6001 office supplies			0
590-50000	6020 dues & memberships			0
590-50000	6040 training,conf,educ reimb			0
590-50000	6060 cm expenses			0
590-50000	6061 mayor expenses			0
590-50000	6062 council expenses			0
590-50000	6065 economic dev/planning exp			0
590-50000	6066 plan & dev - 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
	<u>TOTAL GENERAL EXPENSES</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<u>6200 MONITORING &amp; PERMITS</u>			
590-50000	6210 permits			0
590-50000	6230 lab equipment/samples exp			0
590-50000	6260 clean up/disposal			0
	<u>TOTAL MONITORING &amp; PERMITS EXPENSES</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<u>6300 UTILITIES</u>			
590-50000	6301 telephone			0
590-50000	6310 ameren	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
	<u>TOTAL UTILITIES EXPENSES</u>	<u>0</u>	<u>0</u>	<u>0</u>

**CITY OF MASCOUTAH**  
**EXPENSES BY DEPARTMENT BY CATEGORY DETAIL**  
**SSA**

<u>6500 MAINTENANCE &amp; REPAIR</u>				
590-50000	6510 M&R - equipment		0	
590-50000	6515 M&R - office equipment		0	
590-50000	6520 M&R - building/facilities		0	
590-50000	6530 M&R - vehicles/equipment		0	
590-50000	6540 M&R - grounds/street row		0	
590-50000	6550 M&R - transmission/collection		0	
590-50000	6555 M&R - streets/sidewalks		0	
590-50000	6560 M&R - special projects		0	
590-50000	6565 M&R - sidewalk program		0	
590-50000	6570 M&R - MFT		0	
TOTAL MAINT & REPAIR EXPENSES		0	0	0
<u>6700 SUPPLIES &amp; EQUIPMENT</u>				
590-50000	6710 general supplies		0	
590-50000	6720 chemicals		0	
590-50000	6730 inventory supplies		0	
590-50000	6740 tools/small parts		0	
590-50000	6741 sec a/r supplies (negative ok)		0	
590-50000	6750 production - fuel/diesel		0	
590-50000	6760 gas, diesel, & oil		0	
590-50000	6770 non-vehicle oil & lubricants		0	
TOTAL SUPPLIES & EQUIP EXPENSES		0	0	0
<u>7000 PROFESSIONAL SERVICES</u>				
590-50000	7001 legal		0	
590-50000	7100 accounting-audit		0	
590-50000	7200 computers		0	
590-50000	7300 other - twm/bhmg/etc		0	
590-50000	7310 other - tac		0	
590-50000	7400 other		0	
	7500 contractual services		0	
TOTAL PROFESSIONAL SERVICES		0	0	0
<u>7900 WHOLESALE/RETAIL</u>				
590-50000	7901 imea power purchase		0	
590-50000	7910 water - purchase		0	
590-50000	7920 garbage		0	
590-50000	7930 municipal utility tax		0	
590-50000	7940 purchase/reimburse		0	
590-50000	7950 fund raiser		0	
TOTAL WHOLESALE/RETAIL		0	0	0
<u>8000 OTHER EXPENSES</u>				
590-50000	8030 general overhead contr		0	
590-50000	8010 developer exp (in/out)		0	
TOTAL OTHER EXPENSES		0	0	0
TOTAL OPERATING EXPENSES		0	0	0



CITY OF MASCOUTAH  
EXPENSES BY DEPARTMENT BY CATEGORY DETAIL  
SSA

<u>8200 CAPITAL IMPROVEMENTS</u>					
590-50000				0	
590-50000				0	
590-50000				0	
590-50000				0	
590-50000				0	
TOTAL CIP EXPENSES				0	0
<u>8500 FIXED ASSET REPLACEMENT</u>					
590-50000				0	
590-50000				0	
590-50000				0	
590-50000				0	
590-50000				0	
TOTAL FAR EXPENSES				0	0
<u>PROJECTS</u>					
				0	
				0	
				0	
				0	
TOTAL PROJECT EXPENSES				0	0
<u>9000 DEBT PAYMENTS</u>					
590-50000	9001 SSA PMT TO BANK	13,975	13,975	13,975	13,975
590-50000		0	0	0	0
590-50000		0	0	0	0
TOTAL DEBT EXPENSES				13,975	13,975
TOTAL NON-OPERATING EXPENSES				13,975	13,975
TOTAL ALL EXPENSES				13,975	13,975

If not enough levy to cover,  
bill developer

0.00%

0.00%

0.00%

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

		Jan-23	Calculated	
		YTD	12/12's	
			shaded is	
	<b>Budget23</b>	<b>Actual</b>	<b>manual entry</b>	<b>Budget24</b>
<b>5000 WAGES/SALARIES</b>				
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	
<b>TOTAL WAGES/SALARIES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>5100 EMPLOYEE BENEFITS</b>				
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	
<b>TOTAL EMPLOYEE BENEFITS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL PERSONNEL EXPENSES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>6000 GENERAL EXPENSES</b>				
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	
595-50000- 6085 community relations			0	
595-50000- 6090 general insurance			0	
<b>TOTAL GENERAL EXPENSES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>6200 MONITORING &amp; PERMITS</b>				
595-50000- 6210 permits			0	
595-50000- 6230 lab equipment/samples exp			0	
595-50000- 6260 clean up/disposal			0	
<b>TOTAL MONITORING &amp; PERMITS EXPENSES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>6300 UTILITIES</b>				
595-50000- 6301 telephone			0	
595-50000- 6310 ameren			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	
<b>TOTAL UTILITIES EXPENSES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

