

City of Tuscola



Annual Budget

FY 2027



In FY 26, the City remodeled the interior spaces in the Ervin Park Pool building and replaced the pool slide flume. These projects were funded with City savings and operating funds.

May 1, 2026-April 30, 2027

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

Brian Moody, Fire Chief

Matthew Schweighart, City Attorney

The cover picture for this year's budget features the Ervin Park Pool building and slide. The inside of the pool building was renovated during the FY 2026 budget, modernizing the 1950s era building. Another upgrade at the pool this year is the new slide flume and structure, which replaced the 1998 slide. These project were funded completely from City capital savings funds, no funds were borrowed or bonds issued to pay for the improvements.

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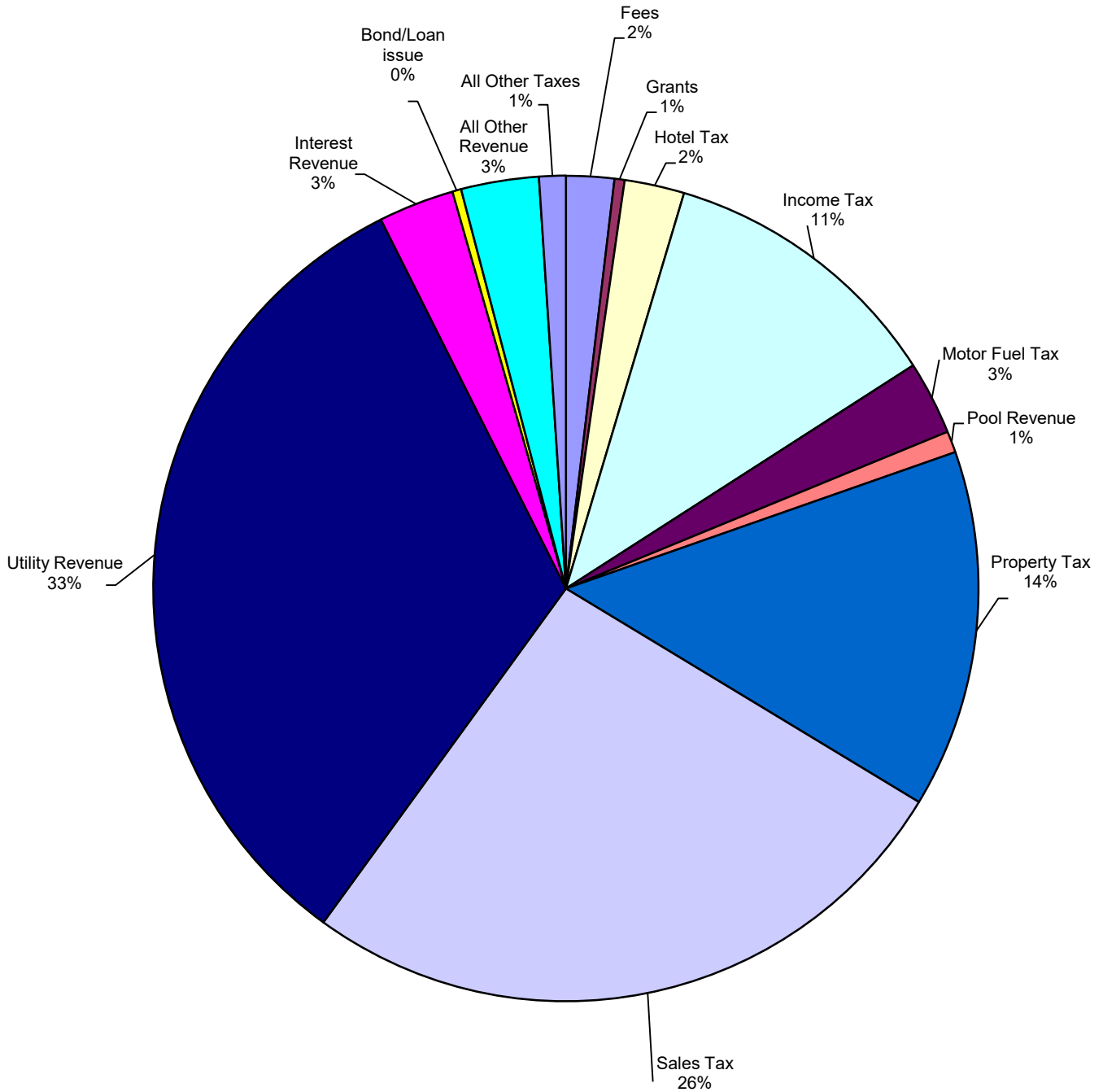
City of Tuscola

FY 2027 Budget Summary By Department

	<u>Revenues</u>	<u>Expenditures</u>	<u>Net Revenues over Expenditures</u>
<u>General Fund</u>			
Administrative	\$3,445,347	\$715,250	\$2,730,097
Building and Electrical Inspection	\$19,100	\$170,480	(\$151,380)
Municipal Buildings and Grounds	\$61,228	\$170,400	(\$109,172)
Streets and Alleys	\$32,500	\$955,600	(\$923,100)
Park	\$73,773	\$381,000	(\$307,227)
Pool	\$62,500	\$221,810	(\$159,310)
Police	\$226,052	\$1,023,500	(\$797,448)
Fire	\$214,580	\$619,430	(\$404,850)
Economic Development	\$193,360	\$243,360	(\$50,000)
<u>General Fund Total</u>	<u>\$4,328,440</u>	<u>\$4,500,830</u>	<u>(\$172,390)</u>
<u>Water Fund</u>	<u>\$1,751,025</u>	<u>\$1,666,029</u>	<u>\$84,996</u>
<u>Sewer Fund</u>	<u>\$702,000</u>	<u>\$570,835</u>	<u>\$131,165</u>
<u>Motor Fuel Fund</u>	<u>\$230,403</u>	<u>\$1,400,000</u>	<u>(\$1,169,597)</u>
<u>Tourism Fund</u>	<u>\$197,500</u>	<u>\$388,166</u>	<u>(\$190,666)</u>
<u>Library Fund</u>	<u>\$270,713</u>	<u>\$271,000</u>	<u>(\$287)</u>
Total Government (excluding TIF)	\$7,480,081	\$8,796,860	(\$1,316,779)
<u>TIF Fund</u>			
Barker/Prairie Street TIF 3	\$79,400	\$60,440	\$18,960
<u>TIF Fund Total</u>	<u>\$79,400</u>	<u>\$60,440</u>	<u>\$18,960</u>
Total Government	\$7,559,481	\$8,857,300	(\$1,297,819)

