# CITY OF TUSCOLA

# ANNUAL BUDGET

CITY OF TUSCOLA TUSCOLA, ILLINOIS

TUSCOLA Trending Rural

## FY 2019


## May 1, 2018-April 30, 2019

# CITY OF TUSCOLA

## OFFICERS AND OFFICIALS

### ***Mayor***
Daniel J. Kleiss

### ***Council Members***
Dan Cleland
Scott Day
Tim Hoey
Troy Rund
Alan Shoemaker
Dave Slaughter
Phyllis Truitt
Terra Waldrop

### ***City Clerk***
Elizabeth Leamon

### ***City Staff***
J. Drew Hoel, City Administrator
Alta L. Long, City Treasurer
Craig Hastings, Chief of Police
Mike Salmon, Building Inspector
Denny Cruzan, City Services Foreman
Brian Moody, Fire Chief
Andrew W. B. Bequette - Beckett Law Office, P.C., City Attorney

*The cover picture for this year's budget features the north softball diamond at Ervin Park, which is used most often by the TCHS girls' softball team. The ball diamond got a renovation and upgrade during the City's fiscal year 2018, when a new backstop wall, new netting and new press box building were completed. This project completed a 3-year program to renovate all three middle ball diamonds at Ervin Park.*

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# City of Tuscola

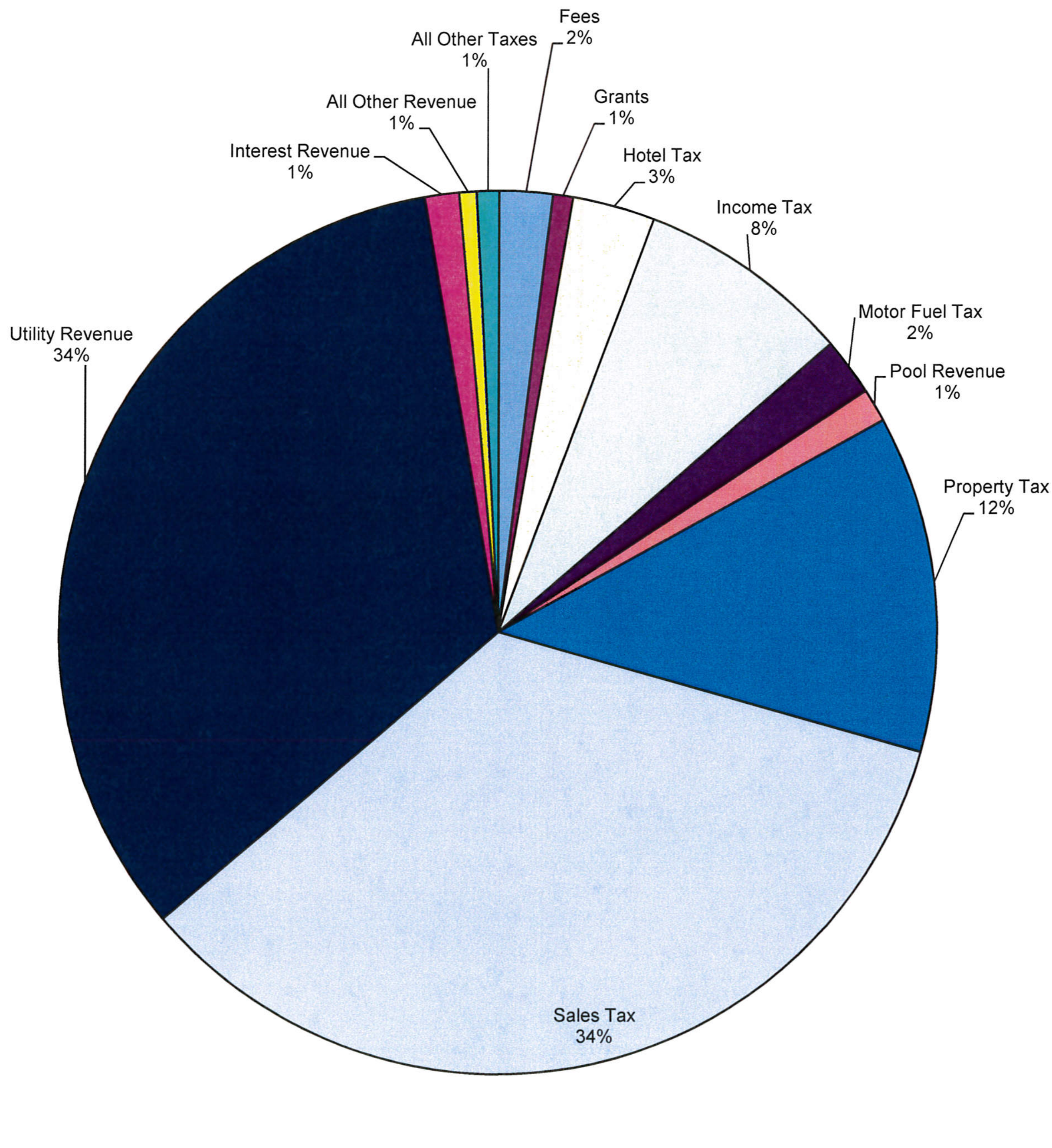
## FY 2019 Budget Summary By Department

***Operating budgets only- see page 5 for capital budget*

| | Revenues | Expenditures | Net Revenues over Expenditures |
|---|---|---|---|
| ***General Fund*** | | | |
| Administrative | $2,198,209 | $531,675 | $1,666,534 |
| Building and Electrical Inspection | $15,100 | $128,047 | ($112,947) |
| Municipal Buildings and Grounds | $61,965 | $118,500 | ($56,535) |
| Streets and Alleys | $23,500 | $604,077 | ($580,577) |
| Park | $42,689 | $239,163 | ($196,474) |
| Pool | $66,700 | $98,650 | ($31,950) |
| Police | $124,698 | $637,542 | ($512,844) |
| Fire | $124,012 | $234,050 | ($110,038) |
| Economic Development | $0 | $20,000 | ($20,000) |
| ***General Fund Total*** | ***$2,656,873*** | ***$2,611,704*** | ***$45,169*** |
| ***Water Fund*** | ***$1,033,500*** | ***$795,109*** | ***$238,391*** |
| ***Sewer Fund*** | ***$575,900*** | ***$418,093*** | ***$157,807*** |
| ***Motor Fuel Fund*** | ***$115,660*** | ***$117,302*** | ***($1,642)*** |
| ***Tourism Fund*** | ***$183,350*** | ***$218,454*** | ***($35,104)*** |
| ***Library Fund*** | ***$171,061*** | ***$185,320*** | ***($14,259)*** |
| **Total Government (excluding TIF)** | **$4,736,344** | **$4,345,982** | **$390,362** |
| ***TIF Fund*** | | | |
| TIF Area 1 | $1,535,500 | $2,896,005 | ($1,360,505) |
| Amishland Area TIF 2 | $64,567 | $100 | $64,467 |
| Barker/Prairie Street TIF 3 | $32,000 | $30,200 | $1,800 |
| ***TIF Fund Total*** | ***$1,632,067*** | ***$2,926,305*** | ***($1,294,238)*** |
| **Total Government** | **$6,368,411** | **$7,272,287** | **($903,876)** |