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

		Jan-23	Calculated	
		YTD	12/12's	
			shaded is	
		Budget23	Actual	manual entry Budget24
<u>6500 MAINTENANCE &amp; REPAIR</u>				
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
<u>6700 SUPPLIES &amp; EQUIPMENT</u>				
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
<u>7000 PROFESSIONAL SERVICES</u>				
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
<u>7900 WHOLESALE/RETAIL</u>				
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
<u>8000 OTHER EXPENSES</u>				
595-50000-	8030 general overhead contr			0
595-50000-	8010 developer exp (in/out)			0
TOTAL OTHER EXPENSES		0	0	0
TOTAL OPERATING EXPENSES		0	0	0

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

			Calculated	
	Jan-23	YTD	12/12's	
	Budget23	Actual	shaded is	Budget24
			manual entry	
<u>8200 CAPITAL IMPROVEMENTS</u>				
595-50000-			0	
595-50000-			0	
595-50000-			0	
595-50000-			0	
595-50000-			0	
<hr/>				
TOTAL CIP EXPENSES	0	0	0	0
<hr/>				
<u>8500 FIXED ASSET REPLACEMENT</u>				
595-50000-			0	
595-50000-			0	
595-50000-			0	
595-50000-			0	
595-50000-			0	
<hr/>				
TOTAL FAR EXPENSES	0	0	0	0
<hr/>				
<u>PROJECTS</u>				
595-50701 7300	0	0	0	0
595-507XX 7300		0	0	0
		0	0	
		0	0	
<hr/>				
TOTAL PROJECT EXPENSES	0	0	0	0 #DIV/0!
<hr/>				
<u>9000 DEBT PAYMENTS</u>				
9001	0	0	0	0
595-50000- edc bus incentive Hayden Dec	0	0	0	0
595-50000-	0	0	0	0
<hr/>				
TOTAL DEBT EXPENSES	0	0	0	0
<hr/>				
TOTAL NON-OPERATING EXPENSES	0	0	0	0 #DIV/0!
<hr/>				
TOTAL ALL EXPENSES	0	0	0	0 #DIV/0!
<hr/>				

# **ALL DEBT**

**City of Mascoutah**

**Fiscal Year Budget 24**

CITY OF MASCOUTAH  
DEBT ONLY  
ALL FUNDS & FUNDING

9000 DEBT PAYMENTS		Calculated Jan-23 12/12's YTD shaded is manual entry Proposed Budget24			
9000 DEBT PAYMENTS		Budget23	Actual 23		Budget24
Admin					
100-50101- 9001					
County Rd GO Bond 2008					
street loan citizens 3.9 mil					
		286,120	214,585	286,120	286,120
		286,120	214,585	286,120	286,120
Park					
330-50401- 9001					
		0	0	0	0
Elect					
200-50502- 9001					
electric phase II payments on draw amount					
		234,000	76,651	234,000	480,000
2008 go bond electric phase I payments					
		355,500	301,066	355,500	355,500
		589,500	377,717	589,500	835,500
Water					
250-50503- 9001					
iepa loan water neq proj					
		0	0	0	0
		0	0	0	0
Sewer					
250-50504- 9001					
iepa sewer proj					
		0	0	0	380,000
		0	0	0	0
		121,565	60,782	121,565	121,565
		121,565	60,782	121,565	501,565
TIF1					
540-50901- 9001					
		0	0	0	0
		0	0	0	0
TIF2b					
9001 masc school agreement					
		325,000	0	324,400	330,000
mainstreet loanL17-					
		75,000	52,185	70,000	75,000
560-50902- 9001 4081/neq loan L17-2913					
		30,000	0	30,000	0
millikins agreement					
		0	0	0	0
major st loan citiznes 3.9 mil					
		430,000	52,185	424,400	405,000
Debt Svc					
600-50000 9001					
LEVIES FOR OTHER BONDS					
		182,370	182,368	182,368	181,210
BOND FEES					
		300	0	300	300
		182,670	182,368	182,668	181,510
SSA Fund 590					
590-50902- 9001					
SSA Loan					
		13,975	13,975	13,975	13,975
TIF3					
570-50903- 9001					
Legacy Place agreement					
		75,000	51,145	51,145	75,000
BUSINESS DISTRICT 595					
595-50000- 9001					
		0	0	0	0
total debt					
		1,698,830	952,758	1,669,373	2,298,670
total check with snapshot					
		1,698,830	952,758	1,669,373	2,298,670



