

CITY OF TUSCOLA



ANNUAL BUDGET FY 2024



Various equipment purchases from FY 23, along with Mayor Kleiss and Robert Geiler, who retired after 45+ years with the City

May 1, 2023-April 30, 2024

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 – Tummelson, Bryan & Knox, LLP, City Attorney

The cover picture for this year's budget features various vehicle and equipment purchases made by the City during FY 2023, from our equipment replacement fund. Those include a Toro mower in the park, an endloader for the street department, two police squad vehicles and a new fire truck in the fire department. The equipment replacement fund was created in 2005 and has allowed the City to maintain a good fleet of vehicles and equipment without needing to obtain financing for the purchases.

The photo of the mower includes Mayor Kleiss presenting a plaque of appreciation to Robert Geiler, a 45+ year City employee who retired in FY 2023.

TABLE OF CONTENTS

FY 2024 Government Wide Budget Summary.....	1
FY 2024 Budgeted Revenue Sources Chart.....	2
FY 2024 Budgeted Expenditures Chart.....	3
FY 2024 Salary Distribution Chart.....	4
FY 2024 Capital Plan.....	5
FY 2024 Budget Overview.....	6
FY 2024 Cash Balance Overview.....	9

General Fund Budget

Department Detail

Administrative Department	10
Building and Electrical Inspection Department.....	12
Municipal Buildings and Grounds	13
Street Department	14
Park Department	15
Pool Department	16
Police Department	17
Fire Department	18
Economic Development	19
General Fund Recap.....	19

Proprietary Funds

Water Fund Budget	20
Sewer Fund Budget	22

Special Revenue Funds

TIF Fund Budget	24
Motor Fuel Tax Fund Budget	26
Tourism Fund Budget	27
Library Fund Budget	28

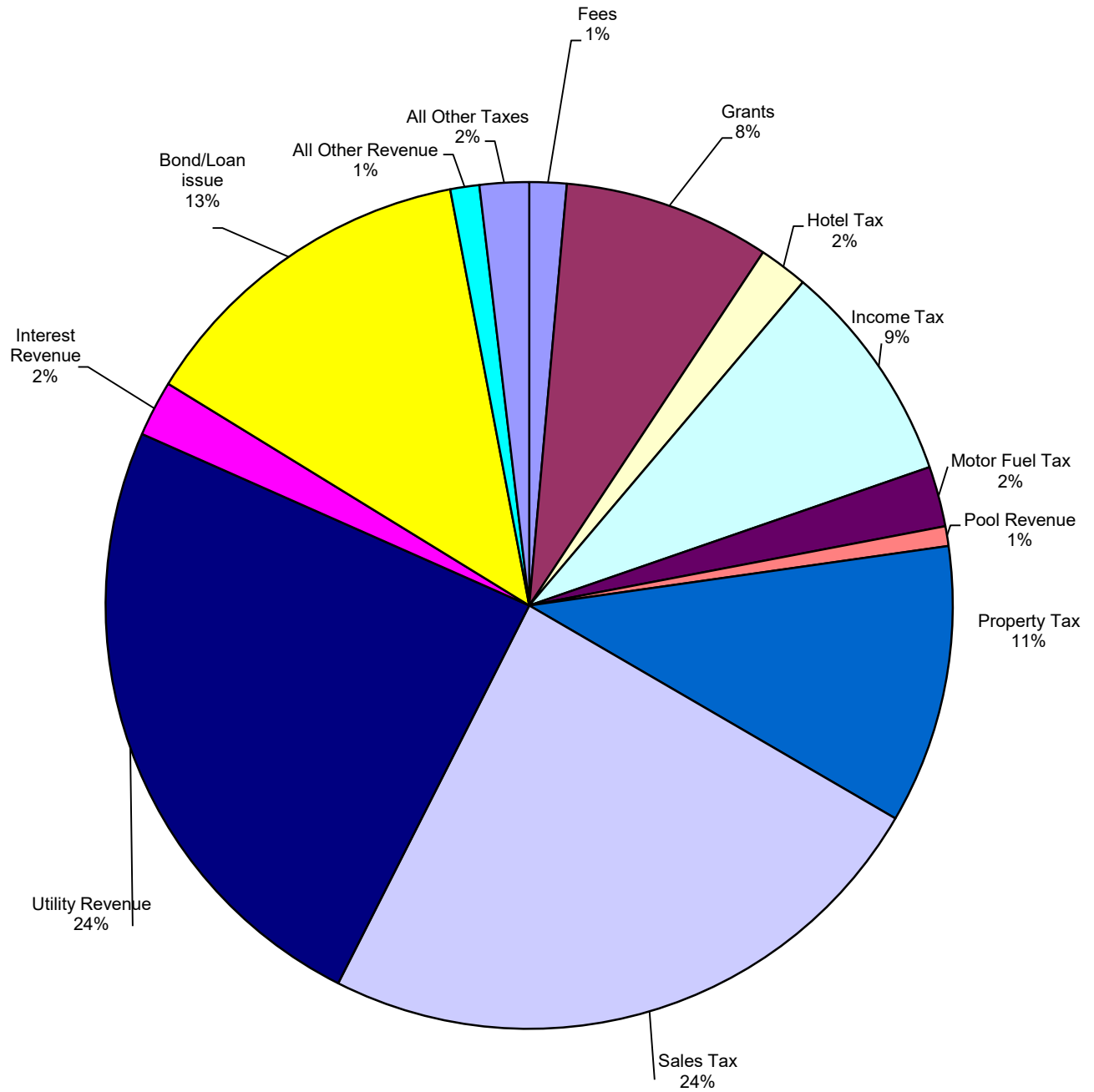
City of Tuscola

FY 2024 Budget Summary By Department

	<u>Revenues</u>	<u>Expenditures</u>	<u>Net Revenues over Expenditures</u>
<u>General Fund</u>			
Administrative	\$3,454,400	\$665,780	\$2,788,620
Building and Electrical Inspection	\$19,200	\$147,925	(\$128,725)
Municipal Buildings and Grounds	\$53,176	\$197,920	(\$144,744)
Streets and Alleys	\$29,000	\$1,760,583	(\$1,731,583)
Park	\$61,579	\$350,647	(\$289,068)
Pool	\$63,900	\$145,550	(\$81,650)
Police	\$184,811	\$1,649,147	(\$1,464,336)
Fire	\$275,614	\$1,522,263	(\$1,246,649)
Economic Development	\$35,414	\$60,414	(\$25,000)
<u>General Fund Total</u>	<u>\$4,177,094</u>	<u>\$6,500,229</u>	<u>(\$2,323,135)</u>
<u>Water Fund</u>	<u>\$3,075,289</u>	<u>\$2,999,805</u>	<u>\$75,484</u>
<u>Sewer Fund</u>	<u>\$679,950</u>	<u>\$618,055</u>	<u>\$61,895</u>
<u>Motor Fuel Fund</u>	<u>\$212,334</u>	<u>\$1,075,000</u>	<u>(\$862,666)</u>
<u>Tourism Fund</u>	<u>\$175,500</u>	<u>\$232,192</u>	<u>(\$56,692)</u>
<u>Library Fund</u>	<u>\$239,331</u>	<u>\$239,300</u>	<u>\$31</u>
Total Government (excluding TIF)	\$8,559,498	\$11,664,581	(\$3,105,083)
<u>TIF Fund</u>			
TIF Area 1	\$15,500	\$1,653,902	(\$1,638,402)
Amishland Area TIF 2	\$5,000	\$418,738	(\$413,738)
Barker/Prairie Street TIF 3	\$56,000	\$47,600	\$8,400
<u>TIF Fund Total</u>	<u>\$76,500</u>	<u>\$2,120,240</u>	<u>(\$2,043,740)</u>
Total Government	\$8,635,998	\$13,784,821	(\$5,148,823)

