

CITY OF TUSCOLA

ANNUAL BUDGET

FY 2025



A tremendous year of building projects for the City of Tuscola are shown here. The Fire Department Annex, Street Shed addition with firing range and a new downtown park were all added in FY 24.

May 1, 2024-April 30, 2025

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, City Attorney

The cover picture for this year's budget features new building construction and additions completed by the City during FY 2024. Those improvements include the construction of a fire station annex, an addition to the Dr. Robert R. Smith Maintenance facility, and the construction of a state-of-the-art shooting range for police use. Additionally, the downtown alley project from the prior year was capped off with the completion of the new park next to the community building. All of these projects were completed within the City's general funds and with a \$100,000 grant from the Illinois Department of Commerce and Economic Opportunity. No funds were borrowed or bonds issued to pay for the improvements.

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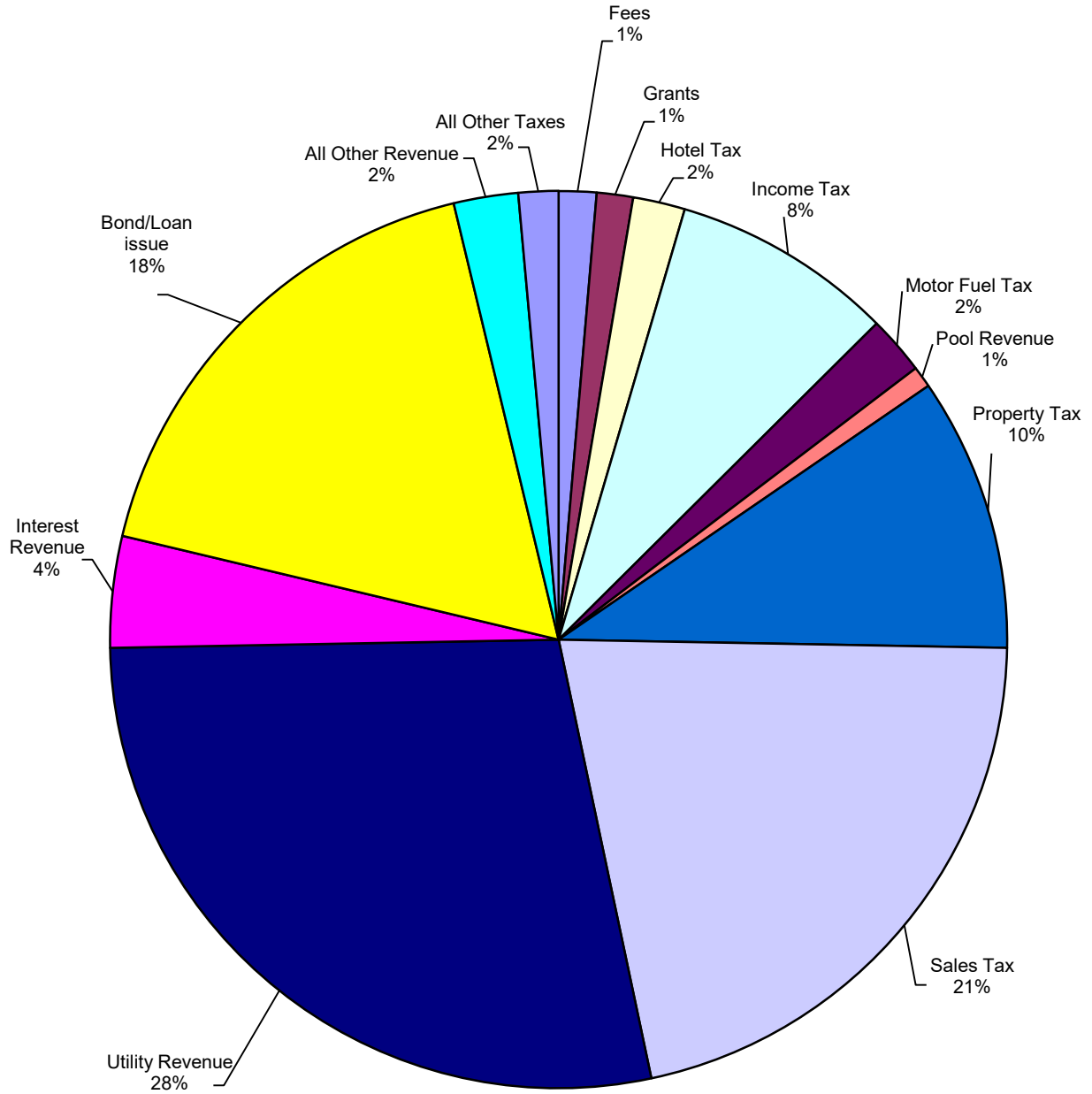
City of Tuscola

FY 2025 Budget Summary By Department

	<u>Revenues</u>	<u>Expenditures</u>	<u>Net Revenues over Expenditures</u>
<u>General Fund</u>			
Administrative	\$3,640,195	\$705,042	\$2,935,153
Building and Electrical Inspection	\$19,200	\$153,162	(\$133,962)
Municipal Buildings and Grounds	\$56,814	\$119,426	(\$62,612)
Streets and Alleys	\$30,000	\$1,345,464	(\$1,315,464)
Park	\$63,978	\$296,963	(\$232,985)
Pool	\$73,900	\$203,242	(\$129,342)
Police	\$210,348	\$1,871,257	(\$1,660,909)
Fire	\$292,228	\$586,300	(\$294,072)
Economic Development	\$165,726	\$215,726	(\$50,000)
<u>General Fund Total</u>	<u>\$4,552,389</u>	<u>\$5,496,582</u>	<u>(\$944,193)</u>
<u>Water Fund</u>	<u>\$3,653,900</u>	<u>\$3,275,708</u>	<u>\$378,192</u>
<u>Sewer Fund</u>	<u>\$723,000</u>	<u>\$498,240</u>	<u>\$224,760</u>
<u>Motor Fuel Fund</u>	<u>\$223,300</u>	<u>\$1,327,300</u>	<u>(\$1,104,000)</u>
<u>Tourism Fund</u>	<u>\$198,000</u>	<u>\$249,835</u>	<u>(\$51,835)</u>
<u>Library Fund</u>	<u>\$255,419</u>	<u>\$231,660</u>	<u>\$23,759</u>
Total Government (excluding TIF)	<u>\$9,606,008</u>	<u>\$11,079,325</u>	<u>(\$1,473,317)</u>
<u>TIF Fund</u>			
Barker/Prairie Street TIF 3	\$47,000	\$42,200	\$4,800
<u>TIF Fund Total</u>	<u>\$47,000</u>	<u>\$42,200</u>	<u>\$4,800</u>
Total Government	<u>\$9,653,008</u>	<u>\$11,121,525</u>	<u>(\$1,468,517)</u>