# **CIP/FAR EXPENSES**

**City of Mascoutah**

**Fiscal Year Budget 24**

**CITY OF MASCOUTAH**  
**CIP/FAR ONLY**  
**ALL FUNDS & FUNDING**

8200	CAPITAL IMPROVEMENTS	Calculated			
8500	FIXED ASSET REPLACEMENT	Jan-23	12/12's		
		YTD	shaded is	Proposed	
		Budget23	Actual 23	manual entry	Budget24
<b>8200 CAPITAL IMPROVEMENTS</b>					
<b>ADMIN</b>					
		0	0	0	0
<b>ADMIN/PLANNING</b>					
		0	0	0	0
<b>POLICE</b>					
	vehicles	85,000	29,522	75,000	95,000
	radar	3,000	2,306	2,500	4,300
	K9	4,000	517	2,500	4,000
	rolling bridge jack-fleet, split pol/ems/lt/ws	2,000	2,000	2,000	11,500
					5,000
					FY24 asking for two vehicles, FY23 - asking for two vehicles due to mileage and rotation/maint schedule, can finance or purchase.
					incr price, get two
					FY24 split tire balancer \$6k + tire changer \$5500
					FY24 fence extension around supply yard split
<b>AMB</b>					
	rolling bridge jack-fleet, split	2,000	2000	2,000	
	tire balancer for fleet split				4,000
	fire changer for fleet split				6,000
					split ems/police/lt/lt/w/s
					split ems/police/lt/lt/w/s
<b>CEM</b>					
	pickup truck 8 foot bed (old or trade?)	0	0	0	35,000
					FY24 - pickup truck - 8 foot bed(uses personal truck now) also, look at engineer truck and other trucks to trade around
<b>MAINT</b>					
		0	0	0	0
<b>PARK</b>					
					30,000
	bat wing deck mower	20,000	0	20,000	20,000
					need bat wing deck mower and maybe split with maint or streets
		0	0	0	175,000
					ballfield/park bathrooms new, possibly concession stand, between buildings 2&3, too much for special projects but noted from Councilman Seibert last year.
<b>LEU</b>					
		0	0	0	
<b>POOL</b>					
		0	0	0	0
<b>STREETS</b>					
					10,000
	service truck for Chris for fleet - gf or split?	50,000	51,230	51,230	0
					FY24 - fence extension around supply yard split
<b>ELECT PROD/FLEET</b>					
	rolling bridge jack-fleet, split pol/ems/lt/ws	750	750	750	0
	tire changer - split				3,500
	tire balancer - split				3,000
					split- police, ems, lt, ws
					split ems/police/lt/lt/w/s
					split ems/police/lt/lt/w/s
<b>ELECT DIST</b>					
	rolling bridge jack-fleet, split pol/ems/lt/ws	750	750	750	0
	bucket truck	220,000	194,836	194,836	25,000
	tire changer - split				3,500
	tire balancer - split				3,000
					20,000
					FY24 accessories for truck
					split ems/police/lt/lt/w/s
					split ems/police/lt/lt/w/s
					FY24 fence extension around supply yard split

## CITY OF MASCOUTAH

## CIP/FAR ONLY

## ALL FUNDS &amp; FUNDING

		<u>8200</u>	<u>CAPITAL IMPROVEMENTS</u>	Calculated		<u>Proposed</u>
				Jan-23	12/12's	
		<u>8500</u>	<u>FIXED ASSET REPLACEMENT</u>	YTD	shaded is	
		<b>Budget23</b>		Actual 23	manual entry	<b>Budget24</b>
<b>WATER</b>	rolling bridge jack-fleet, split pol/ems/lf/ws	750		870	870	
	fence extension around supply year split					2,500
	tire changer split					3,500
	tire balance split					3,000
<b>SEWER</b>	rolling bridge jack-fleet, split pol/ems/lf/ws	750		750	750	
	fence extension around supply year split					2,500
	tire changer split					3,500
	tire balance split					3,000
<b>SEWER PLANT</b>		0		0	0	0
						futre needs with new wwtp
<b>FIRE</b>	misc far	2,500		1,728	2,500	2,500
<b>total all capital improvement</b>		<b>391,500</b>		<b>287,259</b>	<b>355,686</b>	<b>478,300</b>
<b>total general fund CIP</b>		<b>144,000</b>		<b>85,575</b>	<b>133,230</b>	<b>164,800</b>
<b>total electric fund CIP</b>		<b>221,500</b>		<b>196,336</b>	<b>196,336</b>	<b>58,000</b>
<b>total water/sewer fund CIP</b>		<b>1,500</b>		<b>1,620</b>	<b>1,620</b>	<b>18,000</b>
<b>total amb fund CIP</b>		<b>2,000</b>		<b>2,000</b>	<b>2,000</b>	<b>10,000</b>
<b>total parks &amp; rec fund CIP</b>		<b>20,000</b>		<b>0</b>	<b>20,000</b>	<b>225,000</b>
<b>total fire dept fund CIP</b>		<b>2,500</b>		<b>1,728</b>	<b>2,500</b>	<b>2,500</b>
<i>total calculation check</i>		<i>391,500</i>		<i>287,259</i>	<i>355,686</i>	<i>478,300</i>
<i>total check with snapshot</i>		<i>391,500</i>		<i>287,259</i>	<i>355,686</i>	<i>478,300</i>



**CITY OF MASCOUTAH**  
**CIP/FAR ONLY**  
**ALL FUNDS & FUNDING**

<b>8200</b>	<b>CAPITAL IMPROVEMENTS</b>			Calculated	
<b>8500</b>	<b>FIXED ASSET REPLACEMENT</b>		<b>Jan-23</b>	12/12's	
			YTD	shaded is	<b>Proposed</b>
		<b>Budget23</b>	Actual 23	manual entry	<b>Budget24</b>

