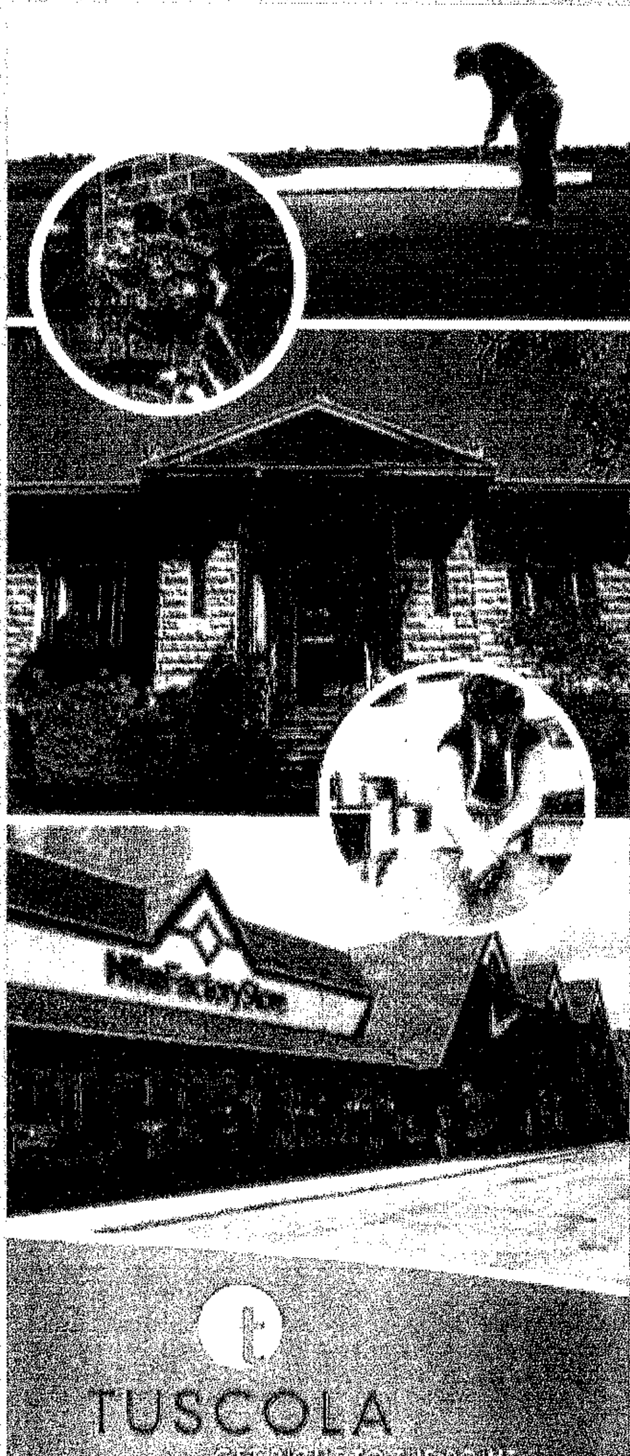
City of Tuscola Annual Budget

FY 2014



May 1, 2013-April 30, 2014

CITY OF TUSCOLA

OFFICERS AND OFFICIALS

Mayor
Daniel J. Kleiss

Council Members

Dan Cleland
Boyd A. Henderson
Tim Hoey
Mark Maxey
Tim Seip
Alan Shoemaker
Dave Slaughter
Phyllis Truitt

City Clerk
Elizabeth Leamon

City Staff
J. Drew Hoel, City Administrator
Alta L. Long, City Treasurer
Craig Hastings, Chief of Police
Steve Hettinger, Fire Chief/Building Inspector
Denny Cruzan, City Services Foreman
Andrew W. B. Bequette - Beckett & Webber, P.C. , City Attorney

The cover picture for this year's budget book shows a collage of Tuscola's businesses. From golfing at Ironhorse, our Carnegie Library, Tuscola made candy at Candy Kitchen, many shops selling antiques, uniques and collectibles to our brand name shopping opportunities at the Tanger Outlet Center, Tuscola enjoys many wonderful shopping and leisure opportunities!

TABLE OF CONTENTS

City of Tuscola
FY 2014 Budget Summary By Department

	Revenues	Expenditures	Net Revenues over Expenditures
General Fund			
Administrative	$2,643,911	$996,377	$1,647,534
Building and Electrical Inspection	$17,600	$87,324	($69,724)
Municipal Buildings and Grounds	$57,979	$109,420	($51,441)
Streets and Alleys	$23,000	$649,060	($626,060)
ESDA	$3,377	$4,000	($623)
Park	$38,603	$172,948	($134,345)
Pool	$72,500	$119,400	($46,900)
Police	$116,861	$673,911	($557,050)
Fire	$104,624	$232,992	($128,368)
Economic Development	$0	$27,500	($27,500)
General Fund Total	***$3,078,455***	***$3,072,932***	***$5,523***
Water Fund	***$1,074,731***	***$1,042,797***	***$31,934***
Sewer Fund	***$828,250***	***$365,676***	***$462,574***
Motor Fuel Fund	***$124,780***	***$202,482***	***($77,702)***
Tourism Fund	***$175,250***	***$177,680***	***($2,430)***
Library Fund	***$152,050***	***$157,192***	***($5,142)***
Total Government (excluding TIF)	**$5,433,516**	**$5,018,759**	**$414,757**
TIF Fund			
Sales Tax District	$290,200	$2,017,181	($1,726,981)
Amishland TIF Area	$89,500	$1,100,000	($1,010,500)
Barker/Prairie Street TIF 3	$1,300	$140,500	($139,200)
Out of Sales Tax District	$1,317,750	$5,189,541	($3,871,791)
TIF Fund Total	***$1,698,750***	***$8,447,222***	***($6,748,472)***
Total Government	**$7,132,266**	**$13,465,981**	**($6,333,715)**

City of Tuscola

FY 2014 Budgeted Salary Distribution

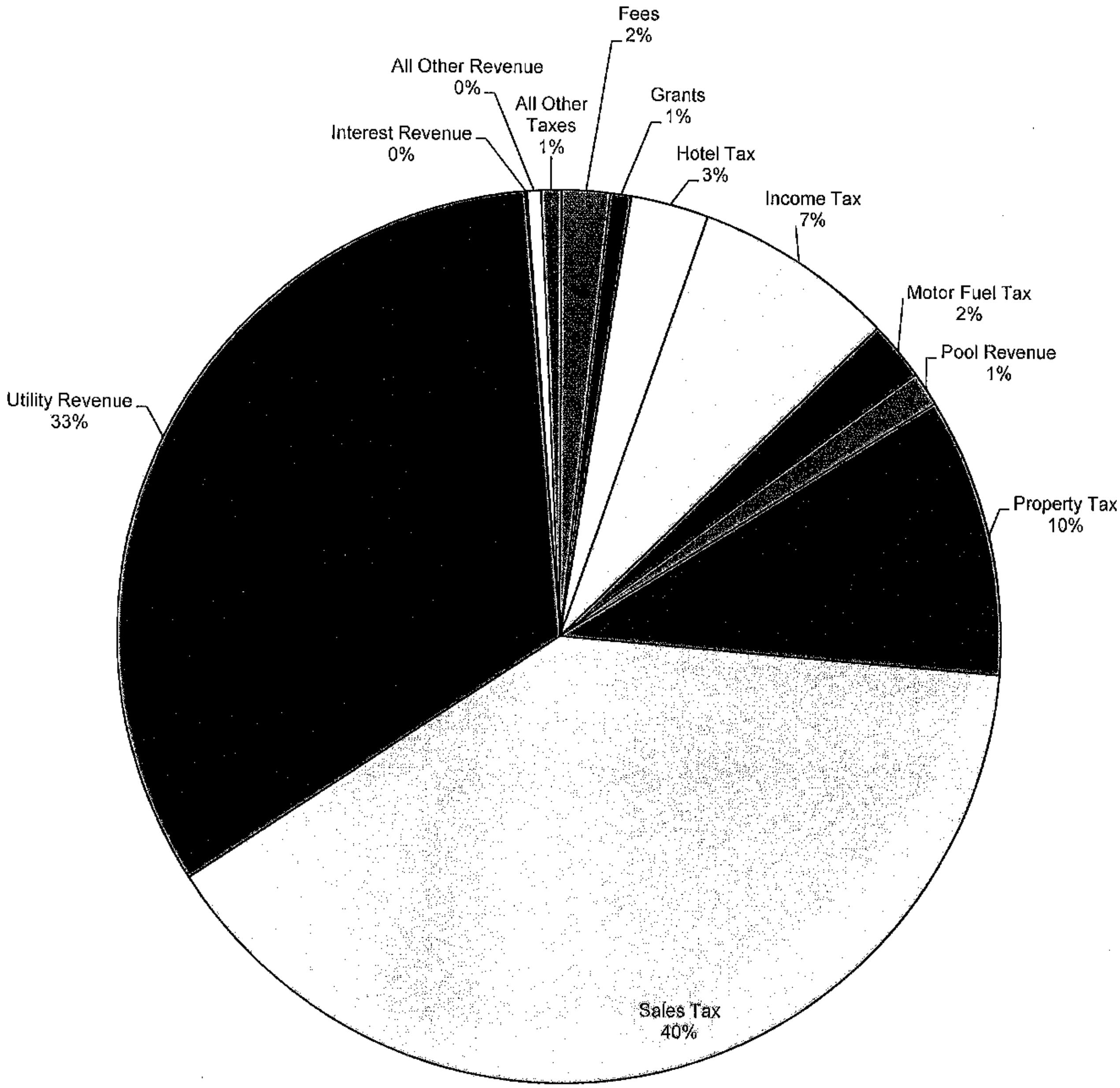
	Full Time Equivalent
General Fund	
Administrative Department	
City Administrator	.75
City Treasurer	1
City Services Foreman	.20
Receptionist	.25
Building & Electrical Inspection	
Building/Electrical Inspector	1
Planning/Zoning Commission	
Streets & Alleys Department	
Street Department Employees	5.5
Park Department	
Park Employees	1.5
Police Department	
Chief	1
Lieutenant	1
Secretary	.50
Officers	7
Fire Department	
Fire Chief	
Assistant Fire Chief	
Paid-on-call Meetings	
Paid-on-call Emergency Calls	