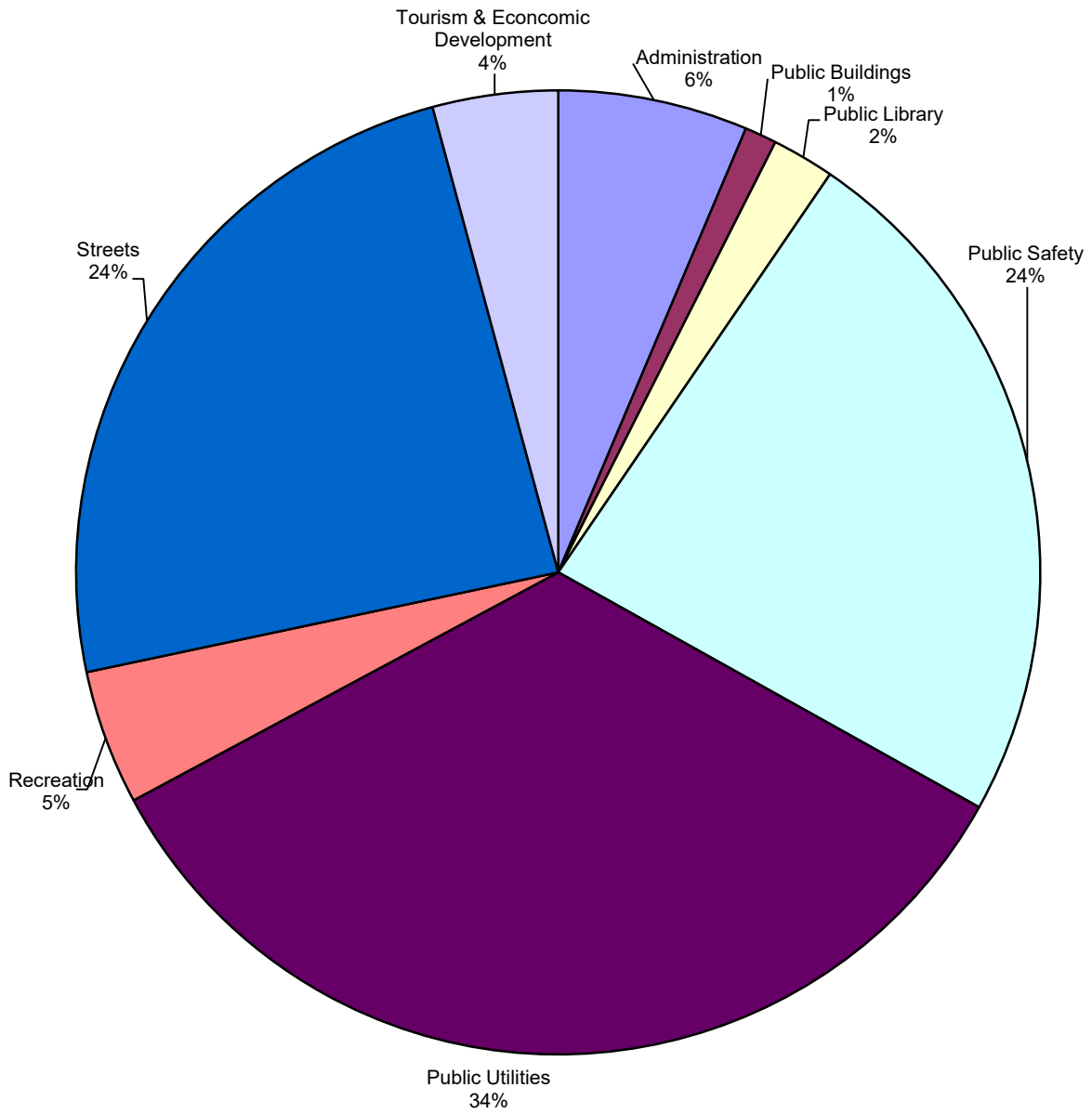
Projected City Revenue Sources FY 2025

Total Projected Revenue \$9,606,008
(Not including TIF Revenue of \$47,000)



Projected City Expenditures FY 2025

Total Projected Expenditures \$11,079,325
(Not including TIF District Expenditures of \$42,200)



City of Tuscola

FY 2025 Distribution of Personnel Salaries

Staff Position	# of Positions	Salary Distribution Department
City Administrator	1 Full Time	100% Administration
City Services Foreman	1 Full Time	20% Administration 50% Water 30% sewer
City Treasurer	1 Full Time	85% Administration 15% Tourism
Building Inspector	1 Full Time	Building Inspection
Office Staff	3 Full Time	33% Administrative 33% Water 33% Sewer
Tourism Staff	1 Part 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; 2 Part Time	Park
Janitorial Staff	1 Part Time	Municipal Buildings
Police Chief	1 Full Time	Police
Ranked Police Officers	2 Full Time	Police
Police Officers	4 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	25	
Total Part Time City Staff	12	
Economic Development Staff	2 Full Time	ED- contracted

FY 2025 CAPITAL PLAN

	GENERAL Fund	Water Fund	Sewer Fund
EQUIPMENT REPLACEMENT			
Beginning Equipment Replacement Fund	\$ 1,446,116	\$ 852,989	\$ 868,840
FY 2025 Equipment Replacement Funds	\$ 360,000	\$ -	\$ 150,000
<i>Replace Police Explorer; rotate Tahoe to PD</i>	\$ (50,000)		
<i>Replace 2014 F450 Street Truck</i>	\$ (64,000)		
<i>Replace 2014 F250 Water Truck</i>		\$ (50,000)	
Equipment Replacement/Capital Fund Balance	\$ 1,692,116	\$ 802,989	\$ 1,018,840

	GENERAL Fund
STREET MAINTENANCE FUND	
Beginning Street Maintenance Fund	\$ 710,397
FY 2025 Street Maintenance Funds	\$ 120,000
Portion of Washington Street resurfacing	\$ (350,000)
Street Maintenance Fund Balance	\$ 480,397

Other Capital Expenditures paid from current year operating budgets:				
	GENERAL Fund	Water Fund	Sewer Fund	MFT Fund
Sidewalk Replacements	\$100,000			
Street Shed Expansion- remaining	\$125,000			
Possible Cashford Playground	\$60,000			
Downtown band stand	\$30,000			
Pool building Repair items	\$50,000			
Shooting Range- remaining	\$125,000			
Police Station Remodel, with roof repairs	\$679,100			
Police Networking equipment, Phone system, in-car computer	\$30,000			
Police furnitures, fixtures, shelving	\$15,000			
South Fire Station Annex - remaining	\$250,000			
Fire Station Annex furniture, fixtures	\$39,000			
Fire Turnout Gear and EMS Coverall Replacements	\$12,500			
Bulk Water purchasing interface		\$7,500		
Large meter replacement		\$40,265		
Tuscola Meter Station Upgrades (Grant/IEPA Loan)		\$716,235		
Meadowview Water Line (Grant/IEPA Loan)		\$1,032,595		
S. Washington, Parke, North Central Ave Resurfacing				\$1,263,000
Total by Fund	\$1,515,600	\$1,796,595	\$0	\$1,263,000

Total Operating Expenses	\$ 1,320,973	\$ 1,227,277	\$ 285,069	\$ 42,200	\$ 64,300	\$ 215,400	\$ 68,500
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Wages and Benefits

Administrative	\$ 376,417						
Building Inspection	\$ 111,312						
Municipal Buildings	\$ 10,900						
Street Department	\$ 479,169						
Park	\$ 145,647						
Pool	\$ 91,950						
Police Department	\$ 804,864						
Fire Department	\$ 175,750						
Water Department		\$ 251,836					
Sewer Department			\$ 213,171				
TIF-Unrestricted District							
Tourism Department						\$ 34,435	
Library							\$ 163,160
Total Wages and Benefits	\$ 2,196,009	\$ 251,836	\$ 213,171	\$ -	\$ -	\$ 34,435	\$ 163,160

