

CITY OF TUSCOLA



ANNUAL BUDGET FY 2023



Ervin Park Court Resurfacing

Photos by Rachel Ray

May 1, 2022-April 30, 2023

CITY OF TUSCOLA

OFFICERS AND OFFICIALS

Mayor

Daniel J. Kleiss

Council Members

Juanita Brace

Scott Day

Tim Hoey

Mike Morris

Troy Rund

Alan Shoemaker

Dave Slaughter

Terra Waldrop

City Clerk

Elizabeth Leamon

City Staff

J. Drew Hoel, City Administrator

Alta L. Long, City Treasurer

Craig Hastings, Chief of Police

Mike Salmon, Building Inspector

Denny Cruzan, City Services Foreman

Brian Moody, Fire Chief

Andrew W. B. Bequette - Beckett Law Office, P.C., City Attorney

The cover picture for this year's budget features tennis and basketball courts at Ervin Park. The photos were taken by Rachel Ray, and are used with her permission. The Ervin Park Improvements Project, partially funded through an OSLAD grant from the Illinois Department of Natural Resources, was completed during the budget year 2022. The improvements include creating pickleball courts, resurfacing basketball and tennis courts, and installing upgraded lighting on three ball diamonds. The total cost of the project is estimated at \$656,200, with \$328,100 or 50%, paid through the IDNR OSLAD grant and the remaining from the City's general fund.

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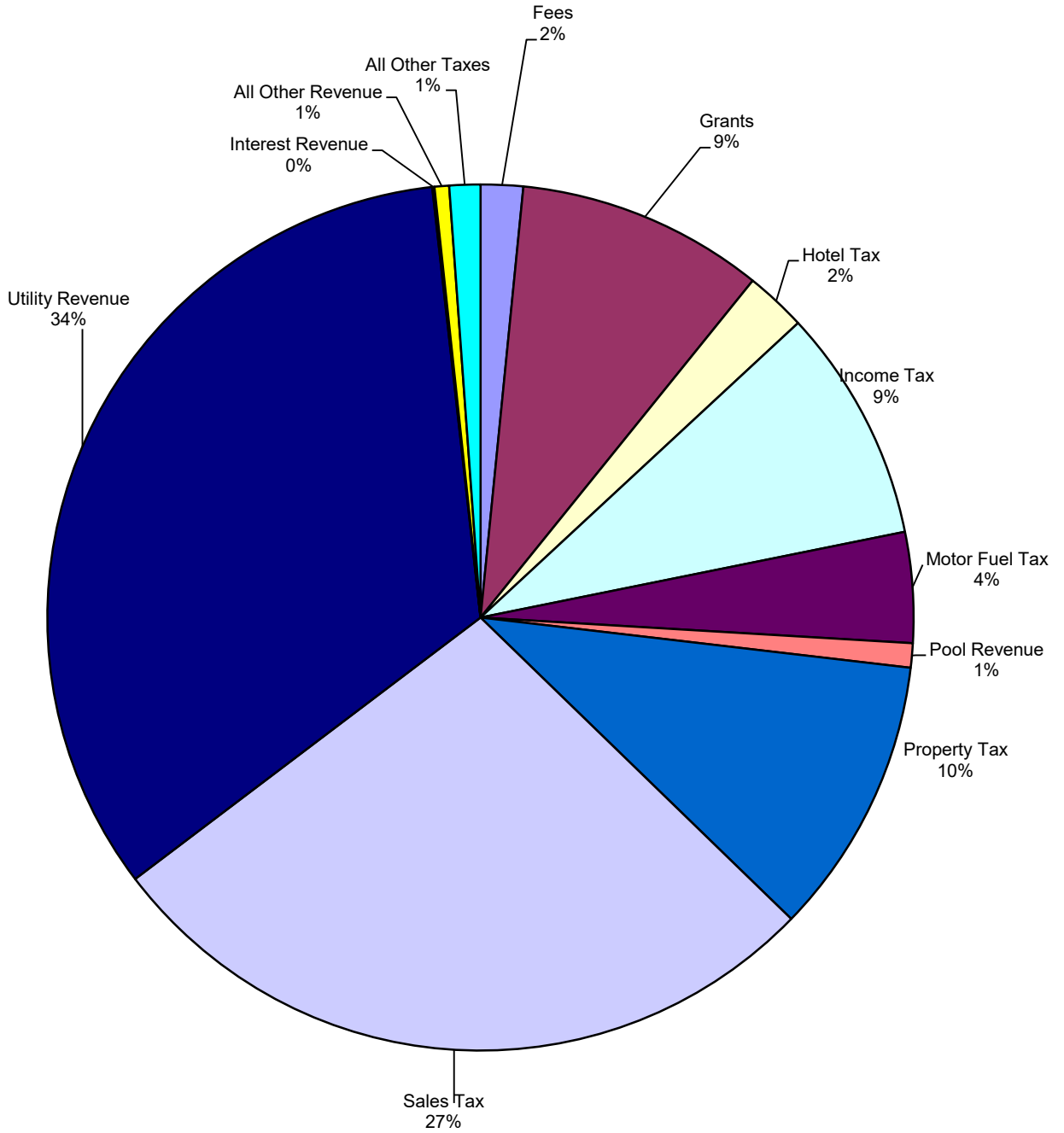
City of Tuscola

FY 2023 Budget Summary By Department

	<u>Revenues</u>	<u>Expenditures</u>	<u>Net Revenues over Expenditures</u>
<u>General Fund</u>			
Administrative	\$3,214,085	\$626,399	\$2,587,686
Building and Electrical Inspection	\$20,100	\$139,805	(\$119,705)
Municipal Buildings and Grounds	\$67,081	\$118,995	(\$51,914)
Streets and Alleys	\$27,000	\$1,170,873	(\$1,143,873)
Park	\$262,979	\$359,653	(\$96,674)
Pool	\$63,900	\$115,600	(\$51,700)
Police	\$143,733	\$1,113,202	(\$969,469)
Fire	\$227,093	\$1,573,400	(\$1,346,307)
Economic Development	\$0	\$0	\$0
<u>General Fund Total</u>	<u>\$4,025,971</u>	<u>\$5,217,927</u>	<u>(\$1,191,956)</u>
<u>Water Fund</u>	<u>\$1,681,000</u>	<u>\$1,978,294</u>	<u>(\$297,294)</u>
<u>Sewer Fund</u>	<u>\$674,500</u>	<u>\$447,241</u>	<u>\$227,259</u>
<u>Motor Fuel Fund</u>	<u>\$289,870</u>	<u>\$95,000</u>	<u>\$194,870</u>
<u>Tourism Fund</u>	<u>\$164,800</u>	<u>\$207,207</u>	<u>(\$42,407)</u>
<u>Library Fund</u>	<u>\$187,986</u>	<u>\$207,353</u>	<u>(\$19,367)</u>
Total Government (excluding TIF)	<u>\$7,024,127</u>	<u>\$8,153,022</u>	<u>(\$1,128,895)</u>
<u>TIF Fund</u>			
TIF Area 1	\$1,181,500	\$2,606,869	(\$1,425,369)
Amishland Area TIF 2	\$335,250	\$402,550	(\$67,300)
Barker/Prairie Street TIF 3	\$57,500	\$39,200	\$18,300
<u>TIF Fund Total</u>	<u>\$1,574,250</u>	<u>\$3,048,619</u>	<u>(\$1,474,369)</u>
Total Government	<u>\$8,598,377</u>	<u>\$11,201,641</u>	<u>(\$2,603,264)</u>