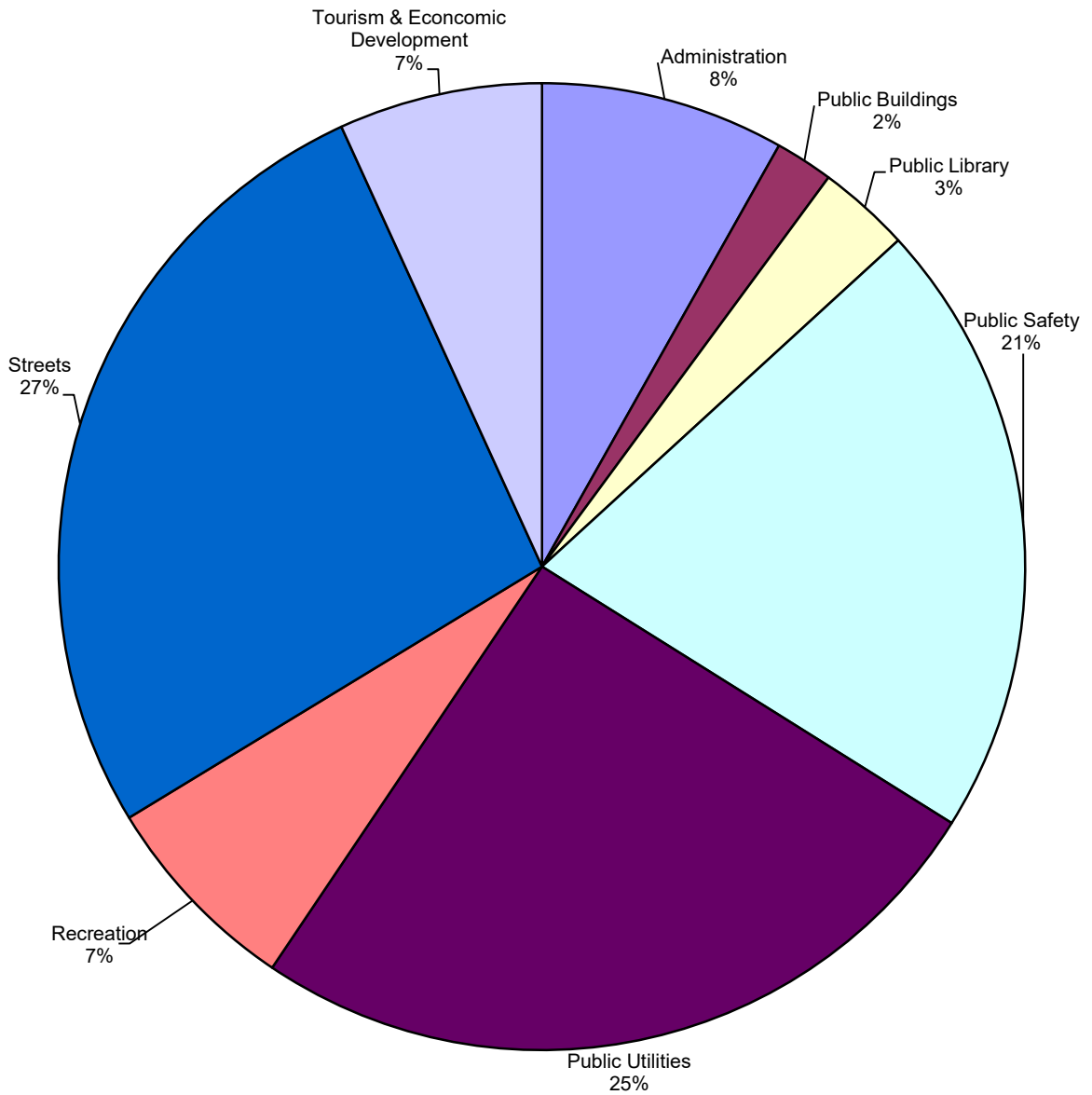
Projected City Revenue Sources FY 2027

Total Projected Revenue \$7,480,081
(Not including TIF Revenue of \$79,400)



Projected City Expenditures FY 2027

Total Projected Expenditures \$8,796,860
(Not including TIF District Expenditures of \$60,440)



City of Tuscola

FY 2027 Distribution of Personnel Salaries

Staff Position	# of Positions	Salary Distribution Department
City Administrator	1 Full Time	100% Administration
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
Economic Development Staff	2 Full Time	ED- contracted

Total Full Time City Staff	24
Total Part Time City Staff	12
Total City/Contracted Staff	2

FY 2027 CAPITAL PLAN

	GENERAL Fund	Water Fund	Sewer Fund
<u>EQUIPMENT REPLACEMENT</u>			
Beginning Equipment Replacement Fund	\$ 2,175,479	\$ 878,679	\$ 1,106,580
FY 2027 Equipment Replacement Funds	\$ 360,000	\$ -	\$ 150,000
<i>Replace City Hall Network Server</i>	\$ (12,000)		
<i>Replace Park mower</i>	\$ (25,000)		
<i>Replace Street truck</i>	\$ (75,000)		
<i>Street- snow box pusher for end loader</i>	\$ (20,000)		
<i>Replace Police Patrol Car</i>	\$ (60,000)		
<i>SCBA Replacements</i>	\$ (270,230)		
Equipment Replacement/Capital Fund Balance	\$ 2,073,249	\$ 878,679	\$ 1,256,580

	GENERAL Fund
<u>STREET MAINTENANCE FUND</u>	
Beginning Street Maintenance Fund	\$ 945,947
FY 2027 Street Maintenance Funds	\$ 120,000
Portion of Washington Street resurfacing	\$ (50,000)
Street Maintenance Fund Balance	\$ 1,015,947

	GENERAL Fund
<u>RAINY DAY RESERVE FUND</u>	
Beginning Rainy Day Reserve Fund	\$ 1,723,671
FY 2027 Rainy Day Reserve Funds	\$ -
Pool Building Upgrades	\$ (75,000)
Rainy Day Reserve Fund Balance	\$ 1,648,671

Other Capital Expenditures paid from current year operating budgets:					
	GENERAL Fund	Water Fund	Sewer Fund	MFT Fund	Tourism Fund
City Hall Fax/copier/printers	\$10,000				
Community building siding, block repairs	\$36,000				
Street Shed- entry door, 2 roll up doors, openers	\$20,000				
Repairs to Block building by Street Dept	\$25,000				
Street - Power washer	\$8,000				
North Tennis Court lights; Girls diamond electrical	\$14,000				
Possible Cashford Playground	\$65,000				
East Diamond upgrades	\$25,000				
Bore new water line in Ervin Park	\$7,500				
Replace Squad Car computer	\$7,000				
New furnace at old fire station	\$10,000				
Bulk Water purchasing interface		\$7,500			
Hydrant Buddy, locator, PVC locator		\$21,977			
Tuscola Meter Station Upgrades (IEPA Loan)		\$5,000			
Water loss mitigation (system modeling, other)		\$100,000			
Sewer Blower Building repairs			\$25,000		
Lab Cabinetry/Benches			\$6,000		
Jetter nozzle attachments			\$7,000		
S. Washington, Parke, North Central Ave Resurfacing; chip and tar maintenance				\$1,400,000	
Possible shade structure, irrigation, Christmas décor, walkway arch for new park					\$65,000
Total by Fund	\$227,500	\$134,477	\$38,000	\$1,400,000	\$65,000

Budget Overview- FY 2027

	GENERAL Fund	Water Fund	Sewer Fund	TIF BP TIF 3	MFT Fund	Tourism Fund	Library Fund
Revenue Projections							
Property Taxes	\$ 815,678			\$ 92,400			\$ 227,313
State Income Tax	\$ 840,785						
State Replacement Tax	\$ 62,812						\$ 15,000
State Sales Tax-Local Use	\$ 1,301,200						
Home Rule Sales Tax	\$ 460,000						
Gaming Tax	\$ 200,000						
License, Permits, Franchise Fees	\$ 63,405						
Bond Sale Proceeds		\$ 26,000					
Grant Income	\$ 2,000						\$ 6,800
Interest	\$ 182,600	\$ 55,000	\$ 90,000	\$ (13,000)	\$ 15,200	\$ 12,500	\$ 10,000
Other Income	\$ 232,860	\$ 20,000	\$ 2,000			\$ 10,000	\$ 11,600
Building Dept. Income	\$ 19,100						
Municipal Buildings Income	\$ 15,000						
Pool Income	\$ 62,500						
Police Income	\$ 37,500						
Fire Department Income	\$ 33,000						
Water Income		\$ 1,550,025					
Sewer Income			\$ 610,000				
MFT Allotment					\$ 215,203		
Hotel/Motel Tax						\$ 175,000	
Total Fund Revenue	\$ 4,328,440	\$ 1,651,025	\$ 702,000	\$ 79,400	\$ 230,403	\$ 197,500	\$ 270,713
Operating Budget- Operating Expenses							
Administrative Expenses	\$ 337,700						
Building Inspection Department	\$ 68,230						
Municipal Buildings and Grounds	\$ 123,400						
Street Department	\$ 246,100						
Park	\$ 79,600						
Pool	\$ 64,410						
Police Department	\$ 169,000						
Fire Department	\$ 133,500						
Economic Development	\$ -						
Water Department		\$ 1,293,177					
Sewer Department			\$ 306,035				
TIF- Barker/Prairie District				\$ 60,440			
Motor Fuel Department							
Tourism Department						\$ 283,266	
Library							\$ 83,500
Total Operating Expenses	\$ 1,221,940	\$ 1,293,177	\$ 306,035	\$ 60,440	\$ -	\$ 283,266	\$ 83,500
Wages and Benefits							
Administrative	\$ 355,550						