Capital- Current Year Operating Budget

Sidewalk Replacements	\$ 100,000						
Street Shed Expansion- remaining	\$ 125,000						
Possible Cashford Playground	\$ 60,000						
Downtown band stand	\$ 30,000						
Pool building Repair items	\$ 50,000						
Shooting Range- remaining	\$ 125,000						
Police Station Remodel, with roof repair	\$ 679,100						
Police Networking equipment, Phone sys	\$ 30,000						
Police furnitures, fixtures, shelving	\$ 15,000						
South Fire Station Annex - remaining	\$ 250,000						
Fire Station Annex furniture, fixtures	\$ 39,000						
Fire Turnout Gear and EMS Coverall Re	\$ 12,500						
Bulk Water purchasing interface		\$ 7,500					
Large meter replacement		\$ 40,265					
Tuscola Meter Station Upgrades (Grant/IEPA Loan)		\$ 716,235					
Meadowview Water Line (Grant/IEPA Loan)		\$ 1,032,595					
S. Washington, Parke, North Central Ave Resurfacing					\$ 1,263,000		
Total Capital Costs	\$ 1,515,600	\$ 1,796,595	\$ -	\$ -	\$ 1,263,000	\$ -	\$ -
Operating Surplus (Deficit)	\$ (480,193)	\$ 378,192	\$ 224,760	\$ 4,800	\$ (1,104,000)	\$ (51,835)	\$ 23,759

Reserve Funding

Fund Reserves	\$ -						
Fund Capital Equipment Reserve	\$ (360,000)	\$ -	\$ (150,000)				
Fund Street Maintenance Reserves	\$ (120,000)						
Total Reserve Funding	\$ (480,000)	\$ -	\$ (150,000)	\$ -	\$ -	\$ -	\$ -
Net Operating Surplus (Deficit)	\$ (960,193)	\$ 378,192	\$ 74,760	\$ 4,800	\$ (1,104,000)	\$ (51,835)	\$ 23,759

FY 2025 CASH BALANCE OVERVIEW

	GENERAL Fund	Water Fund	Sewer Fund	TIF BP TIF 3	MFT Fund	Tourism Fund	Library Fund
<u>OPERATING</u>							
Beginning Operating Cash Balance	\$ 2,041,451	\$ 53,895	\$ 1,188,867	\$ (1,162,471)	\$ 844,846	\$ 329,789	\$ 211,141
Revenue Projections	\$ 4,552,389	\$ 3,653,900	\$ 723,000	\$ 47,000	\$ 223,300	\$ 198,000	\$ 255,419
Transfer from Cashford	\$ 60,000						
Transfer to Reserve / Capital Funds	\$ (480,000)	\$ 50,000	\$ (150,000)	\$ -	\$ -	\$ -	\$ -
Surplus Distribution from Arcola/Tuscola Joint Agency		\$ 192,369					
Operating Budget	\$ (1,320,973)	\$ (1,227,277)	\$ (285,069)	\$ (42,200)	\$ (64,300)	\$ (215,400)	\$ (68,500)
Wages and Benefits	\$ (2,196,009)	\$ (251,836)	\$ (213,171)	\$ -	\$ -	\$ (34,435)	\$ (163,160)
Capital Projects	\$ (1,515,600)	\$ (1,796,595)	\$ -	\$ -	\$ (1,263,000)	\$ -	\$ -
IEPA Loan forgiveness		\$ 842,200					
Debt Service Reserves/Payments	\$ -	\$ (69,461)	\$ (10,342)	\$ -	\$ -	\$ -	\$ -
Ending Operating Balance	\$ 1,141,258	\$ 1,447,195	\$ 1,253,285	\$ (1,157,671)	\$ (259,154)	\$ 277,954	\$ 234,900
<u>RESERVES</u>							
Reserve "Rainy day" Fund	\$ 2,080,413						
FY 2025 Reserve Funds	\$ -						
Ending Reserve "Rainy day" Fund	\$ 2,080,413						
<u>STREETS/ROADS MAINTENANCE FUND</u>							
Streets and Roads Maintenance Fund	\$ 710,397						
FY 2025 Reserve Funds	\$ 120,000						
Portion of Washington Street Resurfacing	\$ (350,000)						
Ending Street Maintenance Fund	\$ 480,397						
<u>EQUIPMENT REPLACEMENT</u>							
Beginning Equipment Replacement Fund	\$ 1,446,116	\$ 852,989	\$ 868,840				
FY 2025 Equipment Replacement Funds	\$ 360,000	\$ -	\$ 150,000				
Replace Police Explorer; Rotate Tahoe to PD	\$ (50,000)						
Replace 2014 F450 Street Truck	\$ (64,000)						
Replace 2014 F250 Water Truck		\$ (50,000)					
Total Equipment Replacement	\$ 1,692,116	\$ 802,989	\$ 1,018,840	\$ -	\$ -	\$ -	\$ -
Total Fund Cash Balance Estimate - 04/30/2025	\$ 5,394,184	\$ 2,250,184	\$ 2,272,125	\$ (1,157,671)	\$ (259,154)	\$ 277,954	\$ 234,900
Less loaned to other funds	\$ 1,162,471						
Minimum recommended Fund Balance	\$ 2,500,000	\$ 1,000,000	\$ 750,000	\$ -	\$ 100,000	\$ 100,000	\$ 50,000
Balance over (under) recommended	\$ 4,056,655	\$ 1,250,184	\$ 1,522,125	\$ (1,157,671)	\$ (359,154)	\$ 177,954	\$ 184,900

City of Tuscola

FY 2025 General Fund Budget

Administrative Department

		<u>FY 2024</u>	<u>FY 2024</u>	<u>FY 2025</u>	
		<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget Comments</u>
<u>Administrative Revenues</u>					
01-100-4110	Property Taxes - Audit	8,972	9,027	9,332	Levy passed 12/23
01-100-4140	Property Taxes - General	119,123	134,726	133,917	Levy passed 12/23
01-100-4155	Property Taxes- Work Comp	39,654	39,928	41,276	Levy passed 12/23
01-100-4180	Property Taxes - IMRF	78,521	79,075	41,744	Levy passed 12/23
01-100-4185	Property Taxes - Social Security	58,560	58,938	60,926	Levy passed 12/23
01-100-4220	State Income Tax	730,000	758,981	770,000	IML 02/24 estimate
01-100-4230	State Replacement Tax	140,000	94,191	115,000	IML 02/24 estimate
01-100-4240	State Sales Tax-Local Use	1,400,000	1,389,385	1,400,000	
01-100-4245	Home Rule Sales Tax	475,000	465,670	475,000	
01-100-4250	Gaming Tax	175,000	171,877	170,000	
01-100-4510	License & Permit Fees	25,000	22,634	25,000	Liquor and golf cart
01-100-4600	Cultural Arts Alliance Income	5,000	-	5,000	
01-100-4800	Franchise Fees	25,470	26,520	30,000	Ameren incr.
01-100-4810	Grant Income	-	-	-	
01-100-4820	Interest-Cashford Fund	1,500	3,172	3,000	
01-100-4825	Interest-Restricted Investments	75,000	183,524	165,000	
01-100-4830	Interest Unrestricted	75,000	248,675	175,000	
01-100-4900	Other Income-Admin	22,600	20,942	20,000	Now includes Ambulance Agreements
<u>Total Revenues</u>		3,454,400	3,707,265	3,640,195	