	Full Time Equivalent
Water Fund	
City Services Foreman	.50
Billing/Records Clerk	1.40
Water Technician	1.2
Sewer Fund	
City Services Foreman	.3
Billing Clerk	0.60
Sewer Technician	1.3
TIF Fund	
SST Redevelopment Area	
City Administrator	.02965
TEDI Director	.1186
Unrestricted Redevelopment Area	
City Administrator	.22035
TEDI Director	.8814
Tourism	
Tourism Assistant	.75
Library	
Librarian	1
Library Assistants (4)	1.55

Total City Employees	
Full Time	26
Part Time	6

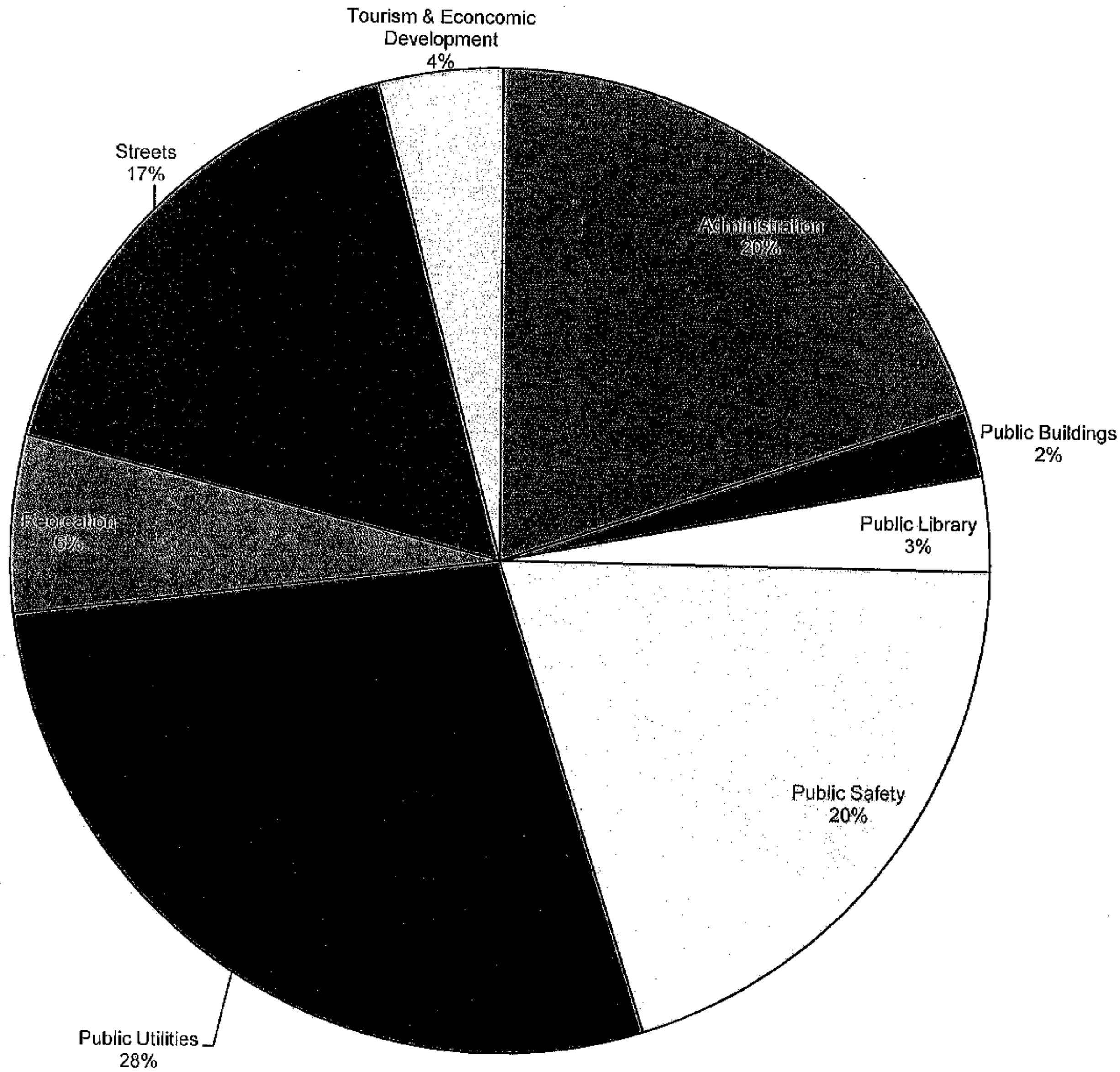
Projected City Revenue Sources FY 2014

Total Projected Revenue
$5,433,516 (Not including TIF
District Revenues of $1,698,750)



Projected City Expenditures FY 2014

Total Projected Expenditures
$5,018,759
(Not including TIF District Expenditures of
$8,447,222)



FY 2014 CAPITAL PLAN

	Grant/Bond Funding	GENERAL Fund	Water Fund	Sewer Fund	TIF Unrest	TIF SST	TIF Amishland	TIF BP TIF 3	MFT Fund	Tourism Fund	Library Fund
CAPITAL											
Finish Water Main- Niles Bore	$ 61,290		$ 53,710		$ 115,000						
South Washington Repaving		$ 98,567	$ 98,567								
100 block S. Main Repair					$ 50,000						
East Prairie Entrance/Exit Work					$ 27,000						
Striping Work on N. Progress BVD					$ 3,500						
Water Tower Painting	$ 244,077										
Fire Flow Hydrant on Main Line			$ 10,000								
Sewer Lift Station spare pump				$ 15,000							
Dixie Lot Infrastructure					$ 1,000,000						
Barker/Prairie St. TIF 3								$ 258,500			
Niles Street Storm Sewer		$ 50,000									
Scattering Forks Drainage Improvements	$ 250,000	$ 68,150				$ 731,850					
Miscanthis Crop Plan				$ 10,000							
Ball Diamond Fencing		$ 20,000									
Portion of new scoreboards for ball diamonds		$ 10,000									
Rip Rap for poriton of Wimple north bank		$ 5,000									
ADA lift equipment for the pool		$ 12,000									
Fire Department storage shed at south station		$ 5,000									
EQUIPMENT REPLACEMENT											
Replace F350 Street Dept Truck (FY 13 ordered)		$ 50,000									
Police Crown Victoria		$ 30,000									
Replace Water dept Truck with work boxes			$ 30,000								
Vactor Truck (FY 13 ordered)		$ 91,000	$ 91,000	$ 91,000							
Accounting and Billing Software		$ 60,000									
Records Software		$ 10,000									
		$ 509,717	$ 283,277	$ 116,000	$ 1,195,500	$ 731,850	$ -	$ 258,500	$ -	$ -	$ -