Building Inspection	\$ 102,250						
Municipal Buildings	\$ 11,000						
Street Department	\$ 511,500						
Park	\$ 164,900						
Pool	\$ 82,400						
Police Department	\$ 787,500						
Fire Department	\$ 205,700						
Economic Development	\$ 243,360						
Water Department		\$ 238,375					
Sewer Department			\$ 226,800				
TIF-Unrestricted District							
Tourism Department						\$ 39,900	
Library							\$ 187,500
Total Wages and Benefits	\$ 2,464,160	\$ 238,375	\$ 226,800	\$ -	\$ -	\$ 39,900	\$ 187,500

Capital- Current Year Operating Budget

City Hall Fax/copier/printers	\$ 10,000						
Community building siding, block repairs	\$ 36,000						
Street Shed- entry door, 2 roll up doors, openers	\$ 20,000						
Repairs to Block building by Street Dept	\$ 25,000						
Street - Power washer	\$ 8,000						
North Tennis Court lights; Girls diamond electrical	\$ 14,000						
Possible Cashford Playground	\$ 65,000						
East Diamond upgrades	\$ 25,000						
Bore new water line in Ervin Park	\$ 7,500						
Replace Squad Car computer	\$ 7,000						
New furnace at old fire station	\$ 10,000						
Bulk Water purchasing interface		\$ 7,500					
Hydrant Buddy, locator, PVC locator		\$ 21,977					
Tuscola Meter Station Upgrades (IEPA Loan)		\$ 5,000					
Water loss mitigation (system modeling, other)		\$ 100,000					
Sewer Blower Building repairs			\$ 25,000				
Lab Cabinetry/Benches			\$ 6,000				
Jetter nozzle attachments			\$ 7,000				
S. Washington, Parke, North Central Ave Resurfacing: chip and tar maintenance					\$ 1,400,000		
Possible shade structure, irrigation, Christmas décor, walkway arch for new park						\$ 65,000	

Total Capital Costs	\$ 227,500	\$ 134,477	\$ 38,000	\$ -	\$ 1,400,000	\$ 65,000	\$ -
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Operating Surplus (Deficit)	\$ 414,840	\$ (15,004)	\$ 131,165	\$ 18,960	\$ (1,169,597)	\$ (190,666)	\$ (287)
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Reserve Funding

Fund Reserves	\$ 75,000						
Fund Capital Equipment Reserve	\$ (360,000)	\$ -	\$ (150,000)				
Fund Street Maintenance Reserves	\$ (120,000)						
Total Reserve Funding	\$ (405,000)	\$ -	\$ (150,000)	\$ -	\$ -	\$ -	\$ -
Net Operating Surplus (Deficit)	\$ 9,840	\$ (15,004)	\$ (18,835)	\$ 18,960	\$ (1,169,597)	\$ (190,666)	\$ (287)

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FY 2027 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	\$ 694,037	\$ 315,474	\$ 1,370,420	\$ (1,133,450)	\$ 1,235,863	\$ 315,458	\$ 244,083
Revenue Projections	\$ 4,328,440	\$ 1,651,025	\$ 702,000	\$ 79,400	\$ 230,403	\$ 197,500	\$ 270,713
Transfer from Cashford	\$ 65,000						
Transfer to Reserve / Capital Funds	\$ (480,000)		\$ (150,000)	\$ -	\$ -	\$ -	\$ -
Use Reserve Funds in FY	\$ 75,000	\$ -					
Surplus Distribution from Arcola/Tuscola Joint Agency		\$ 100,000					
Operating Budget	\$ (1,221,940)	\$ (1,293,177)	\$ (306,035)	\$ (60,440)	\$ -	\$ (283,266)	\$ (83,500)
Wages and Benefits	\$ (2,464,160)	\$ (238,375)	\$ (226,800)	\$ -	\$ -	\$ (39,900)	\$ (187,500)
Capital Projects	\$ (227,500)	\$ (134,477)	\$ (38,000)	\$ -	\$ (1,400,000)	\$ (65,000)	\$ -
Debt Service Reserves/Payments	\$ -	\$ (85,621)	\$ (10,342)	\$ -	\$ -	\$ -	\$ -
Ending Operating Balance	\$ 768,877	\$ 314,849	\$ 1,341,243	\$ (1,114,490)	\$ 66,266	\$ 124,792	\$ 243,796
<u>RESERVES</u>							
Reserve "Rainy day" Fund	\$ 1,723,671						
FY 2027 Reserve Funds	\$ -						
Fund Pool building upgrades from reserves	\$ (75,000)						
Ending Reserve "Rainy day" Fund	\$ 1,648,671						
<u>STREETS/ROADS MAINTENANCE FUND</u>							
Streets and Roads Maintenance Fund	\$ 945,947						
FY 2027 Reserve Funds	\$ 120,000						
Portion of Washington Street Resurfacing	\$ (50,000)						
Ending Street Maintenance Fund	\$ 1,015,947						
<u>EQUIPMENT REPLACEMENT</u>							
Beginning Equipment Replacement Fund	\$ 2,175,479	\$ 878,679	\$ 1,106,580				
FY 2027 Equipment Replacement Funds	\$ 360,000	\$ -	\$ 150,000				
Replace City Hall Network Server	\$ (12,000)						
Replace Park mower	\$ (25,000)						
Replace Street truck	\$ (75,000)						
Street- snow box pusher for end loader	\$ (20,000)						
Replace Police Patrol Car	\$ (60,000)						
SCBA Replacements	\$ (270,230)						
Total Equipment Replacement	\$ 2,073,249	\$ 878,679	\$ 1,256,580	\$ -	\$ -	\$ -	\$ -
Total Fund Cash Balance Estimate- 04/30/2027	\$ 5,506,744	\$ 1,193,528	\$ 2,597,823	\$ (1,114,490)	\$ 66,266	\$ 124,792	\$ 243,796
Less loaned to other funds	\$ (1,113,311)						
Minimum recommended Fund Balance	\$ 5,000,000	\$ 2,000,000	\$ 2,000,000	\$ -	\$ 100,000	\$ 100,000	\$ 50,000
Balance over (under) recommended	\$ (606,567)	\$ (806,472)	\$ 597,823	\$ (1,114,490)	\$ (33,734)	\$ 24,792	\$ 193,796