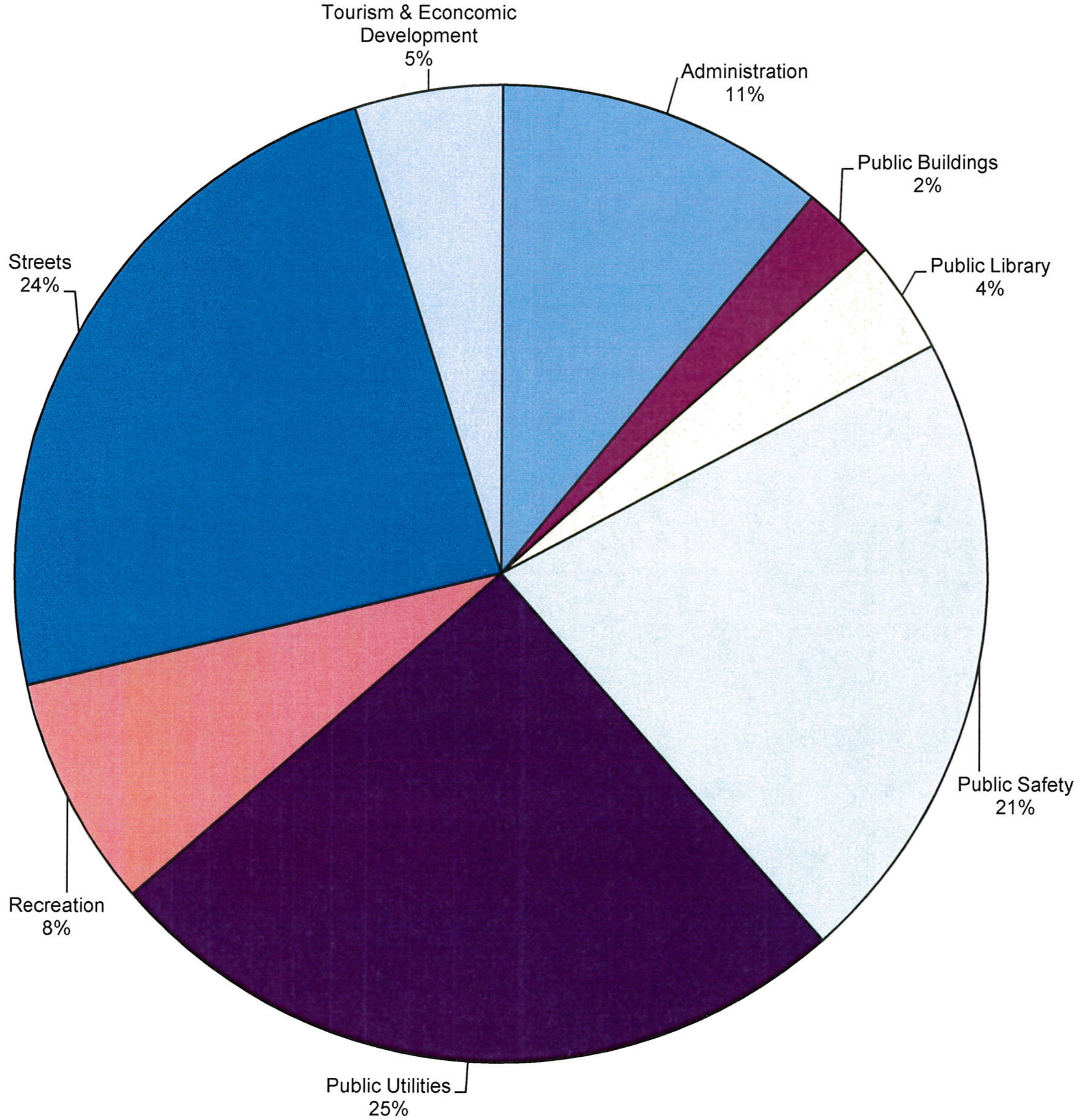
# Projected City Revenue Sources FY 2019

Total Projected Revenue $4,736,344
(Not including TIF District Revenues of $1,632,067)



# Projected City Expenditures FY 2019

Total Projected Expenditures $4,834,182
(Not including TIF District Expenditures of $2,926,305)



# City of Tuscola

## FY 2019 Distribution of Personnel Salaries

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

| | |
|---|---|
| Total Full Time City Staff | 26 |
| Total Part Time City Staff | 11 |

# FY 2019 CASH BALANCE OVERVIEW

| | GENERAL Fund | Water Fund | Sewer Fund | TIF Unrest | TIF Amishland | TIF BP TIF 3 | MFT Fund | Tourism Fund | Library Fund |
|---|---|---|---|---|---|---|---|---|---|
| ***OPERATING*** | | | | | | | | | |
| **Beginning Operating Cash Balance** | **$ 3,075,204** | **$ 259,948** | **$ 333,387** | **$ (636,481)** | **$ (16,211)** | **$ (1,179,665)** | **$ 56,400** | **$ 240,254** | **$ 74,020** |
| Revenue Projections | $ 3,136,873 | $ 1,213,500 | $ 815,900 | $ 1,665,500 | $ 64,567 | $ 32,000 | $ 115,660 | $ 183,350 | $ 171,061 |
| Transfer to Reserve / Capital Funds | $ (480,000) | $ (90,000) | $ (120,000) | $ - | | $ - | $ - | $ - | $ - |
| Operating Budget | $ (955,750) | $ (581,725) | $ (229,700) | $ (2,751,734) | $ (100) | $ (30,200) | $ - | $ (160,700) | $ (67,220) |
| Wages and Benefits | $ (1,630,954) | $ (201,363) | $ (166,037) | $ (144,271) | | $ - | $ - | $ (57,754) | $ (118,100) |
| Capital Projects | $ (25,000) | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| Debt Service Reserves/Payments | $ - | $ (112,727) | $ (15,905) | $ - | | $ - | $ (117,815) | $ - | $ - |
| **Ending Operating Balance** | **$ 3,120,373** | **$ 487,633** | **$ 617,645** | **$ (1,866,986)** | **$ 48,256** | **$ (1,177,865)** | **$ 54,245** | **$ 205,150** | **$ 59,761** |
| ***RESERVES*** | | | | | | | | | |
| **Reserve "Rainy day" Fund** | **$ 1,293,774** | | | | | | | | |
| FY 2019 Reserve Funds | $ 120,000 | | | | | | | | |
| **Ending Reserve "Rainy day" Fund** | **$ 1,413,774** | | | | | | | | |
| ***STREETS/ROADS MAINTENANCE FUND*** | | | | | | | | | |
| **Streets and Roads Maintenance Fund** | **$ 364,502** | | | | | | | | |
| FY 2019 Reserve Funds | $ 120,000 | | | | | | | | |
| FY 2019 Street Maintenance Projects | $ (400,000) | | | | | | | | |
| **Ending Street Maintenance Fund** | **$ 84,502** | | | | | | | | |
| ***EQUIPMENT REPLACEMENT*** | | | | | | | | | |
| **Beginning Equipment Replacement Fund** | **$ 954,071** | **$ 92,412** | **$ 55,637** | | | | | | |
| FY 2019 Equipment Replacement Funds | $ 240,000 | $ 90,000 | $ 120,000 | | | | | | |
| *Replace Impala Police Squad Car* | $ (25,000) | | | | | | | | |
| *Replace Skidsteer loader* | $ (28,200) | | | | | | | | |
| *Replace ZTR mower (2014)* | $ (15,000) | | | | | | | | |
| *Replace Toro ZTR mower (2015)* | $ (10,000) | | | | | | | | |
| *Replace park truck* | $ (25,000) | | | | | | | | |
| **Total Equipment Replacement** | **$ 1,090,871** | **$ 182,412** | **$ 175,637** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** |
| **Total Fund Cash Balance Estimate- 04/30/2019** | **$ 5,650,018** | **$ 670,045** | **$ 793,282** | **$ (1,866,986)** | **$ 48,256** | **$ (1,177,865)** | **$ 54,245** | **$ 205,150** | **$ 59,761** |
| Less loaned to other funds | $ (2,996,595) | | | | | | | | |
| Minimum recommended Fund Balance | $ 2,500,000 | $ 1,000,000 | $ 750,000 | $ - | | $ - | $ 100,000 | $ 100,000 | $ 50,000 |
| **Balance over (under) recommended** | **$ 153,423** | **$ (329,955)** | **$ 43,282** | **$ (1,866,986)** | **$ 48,256** | **$ (1,177,865)** | **$ (45,755)** | **$ 105,150** | **$ 9,761** |