FY 2014 CASH BALANCE OVERVIEW

	GENERAL Fund	Water Fund	Sewer Fund	TIF Unrest	TIF SST	TIF B/P TIF 3	TIF Amishland	MFT Fund	Tourism Fund	Library Fund
OPERATING										
Beginning Operating Cash Balance	$ 1,020,564	$ 2,123	$ 42,100	$ 814,108	$ 1,456,028	$ (331,284)	$ 237,460	$ 85,394	$ 230,038	$ 56,007
Revenue Projections	$ 3,438,455	$ 1,074,731	$ 828,250	$ 1,377,750	$ 310,200		$ 89,500	$ 124,780	$ 175,250	$ 152,050
Transfer to Reserve / Capital Funds	$ (360,000)	$ -	$ -	$ -	$ -		$ -	$ -	$ -	$ -
Operating Budget	$ (1,391,120)	$ (679,095)	$ (220,644)	$ (5,078,280)	$ (2,003,995)		$ (1,100,000)	$ (75,000)	$ (147,240)	$ (62,715)
Wages and Benefits	$ (1,511,662)	$ (201,424)	$ (130,032)	$ (111,261)	$ (13,186)		$ -	$ -	$ (30,440)	$ (94,477)
Debt Service Reserves/Payments	$ -	$ (378,681)	$ (366,838)	$ -	$ -		$ -	$ (61,780)	$ -	$ -
Ending Operating Balance	$ 1,196,237	$ (182,347)	$ 152,836	$ (2,997,683)	$ (250,953)		$ (773,040)	$ 73,395	$ 227,608	$ 50,865
RESERVES										
Reserve "Rainy day" Fund	$ 793,585									
FY 2014 Reserve Funds	$ 120,000									
South Washington Repaving portion	$ (98,567)									
Ending Reserve "Rainy day" Fund	$ 815,018									
CAPITAL										
IEPA Loan		$ 305,367								
Finish Water Main- Niles Bore		$ (115,000)		$ (115,000)						
South Washington Repaving		$ (98,567)								
Water Tower Painting		$ (244,077)								
Fire Flow Hydrant on Main Line		$ (10,000)								
Sewer Lift Station spare pump			$ (15,000)							
Dixie Lot Infrastructure				$ (1,000,000)						
Barker/Prairie St. TIF 3							$ (258,500)			
Scattering Forks Drainage Improvements	$ (68,150)				$ (731,850)					
Niles storm sewer	$ (50,000)									
Ball Diamond Fencing	$ (20,000)									
Ball Diamond Scoreboards	$ (10,000)									
Rip Rap for Wimple bank	$ (5,000)									
ADA lift equipment	$ (12,000)									
Fire Dept Storage Shed	$ (5,000)									
Ending Capital Funds	$ (170,150)	$ (162,277)	$ (15,000)	$ (1,115,000)	$ (731,850)	$ -	$ (258,500)	$ -	$ -	$ -
EQUIPMENT REPLACEMENT										
Beginning Equipment Replacement Fund	$ 468,864	$ 124,150	$ 71,525							
FY 2014 Equipment Replacement Funds	$ 240,000									
eplace F350 Street Dept Truck (FY 13 ordered)	$ (50,000)									
Police Crown Victoria	$ (30,000)									
Replace Water dept Truck with work boxes		$ (30,000)								
Vactor Truck (FY 13 ordered)	$ (91,000)	$ (91,000)	$ (91,000)							
Accounting and Billing Software	$ (60,000)									
Records Software	$ (10,000)									
	$ 467,864	$ 3,150	$ (19,475)	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Fund Cash Balance- 04/30/2014	$ 2,308,969	$ (341,474)	$ 118,362	$ (4,112,683)	$ (982,803)	$ -	$ (1,031,540)	$ 73,395	$ 227,608	$ 50,865
Minimum recommended Fund Balance	$ 1,300,000	$ 500,000	$ 100,000	$ -	$ -		$ -	$ 50,000	$ 50,000	$ 50,000
Balance over (under) recommended	$ 1,008,969	$ (841,474)	$ 18,362		$ (6,127,026)			$ 23,395	$ 177,608	$ 865

Budget Overview- FY 2014

	GENERAL Fund	Water Fund	Sewer Fund	TIF Unrest	TIF SST	TIF B/P TIF 3	TIF Amishland	MFT Fund	Tourism Fund	Library Fund
Beginning Balance (Operat	$ 1,020,564	$ 2,123	$ 42,100	$ 814,108	$ 1,456,028	$ (331,284)	$ 237,460	$ 85,394	$ 230,038	$ 56,007
Revenue Projections										
Property Taxes	$ 458,992			$ 1,295,000		$ 1,500	$ 89,000			$ 129,350
State Income Tax	$ 427,392									
State Replacement Tax	$ 33,837									$ 8,650
State Sales Tax-Local Use	$ 1,213,189				$ 288,000					
Home Rule Sales Tax	$ 1,075,000									
Liquor License/Franchise Fees	$ 40,000									
Grant Income	$ 13,195	$ 62,000	$ 60,000						$ 5,000	$ 4,500
Interest	$ 4,100			$ 22,750	$ 2,200			$ 500	$ 250	$ 50
Other Income	$ 3,750					$ (200)	$ 500		$ 5,000	$ 9,500
Building Dept. Income	$ 17,600									
Municipal Buildings Income	$ 13,500									
Pool Income	$ 72,500									
Police Income	$ 42,050									
Fire Department Income	$ 23,350									
Water Income		$ 1,012,731								
Sewer Income			$ 768,250							
MFT Allotment								$ 124,280		
Hotel/Motel Tax									$ 165,000	
Total Fund Revenue	**$ 3,438,455**	**$ 1,074,731**	**$ 828,250**	**$ 1,317,750**	**$ 290,200**	**$ 1,300**	**$ 89,500**	**$ 124,780**	**$ 175,250**	**$ 152,050**
Operating Budget- Routine Expenses										
Administrative Expenses	$ 775,250									
Building Inspection Department	$ 15,250									
Municipal Buildings and Ground	$ 109,420									
Street Department	$ 179,100									
ESDA	$ 4,000									
Park	$ 46,850									
Pool	$ 47,000									
Police Department	$ 111,900									
Fire Department	$ 74,850									
Economic Development	$ 27,500									
Water Department		$ 679,095								
Sewer Department			$ 220,644							

TIF-Unrestricted District				$ 5,078,280						
TIF- Sales Tax District					$ 2,003,995					
TIF- Barker/Prairie District						$ 140,500				
TIF- Amishland District							$ 1,100,000			
Motor Fuel Department								$ 75,000		
Tourism Department									$ 147,240	
Library										$ 62,715
Total Fund Expenses	$ 1,391,120	$ 679,095	$ 220,644	$ 5,078,280	$ 2,003,995	$ 140,500	$ 1,100,000	$ 75,000	$ 147,240	$ 62,715
Wages and benefits										
Administrative	$ 221,127									
Building Inspection	$ 72,074									
Street Department	$ 351,810									
Park	$ 91,098									
Pool	$ 60,400									
Police Department	$ 562,011									
Fire Department	$ 153,142									
Water Department		$ 201,424								
Sewer Department			$ 130,032							
TIF-Unrestricted District				$ 111,261						
TIF- Sales Tax District					$ 13,186		$ -			
Tourism Department									$ 30,440	
Library										$ 94,477
Total Wages and Benefits	$ 1,511,662	$ 201,424	$ 130,032	$ 111,261	$ 13,186	$ -	$ -	$ -	$ 30,440	$ 94,477
Debt Service Transfers		$ 378,681	$ 366,838		**Fully Funded- FY 14 Bond payoff**			$ 127,482		
Ending Balance	**$ 1,556,237**	**$ (182,347)**	**$ 152,836**	**$ (3,057,683)**	**$ (270,953)**	**$ (470,484)**	**$ (773,040)**	**$ 7,692**	**$ 227,608**	**$ 50,865**