<u>Administrative Expenditures</u>					
01-100-5140	Salaries- Regular	232,900	224,574	255,154	
01-100-5145	Salaries- Officials	39,900	36,050	39,900	
01-100-5150	Salaries- Overtime	1,000	50	1,000	
01-100-5160	Employee Insurance	46,472	40,094	48,295	
01-100-5165	IMRF	11,489	9,025	8,947	
01-100-5170	FICA	20,869	20,123	22,571	
01-100-5172	SUTA	400	406	550	
01-100-5175	Substance Abuse Program	2,500	1,896	2,500	
01-100-5180	Ordinance Update & Publ.	3,500	3,022	3,500	
01-100-5200	Legal	16,800	13,067	16,800	
01-100-5204	Audit	20,400	20,400	20,500	
01-100-5215	Work Comp Insurance	51,000	40,781	42,000	

FY 2025 General Fund Budget

Administrative Department

		<u>FY 2024</u> <u>Budget</u>	<u>FY 2024</u> <u>Actual</u>	<u>FY 2025</u> <u>Budget</u>	<u>Budget Comments</u>
01-100-5220	Bonding Insurance	200	100	200	
01-100-5230	Postage	4,200	3,429	4,200	
01-100-5240	Office Supplies	6,000	8,477	8,500	Incl past years archive books
01-100-5245	Capital Outlay	-	-	-	<i>See page 5 for capital detail</i>
01-100-5255	Communications/Telephone	10,500	9,229	10,500	
01-100-5260	Computer Support	15,000	11,815	20,000	new computer installs
01-100-5280	Travel, Training & Education	1,000	235	1,000	
01-100-5283	Memberships/Subscriptions	2,150	1,948	2,500	
01-100-5285	Vehicle Fuel	3,000	891	3,000	
01-100-5290	Vehicle Maintenance	1,000	-	1,000	
01-100-5295	Utilities	7,500	5,887	6,450	
01-100-5310	Animal Control	500	-	500	
01-100-5345	Small Equipment	12,000	18,400	12,000	Phone system 2023; computer replacements
01-100-5455	Comm. Activity Subsidy	1,500	1,652	1,500	storm dumpsters 2023
01-100-5455	Ambulance Subsidy	86,500	99,475	99,475	
01-100-5455	Cashford Grants	55,000	-	60,000	Possible Cashford playground
01-100-5460	Cultural Arts Alliance Exp	5,000	148	5,000	
01-100-5499	Miscellaneous	7,500	1,404	7,500	Bank fees; funeral flowers, service awards etc.
<u>Total Administrative Expenditures</u>		665,780	572,578	705,042	

FY 2025 General Fund Budget

Building & Electrical Inspection Department

		<u>FY 2024</u> <u>Budget</u>	<u>FY 2024</u> <u>Actual</u>	<u>FY 2025</u> <u>Budget</u>	<u>Budget Comments</u>
<u>Building Department Revenues</u>					
01-110-4500	Permit Fees	12,500	13,414	12,500	
01-110-4510	Electrical Licenses	1,600	1,400	1,600	
01-110-4700	Developer Engineering Fees	5,000	-	5,000	
01-110-4900	Other Income	100	-	100	
<u>Total Revenues</u>		19,200	14,814	19,200	

Building Department Expenditures

01-110-5140	Salaries- Regular	65,000	64,864	67,925	
01-110-5145	Salaries- Officials and Volunteers	1,200	-	1,200	
01-110-5160	Employee Insurance	31,703	29,533	34,367	
01-110-5165	IMRF	3,207	2,464	2,382	
01-110-5170	FICA	5,065	4,503	5,288	
01-110-5172	SUTA	150	116	150	
01-110-5180	Notice Publication	500	-	500	
01-110-5206	Engineering Services	5,000	-	5,000	
01-110-5209	Junk Property Enforcement/Clean up	25,000	8,242	25,000	
01-110-5220	Bonding	50	50	50	
01-110-5245	Capital Outlay	-	-	-	
01-110-5255	Communications/Telephone	1,000	979	1,000	
01-110-5260	Computer Support	2,500	1,954	2,500	
01-110-5280	Travel, Training, & Education	2,000	50	2,000	
01-110-5283	Memberships and subscriptions	1,800	204	1,800	
01-110-5285	Vehicle Fuel	1,500	1,190	1,500	
01-110-5290	Vehicle Maintenance	500	444	750	
01-110-5345	Small Equipment	1,000	59	1,000	
01-110-5420	Supplies and Parts	500	32	500	
01-110-5499	Miscellaneous	250	-	250	
<u>Total Expenditures</u>		147,925	114,684	153,162	

FY 2025 General Fund Budget

Municipal Buildings Department

		<u>FY 2024</u> <u>Budget</u>	<u>FY 2024</u> <u>Actual</u>	<u>FY 2025</u> <u>Budget</u>	<u>Budget Comments</u>
<i><u>Municipal Buildings Revenues</u></i>					
01-120-4150	Property Taxes - Liability Ins.	40,176	40,449	41,814	Levy passed 12/23
01-120-4850	Building Rent & Leases	12,000	13,999	14,000	
01-120-4900	Other Income-Mun Bldg	1,000	50	1,000	
<i><u>Total Revenues</u></i>		53,176	54,498	56,814	
<i><u>Municipal Buildings Expenditures</u></i>					
01-120-5140	Salaries- Regular	-	1,731	10,000	PT janitor
01-120-5150	Salaries- Overtime	-	-	-	
01-120-5160	Employee Insurance	-	-	-	
01-120-5165	IMRF	-	-	-	
01-120-5170	FICA	-	133	800	
01-120-5172	SUTA	-	15	100	
01-120-5185	Leases	4,300	4,394	4,800	leases now include price escalation
01-120-5210	Property/Liability Insurance	57,000	55,864	56,000	
01-120-5245	Capital Outlay	85,000	46,970	-	
01-120-5255	Communications/Telephone	4,100	4,600	4,700	
01-120-5265	Real Estate Taxes/ Drainage Tax	1,020	871	1,000	
01-120-5295	Utilities	13,250	14,033	16,276	
01-120-5325	Landscape Maintenance	1,500	400	2,000	
01-120-5345	Small Equipment	3,000	897	3,000	
01-120-5420	Supplies & Parts	2,750	645	2,750	
01-120-5423	Cleaning	7,000	2,520	2,500	CB janitor services to salaries
01-120-5425	Repairs & Maintenance	18,500	10,782	15,000	
01-120-5499	Miscellaneous	500	-	500	
<i><u>Total Expenditures</u></i>		197,920	143,855	119,426	

