

City of Mascoutah

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

FILED

APR 18 2024

THOMAS HOLBROOK
COUNTY CLERK



Chartered in 1837

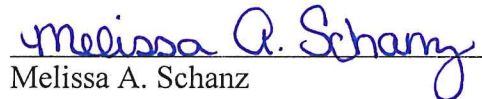
CERTIFICATION

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 24-04 (An Ordinance Establishing the Annual City Budget for Fiscal Year Commencing on May 1, 2024 and ending April 30, 2025), which was approved at the Mascoutah City Council meeting held on April 1, 2024.

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 2nd day of April, 2024 A.D.


Melissa A. Schanz
City Clerk

(SEAL)

ORDINANCE NO. 24-04

ANNUAL BUDGET ORDINANCE FOR THE FISCAL YEAR
2024 ----- 2025

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 2024, and ending on the thirtieth day of April 2025, **the sum of twenty-nine million, six hundred fifty-six thousand, one hundred thirty-seven dollars (\$29,656,137)** 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 2024 are hereby returned to the respective funds for redistribution.

SECTION 3: This Ordinance is effective immediately and shall go into full force May 1st, 2024, or at the earliest time as may be legal under state law.

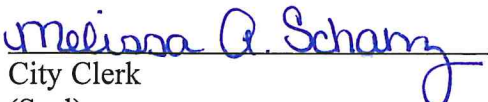
Passed this 1st day of April, 2024, on the following roll call vote:

	<u>Aye</u>	<u>Nay</u>	<u>Abstain</u>	<u>Absent</u>
Pat McMahan	<u>√</u>	_____	_____	_____
John Weyant	_____	_____	_____	<u>√</u>
Wally Battas	<u>√</u>	_____	_____	_____
Nick Seibert	<u>√</u>	_____	_____	_____
Mike Baker	<u>√</u>	_____	_____	_____



Mayor

ATTEST:



City Clerk
(Seal)

Attachment A:
Budgeted Expenses for Fiscal Year 24-25
Certified Estimate of Revenues for Fiscal Year 24-25

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 2024, and ending on the thirtieth day of April 2025, 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 1st day of April, 2024



Pat McMahan, Mayor

Filed on this ____ day of April, 2024

County Clerk

CITY OF MASCOUTAH
SNAP SHOT REVENUES/EXPENSES TOTAL NET

REVENUES

OPERATING REVENUES	Budget24	Jan-24	Summary of	Proposed	% change FY24 to 25
		YTD Actual 24	all depts 12/12's	Budget25	
FUND 100 - GEN FUND	5,109,308	3,773,584	4,916,635	5,200,220	
FUND 110 - R CEM TRUST	8,000	9,249	12,332	10,000	
FUND 200 - LIGHT FUND	10,168,247	7,404,806	10,035,725	10,427,525	
FUND 250 - W&S FUND	4,435,522	3,446,930	4,594,618	4,700,454	
FUND 300 - AMB FUND	1,149,369	1,072,649	1,248,264	1,287,855	
FUND 330 - P&R (park/cityleu/pool)	496,550	482,006	491,497	587,000	
FUND 360 - FIRE DEPT FUND	177,700	174,356	177,306	208,400	
FUND 400 - IMRF FUND	599,725	487,205	602,395	638,220	
FUND 450 - POLICE PENSION FUND	539,000	486,023	516,998	550,435	
TOTAL OPERATING REV NO LIBR	22,683,421	17,336,808	22,595,770	23,610,109	4.09%
TOTAL LIBRARY REVENUES	459,100	459,100	459,100	481,500	
TOTAL OPERATING REV WITH LIBRARY	23,142,521	17,795,908	23,054,870	24,091,609	4.10%

NON-OPERATING REVENUES

FUND 100/200/250 CMAQ/TIP/IEPA WWTP and Line of Credit	4,270,000	579,236	579,236	300,000	
FUND 210 - ELEC PHASE II LOAN	2,000,000	282,920	282,920	0	
FUND 500 - MFT FUND	345,380	334,596	448,405	349,240	
FUND 540 - TIF1 FUND	0	42	56	0	
FUND 560 - TIF2B FUND	1,286,386	1,422,652	1,424,827	252,000	
FUND 560 - TIF2B CDBG PORTION	0	0	0	0	
FUND 570 - TIF3 FUND	4,297,905	5,214,452	5,214,458	1,494,725	
FUND 595 - BUSINESS DISTRICT	93,000	77,389	77,389	88,000	
FUND 590 - SPECIAL SVC AREA (SSA)	20,000	18,620	18,620	20,000	
FUND 600 - R DEBT SVC FUND	183,207	179,732	180,520	182,055	
TOTAL NON OPERATING REVENUES	12,495,878	8,109,639	8,226,430	2,686,020	
TOTAL ALL REVENUES NO LIBRARY	35,179,299	25,446,447	30,822,200	26,296,129	
TOTAL ALL REVENUES WITH LIBRARY	35,638,399	25,905,547	31,281,300	26,777,629	-24.86%