**8500 FIXED ASSET REPLACEMENT**

<b>ADMIN</b>	computers/tech equip	10,000	1,094	10,000	15,000	computers, rotate replacements, 100-50101-8502
<b>POLICE</b>	tasers	3,500	0	3,000	2,500	FY24 - taser replacing in rotation
	watchguard reimb posted fy23		(4,239)			
	computers	10,000	8,861	10,000	12,000	FY24 - computers new and replaced
		7,500	(261)	7,000	5,000	FY24 vests only; FY23 bullet proof vests 6000 & hand guns \$1500
	portable and mobile radios	42,500	42,460	42,460	0	FY23 ordering bulk to eliminate rotating process (saves money in long run)
<b>AMB</b>	Lifearm CPR Device (Lucas Device)	15,000	13,852	13,852	0	
	radios replaced, carpet and mattress	16,100	16,044	16,044	0	
	ambulance	170,000	165,000	170,000	5,000	FY24 when get new rig, need striping etc., FY22/23 need to replace old ambulance, already council approved so can order
	stretcher	28,000	27,912	27,912	0	
	misc	5,000	0	5,000	5,000	
<b>CEM</b>	mobile mats	0	0	0	5,000	add when need to rotate old ones out
<b>MAINT</b>	air units	90,000	0	0	100,000	FY24 - not sure how timing will fall for getting these done and needing more maint work FY23 - bid for units that must be replaced. note: put this in each year and maybe more since units have been needing upgrade and do not want to put more money into maint for these old units
<b>PARK</b>	general park replace equip	2,000	4,547	4,547	0	
<b>LEU</b>		0	0	0	0	
<b>POOL</b>	misc as specified	6,000	0	6,000	21,000	FY24 = quote for 2 new style rectangle flying shades umbrellas and 1 square hip shade ,replacing umbrellas, doors, roll windows
<b>STREETS</b>	service truck 3/4 ton	65,000	60,061	60,061	0	
	replace last 1 tons truck (old 6.0 diesel)	0	0	0	110,000	
<b>ELEC PROD/FLEET</b>		0	0	0	0	

## CITY OF MASCOUTAH

## CIP/FAR ONLY

## ALL FUNDS &amp; FUNDING

	8200 CAPITAL IMPROVEMENTS	8500 FIXED ASSET REPLACEMENT	Calculated		Proposed	
			Jan-23 YTD	12/12's shaded is manual entry		
	Budget23	Actual 23			Budget24	
ELEC DIST						
E4 bucket truck					200,000	if approved, order this fiscal year since major delay
replace dump truck					85,000	
led lt fixture	25,000	0	22,000	25,000		
l64 overhead line crossing	60,000	20,194	20,194	0		
AMI METERING WAVE L/W/S	100,000	109,663	109,663	150,000		FY24 - continue ami metering
WATER						
locator for water					10,000	
AMI METERING WAVE SPLIT L/W/S	50,000	41,030	50,000	50,000		FY24 - keep this in FAR
SEWER						
AMI Metering wave split l/w/s	50,000	41,030	50,000	50,000		FY24 continue ami meter change outs
SEWER PLANT						
	0	0	0	0		
FIRE	0	(32,333)	0	0		truck journal entry for liability borrow (acctg)
TIF2b						
reconductor Lebanon St	175,000	0	0	175,000		Larry looking into wire prices FY23, then no need

	total all fixed asset replacements	930,600	514,915	627,733	1,025,500
	total general fund FAR	228,500	107,976	132,521	249,500
	total electric fund FAR	185,000	129,857	151,857	460,000
	total water/sewer fund FAR	100,000	82,060	100,000	110,000
	total amb fund FAR	234,100	222,808	232,808	10,000
	total parks & rec fund FAR	8,000	4,547	10,547	21,000
	total tif2b fund FAR	175,000	0	0	175,000
	total fire dept fund FAR	0	(32,333)	0	0
	total calculation check	930,600	514,915	627,733	1,025,500
	total check with snapshot	930,600	514,915	627,733	1,025,500

# **PROJECTS EXPENSES**

**City of Mascoutah**

**Fiscal Year Budget 24**



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

**PROJECTS- ALL FUNDS**

			Jan-23	Calculated	
			YTD	12/12's	
				shaded is	Proposed
Budget23	Actual 23			manual entry	Budget24

**PROJECTS- STREETS; GEN FUND MONEY**

						FY24 - just go IDOT approval and tap grant funds are \$67631.20 + city funds \$16,907.80 = \$84,539 (not sure if reimb or subtracted) Feb 2023, work to start FY23 = \$75k (FY22 = \$60k in gf), applied for TAP grant to pay 80% but wait to put any budget in revenues until later after understand how we receive money. Also 20% of this project is in TIF3
100-50774	7300 N Jefferson ST - shared use path TIF3	75,000	0	0	75,000	
100-507	7300 L&N Railway Trail and Trailhead Engineering	126,030	0	0	126,030	FY24 - just got IDOT approval Feb; total grant funds are \$918,000 (app 96% of project) and eng total cost is \$163,840 with grant funds \$131072 ITEP & also MEPRD grand 64,415
100-507	7300 Larkspur/Antique Drainage Improvements	24,000	0	0	0	
100-50775	7300 Perrottet \$150k	150,000	0	0	0	FY24 delete \$150k due to time, carry over from FY20
100-50776	7300 Tazanite \$24k	24,000	0	0	0	FY24 delete \$150k due to time, carry over from FY20
100-50771	7300 CBD Grant - 4th St storm drainage improvements	0	0	0	45,000	FY23 apply for grant (100k) and city share 20k plus engineering our cost total \$45k
100-50777	street eng/const shared with tif2b (\$700k applicable to tif2b) South St 2 blocks, Independence 1 block, John St 2 blocks	125,000	79	50,000	125,000	FY23 approved bid 2 million approx( proj bid & Oates); split cost for FY24, with FY22 & FY21 street project shared with tif2b for engineering/construction on South St 2 blocks, Independence 1 block, John St 2 blocks)
100-50755	7300 multi-use path cmaq phase 1 berm	21,710	0	0	21,710	FY23 & FY21 - budget final payments for Berm trails if does not post this fiscal year. CMAQ Berm Trail - grant 80% 270160 in revenues (learned after budget that IDOT pays the contractor and then invoices the city for the 20% shared owed so the city does not need to budget any revenues with this project set up like this through idot.. Same for phase II with TIP funds but city pays 25% share)
100-50754	7300 mulit-use path phase 2 berm tip funds rev	23,990	0	0	23,990	FY24 - out until get legal document, FY22 & FY21 - split \$65k with tif2b if have to pay LD's.
100-50769	7300 Poplar St Road - 6th to Railway	40,300	0	0	0	
TOTAL PROJECT EXPENSES		610,030	79	50,000	416,730	