City of Tuscola

FY 2027 General Fund Budget

Administrative Department

		<u>FY 2026</u>	<u>FY 2026</u>	<u>FY 2027</u>	
		<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget Comments</u>
<u>Administrative Revenues</u>					
01-100-4110	Property Taxes - Audit	9,822	9,894	10,382	Levy passed 12/25
01-100-4140	Property Taxes - General	140,723	140,806	147,754	Levy passed 12/25
01-100-4155	Property Taxes- Work Comp	43,445	43,534	45,681	Levy passed 12/25
01-100-4180	Property Taxes - IMRF	43,917	43,951	46,118	Levy passed 12/25
01-100-4185	Property Taxes - Social Security	64,034	64,050	67,210	Levy passed 12/25
01-100-4220	State Income Tax	826,460	850,046	840,785	IML 02/26 estimate
01-100-4230	State Replacement Tax	69,742	54,966	62,812	IML 02/26 estimate
01-100-4240	State Sales Tax-Local Use	1,344,000	1,279,184	1,294,000	Grocery tax extension
01-100-4245	Home Rule Sales Tax	456,000	475,976	460,000	
01-100-4250	Gaming Tax	170,000	208,839	200,000	
01-100-4510	License & Permit Fees	26,500	29,661	28,000	Liquor and golf cart
01-100-4600	Cultural Arts Alliance Income	5,000	-	5,000	
01-100-4800	Franchise Fees/Leases	35,405	35,405	35,405	Ameren incr.
01-100-4810	Grant Income	-	-	-	
01-100-4820	Interest-Cashford Fund	2,500	2,564	2,200	
01-100-4825	Interest-Restricted Investments	175,000	170,870	150,000	
01-100-4830	Interest Unrestricted	75,000	32,064	30,000	
01-100-4900	Other Income-Admin	20,000	17,148	20,000	Now includes Ambulance Agreements
<u>Total Revenues</u>		3,507,548	3,458,958	3,445,347	

<u>Administrative Expenditures</u>					
01-100-5140	Salaries- Regular	250,000	246,646	255,000	
01-100-5145	Salaries- Officials	40,000	35,600	35,000	
01-100-5150	Salaries- Overtime	1,000	-	1,000	
01-100-5160	Employee Insurance	42,000	35,175	32,000	
01-100-5165	IMRF	9,870	8,611	9,000	
01-100-5170	FICA	22,050	21,260	22,050	
01-100-5172	SUTA	750	677	1,500	
01-100-5175	Substance Abuse Program	2,500	2,080	2,500	
01-100-5180	Ordinance Update & Publ.	3,500	2,483	3,500	
01-100-5200	Legal	16,800	26,558	20,000	
01-100-5204	Audit	25,000	23,000	25,000	
01-100-5215	Work Comp Insurance	42,000	39,181	42,000	

FY 2027 General Fund Budget

Administrative Department

		<u>FY 2026</u>	<u>FY 2026</u>	<u>FY 2027</u>	
		<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget Comments</u>
01-100-5220	Bonding Insurance	200	-	200	
01-100-5230	Postage	4,200	1,826	4,200	
01-100-5240	Office Supplies	8,500	5,923	8,500	Incl past years archive books
01-100-5245	Capital Outlay	-	14,592	22,000	See page 5 for capital detail
01-100-5255	Communications/Telephone	12,000	8,452	9,500	
01-100-5260	Computer Support	20,000	9,666	15,000	
01-100-5280	Travel, Training & Education	2,000	485	1,500	
01-100-5283	Memberships/Subscriptions	2,500	2,752	2,800	
01-100-5285	Vehicle Fuel	1,500	172	1,500	
01-100-5290	Vehicle Maintenance	1,000	-	1,000	
01-100-5295	Utilities	6,450	4,893	7,000	
01-100-5310	Animal Control	500	-	500	
01-100-5345	Small Equipment	12,000	1,780	12,000	
01-100-5455	Comm. Activity Subsidy	1,500	-	1,500	
01-100-5455	Ambulance Subsidy	101,962	99,475	107,000	CPI-U increase 10/25
01-100-5455	Cashford Grants	60,000	-	65,000	Possible Cashford playground
01-100-5460	Cultural Arts Alliance Exp	5,000	-	5,000	
01-100-5499	Miscellaneous	5,000	977	2,500	Bank fees; funeral flowers, service awards etc.
<u>Total Administrative Expenditures</u>		699,782	592,264	715,250	

FY 2027 General Fund Budget

Building & Electrical Inspection Department

		<u>FY 2026 Budget</u>	<u>FY 2026 Actual</u>	<u>FY 2027 Budget</u>	<u>Budget Comments</u>
<u>Building Department Revenues</u>					
01-110-4500	Permit Fees	12,500	13,908	12,500	
01-110-4510	Electrical Licenses	1,600	1,400	1,500	
01-110-4700	Developer Engineering Fees	5,000	-	5,000	
01-110-4900	Other Income	100	-	100	
<u>Total Revenues</u>		19,200	15,308	19,100	

Building Department Expenditures

01-110-5140	Salaries- Regular	70,642	70,333	72,500	
01-110-5145	Salaries- Officials and Volunteers	1,200	-	1,200	
01-110-5160	Employee Insurance	37,356	23,175	20,000	
01-110-5165	IMRF	2,812	2,432	2,550	
01-110-5170	FICA	5,496	5,055	5,700	
01-110-5172	SUTA	150	235	300	
01-110-5180	Notice Publication	500	-	500	
01-110-5206	Engineering Services	5,000	-	5,000	
01-110-5209	Junk Property Enforcement/Clean up	175,000	142,073	50,000	
01-110-5220	Bonding	50	100	100	
01-110-5245	Capital Outlay	-	-	-	
01-110-5255	Communications/Telephone	1,000	954	1,000	
01-110-5260	Computer Support	2,900	3,141	3,380	
01-110-5280	Travel, Training, & Education	2,000	542	2,000	
01-110-5283	Memberships and subscriptions	1,800	549	750	ICC code books FY 25
01-110-5285	Vehicle Fuel	1,500	994	1,500	
01-110-5290	Vehicle Maintenance	750	300	750	
01-110-5345	Small Equipment	2,500	1,469	2,500	Blueprint Scanner
01-110-5420	Supplies and Parts	500	-	500	
01-110-5499	Miscellaneous	250	32	250	
<u>Total Expenditures</u>		311,406	251,384	170,480	

FY 2027 General Fund Budget

Municipal Buildings Department

		<u>FY 2026</u>	<u>FY 2026</u>	<u>FY 2027</u>	
		<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget Comments</u>
<u>Municipal Buildings Revenues</u>					
01-120-4150	Property Taxes - Liability Ins.	44,011	44,055	46,228	Levy passed 12/25
01-120-4850	Building Rent & Leases	14,000	11,652	14,000	
01-120-4900	Other Income-Mun Bldg	1,000	-	1,000	
<u>Total Revenues</u>		59,011	55,707	61,228	
<u>Municipal Buildings Expenditures</u>					
01-120-5140	Salaries- Regular	10,000	5,381	10,000	PT janitor
01-120-5150	Salaries- Overtime	-	-	-	
01-120-5160	Employee Insurance	-	-	-	
01-120-5165	IMRF	-	-	-	
01-120-5170	FICA	800	412	800	
01-120-5172	SUTA	100	54	200	
01-120-5185	Leases	4,900	4,610	4,900	leases now include price escalation
01-120-5210	Property/Liability Insurance	65,000	64,691	65,000	
01-120-5245	Capital Outlay	15,000	35,972	36,000	See page 5 for capital detail
01-120-5255	Communications/Telephone	4,800	4,935	4,800	
01-120-5265	Real Estate Taxes/ Drainage Tax	5,200	4,785	5,200	100 N Main taxes
01-120-5295	Utilities	16,500	16,228	16,500	
01-120-5325	Landscape Maintenance	2,000	475	2,000	
01-120-5345	Small Equipment	4,000	2,195	4,000	
01-120-5420	Supplies & Parts	2,750	1,388	2,750	
01-120-5423	Cleaning	2,750	2,615	2,750	Senior center cleaning
01-120-5425	Repairs & Maintenance	15,000	14,369	15,000	
01-120-5499	Miscellaneous	500	-	500	
<u>Total Expenditures</u>		149,300	158,110	170,400	

FY 2027 General Fund Budget

Streets & Alleys Department

		<u>FY 2026</u>	<u>FY 2026</u>	<u>FY 2027</u>	
		<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget Comments</u>
<u>Street Department Revenues</u>					
01-130-4190	Property Taxes - Road & Bridge	25,000	23,304	25,000	
01-130-4900	Other Income	35,000	5,913	7,500	IDOT reimb for traffic signals/tall grass; sale of surplus equip
<u>Total Revenues</u>		60,000	29,217	32,500	