City of Tuscola

FY 2014 General Fund Budget

Administrative Department

		FY 2013 Budget	FY 2013 Actual	FY 2014 Budget	Budget Comments
Administrative Revenues					
01-100-4110	Property Taxes - Audit	5,403	5,535	5,473	Levy passed 12/11
01-100-4140	Property Taxes - General	75,101	76,723	75,859	Levy passed 12/11
01-100-4155	Property Taxes- Work Comp	24,757	25,319	25,034	Levy passed 12/11
01-100-4180	Property Taxes - Retirement	88,874	90,855	89,832	Levy passed 12/11
01-100-4220	State Income Tax	339,900	472,152	427,392	IML 02/13 estimate
01-100-4230	State Replacement Tax	34,239	34,496	33,837	IML 02/13 estimate
01-100-4240	State Sales Tax-Local Use	1,020,000	1,117,919	1,213,189	Est $100k Transfer to SST in FY 14; 2.5% incr
01-100-4245	Home Rule Sales Tax	760,000	847,391	1,075,000	2.5% incr. proj
01-000-1176	Restrict for Reserve Fund	(120,000)	(120,000)	(120,000)	
01-000-1177	Restrict for Capital Replaceme	(240,000)	(240,000)	(240,000)	
01-100-4510	Liquor License	12,000	10,561	12,000	
01-100-4800	Franchise Fees	28,000	30,013	28,000	
01-100-4810	Grant Income	13,195	13,195	13,195	Ambulance Agreements
01-100-4820	Interest-Cashford Fund	500	565	600	
01-100-4825	Interest-Restricted Investments	1,000	1,828	2,000	
01-100-4830	Interest Unrestricted	1,000	1,137	1,500	
01-100-4900	Other Income-Admin	1,000	3,694	1,000	
	Total Revenues	**2,044,969**	**2,371,381**	**2,643,911**	
Administrative Expenditures					
01-100-5140	Salaries- Regular	139,643	124,029	134,050	
01-100-5145	Salaries- Officials	39,900	36,950	39,900	
01-100-5150	Salaries- Overtime	1,000	-	2,500	If needed for markets or July 4th
01-100-5160	Employee Insurance	16,368	16,619	16,380	
01-100-5165	IMRF	13,670	13,932	15,228	
01-100-5170	FICA	13,001	12,422	12,573	
01-100-5172	SUTA	665	230	496	
01-100-5175	Substance Abuse Program	2,000	993	2,000	EAP and drug/alc testing ; increase in mileage fees
01-100-5180	Ordinance Update & Publ.	4,500	7,094	5,000	add on-line management
01-100-5200	Legal	12,000	11,850	12,000	
01-100-5204	Audit	5,500	5,700	6,000	
01-100-5215	Work Comp Insurance	58,000	51,913	56,000	
01-100-5220	Bonding Insurance	150	129	150	
01-100-5230	Postage	4,000	2,916	4,200	

FY 2014 General Fund Budget

Administrative Department

		FY 2013 Budget	FY 2013 Actual	FY 2014 Budget	Budget Comments
01-100-5240	Office Supplies	4,500	4,853	4,700	
01-100-5245	Capital Outlay				*See page 5 for capital detail*
01-100-5255	Communications/Telephone	6,500	6,032	6,500	
01-100-5260	Computer Support	5,500	5,645	6,500	Add spam filtering; on-line backups
01-100-5280	Travel, Training & Education	2,000	2,007	2,500	Alta IMTA board
01-100-5283	Memberships/Subscriptions	2,500	1,779	2,500	
01-100-5285	Vehicle Fuel	4,500	3,418	4,200	
01-100-5290	Vehicle Maintenance	1,000	261	1,000	
01-100-5295	Utilities	7,500	6,274	7,500	reduced due to negotiated electric rate
01-100-5310	Animal Control	1,500	-	1,500	
01-100-5345	Small Equipment	15,000	9,527	15,000	Routine small equip; small furniture items for office rearrangement; voicemail upgrade; office walls; doors/locks at city hall; council chairs
01-100-5455	Comm. Activity Subsidy	1,500	400	1,500	Scouts grant for monitoring landscape waste facility
01-100-5455	Fireworks	-	-	-	From tourism
01-100-5455	Ambulance Subsidy	86,500	86,500	86,500	
	School Capital Improvement Subsidy	280,000	318,571	537,500	1/2 % new Home Rule Sales Tax; begin receiving in Oct
01-100-5455	Cashford Grants	-	-	3,000	
01-100-5499	Miscellaneous	9,000	9,538	9,500	Christmas Bonus; Bank fees; funeral flowers, etc.
Total Administrative Expenditures		737,897	739,583	996,377	

FY 2014 General Fund Budget

Building & Electrical Inspection Department

		FY 2013 Budget	FY 2013 Actual	FY 2014 Budget	Budget Comments
Building Department Revenues					
01-110-4500	Permit Fees	10,000	8,565	10,000	
01-110-4510	Electrical Licenses	2,500	2,600	2,500	
01-110-4700	Developer Engineering Fees	5,000	-	5,000	
01-110-4900	Other Income	100	-	100	
	Total Revenues	17,600	11,165	17,600	
Building Department Expenditures					
01-110-5140	Salaries- Regular	49,843	49,787	50,085	
01-110-5145	Salaries- Officials and Volunteers	1,200	-	1,200	
01-110-5160	Employee Insurance	11,285	12,094	10,929	
01-110-5165	IMRF	5,493	5,486	5,690	
01-110-5170	FICA	3,905	3,758	3,923	
01-110-5172	SUTA	250	60	247	
01-110-5180	Notice Publication	500	-	500	
01-110-5206	Engineering Services	6,000	-	5,000	
01-110-5209	Junk Property Enforcement/Clean up	1,000	-	1,000	
01-110-5220	Bonding	50	50	50	
01-110-5245	Capital Outlay	-	-	-	
01-110-5255	Communications/Telephone	1,050	785	1,050	
01-110-5280	Travel, Training, & Education	2,500	-	2,500	
01-110-5283	Memberships and subscriptions	1,300	1,220	1,300	
01-110-5285	Vehicle Fuel	2,000	2,026	2,000	
01-110-5290	Vehicle Maintenance	1,000	1,224	1,000	
01-110-5345	Small Equipment	500	465	500	
01-110-5420	Supplies and Parts	250	61	250	
01-110-5499	Miscellaneous	100	-	100	
	Total Expenditures	88,226	77,016	87,324	

FY 2014 General Fund Budget

Municipal Buildings Department

Municipal Buildings Revenues

		FY 2013 Budget	FY 2013 Actual	FY 2014 Budget	Budget Comments
01-120-4150	Property Taxes - Liability Ins.	43,992	44,986	44,479	Levy passed 12/11
	Grant Income	8,500	20	-	
01-120-4850	Building Rent & Leases	10,500	8,415	10,500	
01-120-4900	Other Income-Mun Bldg	3,000	563	3,000	Vending/Alcohol charge
	Total Revenues	65,992	53,983	57,979	

Municipal Buildings Expenditures

		FY 2013 Budget	FY 2013 Actual	FY 2014 Budget	Budget Comments
01-120-5140	Salaries- Regular	-	-	-	
01-120-5150	Salaries- Overtime	-	-	-	
01-120-5160	Employee Insurance	-	-	-	
01-120-5165	IMRF	-	-	-	
01-120-5170	FICA	-	-	-	
01-120-5172	SUTA	-	-	-	
01-120-5185	Leases	3,500	3,187	3,500	
01-120-5210	Property/Liability Insurance	52,000	51,871	53,000	
01-120-5245	Capital Outlay		-		
01-120-5255	Communications/Telephone	1,000	525	1,000	
01-120-5265	Real Estate Taxes/ Drainage Tax	1,000	375	1,000	
01-120-5295	Utilities	18,500	16,064	17,220	moved senior citizen building expense to new department; add SC building cable
01-120-5300	Vending/ peace meals	9,300	369	500	
01-120-5325	Landscape Maintenance	1,500	295	1,500	
01-120-5345	Small Equipment	1,000	85	1,000	
01-120-5420	Supplies & Parts	4,100	4,369	4,100	
01-120-5423	Cleaning	5,000	3,125	6,000	Includes alcohol event cleaning
01-120-5425	Repairs & Maintenance	16,500	10,554	20,000	City hall locks; minor renovation; Chair lift?
01-120-5499	Miscellaneous	600	397	600	
	Total Expenditures	114,000	91,216	109,420	