**PROJECTS- LIGHT FUND**

210-50720	7300 major electric phase II - fund 210 loan	4,500,000	2,148,687	2,700,000	2,000,000	In revenue have \$2,000,000 to draw, the rest the cities exp
200-50720	7300 electric phase II - fund 200 city exp	3,500,000	0	0	3,500,000	FY24 Use line of credit for this but final bid not sure and range from BHMG is huge 3.5mill - 6mil, increase the line of credit and longer pay back time on electric phase II loan and line of credit
200-507	7300 Boeing - distribution system contract	2,311,115	0	0	0	FY23 used all tif money since needed for tif
200-507	7300 IL Rt 4 lighting from Onyx to Big Ditch	15,000	31,258	31,258	0	8 lights
TOTAL PROJECT EXPENSES		10,326,115	2,179,945	2,731,258	5,500,000	

**PROJECTS - WATER**

250-50761	7300 water main replacement FY	0	0	0	0	FY24 & 23 - take out for another year due to cash flow, Cast Iron main replacement
TOTAL PROJECT EXPENSES		0	0	0	0	



PROJECTS - SEWER						
250-50753-	7300 waste wtr trmnt plant facilty plan phase I	10,700,000	7,448,287	7,448,290	1,500,000	FY23 - wwtp projected to be completed Jan 2023, expecting some overages and Council did not want to earmark \$1million of ARPA funds to cover this overage but city has to have money to pay the wwtp loan too in future so need to deal with rates.
250-50764	7300					
250-50751-	7300 mahole & pipe shared w/ tif2b	300,000	0	0	300,000	Manhole Linings (RIN study shows immediate action items \$351k, high priority \$460, medium priority \$775k so plan over next several fiscal years)
TOTAL PROJECT EXPENSES		11,000,000	7,448,287	7,448,290	1,800,000	
PROJECTS - MFT						
500-50751	7300 ADA/sidewalk, ramp repair	100,000	32,039	50,000	250,000	Budget Guidance - sidewalk ADA etc/do Main St sidewalks and other
500-50755	Rebuild IL - S County Rd & McKinley St Reconstruction	150,000	68,753	100,000	797,500	
500-50752	Onyx Drive	30,000	9,026	10,000	75,000	FY24 const eng (approved for \$94,900 for eng and ROW) FY23 - start engineering
TOTAL PROJECT EXPENSES		280,000	109,818	160,000	1,122,500	
PROJECTS - PARK						
330-50750	7300					
330-50751	7300	0	0	0	0	
330-50752	7300 Prairie Lakes Park Paving	0	(25,000)	0	0	
TOTAL PROJECT EXPENSES		0	(25,000)	0	0	
PROJECTS - TIF2B FUND						
560-50764	7300 Poplar St from Railway to Jefferson	24,700	0	0	0	FY24 out until get legal document, FY23 & FY22 split \$65k w/ gf if have to pay LD's
560-50757-	7300					
560-50761-	7300 tif2b façade grant program	30,000	0	0		
560-50777	7300 Independence 1 block, John St 2 blocks)	875,000	449	450	875,000	split with gf
560-50751-	7300 manhole & pipe & sewer lines	250,000	0	0	250,000	
560-50768	7300 Lebanon St reconstruction-eng	2,200,000	339,184	500,000	2,200,000	
560-50769	7300				0	
TOTAL PROJECT EXPENSES		3,379,700	339,633	500,450	3,325,000	
PROJECTS - TIF3						
570-50711	7300 applied for grant	25,000	0	0	25,000	applied for grant
570-50712	7300 IL Rt 4 watermain extension	500,000	149,748	150,000	0	
570-50710	7300 Boeing contract - \$11mil	6,688,885	7,108,777	7,110,000	1,000,000	FY24 to date w/last fiscal year spent, we have \$1,435,423 left on the \$11mil contract, get \$4mil back from Boeing + will borrow the rest of the line of credit, contract = 10,937,464 minus what we paid this year (If pays 2,311,115 of the contract)
TOTAL PROJECT EXPENSES		7,213,885	7,258,526	7,260,000	1,025,000	
TOTAL PROJECT EXPENSES ALL		32,809,730	17,311,288	18,149,998	13,189,230	

# City of Mascoutah

#3 West Main  
Mascoutah, Illinois 62258  
(618) 566-2964

FILED

MAY 02 2023

THOMAS HOLBROOK  
COUNTY CLERK



Chartered in 1837

## CERTIFICATION

I, the undersigned, Melissa A. Schanz, duly appointed, authorized, and acting City Clerk of the City of Mascoutah, Illinois, do hereby state as follows:

That I am the duly authorized City Clerk, as aforesaid, and that I hereby certify the attached ordinance 23-03 (An Ordinance Establishing the Annual City Budget for Fiscal Year Commencing on May 1, 2023 and ending April 30, 2024), which was approved at the Mascoutah City Council meeting held on April 17, 2023.