Street Department Expenditures

01-130-5140	Salaries - Regular	328,231	360,193	341,000	
01-130-5150	Salaries - Overtime	20,000	14,714	20,000	
01-130-5155	Salaries - Summer	-	-	10,000	
01-130-5160	Employee Insurance	123,483	99,233	100,000	
01-130-5165	IMRF	13,392	13,019	12,000	
01-130-5170	FICA	25,741	27,497	27,000	
01-130-5172	SUTA	750	1,432	1,500	
01-130-5245	Capital Outlay	250,500	100,766	198,000	<i>see page 5 for capital detail</i>
01-130-5255	Communications/Telephone	2,055	2,059	2,100	
01-130-5260	Computer Support	4,360	3,360	4,500	incl. GIS services
01-130-5280	Travel, Training, and Education	1,000	367	1,000	
01-130-5283	Memberships/ Subscriptions	1,000	119	1,000	ESRI portion
01-130-5285	Vehicle Fuel	23,000	24,755	26,000	
01-130-5290	Vehicle Maintenance	30,000	21,241	20,000	
01-130-5295	Utilities	65,000	76,141	77,000	
01-130-5340	Uniforms / PPE	1,500	723	1,500	
01-130-5345	Small Equipment	5,000	6,059	7,500	
01-130-5420	Supplies and Parts	5,000	3,307	5,000	
01-130-5425	Repairs and Maintenance	15,000	4,199	15,000	
01-130-5435	Storm Sewer/Drainage R & M	5,000	193	5,000	
01-130-5440	Street/Alley/Curb Maintenance	75,000	35,496	75,000	Sidewalks; salt; rock; road patch; chip and tar from MFT
01-130-5445	Sidewalk Reimbursement	5,000	900	5,000	
01-130-5499	Miscellaneous	500	589	500	
<u>Total Expenditures</u>		1,000,512	796,362	955,600	

FY 2027 General Fund Budget

Park Department

		<u>FY 2026</u> <u>Budget</u>	<u>FY 2026</u> <u>Actual</u>	<u>FY 2027</u> <u>Budget</u>	<u>Budget Comments</u>
<u>Park Department Revenues</u>					
01-150-4160	Property Taxes - Park	63,562	63,634	66,773	Levy passed 12/25
01-150-4441	Tree Memorial Program	2,000	350	2,000	
01-150-4810	Grant Income- Park	-	-	-	
01-150-4900	Other Income- Park	1,500	6,187	5,000	Reimb from LL, TCUSD
<u>Total Revenues</u>		67,062	70,171	73,773	
<u>Park Department Expenditures</u>					
01-150-5140	Salaries - Regular	136,548	75,245	116,000	
01-150-5150	Salaries - Overtime	1,500	1,122	1,500	
01-150-5155	Salaries - Temporary	10,000	5,750	10,000	
01-150-5160	Employee Insurance	42,659	22,479	25,000	
01-150-5165	IMRF	4,753	2,067	2,500	
01-150-5170	FICA	10,500	5,993	8,900	
01-150-5172	SUTA	500	434	1,000	
01-150-5245	Capital Outlay	30,000	53,300	136,500	<i>see page 5 for capital detail</i>
01-150-5255	Communications/ Telephone	600	468	600	
01-150-5280	Travel, Training, & Education	200	180	200	
01-150-5285	Vehicle/Equipment Fuel	4,500	2,816	4,500	
01-150-5290	Vehicle/Equipment Maintenance	5,000	5,520	7,000	
01-150-5295	Utilities	20,000	18,856	21,000	
01-150-5325	Landscape Maintenance	12,000	5,978	13,000	
01-150-5340	Uniforms	500	-	500	
01-150-5345	Small Equipment	3,500	2,093	6,800	
01-150-5420	Supplies & Parts	6,000	7,006	7,500	
01-150-5425	Repairs & Maintenance	15,000	6,628	15,000	incl. Prairieland Pride fibar
01-150-5451	Tree Memorial Program	3,000	385	3,000	
01-150-5499	Miscellaneous	500	10	500	
<u>Total Expenditures</u>		307,260	216,330	381,000	

FY 2027 General Fund Budget

Pool Department

		<u>FY 2026 Budget</u>	<u>FY 2026 Actual</u>	<u>FY 2027 Budget</u>	<u>Budget Comments</u>
<u>Pool Department Revenues</u>					
01-160-4400	Admissions	50,000	46,654	50,000	
01-160-4410	Concessions	4,500	3,318	4,500	
01-160-4420	Lessons	-	1,607	2,000	
01-160-4430	Rentals	5,000	4,210	5,000	
01-160-4900	Other Income (incl cash +/-)	1,000	(61)	1,000	
<u>Total Revenues</u>		60,500	55,728	62,500	
<u>Pool Department Expenditures</u>					
01-160-5110	Advertising	150	-	150	
01-160-5150	Salaries- Overtime	500	-	500	
01-160-5155	Salaries- Temporary	74,000	72,280	74,000	
01-160-5170	FICA	6,500	5,529	6,500	
01-160-5172	SUTA	700	542	1,400	
01-160-5174	Sales/Use Tax	250	182	250	
01-160-5245	Capital Outlay	550,000	523,136	75,000	Architect; Building items
01-160-5255	Communications/Telephone	1,750	2,350	1,260	
01-160-5280	Training	4,500	1,555	2,500	
01-160-5295	Utilities	20,000	20,791	22,000	
01-160-5315	Chemicals	15,000	16,108	15,000	
01-160-5320	Concession Supplies	2,500	1,430	2,500	
01-160-5345	Small Equipment	7,500	702	10,000	new lounge chairs
01-160-5420	Supplies & Parts	1,750	1,089	1,750	
01-160-5425	Repairs & Maintenance	8,000	7,893	8,000	
01-160-5499	Miscellaneous	1,000	1,591	1,000	
<u>Total Expenditures</u>		694,100	655,178	221,810	

FY 2027 General Fund Budget

Police Department

		<u>FY 2026</u> <u>Budget</u>	<u>FY 2026</u> <u>Actual</u>	<u>FY 2027</u> <u>Budget</u>	<u>Budget Comments</u>
<i>Police Department Revenues</i>					
01-170-4170	Property Taxes - Police	171,607	171,635	180,102	Levy passed 12/25
01-170-4241	Cannabis Local Use Tax	7,696	6,968	7,200	02/26 IML Estimate
01-170-4700	Fees & Fines	25,000	11,763	25,000	
01-170-4720	Drug Fund Income	5,000	1,400	5,000	
01-170-4810	Grant Income	1,000	-	1,000	
01-170-4830	Investment Interest- Police	50	308	250	
01-170-4900	Other Income- Police	7,500	2,757	7,500	
<i>Total Revenues</i>		217,853	194,831	226,052	
<i>Police Department Expenditures</i>					
01-170-5140	Salaries - Regular	558,034	561,555	570,000	
01-170-5150	Salaries - Overtime	37,000	54,873	40,000	
01-170-5160	Employee Insurance	186,320	126,164	140,000	
01-170-5165	IMRF	21,707	20,479	19,500	
01-170-5170	FICA	10,299	11,430	15,000	
01-170-5172	SUTA	1,500	2,195	3,000	
01-170-5240	Office Supplies	3,500	6,002	4,500	
01-170-5245	Capital Outlay	-	199,542	67,000	<i>see page 5 for capital detail</i>
01-170-5255	Communications/Telephone	7,752	6,742	7,500	phone/internet
01-170-5260	Computer Support	5,000	8,696	7,000	
01-170-5280	Travel, Training & Education	15,860	13,319	15,000	incr. ILEAS
01-170-5283	Memberships & Subscriptions	29,181	22,380	29,000	Annual body cam subscription; IPSAN, LEADS, LEXIPOL
01-170-5285	Vehicle Fuel	26,000	20,756	26,000	
01-170-5290	Vehicle Maintenance	25,000	20,079	25,000	
01-170-5295	Utilities	10,000	9,102	10,000	
01-170-5330	Drug Fund	5,000	712	5,000	
01-170-5340	Uniforms	8,000	7,828	8,000	
01-170-5345	Small Equipment	17,500	20,268	17,500	
01-170-5420	Supplies & Parts	2,000	1,384	2,000	
01-170-5425	Repairs & Maintenance	5,000	3,927	5,000	
01-170-5499	Miscellaneous	7,500	5,590	7,500	*Incl. Shop w/ Cop program
<i>Total Expenditures</i>		982,153	1,123,023	1,023,500	