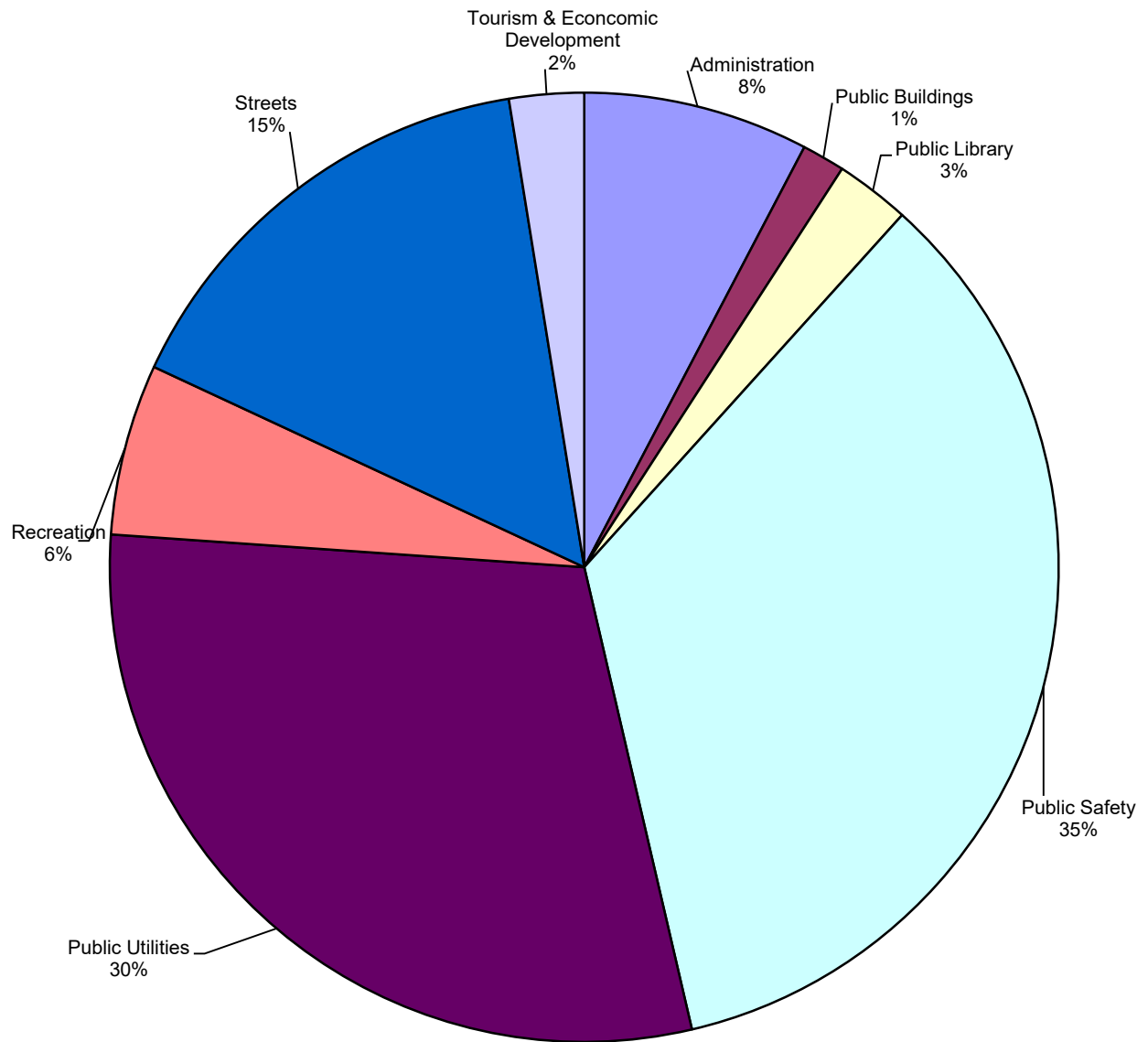
Projected City Revenue Sources FY 2024

Total Projected Revenue \$8,635,998
(Not including TIF Revenue of \$76,500)



Projected City Expenditures FY 2024

Total Projected Expenditures \$11,664,581
(Not including TIF District Expenditures of \$2,120,240)



City of Tuscola

FY 2024 Distribution of Personnel Salaries

Staff Position	# of Positions	Salary Distribution Department
City Administrator	1 Full Time	87.5% Administration 12.5% 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	50% TIF/ 50% ED
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	1 Full Time; 1 Part Time	Park
Police Chief	1 Full Time	Police
Police Sergeant	1 Full Time	Police
Police Officers	6 Full Time; 5 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

10

FY 2024 CAPITAL PLAN

	GENERAL Fund	Water Fund	Sewer Fund
<u>EQUIPMENT REPLACEMENT</u>			
Beginning Equipment Replacement Fund	\$ 1,609,167	\$ 649,704	\$ 635,406
FY 2024 Equipment Replacement Funds	\$ 360,000	\$ 100,800	\$ 150,000
2 Dodge Durango Police Squad Vehicles	\$ (100,000)		
Replace 75' Bucket Truck	\$ (125,000)		
Replace 2 Park mowers	\$ (37,000)		
Replace CAT Endloader	\$ (130,000)		
Replace 2014 F450 Street Truck	\$ (64,000)		
Replace Vactor Truck	\$ (135,000)	\$ (135,000)	\$ (135,000)
Replace 2014 F250 Water Truck		\$ (50,000)	
Equipment Replacement/Capital Fund Balance	\$ 1,378,167	\$ 565,504	\$ 650,406

	GENERAL Fund
<u>STREET MAINTENANCE FUND</u>	
Beginning Street Maintenance Fund	\$ 554,693
FY 2024 Street Maintenance Funds	\$ 120,000
Portion of Washington Street resurfacing	\$ (150,000)
Street Maintenance Fund Balance	\$ 524,693

<u>Other Capital Expenditures paid from current year operating budgets:</u>				
	GENERAL Fund	Water Fund	Sewer Fund	MFT Fund
Possible Cashford Playground	\$55,000			
City Hall HVAC; door replacements	\$85,000			
Sidewalk Contract	\$100,000			
Street Shed Extension	\$400,000			
Park Improvements- Dog Park Equipment	\$25,000			
Park Equipment Improvements	\$10,000			
Shooting Range	\$305,000			
Police Station Remodel	\$300,000			
Police Evidence Tracking System	\$10,000			
Police Electronic Equipment	\$26,500			
Police Networking equipment	\$10,000			
South Fire Station Annex	\$1,205,000			
Fire Turnout Gear and EMS Coverall Replacements	\$8,000			
Bulk Water purchasing interface		\$7,500		
Water line @ RT 36 & Egyptian Trail		\$20,000		
Tuscola Meter Station Upgrades (Grant/IEPA Loan)		\$769,295		
Meadowview Water Line (Grant/IEPA Loan)		\$853,867		
S. Washington, Parke, North Central Ave Resurfacing				\$850,000
Total by Fund	\$2,539,500	\$1,650,662	\$0	\$850,000

Budget Overview- FY 2024

	GENERAL Fund	Water Fund	Sewer Fund	TIF			MFT Fund	Tourism Fund	Library Fund
				Unrest	Amishland	BP TIF 3			
Revenue Projections									
Property Taxes	\$ 712,460					\$ 71,000			\$ 198,031
State Income Tax	\$ 730,000								
State Replacement Tax	\$ 140,000								\$ 21,000
State Sales Tax-Local Use	\$ 1,400,000								
Home Rule Sales Tax	\$ 475,000								
Gaming Tax	\$ 175,000								
License, Permits, Franchise Fees	\$ 50,470								
Bond Sale Proceeds		\$ 1,134,393							
Grant Income	\$ 100,000	\$ 550,000							\$ 6,800
Interest	\$ 152,050	\$ 35,000	\$ 49,000	\$ 15,500	\$ 5,000	\$ (15,000)	\$ 15,350	\$ 9,000	\$ 5,000
Other Income	\$ 71,514	\$ 15,000	\$ 11,500					\$ 6,500	\$ 8,500
Building Dept. Income	\$ 19,200								
Municipal Buildings Income	\$ 13,000								
Pool Income	\$ 63,900								
Police Income	\$ 47,000								
Fire Department Income	\$ 27,500								
Water Income		\$ 1,340,896							
Sewer Income			\$ 619,450						
MFT Allotment							\$ 196,984		
Hotel/Motel Tax								\$ 160,000	
Total Fund Revenue	\$ 4,177,094	\$ 3,075,289	\$ 679,950	\$ 15,500	\$ 5,000	\$ 56,000	\$ 212,334	\$ 175,500	\$ 239,331
Operating Budget- Routine Expenses									
Administrative Expenses	\$ 257,750								
Building Inspection Department	\$ 41,600								
Municipal Buildings and Grounds	\$ 112,920								
Street Department	\$ 202,770								
Park	\$ 69,800								
Pool	\$ 60,450								
Police Department	\$ 131,400								
Fire Department	\$ 143,763								
Economic Development	\$ 60,414								
Water Department		\$ 916,347							
Sewer Department			\$ 272,084						
TIF-Unrestricted District				\$ 1,573,305					
TIF- Amishland District					\$ 418,738				
TIF- Barker/Prairie District						\$ 47,600			
Motor Fuel Department							\$ 75,000		
Tourism Department								\$ 139,850	