**Add senior center department from FY13 back into Municipal Buildings department for FY 14

-----THIS PAGE INTENTIONALLY BLANK---

FY 2014 General Fund Budget

Streets & Alleys Department

		FY 2013 Budget	FY 2013 Actual	FY 2014 Budget	Budget Comments
Street Department Revenues					
01-130-4190	Property Taxes - Road & Bridge	22,000	21,737	22,000	
01-130-4900	Other Income	1,000	-	1,000	
	Total Revenues	23,000	21,737	23,000	
Street Department Expenditures					
01-130-5140	Salaries - Regular	213,925	188,850	216,757	
01-130-5150	Salaries - Overtime	12,836	10,575	16,257	
01-130-5155	Salaries - Summer	-	8,071	10,000	
01-130-5160	Employee Insurance	78,228	55,398	66,351	
01-130-5165	IMRF	23,464	22,566	24,624	
01-130-5170	FICA	16,289	15,889	16,582	
01-130-5172	SUTA	1,239	834	1,239	
01-130-5245	Capital Outlay		6,613		*see page 5 for capital detail*
01-130-5255	Communications/Telephone	100	1,259	1,100	
01-130-5280	Travel, Training, and Education	500	220	500	
01-130-5285	Vehicle Fuel	21,000	23,335	21,000	
01-130-5290	Vehicle Maintenance	22,000	11,511	22,000	
01-130-5295	Utilities	50,000	39,117	45,000	
01-130-5340	Uniforms	500	237	500	
01-130-5345	Small Equipment	5,000	287	5,000	
01-130-5420	Supplies and Parts	5,000	5,014	5,000	
01-130-5425	Repairs and Maintenance	2,500	1,552	2,500	
01-130-5435	Storm Sewer/Drainage R & M	50,000	-	118,150	Niles Storm Sewer sleeving/ Portion of Scattering Forks drainage project
01-130-5440	Street/Alley/Curb Maintenance	40,000	38,557	75,000	Sidewalks; salt; rock; road patch; $25,000 of annual chip and tar maintenance
01-130-5445	Sidewalk Reimbursement	1,000	525	1,000	
01-130-5499	Miscellaneous	500	271	500	
	Total Expenditures	544,081	430,680	649,060	

FY 2014 General Fund Budget

ESDA Department

		FY 2013 Budget	FY 2013 Actual	FY 2014 Budget	Budget Comments
SDA Revenues					
·140-4120	Civil Defense Tax	3,325	3,415	3,377	Levy passed 12/11
	Total Revenues	3,325	3,415	3,377	

SDA Expenditures

		FY 2013 Budget	FY 2013 Actual	FY 2014 Budget	Budget Comments
·140-5245	Capital Outlay	-	-	-	
·140-5255	Communications/Telephone	3,000	1,983	3,000	Incl. Code Red; internet for weather watch
·140-5280	Travel, Training & Educatio	-	-	-	
·140-5420	Supplies & Parts	-	-	-	
·140-5425	Repairs & Maintenance	1,000	-	1,000	
·140-5499	Miscellaneous	-	-	-	
	Total Expenditures	4,000	1,983	4,000	

FY 2014 General Fund Budget

Park Department

		FY 2013 Budget	FY 2013 Actual	FY 2014 Budget	Budget Comments
Park Department Revenues					
01-150-4160	Property Taxes - Park	36,452	37,272	36,853	Levy passed 12/11
01-150-4441	Tree Memorial Program	1,000	-	1,000	
01-150-4900	Other Income- Park	750	681	750	
	Total Revenues	38,202	37,954	38,603	
Park Department Expenditures					
01-150-5140	Salaries - Regular	49,318	50,299	50,827	
01-150-5150	Salaries - Overtime	2,959	269	3,812	
01-150-5155	Salaries - Temporary	11,100	6,606	11,100	
01-150-5160	Employee Insurance	15,957	15,492	15,402	
01-150-5165	IMRF	4,341	4,329	4,610	
01-150-5170	FICA	4,645	4,181	4,737	
01-150-5172	SUTA	610	481	610	
01-150-5245	Capital Outlay	25,000	46,392	35,000	Ball Diamond fencing- $20,000; Scoreboard portion $10,000; Rip rap Wimple north bank$5,000
01-150-5255	Communications/ Telephone	600	385	600	
01-150-5280	Travel, Training, & Educatior	200	20	200	
01-150-5285	Vehicle/Equipment Fuel	4,000	2,171	4,000	
01-150-5290	Vehicle/Equipment Maintenar	4,500	4,069	4,500	
01-150-5295	Utilities	10,000	10,140	12,500	increased for water for irrigation
01-150-5325	Landscape Maintenance	6,000	3,650	6,000	$1,500 fertilizer program; $1,600 ball diamond
01-150-5340	Uniforms	250	67	250	
01-150-5345	Small Equipment	1,500	819	1,500	
01-150-5420	Supplies & Parts	7,000	5,630	5,800	Includes dog waste clean up stations; add sprayer
01-150-5425	Repairs & Maintenance	5,000	3,952	10,000	Includes volley ball fix up items/lights
01-150-5451	Tree Memorial Program	1,000	(225)	1,000	
01-150-5499	Miscellaneous	500	10	500	
	Total Expenditures	154,480	158,736	172,948	

FY 2014 General Fund Budget

Pool Department

		FY 2013 Budget	FY 2013 Actual	FY 2014 Budget	Budget Comments
Pool Department Revenues					
01-160-4400	Admissions	55,000	51,274	55,000	
01-160-4410	Concessions	8,000	7,185	8,000	
01-160-4420	Lessons	4,000	2,710	3,000	
01-160-4430	Rentals	4,000	5,585	5,500	
01-160-4900	Other Income (incl cash +/-)	1,000	63	1,000	
	Total Revenues	**72,000**	**66,817**	**72,500**	
Pool Department Expenditures					
01-160-5110	Advertising	250	230	250	
01-160-5150	Salaries- Overtime	-	-	-	
01-160-5155	Salaries- Temporary	50,000	53,748	55,000	
01-160-5170	FICA	4,000	4,112	4,200	
01-160-5172	SUTA	1,000	1,156	1,200	
01-160-5174	Sales/Use Tax	250	156	250	
01-160-5245	Capital Outlay	12,000	8,002	12,000	ADA Equipment $8-10,000
01-160-5255	Communications/Telephone	700	399	700	
01-160-5280	Training	2,000	2,145	2,200	
01-160-5295	Utilities	12,500	16,715	15,000	
01-160-5315	Chemicals	11,000	11,792	12,000	
01-160-5320	Concession Supplies	4,000	3,257	4,000	
01-160-5345	Small Equipment	2,500	6,196	7,500	Vac, chairs, umbrellas; $5,000 add'l shade area
01-160-5420	Supplies & Parts	500	589	600	
01-160-5425	Repairs & Maintenance	2,000	3,296	3,500	
01-160-5499	Miscellaneous	1,000	114	1,000	
	Total Expenditures	103,700	111,904	119,400	

FY 2014 General Fund Budget

Police Department

		FY 2013 Budget	FY 2013 Actual	FY 2014 Budget	Budget Comments
Police Department Revenues					
01-170-4170	Property Taxes - Police	74,033	75,663	74,811	Levy passed 12/11
01-170-4700	Fees & Fines	22,000	21,642	22,000	
01-170-4720	Drug Fund Income	15,000	941	10,000	
01-170-4810	Grant Income	1,000	1,000	1,000	
01-170-4830	Investment Interest- Police	50	8	50	
01-170-4900	Other Income- Police	6,000	8,999	9,000	incl. Shop w/ Cop program
	Total Revenues	118,083	108,253	116,861	
Police Department Expenditures					
01-170-5140	Salaries - Regular	382,784	374,526	391,279	
01-170-5150	Salaries - Overtime	15,311	20,935	29,346	
01-170-5160	Employee Insurance	90,049	80,745	84,202	
01-170-5165	IMRF	41,863	42,717	49,886	
01-170-5170	FICA	6,976	5,634	5,203	
01-170-5172	SUTA	2,080	957	2,095	
01-170-5240	Office Supplies	1,500	1,875	1,500	
01-170-5245	Capital Outlay		4,122		*see page 5 for capital detail*
01-170-5255	Communications/Telephone	11,000	7,868	11,000	Incl. for language interpreters
01-170-5260	Computer Support	2,000	350	2,000	
01-170-5280	Travel, Training & Educatic	2,500	5,077	3,500	
01-170-5283	Memberships & Subscriptio	400	100	400	
01-170-5285	Vehicle Fuel	30,000	25,558	30,000	
01-170-5290	Vehicle Maintenance	17,000	10,773	17,000	
01-170-5295	Utilities	5,700	5,060	5,700	
01-170-5330	Drug Fund	15,000	7,832	10,000	
01-170-5340	Uniforms	2,000	4,497	2,500	
01-170-5345	Small Equipment	7,600	7,014	6,800	Additional tazer unit $1,200
01-170-5420	Supplies & Parts	500	645	500	
01-170-5425	Repairs & Maintenance	2,000	2,134	12,000	poss. $10,000 for glass at front desk
01-170-5499	Miscellaneous	6,000	5,698	9,000	*Incl. Shop w/ Cop program
	Total Expenditures	642,263	614,119	673,911	