FY 2027 General Fund Budget

Fire Department

		<u>FY 2026 Budget</u>	<u>FY 2026 Actual</u>	<u>FY 2027 Budget</u>	<u>Budget Comments</u>
<u>Fire Department Revenues</u>					
01-180-4130	Property Taxes - Fire	171,890	171,947	180,430	Levy passed 12/25
01-180-4700	Fees & Fines- Fire	2,500	1,245	2,500	
01-180-4710	Special Bequests	10,000	2,000	10,000	
01-180-4750	Fire Insurance-2%	16,000	20,880	20,000	
01-180-4810	Grant Income- Fire	10,000	1,000	1,000	
01-180-4820	Interest- Fire	150	96	150	
01-180-4900	Other Income- Fire	500	-	500	
<u>Total Revenues</u>		211,040	197,168	214,580	
<u>Fire Department Expenditures</u>					
01-180-5145	Salaries - Officials & Volunteer	185,000	145,812	185,000	increased call volume
01-180-5165	IMRF	2,500	957	2,500	
01-180-5170	FICA	15,000	11,135	15,000	
01-180-5172	SUTA	2,000	1,426	3,200	
01-180-5240	Office Supplies	500	51	500	
01-180-5245	Capital Outlay	52,500	57,000	280,230	See page 5 for capital detail
01-180-5255	Communications/ Telephone	7,500	7,471	5,000	phone, internet
01-180-5260	Computer Support	3,000	2,850	3,000	
01-180-5280	Travel, Training, & Education	8,000	9,888	8,500	
01-180-5283	Memberships & Subscriptions	1,500	1,138	1,500	
01-180-5285	Vehicle Fuel	5,000	4,643	5,000	
01-180-5290	Vehicle Maintenance	22,000	26,252	22,000	
01-180-5295	Utilities	20,000	19,739	20,000	incl new building; incr. elect rate
01-180-5340	Uniforms	12,500	4,529	12,500	includes new turnout gear for 5
01-180-5345	Small Equipment	25,500	13,372	25,500	
01-180-5370	Fire Prevention	1,500	1,538	2,000	
01-180-5410	EMS Operations	3,500	4,437	3,500	
01-180-5420	Supplies & Parts	2,000	1,345	2,000	
01-180-5425	Repairs & Maintenance	12,000	8,067	12,000	incl. tornado siren R & M
01-180-5430	Special Bequests	10,000	5,336	10,000	
01-180-5499	Miscellaneous	500	343	500	
<u>Total Expenditures</u>		392,000	327,329	619,430	

FY 2027 General Fund Budget

Economic Development Department

		<u>FY 2026 Budget</u>	<u>FY 2026 Actual</u>	<u>FY 2027 Budget</u>	<u>Budget Comments</u>
<i>Economic Development Department Revenues</i>					
01-190-4900	ED Income	157,732	146,385	158,360	TEDI/Tourism Salary Reimburse
	Transfer from Tourism	35,000	35,000	35,000	
<i>Total Revenues</i>		192,732	181,385	193,360	
<i>Economic Development Expenditures</i>					
01-190-5140	Salaries- Regular	169,400	170,800	176,000	
01-190-5160	Employee Insurance	53,381	41,907	47,000	
01-190-5165	IMRF	6,742	5,905	6,110	
01-190-5170	FICA	12,959	12,536	13,500	
01-190-5172	SUTA	250	403	750	
01-190-5250	Development	-	75	-	
<i>Total Expenses</i>		242,732	231,626	243,360	
<i>Net Economic Development</i>		50,000	50,241	50,000	Net General Fund to DCEDC Contribution

FY 2027 General Fund Recap

	<u>FY 2026 Budget</u>	<u>FY 2026 Actual</u>	<u>FY 2027 Budget</u>
<i>Total Gen Fund Revenues</i>	4,394,945	4,258,473	4,328,440
<i>Total Gen Fund Expenditures</i>	4,586,513	4,351,606	4,500,830
<i>Rev Over Expenditures</i>	(191,568)	(93,133)	(172,390)

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>	\$694,037	\$1,723,671	\$2,175,479	\$945,947
<i>Net Operating Cashflow FY 27</i>	-\$172,390			
<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>	\$75,000	-\$75,000		
<i>Funds used from Capital Reserves</i>	\$462,230		-\$462,230	
<i>Funds used from Street Maint Reserve</i>	\$50,000			-\$50,000
<i>Funds unrestricted from Cashford</i>	\$65,000			
<i>Estimated ending cash balance</i>	\$693,877	\$1,648,671	\$2,073,249	\$1,015,947

City of Tuscola

FY 2027 Water Fund Budget

		<u>FY 2026</u> <u>Budget</u>	<u>FY 2026</u> <u>Actual</u>	<u>FY 2027</u> <u>Budget</u>	<u>Budget Comments</u>
<u>Revenues</u>					
02-100-4375	Joint Waterline Surplus	130,000	0	100,000	Hold for RT 45 project
02-100-4610	Bulk Water Sales	2,000	1,469	2,000	
02-100-4620	Meter Connections	1,000	2,475	1,500	
02-100-4630	Metered Water Sales	1,480,000	1,458,182	1,523,025	Rate incr proposed
02-100-4635	Water Penalties	16,000	16,857	16,000	
02-100-4700	Fees & Fines- NSF, Reconnect	7,500	6,162	7,500	
02-100-4810	Grant Income	0	0	0	
02-100-4300	IEPA Loan Disbursements	400,000	0	26,000	
02-100-4820	Interest-Restricted Investments	40,000	46,455	45,000	
02-100-4830	Interest-Investments	5,000	12,494	10,000	
02-100-4900	Other Revenue	15,000	26,864	20,000	Joint Agency billings
<u>Total Revenues</u>		2,096,500	1,570,958	1,751,025	

Expenditures

02-100-5125	Bad Debt	3,000	2,098	3,000	
02-100-5130	Interest-Bonds	35,400	6,786	12,779	incl. construction interest on new IEPA loans
02-100-5140	Salaries - Regular	154,118	149,339	160,000	
02-100-5150	Salaries - Overtime	10,000	4,186	10,000	
02-100-5155	Salaries - Temporary	0	0	0	
02-100-5160	Employee Insurance	57,186	37,182	50,000	
02-100-5165	IMRF	6,134	5,243	5,525	
02-100-5170	FICA	11,790	11,054	12,250	
02-100-5172	SUTA	300	692	600	
02-100-5180	Notice Publication	750	0	750	
02-100-5200	Legal & Professional	9,600	9,600	9,600	
02-100-5204	Audit	6,000	6,000	6,000	
02-100-5206	Engineering	15,000	0	15,000	
02-100-5210	Property Liability Insurance	5,700	5,338	5,700	
02-100-5215	Work Comp Insurance	4,800	4,460	4,800	
02-100-5230	Postage	12,000	8,329	12,000	
02-100-5240	Office Supplies	2,500	983	2,500	
02-100-5245	Capital Outlay	420,350	536,424	134,477	Meter station upgrades; Bulk Water coin op; Hydrant Buddy; locators