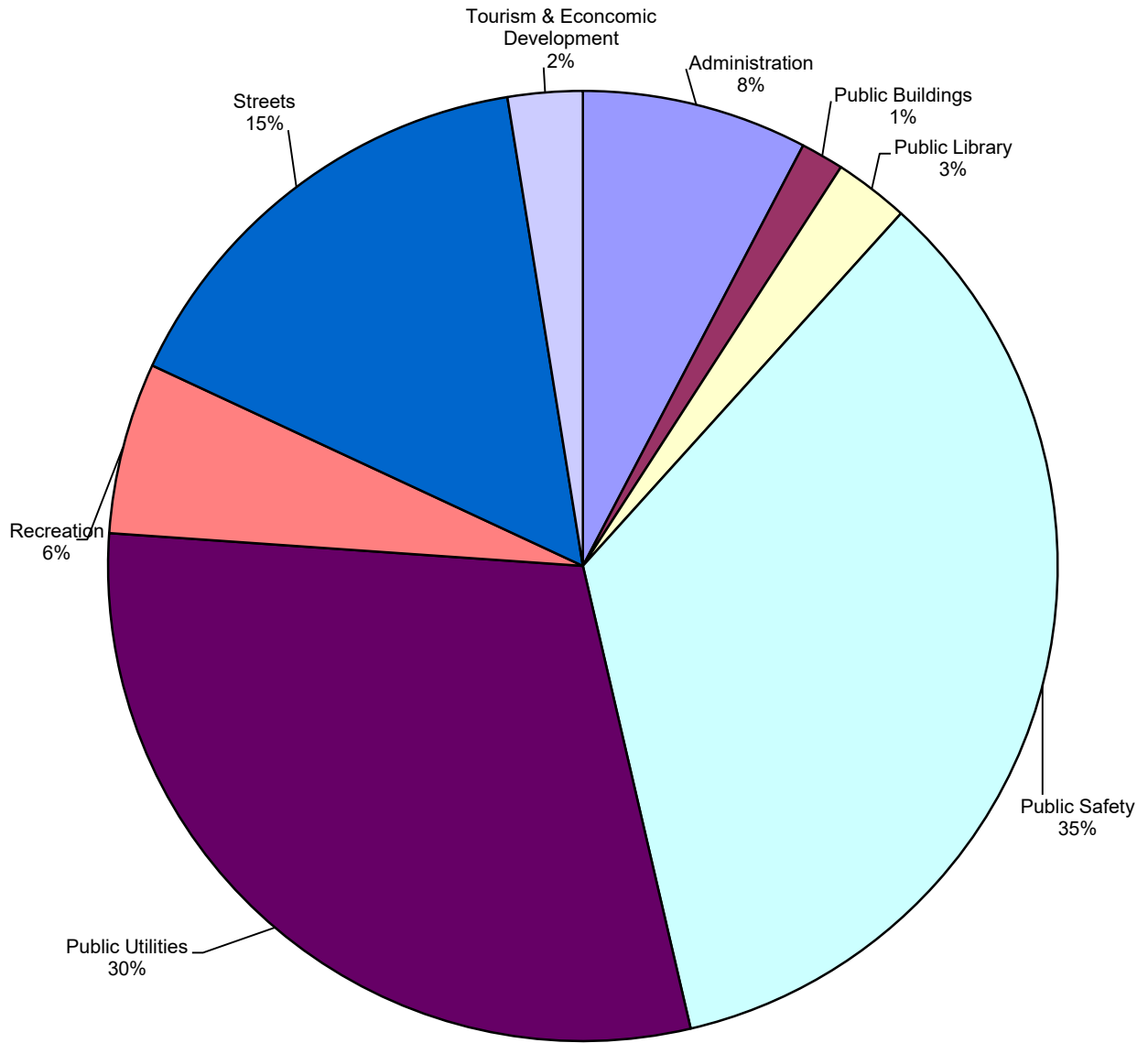
Projected City Revenue Sources FY 2023

Total Projected Revenue \$7,024,127
(Not including TIF District Revenues of \$1,574,250)



Projected City Expenditures FY 2023

Total Projected Expenditures \$8,153,022
(Not including TIF District Expenditures of \$3,048,619)



City of Tuscola

FY 2023 Distribution of Personnel Salaries

Staff Position	# of Positions	Salary Distribution Department
City Administrator	1 Full Time	75% Administration 25% TIF
City Services Foreman	1 Full Time	20% Administration 50% Water 30% sewer
City Treasurer	1 Full Time	85% Administration 15% Tourism
Economic Development Director	1 Full Time	TIF
Building Inspector	1 Full Time	Building Inspection
Office Staff	3 Full Time	33% Administrative 33% Water 33% Sewer
Tourism Staff	1 Full Time	Tourism
Street Department Staff	6 Full Time	Street
Water / Sewer Operator	2 Full Time	50% Water/ 50% Sewer
Park Maintenance Staff	2 Full Time; 1 Part Time	Park
Police Chief	1 Full Time	Police
Police Sergeant	1 Full Time	Police
Police Officers	5 Full Time; 4 Part Time	Police
Police Office Staff	1 Full Time	Police
Library Director	1 Full Time	Library
Library Circulation Assistants	4 Part Time	Library

Total Full Time City Staff	28
Total Part Time City Staff	9

FY 2023 CAPITAL PLAN

	GENERAL Fund	Water Fund	Sewer Fund
<u>EQUIPMENT REPLACEMENT</u>			
Beginning Equipment Replacement Fund	\$ 1,812,210	\$ 649,704	\$ 635,406
FY 2023 Equipment Replacement Funds	\$ 240,000	\$ 150,000	\$ 150,000
<i>Replace Impala Police Squad Car</i>	\$ (50,000)		
<i>Replace Street 2007 Ford F450</i>	\$ (75,000)		
<i>Replace 2 Park mowers</i>	\$ (20,000)		
<i>Replace Backhoe</i>	\$ (91,000)		
<i>Tuscola Meter Station Upgrades</i>		\$ (300,000)	
Equipment Replacement/Capital Fund Balance	\$ 1,816,210	\$ 499,704	\$ 785,406

	GENERAL Fund
<u>STREET MAINTENANCE FUND</u>	
Beginning Street Maintenance Fund	\$ 420,000
FY 2023 Street Maintenance Funds	\$ 120,000
Street Maintenance Fund Balance	\$ 540,000

Other Capital Expenditures paid from current year operating budgets:				
	GENERAL Fund	Water Fund	Sewer Fund	MFT Fund
Possible Cashford Playground	\$55,000			
Park Improvements- Dog Park Grant	\$75,000			
Park Equipment Improvements	\$10,000			
Street Shed Extension	\$300,000			
Pavement Condition Survey	\$50,000			
Police Station Remodel	\$250,000			
Police in-car computer replacement	\$6,000			
Police Evidence Tracking System	\$10,000			
South Fire Station Annex	\$1,300,000			
Fire Turnout Gear and EMS Coverall Replacements	\$8,000			
AED replacements	\$16,000			
Bulk Water purchasing interface		\$5,000		
Water line @ RT 36 & Egyptian Trail		\$15,000		
Meadowview Water Line (Grant applied)		\$615,000		
S. Washington, Parke, North Central Ave Resurfacing Engineering				\$20,000
Total by Fund	\$2,080,000	\$635,000	\$0	\$20,000

Budget Overview- FY 2023

	GENERAL	Water	Sewer	TIF			MFT	Tourism	Library
	Fund	Fund	Fund	Unrest	Amishland	BP TIF 3	Fund	Fund	Fund
Revenue Projections									
Property Taxes	\$ 572,399			\$ 1,180,000	\$ 55,000	\$ 60,000			\$ 158,386
State Income Tax	\$ 613,342								
State Replacement Tax	\$ 65,860								\$ 15,500
State Sales Tax-Local Use	\$ 1,300,000								
Home Rule Sales Tax	\$ 455,000								
Gaming Tax	\$ 165,000								
License, Permits, Franchise Fees	\$ 38,895								
Bond Sale Proceeds									
Grant Income	\$ 623,750	\$ 550,000					\$ 98,417		\$ 6,000
Interest	\$ 4,650	\$ 2,000	\$ 3,000	\$ 1,500	\$ 250	\$ (2,500)	\$ 450	\$ 500	\$ 100
Other Income	\$ 18,500		\$ 1,500		\$ 280,000			\$ 4,300	\$ 8,000
Building Dept. Income	\$ 20,100								
Municipal Buildings Income	\$ 10,000								
Pool Income	\$ 63,900								
Police Income	\$ 49,550								
Fire Department Income	\$ 25,025								
Water Income		\$ 1,129,000							
Sewer Income			\$ 670,000						
MFT Allotment							\$ 191,003		
Hotel/Motel Tax								\$ 160,000	
Total Fund Revenue	\$ 4,025,971	\$ 1,681,000	\$ 674,500	\$ 1,181,500	\$ 335,250	\$ 57,500	\$ 289,870	\$ 164,800	\$ 187,986
Operating Budget- Routine Expenses									
Administrative Expenses	\$ 252,250								
Building Inspection Department	\$ 41,600								
Municipal Buildings and Grounds	\$ 118,995								
Street Department	\$ 210,750								
Park	\$ 58,450								
Pool	\$ 44,100								
Police Department	\$ 126,400								
Fire Department	\$ 95,400								
Economic Development	\$ -								
Water Department		\$ 805,485							
Sewer Department			\$ 248,547						
TIF-Unrestricted District				\$ 1,635,479					
TIF- Amishland District					\$ 402,550				
TIF- Barker/Prairie District						\$ 39,200			
Motor Fuel Department							\$ 75,000		