# Budget Overview- FY 2019

| | GENERAL Fund | Water Fund | Sewer Fund | TIF Unrest | TIF Amishland | TIF BP TIF 3 | MFT Fund | Tourism Fund | Library Fund |
|---|---|---|---|---|---|---|---|---|---|
| **Revenue Projections** | | | | | | | | | |
| Property Taxes | $ 522,392 | | | $ 1,523,000 | $ 64,067 | $ 42,000 | | | $ 147,811 |
| State Income Tax | $ 429,184 | | | | | | | | |
| State Replacement Tax | $ 35,661 | | | | | | | | $ 9,200 |
| State Sales Tax-Local Use | $ 1,300,440 | | | | | | | | |
| Home Rule Sales Tax | $ 480,000 | | | | | | | | |
| Gaming Tax | $ 85,000 | | | | | | | | |
| Liquor License/Franchise Fees | $ 31,000 | | | | | | | | |
| Grant Income | $ 13,696 | | | | | | | | $ 3,450 |
| Interest | $ 63,950 | | | $ 5,000 | $ 500 | $ (10,000) | $ 300 | $ 3,000 | $ 1,000 |
| Other Income | $ 22,750 | | | $ 7,500 | | | | $ 15,350 | $ 9,600 |
| Building Dept. Income | $ 15,100 | | | | | | | | |
| Municipal Buildings Income | $ 11,000 | | | | | | | | |
| Pool Income | $ 66,700 | | | | | | | | |
| Police Income | $ 30,000 | | | | | | | | |
| Fire Department Income | $ 30,000 | | | | | | | | |
| Water Income | | $ 1,123,500 | | | | | | | |
| Sewer Income | | | $ 695,900 | | | | | | |
| MFT Allotment | | | | | | | $ 115,360 | | |
| Hotel/Motel Tax | | | | | | | | $ 165,000 | |
| **Total Fund Revenue** | **$ 3,136,873** | **$ 1,123,500** | **$ 695,900** | **$ 1,535,500** | **$ 64,567** | **$ 32,000** | **$ 115,660** | **$ 183,350** | **$ 171,061** |
| **Operating Budget- Routine Expenses** | | | | | | | | | |
| Administrative Expenses | $ 241,900 | | | | | | | | |
| Building Inspection Department | $ 41,350 | | | | | | | | |
| Municipal Buildings and Grounds | $ 118,500 | | | | | | | | |
| Street Department | $ 233,250 | | | | | | | | |
| Park | $ 53,950 | | | | | | | | |
| Pool | $ 39,100 | | | | | | | | |
| Police Department | $ 117,200 | | | | | | | | |
| Fire Department | $ 90,500 | | | | | | | | |
| Economic Development | $ 20,000 | | | | | | | | |
| Water Department | | $ 581,725 | | | | | | | |
| Sewer Department | | | $ 229,700 | | | | | | |
| TIF-Unrestricted District | | | | $ 2,751,734 | | | | | |
| TIF- Amishland District | | | | | $ 100 | | | | |

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| TIF- Barker/Prairie District | | | | | | $ 30,200 | | | |
| Motor Fuel Department | | | | | | | $ 117,302 | | |
| Tourism Department | | | | | | | | $ 160,700 | |
| Library | | | | | | | | | $ 67,220 |
| **Total Fund Expenses** | **$ 955,750** | **$ 581,725** | **$ 229,700** | **$ 2,751,734** | **$ 100** | **$ 30,200** | **$ 117,302** | **$ 160,700** | **$ 67,220** |
| **Wages and Benefits** | | | | | | | | | |
| Administrative | $ 289,775 | | | | | | | | |
| Building Inspection | $ 86,697 | | | | | | | | |
| Street Department | $ 345,827 | | | | | | | | |
| Park | $ 185,213 | | | | | | | | |
| Pool | $ 59,550 | | | | | | | | |
| Police Department | $ 520,342 | | | | | | | | |
| Fire Department | $ 143,550 | | | | | | | | |
| Water Department | | $ 201,363 | | | | | | | |
| Sewer Department | | | $ 166,037 | | | | | | |
| TIF-Unrestricted District | | | | $ 144,271 | | | | | |
| Tourism Department | | | | | | | | $ 57,754 | |
| Library | | | | | | | | | $ 118,100 |
| **Total Wages and Benefits** | **$ 1,630,954** | **$ 201,363** | **$ 166,037** | **$ 144,271** | **$ -** | **$ -** | **$ -** | **$ 57,754** | **$ 118,100** |
| **Capital** | | | | | | | | | |
| Street Shed Heaters | $ 25,000 | | | | | | | | |
| **Total Capital Costs** | **$ 25,000** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** |
| **Operating Surplus (Deficit)** | **$ 525,169** | **$ 340,412** | **$ 300,163** | **$ (1,360,505)** | **$ 64,467** | **$ 1,800** | **$ (1,642)** | **$ (35,104)** | **$ (14,259)** |

# City of Tuscola

## FY 2019 General Fund Budget

### Administrative Department

| | | FY 2018 Budget | FY 2018 Actual | FY 2019 Budget | Budget Comments |
|---|---|---|---|---|---|
| ***Administrative Revenues*** | | | | | |
| 01-100-4110 | Property Taxes - Audit | 6,084 | 6,084 | 6,356 | Levy passed 12/17 |
| 01-100-4140 | Property Taxes - General | 83,389 | 83,032 | 86,738 | Levy passed 12/17 |
| 01-100-4155 | Property Taxes- Work Comp | 27,617 | 27,523 | 28,751 | Levy passed 12/17 |
| 01-100-4180 | Property Taxes - Retirement | 102,656 | 102,269 | 106,833 | Levy passed 12/17 |
| 01-100-4220 | State Income Tax | 452,480 | 474,545 | 429,184 | IML 01/17 estimate |
| 01-100-4230 | State Replacement Tax | 33,950 | 33,411 | 35,661 | IML 01/17 estimate |
| 01-100-4240 | State Sales Tax-Local Use | 1,340,000 | 1,326,390 | 1,300,440 | |
| 01-100-4245 | Home Rule Sales Tax | 505,000 | 491,367 | 480,000 | Full year of 2% IDOR fee |
| 01-100-4250 | Gaming Tax | 81,000 | 86,219 | 85,000 | |
| 01-000-1176 | Restrict for Reserve Fund | (120,000) | (120,000) | (120,000) | |
| 01-000-1177 | Restrict for Capital Replaceme | (240,000) | (240,000) | (240,000) | |
| 01-000-1178 | Restrict for Streets/Roads | (120,000) | (120,000) | (120,000) | |
| 01-100-4510 | Liquor License | 12,000 | 15,986 | 16,000 | |
| 01-100-4600 | Cultural Arts Alliance Income | 5,000 | 755 | 5,000 | |
| 01-100-4800 | Franchise Fees | 16,000 | 13,545 | 15,000 | |
| 01-100-4810 | Grant Income | 13,195 | 13,696 | 13,696 | Ambulance Agreements |
| 01-100-4820 | Interest-Cashford Fund | 175 | 560 | 550 | |
| 01-100-4825 | Interest-Restricted Investments | 7,000 | 26,968 | 28,000 | |
| 01-100-4830 | Interest Unrestricted | 5,500 | 35,754 | 35,000 | |
| 01-100-4900 | Other Income-Admin | 5,000 | 3,084 | 6,000 | includes golf cart registration fees |
| | ***Total Revenues*** | **2,216,046** | **2,261,188** | **2,198,209** | |
| ***Administrative Expenditures*** | | | | | |
| 01-100-5140 | Salaries- Regular | 174,440 | 174,439 | 181,172 | |
| 01-100-5145 | Salaries- Officials | 37,000 | 34,050 | 37,000 | |
| 01-100-5150 | Salaries- Overtime | 2,500 | 262 | 2,500 | |
| 01-100-5160 | Employee Insurance | 39,338 | 41,011 | 38,275 | includes $1,200 for HRA/125 administration |
| 01-100-5165 | IMRF | 16,956 | 16,740 | 16,883 | |
| 01-100-5170 | FICA | 13,345 | 16,143 | 13,745 | |
| 01-100-5172 | SUTA | 200 | 229 | 200 | |
| 01-100-5175 | Substance Abuse Program | 2,500 | 653 | 2,500 | |
| 01-100-5180 | Ordinance Update & Publ. | 5,000 | 2,815 | 5,000 | |
| 01-100-5200 | Legal | 12,000 | 12,133 | 12,000 | |
| 01-100-5204 | Audit | 6,150 | 6,370 | 6,500 | |
| 01-100-5215 | Work Comp Insurance | 45,000 | 52,027 | 55,000 | |
| 01-100-5220 | Bonding Insurance | 150 | 60 | 150 | |