That the attached Ordinance is a true and correct copy of the original thereof, as shown in the legislative records of said City.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the Corporate Seal of the City of Mascoutah, Illinois on this 19<sup>th</sup> day of April, 2023 A.D.

(SEAL)

Melissa A. Schanz  
Melissa A. Schanz  
City Clerk



ORDINANCE NO. 23-03

ANNUAL BUDGET ORDINANCE FOR THE FISCAL YEAR  
2023 ----- 2024

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF MASCOUTAH, AT ST. CLAIR COUNTY, ILLINOIS:

**SECTION 1:** That there be and is hereby budgeted for Municipal purposes for the City of Mascoutah, in the County of St. Clair, State of Illinois, for the fiscal year commencing on the first day of May 2023, and ending on the thirtieth day of April 2024, **the sum of thirty-seven million, three hundred thirty-six thousand, two hundred fifty-six dollars (\$37,336,256)** distributed for purposes as described in *Attachment "A"* to this ordinance. This budget is adopted under the State of Illinois' Budgeting System.

**SECTION 2:** That the balance on hand in the various funds budgeted for the fiscal year ending on the thirtieth day of April 2023 are hereby returned to the respective funds for redistribution.

**SECTION 3:** This Ordinance is effective immediately and shall go into full force May 1<sup>st</sup>, 2023, or at the earliest time as may be legal under state law.

Passed this 17<sup>th</sup> day of April, 2023, on the following roll call vote:

	<u>Aye</u>	<u>Nay</u>	<u>Abstain</u>	<u>Absent</u>
Pat McMahan	<u>√</u>	<u>      </u>	<u>      </u>	<u>      </u>
John Weyant	<u>√</u>	<u>      </u>	<u>      </u>	<u>      </u>
Wally Battas	<u>√</u>	<u>      </u>	<u>      </u>	<u>      </u>
Nick Seibert	<u>      </u>	<u>      </u>	<u>      </u>	<u>√</u>
Eric Kohrmann	<u>√</u>	<u>      </u>	<u>      </u>	<u>      </u>

Pat McMahan  
Mayor

ATTEST:

Melissa Q. Schanz  
City Clerk  
(Seal)


**Attachment A:**  
**Budgeted Expenses for Fiscal Year 23-24**  
**Certified Estimate of Revenues for Fiscal Year 23-24**

CERTIFIED ESTIMATE OF REVENUES BY SOURCE  
CITY OF MASCOUTAH

The undersigned, Mayor of the City of Mascoutah, St. Clair County, Illinois, does hereby certify that the estimate of revenues by source, and anticipated to be received by said taxing district for the fiscal year commencing on the first day of May 2023, and ending on the thirtieth day of April 2024, is either set forth in said ordinance as "Revenues" or attached hereto by separate document, and is a true statement of said revenues.

This certification is made and filed pursuant to the requirements of Public Act 88-455 (35ILCS 200/18-50) and on behalf of the City of Mascoutah, St. Clair County, Illinois. This certification must be filed within 30 days after the adoption of the budget ordinance.

Dated this 17<sup>th</sup> day of April, 2023

  
\_\_\_\_\_  
Pat McMahan, Mayor

Filed on this 30 day of April, 2023

\_\_\_\_\_  
County Clerk

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

**REVENUES**

<b>OPERATING REVENUES</b>	<b>Budget23</b>	<b>Jan-23 YTD Actual 23</b>	<b>Summary of all depts 12/12's</b>	<b>Proposed Budget24</b>	<b>% change FY23 to 24</b>
FUND 100 - GEN FUND	4,486,250	4,479,843	5,500,191	5,109,309	
FUND 110 - R CEM TRUST	8,000	24,163	32,217	8,000	
FUND 200 - LIGHT FUND	9,827,525	7,179,111	9,738,180	10,168,247	
FUND 250 - W&S FUND	4,192,925	3,756,273	5,016,718	4,435,522	
FUND 300 - AMB FUND	1,086,695	985,085	1,130,644	1,143,673	
FUND 330 - P&R (park/city/leu/pool)	451,300	432,256	438,899	496,550	
FUND 360 - FIRE DEPT FUND	169,600	188,971	197,547	177,700	
FUND 400 - IMRF FUND	598,680	468,678	578,579	599,725	
FUND 450 - POLICE PENSION FUND	580,125	468,605	498,203	539,000	
<b>TOTAL OPERATING REV NO LIBR</b>	<b>21,401,100</b>	<b>17,982,985</b>	<b>23,131,179</b>	<b>22,677,727</b>	<b>5.97%</b>
<b>TOTAL LIBRARY REVENUES</b>	<b>472,977</b>	<b>472,977</b>	<b>472,977</b>	<b>502,800</b>	
<b>TOTAL OPERATING REV WITH LIBRARY</b>	<b>21,874,077</b>	<b>18,455,962</b>	<b>23,604,156</b>	<b>23,180,527</b>	<b>5.97%</b>