Tourism Department								\$ 124,750	
Library									\$ 71,350
Total Operating Expenses	\$ 947,945	\$ 805,485	\$ 248,547	\$ 1,635,479	\$ 402,550	\$ 39,200	\$ 75,000	\$ 124,750	\$ 71,350
Wages and Benefits									
Administrative	\$ 319,149								
Building Inspection	\$ 98,205								
Street Department	\$ 444,123								
Park	\$ 196,203								
Pool	\$ 71,500								
Police Department	\$ 670,802								
Fire Department	\$ 154,000								
Water Department		\$ 237,809							
Sewer Department			\$ 198,694						
TIF-Unrestricted District				\$ 156,390					
Tourism Department								\$ 82,457	
Library									\$ 136,003
Total Wages and Benefits	\$ 1,953,982	\$ 237,809	\$ 198,694	\$ 156,390	\$ -	\$ -	\$ -	\$ 82,457	\$ 136,003
Capital- Current Year Operating Budget									
Possible Cashford Playground	\$ 55,000								
Park Improvements- Dog Park Grant	\$ 75,000								
Park Equipment Improvements	\$ 10,000								
Street Shed Extension	\$ 300,000								
Pavement Condition Survey	\$ 50,000								
Police Station Remodel	\$ 250,000								
Police in-car computer replacement	\$ 6,000								
Police Evidence Tracking System	\$ 10,000								
South Fire Station Annex	\$ 1,300,000								
Fire Turnout Gear and EMS Coverall Repl	\$ 8,000								
AED replacements	\$ 16,000								
Bulk Water purchasing interface		\$ 5,000							
Water line @ RT 36 & Egyptian Trail		\$ 15,000							
Meadowview Water Line (Grant applied)		\$ 615,000							
S. Washington, Parke, North Central Ave Resurfacing Engineering							\$ 20,000		
TIF- Downtown Redevelopment Plan				\$ 815,000					
Total Capital Costs	\$ 2,080,000	\$ 635,000	\$ -	\$ 815,000	\$ -	\$ -	\$ 20,000	\$ -	\$ -
Operating Surplus (Deficit)	\$ (955,956)	\$ 2,706	\$ 227,259	\$ (1,425,369)	\$ (67,300)	\$ 18,300	\$ 194,870	\$ (42,407)	\$ (19,367)
Reserve Funding									
Fund Reserves	\$ (120,000)								
Fund Capital Equipment Reserve	\$ (240,000)	\$ (150,000)	\$ (150,000)						
Fund Street Maintenance Reserves	\$ (120,000)								
Total Reserve Funding	\$ (480,000)	\$ (150,000)	\$ (150,000)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net Operating Surplus (Deficit)	\$ (1,435,956)	\$ (147,294)	\$ 77,259	\$ (1,425,369)	\$ (67,300)	\$ 18,300	\$ 194,870	\$ (42,407)	\$ (19,367)

FY 2023 CASH BALANCE OVERVIEW

	GENERAL Fund	Water Fund	Sewer Fund	Unrest	TIF Amishland	BP TIF 3	MFT Fund	Tourism Fund	Library Fund
OPERATING									
Beginning Operating Cash Balance	\$ 3,027,034	\$ 435,560	\$ 923,669	\$ 1,425,369	\$ 67,300	\$ (1,162,594)	\$ 516,364	\$ 287,798	\$ 131,981
Revenue Projections	\$ 4,025,971	\$ 1,681,000	\$ 674,500	\$ 1,181,500	\$ 335,250	\$ 57,500	\$ 289,870	\$ 164,800	\$ 187,986
Transfer from Cashford, ARPA Reserves	\$ 349,946								
Transfer to Reserve / Capital Funds	\$ (480,000)	\$ (150,000)	\$ (150,000)	\$ -		\$ -	\$ -	\$ -	\$ -
Operating Budget	\$ (947,945)	\$ (805,485)	\$ (248,547)	\$ (1,635,479)	\$ (402,550)	\$ (39,200)	\$ (75,000)	\$ (124,750)	\$ (71,350)
Wages and Benefits	\$ (1,953,982)	\$ (237,809)	\$ (198,694)	\$ (156,390)		\$ -	\$ -	\$ (82,457)	\$ (136,003)
Capital Projects	\$ (2,080,000)	\$ (635,000)	\$ -	\$ (815,000)	\$ -	\$ -	\$ (20,000)	\$ -	\$ -
Debt Service Reserves/Payments	\$ -	\$ (81,448)	\$ (12,127)	\$ -		\$ -	\$ -	\$ -	\$ -
Ending Operating Balance	\$ 1,941,024	\$ 206,819	\$ 988,801	\$ -	\$ -	\$ (1,144,294)	\$ 711,234	\$ 245,391	\$ 112,614
RESERVES									
Reserve "Rainy day" Fund	\$ 1,835,235								
FY 2023 Reserve Funds	\$ 120,000								
Ending Reserve "Rainy day" Fund	\$ 1,955,235								
STREETS/ROADS MAINTENANCE FUND									
Streets and Roads Maintenance Fund	\$ 420,000								
FY 2023 Reserve Funds	\$ 120,000								
Ending Street Maintenance Fund	\$ 540,000								
EQUIPMENT REPLACEMENT									
Beginning Equipment Replacement Fund	\$ 1,812,210	\$ 649,704	\$ 635,406						
FY 2023 Equipment Replacement Funds	\$ 240,000	\$ 150,000	\$ 150,000						
<i>Replace Impala Police Squad Car</i>	\$ (50,000)								
<i>Replace Street 2007 Ford F450</i>	\$ (75,000)								
<i>Replace 2 Park Mowers</i>	\$ (20,000)								
<i>Replace Backhoe</i>	\$ (91,000)								
<i>Tuscola Meter Station Upgrades</i>		\$ (300,000)							
Total Equipment Replacement	\$ 1,816,210	\$ 499,704	\$ 785,406	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Fund Cash Balance Estimate- 04/30/2023	\$ 6,252,468	\$ 706,523	\$ 1,774,207	\$ -	\$ -	\$ (1,144,294)	\$ 711,234	\$ 245,391	\$ 112,614
Less loaned to other funds	\$ 1,162,594								
Minimum recommended Fund Balance	\$ 2,500,000	\$ 1,000,000	\$ 750,000	\$ -		\$ -	\$ 100,000	\$ 100,000	\$ 50,000
Balance over (under) recommended	\$ 4,915,062	\$ (293,477)	\$ 1,024,207	\$ -	\$ -	\$ (1,144,294)	\$ 611,234	\$ 145,391	\$ 62,614