City of Tuscola

FY 2027 Water Fund Budget

		<u>FY 2026 Budget</u>	<u>FY 2026 Actual</u>	<u>FY 2027 Budget</u>	<u>Budget Comments</u>
02-100-5255	Communications/Telephone	2,000	1,118	3,000	Includes gateway backhaul fee; tablet cell
02-100-5260	Computer Support	12,360	14,105	15,000	includes support contracts; meter reading hosting fee; GIS services
02-100-5280	Travel, Training, & Education	1,000	526	1,500	
02-100-5283	Memberships and Subscriptions	2,450	1,917	2,500	Incl. ESRI portion
02-100-5285	Vehicle Fuel	6,000	4,616	6,000	
02-100-5290	Vehicle Maintenance	2,500	4,877	5,000	Kept old truck for new emp
02-100-5295	Utilities	21,200	15,323	17,500	
02-100-5315	Chemicals	10,000	4,533	7,500	
02-100-5340	Uniforms	1,500	967	1,500	
02-100-5345	Small Equipment	7,500	3,730	7,500	
02-100-5375	Joint Pipeline	5,000	-185	5,000	
02-100-5380	Purchased Water	925,000	1,049,372	1,073,048	IAWC rate increase Jan 25; Jan 27
02-100-5385	Laboratory Testing	5,000	3,681	5,000	
02-100-5425	Repairs & Maintenance	95,000	60,137	70,000	
02-100-5499	Miscellaneous	1,000	912	1,000	
<i>Total Expenditures</i>		1,852,138	1,953,343	1,666,029	
<i>Revenues Over Expenditures</i>		244,362	-382,385	84,996	

Estimated Cashflows - Water Fund

	<i>Operating Funds</i>	<i>Capital Plan Funds</i>
<i>Beginning cash balance</i>	\$315,474	\$878,679
<i>Net Operating Cashflow FY 27</i>	\$84,996	
<i>Restrict for Capital Plan Reserves</i>	\$0	\$0
<i>Funds used from Capital Reserves</i>	\$0	\$0
<i>Debt Service Principal*</i>	-\$85,621	
<i>Estimated ending cash balance</i>	\$314,850	\$878,679

* New IEPA loans proposed would begin repayment FY 27

City of Tuscola

FY 2027 Sewer Fund Budget

		<u>FY 2026</u> <u>Budget</u>	<u>FY 2026</u> <u>Actual</u>	<u>FY 2027</u> <u>Budget</u>	<u>Budget Comments</u>
<u>Revenues</u>					
03-100-4620	Meter Connections	2,000	1,050	2,000	
03-100-4635	Sewer Penalties	8,000	7,189	8,000	
03-100-4640	Sewer Revenue	612,000	596,718	600,000	
03-100-4810	Grant Income	-	-	-	
03-100-4820	Interest-Restricted Investments	50,000	48,083	40,000	
03-100-4830	Interest	60,000	54,969	50,000	
03-100-4650	Farm Revenue	10,000	3,217	1,000	
03-100-4900	Other Revenue	1,000	2,294	1,000	
<u>Total Revenues</u>		743,000	713,520	702,000	
<u>Expenditures:</u>					
03-100-5125	Bad Debt	2,000	1,114	2,000	
03-100-5130	Bond Interest	1,069	952	835	
03-100-5140	Salaries-Regular	160,932	152,192	167,000	
03-100-5150	Salaries-Overtime	5,000	2,796	5,000	
03-100-5160	Employee Insurance	47,530	23,954	35,000	
03-100-5165	IMRF	6,405	5,351	6,000	
03-100-5170	FICA	12,311	11,673	12,800	
03-100-5172	SUTA	500	700	1,000	
03-100-5180	Notice Publication	500	-	500	
03-100-5187	Operating Permits	15,000	15,000	15,000	
03-100-5200	Legal	6,400	6,400	6,400	
03-100-5204	Audit	6,000	6,000	6,000	
03-100-5206	Engineering	15,000	-	15,000	NPDES permit application; CMOM Plan
03-100-5210	Property Liability Insurance	6,500	6,509	6,550	
03-100-5215	Work Comp Insurance	3,000	2,497	3,000	
03-100-5230	Postage	6,500	4,939	6,500	
03-100-5240	Office Supplies	2,000	711	2,000	
03-100-5245	Capital Outlay	186,000	196,066	38,000	lab cabinetry; jetter attachments; blower building repairs
03-100-5255	Communications/ Telephone	2,900	2,408	3,000	added tablet for Jetter truck
03-100-5260	Computer Support	7,000	8,939	9,500	incl. GIS support
03-100-5265	Real Estate Taxes	8,000	8,021	8,500	
03-100-5280	Travel, Training, & Education	2,500	864	2,500	
03-100-5283	Memberships/ Subscriptions	1,250	357	1,250	Incl. ESRI
03-100-5285	Vehicle Fuel	4,500	1,468	3,500	
03-100-5290	Vehicle Maintenance	4,000	2,467	4,000	
03-100-5295	Utilities	85,000	86,980	85,000	

City of Tuscola

FY 2027 Sewer Fund Budget

		<u>FY 2026</u>	<u>FY 2026</u>	<u>FY 2027</u>	
		<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget Comments</u>
03-100-5315	Chemicals	15,500	12,450	15,500	
03-100-5345	Small Equipment	9,000	1,983	6,000	
03-100-5385	Laboratory Testing	3,000	3,082	4,000	
03-100-5395	Farm Expense	5,000	325	5,000	
03-100-5400	Sludge Disposal	2,000	-	2,000	
03-100-5420	Supplies & Parts	2,000	2,747	2,000	
03-100-5425	Repairs & Maintenance	90,000	67,830	90,000	Lift station pumps; wind turbine maintenance agreement; Lagoon aerators
03-100-5499	Miscellaneous	500	409	500	
<u>Total Expenditures</u>		724,797	637,184	570,835	
<u>Revenues Over Expenditures</u>		18,203	76,336	131,165	

Estimated Cashflows - Sewer Fund

	<i>Operating Funds</i>	<i>Capital Plan Funds</i>
<i>Beginning cash balance</i>	<i>\$1,370,420</i>	<i>\$1,106,580</i>
<i>Net Operating Cashflow FY 27</i>	<i>\$131,165</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>-\$10,342</i>	
<i>Estimated ending cash balance</i>	<i>\$1,341,243</i>	<i>\$1,256,580</i>

City of Tuscola

FY 2027 TIF Fund Budget

		<u>FY 2026 Budget</u>	<u>FY 2026 Actual</u>	<u>FY 2027 Budget</u>	<u>Budget 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	74,500	75,664	92,400	
04-780-4820	TIF 3 Investment Interest	(15,000)	(14,059)	(13,000)	
04-780-4900	TIF 3 Other Income	-	-	-	
<i>TOTAL BP3 REVENUES</i>		\$ 59,500	\$ 61,605	\$ 79,400	
<i><u>Barker/Prairie Street Expenditures:</u></i>					
04-780-5110	Advertising	-	-	-	
04-780-5201	Professional Services	5,000	500	5,000	
04-780-5247	Property Acquisition/ Site Prep	44,700	45,398	55,440	Tucker Agreement/Rebate
04-780-5249	Public Works Improvements	-	-	-	
<i>TOTAL BP 3 EXPENDITURES</i>		\$ 49,700	\$ 45,898	\$ 60,440	
<i>TOTAL REVENUES OVER EXPENSES</i>		\$ 9,800	\$ 15,707	\$ 18,960	

Barker/Prairie Due to General Fund

<i>Estimated beginning balance</i>	<i>-\$1,133,450</i>
<i>Net Operating Cashflow FY 27</i>	<i>\$18,960</i>
<i>Estimated ending balance</i>	<i>-\$1,114,490</i>