# FY 2019 General Fund Budget

## Administrative Department

| | | FY 2018 Budget | FY 2018 Actual | FY 2019 Budget | Budget Comments |
|---|---|---|---|---|---|
| 01-100-5230 | Postage | 6,000 | 3,166 | 4,000 | |
| 01-100-5240 | Office Supplies | 5,500 | 5,516 | 5,500 | |
| 01-100-5245 | Capital Outlay | | | | *See page 5 for additional capital detail* |
| 01-100-5255 | Communications/Telephone | 7,000 | 6,335 | 7,000 | |
| 01-100-5260 | Computer Support | 8,000 | 9,234 | 8,500 | |
| 01-100-5280 | Travel, Training & Education | 3,500 | 1,170 | 2,500 | |
| 01-100-5283 | Memberships/Subscriptions | 2,500 | 1,818 | 2,500 | |
| 01-100-5285 | Vehicle Fuel | 2,750 | 2,790 | 2,750 | |
| 01-100-5290 | Vehicle Maintenance | 1,000 | 50 | 1,000 | |
| 01-100-5295 | Utilities | 8,500 | 8,209 | 8,000 | |
| 01-100-5310 | Animal Control | 1,500 | - | 1,500 | |
| 01-100-5345 | Small Equipment | 12,000 | 8,374 | 12,000 | PC replacements, filing cabinets |
| 01-100-5455 | Comm. Activity Subsidy | 1,500 | 1,500 | 1,500 | Scouts grant for monitoring landscape waste facility |
| 01-100-5455 | Ambulance Subsidy | 86,500 | 93,708 | 86,500 | |
| 01-100-5455 | Cashford Grants | - | - | - | |
| 01-100-5460 | Cultural Arts Alliance Exp | 5,000 | - | 5,000 | |
| 01-100-5499 | Miscellaneous | 10,500 | 11,029 | 12,500 | Christmas Bonus; Fitness CenterBank fees; funeral flowers, etc. |
| ***Total Administrative Expenditures*** | | **516,329** | **509,831** | **531,675** | |

# FY 2019 General Fund Budget

## Building & Electrical Inspection Department

| | | FY 2018 Budget | FY 2018 Actual | FY 2019 Budget | Budget Comments |
|---|---|---|---|---|---|
| ***Building Department Revenues*** | | | | | |
| 01-110-4500 | Permit Fees | 10,000 | 4,989 | 7,500 | |
| 01-110-4510 | Electrical Licenses | 2,500 | 2,300 | 2,500 | |
| 01-110-4700 | Developer Engineering Fees | 5,000 | - | 5,000 | |
| 01-110-4900 | Other Income | 100 | - | 100 | |
| | ***Total Revenues*** | **17,600** | **7,289** | **15,100** | |

| | | FY 2018 Budget | FY 2018 Actual | FY 2019 Budget | Budget Comments |
|---|---|---|---|---|---|
| ***Building Department Expenditures*** | | | | | |
| 01-110-5140 | Salaries- Regular | 63,156 | 47,874 | 51,500 | |
| 01-110-5145 | Salaries- Officials and Volunteers | 1,200 | 80 | 1,200 | |
| 01-110-5160 | Employee Insurance | 25,123 | 19,957 | 24,937 | |
| 01-110-5165 | IMRF | 4,860 | 4,405 | 4,839 | |
| 01-110-5170 | FICA | 4,923 | 3,270 | 4,136 | |
| 01-110-5172 | SUTA | 150 | 146 | 85 | |
| 01-110-5180 | Notice Publication | 500 | 17 | 500 | |
| 01-110-5206 | Engineering Services | 5,000 | - | 5,000 | |
| 01-110-5209 | Junk Property Enforcement/Clean up | 25,000 | 683 | 25,000 | |
| 01-110-5220 | Bonding | 100 | 50 | 100 | |
| 01-110-5245 | Capital Outlay | - | 42,817 | - | |
| 01-110-5255 | Communications/Telephone | 1,000 | 1,157 | 700 | |
| 01-110-5260 | Computer Support | | - | 2,500 | |
| 01-110-5280 | Travel, Training, & Education | 1,500 | 1,548 | 2,000 | Additional Building Inspector certification class if close |
| 01-110-5283 | Memberships and subscriptions | 1,800 | 1,074 | 1,800 | |
| 01-110-5285 | Vehicle Fuel | 1,500 | 566 | 1,500 | |
| 01-110-5290 | Vehicle Maintenance | 500 | 171 | 500 | |
| 01-110-5345 | Small Equipment | 1,000 | 1,087 | 1,000 | |
| 01-110-5420 | Supplies and Parts | 500 | - | 500 | |
| 01-110-5499 | Miscellaneous | 250 | 35 | 250 | |
| | ***Total Expenditures*** | **138,062** | **124,936** | **128,047** | |

# FY 2019 General Fund Budget

## Municipal Buildings Department

| | | FY 2018 Budget | FY 2018 Actual | FY 2019 Budget | Budget Comments |
|---|---|---|---|---|---|
| ***Municipal Buildings Revenues*** | | | | | |
| 01-120-4150 | Property Taxes - Liability Ins. | 48,972 | 48,788 | 50,965 | Levy passed 12/17 |
| 01-120-4850 | Building Rent & Leases | 10,000 | 9,703 | 10,000 | |
| 01-120-4900 | Other Income-Mun Bldg | 1,000 | 675 | 1,000 | |
| | ***Total Revenues*** | **59,972** | **59,166** | **61,965** | |

| | | FY 2018 Budget | FY 2018 Actual | FY 2019 Budget | Budget Comments |
|---|---|---|---|---|---|
| ***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 | 3,500 | 750 | 4,000 | |
| 01-120-5210 | Property/Liability Insurance | 70,000 | 65,031 | 67,000 | |
| 01-120-5245 | Capital Outlay | | - | | |
| 01-120-5255 | Communications/Telephone | 2,400 | 1,888 | 2,000 | |
| 01-120-5265 | Real Estate Taxes/ Drainage Tax | 1,000 | 608 | 1,000 | |
| 01-120-5295 | Utilities | 17,000 | 15,288 | 15,000 | |
| 01-120-5300 | Vending | - | 121 | - | |
| 01-120-5325 | Landscape Maintenance | 1,500 | 450 | 1,500 | |
| 01-120-5345 | Small Equipment | 3,000 | 180 | 3,000 | |
| 01-120-5420 | Supplies & Parts | 4,000 | 1,911 | 2,500 | |
| 01-120-5423 | Cleaning | 6,500 | 7,195 | 7,000 | Includes alcohol event cleaning; sr ctr carpet cleaning |
| 01-120-5425 | Repairs & Maintenance | 30,000 | 43,353 | 15,000 | electronic locks at Senior building |
| 01-120-5499 | Miscellaneous | 500 | - | 500 | |
| | ***Total Expenditures*** | **139,400** | **136,775** | **118,500** | |

# FY 2019 General Fund Budget

## Streets & Alleys Department

| | | FY 2018 Budget | FY 2018 Actual | FY 2019 Budget | Budget Comments |
|---|---|---|---|---|---|
| ***Street Department Revenues*** | | | | | |
| 01-130-4190 | Property Taxes - Road & Bridge | 22,000 | 19,696 | 22,000 | |
| 01-130-4900 | Other Income | 1,000 | 1,722 | 1,500 | |
| | ***Total Revenues*** | **23,000** | **21,418** | **23,500** | |
| ***Street Department Expenditures*** | | | | | |
| 01-130-5140 | Salaries - Regular | 205,258 | 205,366 | 211,433 | Emp moved to Park |
| 01-130-5150 | Salaries - Overtime | 15,394 | 4,415 | 15,857 | |
| 01-130-5155 | Salaries - Summer | 8,788 | 5,108 | 7,000 | |
| 01-130-5160 | Employee Insurance | 73,345 | 75,475 | 74,453 | |
| 01-130-5165 | IMRF | 19,951 | 19,755 | 19,868 | |
| 01-130-5170 | FICA | 16,374 | 17,312 | 16,847 | |
| 01-130-5172 | SUTA | 369 | 334 | 369 | |
| 01-130-5245 | Capital Outlay | | 2,625 | 25,000 | *Street Shed Heaters -see page 5 for additional capital detail* |
| 01-130-5255 | Communications/Telephone | 1,100 | 1,039 | 750 | phone/internet switch to VZW |
| 01-130-5280 | Travel, Training, and Education | 500 | 675 | 500 | |
| 01-130-5285 | Vehicle Fuel | 18,000 | 11,064 | 16,000 | |
| 01-130-5290 | Vehicle Maintenance | 20,000 | 18,565 | 20,000 | |
| 01-130-5295 | Utilities | 50,000 | 39,011 | 45,000 | |
| 01-130-5340 | Uniforms | 500 | - | 500 | |
| 01-130-5345 | Small Equipment | 5,000 | 452 | 5,000 | |
| 01-130-5420 | Supplies and Parts | 5,000 | 2,419 | 5,000 | |
| 01-130-5425 | Repairs and Maintenance | 5,000 | 1,566 | 5,000 | |
| 01-130-5435 | Storm Sewer/Drainage R & M | 5,000 | 307 | 5,000 | |
| 01-130-5440 | Street/Alley/Curb Maintenance | 125,000 | 96,884 | 125,000 | Sidewalks; salt; rock; road patch; annual chip and tar maintenance |
| 01-130-5445 | Sidewalk Reimbursement | 5,000 | 1,154 | 5,000 | |
| 01-130-5499 | Miscellaneous | 500 | 284 | 500 | |
| | ***Total Expenditures*** | **580,079** | **503,810** | **604,077** | |