FY 2025 General Fund Budget

Streets & Alleys Department

		<u>FY 2024</u> <u>Budget</u>	<u>FY 2024</u> <u>Actual</u>	<u>FY 2025</u> <u>Budget</u>	<u>Budget Comments</u>
<i>Street Department Revenues</i>					
01-130-4190	Property Taxes - Road & Bridge	24,000	21,260	25,000	
01-130-4900	Other Income	5,000	3,303	5,000	IDOT reimb for traffic signals/tall grass
<i>Total Revenues</i>		29,000	24,563	30,000	
<i>Street Department Expenditures</i>					
01-130-5140	Salaries - Regular	306,353	308,328	320,878	
01-130-5150	Salaries - Overtime	20,000	12,246	20,000	
01-130-5155	Salaries - Summer	-	-	-	
01-130-5160	Employee Insurance	88,069	103,010	101,975	
01-130-5165	IMRF	15,113	12,179	11,252	
01-130-5170	FICA	23,490	23,615	24,547	
01-130-5172	SUTA	788	624	517	
01-130-5245	Capital Outlay	1,004,000	903,751	539,000	<i>see page 5 for capital detail</i>
01-130-5255	Communications/Telephone	1,020	935	1,200	
01-130-5280	Travel, Training, and Education	500	288	500	
01-130-5285	Vehicle Fuel	20,000	20,638	23,000	
01-130-5290	Vehicle Maintenance	20,000	14,579	20,000	
01-130-5295	Utilities	49,750	53,780	71,095	
01-130-5340	Uniforms	1,000	276	1,000	
01-130-5345	Small Equipment	5,000	4,886	5,000	
01-130-5420	Supplies and Parts	5,000	4,049	5,000	
01-130-5425	Repairs and Maintenance	15,000	10,775	15,000	
01-130-5435	Storm Sewer/Drainage R & M	5,000	-	5,000	
01-130-5440	Street/Alley/Curb Maintenance	175,000	57,086	175,000	Sidewalks; salt; rock; road patch; chip and tar from MFT
01-130-5445	Sidewalk Reimbursement	5,000	-	5,000	
01-130-5499	Miscellaneous	500	61	500	
<i>Total Expenditures</i>		1,760,583	1,531,106	1,345,464	

FY 2025 General Fund Budget

Park Department

		<u>FY 2024</u> <u>Budget</u>	<u>FY 2024</u> <u>Actual</u>	<u>FY 2025</u> <u>Budget</u>	<u>Budget Comments</u>
<u>Park Department Revenues</u>					
01-150-4160	Property Taxes - Park	58,079	58,504	60,478	Levy passed 12/23
01-150-4441	Tree Memorial Program	2,000	-	2,000	
01-150-4810	Grant Income- Park	-	-	-	
01-150-4900	Other Income- Park	1,500	17,710	1,500	Insurance-storm damage; Rotary benches
<u>Total Revenues</u>		61,579	76,214	63,978	
<u>Park Department Expenditures</u>					
01-150-5140	Salaries - Regular	125,248	91,104	89,839	
01-150-5150	Salaries - Overtime	1,500	366	1,500	
01-150-5155	Salaries - Temporary	10,000	-	10,000	
01-150-5160	Employee Insurance	56,821	30,464	34,313	
01-150-5165	IMRF	5,397	2,223	1,995	
01-150-5170	FICA	9,581	6,529	7,500	
01-150-5172	SUTA	300	392	500	
01-150-5245	Capital Outlay	72,000	20,133	90,000	<i>see page 5 for capital detail</i>
01-150-5255	Communications/ Telephone	600	360	600	
01-150-5280	Travel, Training, & Education	200	-	200	
01-150-5285	Vehicle/Equipment Fuel	4,500	3,550	4,500	
01-150-5290	Vehicle/Equipment Maintenanr	5,000	2,182	5,000	
01-150-5295	Utilities	14,500	13,961	20,016	
01-150-5325	Landscape Maintenance	10,000	8,384	10,000	
01-150-5340	Uniforms	250	276	500	
01-150-5345	Small Equipment	7,000	7,749	2,500	soccer goals 24
01-150-5420	Supplies & Parts	4,750	6,143	5,000	
01-150-5425	Repairs & Maintenance	20,000	8,812	10,000	
01-150-5451	Tree Memorial Program	2,500	-	2,500	
01-150-5499	Miscellaneous	500	132	500	
<u>Total Expenditures</u>		350,647	202,760	296,963	

FY 2025 General Fund Budget

Pool Department

		<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>	<u>Budget Comments</u>
<i>Pool Department Revenues</i>					
01-160-4400	Admissions	50,000	32,775	60,000	
01-160-4410	Concessions	5,400	3,344	5,400	
01-160-4420	Lessons	2,500	-	2,500	
01-160-4430	Rentals	5,000	4,392	5,000	
01-160-4900	Other Income (incl cash +/-)	1,000	-	1,000	
<i>Total Revenues</i>		63,900	40,511	73,900	
<i>Pool Department Expenditures</i>					
01-160-5110	Advertising	150	-	150	
01-160-5150	Salaries- Overtime	500	-	500	
01-160-5155	Salaries- Temporary	78,000	54,225	83,850	
01-160-5170	FICA	6,000	4,148	7,000	
01-160-5172	SUTA	600	461	600	
01-160-5174	Sales/Use Tax	200	79	200	
01-160-5245	Capital Outlay	-	-	50,000	Building items
01-160-5255	Communications/Telephone	1,600	1,520	1,600	
01-160-5280	Training	4,500	6,581	4,500	
01-160-5295	Utilities	15,000	12,832	18,592	
01-160-5315	Chemicals	13,000	13,052	15,000	
01-160-5320	Concession Supplies	3,000	1,359	3,000	
01-160-5345	Small Equipment	12,500	5,961	7,500	incl. pass software
01-160-5420	Supplies & Parts	1,500	897	1,750	
01-160-5425	Repairs & Maintenance	8,000	14,180	8,000	
01-160-5499	Miscellaneous	1,000	213	1,000	
<i>Total Expenditures</i>		145,550	115,508	203,242	

FY 2025 General Fund Budget

Police Department

		<u>FY 2024</u>	<u>FY 2024</u>	<u>FY 2025</u>	
		<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget Comments</u>
<u>Police Department Revenues</u>					
01-170-4170	Property Taxes - Police	137,761	138,621	163,298	Levy passed 12/24
01-170-4241	Cannabis Local Use Tax	8,500	7,194	8,500	
01-170-4700	Fees & Fines	25,000	21,711	25,000	
01-170-4720	Drug Fund Income	5,000	3,665	5,000	
01-170-4810	Grant Income	1,000	-	1,000	
01-170-4830	Investment Interest- Police	50	13	50	
01-170-4900	Other Income- Police	7,500	6,982	7,500	
<u>Total Revenues</u>		184,811	178,186	210,348	
<u>Police Department Expenditures</u>					
01-170-5140	Salaries - Regular	503,312	515,243	530,317	
01-170-5150	Salaries - Overtime	35,000	34,405	37,000	
01-170-5160	Employee Insurance	193,525	174,708	208,411	
01-170-5165	IMRF	24,317	19,916	18,232	
01-170-5170	FICA	9,266	10,383	9,704	
01-170-5172	SUTA	827	1,052	1,200	
01-170-5240	Office Supplies	3,500	3,872	3,500	
01-170-5245	Capital Outlay	751,500	672,003	884,100	<i>see page 5 for capital detail</i>
01-170-5255	Communications/Telephone	12,000	14,288	7,752	phone/internet (moved subscriptions)
01-170-5260	Computer Support	4,000	5,121	5,000	
01-170-5280	Travel, Training & Education	12,500	15,457	13,860	incr. ILEAS
01-170-5283	Memberships & Subscriptions	400	4,459	29,181	Annual body cam subscription; IPSAN, LEADS, LEXIPOL
01-170-5285	Vehicle Fuel	25,000	24,625	26,000	
01-170-5290	Vehicle Maintenance	25,000	13,910	25,000	
01-170-5295	Utilities	7,000	6,600	15,000	add gun range
01-170-5330	Drug Fund	5,000	-	5,000	
01-170-5340	Uniforms	8,000	10,398	8,000	
01-170-5345	Small Equipment	14,500	10,760	29,500	
01-170-5420	Supplies & Parts	2,000	1,050	2,000	
01-170-5425	Repairs & Maintenance	5,000	2,148	5,000	
01-170-5499	Miscellaneous	7,500	6,724	7,500	*Incl. Shop w/ Cop program
<u>Total Expenditures</u>		1,649,147	1,547,122	1,871,257	