EXPENSES

OPERATING EXPENSES

TOTAL PERSONNEL EXPENSES	8,597,774	6,110,887	8,270,588	9,625,488	
TOTAL NON-PERSONNEL EXPENSES	4,686,070	2,440,460	4,222,729	4,411,830	
TOTAL WHOLESALE/RETAIL/OTHER EXP	6,557,912	4,204,913	5,836,080	6,693,159	
TOTAL OPERATING EXPENSES NO LIBRARY	19,841,756	12,756,260	18,329,397	20,730,477	
TOTAL LIBRARY EXPENSES	459,100	459,100	459,100	481,500	
TOTAL OPERATING EXPENSES WITH LIBRARY	20,300,856	13,215,360	18,788,497	21,211,977	4.49%

NON-OPERATING EXPENSES

TOTAL CIP EXPENSES	478,300	126,092	477,362	190,100	
TOTAL FAR EXPENSES	1,025,500	293,118	613,729	779,800	
TOTAL PROJECT EXPENSES	13,189,230	11,131,329	11,717,009	4,726,800	
TOTAL DEBT EXPENSES	2,328,670	1,250,291	1,928,867	2,747,460	
TOTAL NON-OPERATING EXPENSES	17,021,700	12,800,830	14,736,967	8,444,160	
GRAND TOTAL ALL EXPENSES NO LIBRARY	36,863,456	25,557,090	33,066,364	29,174,637	-20.86%
GRAND TOTAL ALL EXPENSES WITH LIBRARY	37,322,556	26,016,190	33,525,464	29,656,137	-20.54%
NET OPERATING REV MINUS EXP	2,841,665	4,580,548	4,266,373	2,879,632	1.34%
NET NON-OPERATING REV MINUS EXP	(4,525,822)	(4,691,192)	(6,510,537)	(5,758,140)	27.23%
NET REV MINUS EXP EXCLUDING PROJECTS	9,505,073	10,441,450	8,893,609	53,567	-99.44%
NET ALL REVENUES MINUS ALL EXPENSES	(1,684,157)	(110,644)	(2,244,164)	(2,878,508)	

CITY OF MASCOUTAH
REVENUE - SUMMARY
REVENUES ALL CATEGORIES BY FUND

OPERATING REVENUES	Budget 24	AS OF Jan-24 Actual	Calculated 12/12's revenue summary	Proposed Budget25	% change FY24 to FY25
FUND 100 - GEN FUND	5,109,308	3,773,584	4,916,635	5,200,220	1.78%
FUND 110 - R CEM TRUST	8,000	9,249	12,332	10,000	25.00%
FUND 200 - LIGHT FUND	10,168,247	7,404,806	10,035,725	10,427,525	2.55%
FUND 250 - W&S FUND	4,435,522	3,446,930	4,594,618	4,700,454	5.97%
FUND 300 - AMB FUND	1,149,369	1,072,649	1,248,264	1,287,855	12.05%
FUND 330 - P&R (park/city/leu/pool)	496,550	482,006	491,497	587,000	18.22%
FUND 360 - FIRE DEPT FUND	177,700	174,356	177,306	208,400	17.28%
FUND 400 - IMRF FUND	599,725	487,205	602,395	638,220	6.42%
FUND 450 - POLICE PENSION FUND	539,000	486,023	516,998	550,435	2.12%
TOTAL OPERATING REV NO LIBRARY	22,683,421	17,336,808	22,595,770	23,610,109	4.09%
TOTAL LIBRARY REVENUES	459,100	459,100	459,100	481,500	
TOTAL OPERATING REV WITH LIBRARY	23,142,521	17,795,908	23,054,870	24,091,609	4.10%
NON-OPERATING REVENUES					
FUND 100/250 - LOAN PROCEEDS	4,270,000	579,236	579,236	300,000	
FUND 210 - ELEC PHASE II LOAN	2,000,000	282,920	282,920	0	
FUND 500 - MFT FUND	345,380	334,596	448,405	349,240	1.12%
FUND 540 - TIF1 FUND	0	42	56	0	
FUND 560 - TIF2B FUND	1,286,386	1,422,652	1,424,827	252,000	-80.41%
FUND 560 - TIF2B CMAQ	0	0	0	0	
FUND 570 - TIF3 FUND	4,297,905	5,214,452	5,214,458	1,494,725	-65.22%
FUND 595 - BUSINESS DISTRICT	93,000	77,389	77,389	88,000	-5.38%
FUND 590 - SPECIAL SVC AREA (SSA)	20,000	18,620	18,620	20,000	0.00%
FUND 600 - R DEBT SVC FUND	183,207	179,732	180,520	182,055	-0.63%
TOTAL NON OPERATING REVENUES	12,495,878	8,109,639	8,226,430	2,686,020	-78.50%
TOTAL ALL REVENUES NO LIBRARY	35,179,299	25,446,447	30,822,200	26,296,129	-25.25%
TOTAL ALL REVENUES WITH LIBRARY	35,638,399	25,905,547	31,281,300	26,777,629	-24.86%