Library									\$ 89,850
Total Operating Expenses	\$ 1,080,867	\$ 916,347	\$ 272,084	\$ 1,573,305	\$ 418,738	\$ 47,600	\$ 75,000	\$ 139,850	\$ 89,850
Wages and Benefits									
Administrative	\$ 353,030								
Building Inspection	\$ 106,325								
Street Department	\$ 453,813								
Park	\$ 208,847								
Pool	\$ 85,100								
Police Department	\$ 766,247								
Fire Department	\$ 165,500								
Water Department		\$ 247,796							
Sewer Department			\$ 210,971						
TIF-Unrestricted District				\$ 80,597					
Tourism Department								\$ 92,342	
Library									\$ 149,450
Total Wages and Benefits	\$ 2,138,862	\$ 247,796	\$ 210,971	\$ 80,597	\$ -	\$ -	\$ -	\$ 92,342	\$ 149,450

Capital- Current Year Operating Budget

Possible Cashford Playground	\$ 55,000								
City Hall HVAC; Door Replacements	\$ 85,000								
Sidewalk Contract	\$ 100,000								
Street Shed Extension	\$ 400,000								
Park Improvements- Dog Park Equip	\$ 25,000								
Park Equipment Improvements	\$ 10,000								
Police Station Remodel	\$ 300,000								
Police Shooting Range	\$ 305,000								
Police in-car computer; electronic equip	\$ 26,500								
Police Evidence Tracking System	\$ 10,000								
Police networking equipment	\$ 10,000								
South Fire Station Annex	\$ 1,205,000								
Fire Turnout Gear and EMS Coverall Re	\$ 8,000								
Bulk Water purchasing interface		\$ 7,500							
Water line @ RT 36 & Egyptian Trail		\$ 20,000							
Tuscola Meter Station (Grant/IEPA Loan)		\$ 769,295							
Meadowview Water Line (Grant applied)		\$ 853,867							
S. Washington, Parke, North Central Ave Resurfacing Engineering	\$ 150,000						\$ 1,000,000		
Total Capital Costs	\$ 2,689,500	\$ 1,650,662	\$ -	\$ -	\$ -	\$ -	\$ 1,000,000	\$ -	\$ -
Operating Surplus (Deficit)	\$ (1,732,135)	\$ 260,484	\$ 196,895	\$ (1,638,402)	\$ (413,738)	\$ 8,400	\$ (862,666)	\$ (56,692)	\$ 31

Reserve Funding

Fund Reserves	\$ -								
Fund Capital Equipment Reserve	\$ (360,000)	\$ (100,800)	\$ (150,000)						
Fund Street Maintenance Reserves	\$ (120,000)								
Total Reserve Funding	\$ (480,000)	\$ (100,800)	\$ (150,000)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net Operating Surplus (Deficit)	\$ (2,212,135)	\$ 159,684	\$ 46,895	\$ (1,638,402)	\$ (413,738)	\$ 8,400	\$ (862,666)	\$ (56,692)	\$ 31

FY 2024 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	\$ 4,044,425	\$ 235,347	\$ 1,049,886	\$ 1,686,807	\$ 414,253	\$ (1,171,729)	\$ 714,929	\$ 290,284	\$ 139,705
Revenue Projections	\$ 4,177,094	\$ 3,075,289	\$ 679,950	\$ 15,500	\$ 5,000	\$ 56,000	\$ 212,334	\$ 175,500	\$ 239,331
Transfer from Cashford	\$ 55,000								
Transfer to Reserve / Capital Funds	\$ (480,000)	\$ (100,800)	\$ (150,000)	\$ -		\$ -	\$ -	\$ -	\$ -
Operating Budget	\$ (1,080,867)	\$ (916,347)	\$ (272,084)	\$ (1,573,305)	\$ (418,738)	\$ (47,600)	\$ (75,000)	\$ (139,850)	\$ (89,850)
Wages and Benefits	\$ (2,138,862)	\$ (247,796)	\$ (210,971)	\$ (80,597)		\$ -	\$ -	\$ (92,342)	\$ (149,450)
Capital Projects	\$ (2,689,500)	\$ (1,650,662)	\$ -	\$ -	\$ -	\$ -	\$ (1,000,000)	\$ -	\$ -
Debt Service Reserves/Payments	\$ -	\$ (73,119)	\$ (10,944)	\$ -		\$ -	\$ -	\$ -	\$ -
Ending Operating Balance	\$ 1,887,290	\$ 321,912	\$ 1,085,838	\$ 48,405	\$ 515	\$ (1,163,329)	\$ (147,737)	\$ 233,592	\$ 139,736
RESERVES									
Reserve "Rainy day" Fund	\$ 2,011,030								
FY 2024 Reserve Funds	\$ -								
Ending Reserve "Rainy day" Fund	\$ 2,011,030								
STREETS/ROADS MAINTENANCE FUND									
Streets and Roads Maintenance Fund	\$ 555,459								
FY 2024 Reserve Funds	\$ 120,000								
Portion of Washington Street Resurfacing	\$ (150,000)								
Ending Street Maintenance Fund	\$ 525,459								
EQUIPMENT REPLACEMENT									
Beginning Equipment Replacement Fund	\$ 1,490,370	\$ 830,427	\$ 809,292						
FY 2024 Equipment Replacement Funds	\$ 360,000	\$ 100,800	\$ 150,000						
2 Dodge Durango Police Squad Vehicles	\$ (100,000)								
Replace 75' Bucket Truck	\$ (125,000)								
Replace 2 Park mowers	\$ (37,000)								
Replace CAT Endloader	\$ (130,000)								
Replace 2014 F450 Street Truck	\$ (64,000)								
Replace Vactor Truck	\$ (135,000)	\$ (135,000)	\$ (135,000)						
Replace 2014 F250 Water Truck	\$ (50,000)								
Total Equipment Replacement	\$ 1,259,370	\$ 746,227	\$ 824,292	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Fund Cash Balance Estimate 04/30/2024	\$ 5,683,149	\$ 1,068,138	\$ 1,910,129	\$ 48,405	\$ 515	\$ (1,163,329)	\$ (147,737)	\$ 233,592	\$ 139,736
Less loaned to other funds	\$ 1,171,729								
Minimum recommended Fund Balance	\$ 2,500,000	\$ 1,000,000	\$ 750,000	\$ -		\$ -	\$ 100,000	\$ 100,000	\$ 50,000
Balance over (under) recommended	\$ 4,354,878	\$ 68,138	\$ 1,160,129	\$ 48,405	\$ 515	\$ (1,163,329)	\$ (247,737)	\$ 133,592	\$ 89,736