# FY 2019 General Fund Budget

## Park Department

| | | FY 2018 Budget | FY 2018 Actual | FY 2019 Budget | Budget Comments |
|---|---|---|---|---|---|
| ***Park Department Revenues*** | | | | | |
| 01-150-4160 | Property Taxes - Park | 40,561 | 40,386 | 42,189 | Levy passed 12/17 |
| 01-150-4441 | Tree Memorial Program | 1,000 | - | - | |
| 01-150-4900 | Other Income- Park | 500 | 4,148 | 500 | Comm Foundation for Imag. Station maintenance |
| | ***Total Revenues*** | **42,061** | **44,534** | **42,689** | |
| ***Park Department Expenditures*** | | | | | |
| 01-150-5140 | Salaries - Regular | 101,547 | 98,315 | 104,335 | 2 employees |
| 01-150-5150 | Salaries - Overtime | 1,500 | 222 | 1,500 | |
| 01-150-5155 | Salaries - Temporary | 14,338 | 11,021 | 11,300 | |
| 01-150-5160 | Employee Insurance | 50,210 | 50,743 | 49,833 | |
| 01-150-5165 | IMRF | 8,834 | 8,585 | 8,797 | |
| 01-150-5170 | FICA | 8,865 | 7,366 | 9,079 | |
| 01-150-5172 | SUTA | 280 | 238 | 369 | |
| 01-150-5245 | Capital Outlay | 35,000 | 45,915 | - | |
| 01-150-5255 | Communications/ Telephone | 500 | 464 | 500 | |
| 01-150-5280 | Travel, Training, & Education | 200 | 85 | 200 | |
| 01-150-5285 | Vehicle/Equipment Fuel | 4,000 | 2,877 | 4,000 | |
| 01-150-5290 | Vehicle/Equipment Maintenar | 4,000 | 2,230 | 4,000 | |
| 01-150-5295 | Utilities | 14,000 | 14,791 | 14,000 | |
| 01-150-5325 | Landscape Maintenance | 5,500 | 9,000 | 7,500 | $1,500 fertilizer program; $3,000 ball diamond; $500 Fish for Wimple |
| 01-150-5340 | Uniforms | 250 | - | 250 | |
| 01-150-5345 | Small Equipment | 1,500 | 540 | 1,500 | |
| 01-150-5420 | Supplies & Parts | 4,500 | 3,731 | 4,500 | |
| 01-150-5425 | Repairs & Maintenance | 5,000 | 6,507 | 16,000 | incl. pole eval |
| 01-150-5451 | Tree Memorial Program | 1,000 | - | 1,000 | |
| 01-150-5499 | Miscellaneous | 500 | 38 | 500 | |
| | ***Total Expenditures*** | **261,524** | **262,668** | **239,163** | |

# FY 2019 General Fund Budget

## Pool Department

| | | FY 2018 Budget | FY 2018 Actual | FY 2019 Budget | Budget Comments |
|---|---|---|---|---|---|
| ***Pool Department Revenues*** | | | | | |
| 01-160-4400 | Admissions | 50,000 | 48,905 | 50,000 | |
| 01-160-4410 | Concessions | 7,000 | 6,510 | 7,000 | |
| 01-160-4420 | Lessons | 3,700 | 3,680 | 3,700 | |
| 01-160-4430 | Rentals | 5,000 | 3,962 | 5,000 | |
| 01-160-4900 | Other Income (incl cash +/-) | 1,000 | (43) | 1,000 | |
| | ***Total Revenues*** | **66,700** | **63,014** | **66,700** | |
| ***Pool Department Expenditures*** | | | | | |
| 01-160-5110 | Advertising | 300 | 215 | 300 | |
| 01-160-5150 | Salaries- Overtime | - | - | - | |
| 01-160-5155 | Salaries- Temporary | 55,000 | 54,741 | 55,000 | |
| 01-160-5170 | FICA | 4,200 | 4,188 | 4,200 | |
| 01-160-5172 | SUTA | 500 | 302 | 350 | |
| 01-160-5174 | Sales/Use Tax | 250 | 149 | 200 | |
| 01-160-5245 | Capital Outlay | - | - | - | |
| 01-160-5255 | Communications/Telephone | 550 | 685 | 700 | |
| 01-160-5280 | Training | 1,500 | 1,700 | 1,800 | Increased lifeguard class cost |
| 01-160-5295 | Utilities | 15,000 | 12,692 | 15,000 | |
| 01-160-5315 | Chemicals | 7,500 | 66 | 7,500 | |
| 01-160-5320 | Concession Supplies | 4,000 | 2,930 | 4,000 | |
| 01-160-5345 | Small Equipment | 3,000 | - | 3,000 | |
| 01-160-5420 | Supplies & Parts | 600 | 373 | 600 | |
| 01-160-5425 | Repairs & Maintenance | 5,000 | 2,960 | 5,000 | |
| 01-160-5499 | Miscellaneous | 1,000 | 189 | 1,000 | |
| | ***Total Expenditures*** | **98,400** | **81,190** | **98,650** | |

# FY 2019 General Fund Budget

## Police Department

| | | FY 2018 Budget | FY 2018 Actual | FY 2019 Budget | Budget Comments |
|---|---|---|---|---|---|
| ***Police Department Revenues*** | | | | | |
| 01-170-4170 | Property Taxes - Police | 82,316 | 81,989 | 85,648 | Levy passed 12/17 |
| 01-170-4700 | Fees & Fines | 23,000 | 18,133 | 23,000 | |
| 01-170-4720 | Drug Fund Income | 5,000 | 1,065 | 5,000 | |
| 01-170-4810 | Grant Income | 2,000 | - | 2,000 | |
| 01-170-4830 | Investment Interest- Police | 50 | 4 | 50 | |
| 01-170-4900 | Other Income- Police | 12,000 | 5,387 | 9,000 | incl. Shop w/ Cop program |
| | ***Total Revenues*** | **124,366** | **106,578** | **124,698** | |
| ***Police Department Expenditures*** | | | | | |
| 01-170-5140 | Salaries - Regular | 380,000 | 365,471 | 382,500 | |
| 01-170-5150 | Salaries - Overtime | 28,500 | 31,495 | 28,688 | |
| 01-170-5160 | Employee Insurance | 84,863 | 65,415 | 66,984 | |
| 01-170-5165 | IMRF | 34,079 | 31,169 | 32,804 | |
| 01-170-5170 | FICA | 6,903 | 9,232 | 8,623 | |
| 01-170-5172 | SUTA | 706 | 1,013 | 743 | |
| 01-170-5240 | Office Supplies | 2,800 | 2,572 | 2,800 | |
| 01-170-5245 | Capital Outlay | - | 34,942 | - | *see page 5 for capital detail* |
| 01-170-5255 | Communications/Telephone | 13,000 | 11,893 | 12,000 | |
| 01-170-5260 | Computer Support | 2,000 | 1,684 | 2,000 | |
| 01-170-5280 | Travel, Training & Educatic | 8,000 | 4,055 | 8,000 | |
| 01-170-5283 | Memberships & Subscriptio | 400 | 105 | 400 | |
| 01-170-5285 | Vehicle Fuel | 15,000 | 13,588 | 15,000 | |
| 01-170-5290 | Vehicle Maintenance | 25,000 | 12,693 | 25,000 | |
| 01-170-5295 | Utilities | 7,000 | 6,929 | 7,000 | |
| 01-170-5330 | Drug Fund | 5,000 | 90 | 5,000 | |
| 01-170-5340 | Uniforms | 4,000 | 9,005 | 6,000 | |
| 01-170-5345 | Small Equipment | 7,500 | 12,000 | 8,500 | Incr. desk |
| 01-170-5420 | Supplies & Parts | 2,000 | 1,593 | 2,000 | |
| 01-170-5425 | Repairs & Maintenance | 3,500 | 3,842 | 16,000 | Door replacements; elct. Locks |
| 01-170-5499 | Miscellaneous | 7,500 | 5,402 | 7,500 | *Incl. Shop w/ Cop program |
| | ***Total Expenditures*** | **637,751** | **624,188** | **637,542** | |

