

CITY OF MASCOUTAH
SNAP SHOT REVENUES/EXPENSES TOTAL NET

REVENUES

OPERATING REVENUES	Jan-23		Summary of	Proposed	% change
	Budget23	Actual 23	all depts 12/12's	Budget24	FY23 to 24
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	
TOTAL OPERATING REV NO LIBR	21,401,100	17,982,985	23,131,179	22,677,727	5.97%
TOTAL LIBRARY REVENUES	472,977	472,977	472,977	502,800	
TOTAL OPERATING REV WITH LIBRARY	21,874,077	18,455,962	23,604,156	23,180,527	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	
TOTAL NON OPERATING REVENUES	26,493,550	11,188,416	11,696,300	12,495,803	
TOTAL ALL REVENUES NO LIBRARY	47,894,650	29,171,401	34,827,479	35,173,530	
TOTAL ALL REVENUES WITH LIBRARY	48,367,627	29,644,378	35,300,456	35,676,330	-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	
TOTAL OPERATING EXPENSES NO LIBRARY	17,821,570	12,919,347	17,475,626	19,841,756	
TOTAL LIBRARY EXPENSES	472,977	472,977	472,977	502,800	
TOTAL OPERATING EXPENSES WITH LIBRARY	18,294,547	13,392,324	17,948,603	20,344,556	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	
TOTAL NON-OPERATING EXPENSES	35,830,660	19,066,218	20,802,790	16,991,700	
GRAND TOTAL ALL EXPENSES NO LIBRARY	53,652,230	31,985,565	38,278,416	36,833,456	-31.35%
GRAND TOTAL ALL EXPENSES WITH LIBRARY	54,125,207	32,458,542	38,751,393	37,336,256	-31.02%
NET OPERATING REV MINUS EXP	3,579,530	5,063,638	5,655,553	2,835,971	-20.77%
NET NON-OPERATING REV MINUS EXP	(9,337,110)	(7,877,802)	(9,106,490)	(4,495,897)	-51.85%
NET REV MINUS EXP EXCLUDING PROJECTS	22,552,150	7,309,577	7,511,511	961,474	-95.74%
NET ALL REVENUES MINUS ALL EXPENSES	(5,757,580)	(2,814,164)	(3,450,937)	(1,659,926)	

FY23 BUDGET REVENUES - BUDGET EXPENSES BY FUND

	exp. power purchase incr rate, incr transmission and inventory, incr debt										exp. park-hall/field/bathrooms/concessions/cip									
	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	FIRE DEPT 360	IMRF FUND 400	POLICE PENSION 450	MFT FUND 500	TIF1 FUND 540	TIF2B FUND 560	TIF3 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	24,903,530		
EXPENSES MINUS PROJECTS	4,478,907	0	10,848,724	0	4,255,905	964,245	726,400	170,060	505,000	250,000	0	0	625,500	75,000	0	13,975	181,510	23,644,226		
TOTAL REV-EXP NO PROJECTS	630,402	8,000	(680,477)	0	179,617	179,429	(229,850)	7,640	50,725	34,000	95,380	0	660,886	222,830	93,000	6,025	1,697	1,259,304		
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	1,122,500	0	3,325,000	1,025,000	0	0	0	0	13,189,230		
TOTAL REV-EXP WITH PROJECTS	213,672	8,000	(1,180,477)	0	(350,383)	179,429	(229,850)	7,640	50,725	34,000	(1,027,120)	0	(2,664,114)	3,197,830	93,000	6,025	1,697	(1,659,926)		

draw from line of credit for coverage of electric phase II and use cash available

IEPA loan w/wtp and then w/s cash

interfund borrow to get all in budget

mft cash available

tif2b cash available

draw from line of credit (remainder left after light fund) plus includes \$4mil back from Boeing

	exp. power purchase incr rate, incr transmission and inventory, incr debt										exp. park-hall/field/bathrooms/concessions/cip									
	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	FIRE DEPT 360	IMRF FUND 400	POLICE PENSION 450	MFT FUND 500	TIF1 FUND 540	TIF2B FUND 560	TIF3 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	24,903,530		
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	250,000	0	0	45,500	0	0	0	0	19,841,756		
AL REV-EXP NO CIP/FAR/DEBT/PROJ	1,330,822	8,000	673,023	0	809,182	199,429	16,150	10,140	50,725	34,000	95,380	0	1,240,886	297,830	93,000	20,000	183,207	5,061,774		
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	1,122,500	0	3,905,000	1,100,000	0	13,975	181,510	0	16,991,700		
TOTAL REV MINUS EXP ALL	213,672	8,000	(1,180,477)	0	(350,383)	179,429	(229,850)	7,640	50,725	34,000	(1,027,120)	0	(2,664,114)	3,197,830	93,000	6,025	1,697	(1,659,926)		