City of Tuscola

FY 2024 General Fund Budget

Administrative Department

		<u>FY 2023</u> <u>Budget</u>	<u>FY 2023</u> <u>Actual</u>	<u>FY 2024</u> <u>Budget</u>	<u>Budget Comments</u>
<u>Administrative Revenues</u>					
01-100-4110	Property Taxes - Audit	7,128	7,166	8,972	Levy passed 12/22
01-100-4140	Property Taxes - General	95,255	95,145	119,123	Levy passed 12/22
01-100-4155	Property Taxes- Work Comp	31,668	31,672	39,654	Levy passed 12/22
01-100-4180	Property Taxes - IMRF	70,779	70,703	78,521	Levy passed 12/22
01-100-4185	Property Taxes - Social Security	46,808	46,772	58,560	Levy passed 12/22
01-100-4220	State Income Tax	613,342	749,078	730,000	IML 05/23 estimate
01-100-4230	State Replacement Tax	65,860	135,659	140,000	IML 05/23 estimate
01-100-4240	State Sales Tax-Local Use	1,300,000	1,452,050	1,400,000	
01-100-4245	Home Rule Sales Tax	455,000	496,099	475,000	
01-100-4250	Gaming Tax	165,000	171,989	175,000	
01-100-4510	License & Permit Fees	17,500	23,686	25,000	Liquor and golf cart
01-100-4600	Cultural Arts Alliance Income	5,000	-	5,000	
01-100-4800	Franchise Fees	21,395	21,395	25,470	Ameren incr.
01-100-4810	Grant Income	309,700	298,761	-	COVID Local Cure Funds; ARPA funds
01-100-4820	Interest-Cashford Fund	150	1,650	1,500	
01-100-4825	Interest-Restricted Investments	2,500	126,113	75,000	
01-100-4830	Interest Unrestricted	2,000	114,917	75,000	
01-100-4900	Other Income-Admin	5,000	13,590	22,600	Now includes Ambulance Agreements
<u>Total Revenues</u>		3,214,085	3,856,444	3,454,400	

Administrative Expenditures

01-100-5140	Salaries- Regular	201,500	202,994	232,900	
01-100-5145	Salaries- Officials	39,900	32,775	39,900	
01-100-5150	Salaries- Overtime	1,000	160	1,000	
01-100-5160	Employee Insurance	44,399	39,840	46,472	
01-100-5165	IMRF	13,500	11,069	11,489	
01-100-5170	FICA	18,500	17,474	20,869	
01-100-5172	SUTA	350	370	400	
01-100-5175	Substance Abuse Program	2,500	1,863	2,500	
01-100-5180	Ordinance Update & Publ.	3,500	1,411	3,500	
01-100-5200	Legal	11,200	11,200	16,800	Atty from TIF
01-100-5204	Audit	15,700	15,700	20,400	

FY 2024 General Fund Budget

Administrative Department

		<u>FY 2023 Budget</u>	<u>FY 2023 Actual</u>	<u>FY 2024 Budget</u>	<u>Budget Comments</u>
01-100-5215	Work Comp Insurance	51,000	45,232	51,000	
01-100-5220	Bonding Insurance	200	-	200	
01-100-5230	Postage	4,000	3,400	4,200	
01-100-5240	Office Supplies	6,000	5,634	6,000	
01-100-5245	Capital Outlay	-	-	-	<i>See page 5 for capital detail</i>
01-100-5255	Communications/Telephone	10,500	9,555	10,500	
01-100-5260	Computer Support	15,000	8,725	15,000	
01-100-5280	Travel, Training & Education	1,000	280	1,000	
01-100-5283	Memberships/Subscriptions	2,150	1,859	2,150	
01-100-5285	Vehicle Fuel	3,000	474	3,000	
01-100-5290	Vehicle Maintenance	1,000	275	1,000	
01-100-5295	Utilities	7,500	9,969	7,500	
01-100-5310	Animal Control	500	-	500	
01-100-5345	Small Equipment	12,000	3,458	12,000	Phone system 2023; computer replacements
01-100-5455	Comm. Activity Subsidy	1,500	7,569	1,500	Scouts grant for monitoring landscape waste facility
01-100-5455	Ambulance Subsidy	86,500	86,500	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	2,428	7,500	Bank fees; funeral flowers, service awards etc.
<i>Total Administrative Expenditures</i>		626,399	520,213	665,780	

FY 2024 General Fund Budget

Building & Electrical Inspection Department

		<u>FY 2023 Budget</u>	<u>FY 2023 Actual</u>	<u>FY 2024 Budget</u>	<u>Budget Comments</u>
<u>Building Department Revenues</u>					
01-110-4500	Permit Fees	12,500	13,439	12,500	
01-110-4510	Electrical Licenses	2,500	1,500	1,600	
01-110-4700	Developer Engineering Fees	5,000	-	5,000	
01-110-4900	Other Income	100	-	100	
<u>Total Revenues</u>		20,100	14,939	19,200	

<u>Building Department Expenditures</u>					
01-110-5140	Salaries- Regular	57,450	58,230	65,000	
01-110-5145	Salaries- Officials and Volunteers	1,200	560	1,200	
01-110-5160	Employee Insurance	31,255	26,981	31,703	
01-110-5165	IMRF	3,550	3,171	3,207	
01-110-5170	FICA	4,600	3,878	5,065	
01-110-5172	SUTA	150	117	150	
01-110-5180	Notice Publication	500	108	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	937	1,000	
01-110-5260	Computer Support	2,500	1,821	2,500	
01-110-5280	Travel, Training, & Education	2,000	50	2,000	
01-110-5283	Memberships and subscriptions	1,800	761	1,800	
01-110-5285	Vehicle Fuel	1,500	547	1,500	
01-110-5290	Vehicle Maintenance	500	64	500	
01-110-5345	Small Equipment	1,000	79	1,000	
01-110-5420	Supplies and Parts	500	-	500	
01-110-5499	Miscellaneous	250	222	250	
<u>Total Expenditures</u>		139,805	97,576	147,925	

FY 2024 General Fund Budget

Municipal Buildings Department

		<u>FY 2023 Budget</u>	<u>FY 2023 Actual</u>	<u>FY 2024 Budget</u>	<u>Budget Comments</u>
<u>Municipal Buildings Revenues</u>					
01-120-4150	Property Taxes - Liability Ins.	56,081	56,050	40,176	Levy passed 12/22
01-120-4850	Building Rent & Leases	10,000	14,180	12,000	
01-120-4900	Other Income-Mun Bldg	1,000	125	1,000	
<u>Total Revenues</u>		67,081	70,355	53,176	

Municipal Buildings Expenditures

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	4,291	4,300	
01-120-5210	Property/Liability Insurance	57,000	56,619	57,000	
01-120-5245	Capital Outlay	-	28,915	85,000	City hall HVAC, door replacements
01-120-5255	Communications/Telephone	4,100	4,002	4,100	
01-120-5265	Real Estate Taxes/ Drainage Tax	1,020	871	1,020	
01-120-5295	Utilities	12,775	16,343	13,250	
01-120-5325	Landscape Maintenance	1,500	775	1,500	
01-120-5345	Small Equipment	3,000	-	3,000	
01-120-5420	Supplies & Parts	2,500	2,568	2,750	
01-120-5423	Cleaning	7,000	6,465	7,000	
01-120-5425	Repairs & Maintenance	25,300	18,613	18,500	
01-120-5499	Miscellaneous	500	-	500	
<u>Total Expenditures</u>		118,995	139,462	197,920	

FY 2024 General Fund Budget

Streets & Alleys Department

		<u>FY 2023 Budget</u>	<u>FY 2023 Actual</u>	<u>FY 2024 Budget</u>	<u>Budget Comments</u>
<u>Street Department Revenues</u>					
01-130-4190	Property Taxes - Road & Bridge	22,000	19,293	24,000	
01-130-4900	Other Income	5,000	9,079	5,000	23 Sale of Truck; IDOT reimb for traffic signals
<u>Total Revenues</u>		27,000	28,372	29,000	
<u>Street Department Expenditures</u>					
01-130-5140	Salaries - Regular	286,520	283,188	306,353	
01-130-5150	Salaries - Overtime	20,000	9,561	20,000	
01-130-5155	Salaries - Summer	-	-	-	
01-130-5160	Employee Insurance	97,178	84,117	88,069	
01-130-5165	IMRF	17,750	15,953	15,113	
01-130-5170	FICA	21,925	21,760	23,490	
01-130-5172	SUTA	750	709	788	
01-130-5245	Capital Outlay	516,000	268,199	1,004,000	see page 5 for capital detail
01-130-5255	Communications/Telephone	500	1,180	1,020	
01-130-5280	Travel, Training, and Education	500	180	500	
01-130-5285	Vehicle Fuel	17,000	24,641	20,000	
01-130-5290	Vehicle Maintenance	20,000	13,403	20,000	
01-130-5295	Utilities	44,250	39,629	49,750	+ 6 mos downtown streetlighting
01-130-5340	Uniforms	500	1,426	1,000	
01-130-5345	Small Equipment	5,000	2,096	5,000	
01-130-5420	Supplies and Parts	5,000	2,561	5,000	
01-130-5425	Repairs and Maintenance	10,000	8,468	15,000	incl. lighting
01-130-5435	Storm Sewer/Drainage R & M	5,000	-	5,000	
01-130-5440	Street/Alley/Curb Maintenance	97,500	47,838	175,000	Sidewalks; salt; rock; road patch; chip and tar from MFT
01-130-5445	Sidewalk Reimbursement	5,000	966	5,000	
01-130-5499	Miscellaneous	500	67	500	
<u>Total Expenditures</u>		1,170,873	825,944	1,760,583	