# FY 2019 General Fund Budget

## Fire Department

| | | FY 2018 Budget | FY 2018 Actual | FY 2019 Budget | Budget Comments |
|---|---|---|---|---|---|
| ***Fire Department Revenues*** | | | | | |
| 01-180-4130 | Property Taxes - Fire | 89,295 | 88,942 | 92,912 | Levy passed 12/17 |
| 01-180-4700 | Fees & Fines- Fire | 5,000 | 5,010 | 5,000 | |
| 01-180-4710 | Special Bequests | 10,000 | 7,083 | 10,000 | |
| 01-180-4750 | Fire Insurance-2% | 10,000 | 8,717 | 10,000 | |
| 01-180-4810 | Grant Income- Fire | 5,500 | 5,600 | 5,000 | Poss Lyondell training |
| 01-180-4820 | Interest- Fire | 100 | 319 | 350 | |
| 01-180-4900 | Other Income- Fire | 500 | 547 | 750 | |
| | ***Total Revenues*** | **120,395** | **116,218** | **124,012** | |
| ***Fire Department Expenditures*** | | | | | |
| 01-180-5145 | Salaries - Officials & Volunteers | 121,500 | 140,129 | 130,000 | |
| 01-180-5165 | IMRF | 2,500 | 1,836 | 2,500 | |
| 01-180-5170 | FICA | 10,226 | 10,569 | 10,250 | |
| 01-180-5172 | SUTA | 735 | 664 | 800 | |
| 01-180-5240 | Office Supplies | 400 | 312 | 400 | |
| 01-180-5245 | Capital Outlay | | - | | *See page 5 for capital detail* |
| 01-180-5255 | Communications/ Telephone | 4,650 | 3,474 | 3,100 | Code Red, phone, internet |
| 01-180-5260 | Computer Support | 2,000 | 675 | 2,000 | |
| 01-180-5280 | Travel, Training, & Education | 7,000 | 8,389 | 7,500 | Poss Lyondell training |
| 01-180-5283 | Memberships & Subscriptions | 1,150 | 645 | 1,150 | |
| 01-180-5285 | Vehicle Fuel | 3,000 | 2,640 | 3,000 | |
| 01-180-5290 | Vehicle Maintenance | 15,000 | 19,471 | 15,000 | |
| 01-180-5295 | Utilities | 6,100 | 5,438 | 6,100 | |
| 01-180-5340 | Uniforms | 500 | 626 | 500 | |
| 01-180-5345 | Small Equipment | 24,500 | 21,434 | 24,500 | |
| 01-180-5370 | Fire Prevention | 1,500 | 1,559 | 1,500 | |
| 01-180-5410 | EMS Operations | 2,600 | 2,488 | 3,000 | |
| 01-180-5420 | Supplies & Parts | 2,000 | 1,230 | 2,000 | |
| 01-180-5425 | Repairs & Maintenance | 10,000 | 9,793 | 10,000 | incl. tornado siren R & M |
| 01-180-5430 | Special Bequests | 10,000 | 9,934 | 10,000 | |
| 01-180-5499 | Miscellaneous | 750 | 678 | 750 | |
| | ***Total Expenditures*** | **226,111** | **241,984** | **234,050** | |

# FY 2019 General Fund Budget

## Economic Development Department

| | | FY 2018 Budget | FY 2018 Actual | FY 2019 Budget | Budget Comments |
|---|---|---|---|---|---|
| ***Economic Development Department Revenues*** | | | | | |
| 01-190-4810 | Grant Income | - | - | - | |
| | ***Total Revenues*** | - | - | - | |
| ***Economic Development Expenditures*** | | | | | |
| 01-190-5250 | Development | 32,000 | 17,580 | 20,000 | Higgins RDA |
| | ***Total Expenditures*** | **32,000** | **17,580** | **20,000** | |

# *FY 2019 General Fund Recap*

| | FY 2018 Budget | FY 2018 Actual | FY 2019 Budget |
|---|---|---|---|
| *Total Gen Fund Revenues* | *2,670,140* | *2,679,405* | *2,656,873* |
| *Total Gen Fund Expenditures* | *2,629,656* | *2,502,963* | *2,611,704* |
| *Rev Over Expenditures* | *$40,484* | *$176,443* | *$45,169* |

# City of Tuscola

## FY 2019 Water Fund Budget

### *Revenues*

| | | FY 2018 Budget | FY 2018 Actual | FY 2019 Budget | Budget Comments |
|---|---|---|---|---|---|
| 02-100-4610 | Bulk Water Sales | 2,000 | 1,060 | 1,500 | |
| 02-100-4620 | Meter Connections | 6,000 | 3,725 | 6,000 | |
| 02-100-4630 | Metered Water Sales | 1,093,640 | 1,033,263 | 1,077,000 | |
| 02-100-4635 | Water Penalties | 15,450 | 15,139 | 15,500 | |
| 02-100-4700 | Fees & Fines- NSF, Reconnect | 7,500 | 6,591 | 7,500 | |
| 02-100-4810 | Grant Income | 0 | 0 | 0 | |
| 02-100-4820 | Interest-Restricted Investments | 2,500 | 2,450 | 3,500 | |
| 02-100-4830 | Interest-Investments | 1,000 | 2,370 | 2,500 | |
| | Reserve Fund | (90,000) | (90,000) | (90,000) | Per Rate Study Schedule |
| 02-100-4900 | Other Revenue | 6,000 | 10,020 | 10,000 | Incl. Joint Agency billings |
| | ***Total Revenues*** | **1,044,090** | **984,618** | **1,033,500** | |

### *Expenditures*

| | | | | | |
|---|---|---|---|---|---|
| 02-100-5125 | Bad Debt | 1,000 | 9 | 1,000 | |
| 02-100-5130 | Interest-Bonds | 15,117 | 15,117 | 12,021 | |
| 02-100-5137 | Bond Paying Agent Fees | 275 | 133 | 275 | |
| 02-100-5140 | Salaries - Regular | 126,432 | 126,398 | 131,525 | |
| 02-100-5150 | Salaries - Overtime | 9,482 | 1,930 | 9,864 | |
| 02-100-5155 | Salaries - Temporary | 0 | 0 | 0 | |
| 02-100-5160 | Employee Insurance | 37,077 | 41,205 | 37,361 | |
| 02-100-5165 | IMRF | 12,289 | 12,082 | 12,359 | |
| 02-100-5170 | FICA | 9,672 | 8,516 | 10,062 | |
| 02-100-5172 | SUTA | 192 | 189 | 192 | |
| 02-100-5180 | Notice Publication | 750 | 465 | 750 | |
| 02-100-5200 | Legal & Professional | 6,400 | 6,933 | 6,400 | |
| 02-100-5204 | Audit | 2,500 | 2,210 | 2,500 | |
| 02-100-5206 | Engineering | 5,000 | 0 | 5,000 | |
| 02-100-5210 | Property Liability Insurance | 6,500 | 5,825 | 6,500 | |
| 02-100-5215 | Work Comp Insurance | 5,500 | 5,931 | 6,500 | |
| 02-100-5230 | Postage | 8,000 | 5,985 | 7,000 | |
| 02-100-5240 | Office Supplies | 2,200 | 1,571 | 2,200 | |
| 02-100-5245 | Capital Outlay | 0 | 0 | 5,000 | Power wash water tower |
| 02-100-5255 | Communications/Telephone | 1,600 | 956 | 1,600 | Includes meter backhaul fee |