FY 2014 General Fund Budget

Fire Department

		FY 2013 Budget	FY 2013 Actual	FY 2014 Budget	Budget Comments
Fire Department Revenues					
01-180-4130	Property Taxes - Fire	80,445	82,199	81,274	Levy passed 12/11
01-180-4700	Fees & Fines- Fire	4,000	7,250	5,000	
01-180-4710	Special Bequests	10,000	11,507	10,000	
01-180-4750	Fire Insurance-2%	8,000	8,129	8,000	
01-180-4810	Grant Income- Fire	-	-	-	
01-180-4820	Interest- Fire	250	27	100	
01-180-4900	Other Income- Fire	500	1,095	250	
	Total Revenues	103,195	110,207	104,624	
Fire Department Expenditures					
01-180-5145	Salaries - Officials & Volunt	129,400	117,159	137,627	
01-180-5165	IMRF	2,341	2,365	2,510	
01-180-5170	FICA	9,606	8,951	10,528	
01-180-5172	SUTA	2,258	2,066	2,477	
01-180-5240	Office Supplies	400	121	400	
01-180-5245	Capital Outlay		683,788	5,000	*Storage shed*
01-180-5255	Communications/ Telephone	1,650	1,267	1,650	
01-180-5260	Computer Support	2,000	677	2,000	
01-180-5280	Travel, Training, & Educatio	3,000	4,454	3,000	Travel for new truck purchase FY 13
01-180-5283	Memberships & Subscriptio	1,100	844	1,100	
01-180-5285	Vehicle Fuel	4,000	3,388	4,000	
01-180-5290	Vehicle Maintenance	9,000	13,739	9,000	
01-180-5295	Utilities	5,000	4,632	5,000	
01-180-5340	Uniforms	500	22	500	
01-180-5345	Small Equipment	21,000	19,948	25,500	$1,500 bottle replacement; $3,000 pressure washer
01-180-5370	Fire Prevention	1,000	1,008	1,000	
01-180-5410	EMS Operations	1,600	1,014	2,600	$200 for license renewal; $800 addl for Respiratory Protection Plan
01-180-5420	Supplies & Parts	2,000	1,523	2,000	
01-180-5425	Repairs & Maintenance	7,550	8,319	8,600	$1,050 rescue tool maint.
01-180-5430	Special Bequests	10,000	9,394	10,000	
01-180-5499	Miscellaneous	500	533	500	
	Total Expenditures	213,905	885,212	234,992	

FY 2014 General Fund Budget

Economic Development Department

		FY 2013 Budget	FY 2013 Actual	FY 2014 Budget	Budget Comments
Economic Development Department Revenues					
01-190-4810	Grant Income	-	-	-	
	Total Revenues	-	-	-	
Economic Development Expenditures					
01-190-5250	Development	37,500	25,195	27,500	Higgins RDA
	Total Expenditures	37,500	25,195	27,500	

FY 2013 General Fund Recap

	FY 2012 Budget	FY 2012 Actual	FY 2013 Budget
Total Gen Fund Revenues	*2,486,366*	*2,784,912*	*3,078,455*
Total Gen Fund Expenditures	*2,640,052*	*3,135,644*	*3,074,931*
Rev Over Expenditures	*($153,686)*	*($350,732)*	*$3,524*

City of Tuscola

FY 2014 Water Fund Budget

		FY 2013-Budget	FY 2013 Actual	FY 2014-Budget	Budget Comments
Revenues					
02-100-4610	Bulk Water Sales	1,500	2,565	2,000	
02-100-4620	Meter Connections	6,000	5,886	6,000	
02-100-4630	Metered Water Sales	920,000	900,961	974,731	
02-100-4635	Water Penalties	15,000	14,396	15,000	
02-100-4700	Fees & Fines- NSF, Reconnect	6,000	7,350	6,500	
02-100-4810	Grant Income	0	0	62,000	
02-100-4820	Interest-Restricted Investments	3,500	965	1,500	
02-100-4830	Interest-Investments	2,500	135	1,000	
	Reserve Fund	0		0	Per Rate Study Schedule
02-100-4900	Other Revenue	10,000	13,347	6,000	Agency bookkeeping; sold scrap meters
	Total Revenues	**964,500**	**945,604**	**1,074,731**	
Expenditures					
02-100-5125	Bad Debt	1,000	-7	1,000	
02-100-5130	Interest-Bonds	20,123	86,508	84,025	Incl. ammort
02-100-5137	Bond Paying Agent Fees	500	131	500	
02-100-5140	Salaries - Regular	129,426	135,475	131,605	
02-100-5150	Salaries - Overtime	7,766	7,956	9,870	
02-100-5155	Salaries - Temporary	0	0	0	
02-100-5160	Employee Insurance	35,390	36,773	34,232	
02-100-5165	IMRF	14,263	14,972	14,950	
02-100-5170	FICA	9,901	10,182	10,068	
02-100-5172	SUTA	699	339	699	
02-100-5180	Notice Publication	550	679	750	
02-100-5200	Legal & Professional	6,400	23,500	6,400	Arbitration attorney; add'l to Beckett/Weber
02-100-5204	Audit	2,000	2,000	2,000	
02-100-5206	Engineering	7,000	520	5,000	Waterline "forensic" engineering review
02-100-5210	Property Liability Insurance	4,500	4,646	5,000	
02-100-5215	Work Comp Insurance	6,000	5,831	6,000	
02-100-5230	Postage	7,000	7,008	7,200	
02-100-5240	Office Supplies	2,000	1,606	2,000	

City of Tuscola

FY 2014 Water Fund Budget

		FY 2013-Budget	FY 2013 Actual	FY 2014-Budget	Budget Comments
02-100-5245	Capital Outlay	10,000	674,623	162,277	*Main line hydrant $10,000*
02-100-5255	Communications/Telephone	750	930	750	
02-100-5260	Computer Support	4,000	2,748	4,000	includes support contracts
02-100-5277	Bond Issuance Costs Amort	33,587	0	0	
02-100-5280	Travel, Training, & Education	1,000	315	1,000	
02-100-5283	Memberships and Subscriptions	550	577	650	
02-100-5285	Vehicle Fuel	6,000	4,876	6,000	
02-100-5290	Vehicle Maintenance	5,000	2,065	5,000	
02-100-5295	Utilities	6,500	3,161	6,000	
02-100-5315	Chemicals	3,000	2,387	3,000	
02-100-5340	Uniforms	500	98	500	
02-100-5345	Small Equipment	4,000	3,216	4,000	
02-100-5375	Joint Pipeline	20,000	9,972	20,000	
02-100-5380	Purchased Water	395,000	419,239	436,009	
02-100-5385	Laboratory Testing	3,000	2,260	3,000	
02-100-5425	Repairs & Maintenance	35,000	26,889	61,200	Includes parts; exercising valves $18,600; leak detection $7,600
02-100-5499	Miscellaneous	500	387	500	
	Total Expenditures	**782,904**	**1,491,861**	**1,035,185**	
	Revenues Over Expenditures	**181,596**	**-546,257**	**39,546**	

City of Tuscola

FY 2014 Sewer Fund Budget

		FY 2013 Budget	FY 2013 Actual	FY 2014 Budget	Budget Comments
Revenues					
03-100-4620	Meter Connections	3,000	3,730	3,000	
03-100-4635	Sewer Penalties	11,000	12,343	15,000	
03-100-4640	Sewer Revenue	690,000	679,435	734,850	
03-100-4810	Grant Income	-	-	60,000	IEPA loan 25% principal reduction
03-100-4820	Interest-Restricted Investmen	1,500	814	750	
03-100-4830	Interest	1,000	25	50	
03-100-4650	Farm Revenue	10,000	14,204	14,500	
	Restriced Replacement Fund	-	-	-	
03-100-4900	Other Revenue	100	11	100	
	Total Revenues	**716,600**	**710,562**	**828,250**	
Expenditures:					
03-100-5125	Bad Debt	1,000	7	1,000	
03-100-5130	Bond Interest	29,320	50,516	47,644	Includes amort
03-100-5137	Bond Agent Fees	500	131	500	
03-100-5140	Salaries-Regular	83,309	87,562	86,106	new WA/SW employee; reallocation of wages
03-100-5150	Salaries-Overtime	4,999	2,728	6,458	
03-100-5160	Employee Insurance	30,827	24,931	20,603	
03-100-5165	IMRF	9,181	9,887	9,782	
03-100-5170	FICA	6,373	6,478	6,587	
03-100-5172	SUTA	496	475	496	
03-100-5180	Notice Publication	500	-	500	
03-100-5187	Operating Permits	15,000	15,000	15,000	
03-100-5200	Legal	3,200	3,200	3,200	
03-100-5204	Audit	2,000	4,500	2,200	Add'l audit for grant funds
03-100-5206	Engineering	2,500	-	2,500	NPDES permit application
03-100-5210	Property Liability Insurance	5,000	5,219	5,400	
03-100-5215	Work Comp Insurance	3,500	3,350	3,500	
03-100-5230	Postage	4,000	3,879	4,200	
03-100-5240	Office Supplies	1,200	1,285	1,500	
03-100-5245	Capital Outlay	20,000	98,194	15,000	*see page 5 for capital detail; 20 HP backup for south lift station $15,000*
03-100-5255	Communications/ Telephone	3,000	2,562	3,000	increase for wind turbine internet bill
03-100-5260	Computer Support	2,000	2,022	2,000	
03-100-5265	Real Estate Taxes	3,500	3,905	4,000	
03-100-5277	Bond Issuance Cost Amort	17,191	-	-	
03-100-5280	Travel, Training, & Educatio	500	-	500	