FY 2025 General Fund Budget

Fire Department

		<u>FY 2024</u>	<u>FY 2024</u>	<u>FY 2025</u>	
		<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget Comments</u>
<i>Fire Department Revenues</i>					
01-180-4130	Property Taxes - Fire	147,614	148,516	163,528	Levy passed 12/23
01-180-4700	Fees & Fines- Fire	2,500	500	2,500	
01-180-4710	Special Bequests	10,000	3,501	10,000	
01-180-4750	Fire Insurance-2%	14,500	15,075	15,000	
01-180-4810	Grant Income- Fire	100,000	-	100,000	DCEO Station grant
01-180-4820	Interest- Fire	500	712	700	
01-180-4900	Other Income- Fire	500	1,171	500	
<i>Total Revenues</i>		275,614	169,475	292,228	
<i>Fire Department Expenditures</i>					
01-180-5145	Salaries - Officials & Volunteer	150,000	143,234	160,000	
01-180-5165	IMRF	2,500	1,214	2,000	
01-180-5170	FICA	11,500	10,935	12,000	
01-180-5172	SUTA	1,500	1,218	1,750	
01-180-5240	Office Supplies	500	367	500	
01-180-5245	Capital Outlay	1,213,000	1,902,814	250,000	<i>See page 5 for capital detail</i>
01-180-5255	Communications/ Telephone	2,500	2,780	5,400	phone, internet
01-180-5260	Computer Support	3,000	1,311	3,000	
01-180-5280	Travel, Training, & Education	7,500	8,466	8,000	
01-180-5283	Memberships & Subscriptions	1,150	1,340	1,150	
01-180-5285	Vehicle Fuel	5,000	5,284	5,000	
01-180-5290	Vehicle Maintenance	22,863	28,066	22,000	
01-180-5295	Utilities	6,500	6,660	9,000	incl new building; incr. elect rate
01-180-5340	Uniforms	500	-	12,500	includes new turnout gear for 5
01-180-5345	Small Equipment	64,500	44,751	64,500	Incl. furniture/fixtures for new build
01-180-5370	Fire Prevention	1,500	1,647	1,500	
01-180-5410	EMS Operations	3,500	1,602	3,500	
01-180-5420	Supplies & Parts	2,000	1,939	2,000	
01-180-5425	Repairs & Maintenance	12,000	5,833	12,000	incl. tornado siren R & M; South Station entry door
01-180-5430	Special Bequests	10,000	9,163	10,000	
01-180-5499	Miscellaneous	750	59	500	
<i>Total Expenditures</i>		1,522,263	2,178,683	586,300	

FY 2025 General Fund Budget

Economic Development Department

		<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>	<u>Budget Comments</u>
<u>Economic Development Department Revenues</u>					
01-190-4900	ED Income	35,414	45,169	130,726	TEDI/Tourism Salary Reimburse
	Transfer from Tourism			35,000	
<u>Total Revenues</u>		35,414	45,169	165,726	
<u>Economic Development Expenditures</u>					
01-190-5140	Salaries- Regular		31,499	159,019	
01-190-5160	Employee Insurance		17,220	38,939	
01-190-5165	IMRF		1,837	5,506	
01-190-5170	FICA		3,996	12,012	
01-190-5172	SUTA		207	250	
01-190-5250	Development	60,414	11	-	
<u>Total Expenses</u>		60,414	54,770	215,726	
<u>Net Economic Development</u>		(25,000)	(9,601)	(50,000)	Net General Fund to TEDI Contribution

FY 2025 General Fund Recap

	<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>
<i>Total Gen Fund Revenues</i>	4,177,094	4,310,695	4,552,389
<i>Total Gen Fund Expenditures</i>	6,414,815	6,461,068	5,496,582
<i>Rev Over Expenditures</i>	(2,237,721)	(2,150,373)	(944,193)

Estimated Cashflows - General Fund

	<i>Operating Funds</i>	<i>Reserve Funds</i>	<i>Capital Plan Funds</i>	<i>Street Maintenance Reserve Funds</i>
<i>Beginning cash balance</i>	\$2,041,451	\$2,080,413	\$1,446,116	\$710,397
<i>Net Operating Cashflow FY 25</i>	-\$944,193			
<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>	\$114,000		-\$114,000	
<i>Funds used from Street Maint Reserve</i>	\$350,000			-\$350,000
<i>Funds unrestricted from Cashford</i>	\$60,000			
<i>Estimated ending cash balance</i>	\$1,141,258	\$2,080,413	\$1,692,116	\$480,397

City of Tuscola

FY 2025 Water Fund Budget

		<u>FY 2024</u>	<u>FY 2024</u>	<u>FY 2025</u>	
		<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget Comments</u>
<i>Revenues</i>					
02-100-4610	Bulk Water Sales	2,000	1,265	2,000	
02-100-4620	Meter Connections	10,000	1,450	10,000	
02-100-4630	Metered Water Sales	1,306,396	1,288,080	1,310,000	Rate incr March 23, 2025
02-100-4635	Water Penalties	15,000	16,332	15,000	
02-100-4700	Fees & Fines- NSF, Reconnect	7,500	5,859	7,500	
02-100-4810	Grant Income	550,000	0	550,000	Meadowview waterline
02-100-4300	IEPA Loan Disbursements	1,134,393	0	1,684,400	
02-100-4820	Interest-Restricted Investments	25,000	59,849	50,000	
02-100-4830	Interest-Investments	10,000	6,167	10,000	
02-100-4900	Other Revenue	15,000	15,392	15,000	Fiber optic damage payments; Joint Agency billings
<i>Total Revenues</i>		3,075,289	1,394,394	3,653,900	

Expenditures

02-100-5125	Bad Debt	3,000	3,481	3,000	
02-100-5130	Interest-Bonds	8,329	8,329	35,319	FY 25 incl. construction interest on new IEPA loans
02-100-5140	Salaries - Regular	159,585	161,726	164,093	
02-100-5150	Salaries - Overtime	10,000	4,386	10,000	
02-100-5155	Salaries - Temporary	0	0	0	
02-100-5160	Employee Insurance	57,630	44,853	59,182	
02-100-5165	IMRF	7,873	6,287	5,754	
02-100-5170	FICA	12,208	12,024	12,553	
02-100-5172	SUTA	500	334	254	
02-100-5180	Notice Publication	750	504	750	
02-100-5200	Legal & Professional	6,400	8,267	9,600	
02-100-5204	Audit	4,500	5,000	5,000	
02-100-5206	Engineering	15,000	0	15,000	
02-100-5210	Property Liability Insurance	5,100	4,663	5,100	
02-100-5215	Work Comp Insurance	5,200	4,673	4,800	
02-100-5230	Postage	8,300	9,941	12,000	CCR mail
02-100-5240	Office Supplies	2,500	1,520	2,500	
02-100-5245	Capital Outlay	1,835,662	267,021	1,846,595	Meter station upgrades; Bulk Water coin op; Meadowview water line; Large meter replacements; Truck
02-100-5255	Communications/Telephone	2,000	1,653	2,000	Includes gateway backhaul fee; tablet cell