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

PROJECTS- ALL FUNDS		Jan-23	Calculated		
Budget23	YTD	Actual 23	shaded is	Proposed	Budget24
			manual entry		

PROJECTS- STREETS; GEN FUND MONEY

100-50774	7300 N Jefferson ST - shared use path TIF3	75,000	0	0	75,000	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
100-507	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 \$131,072 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	7300 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 & 22 & 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	
100-50769	7300 Poplar St Road - 6th to Railway	40,300	0	0	0	FY24 - out until get legal document, FY22 & FY21 - split \$65k with tif2b if have to pay LD's.
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 (RJN 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 N Jefferson St - shared use path - gf 80% tif3 20% - 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
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CITY OF MASCOUTAH

CIP/FAR ONLY

ALL FUNDS & FUNDING

8200 CAPITAL IMPROVEMENTS	8500 FIXED ASSET REPLACEMENT	Jan-23	YTD	Calculated 12/12's shaded is manual entry	Proposed Budget24	
8200 CAPITAL IMPROVEMENTS		Budget23	Actual 23		Budget24	
ADMIN		0	0	0	0	
ADMIN/PLANNING		0	0	0	0	
POLICE	vehicles	85,000	29,522	75,000	95,000	FY24 asking for two vehicles, FY23 - asking for two vehicles due to mileage and rotation/maint schedule, can finance or purchase.
	radar	3,000	2,306	2,500	4,300	incr price, get two
	K9	4,000	517	2,500	4,000	
	rolling bridge jack-fleet, split pol/ems/lf/ws	2,000	2,000	2,000	11,500	FY24 split tire balancer \$6k + tire changer \$5500
					5,000	FY24 fence extension around supply year split
AMB	rolling bridge jack-fleet, split	2,000	2000	2,000		
	tire balancer for fleet split				4,000	split ems/police/lt/lt/w/s
	fire changer for fleet split				6,000	split ems/police/lt/lt/w/s
CEM	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
MAINT		0	0	0	0	
PARK					30,000	FY24 note from Steve Heizer (MIA) tractor mia asked for with hydraulics
	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 bahtrooms new, possibly concession stand, between buildings 2&3, too much for special projects but noted from Councilman Seibert last year.
LEU		0	0	0		
POOL		0	0	0	0	
STREETS					10,000	FY24 - fence extension around supply yard split
	service truck for Chris for fleet - gf or split?	50,000	51,230	51,230	0	
ELECT PROD/FLEET	rolling bridge jack-fleet, split pol/ems/lf/ws	750	750	750	0	split- police, ems, lf, ws
	tire changer - split				3,500	split ems/police/lt/lt/w/s
	tire balancer - split				3,000	split ems/police/lt/lt/w/s
ELECT DIST	rolling bridge jack-fleet, split pol/ems/lf/ws	750	750	750	0	
	bucket truck	220,000	194,836	194,836	25,000	FY24 accessories for truck
	tire changer - split				3,500	split ems/police/lt/lt/w/s
	tire balancer - split				3,000	split ems/police/lt/lt/w/s
					20,000	FY24 fence extension around supply yard split

CITY OF MASCOUTAH

CIP/FAR ONLY

ALL FUNDS & FUNDING

	8200 CAPITAL IMPROVEMENTS	8500 FIXED ASSET REPLACEMENT	Calculated		Proposed	
			Jan-23	12/12's		
			YTD	shaded is		
			Budget23	Actual 23	manual entry	Budget24
WATER	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
SEWER	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
SEWER PLANT			0	0	0	0
						futre needs with new wwtp
FIRE	misc far		2,500	1,728	2,500	2,500
total all capital improvement			391,500	287,259	355,686	478,300
total general fund CIP			144,000	85,575	133,230	164,800
total electric fund CIP			221,500	196,336	196,336	58,000
total water/sewer fund CIP			1,500	1,620	1,620	18,000
total amb fund CIP			2,000	2,000	2,000	10,000
total parks & rec fund CIP			20,000	0	20,000	225,000
total fire dept fund CIP			2,500	1,728	2,500	2,500
<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

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

8500 FIXED ASSET REPLACEMENT

ADMIN	computers/tech equip	10,000	1,094	10,000	15,000	computers, rotate replacements, 100-50101-8502
POLICE	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)
AMB	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	
CEM	mobile mats	0	0	0	5,000	add when need to rotate old ones out
MAINT	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
PARK	general park replace equip	2,000	4,547	4,547	0	
			0	0		
LEU		0	0	0	0	
POOL	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
STREETS	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	
ELEC PROD/FLEET		0	0	0	0	

CITY OF MASCOUTAH

CIP/FAR ONLY

ALL FUNDS & FUNDING

8200 8500	CAPITAL IMPROVEMENTS FIXED ASSET REPLACEMENT	Calculated			Proposed	
		Jan-23 YTD	12/12's shaded is	manual entry		
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