**NON-OPERATING REVENUES**

FUND 100/200/250 CMAQ/TIP/IEPA WWTP and Line of Credit	13,276,975	7,187,546	7,187,550	4,270,000	
FUND 210 - ELEC PHASE II LOAN	4,500,000	1,867,462	2,270,000	2,000,000	
FUND 500 - MFT FUND	345,290	272,359	366,085	345,380	
FUND 540 - TIF1 FUND	0	22	29	0	
FUND 560 - TIF2B FUND	1,195,410	1,270,182	1,272,596	1,286,386	
FUND 560 - TIF2B CDBG PORTION	0	22,500	22,500	0	
FUND 570 - TIF3 FUND	6,770,100	283,101	283,107	4,297,830	
FUND 595 - BUSINESS DISTRICT	72,000	84,274	92,725	93,000	
FUND 590 - SPECIAL SVC AREA (SSA)	150,110	17,374	17,374	20,000	
FUND 600 - R DEBT SVC FUND	183,665	183,596	184,334	183,207	
<b>TOTAL NON OPERATING REVENUES</b>	<b>26,493,550</b>	<b>11,188,416</b>	<b>11,696,300</b>	<b>12,495,803</b>	
<b>TOTAL ALL REVENUES NO LIBRARY</b>	<b>47,894,650</b>	<b>29,171,401</b>	<b>34,827,479</b>	<b>35,173,530</b>	
<b>TOTAL ALL REVENUES WITH LIBRARY</b>	<b>48,367,627</b>	<b>29,644,378</b>	<b>35,300,456</b>	<b>35,676,330</b>	<b>-26.24%</b>

**EXPENSES**

**OPERATING EXPENSES**

TOTAL PERSONNEL EXPENSES	7,931,120	5,999,106	8,069,380	8,597,774	
TOTAL NON-PERSONNEL EXPENSES	3,853,720	2,412,192	3,452,623	4,686,070	
TOTAL WHOLESALE/RETAIL/OTHER EXP	6,036,730	4,508,049	5,953,623	6,557,911	
<b>TOTAL OPERATING EXPENSES NO LIBRARY</b>	<b>17,821,570</b>	<b>12,919,347</b>	<b>17,475,626</b>	<b>19,841,756</b>	
<b>TOTAL LIBRARY EXPENSES</b>	<b>472,977</b>	<b>472,977</b>	<b>472,977</b>	<b>502,800</b>	
<b>TOTAL OPERATING EXPENSES WITH LIBRARY</b>	<b>18,294,547</b>	<b>13,392,324</b>	<b>17,948,603</b>	<b>20,344,556</b>	<b>11.21%</b>

**NON-OPERATING EXPENSES**

TOTAL CIP EXPENSES	391,500	287,259	355,686	478,300	
TOTAL FAR EXPENSES	930,600	514,915	627,733	1,025,500	
TOTAL PROJECT EXPENSES	32,809,730	17,311,287	18,149,998	13,189,230	
TOTAL DEBT EXPENSES	1,698,830	952,756	1,669,373	2,298,670	
<b>TOTAL NON-OPERATING EXPENSES</b>	<b>35,830,660</b>	<b>19,066,218</b>	<b>20,802,790</b>	<b>16,991,700</b>	
<b>GRAND TOTAL ALL EXPENSES NO LIBRARY</b>	<b>53,652,230</b>	<b>31,985,565</b>	<b>38,278,416</b>	<b>36,833,456</b>	<b>-31.35%</b>
<b>GRAND TOTAL ALL EXPENSES WITH LIBRARY</b>	<b>54,125,207</b>	<b>32,458,542</b>	<b>38,751,393</b>	<b>37,336,256</b>	<b>-31.02%</b>
<b>NET OPERATING REV MINUS EXP</b>	<b>3,579,530</b>	<b>5,063,638</b>	<b>5,655,553</b>	<b>2,835,971</b>	<b>-20.77%</b>
<b>NET NON-OPERATING REV MINUS EXP</b>	<b>(9,337,110)</b>	<b>(7,877,802)</b>	<b>(9,106,490)</b>	<b>(4,495,897)</b>	<b>-51.85%</b>
<b>NET REV MINUS EXP EXCLUDING PROJECTS</b>	<b>22,552,150</b>	<b>7,309,577</b>	<b>7,511,511</b>	<b>961,474</b>	<b>-95.74%</b>
<b>NET ALL REVENUES MINUS ALL EXPENSES</b>	<b>(5,757,580)</b>	<b>(2,814,164)</b>	<b>(3,450,937)</b>	<b>(1,659,926)</b>	