City of Tuscola

FY 2027 Motor Fuel Fund Budget

<u>Revenues</u>		<u>FY 2026 Budget</u>	<u>FY 2026 Actual</u>	<u>FY 2027 Budget</u>	<u>Budget Comments</u>
05-100-4300	Bond Revenue	-	-	-	
05-100-4750	IDOT Rebuild Illinois Bond Proceeds	-	-	-	
05-100-4775	MFT Allotments	207,415	212,292	215,203	IML estimate includes Trans Renewal funds
05-100-4810	Grant Income	-	-	-	
05-100-4820	Restricted Investment Interest	15,000	37,082	15,000	
05-100-4830	Investment Interest	150	205	200	
05-100-4900	Other Income	-	-	-	
<u>Total Revenues</u>		222,565	249,579	230,403	
<u>Expenditures</u>					
05-100-5130	Bond Interest	-	-	-	
05-100-5135	Bond Principal	-	-	-	
05-100-5245	Capital Outlay	-	-	-	
05-100-5440	Street/Alley Improvements	1,327,300	18,693	1,400,000	S. Washington, Parke, North Central resurfacing; annual Chip and tar maintenance
<u>Total Expenditures</u>		1,327,300	18,693	1,400,000	
<u>Revenues Over Expenditures</u>		(1,104,735)	230,886	(1,169,597)	

Beginning Cash Balance	\$ 1,235,863.28
Add FY 27 Estimated revenues	\$ 230,403.00
Less Current Year expenses	\$ (1,400,000.00)
Less Outstanding Debt	\$ -
<u>Estimated ending cash balance</u>	<u>\$ 66,266.28</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 27

City of Tuscola

FY 2027 Tourism Fund Budget

		<u>FY 2026</u> <u>Budget</u>	<u>FY 2026</u> <u>Actual</u>	<u>FY 2027</u> <u>Budget</u>	<u>Budget Comments</u>
<u>Revenues</u>					
06-100-4260	Hotel/Motel Tax	175,000	174,221	175,000	
06-100-4270	Event Income	10,000	11,124	10,000	
06-100-4810	Grant Income	-	-	-	
06-100-4830	Investment Interest	12,500	13,192	12,500	
06-100-4900	Other Income	-	41	-	
<u>Total Revenues</u>		197,500	198,578	197,500	
<u>Expenditures</u>					
06-100-5140	Salaries- Regular	32,000	13,918	32,000	Potential part-time ambassadors
06-100-5150	Salaries- Overtime	2,500	0	2,500	
06-100-5160	Employee Insurance	1,500	80	1,500	
06-100-5165	IMRF Employer Contribution	750	444	750	
06-100-5170	FICA Employer Contribution	2,750	1,065	2,750	
06-100-5172	SUTA Expense	200	43	400	
06-100-5201	Professional Services	51,500	40,947	66,275	Website/Branding campaign/ new ad design/ Director Contribution to DCEDC
06-100-5215	Work Comp & Liability Insurance	1,500	1,468	1,500	
06-100-5230	Postage	500	115	500	
06-100-5235	Community Marketing	88,464	45,214	73,514	all Marketing and Advertising
06-100-5237	Community Events	67,155	72,956	77,432	
06-100-5240	Office Supplies	3,000	2,509	3,000	
06-100-5245	Capital Outlay	80,000	8,214	65,000	Possible Christmas Décor, walkway arch; stage, irrigation
06-100-5255	Communications/Telephone	-	-	-	
06-100-5260	Computer Support	2,500	2096	2,500	
06-100-5280	Travel, Training & Education	2,500	216	2,500	
06-100-5283	Memberships/Subscriptions	3,045	906	3,045	including ASCAP; VCC Contr
06-100-5295	Utilities	3,000	2909	3,000	
06-100-5345	Small Equipment	5,000	269	5,000	downtown history walk signs
06-100-5420	Supplies & Parts	1,000	1546	1,000	
06-100-5425	Repairs & Maintenance	4,500	1,325	19,500	billboard repairs; Downtown planting/beautification
06-100-5455	Grants/Subsidies	20,000	5,960	24,000	
06-100-5499	Miscellaneous	500	10	500	
<u>TOTAL EXPENSES</u>		373,864	202,210	388,166	
<u>REV OVER (UNDER) EXP</u>		-176,364	-3,632	-190,666	

FYE 04/30/2026 cash balance: \$315,458
 Projected FYE 04/30/2027 cash balance: \$124,792

City of Tuscola

FY 2027 Library Budget

		<u>FY 2026</u> <u>Budget</u>	<u>FY 2026</u> <u>Actual</u>	<u>FY 2027</u> <u>Budget</u>	<u>Budget Comments</u>
<u>Revenues</u>					
07-100-4100	Property Taxes	216,563	216,591	227,313	Levy passed 12/25
07-100-4230	Replacement Taxes	21,000	14,052	15,000	IML 02/26 estimate
07-100-4700	Library Charges	3,000	3,236	3,000	
07-100-4705	Copies & Faxes	3,600	3,713	3,600	
07-100-4710	Memorial Income	1,000	5,122	3,000	
07-100-4810	Grant Income	6,800	16,838	6,800	
07-100-4830	Interest	10,000	11,059	10,000	
07-100-4900	Other Income	2,000	2,157	2,000	
<u>Total Revenues</u>		263,963	272,768	270,713	
<u>Expenditures</u>					
07-100-5110	Advertising	100	-	100	
07-100-5140	Salaries- Regular	136,000	134,617	150,000	
07-100-5160	Employee Insurance	27,200	21,183	22,000	
07-100-5165	IMRF	2,600	2,528	2,800	
07-100-5170	FICA Taxes	10,200	9,964	11,500	
07-100-5172	SUTA Taxes	500	845	1,200	
07-100-5200	Legal Services	-	-	-	
07-100-5210	Property/Liability Insurance	1,600	1,588	1,600	
07-100-5215	Work Comp Insurance	1,000	830	1,000	
07-100-5230	Postage	100	30	100	
07-100-5240	Office Supplies	300	121	300	
07-100-5241	Copier Supplies and Lease pmt	1,500	2,454	2,500	
07-100-5245	Capital Outlay	-	-	-	
07-100-5255	Communications/Telephone	4,000	1,168	2,000	
07-100-5260	Computer Support	1,000	1,158	1,000	
07-100-5280	Travel, Training and Education	800	-	800	
07-100-5295	Utilities	6,300	6,317	6,600	
07-100-5297	Internet Charges	3,600	3,356	1,500	
07-100-5345	Small Equipment	3,000	5,767	3,000	
07-100-5350	Automation	6,000	5,674	7,000	
07-100-5352	Memorial Expense	25,000	22,495	6,000	
07-100-5354	Books- Adult	8,000	7,636	8,000	
07-100-5355	Books-Juvenile	5,000	3,781	4,000	
07-100-5356	Videos- Adult	2,500	1,262	1,500	
07-100-5357	Videos- Juvenile	1,000	526	1,000	
07-100-5358	E-Books	7,000	6,691	7,500	
07-100-5359	E-Videos	500	558	500	
07-100-5365	Periodicals & Magazines	1,000	751	1,000	
07-100-5421	Processing Supplies	1,000	579	1,000	
07-100-5423	Janitorial / Lawn Maintenance	1,500	4,583	7,500	
07-100-5425	Repairs & Maintenance	20,000	18,256	10,000	
07-100-5426	Fire alarm Monitoring	1,000	1,481	1,000	
07-100-5450	Activity Programs	5,000	4,157	6,000	
07-100-5499	Miscellaneous	1,000	1,190	1,000	
<u>Total Expenditures</u>		285,300	271,546	271,000	
<u>Revenues Over Expenditures</u>		(21,337)	1,222	(287)	