FY 2024 General Fund Budget

Park Department

		<u>FY 2023 Budget</u>	<u>FY 2023 Actual</u>	<u>FY 2024 Budget</u>	<u>Budget Comments</u>
<u>Park Department Revenues</u>					
01-150-4160	Property Taxes - Park	46,429	46,388	58,079	Levy passed 12/22
01-150-4441	Tree Memorial Program	2,000	1,050	2,000	
01-150-4810	Grant Income- Park	214,050	214,050	-	OSLAD Grant; Dog Park Grant
01-150-4900	Other Income- Park	500	4,608	1,500	Insurance/restitution from vandalism
<u>Total Revenues</u>		262,979	266,096	61,579	
<u>Park Department Expenditures</u>					
01-150-5140	Salaries - Regular	116,583	105,240	125,248	2.5 employees
01-150-5150	Salaries - Overtime	1,500	432	1,500	
01-150-5155	Salaries - Temporary	10,000	-	10,000	
01-150-5160	Employee Insurance	52,325	43,302	56,821	
01-150-5165	IMRF	6,500	4,930	5,397	
01-150-5170	FICA	9,045	7,616	9,581	
01-150-5172	SUTA	250	326	300	
01-150-5245	Capital Outlay	105,000	74,963	72,000	see page 5 for capital detail
01-150-5255	Communications/ Telephone	500	440	600	
01-150-5280	Travel, Training, & Education	200	105	200	
01-150-5285	Vehicle/Equipment Fuel	4,500	2,611	4,500	
01-150-5290	Vehicle/Equipment Maintenance	5,000	10,769	5,000	FY 23- repair truck body
01-150-5295	Utilities	14,500	10,937	14,500	
01-150-5325	Landscape Maintenance	10,000	2,647	10,000	\$1,500 fertilizer program; \$3,000 ball diamond; \$500 Fish for Wimple; street trees
01-150-5340	Uniforms	250	165	250	
01-150-5345	Small Equipment	1,500	1,997	7,000	incl. soccer goals
01-150-5420	Supplies & Parts	4,500	4,093	4,750	
01-150-5425	Repairs & Maintenance	15,000	25,818	20,000	Electrical upgrades- various buildings
01-150-5451	Tree Memorial Program	2,000	1,349	2,500	
01-150-5499	Miscellaneous	500	25	500	
<u>Total Expenditures</u>		359,653	297,768	350,647	

FY 2024 General Fund Budget

Pool Department

		<u>FY 2023 Budget</u>	<u>FY 2023 Actual</u>	<u>FY 2024 Budget</u>	<u>Budget Comments</u>
<u>Pool Department Revenues</u>					
01-160-4400	Admissions	50,000	45,928	50,000	
01-160-4410	Concessions	5,400	4,978	5,400	
01-160-4420	Lessons	2,500	1,560	2,500	
01-160-4430	Rentals	5,000	4,292	5,000	
01-160-4900	Other Income (incl cash +/-)	1,000	-	1,000	
<u>Total Revenues</u>		63,900	56,759	63,900	

Pool Department Expenditures

01-160-5110	Advertising	150	-	150	
01-160-5150	Salaries- Overtime	500	-	500	
01-160-5155	Salaries- Temporary	65,000	71,397	78,000	
01-160-5170	FICA	5,500	5,462	6,000	
01-160-5172	SUTA	500	518	600	
01-160-5174	Sales/Use Tax	200	121	200	
01-160-5245	Capital Outlay	-	-	-	
01-160-5255	Communications/Telephone	750	1,339	1,600	
01-160-5280	Training	4,500	4,222	4,500	
01-160-5295	Utilities	15,000	14,512	15,000	
01-160-5315	Chemicals	9,000	12,541	13,000	
01-160-5320	Concession Supplies	3,000	2,728	3,000	
01-160-5345	Small Equipment	5,000	12,609	12,500	incl. pass software
01-160-5420	Supplies & Parts	1,000	1,271	1,500	
01-160-5425	Repairs & Maintenance	5,000	8,296	8,000	
01-160-5499	Miscellaneous	500	852	1,000	
<u>Total Expenditures</u>		115,600	135,867	145,550	

FY 2024 General Fund Budget

Police Department

		<u>FY 2023 Budget</u>	<u>FY 2023 Actual</u>	<u>FY 2024 Budget</u>	<u>Budget Comments</u>
<u>Police Department Revenues</u>					
01-170-4170	Property Taxes - Police	94,183	94,057	137,761	Levy passed 12/22
01-170-4241	Cannabis Local Use Tax	6,000	7,299	8,500	
01-170-4700	Fees & Fines	30,000	19,899	25,000	
01-170-4720	Drug Fund Income	5,000	3,275	5,000	
01-170-4810	Grant Income	1,000	-	1,000	
01-170-4830	Investment Interest- Police	50	12	50	
01-170-4900	Other Income- Police	7,500	1,130	7,500	
<u>Total Revenues</u>		143,733	125,672	184,811	
<u>Police Department Expenditures</u>					
01-170-5140	Salaries - Regular	484,379	436,197	503,312	Additional officer
01-170-5150	Salaries - Overtime	35,000	37,054	35,000	
01-170-5160	Employee Insurance	112,101	108,063	193,525	
01-170-5165	IMRF	28,999	24,829	24,317	
01-170-5170	FICA	9,123	9,038	9,266	
01-170-5172	SUTA	1,200	972	827	
01-170-5240	Office Supplies	3,500	3,067	3,500	
01-170-5245	Capital Outlay	316,000	122,035	751,500	see page 5 for capital detail
01-170-5255	Communications/Telephone	12,000	12,610	12,000	
01-170-5260	Computer Support	4,000	3,722	4,000	
01-170-5280	Travel, Training & Education	8,500	7,602	12,500	
01-170-5283	Memberships & Subscriptions	400	295	400	
01-170-5285	Vehicle Fuel	25,000	18,006	25,000	
01-170-5290	Vehicle Maintenance	25,000	21,488	25,000	
01-170-5295	Utilities	7,000	6,200	7,000	
01-170-5330	Drug Fund	5,000	-	5,000	
01-170-5340	Uniforms	8,000	4,638	8,000	
01-170-5345	Small Equipment	13,500	15,086	14,500	
01-170-5420	Supplies & Parts	2,000	476	2,000	
01-170-5425	Repairs & Maintenance	5,000	2,974	5,000	
01-170-5499	Miscellaneous	7,500	3,808	7,500	*Incl. Shop w/ Cop program
<u>Total Expenditures</u>		1,113,202	838,160	1,649,147	