# City of Tuscola

## FY 2019 Water Fund Budget

| | | FY 2018 Budget | FY 2018 Actual | FY 2019 Budget | Budget Comments |
|---|---|---|---|---|---|
| 02-100-5260 | Computer Support | 4,500 | 2,154 | 4,500 | includes support contracts |
| 02-100-5277 | Bond Issuance Costs Amort | 0 | 0 | 0 | |
| 02-100-5280 | Travel, Training, & Education | 750 | 350 | 750 | |
| 02-100-5283 | Memberships and Subscriptions | 750 | 610 | 750 | |
| 02-100-5285 | Vehicle Fuel | 4,000 | 3,281 | 4,000 | |
| 02-100-5290 | Vehicle Maintenance | 1,500 | 1,134 | 1,500 | |
| 02-100-5295 | Utilities | 6,500 | 5,177 | 5,500 | |
| 02-100-5315 | Chemicals | 4,000 | 5,157 | 5,000 | |
| 02-100-5340 | Uniforms | 500 | 69 | 500 | |
| 02-100-5345 | Small Equipment | 4,000 | 890 | 4,000 | |
| 02-100-5375 | Joint Pipeline | 5,000 | 0 | 5,000 | |
| 02-100-5380 | Purchased Water | 490,818 | 506,480 | 460,000 | + past QIP 2017 |
| 02-100-5385 | Laboratory Testing | 2,750 | 5,095 | 4,500 | |
| 02-100-5425 | Repairs & Maintenance | 30,000 | 20,073 | 40,000 | includes leak detection |
| 02-100-5499 | Miscellaneous | 500 | 775 | 1,000 | |
| | ***Total Expenditures*** | **805,554** | **786,700** | **795,109** | |
| | ***Revenues Over Expenditures*** | **238,536** | **197,918** | **238,391** | |

# City of Tuscola

## FY 2019 Sewer Fund Budget

| | | FY 2018 Budget | FY 2018 Actual | FY 2019 Budget | Budget Comments |
|---|---|---|---|---|---|
| ***Revenues*** | | | | | |
| 03-100-4620 | Meter Connections | 2,000 | 500 | 2,000 | |
| 03-100-4635 | Sewer Penalties | 12,000 | 10,274 | 12,000 | |
| 03-100-4640 | Sewer Revenue | 680,000 | 643,294 | 669,800 | |
| 03-100-4810 | Grant Income | - | - | - | |
| 03-100-4820 | Interest-Restricted Investmen | 1,500 | 4,503 | 4,500 | |
| 03-100-4830 | Interest | 2,500 | 1,871 | 2,500 | |
| 03-100-4650 | Farm Revenue | 5,000 | 4,952 | 5,000 | |
| | Restriced Replacement Fund | (120,000) | (120,000) | (120,000) | |
| 03-100-4900 | Other Revenue | 100 | 9 | 100 | |
| | ***Total Revenues*** | **583,100** | **545,403** | **575,900** | |
| ***Expenditures:*** | | | | | |
| 03-100-5125 | Bad Debt | 1,000 | 4 | 1,000 | |
| 03-100-5130 | Bond Interest | 10,498 | 10,498 | 4,736 | Interest |
| 03-100-5137 | Bond Agent Fees | 250 | 133 | 250 | |
| 03-100-5140 | Salaries-Regular | 104,657 | 104,654 | 109,104 | |
| 03-100-5150 | Salaries-Overtime | 7,800 | 1,408 | 7,800 | |
| 03-100-5160 | Employee Insurance | 45,667 | 38,190 | 30,350 | |
| 03-100-5165 | IMRF | 10,173 | 9,988 | 10,252 | |
| 03-100-5170 | FICA | 8,006 | 6,552 | 8,346 | |
| 03-100-5172 | SUTA | 185 | 182 | 185 | |
| 03-100-5180 | Notice Publication | 500 | - | 500 | |
| 03-100-5187 | Operating Permits | 15,000 | 15,000 | 15,000 | |
| 03-100-5200 | Legal | 3,200 | 3,467 | 3,200 | |
| 03-100-5204 | Audit | 2,500 | 2,210 | 2,500 | |
| 03-100-5206 | Engineering | 7,500 | 2,684 | 7,500 | NPDES permit application; CMOM Plan |
| 03-100-5210 | Property Liability Insurance | 7,700 | 6,543 | 7,500 | |
| 03-100-5215 | Work Comp Insurance | 3,500 | 3,407 | 3,750 | |
| 03-100-5230 | Postage | 4,300 | 3,324 | 4,000 | |
| 03-100-5240 | Office Supplies | 1,500 | 1,256 | 1,500 | |
| 03-100-5245 | Capital Outlay | 150,000 | 145,207 | 40,000 | Shaft bearings Oxidation Ditch; garbâge grinder at south sewer plant |
| 03-100-5255 | Communications/ Telephone | 3,000 | 2,719 | 3,000 | incl wind turbine internet |
| 03-100-5260 | Computer Support | 2,000 | 1,677 | 2,000 | |
| 03-100-5265 | Real Estate Taxes | 6,000 | 5,808 | 6,000 | |
| 03-100-5277 | Bond Issuance Cost Amort | 17,620 | 17,620 | 17,620 | |

# City of Tuscola

## FY 2019 Sewer Fund Budget

| | | FY 2018 Budget | FY 2018 Actual | FY 2019 Budget | Budget Comments |
|---|---|---|---|---|---|
| 03-100-5280 | Travel, Training, & Educatio | 500 | - | 500 | |
| 03-100-5285 | Vehicle Fuel | 2,000 | 311 | 1,500 | |
| 03-100-5290 | Vehicle Maintenance | 3,000 | 2,976 | 3,500 | |
| 03-100-5295 | Utilities | 55,000 | 57,441 | 55,000 | |
| 03-100-5315 | Chemicals | 6,000 | 4,617 | 6,000 | |
| 03-100-5345 | Small Equipment | 3,000 | 882 | 3,000 | |
| 03-100-5385 | Laboratory Testing | 3,000 | 1,446 | 3,000 | |
| 03-100-5395 | Farm Expense | 5,000 | 1,069 | 5,000 | |
| 03-100-5400 | Sludge Disposal | 2,000 | - | 2,000 | |
| 03-100-5420 | Supplies & Parts | 2,000 | 187 | 2,000 | |
| 03-100-5425 | Repairs & Maintenance | 50,000 | 50,088 | 50,000 | Lift station pumps; wind turbine maintenance agreement |
| 03-100-5499 | Miscellaneous | 500 | 414 | 500 | |
| | ***Total Expenditures*** | **544,556** | **501,962** | **418,093** | |
| | ***Revenues Over Expenditures*** | **38,544** | **43,441** | **157,807** | |

# City of Tuscola

| FY 2019 TIF Fund Budget | | | | | |
|---|---|---|---|---|---|
| | | FY 2018 Budget | FY 2018 Actual | FY 2019 Budget | Budget Comments |
| ***Unrestricted TIF District*** | | | | | |
| ***Unrestricted Revenues:*** | | | | | |
| 04-750-4100 | Property Tax-Unrestricted | 1,400,000 | 1,517,620 | 1,523,000 | |
| 04-750-4300 | Bond Revenue-Unrestricted | - | - | - | |
| 04-750-4820 | Interest-Restricted | - | - | - | |
| 04-750-4830 | Interest-Unrestricted | (4,500) | (11,323) | (10,000) | Negative since borrowing from general fund |
| 04-750-4840 | Interest-Loans-Unrestricted | 15,000 | 20,611 | 15,000 | |
| 04-750-4900 | Other Income | 5,000 | 7,362 | 7,500 | TEDI salary over contribution |
| ***TOTAL UNRESTRICTED REVENUES*** | | **$ 1,415,500** | **$ 1,534,270** | **$ 1,535,500** | |
| ***Unrestricted Expenditures:*** | | | | | |
| 04-750-5100 | Administration | 1,000 | 1,573 | 1,500 | |
| 04-750-5110 | Marketing Sites/ Advertising | 250 | - | 500 | |
| 04-750-5130 | Financing Costs- Interest | - | - | - | |
| 04-750-5135 | Financing Costs- Principal | - | - | - | |
| 04-750-5140 | Admin- Salaries- Regular | 92,975 | 92,975 | 95,299 | |
| 04-750-5160 | Admin- Employee Insurance | 31,527 | 31,958 | 32,315 | |
| 04-750-5165 | Admin- IMRF | 9,037 | 8,752 | 9,263 | |
| 04-750-5170 | Admin- FICA | 7,113 | 6,576 | 7,291 | |
| 04-750-5172 | Admin- SUTA | 100 | 78 | 103 | |
| 04-750-5201 | Professional Services | 61,200 | 41,446 | 50,000 | $11,200 annual Attorney; Interstate exit design |
| 04-750-5245 | Capital Outlay | - | - | | |
| 04-750-5246 | Vocational Technology Grant | 150,000 | 150,000 | - | Final School Subsidy 2017 |
| 04-750-5247 | Property Acquisition/ Site Pre | 30,200 | 54,746 | 250,000 | |
| 04-750-5248 | Building Rehabilitation | 430,000 | 314,651 | 250,000 | building rehab grants/loans |
| 04-750-5249 | Public Works Improvements | | - | 1,795,734 | Interstate exit eng & Const |
| 04-750-5455 | Interest Subsidies | 400,000 | 3,912 | 404,000 | Mall/Lighthouse |
| 04-750-5499 | Other Non-Reportable Expens | - | 9,893 | - | Loan defaults/ write offs |
| ***OTAL UNRESTRICTED EXPENDITURES*** | | **$ 1,213,402** | **$ 716,560** | **$ 2,896,005** | |