City of Tuscola

FY 2014 Sewer Fund Budget

		FY 2013 Budget	FY 2013 Actual	FY 2014 Budget	Budget Comments
03-100-5285	Vehicle Fuel	2,000	1,010	3,000	
03-100-5290	Vehicle Maintenance	4,000	521	4,000	
03-100-5295	Utilities	55,000	39,700	45,000	reduced due to wind turbine
03-100-5315	Chemicals	7,500	14,098	15,000	Alum cost doubled
03-100-5345	Small Equipment	3,000	2,657	3,000	
03-100-5385	Laboratory Testing	3,000	1,301	3,000	
03-100-5395	Farm Expense	10,000	1,544	10,000	Includes Miscanthis Crop plan
03-100-5400	Sludge Disposal	3,500	-	3,500	
03-100-5420	Supplies & Parts	2,000	276	2,000	
03-100-5425	Repairs & Maintenance	35,000	26,583	35,000	Lift station pumps; add for wind turbine maintenance agreement
03-100-5499	Miscellaneous	500	55	500	
	Total Expenditures	**374,596**	**413,576**	**365,676**	
	Revenues Over Expenditures	**342,004**	**296,986**	**462,574**	

City of Tuscola

FY 2014 TIF Fund Budget

		FY 2013- Budget	FY 2013 Actual	FY 2014- Budget	Budget Comments

SST TIF District

SST Revenues:

		FY 2013- Budget	FY 2013 Actual	FY 2014- Budget	Budget Comments
04-700-4240	State Sales Tax	300,000	356,987	188,000	Final SST payout 07/13
04-700-4250	City Sales Tax	200,000	250,133	100,000	
04-700-4820	Interest-Restricted	1,000	1,081	1,000	
04-700-4840	Interest-Loans-SST	5,000	1,686	1,200	
	TOTAL SST REVENUES	$ 506,000	$ 609,887	$ 290,200	

SST Expenditures:

		FY 2013- Budget	FY 2013 Actual	FY 2014- Budget	Budget Comments
04-700-5100	Administration	5,000	60	5,000	
04-700-5110	Marketing Sites/ Advertising	1,000	-	1,000	
04-700-5130	Financing Costs- Interest	667	666	333	
04-700-5135	Financing Costs- Principal	5,646	5,645	5,812	
04-700-5140	Admin- Salaries- Regular	9,740	9,725	10,017	
04-700-5160	Admin- Employee Insurance	2,265	1,336	1,376	
04-700-5165	Admin- IMRF	1,073	1,064	1,096	
04-700-5170	Admin- FICA	745	712	733	
04-700-5172	Admin- SUTA	32	10	10	
04-700-5201	Professional Services	50,000	3,264	50,000	
04-700-5245	Capital Outlay	200,000	-	200,000	
04-700-5247	Property Acquisition/ Site Prep	100,000	17,877	500,000	
04-700-5248	Building Rehabilitation	300,000	19,557	500,000	
04-700-5249	Public Works Improvements	1,500,000	77,286	731,850	Scattering Forks project 69.7% of total from TIF
04-700-5455	Interest Subsidies	10,000	-	10,000	
04-700-5499	Other Non-Reportable Expense	-	-	-	
	TOTAL SST EXPENDITURES	$ 2,186,168	$ 137,202	$ 2,017,227	

Unrestricted TIF District

Unrestricted Revenues:

		FY 2013- Budget	FY 2013 Actual	FY 2014- Budget	Budget Comments
04-750-4100	Property Tax-Unrestricted	1,275,000	1,289,199	1,295,000	
04-750-4300	Bond Revenue-Unrestricted	-	-		
04-750-4820	Interest-Restricted	1,000	170	250	
04-750-4830	Interest-Unrestricted	3,000	802	1,000	
04-750-4840	Interest-Loans-Unrestricted	20,000	21,298	21,500	
04-750-4900	Other Income	500	-	-	
	TOTAL UNRESTRICTED REVENUES	$ 1,299,500	$ 1,311,469	$ 1,317,750	

Unrestricted Expenditures:

		FY 2013- Budget	FY 2013 Actual	FY 2014- Budget	Budget Comments
04-750-5100	Administration	5,000	4,109	5,000	
04-750-5110	Marketing Sites/ Advertising	20,000	37	20,000	
04-750-5130	Financing Costs- Interest	5,235	5,234	2,617	
04-750-5135	Financing Costs- Principal	44,355	44,355	45,663	
04-750-5140	Admin- Salaries- Regular	76,527	76,411	78,703	
04-750-5160	Admin- Employee Insurance	17,795	17,917	18,455	
04-750-5165	Admin- IMRF	8,434	8,364	8,615	

FY 2014 TIF Fund Budget

		FY 2013-Budget	FY 2013 Actual	FY 2014-Budget	Budget Comments
04-750-5170	Admin- FICA	5,854	5,596	5,764	
04-750-5172	Admin- SUTA	250	79	81	
04-750-5201	Professional Services	150,000	71,686	150,000	$11,200 annual Attorney; $25,000 Comp Plan update; Possible Community Bldg architect; Downtown Event Venue?
04-750-5245	Capital Outlay	200,000	-	200,000	
04-750-5246	Vocational Technology Grant	150,000	163,993	150,000	TCUSD grant/ sign 2012
04-750-5247	Property Acquisition/ Site Prep	750,000	212,836	1,500,000	Dotson bldg Demo/power bills
04-750-5248	Building Rehabilitation	1,000,000	542,810	1,000,000	
04-750-5249	Public Works Improvements	2,000,000	10,263	2,000,000	$115,000 of water line and/ or South Main; Dixie project; Antique streetlight painting
04-750-5455	Interest Subsidies	400,000	2,277	5,000	
04-750-5499	Other Non-Reportable Expense	-	-	-	
TOTAL UNRESTRICTED EXPENDITURES		$ 4,833,450	$ 1,165,967	$ 5,189,898	

Amishland Development (TIF 2)

Amishland Revenues:

04-775-4100	TIF 2 Property Tax	85,000	86,845	89,000	
04-775-4830	TIF 2 Interest	-	184	500	
TOTAL AMISHLAND REVENUES		$ 85,000	$ 87,029	$ 89,500	

Amishland Expenditures:

04-775-5245	Capital Outlay	-	-	-	
04-775-5247	Property Acquisition/ Site Prep	100,000	-	100,000	
04-775-5248	Building Rehabilitation	500,000	-	500,000	
04-775-5249	Public Works Improvements	500,000	-	500,000	
TOTAL AMISHLAND EXPENDITURES		$ 1,100,000	$ -	$ 1,100,000	

Barker/Prairie Street Development (TIF 3)

Barker/Prairie Street Revenues:

04-780-4100	TIF 3 Property Tax	2,500	129	1,500	
04-780-4820	TIF 3 Investment Interest		(145)	(200)	
04-780-4900	TIF 3 Other Income			-	
TOTAL BP3 REVENUES		$ 2,500	$ (16)	$ 1,300	

Barker/Prairie Street Expenditures:

04-780-5110	Advertising	500	-	500	
04-780-5201	Professional Services	112,100	51,673	15,000	$62,100 Clark Dietz Agreement
04-780-5247	Property Acquisition/ Site Prep	375,000	187,671	115,000	Tucker Agreement
04-780-5248	Building Rehabilitation	-	-	-	
04-780-5249	Public Works Improvements	10,000	-	10,000	Water Main Installation
TOTAL BP 3 EXPENDITURES		$ 497,600	$ 239,344	$ 140,500	