City of Tuscola

FY 2023 General Fund Budget

Administrative Department

		<u>FY 2022</u> <u>Budget</u>	<u>FY 2022</u> <u>Actual</u>	<u>FY 2023</u> <u>Budget</u>	<u>Budget Comments</u>
<u>Administrative Revenues</u>					
01-100-4110	Property Taxes - Audit	7,128	7,129	7,128	Levy passed 12/21
01-100-4140	Property Taxes - General	95,255	95,037	95,255	Levy passed 12/21
01-100-4155	Property Taxes- Work Comp	31,668	31,598	31,668	Levy passed 12/21
01-100-4180	Property Taxes - IMRF	70,779	70,628	70,779	Levy passed 12/21
	Property Taxes - Social Security	46,808	46,703	46,808	Levy passed 12/21
01-100-4220	State Income Tax	500,000	654,444	613,342	IML 05/20 estimate
01-100-4230	State Replacement Tax	41,000	98,056	65,860	IML 05/20 estimate
01-100-4240	State Sales Tax-Local Use	1,040,000	1,295,274	1,300,000	
01-100-4245	Home Rule Sales Tax	315,000	446,538	455,000	
01-100-4250	Gaming Tax	97,000	162,800	165,000	
01-100-4510	License & Permit Fees	17,500	20,336	17,500	Liquor and golf cart
01-100-4600	Cultural Arts Alliance Income	5,000	-	5,000	
01-100-4800	Franchise Fees	13,245	17,320	21,395	Ameren incr.
01-100-4810	Grant Income	13,700	310,565	309,700	Ambulance Agreements; COVID Local Cure Funds; ARPA funds
01-100-4820	Interest-Cashford Fund	150	294	150	
01-100-4825	Interest-Restricted Investments	2,500	3,791	2,500	
01-100-4830	Interest Unrestricted	2,000	2,849	2,000	
01-100-4900	Other Income-Admin	5,000	23,562	5,000	FY 22 - land sale 111 E Wilson
<u>Total Revenues</u>		2,303,733	3,286,923	3,214,085	
<u>Administrative Expenditures</u>					
01-100-5140	Salaries- Regular	195,395	195,157	201,500	
01-100-5145	Salaries- Officials	39,900	32,750	39,900	
01-100-5150	Salaries- Overtime	1,000	204	1,000	
01-100-5160	Employee Insurance	47,000	50,793	44,399	includes \$600 for HRA administration
01-100-5165	IMRF	15,449	14,436	13,500	
01-100-5170	FICA	18,000	17,503	18,500	
01-100-5172	SUTA	300	317	350	
01-100-5175	Substance Abuse Program	2,500	1,866	2,500	
01-100-5180	Ordinance Update & Publ.	3,500	2,901	3,500	
01-100-5200	Legal	11,200	11,200	11,200	
01-100-5204	Audit	8,500	13,300	15,700	

FY 2023 General Fund Budget

Administrative Department

		<u>FY 2022</u> <u>Budget</u>	<u>FY 2022</u> <u>Actual</u>	<u>FY 2023</u> <u>Budget</u>	<u>Budget Comments</u>
01-100-5215	Work Comp Insurance	53,000	44,468	51,000	
01-100-5220	Bonding Insurance	150	200	200	
01-100-5230	Postage	4,200	3,475	4,000	
01-100-5240	Office Supplies	6,000	5,104	6,000	
01-100-5245	Capital Outlay	-	-	-	<i>See page 5 for additional capital detail</i>
01-100-5255	Communications/Telephone	9,932	9,271	10,500	
01-100-5260	Computer Support	15,000	10,298	15,000	
01-100-5280	Travel, Training & Education	1,000	321	1,000	
01-100-5283	Memberships/Subscriptions	2,150	2,035	2,150	
01-100-5285	Vehicle Fuel	2,500	2,872	3,000	
01-100-5290	Vehicle Maintenance	1,000	-	1,000	
01-100-5295	Utilities	5,500	7,438	7,500	
01-100-5310	Animal Control	500	-	500	
01-100-5345	Small Equipment	12,000	500	12,000	
01-100-5455	Comm. Activity Subsidy	1,500	1,500	1,500	Scouts grant for monitoring landscape waste facility
01-100-5455	Ambulance Subsidy	86,500	85,400	86,500	
01-100-5455	Cashford Grants	55,000	-	55,000	Possible Cashford playground
01-100-5460	Cultural Arts Alliance Exp	5,000	-	5,000	
01-100-5499	Miscellaneous	12,500	13,206	12,500	Christmas Bonus; Fitness Center; Bank fees; funeral flowers, service awards etc.
<u>Total Administrative Expenditures</u>		616,176	526,515	626,399	

FY 2023 General Fund Budget

Building & Electrical Inspection Department

		<u>FY 2022</u> <u>Budget</u>	<u>FY 2022</u> <u>Actual</u>	<u>FY 2023</u> <u>Budget</u>	<u>Budget Comments</u>
<u>Building Department Revenues</u>					
01-110-4500	Permit Fees	12,500	11,361	12,500	
01-110-4510	Electrical Licenses	2,500	1,600	2,500	
01-110-4700	Developer Engineering Fees	5,000	-	5,000	
01-110-4900	Other Income	100	-	100	
<u>Total Revenues</u>		20,100	12,961	20,100	
<u>Building Department Expenditures</u>					
01-110-5140	Salaries- Regular	55,729	55,667	57,450	
01-110-5145	Salaries- Officials and Volunteers	1,200	440	1,200	
01-110-5160	Employee Insurance	29,743	30,781	31,255	
01-110-5165	IMRF	4,406	4,033	3,550	
01-110-5170	FICA	4,355	3,602	4,600	
01-110-5172	SUTA	94	97	150	
01-110-5180	Notice Publication	500	276	500	
01-110-5206	Engineering Services	5,000	-	5,000	
01-110-5209	Junk Property Enforcement/Clean up	25,000	-	25,000	
01-110-5220	Bonding	50	50	50	
01-110-5245	Capital Outlay	-	-	-	
01-110-5255	Communications/Telephone	1,000	860	1,000	
01-110-5260	Computer Support	2,500	1,701	2,500	
01-110-5280	Travel, Training, & Education	2,000	-	2,000	
01-110-5283	Memberships and subscriptions	1,800	496	1,800	
01-110-5285	Vehicle Fuel	1,500	264	1,500	
01-110-5290	Vehicle Maintenance	500	271	500	
01-110-5345	Small Equipment	1,000	350	1,000	
01-110-5420	Supplies and Parts	500	-	500	
01-110-5499	Miscellaneous	250	-	250	
<u>Total Expenditures</u>		137,127	98,888	139,805	

FY 2023 General Fund Budget

Municipal Buildings Department

		<u>FY 2022</u> <u>Budget</u>	<u>FY 2022</u> <u>Actual</u>	<u>FY 2023</u> <u>Budget</u>	<u>Budget Comments</u>
<u>Municipal Buildings Revenues</u>					
01-120-4150	Property Taxes - Liability Ins.	56,081	55,947	56,081	Levy passed 12/21
01-120-4850	Building Rent & Leases	7,500	13,045	10,000	
01-120-4900	Other Income-Mun Bldg	1,000	280	1,000	
<u>Total Revenues</u>		64,581	69,272	67,081	
<u>Municipal Buildings Expenditures</u>					
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	4,300	4,091	4,300	
01-120-5210	Property/Liability Insurance	67,000	56,058	57,000	
01-120-5245	Capital Outlay	-	-	-	
01-120-5255	Communications/Telephone	4,000	4,201	4,100	
01-120-5265	Real Estate Taxes/ Drainage Tax	1,020	955	1,020	
01-120-5295	Utilities	12,775	13,680	12,775	
01-120-5325	Landscape Maintenance	1,500	400	1,500	
01-120-5345	Small Equipment	3,000	-	3,000	
01-120-5420	Supplies & Parts	2,500	747	2,500	
01-120-5423	Cleaning	7,000	6,525	7,000	
01-120-5425	Repairs & Maintenance	32,000	36,682	25,300	incl. SR CTR flooring
01-120-5499	Miscellaneous	500	80	500	
<u>Total Expenditures</u>		135,595	123,420	118,995	

FY 2023 General Fund Budget

Streets & Alleys Department

		<u>FY 2022 Budget</u>	<u>FY 2022 Actual</u>	<u>FY 2023 Budget</u>	<u>Budget Comments</u>
<u>Street Department Revenues</u>					
01-130-4190	Property Taxes - Road & Bridge	22,000	19,359	22,000	
01-130-4900	Other Income	39,000	2,906	5,000	IDOT reimb for traffic signals
<u>Total Revenues</u>		61,000	22,265	27,000	
<u>Street Department Expenditures</u>					
01-130-5140	Salaries - Regular	273,024	266,606	286,520	
01-130-5150	Salaries - Overtime	17,500	7,586	20,000	
01-130-5155	Salaries - Summer	-	-		
01-130-5160	Employee Insurance	90,686	93,358	97,178	
01-130-5165	IMRF	21,587	19,875	17,750	
01-130-5170	FICA	20,886	19,946	21,925	
01-130-5172	SUTA	750	564	750	
01-130-5245	Capital Outlay	175,000	5,775	516,000	<i>Rebuild collapsed building; Backhoe replacement; F450 replacement; Pavement Condition Survey; see page 5 for additional capital detail</i>
01-130-5255	Communications/Telephone	500	415	500	
01-130-5280	Travel, Training, and Education	500	135	500	
01-130-5285	Vehicle Fuel	15,000	14,156	17,000	
01-130-5290	Vehicle Maintenance	20,000	19,679	20,000	
01-130-5295	Utilities	40,000	37,514	44,250	
01-130-5340	Uniforms	500	272	500	
01-130-5345	Small Equipment	5,000	1,446	5,000	
01-130-5420	Supplies and Parts	5,000	1,859	5,000	
01-130-5425	Repairs and Maintenance	10,000	1,519	10,000	
01-130-5435	Storm Sewer/Drainage R & M	5,000	-	5,000	
01-130-5440	Street/Alley/Curb Maintenance	95,000	30,066	97,500	Sidewalks; salt; rock; road patch; chip and tar from MFT; Road striping; Cap Impr Plan
01-130-5445	Sidewalk Reimbursement	5,000	2,884	5,000	
01-130-5499	Miscellaneous	500	729	500	
<u>Total Expenditures</u>		801,433	524,385	1,170,873	