FY 2024 General Fund Budget

Fire Department

		<u>FY 2023 Budget</u>	<u>FY 2023 Actual</u>	<u>FY 2024 Budget</u>	<u>Budget Comments</u>
<u>Fire Department Revenues</u>					
01-180-4130	Property Taxes - Fire	102,068	101,927	147,614	Levy passed 12/22
01-180-4700	Fees & Fines- Fire	2,500	510	2,500	
01-180-4710	Special Bequests	10,000	1,500	10,000	
01-180-4750	Fire Insurance-2%	12,000	14,537	14,500	
01-180-4810	Grant Income- Fire	100,000	1,000	100,000	Turnout gear grant; Lyondell training grant; DCEO grant
01-180-4820	Interest- Fire	25	447	500	
01-180-4900	Other Income- Fire	500	2,010	500	Sold SQRT
<u>Total Revenues</u>		227,093	121,931	275,614	
<u>Fire Department Expenditures</u>					
01-180-5145	Salaries - Officials & Volunteer	140,000	176,309	150,000	18 mos FY 23
01-180-5165	IMRF	2,100	1,557	2,500	
01-180-5170	FICA	10,400	13,312	11,500	
01-180-5172	SUTA	1,500	1,176	1,500	
01-180-5240	Office Supplies	500	246	500	
01-180-5245	Capital Outlay	1,324,000	430,710	1,213,000	See page 5 for capital detail
01-180-5255	Communications/ Telephone	2,500	2,527	2,500	phone, internet
01-180-5260	Computer Support	3,000	2,506	3,000	
01-180-5280	Travel, Training, & Education	7,500	2,490	7,500	
01-180-5283	Memberships & Subscriptions	1,150	1,098	1,150	
01-180-5285	Vehicle Fuel	3,500	5,472	5,000	
01-180-5290	Vehicle Maintenance	15,000	24,582	22,863	
01-180-5295	Utilities	6,500	4,813	6,500	
01-180-5340	Uniforms	500	-	500	
01-180-5345	Small Equipment	25,500	25,277	64,500	Incl. furniture/fixtures for new build; nozzle replacements
01-180-5370	Fire Prevention	1,500	156	1,500	
01-180-5410	EMS Operations	3,500	3,867	3,500	
01-180-5420	Supplies & Parts	2,000	1,583	2,000	
01-180-5425	Repairs & Maintenance	12,000	6,286	12,000	incl. tornado siren R & M; South Station entry door
01-180-5430	Special Bequests	10,000	3,643	10,000	
01-180-5499	Miscellaneous	750	521	750	
<u>Total Expenditures</u>		1,573,400	708,131	1,522,263	

FY 2024 General Fund Budget

Economic Development Department

		<u>FY 2023 Budget</u>	<u>FY 2023 Actual</u>	<u>FY 2024 Budget</u>	<u>Budget Comments</u>
<u>Economic Development Department Revenues</u>					
01-190-4900	ED Income	-	-	35,414	TEDI Salary Reimburse
<u>Total Revenues</u>		-	-	35,414	
<u>Economic Development Expenditures</u>					
01-190-5250	Development	-	-	60,414	TEDI Wage/Benefit
<u>Net Economic Development</u>		-	-	25,000	Net TEDI Contribution

FY 2024 General Fund Recap

	<u>FY 2023 Budget</u>	<u>FY 2023 Actual</u>	<u>FY 2024 Budget</u>
<i>Total Gen Fund Revenues</i>	4,025,971	4,540,568	4,177,094
<i>Total Gen Fund Expenditures</i>	5,217,927	3,563,119	6,500,229
<i>Rev Over Expenditures</i>	(1,191,956)	977,449	(2,323,135)

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>	\$4,044,425	\$2,011,030	\$1,490,370	\$555,459
<i>Net Operating Cashflow FY 24</i>	-\$2,323,135			
<i>Restrict for Reserves</i>				
<i>Restrict for Capital Plan Reserves</i>	-\$360,000		\$360,000	
<i>Restrict for Streets/Roads</i>	-\$120,000			\$120,000
<i>Funds used from Reserves</i>	\$0			
<i>Funds used from Capital Reserves</i>	\$539,000		-\$539,000	
<i>Funds used from Street Maint Reserve</i>	\$0			-\$150,000
<i>Funds unrestricted from Cashford</i>	\$55,000			
<i>Estimated ending cash balance</i>	\$1,835,290	\$2,011,030	\$1,311,370	\$525,459

City of Tuscola

FY 2024 Water Fund Budget

		<u>FY 2023</u> <u>Budget</u>	<u>FY 2023</u> <u>Actual</u>	<u>FY 2024</u> <u>Budget</u>	<u>Budget Comments</u>
<u>Revenues</u>					
02-100-4610	Bulk Water Sales	1,500	2,219	2,000	
02-100-4620	Meter Connections	10,000	4,225	10,000	
02-100-4630	Metered Water Sales	1,080,000	1,072,660	1,306,396	Rate incr March 23
02-100-4635	Water Penalties	15,000	12,268	15,000	
02-100-4700	Fees & Fines- NSF, Reconnect	7,500	6,989	7,500	
02-100-4810	Grant Income	550,000	0	550,000	Meadowview waterline
02-100-4300	IEPA Loan Disbursements	0	0	1,134,393	Full applied amt; not including any forgiveness
02-100-4820	Interest-Restricted Investments	1,000	30,722	25,000	
02-100-4830	Interest-Investments	1,000	10,402	10,000	
02-100-4900	Other Revenue	15,000	20,101	15,000	Fiber optic damage payments; Joint Agency billings
<u>Total Revenues</u>		1,681,000	1,159,587	3,075,289	
<u>Expenditures</u>					
02-100-5125	Bad Debt	3,000	1,973	3,000	
02-100-5130	Interest-Bonds	9,085	9,085	8,329	
02-100-5140	Salaries - Regular	149,642	150,687	159,585	
02-100-5150	Salaries - Overtime	10,000	4,882	10,000	
02-100-5155	Salaries - Temporary	0	0	0	
02-100-5160	Employee Insurance	56,931	43,089	57,630	
02-100-5165	IMRF	9,288	8,444	7,873	
02-100-5170	FICA	11,448	11,084	12,208	
02-100-5172	SUTA	500	334	500	
02-100-5180	Notice Publication	750	524	750	
02-100-5200	Legal & Professional	6,400	6,400	6,400	
02-100-5204	Audit	4,400	4,400	4,500	
02-100-5206	Engineering	12,500	2,735	15,000	Capital Improvements Plan
02-100-5210	Property Liability Insurance	5,100	4,672	5,100	
02-100-5215	Work Comp Insurance	5,100	5,112	5,200	
02-100-5230	Postage	7,500	8,211	8,300	
02-100-5240	Office Supplies	2,500	1,126	2,500	
02-100-5245	Capital Outlay	935,000	83,371	1,835,662	Meter station upgrades; line under Rt 36; Bulk Water coin op; Meadowview water line
02-100-5255	Communications/Telephone	2,000	1,562	2,000	Includes gateway backhaul fee; tablet cell

City of Tuscola

FY 2024 Water Fund Budget

		<u>FY 2023</u> <u>Budget</u>	<u>FY 2023</u> <u>Actual</u>	<u>FY 2024</u> <u>Budget</u>	<u>Budget Comments</u>
02-100-5260	Computer Support	6,500	5,187	6,500	includes support contracts; meter reading hosting fee
02-100-5280	Travel, Training, & Education	2,500	0	2,500	
02-100-5283	Memberships and Subscriptions	1,200	987	1,200	
02-100-5285	Vehicle Fuel	4,500	5,595	6,000	
02-100-5290	Vehicle Maintenance	5,000	950	5,000	
02-100-5295	Utilities	7,000	6,610	7,000	
02-100-5315	Chemicals	5,500	3,076	5,500	
02-100-5340	Uniforms	500	279	500	
02-100-5345	Small Equipment	12,500	2,388	8,000	
02-100-5375	Joint Pipeline	5,000	165	5,000	
02-100-5380	Purchased Water	641,450	674,557	732,568	IAWC rate increase Jan 2023
02-100-5385	Laboratory Testing	4,500	2,896	4,500	
02-100-5425	Repairs & Maintenance	50,000	87,545	70,000	leak detection; line caps
02-100-5499	Miscellaneous	1,000	764	1,000	
<u>Total Expenditures</u>		1,978,294	1,138,691	2,999,805	
<u>Revenues Over Expenditures</u>		-297,294	20,896	75,484	

Estimated Cashflows - Water Fund

	<u>Operating</u> <u>Funds</u>	<u>Capital Plan</u> <u>Funds</u>
<i>Beginning cash balance</i>	\$235,347	\$830,427
<i>Net Operating Cashflow FY 24</i>	\$75,484	
<i>Restrict for Capital Plan Reserves</i>	-\$100,800	\$100,800
<i>IEPA Loan Forgiveness- Applied **</i>	\$567,196	
<i>Funds used from Capital Reserves</i>	\$185,000	-\$185,000
<i>Debt Service*</i>	-\$69,461	
<i>Estimated ending cash balance</i>	\$892,767	\$746,227