**CITY OF MASCOUTAH**  
**REVENUE - SUMMARY**  
**REVENUES ALL CATEGORIES BY FUND**

<b>OPERATING REVENUES</b>	<b>Budget 23</b>	<b>AS OF Jan-23 Actual</b>	<b>Calculated 12/12's revenue summary</b>	<b>Proposed Budget24</b>	<b>% change FY23 to FY24</b>
FUND 100 - GEN FUND	4,486,250	4,479,843	5,500,191	5,109,309	13.89%
FUND 110 - R CEM TRUST	8,000	24,163	32,217	8,000	0.00%
FUND 200 - LIGHT FUND	9,827,525	7,179,111	9,738,180	10,168,247	3.47%
FUND 250 - W&S FUND	4,192,925	3,756,273	5,016,718	4,435,522	5.79%
FUND 300 - AMB FUND	1,086,695	985,085	1,130,644	1,143,673	5.24%
FUND 330 - P&R (park/cityleu/pool)	451,300	432,256	438,899	496,550	10.03%
FUND 360 - FIRE DEPT FUND	169,600	188,971	197,547	177,700	4.78%
FUND 400 - IMRF FUND	598,680	468,678	578,579	599,725	0.17%
FUND 450 - POLICE PENSION FUND	580,125	468,605	498,203	539,000	-7.09%
<b>TOTAL OPERATING REV NO LIBRARY</b>	<b>21,401,100</b>	<b>17,982,985</b>	<b>23,131,179</b>	<b>22,677,727</b>	<b>5.97%</b>
<b>TOTAL LIBRARY REVENUES</b>	<b>472,977</b>	<b>472,977</b>	<b>472,977</b>	<b>502,800</b>	
<b>TOTAL OPERATING REV WITH LIBRARY</b>	<b>21,874,077</b>	<b>18,455,962</b>	<b>23,604,156</b>	<b>23,180,527</b>	<b>5.97%</b>
<b>NON-OPERATING REVENUES</b>					
FUND 100/250 - LOAN PROCEEDS	13,276,975	7,187,546	7,187,550	4,270,000	
FUND 210 - ELEC PHASE II LOAN	4,500,000	1,867,462	2,270,000	2,000,000	
FUND 500 - MFT FUND	345,290	272,359	366,085	345,380	0.03%
FUND 540 - TIF1 FUND	0	22	29	0	
FUND 560 - TIF2B FUND	1,195,410	1,270,182	1,272,596	1,286,386	7.61%
FUND 560 - TIF2B CMAQ	0	22,500	22,500	0	
FUND 570 - TIF3 FUND	6,770,100	283,101	283,107	4,297,830	-36.52%
FUND 595 - BUSINESS DISTRICT	72,000	84,274	92,725	93,000	29.17%
FUND 590 - SPECIAL SVC AREA (SSA)	150,110	17,374	17,374	20,000	-86.68%
FUND 600 - R DEBT SVC FUND	183,665	183,596	184,334	183,207	-0.25%
<b>TOTAL NON OPERATING REVENUES</b>	<b>26,493,550</b>	<b>11,188,416</b>	<b>11,696,300</b>	<b>12,495,803</b>	<b>-52.83%</b>
<b>TOTAL ALL REVENUES NO LIBRARY</b>	<b>47,894,650</b>	<b>29,171,401</b>	<b>34,827,479</b>	<b>35,173,530</b>	<b>-26.56%</b>
<b>TOTAL ALL REVENUES WITH LIBRARY</b>	<b>48,367,627</b>	<b>29,644,378</b>	<b>35,300,456</b>	<b>35,676,330</b>	<b>-26.24%</b>

## CITY OF MASCOUTAH

## EXPENSES BY DEPARTMENT BY CATEGORY SUPER SUMMARY

## EXPENSE SUMMARY BY CATEGORY SUPER SUMMARY

**OPERATING EXPENSES**

		Jan-23 YTD	Summary of all depts 12/12's	Proposed Budget24	% change FY22 to 23
PERSONNEL EXPENSES	Budget 23	Actual 23			
TOTAL WAGES/SALARIES	4,921,165	3,722,793	5,082,585	5,288,250	
TOTAL EMPLOYEE BENEFITS	3,009,955	2,276,313	2,986,794	3,309,525	
TOTAL PERSONNEL EXPENSES	7,931,120	5,999,106	8,069,380	8,597,774	8.41%

**NON-PERSONNEL EXPENSES**

TOTAL GENERAL EXPENSES	648,775	458,586	515,926	672,675	3.68%
TOTAL MONITORING & PERMITS EXPENSES	88,400	20,816	50,044	108,400	22.62%
TOTAL UTILITIES EXPENSES	602,910	386,762	515,683	614,060	1.85%
TOTAL MAINT & REPAIR EXPENSES	1,357,500	849,268	1,260,534	1,622,600	19.53%
TOTAL SUPPLIES & EQUIP EXPENSES	449,900	272,662	460,637	694,100	54.28%
TOTAL PROFESSIONAL SERVICES	706,235	424,098	649,800	974,235	37.95%
TOTAL NON-PERSONNEL EXPENSES	3,853,720	2,412,192	3,452,623	4,686,070	21.60%

**WHOLESALE/RETAIL**

TOTAL WHOLESALE/RETAIL	6,036,730	4,336,721	5,782,295	6,557,911	8.63%
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**OTHER EXPENSES**

TOTAL OTHER EXPENSES	0	171,328	171,328	0	
TOTAL OPERATING EXPENSES NO LIBRARY	17,821,570	12,919,347	17,475,626	19,841,756	11.34%
total oper expenses minus wholesale/retail	11,784,840	8,753,954	11,864,659	13,283,844	12.72%
TOTAL LIBRARY EXPENSES	472,977	472,977	472,977	502,800	6.31%
TOTAL OPERATING EXP WITH LIBRARY	18,294,547	13,392,324	17,948,603	20,344,556	11.21%

**NON-OPERATING EXPENSES****CAPITAL IMPROVEMENTS**

TOTAL CIP EXPENSES	391,500	287,259	355,686	478,300	22.17%
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**FIXED ASSET REPLACEMENT**

TOTAL FAR EXPENSES	930,600	514,915	627,733	1,025,500	10.20%
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**PROJECTS**

TOTAL PROJECT EXPENSES	32,809,730	17,311,287	18,149,998	13,189,230	-59.80%
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**DEBT**

TOTAL DEBT EXPENSES	1,698,830	952,756	1,669,373	2,298,670	35.31%
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TOTAL NON-OPERATING EXPENSES	35,830,660	19,066,218	20,802,790	16,991,700	-52.58%
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TOTAL ALL EXPENSES NO LIBRARY	53,652,230	31,985,565	38,278,416	36,833,456	-31.35%
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TOTAL ALL EXPENSES WITH LIBRARY	54,125,207	32,458,542	38,751,393	37,336,256	-31.02%
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