FY 2023 General Fund Budget

Park Department

		<u>FY 2022 Budget</u>	<u>FY 2022 Actual</u>	<u>FY 2023 Budget</u>	<u>Budget Comments</u>
<u>Park Department Revenues</u>					
01-150-4160	Property Taxes - Park	46,429	46,340	46,429	Levy passed 12/21
01-150-4441	Tree Memorial Program	1,000	225	2,000	
01-150-4810	Grant Income- Park	214,050	103	214,050	OSLAD Grant; Dog Park Grant
01-150-4900	Other Income- Park	500	13,469	500	
<u>Total Revenues</u>		261,979	60,137	262,979	
<u>Park Department Expenditures</u>					
01-150-5140	Salaries - Regular	112,072	110,644	116,583	2.5 employees
01-150-5150	Salaries - Overtime	1,500	299	1,500	
01-150-5155	Salaries - Temporary	11,050	1,823	10,000	
01-150-5160	Employee Insurance	59,433	55,079	52,325	
01-150-5165	IMRF	7,972	7,325	6,500	
01-150-5170	FICA	9,424	7,498	9,045	
01-150-5172	SUTA	500	267	250	
01-150-5245	Capital Outlay	320,000	160,490	105,000	Dog Park fencing; replace Toro mowers; Equip Impr
01-150-5255	Communications/ Telephone	500	415	500	
01-150-5280	Travel, Training, & Education	200	-	200	
01-150-5285	Vehicle/Equipment Fuel	4,000	2,742	4,500	
01-150-5290	Vehicle/Equipment Maintenance	4,000	4,563	5,000	
01-150-5295	Utilities	14,500	11,671	14,500	
01-150-5325	Landscape Maintenance	10,000	10,373	10,000	\$1,500 fertilizer program; \$3,000 ball diamond; \$500 Fish for Wimple; street trees
01-150-5340	Uniforms	250	-	250	
01-150-5345	Small Equipment	1,500	1,190	1,500	
01-150-5420	Supplies & Parts	4,500	3,553	4,500	
01-150-5425	Repairs & Maintenance	10,000	6,403	15,000	new heater
01-150-5451	Tree Memorial Program	1,000	1,695	2,000	
01-150-5499	Miscellaneous	500	167	500	
<u>Total Expenditures</u>		572,901	386,196	359,653	

FY 2023 General Fund Budget

Pool Department

		<u>FY 2022 Budget</u>	<u>FY 2022 Actual</u>	<u>FY 2023 Budget</u>	<u>Budget Comments</u>
<u>Pool Department Revenues</u>					
01-160-4400	Admissions	37,500	40,201	50,000	
01-160-4410	Concessions	5,400	4,027	5,400	
01-160-4420	Lessons	2,500	-	2,500	
01-160-4430	Rentals	5,000	1,050	5,000	
01-160-4900	Other Income (incl cash +/-)	1,000	233	1,000	
<u>Total Revenues</u>		51,400	45,511	63,900	
<u>Pool Department Expenditures</u>					
01-160-5110	Advertising	150	150	150	
01-160-5150	Salaries- Overtime	500	-	500	
01-160-5155	Salaries- Temporary	71,500	46,051	65,000	
01-160-5170	FICA	5,460	3,523	5,500	
01-160-5172	SUTA	455	311	500	
01-160-5174	Sales/Use Tax	200	203	200	
01-160-5245	Capital Outlay	-	-	-	
01-160-5255	Communications/Telephone	750	1,182	750	
01-160-5280	Training	2,200	4,300	4,500	
01-160-5295	Utilities	15,000	11,790	15,000	
01-160-5315	Chemicals	9,000	-	9,000	
01-160-5320	Concession Supplies	3,000	2,148	3,000	
01-160-5345	Small Equipment	5,000	2,464	5,000	incl. pass software
01-160-5420	Supplies & Parts	1,000	648	1,000	
01-160-5425	Repairs & Maintenance	5,000	2,935	5,000	
01-160-5499	Miscellaneous	500	90	500	
<u>Total Expenditures</u>		119,715	75,795	115,600	

FY 2023 General Fund Budget

Police Department

		<u>FY 2022 Budget</u>	<u>FY 2022 Actual</u>	<u>FY 2023 Budget</u>	<u>Budget Comments</u>
<u>Police Department Revenues</u>					
01-170-4170	Property Taxes - Police	94,183	93,949	94,183	Levy passed 12/22
01-170-4241	Cannabis Local Use Tax	4,000	7,131	6,000	
01-170-4700	Fees & Fines	30,000	36,619	30,000	
01-170-4720	Drug Fund Income	5,000	9,143	5,000	
01-170-4810	Grant Income	1,000	206	1,000	
01-170-4830	Investment Interest- Police	50	10	50	
01-170-4900	Other Income- Police	23,000	5,933	7,500	
<u>Total Revenues</u>		157,233	152,992	143,733	
<u>Police Department Expenditures</u>					
01-170-5140	Salaries - Regular	471,222	425,848	484,379	
01-170-5150	Salaries - Overtime	35,350	36,385	35,000	
01-170-5160	Employee Insurance	112,585	106,526	112,101	
01-170-5165	IMRF	33,665	32,736	28,999	
01-170-5170	FICA	10,675	8,245	9,123	
01-170-5172	SUTA	1,025	906	1,200	
01-170-5240	Office Supplies	3,500	1,186	3,500	
01-170-5245	Capital Outlay	125,000	49,299	316,000	<i>Collapsed building rebuild; Evidence Tracking System; In-car computer replacement; Squad vehicle replacement; see page 5 for capital detail</i>
01-170-5255	Communications/Telephone	12,000	11,768	12,000	
01-170-5260	Computer Support	7,000	4,125	4,000	
01-170-5280	Travel, Training & Education	6,000	8,426	8,500	
01-170-5283	Memberships & Subscriptions	400	250	400	
01-170-5285	Vehicle Fuel	20,000	18,488	25,000	
01-170-5290	Vehicle Maintenance	25,000	11,955	25,000	
01-170-5295	Utilities	7,000	5,817	7,000	
01-170-5330	Drug Fund	5,000	4,642	5,000	
01-170-5340	Uniforms	8,000	1,431	8,000	
01-170-5345	Small Equipment	13,500	10,505	13,500	
01-170-5420	Supplies & Parts	2,000	15	2,000	
01-170-5425	Repairs & Maintenance	5,000	5,414	5,000	
01-170-5499	Miscellaneous	7,500	4,334	7,500	*Incl. Shop w/ Cop program
<u>Total Expenditures</u>		911,422	748,301	1,113,202	