City of Tuscola

FY 2025 Water Fund Budget

		<u>FY 2024</u> <u>Budget</u>	<u>FY 2024</u> <u>Actual</u>	<u>FY 2025</u> <u>Budget</u>	<u>Budget Comments</u>
02-100-5260	Computer Support	6,500	8,507	9,000	includes support contracts; meter reading hosting fee
02-100-5280	Travel, Training, & Education	2,500	243	2,500	
02-100-5283	Memberships and Subscriptions	1,200	1,026	1,200	
02-100-5285	Vehicle Fuel	6,000	4,190	6,000	
02-100-5290	Vehicle Maintenance	5,000	1,643	5,000	
02-100-5295	Utilities	7,000	21,157	21,200	
02-100-5315	Chemicals	5,500	6,234	10,000	
02-100-5340	Uniforms	500	362	500	
02-100-5345	Small Equipment	8,000	1,858	5,000	
02-100-5375	Joint Pipeline	5,000	0	5,000	
02-100-5380	Purchased Water	732,568	876,427	940,808	IAWC rate increase Jan 23& Jan 25
02-100-5385	Laboratory Testing	4,500	4,140	5,000	
02-100-5425	Repairs & Maintenance	70,000	59,096	70,000	
02-100-5499	Miscellaneous	1,000	1,211	1,000	
<i>Total Expenditures</i>		2,999,805	1,530,756	3,275,708	
<i>Revenues Over Expenditures</i>		75,484	-136,362	378,192	

Estimated Cashflows - Water Fund

	<i>Operating Funds</i>	<i>Capital Plan Funds</i>
<i>Beginning cash balance</i>	\$53,895	\$852,989
<i>Net Operating Cashflow FY 25</i>	<i>\$378,192</i>	
<i>Restrict for Capital Plan Reserves</i>		
<i>IEPA Loan Forgiveness- Applied **</i>	<i>\$842,200</i>	
<i>Funds used from Capital Reserves</i>	<i>\$50,000</i>	<i>-\$50,000</i>
<i>Debt Service*</i>	<i>-\$69,461</i>	
<i>Surplus from Arcola/Tuscola Joint Water Agency</i>	<i>\$192,369</i>	
<i>Estimated ending cash balance</i>	<i>\$1,447,195</i>	<i>\$802,989</i>

* New IEPA loans proposed would begin repayment FY 26

**50% principal forgiveness applied

City of Tuscola

FY 2025 Sewer Fund Budget

		<u>FY 2024</u>	<u>FY 2024</u>	<u>FY 2025</u>	
		<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget Comments</u>
<u>Revenues</u>					
03-100-4620	Meter Connections	2,000	500	2,000	
03-100-4635	Sewer Penalties	8,000	8,047	8,000	
03-100-4640	Sewer Revenue	609,450	596,229	612,000	Rate decr March 23
03-100-4810	Grant Income	-	-	-	
03-100-4820	Interest-Restricted Investmer	21,000	47,634	40,000	
03-100-4830	Interest	28,000	63,145	50,000	
03-100-4650	Farm Revenue	10,000	13,407	10,000	
03-100-4900	Other Revenue	1,500	-	1,000	
<u>Total Revenues</u>		679,950	728,962	723,000	
<u>Expenditures:</u>					
03-100-5125	Bad Debt	2,000	2,320	2,000	
03-100-5130	Bond Interest	1,184	1,184	1,069	
03-100-5140	Salaries-Regular	148,481	148,957	152,457	
03-100-5150	Salaries-Overtime	5,000	5,236	5,000	
03-100-5160	Employee Insurance	38,306	26,299	38,205	
03-100-5165	IMRF	7,325	5,863	5,346	
03-100-5170	FICA	11,359	11,586	11,663	
03-100-5172	SUTA	500	320	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	5,067	6,400	
03-100-5204	Audit	4,600	5,000	5,200	
03-100-5206	Engineering	15,000	-	15,000	NPDES permit application, CMOM Plan
03-100-5210	Property Liability Insurance	5,800	5,623	5,800	
03-100-5215	Work Comp Insurance	3,000	2,617	3,000	
03-100-5230	Postage	5,500	6,230	6,500	
03-100-5240	Office Supplies	2,000	1,300	2,000	
03-100-5245	Capital Outlay	135,000	138,144	-	
03-100-5255	Communications/ Telephone	3,300	1,702	2,500	
03-100-5260	Computer Support	3,500	2,922	3,500	
03-100-5265	Real Estate Taxes	7,500	7,376	7,600	
03-100-5280	Travel, Training, & Educatio	2,500	891	2,500	
03-100-5285	Vehicle Fuel	4,500	1,285	4,500	
03-100-5290	Vehicle Maintenance	4,000	1,283	4,000	
03-100-5295	Utilities	65,000	65,262	95,000	
03-100-5315	Chemicals	15,500	12,922	15,500	

City of Tuscola

FY 2025 Sewer Fund Budget

		<u>FY 2024</u> <u>Budget</u>	<u>FY 2024</u> <u>Actual</u>	<u>FY 2025</u> <u>Budget</u>	<u>Budget Comments</u>
03-100-5345	Small Equipment	5,000	6,006	5,000	
03-100-5385	Laboratory Testing	3,000	2,757	3,000	
03-100-5395	Farm Expense	6,000	317	5,000	
03-100-5400	Sludge Disposal	2,000	-	2,000	
03-100-5420	Supplies & Parts	2,000	641	2,000	
03-100-5425	Repairs & Maintenance	90,000	58,306	70,000	Lift station pumps; wind turbine maintenance agreement;
03-100-5499	Miscellaneous	500	300	500	
<i>Total Expenditures</i>		618,055	542,716	498,240	
<i>Revenues Over Expenditures</i>		61,895	186,246	224,760	

Estimated Cashflows - Sewer Fund

	<i>Operating Funds</i>	<i>Capital Plan Funds</i>
<i>Beginning cash balance</i>	\$1,188,867	\$868,840
<i>Net Operating Cashflow FY 25</i>	\$224,760	
<i>Restrict for Capital Plan Reserves</i>	-\$150,000	\$150,000
<i>Funds used from Capital Reserves</i>	\$0	\$0
<i>Debt Service</i>	-\$10,342	
<i>Estimated ending cash balance</i>	\$1,253,285	\$1,018,840

City of Tuscola

FY 2025 TIF Fund Budget

		<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>	<u>Budget Comments</u>
<i>Barker/Prairie Street Development (TIF 3)</i>					
<i>Barker/Prairie Street Revenues:</i>					
04-780-4100	TIF 3 Property Tax	71,000	58,980	62,000	
04-780-4820	TIF 3 Investment Interest	(15,000)	(14,333)	(15,000)	
04-780-4900	TIF 3 Other Income	-	-	-	
<i>TOTAL BP3 REVENUES</i>		\$ 56,000	\$ 44,647	\$ 47,000	
<i>Barker/Prairie Street Expenditures:</i>					
04-780-5110	Advertising	-	-	-	
04-780-5201	Professional Services	5,000	-	5,000	
04-780-5247	Property Acquisition/ Site Prep	42,600	35,388	37,200	Tucker Agreement/Rebate
04-780-5249	Public Works Improvements	-	-	-	
<i>TOTAL BP 3 EXPENDITURES</i>		\$ 47,600	\$ 35,388	\$ 42,200	
<i>TOTAL REVENUES OVER EXPENSES</i>		\$ 8,400	\$ 9,259	\$ 4,800	

Barker/Prairie Due to General Fund

<i>Estimated beginning balance</i>	-\$162,471
<i>Net Operating Cashflow FY 25</i>	\$4,800
<i>Estimated ending balance</i>	-\$157,671