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

OPERATING EXPENSES		Jan-24	Summary of	Proposed	% change
	Budget 24	YTD Actual 24	all depts 12/12's	Budget25	FY24 to 25
PERSONNEL EXPENSES					
TOTAL WAGES/SALARIES	5,288,250	3,750,737	5,127,249	5,985,850	
TOTAL EMPLOYEE BENEFITS	3,309,524	2,360,150	3,143,339	3,639,638	
TOTAL PERSONNEL EXPENSES	8,597,774	6,110,887	8,270,588	9,625,488	11.95%
NON-PERSONNEL EXPENSES					
TOTAL GENERAL EXPENSES	672,675	343,753	578,788	648,005	-3.67%
TOTAL MONITORING & PERMITS EXPENSES	108,400	21,581	91,224	92,750	-14.44%
TOTAL UTILITIES EXPENSES	614,060	321,062	428,083	616,125	0.34%
TOTAL MAINT & REPAIR EXPENSES	1,622,600	808,010	1,480,243	1,519,350	-6.36%
TOTAL SUPPLIES & EQUIP EXPENSES	694,100	328,547	635,637	623,500	-10.17%
TOTAL PROFESSIONAL SERVICES	974,235	617,507	1,008,754	912,100	-6.38%
TOTAL NON-PERSONNEL EXPENSES	4,686,070	2,440,460	4,222,729	4,411,830	-5.85%
WHOLESALE/RETAIL					
TOTAL WHOLESALE/RETAIL	6,557,912	4,377,060	5,836,080	6,693,159	2.06%
OTHER EXPENSES					
TOTAL OTHER EXPENSES	0	(172,147)	0	0	
TOTAL OPERATING EXPENSES NO LIBRARY	19,841,756	12,756,260	18,329,397	20,730,477	4.48%
<i>total oper expenses minus wholesale/retail</i>	<i>13,283,844</i>	<i>8,207,053</i>	<i>12,493,317</i>	<i>14,037,318</i>	5.67%
TOTAL LIBRARY EXPENSES	459,100	459,100	459,100	481,500	4.88%
TOTAL OPERATING EXP WITH LIBRARY	20,300,856	13,215,360	18,788,497	21,211,977	4.49%
NON-OPERATING EXPENSES					
CAPITAL IMPROVEMENTS					
TOTAL CIP EXPENSES	478,300	126,092	477,362	190,100	-60.26%
FIXED ASSET REPLACEMENT					
TOTAL FAR EXPENSES	1,025,500	293,118	613,729	779,800	-23.96%
PROJECTS					
TOTAL PROJECT EXPENSES	13,189,230	11,131,329	11,717,009	4,726,800	-64.16%
DEBT					
TOTAL DEBT EXPENSES	2,328,670	1,250,291	1,928,867	2,747,460	17.98%
TOTAL NON-OPERATING EXPENSES	17,021,700	12,800,830	14,736,967	8,444,160	-50.39%
TOTAL ALL EXPENSES NO LIBRARY	36,863,456	25,557,090	33,066,364	29,174,637	-20.86%
TOTAL ALL EXPENSES WITH LIBRARY	37,322,556	26,016,190	33,525,464	29,656,137	-20.54%