FY 2023 General Fund Budget

Fire Department

		<u>FY 2022 Budget</u>	<u>FY 2022 Actual</u>	<u>FY 2023 Budget</u>	<u>Budget Comments</u>
<u>Fire Department Revenues</u>					
01-180-4130	Property Taxes - Fire	102,068	101,864	102,068	Levy passed 12/21
01-180-4700	Fees & Fines- Fire	2,500	9,240	2,500	Pesotum derailment FY22
01-180-4710	Special Bequests	10,000	2,700	10,000	
01-180-4750	Fire Insurance-2%	12,000	12,295	12,000	
01-180-4810	Grant Income- Fire	166,000	67,413	100,000	Turnout gear grant; Lyondell training grant; DCEO grant
01-180-4820	Interest- Fire	500	15	25	
01-180-4900	Other Income- Fire	500	16,513	500	
<u>Total Revenues</u>		293,568	210,040	227,093	
<u>Fire Department Expenditures</u>					
01-180-5145	Salaries - Officials & Volunteers	140,000	182,014	140,000	
01-180-5165	IMRF	2,100	1,858	2,100	
01-180-5170	FICA	10,400	13,522	10,400	
01-180-5172	SUTA	1,500	1,045	1,500	
01-180-5240	Office Supplies	500	298	500	
01-180-5245	Capital Outlay	216,250	58,814	1,324,000	South Station Annex, Bunker gear replacements, EMS Coveralls, AEDs; See page 5 for capital detail
01-180-5255	Communications/ Telephone	3,500	2,293	2,500	phone, internet
01-180-5260	Computer Support	3,000	716	3,000	
01-180-5280	Travel, Training, & Education	7,500	6,140	7,500	
01-180-5283	Memberships & Subscriptions	1,150	886	1,150	
01-180-5285	Vehicle Fuel	3,000	3,608	3,500	
01-180-5290	Vehicle Maintenance	15,000	22,919	15,000	
01-180-5295	Utilities	4,700	5,612	6,500	
01-180-5340	Uniforms	500	-	500	
01-180-5345	Small Equipment	25,500	21,076	25,500	
01-180-5370	Fire Prevention	1,500	1,074	1,500	
01-180-5410	EMS Operations	3,000	3,805	3,500	
01-180-5420	Supplies & Parts	2,000	594	2,000	
01-180-5425	Repairs & Maintenance	12,000	6,684	12,000	incl. tornado siren R & M; South Station entry door
01-180-5430	Special Bequests	10,000	1,348	10,000	
01-180-5499	Miscellaneous	750	682	750	
<u>Total Expenditures</u>		463,850	334,986	1,573,400	

FY 2023 General Fund Budget

Economic Development Department

		<u>FY 2022 Budget</u>	<u>FY 2022 Actual EST</u>	<u>FY 2023 Budget</u>	<u>Budget Comments</u>
<u>Economic Development Department Revenues</u>					
01-190-4810	Grant Income	-	-	-	
<u>Total Revenues</u>		-	-	-	
<u>Economic Development Expenditures</u>					
01-190-5250	Development	-	-	-	
<u>Total Expenditures</u>		-	-	-	

FY 2023 General Fund Recap

	<u>FY 2022 Budget</u>	<u>FY 2022 Actual</u>	<u>FY 2023 Budget</u>
<i>Total Gen Fund Revenues</i>	3,213,594	3,860,101	4,025,971
<i>Total Gen Fund Expenditures</i>	3,758,219	2,818,485	5,217,927
<i>Rev Over Expenditures</i>	(544,625)	1,041,616	(1,191,956)

Estimated Cashflows - General Fund

	<i>Operating Funds</i>	<i>Reserve Funds</i>	<i>Capital Plan Funds</i>	<i>Street Maintenance Reserve Funds</i>
<i>Estimated beginning cash balance</i>	\$3,027,034	\$1,835,235	\$1,812,210	\$420,000
<i>Net Operating Cashflow FY 23</i>	-\$1,191,956			
<i>Restrict for Reserves</i>	-\$120,000	\$120,000		
<i>Restrict for Capital Plan Reserves</i>	-\$240,000		\$240,000	
<i>Restrict for Streets/Roads</i>	-\$120,000			\$120,000
<i>Funds used from Reserves</i>	\$0			
<i>Funds used from Capital Reserves</i>	\$236,000		-\$236,000	
<i>Funds used from Street Maint Reserve</i>	\$0			
<i>Funds unrestricted from Cashford</i>	\$53,000			
<i>Funds unrestricted from ARPA</i>	\$296,946			
<i>Estimated ending cash balance</i>	<i>\$1,941,023</i>	<i>\$1,955,235</i>	<i>\$1,816,210</i>	<i>\$540,000</i>

City of Tuscola

FY 2023 Water Fund Budget

		<u>FY 2022</u> <u>Budget</u>	<u>FY 2022</u> <u>Actual</u>	<u>FY 2023</u> <u>Budget</u>	<u>Budget Comments</u>
<u>Revenues</u>					
02-100-4610	Bulk Water Sales	1,500	1,165	1,500	
02-100-4620	Meter Connections	10,000	8,889	10,000	
02-100-4630	Metered Water Sales	1,040,000	1,026,241	1,080,000	Need increase Jan 23
02-100-4635	Water Penalties	10,000	13,118	15,000	
02-100-4700	Fees & Fines- NSF, Reconnect	6,000	6,546	7,500	
02-100-4810	Grant Income	0	0	550,000	Meadowview waterline
02-100-4820	Interest-Restricted Investments	1,500	819	1,000	
02-100-4830	Interest-Investments	1,200	437	1,000	
02-100-4900	Other Revenue	10,000	16,358	15,000	Incl. Joint Agency billings
<u>Total Revenues</u>		1,080,200	1,073,573	1,681,000	
<u>Expenditures</u>					
02-100-5125	Bad Debt	5,000	936	3,000	
02-100-5130	Interest-Bonds	9,833	9,833	9,085	
02-100-5140	Salaries - Regular	152,133	161,104	149,642	
02-100-5150	Salaries - Overtime	10,000	2,465	10,000	
02-100-5155	Salaries - Temporary	0	0	0	
02-100-5160	Employee Insurance	53,072	56,438	56,931	
02-100-5165	IMRF	11,317	10,531	9,288	
02-100-5170	FICA	11,317	11,600	11,448	
02-100-5172	SUTA	500	341	500	
02-100-5180	Notice Publication	750	504	750	
02-100-5200	Legal & Professional	6,400	6,400	6,400	
02-100-5204	Audit	3,000	2,667	4,400	
02-100-5206	Engineering	10,000	1,078	12,500	Capital Improvements Plan
02-100-5210	Property Liability Insurance	6,200	5,021	5,100	
02-100-5215	Work Comp Insurance	6,200	5,061	5,100	
02-100-5230	Postage	7,000	7,399	7,500	
02-100-5240	Office Supplies	2,500	1,705	2,500	
02-100-5245	Capital Outlay	252,000	6,905	935,000	Meter station upgrades; line under Rt 36; Bulk Water coin op; Meadowview water line
02-100-5255	Communications/Telephone	2,000	1,544	2,000	Includes gateway backhaul fee; tablet cell
02-100-5260	Computer Support	6,500	6,255	6,500	includes support contracts; meter reading hosting fee

City of Tuscola

FY 2023 Water Fund Budget

		<u>FY 2022</u> <u>Budget</u>	<u>FY 2022</u> <u>Actual</u>	<u>FY 2023</u> <u>Budget</u>	<u>Budget Comments</u>
02-100-5280	Travel, Training, & Education	2,500	260	2,500	
02-100-5283	Memberships and Subscriptions	1,200	968	1,200	
02-100-5285	Vehicle Fuel	4,000	4,568	4,500	
02-100-5290	Vehicle Maintenance	5,000	5,077	5,000	
02-100-5295	Utilities	7,000	7,482	7,000	
02-100-5315	Chemicals	5,500	2,935	5,500	
02-100-5340	Uniforms	500	152	500	
02-100-5345	Small Equipment	12,500	8,140	12,500	
02-100-5375	Joint Pipeline	5,000	420	5,000	
02-100-5380	Purchased Water	520,000	527,272	641,450	IAWC rate increase Jan 2023
02-100-5385	Laboratory Testing	4,500	2,328	4,500	
02-100-5425	Repairs & Maintenance	50,000	50,513	50,000	
02-100-5499	Miscellaneous	1,000	748	1,000	
<i>Total Expenditures</i>		1,174,422	908,650	1,978,294	
<i>Revenues Over Expenditures</i>		-94,222	164,922	-297,294	

Estimated Cashflows - Water Fund

	<i>Operating Funds</i>	<i>Capital Plan Funds</i>
<i>Beginning cash balance</i>	<i>\$435,560</i>	<i>\$649,704</i>
<i>Net Operating Cashflow FY 23</i>	<i>-\$297,294</i>	
<i>Restrict for Capital Plan Reserves</i>	<i>-\$150,000</i>	<i>\$150,000</i>
<i>Funds used from Capital Reserves</i>	<i>\$300,000</i>	<i>-\$300,000</i>
<i>Debt Service</i>	<i>-\$81,448</i>	
<i>Estimated ending cash balance</i>	<i>\$206,818</i>	<i>\$499,704</i>