* New IEPA loans proposed would begin repayment FY 25

**50% principal forgiveness applied for, not approved

City of Tuscola

FY 2024 Sewer Fund Budget

		<u>FY 2023</u> <u>Budget</u>	<u>FY 2023</u> <u>Actual</u>	<u>FY 2024</u> <u>Budget</u>	<u>Budget Comments</u>
<u>Revenues</u>					
03-100-4620	Meter Connections	2,000	1,250	2,000	
03-100-4635	Sewer Penalties	8,000	7,668	8,000	
03-100-4640	Sewer Revenue	650,000	620,225	609,450	Rate decr March 23
03-100-4810	Grant Income	-	-	-	
03-100-4820	Interest-Restricted Investment	1,000	23,885	21,000	
03-100-4830	Interest	2,000	31,312	28,000	
03-100-4650	Farm Revenue	10,000	7,307	10,000	
03-100-4900	Other Revenue	1,500	-	1,500	
<u>Total Revenues</u>		674,500	691,647	679,950	
<u>Expenditures:</u>					
03-100-5125	Bad Debt	2,000	1,364	2,000	
03-100-5130	Bond Interest	1,297	1,297	1,184	
03-100-5140	Salaries-Regular	137,147	139,274	148,481	
03-100-5150	Salaries-Overtime	5,000	4,827	5,000	
03-100-5160	Employee Insurance	37,047	21,769	38,306	
03-100-5165	IMRF	8,500	7,839	7,325	
03-100-5170	FICA	10,500	10,680	11,359	
03-100-5172	SUTA	500	317	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	4,400	4,400	4,600	
03-100-5206	Engineering	10,000	6,084	15,000	NPDES permit application; CMOM Plan; Cap Impr Plan
03-100-5210	Property Liability Insurance	5,700	5,697	5,800	
03-100-5215	Work Comp Insurance	3,000	2,863	3,000	
03-100-5230	Postage	5,000	5,441	5,500	
03-100-5240	Office Supplies	2,000	767	2,000	
03-100-5245	Capital Outlay	-	-	135,000	
03-100-5255	Communications/ Telephone	3,300	1,712	3,300	incl. irrigator controller cell
03-100-5260	Computer Support	3,500	2,001	3,500	
03-100-5265	Real Estate Taxes	7,000	7,173	7,500	
03-100-5277	Bond Issuance Cost Amort	-	-	-	
03-100-5280	Travel, Training, & Education	2,500	-	2,500	
03-100-5285	Vehicle Fuel	2,700	3,263	4,500	
03-100-5290	Vehicle Maintenance	4,000	1,711	4,000	
03-100-5295	Utilities	65,000	54,891	65,000	

City of Tuscola

FY 2024 Sewer Fund Budget

		<u>FY 2023 Budget</u>	<u>FY 2023 Actual</u>	<u>FY 2024 Budget</u>	<u>Budget Comments</u>
03-100-5315	Chemicals	14,000	14,881	15,500	
03-100-5345	Small Equipment	6,000	2,490	5,000	
03-100-5385	Laboratory Testing	3,000	3,318	3,000	
03-100-5395	Farm Expense	6,000	764	6,000	
03-100-5400	Sludge Disposal	2,000	-	2,000	
03-100-5420	Supplies & Parts	2,000	175	2,000	
03-100-5425	Repairs & Maintenance	74,950	82,064	90,000	Lift station pumps; wind turbine maintenance agreement; Auger Monster repairs; lift station door; lighting
03-100-5499	Miscellaneous	500	413	500	
<u>Total Expenditures</u>		447,241	405,675	618,055	
<u>Revenues Over Expenditures</u>		227,259	285,972	61,895	

Estimated Cashflows - Sewer Fund

	<i>Operating Funds</i>	<i>Capital Plan Funds</i>
<i>Beginning cash balance</i>	<i>\$1,049,886</i>	<i>\$809,292</i>
<i>Net Operating Cashflow FY 24</i>	<i>\$61,895</i>	
<i>Restrict for Capital Plan Reserves</i>	<i>-\$150,000</i>	<i>\$150,000</i>
<i>Funds used from Capital Reserves</i>	<i>\$135,000</i>	<i>-\$135,000</i>
<i>Debt Service</i>	<i>-\$10,342</i>	
<i>Estimated ending cash balance</i>	<i>\$1,086,439</i>	<i>\$824,292</i>

City of Tuscola

FY 2024 TIF Fund Budget

	<u>FY 2023 Budget</u>	<u>FY 2023 Actual</u>	<u>FY 2024 Budget</u>	<u>Budget Comments</u>
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Unrestricted TIF District

Unrestricted Revenues:

04-750-4100	Property Tax-Unrestricted	1,180,000	1,209,238	-	
04-750-4830	Interest-Unrestricted	1,500	60,041	12,500	
04-750-4840	Interest-Loans-Unrestricted	-	-	-	
04-750-4900	Other Income	-	14,755	3,000	
TOTAL UNRESTRICTED REVENUES		\$ 1,181,500	\$ 1,284,034	\$ 15,500	

Unrestricted Expenditures:

04-750-5100	Administration	-	-	-	
04-750-5110	Marketing Sites/ Advertising	-	-	-	
04-750-5140	Admin- Salaries- Regular	102,758	102,650	53,754	
04-750-5160	Admin- Employee Insurance	39,221	33,895	19,878	
04-750-5165	Admin- IMRF	7,861	5,589	2,700	
04-750-5170	Admin- FICA	6,350	7,165	4,115	
04-750-5172	Admin- SUTA	200	118	150	
04-750-5201	Professional Services	20,600	25,515	91,600	
04-750-5246	Vocational Technology Grant	-	-	-	
04-750-5247	Property Acquisition/ Site Prep	-	117,083	-	
04-750-5248	Building Rehabilitation	13,400	8,945	35,135	
04-750-5249	Public Works Improvements	2,416,479	713,626	1,446,570	
04-750-5455	Interest Subsidies	-	-	-	
04-750-5499	Other Non-Reportable Expenses	-	-	-	
TOTAL UNRESTRICTED EXPENDITURES		\$ 2,606,869	\$ 1,014,586	\$ 1,653,902	

Amishland Development (TIF 2)

Amishland Revenues:

04-775-4100	TIF 2 Property Tax	55,000	55,834	-	
04-775-4820	TIF 2 Interest	250	12,039	5,000	
04-775-4900	TIF 2- Other Income	280,000	279,049	-	Sale of lots
TOTAL AMISHLAND REVENUES		\$ 335,250	\$ 346,922	\$ 5,000	

Amishland Expenditures:

04-775-5247	Property Acquisition/ Site Prep	100	20	100	tax bills on lots
04-775-5248	Building Rehabilitation	-	-	-	
04-775-5249	Public Works Improvements	402,450	-	418,638	

City of Tuscola

FY 2024 TIF Fund Budget

	<u>FY 2023 Budget</u>	<u>FY 2023 Actual</u>	<u>FY 2024 Budget</u>	<u>Budget Comments</u>
TOTAL AMISHLAND EXPENDITURES	\$ 402,550	\$ 20	\$ 418,738	

Barker/Prairie Street Development (TIF 3)

Barker/Prairie Street Revenues:

04-780-4100	TIF 3 Property Tax	60,000	56,268	71,000	
04-780-4820	TIF 3 Investment Interest	(2,500)	(31,623)	(15,000)	
04-780-4900	TIF 3 Other Income	-	-	-	
TOTAL BP3 REVENUES		\$ 57,500	\$ 24,645	\$ 56,000	

Barker/Prairie Street Expenditures:

04-780-5110	Advertising	-	-	-	
04-780-5201	Professional Services	5,000	20	5,000	
04-780-5247	Property Acquisition/ Site Prep	34,200	33,761	42,600	Tucker Agreement/Rebate
04-780-5249	Public Works Improvements	-	-	-	
TOTAL BP 3 EXPENDITURES		\$ 39,200	\$ 33,781	\$ 47,600	
TOTAL TIF FUND REVENUES		\$ 1,574,250	\$ 1,655,601	\$ 76,500	
TOTAL TIF FUND EXPENSES		\$ 3,048,619	\$ 1,048,387	\$ 2,120,240	
TOTAL REVENUES OVER EXPENSES		\$ (1,474,369)	\$ 607,214	\$ (2,043,740)	

Estimated Cashflows - TIF Fund

	TIF 1	TIF 2- Amishland	TIF 3- Barker/Prairie
Estimated beginning cash balance	\$1,638,402	\$413,738	-\$1,169,871
Net Operating Cashflow FY 24	-\$1,638,402	-\$413,738	\$8,400
Estimated ending cash balance	\$0	\$0	-\$1,161,471

City of Tuscola

FY 2024 Motor Fuel Fund Budget

<u>Revenues</u>		<u>FY 2023 Budget</u>	<u>FY 2023 Actual</u>	<u>FY 2024 Budget</u>	<u>Budget Comments</u>
05-100-4300	Bond Revenue				
05-100-4750	IDOT Rebuild Illinois Bond Proceeds	98,417	49,208	-	
05-100-4775	MFT Allotments	191,003	185,686	196,984	IML estimate includes Trans Renewal funds
05-100-4810	Grant Income	-	-	-	
05-100-4820	Restricted Investment Interest	100	13,817	15,000	
05-100-4830	Investment Interest	350	186	350	
05-100-4900	Other Income	-	-	-	
<u>Total Revenues</u>		289,870	248,897	212,334	
<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	50,331	1,075,000	Engineering for next road project (S. Washington, Parke, North Central); annual Chip and tar maintenance
<u>Total Expenditures</u>		95,000	50,331	1,075,000	
<u>Revenues Over Expenditures</u>		194,870	198,566	(862,666)	

Beginning Cash Balance	\$ 714,928.72	
Add FY 24 Estimated revenues	\$ 212,334.00	
Less Current Year expenses	\$ (1,075,000.00)	
Less Outstanding Debt	\$ -	
Estimated ending cash balance	\$ (147,737.28)	** General Fund Street Maintenance reserve

* 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 2024 Tourism Fund Budget

		<u>FY 2023</u> <u>Budget</u>	<u>FY 2023</u> <u>Actual</u>	<u>FY 2024</u> <u>Budget</u>	<u>Budget Comments</u>
<u>Revenues</u>					
06-100-4260	Hotel/Motel Tax	160,000	165,273	160,000	
06-100-4270	Event Income	3,800	7,723	6,000	
06-100-4810	Grant Income	0	0	0	
06-100-4830	Investment Interest	500	9,293	9,000	
06-100-4900	Other Income	500	0	500	
<u>Total Revenues</u>		164,800	182,289	175,500	
<u>Expenditures</u>					
06-100-5140	Salaries- Regular	51,867	37,716	57,377	
06-100-5150	Salaries- Overtime	2,500	204	2,500	
06-100-5160	Employee Insurance	21,634	18,854	25,728	
06-100-5165	IMRF Employer Contribution	2,288	2,066	2,098	
06-100-5170	FICA Employer Contribution	3,968	2,607	4,389	
06-100-5172	SUTA Expense	200	125	250	
06-100-5201	Professional Services	7,500	2,185	7,500	Website/Marketing
06-100-5215	Work Comp & Liability Insurance	1,500	1,339	1,500	
06-100-5110	Advertising	20,000	17,907	-	move to marketing
06-100-5230	Postage	500	-	500	
06-100-5235	Community Marketing	20,000	12,334	40,000	includes advertising
06-100-5237	Community Events	40,000	65,772	55,000	
06-100-5240	Office Supplies	1,500	1,074	1,500	
06-100-5245	Capital Outlay	-	-	-	
06-100-5255	Communications/Telephone	500	-	500	
06-100-5260	Computer Support	2,500	789.25	2,500	
06-100-5280	Travel, Training & Education	500	31.45	500	
06-100-5283	Memberships/Subscriptions	1,000	564.18	1,000	including ASCAP
06-100-5295	Utilities	1,750	719.54	1,850	
06-100-5345	Small Equipment	5,000	1,434	5,000	downtown history walk signs
06-100-5420	Supplies & Parts	1,000	0	1,000	
06-100-5425	Repairs & Maintenance	10,000	11,500	10,000	billboard repairs
06-100-5455	Grants/Subsidies	11,000	2,581	11,000	
06-100-5499	Miscellaneous	500	-	500	
<u>TOTAL EXPENSES</u>		207,207	179,803	232,192	
<u>REV OVER (UNDER) EXP</u>		-42,407	2,486	-56,692	

FYE 04/30/2023 cash balance: \$290,284
 Projected FYE 04/30/2024 cash balance: \$233,592

**Budgeted for PT employee at 990 hours

City of Tuscola

FY 2024 Library Budget

		<u>FY 2023</u> <u>Budget</u>	<u>FY 2023</u> <u>Actual</u>	<u>FY 2024</u> <u>Budget</u>	<u>Budget Comments</u>
<u>Revenues</u>					
07-100-4100	Property Taxes	158,386	158,158	198,031	Levy passed 12/22
07-100-4230	Replacement Taxes	15,500	34,681	21,000	IML 02/23 estimate
07-100-4700	Library Charges	4,000	3,311	3,500	
07-100-4705	Copies & Faxes	2,000	2,925	2,500	
07-100-4710	Memorial Income	1,000	1,128	1,000	
07-100-4810	Grant Income	6,000	6,838	6,800	
07-100-4830	Interest	100	5,402	5,000	
07-100-4900	Other Income	1,000	2,081	1,500	
<u>Total Revenues</u>		187,986	214,524	239,331	
<u>Expenditures</u>					
07-100-5110	Advertising	100	-	100	
07-100-5140	Salaries- Regular	104,000	104,891	112,000	
07-100-5160	Employee Insurance	20,019	18,891	25,200	
07-100-5165	IMRF	3,640	3,216	3,200	
07-100-5170	FICA Taxes	7,926	7,713	8,600	
07-100-5172	SUTA Taxes	418	455	450	
07-100-5200	Legal Services	-	-	-	
07-100-5210	Property/Liability Insurance	1,600	1,389	1,600	
07-100-5215	Work Comp Insurance	1,100	952	1,100	
07-100-5230	Postage	200	10	100	
07-100-5240	Office Supplies	100	363	200	
07-100-5241	Copier Supplies and Lease pmt	1,200	1,433	1,500	
07-100-5245	Capital Outlay		15,066		
07-100-5255	Communications/Telephone	2,400	2,527	2,500	
07-100-5260	Computer Support	1,000	1,206	1,000	
07-100-5280	Travel, Training and Education	800	-	800	
07-100-5295	Utilities	5,500	4,711	5,500	
07-100-5297	Internet Charges	3,600	2,969	3,600	
07-100-5345	Small Equipment	500	152	5,000	
07-100-5350	Automation	4,000	3,770	4,000	
07-100-5352	Memorial Expense	1,000	555	1,000	
07-100-5354	Books- Adult	9,000	8,236	8,000	
07-100-5355	Books-Juvenile	6,000	5,401	5,000	
07-100-5356	Videos- Adult	3,000	3,809	2,500	
07-100-5357	Videos- Juvenile	1,500	1,050	1,000	
07-100-5358	E-Books	-	-	3,000	
07-100-5359	E-Videos	-	-	1,000	
07-100-5365	Periodicals & Magazines	1,000	710	1,000	
07-100-5421	Processing Supplies	1,000	552	1,000	
07-100-5423	Janitorial / Lawn Maintenance	5,000	514	7,000	
07-100-5425	Repairs & Maintenance	17,000	12,429	27,000	
07-100-5426	Fire alarm Monitoring	750	690	750	
07-100-5450	Activity Programs	3,000	2,505	3,600	
07-100-5499	Miscellaneous	1,000	636	1,000	
<u>Total Expenditures</u>		207,353	206,800	239,300	
<u>Revenues Over Expenditures</u>		(19,367)	7,724	31	