TOTAL TIF FUND REVENUES	$ 1,893,000	$ 2,008,369	$ 1,698,750	
TOTAL TIF FUND EXPENSES	$ 8,617,218	$ 1,542,513	$ 8,447,625	
TAL REVENUES OVER EXPENSES	$ (6,724,218)	$ 465,856	$ (6,748,875)	

City of Tuscola

FY 2014 Motor Fuel Fund Budget

Revenues		FY 2013 Budget	FY 2013 Actual	FY 2014 Budget	Budget Comments
05-100-4300	Bond Revenue	500,000	500,000	-	South Main
05-100-4775	MFT Allotments	130,044	126,989	124,280	addl $19,000 from IL Jobs Now Capital bill; IML 02/13 est
05-100-4810	Grant Income	-	-	-	
05-100-4820	Restricted Investment Interest	90	325	350	
05-100-4830	Investment Interest	135	88	150	
05-100-4900	Other Income	-	-	-	
	Total Revenues	**630,269**	**627,402**	**124,780**	

Expenditures					
05-100-5130	Bond Interest	13,859	13858 1/2	31,482	
05-100-5135	Bond Principal	45,000	45,000	96,000	
05-100-5245	Capital Outlay	750,000	344,215	-	
05-100-5440	Street/Alley Improvements	75,000	78,481	75,000	annual Chip and tar maintenance
	Total Expenditures	**883,859**	**481,555**	**202,482**	
	Revenues Over Expenditures	**(253,590)**	**145,847**	**(77,702)**	

Estimated Beginning Cash Balance	$	82,915.00
Add FY 14 Estimated revenues	$	124,780.00
Less Transfer to Debt Service	$	(122,395.08)
Maintenance allowable for FY 14	$	85,299.92

City of Tuscola

FY 2014 Tourism Fund Budget

		FY 2013 Budget	FY 2013 Actual	FY 2014 Budget	Budget Comments
06-100-4260	HOTEL/MOTEL TAX	161,000	162,140	165,000	
06-100-4810	GRANT INCOME	2,000	3,099	5,000	CVB grant
06-100-4830	INVESTMENT INTEREST	500	165	250	
06-100-4900	OTHER INCOME	1000	4098	5000	4th revenues
	TOTAL REVENUES	164,500	169,502	175,250	
06-100-5140	SALARIES-REGULAR	0	1,446	23,753	Portion of City Hall salaries + possible intern?
06-100-5150	SALARIES-OVERTIME	0	0	1000	
06-100-5160	EMPLOYEE INSURANCE	0	2	1,467	
06-100-5165	IMRF EMPLOYER CONTRIBUTION	0	159	2,074	
06-100-5170	FICA EMPLOYER CONTRIBUTION	0	107	1,896	
06-100-5172	SUTA EXPENSE	0	7.7	250	
06-100-5215	WORK COMP INSURANCE	0	636	700	
06-100-5110	ADVERTISING-GENERAL	0	2737		
	Billboards	8,000	8,000	12,000	existing + 1 if we can get right location
	On-line	4,000	0	500	Might try some FB/Google ads
	Radio	6,000	7,000	10,000	Add Rural Life; Spring Fling; high heel dash
	TV	2,000	0	2,000	If needed
	Print (magazines and newspaper)	10,000	11,000	12,000	
06-100-5201	PROFESSIONAL SERVICES	8,900	4,978	5,000	Marketing firm
06-100-5230	POSTAGE	3500	69	3500	If we do a mailing
06-100-5235	COMMUNITY MARKETING	3,000	60,534	3,000	
	COMMUNITY MARKETING MANAGEMENT	30,000	15,000	0	TEDI AGREEMENT
	Abundant Market	7,000		8,100	Add sponsors, more ads
	Local Branding Campaign	2,000		2,000	
	Tanger Ad Campaign	13,000		0	Decided not to do this year
	Commuter Advertising (MTD)	13,100		12,000	
	Tourism Website	3,000		2,500	
	Sparks in the Park	18,500		25,000	
06-100-5240	OFFICE SUPPLIES	1500	863	1500	
06-100-5245	CAPITAL OUTLAY	0	0	10,000	Murals, additional signage; approp for possible billboard replacement
06-100-5255	COMMUNICATIONS/TELEPHONE	800	361	240	
06-100-5260	COMPUTER SUPPORT	500	292	500	
06-100-5280	TRAVEL, TRAINING & EDUCATION	1000	244	500	
06-100-5283	MEMBERSHIPS/SUBSCRIPTIONS	2000	0	2000	
06-100-5295	UTILITIES	3000	1,784	3000	billboards now lit up
06-100-5345	SMALL EQUIPMENT	1,200	1,301	1,200	
06-100-5420	SUPPLIES & PARTS		2,636		
	Logo Products (pens, bags, etc)	3500	0	3500	
	Brochures, packets, mailers	8000	0	2500	
	Billboard vinyls	2000	500	2000	
06-100-5425	REPAIRS & MAINTENANCE		125	7500	Billboard repairs; welcome sign painting
06-100-5455	GRANTS/ SUBSIDIES	7,000	8,710	14,000	$5000 potential film project
06-100-5499	MISCELLANEOUS	500	243	500	
	TOTAL EXPENSES	163,000	128,738	177,680	
	REV OVER (UNDER) EXP	1,5[illegible]	40,764	-2,430	

City of Tuscola

FY 2014 Library Budget

		FY 2013 Budget	FY 2013 Actual	FY 2014 Budget	Budget Comments
Revenues:					
07-100-4100	Property Taxes	123,309	126,007	129,350	Levy passed 12/12
07-100-4230	Replacement Taxes	9,652	8,819	8,650	IML 02/13 estimate
07-100-4700	Library Charges	4,200	5,437	5,000	
07-100-4705	Copies & Faxes	2,700	3,614	3,000	
07-100-4710	Memorial Income	500	560	500	
07-100-4810	Grant Income	4,500	6,245	4,500	
07-100-4830	Interest	50	62	50	
07-100-4900	Other Income	1,000	1,409	1,000	
	TOTAL REVENUES	**145,911**	**152,153**	**152,050**	
Expenditures:					
07-100-5110	Advertising	100	-	100	
07-100-5140	Salaries- Regular	67,690	67,079	71,200	5% increase
07-100-5160	Employee Insurance	8,000	6,863	10,884	
07-100-5165	IMRF	3,550	3,061	5,665	5% increase
07-100-5170	FICA Taxes	4,875	5,059	5,446	5% increase
07-100-5172	SUTA Taxes	950	754	1,282	5% increase
07-100-5200	Legal Services	-	-	-	
07-100-5210	Property/Liability Insurance	1,250	1,273	1,300	
07-100-5215	Work Comp Insurance	1,200	1,086	1,200	
07-100-5230	Postage	-	91	50	
07-100-5240	Office Supplies	650	71	200	
07-100-5241	Copier Supplies and Lease payment	700	1,015	2,500	
07-100-5245	Capital Outlay		-	-	
07-100-5255	Communications/Telephone	3,200	3,184	2,000	
07-100-5260	Computer Support	1,000	1,773	1,000	
07-100-5280	Travel, Training and Education	1,000	-	1,000	
07-100-5295	Utilities	5,000	4,403	5,000	
07-100-5297	Internet Charges	6,500	3,928	1,500	New system
07-100-5345	Small Equipment	2,500	3,130	1,500	
07-100-5350	Automation	8,000	4,178	4,200	per SHARE+OSCL
07-100-5352	Memorial Expense	500	41	500	
07-100-5355	Books	13,400	13,866	14,000	
07-100-5356	Videos	3,600	3,323	3,600	
07-100-5365	Periodicals & Magazines	1,500	791	1,500	
	Processing Supplies			1,000	
07-100-5420	Supplies	2,000	997	1,000	
07-100-5423	Janitorial / Lawn Maintenance	5,000	5,257	5,500	incl. cleaning and yard supplies
07-100-5425	Repairs & Maintenance	3,000	1,773	9,820	3500+ painting (if not grant)
07-100-5426	Fire alarm Monitoring	242	546	545	
07-100-5450	Activity Programs	3,000	2,915	3,000	
07-100-5499	Miscellaneous	700	690	700	
	TOTAL EXPENDITURES	**149,107**	**137,146**	**157,192**	
Revenue Over Expenditures		**(3,196)**	**15,007**	**(5,142)**	