City of Tuscola

FY 2023 Sewer Fund Budget

		<u>FY 2022</u> <u>Budget</u>	<u>FY 2022</u> <u>Actual</u>	<u>FY 2023</u> <u>Budget</u>	<u>Budget Comments</u>
<u>Revenues</u>					
03-100-4620	Meter Connections	2,000	1,490	2,000	
03-100-4635	Sewer Penalties	8,000	8,536	8,000	
03-100-4640	Sewer Revenue	650,000	626,267	650,000	
03-100-4810	Grant Income	-	-	-	
03-100-4820	Interest-Restricted Investment	1,500	616	1,000	
03-100-4830	Interest	2,000	927	2,000	
03-100-4650	Farm Revenue	10,000	4,111	10,000	
03-100-4900	Other Revenue	1,500	120	1,500	
<u>Total Revenues</u>		675,000	642,067	674,500	
<u>Expenditures:</u>					
03-100-5125	Bad Debt	4,000	832	2,000	
03-100-5130	Bond Interest	1,409	1,409	1,297	
03-100-5140	Salaries-Regular	131,306	123,022	137,147	
03-100-5150	Salaries-Overtime	5,000	3,120	5,000	
03-100-5160	Employee Insurance	35,045	34,910	37,047	
03-100-5165	IMRF	9,670	9,107	8,500	
03-100-5170	FICA	10,045	9,164	10,500	
03-100-5172	SUTA	500	329	500	
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	3,000	2,667	4,400	
03-100-5206	Engineering	7,500	1,078	10,000	NPDES permit application; CMOM Plan; Cap Impr Plan
03-100-5210	Property Liability Insurance	7,000	5,640	5,700	
03-100-5215	Work Comp Insurance	3,500	2,834	3,000	
03-100-5230	Postage	4,500	4,756	5,000	
03-100-5240	Office Supplies	2,000	1,018	2,000	
03-100-5245	Capital Outlay	-	34,205	-	
03-100-5255	Communications/ Telephone	2,250	1,531	3,300	incl. irrigator controller cell
03-100-5260	Computer Support	3,500	2,925	3,500	
03-100-5265	Real Estate Taxes	6,500	6,725	7,000	
03-100-5277	Bond Issuance Cost Amort	-	-	-	
03-100-5280	Travel, Training, & Education	2,500	983	2,500	
03-100-5285	Vehicle Fuel	2,000	2,523	2,700	
03-100-5290	Vehicle Maintenance	3,500	5,668	4,000	
03-100-5295	Utilities	65,000	65,821	65,000	

City of Tuscola

FY 2023 Sewer Fund Budget

		<u>FY 2022</u> <u>Budget</u>	<u>FY 2022</u> <u>Actual</u>	<u>FY 2023</u> <u>Budget</u>	<u>Budget Comments</u>
03-100-5315	Chemicals	12,000	12,231	14,000	
03-100-5345	Small Equipment	5,000	751	6,000	includes computer south plant
03-100-5385	Laboratory Testing	3,000	2,197	3,000	
03-100-5395	Farm Expense	6,000	-	6,000	
03-100-5400	Sludge Disposal	2,000	-	2,000	
03-100-5420	Supplies & Parts	2,000	258	2,000	
03-100-5425	Repairs & Maintenance	87,000	39,129	74,950	Lift station pumps; wind turbine maintenance agreement; North lift station door; South plant flooring, OHD
03-100-5499	Miscellaneous	500	372	500	
<i>Total Expenditures</i>		445,925	393,405	447,241	
<i>Revenues Over Expenditures</i>		229,075	248,662	227,259	

Estimated Cashflows - Sewer Fund

	<i>Operating Funds</i>	<i>Capital Plan Funds</i>
<i>Beginning cash balance</i>	<i>\$923,669</i>	<i>\$635,406</i>
<i>Net Operating Cashflow FY 23</i>	<i>\$227,259</i>	
<i>Restrict for Capital Plan Reserves</i>	<i>-\$150,000</i>	<i>\$150,000</i>
<i>Funds used from Capital Reserves</i>	<i>\$0</i>	<i>\$0</i>
<i>Debt Service</i>	<i>-\$12,127</i>	
<i>Estimated ending cash balance</i>	<i>\$988,801</i>	<i>\$785,406</i>

City of Tuscola

FY 2023 TIF Fund Budget

	<u>FY 2022 Budget</u>	<u>FY 2022 Actual</u>	<u>FY 2023 Budget</u>	<u>Budget Comments</u>
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Unrestricted TIF District

Unrestricted Revenues:

04-750-4100	Property Tax-Unrestricted	1,200,000	1,178,313	1,180,000	
04-750-4830	Interest-Unrestricted	3,200	1,740	1,500	
04-750-4840	Interest-Loans-Unrestricted	3,000	7,434	-	
04-750-4900	Other Income	15,000	166,962	-	
TOTAL UNRESTRICTED REVENUES		\$ 1,221,200	\$ 1,354,449	\$ 1,181,500	

Unrestricted Expenditures:

04-750-5100	Administration	2,600	-	-	
04-750-5110	Marketing Sites/ Advertising	100,000	-	-	
04-750-5140	Admin- Salaries- Regular	98,000	98,581	102,758	
04-750-5160	Admin- Employee Insurance	38,000	38,710	39,221	
04-750-5165	Admin- IMRF	8,000	7,142	7,861	
04-750-5170	Admin- FICA	7,500	6,798	6,350	
04-750-5172	Admin- SUTA	200	107	200	
04-750-5201	Professional Services	50,000	13,903	20,600	Attorney fees; audit
04-750-5246	Vocational Technology Grant	-	-	-	
04-750-5247	Property Acquisition/ Site Prep	300,000	12,269	-	
04-750-5248	Building Rehabilitation	10,000	16,481	13,400	
04-750-5249	Public Works Improvements	3,295,734	2,188,733	2,416,479	
04-750-5455	Interest Subsidies	12,250	6,184	-	
04-750-5499	Other Non-Reportable Expenses	-	-	-	
TOTAL UNRESTRICTED EXPENDITURES		\$ 3,922,284	\$ 2,388,908	\$ 2,606,869	

Amishland Development (TIF 2)

Amishland Revenues:

04-775-4100	TIF 2 Property Tax	55,000	55,164	55,000	
04-775-4820	TIF 2 Interest	1,500	63	250	
04-775-4900	TIF 2- Other Income			280,000	Sale of lots
TOTAL AMISHLAND REVENUES		\$ 56,500	\$ 55,227	\$ 335,250	

Amishland Expenditures:

04-775-5247	Property Acquisition/ Site Prep	30	53	100	tax bills on lots
04-775-5248	Building Rehabilitation	150,000	120,000	-	
04-775-5249	Public Works Improvements	-	-	402,450	
TOTAL AMISHLAND EXPENDITURES		\$ 150,030	\$ 120,053	\$ 402,550	

City of Tuscola

FY 2023 TIF Fund Budget

		<u>FY 2022</u> <u>Budget</u>	<u>FY 2022</u> <u>Actual</u>	<u>FY 2023</u> <u>Budget</u>	<u>Budget</u> <u>Comments</u>
<i><u>Barker/Prairie Street Development (TIF 3)</u></i>					
<i><u>Barker/Prairie Street Revenues:</u></i>					
04-780-4100	TIF 3 Property Tax	60,000	51,984	60,000	
04-780-4820	TIF 3 Investment Interest	(3,500)	(1,110)	(2,500)	
04-780-4900	TIF 3 Other Income	-	-	-	
<i>TOTAL BP3 REVENUES</i>		\$ 56,500	\$ 50,874	\$ 57,500	
<i><u>Barker/Prairie Street Expenditures:</u></i>					
04-780-5110	Advertising	-	12	-	
04-780-5201	Professional Services	5,000	-	5,000	
04-780-5247	Property Acquisition/ Site Prep	34,200	31,190	34,200	Tucker Agreement/Rebate
04-780-5249	Public Works Improvements	-	-	-	
<i>TOTAL BP 3 EXPENDITURES</i>		\$ 39,200	\$ 31,202	\$ 39,200	
<i>TOTAL TIF FUND REVENUES</i>		\$ 1,334,200	\$ 1,460,550	\$ 1,574,250	
<i>TOTAL TIF FUND EXPENSES</i>		\$ 4,111,514	\$ 2,540,163	\$ 3,048,619	
<i>TOTAL REVENUES OVER EXPENSES</i>		\$ (2,777,314)	\$ (1,079,613)	\$ (1,474,369)	