City of Tuscola

FY 2025 Motor Fuel Fund Budget

<u>Revenues</u>		<u>FY 2024 Budget</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Budget</u>	<u>Budget Comments</u>
05-100-4300	Bond Revenue	-	-	-	
05-100-4750	IDOT Rebuild Illinois Bond Proceeds	-	-	-	
05-100-4775	MFT Allotments	196,984	203,409	203,000	IML estimate includes Trans Renewal funds
05-100-4810	Grant Income	-	-	-	
05-100-4820	Restricted Investment Interest	15,000	32,532	20,000	
05-100-4830	Investment Interest	350	187	300	
05-100-4900	Other Income	-	-	-	
<u>Total Revenues</u>		212,334	236,128	223,300	
<u>Expenditures</u>					
05-100-5130	Bond Interest	-	-	-	
05-100-5135	Bond Principal	-	-	-	
05-100-5245	Capital Outlay	-	-	-	
05-100-5440	Street/Alley Improvements	1,075,000	106,211	1,327,300	S. Washington, Parke, North Central resurfacing; annual Chip and tar maintenance
<u>Total Expenditures</u>		1,075,000	106,211	1,327,300	
<u>Revenues Over Expenditures</u>		(862,666)	129,917	(1,104,000)	

Beginning Cash Balance	\$ 844,846.16
Add FY 25 Estimated revenues	\$ 223,300.00
Less Current Year expenses	\$ (1,327,300.00)
Less Outstanding Debt	\$ -
<u>Estimated ending cash balance</u>	<u>\$ (259,153.84)</u> ** 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 25

City of Tuscola

FY 2025 Tourism Fund Budget

		<u>FY 2024</u> <u>Budget</u>	<u>FY 2024</u> <u>Actual</u>	<u>FY 2025</u> <u>Budget</u>	<u>Budget Comments</u>
<u>Revenues</u>					
06-100-4260	Hotel/Motel Tax	160,000	173,380	180,000	
06-100-4270	Event Income	6,000	9,395	8,000	
06-100-4810	Grant Income	-	-	-	
06-100-4830	Investment Interest	9,000	17,697	10,000	
06-100-4900	Other Income	500	-	-	
<u>Total Revenues</u>		175,500	200,472	198,000	
<u>Expenditures</u>					
06-100-5140	Salaries- Regular	57,377	30,153	27,035	Potential part-time ambassadors
06-100-5150	Salaries- Overtime	2,500	29	2,500	
06-100-5160	Employee Insurance	25,728	12,905	1,500	
06-100-5165	IMRF Employer Contribution	2,098	1,211	750	
06-100-5170	FICA Employer Contribution	4,389	2,162	2,500	
06-100-5172	SUTA Expense	250	60	150	
06-100-5201	Professional Services	7,500	2,460	50,000	Website/Branding campaign/ new ad design/ Director Contribution to TEDI
06-100-5215	Work Comp & Liability Insurance	1,500	1,283	1,200	
06-100-5230	Postage	500	68	500	
06-100-5235	Community Marketing	40,000	36,257	50,000	includes advertising
06-100-5237	Community Events	55,000	59,476	55,000	
06-100-5240	Office Supplies	1,500	1,324	1,500	
06-100-5245	Capital Outlay	-	-	-	
06-100-5255	Communications/Telephone	500	-	-	
06-100-5260	Computer Support	2,500	650	2,500	
06-100-5280	Travel, Training & Education	500	952	2,500	
06-100-5283	Memberships/Subscriptions	1,000	977	1,500	including ASCAP
06-100-5295	Utilities	1,850	2419	2,200	
06-100-5345	Small Equipment	5,000	501	10,000	downtown history walk signs
06-100-5420	Supplies & Parts	1,000	17	1,000	
06-100-5425	Repairs & Maintenance	10,000	-	25,000	billboard repairs; Downtown planting/beautification
06-100-5455	Grants/Subsidies	11,000	7,982	12,000	
06-100-5499	Miscellaneous	500	5	500	
<u>TOTAL EXPENSES</u>		232,192	160,891	249,835	
<u>REV OVER (UNDER) EXP</u>		-56,692	39,581	-51,835	

FYE 04/30/2024 cash balance: \$329,789
 Projected FYE 04/30/2025 cash balance: \$277,954

City of Tuscola

FY 2025 Library Budget

		<u>FY 2024</u> <u>Budget</u>	<u>FY 2024</u> <u>Actual</u>	<u>FY 2025</u> <u>Budget</u>	<u>Budget Comments</u>
<u>Revenues</u>					
07-100-4100	Property Taxes	198,031	203,267	206,019	Levy passed 12/23
07-100-4230	Replacement Taxes	21,000	24,080	23,000	IML 02/23 estimate
07-100-4700	Library Charges	3,500	3,050	3,000	
07-100-4705	Copies & Faxes	2,500	3,629	3,600	
07-100-4710	Memorial Income	1,000	795	1,000	
07-100-4810	Grant Income	6,800	6,838	6,800	
07-100-4830	Interest	5,000	11,729	10,000	
07-100-4900	Other Income	1,500	3,187	2,000	
<i>Total Revenues</i>		239,331	256,575	255,419	
<u>Expenditures</u>					
07-100-5110	Advertising	100	-	100	
07-100-5140	Salaries- Regular	112,000	115,301	123,700	
07-100-5160	Employee Insurance	25,200	23,878	27,200	
07-100-5165	IMRF	3,200	2,452	2,500	
07-100-5170	FICA Taxes	8,600	8,555	9,300	
07-100-5172	SUTA Taxes	450	524	460	
07-100-5200	Legal Services	-	-	-	
07-100-5210	Property/Liability Insurance	1,600	1,371	1,400	
07-100-5215	Work Comp Insurance	1,100	870	1,000	
07-100-5230	Postage	100	116	100	
07-100-5240	Office Supplies	200	164	300	
07-100-5241	Copier Supplies and Lease pmt	1,500	2,002	1,500	
07-100-5245	Capital Outlay	-	-	-	
07-100-5255	Communications/Telephone	2,500	2,941	3,000	
07-100-5260	Computer Support	1,000	489	1,000	
07-100-5280	Travel, Training and Education	800	-	800	
07-100-5295	Utilities	5,500	4,678	6,300	
07-100-5297	Internet Charges	3,600	3,239	3,600	
07-100-5345	Small Equipment	5,000	1,837	3,000	
07-100-5350	Automation	4,000	4,688	5,400	
07-100-5352	Memorial Expense	1,000	774	1,000	
07-100-5354	Books- Adult	8,000	7,074	8,000	
07-100-5355	Books-Juvenile	5,000	3,702	5,000	
07-100-5356	Videos- Adult	2,500	1,630	2,500	
07-100-5357	Videos- Juvenile	1,000	358	1,000	
07-100-5358	E-Books	3,000	3,962	4,000	
07-100-5359	E-Videos	1,000	242	1,000	
07-100-5365	Periodicals & Magazines	1,000	724	1,000	
07-100-5421	Processing Supplies	1,000	502	1,000	
07-100-5423	Janitorial / Lawn Maintenance	7,000	622	750	
07-100-5425	Repairs & Maintenance	27,000	2,844	10,000	
07-100-5426	Fire alarm Monitoring	750	691	750	
07-100-5450	Activity Programs	3,600	3,122	4,000	
07-100-5499	Miscellaneous	1,000	702	1,000	
<i>Total Expenditures</i>		239,300	200,054	231,660	
<i>Revenues Over Expenditures</i>		31	56,521	23,759	