Estimated Cashflows - TIF Fund

	<i>TIF 1</i>	<i>TIF 2- Amishland</i>	<i>TIF 3- Barker/Prairie</i>
<i>Estimated beginning cash balance</i>	<i>\$1,425,369</i>	<i>\$67,300</i>	<i>-\$1,162,594</i>
<i>Net Operating Cashflow FY 23</i>	<i>-\$1,425,369</i>	<i>-\$67,300</i>	<i>\$18,300</i>
<i>Estimated ending cash balance</i>	<i>\$0</i>	<i>\$0</i>	<i>-\$1,144,294</i>

City of Tuscola

FY 2023 Motor Fuel Fund Budget

<u>Revenues</u>		<u>FY 2022 Budget</u>	<u>FY 2022 Actual</u>	<u>FY 2023 Budget</u>	<u>Budget Comments</u>
05-100-4300	Bond Revenue				
05-100-4750	IDOT Rebuild Illinois Bond Proceeds	98,417	98,417	98,417	Rebuild Illinois- year 3 of 3
05-100-4775	MFT Allotments	176,288	178,319	191,003	IML estimate includes Trans Renewal funds
05-100-4810	Grant Income	-	-	-	
05-100-4820	Restricted Investment Interest	-	240	100	
05-100-4830	Investment Interest	350	213	350	
05-100-4900	Other Income	-	-	-	
<u>Total Revenues</u>		275,055	277,189	289,870	
<u>Expenditures</u>					
05-100-5130	Bond Interest	-	-	-	
05-100-5135	Bond Principal	-	-	-	
05-100-5245	Capital Outlay	-	-	-	
05-100-5440	Street/Alley Improvements	95,000	66,543	95,000	Engineering for next road project (S. Washington, Parke, North Central); annual Chip and tar maintenance
<u>Total Expenditures</u>		95,000	66,543	95,000	
<u>Revenues Over Expenditures</u>		180,055	210,646	194,870	

Beginning Cash Balance	\$ 516,363.71
Add FY 23 Estimated revenues	\$ 289,870.00
Less Current Year expenses	\$ (95,000.00)
Less Outstanding Debt	\$ -
<u>Estimated ending cash balance</u>	<u>\$ 711,233.71</u>

* Illinois Bond proceeds- local portion \$295,434 over 3 years (FY 21,22,23) used for capital improvements, not general maintenance
Planned use is S. Washington, Parke, North Central Ave. resurfacing project- engineering FY 23; construction FY 24

City of Tuscola

FY 2023 Tourism Fund Budget

		<u>FY 2022</u>	<u>FY 2022</u>	<u>FY 2023</u>	
		<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget Comments</u>
<u>Revenues</u>					
06-100-4260	Hotel/Motel Tax	125,000	163,096	160,000	
06-100-4270	Event Income	1,500	3,847	3,800	
06-100-4810	Grant Income	0	0	0	
06-100-4830	Investment Interest	750	294	500	
06-100-4900	Other Income	500	0	500	
<u>Total Revenues</u>		127,750	167,237	164,800	
<u>Expenditures</u>					
06-100-5140	Salaries- Regular	36,000	35,329	51,867	
06-100-5150	Salaries- Overtime	2,500	47.7	2,500	
06-100-5160	Employee Insurance	20,000	20,852	21,634	
06-100-5165	IMRF Employer Contribution	3,000	2,564	2,288	
06-100-5170	FICA Employer Contribution	3,000	2,391	3,968	
06-100-5172	SUTA Expense	150	107	200	
06-100-5201	Professional Services	10,000	7,761	7,500	Website/Marketing
06-100-5215	Work Comp & Liability Insurance	1,500	1,326	1,500	
06-100-5110	Advertising	30,000	30,974	20,000	
06-100-5230	Postage	500	75	500	
06-100-5235	Community Marketing	35,000	4,951	20,000	
06-100-5237	Community Events	50,000	38,892	40,000	
06-100-5240	Office Supplies	1,500	1,023	1,500	
06-100-5245	Capital Outlay	-	-	-	
06-100-5255	Communications/Telephone	500	0	500	
06-100-5260	Computer Support	2,500	425.3	2,500	
06-100-5280	Travel, Training & Education	500	0	500	
06-100-5283	Memberships/Subscriptions	1,000	536.99	1,000	including ASCAP
06-100-5295	Utilities	1,750	770.5	1,750	
06-100-5345	Small Equipment	10,000	0	5,000	Replace Mac; downtown history walk signs?
06-100-5420	Supplies & Parts	1,000	0	1,000	
06-100-5425	Repairs & Maintenance	10,000	6491.06	10,000	billboard repairs
06-100-5455	Grants/Subsidies	11,000	5,660	11,000	
06-100-5499	Miscellaneous	500	2.11	500	
<u>TOTAL EXPENSES</u>		231,900	160,179	207,207	
<u>REV OVER (UNDER) EXP</u>		-104,150	7,058	-42,407	

FYE 04/30/2022 cash balance: \$287,798
 Projected FYE 04/30/2023 cash balance: \$245,391

City of Tuscola

FY 2023 Library Budget

		<u>FY 2022</u> <u>Budget</u>	<u>FY 2022</u> <u>Actual</u>	<u>FY 2023</u> <u>Budget</u>	<u>Budget Comments</u>
<u>Revenues</u>					
07-100-4100	Property Taxes	158,386	157,992	158,386	Levy passed 12/21
07-100-4230	Replacement Taxes	11,000	25,068	15,500	IML 02/22 estimate
07-100-4700	Library Charges	3,000	4,589	4,000	
07-100-4705	Copies & Faxes	1,500	2,898	2,000	
07-100-4710	Memorial Income	1,000	2,393	1,000	
07-100-4810	Grant Income	5,600	6,608	6,000	
07-100-4830	Interest	200	147	100	
07-100-4900	Other Income	1,000	2,559	1,000	
<u>Total Revenues</u>		181,686	202,254	187,986	
<u>Expenditures</u>					
07-100-5110	Advertising	100	-	100	
07-100-5140	Salaries- Regular	98,836	97,648	104,000	
07-100-5160	Employee Insurance	19,200	20,891	20,019	
07-100-5165	IMRF	4,662	4,058	3,640	
07-100-5170	FICA Taxes	7,561	7,187	7,926	
07-100-5172	SUTA Taxes	306	383	418	
07-100-5200	Legal Services	-			
07-100-5210	Property/Liability Insurance	1,600	1,376	1,600	
07-100-5215	Work Comp Insurance	1,100	942	1,100	
07-100-5230	Postage	200	137	200	
07-100-5240	Office Supplies	100	49	100	
07-100-5241	Copier Supplies and Lease pmt	1,200	963	1,200	
07-100-5245	Capital Outlay	-			
07-100-5255	Communications/Telephone	2,200	2,341	2,400	
07-100-5260	Computer Support	1,000	761	1,000	
07-100-5280	Travel, Training and Education	800	200	800	
07-100-5295	Utilities	5,000	4,739	5,500	
07-100-5297	Internet Charges	3,500	3,517	3,600	
07-100-5345	Small Equipment	500	348	500	
07-100-5350	Automation	4,000	3,687	4,000	
07-100-5352	Memorial Expense	1,000	1,428	1,000	
07-100-5354	Books- Adult	9,000	8,184	9,000	
07-100-5355	Books-Juvenile	6,000	5,238	6,000	
07-100-5356	Videos- Adult	3,000	2,331	3,000	
07-100-5357	Videos- Juvenile	1,500	1,608	1,500	
07-100-5365	Periodicals & Magazines	750	750	1,000	
07-100-5421	Processing Supplies	750	1,243	1,000	
07-100-5423	Janitorial / Lawn Maintenance	5,000	2,333	5,000	
07-100-5425	Repairs & Maintenance	17,000	3,815	17,000	
07-100-5426	Fire alarm Monitoring	750	684	750	
07-100-5450	Activity Programs	3,000	1,583	3,000	
07-100-5499	Miscellaneous	1,000	717	1,000	
<u>Total Expenditures</u>		200,615	179,141	207,353	
<u>Revenues Over Expenditures</u>		(18,929)	23,113	(19,367)	