# City of Tuscola

## FY 2019 TIF Fund Budget

| | | FY 2018 Budget | FY 2018 Actual | FY 2019 Budget | Budget Comments |
|---|---|---|---|---|---|
| ***Amishland Development (TIF 2)*** | | | | | |
| ***Amishland Revenues:*** | | | | | |
| 04-775-4100 | TIF 2 Property Tax | 85,000 | 64,067 | 64,067 | |
| 04-775-4820 | TIF 2 Interest | (300) | (390) | 500 | |
| | ***TOTAL AMISHLAND REVENUES*** | **$ 84,700** | **$ 63,677** | **$ 64,567** | |
| ***Amishland Expenditures:*** | | | | | |
| 04-775-5245 | Capital Outlay | - | - | - | |
| 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 | - | - | - | |
| | ***TOTAL AMISHLAND EXPENDITURES*** | **$ 100** | **$ 20** | **$ 100** | |
| ***Barker/Prairie Street Development (TIF 3)*** | | | | | |
| ***Barker/Prairie Street Revenues:*** | | | | | |
| 04-780-4100 | TIF 3 Property Tax | 36,200 | 28,812 | 42,000 | |
| 04-780-4820 | TIF 3 Investment Interest | (7,500) | (12,946) | (10,000) | |
| 04-780-4900 | TIF 3 Other Income | - | - | - | |
| | ***TOTAL BP3 REVENUES*** | **$ 28,700** | **$ 15,866** | **$ 32,000** | |
| ***Barker/Prairie Street Expenditures:*** | | | | | |
| 04-780-5110 | Advertising | - | - | - | |
| 04-780-5201 | Professional Services | 5,000 | 5,443 | 5,000 | |
| 04-780-5247 | Property Acquisition/ Site Prep | 21,720 | 18,337 | 25,200 | Tucker Agreement/Rebate |
| 04-780-5249 | Public Works Improvements | - | - | - | |
| | ***TOTAL BP 3 EXPENDITURES*** | **$ 26,720** | **$ 23,780** | **$ 30,200** | |
| | ***TOTAL TIF FUND REVENUES*** | **$ 1,528,900** | **$ 1,613,813** | **$ 1,632,067** | |
| | ***TOTAL TIF FUND EXPENSES*** | **$ 1,240,222** | **$ 740,360** | **$ 2,926,305** | |
| | ***TOTAL REVENUES OVER EXPENSES*** | **$ 288,678** | **$ 873,453** | **$ (1,294,238)** | |

# City of Tuscola

## FY 2019 Motor Fuel Fund Budget

| *Revenues* | | FY 2018 Budget | FY 2018 Actual | FY 2019 Budget | Budget Comments |
|---|---|---|---|---|---|
| 05-100-4300 | Bond Revenue | | | | |
| 05-100-4775 | MFT Allotments | 115,360 | 113,941 | 115,360 | IML 01/18 est |
| 05-100-4810 | Grant Income | - | - | - | |
| 05-100-4820 | Restricted Investment Interest | - | - | - | |
| 05-100-4830 | Investment Interest | 350 | 231 | 300 | |
| 05-100-4900 | Other Income | - | - | - | |
| | ***Total Revenues*** | **115,710** | **114,172** | **115,660** | |

| *Expenditures* | | | | | |
|---|---|---|---|---|---|
| 05-100-5130 | Bond Interest | 16,065 | 16,065 | 13,302 | |
| 05-100-5135 | Bond Principal | 102,000 | 102,000 | 104,000 | |
| 05-100-5245 | Capital Outlay | - | - | - | |
| 05-100-5440 | Street/Alley Improvements | - | - | - | annual Chip and tar maintenance (from General Fund) |
| | ***Total Expenditures*** | **118,065** | **118,065** | **117,302** | |
| | ***Revenues Over Expenditures*** | **(2,355)** | **(3,893)** | **(1,642)** | |

| | | |
|---|---|---|
| Beginning Cash Balance | $ | 62,000.00 |
| Add FY 19 Estimated revenues | $ | 115,660.00 |
| Less Transfer to Debt Service | $ | (115,703.00) |
| Estimated ending cash balance | $ | 61,957.00 |

# City of Tuscola

## FY 2019 Tourism Fund Budget

| | | FY 2018 Budget | FY 2018 Actual | FY 2019 Budget | Budget Comments |
|---|---|---|---|---|---|
| ***Revenues*** | | | | | |
| 06-100-4260 | Hotel/Motel Tax | 190,000 | 156,139 | 165,000 | |
| 06-100-4270 | Event Income | 14,850 | 12,777 | 14,850 | |
| 06-100-4810 | Grant Income | 13,250 | 0 | 0 | |
| 06-100-4830 | Investment Interest | 1,000 | 3,005 | 3,000 | |
| 06-100-4900 | Other Income | 500 | 375 | 500 | |
| | ***Total Revenues*** | 219,600 | 172,296 | 183,350 | |
| ***Expenditures*** | | | | | |
| 06-100-5140 | Salaries- Regular | 39,349 | 31,927 | 32,800 | |
| 06-100-5150 | Salaries- Overtime | 1500 | 204 | 1500 | |
| 06-100-5160 | Employee Insurance | 16,793 | 17,256 | 17,686 | |
| 06-100-5165 | IMRF Employer Contribution | 3,825 | 3,025 | 3,178 | |
| 06-100-5170 | FICA Employer Contribution | 3,010 | 2,254 | 2,500 | |
| 06-100-5172 | SUTA Expense | 82 | 81 | 90 | |
| 06-100-5201 | Professional Services | 26,440 | 19,447 | 5,000 | Logo development / implementation plan / website |
| 06-100-5215 | Work Comp & Liability Insurance | 1,700 | 1,529 | 1,700 | |
| 06-100-5110 | Advertising | 50,000 | 26,536 | 40,000 | |
| 06-100-5230 | Postage | 2,000 | 245 | 1,000 | |
| 06-100-5235 | Community Marketing | 30,000 | 19,629 | 30,000 | |
| 06-100-5237 | Community Events | 55,000 | 59,327 | 55,000 | |
| 06-100-5240 | Office Supplies | 1,500 | 187 | 1,500 | |
| 06-100-5245 | Capital Outlay | - | - | - | |
| 06-100-5255 | Communications/Telephone | 250 | 260 | 250 | |
| 06-100-5260 | Computer Support | 1000 | 408 | 1000 | |
| 06-100-5280 | Travel, Training & Education | 500 | 45 | 500 | |
| 06-100-5283 | Memberships/Subscriptions | 1500 | 598 | 1000 | including ASCAP |
| 06-100-5295 | Utilities | 2500 | 1,297 | 1750 | |
| 06-100-5345 | Small Equipment | 12,000 | 12,395 | 7,500 | |
| 06-100-5420 | Supplies & Parts | 1000 | 23 | 1000 | |
| 06-100-5425 | Repairs & Maintenance | 5000 | 64 | 5000 | billboard repairs |
| 06-100-5455 | Grants/Subsidies | 7,500 | 8,712 | 8,000 | |
| 06-100-5499 | Miscellaneous | 500 | 50 | 500 | |
| | ***TOTAL EXPENSES*** | 262,949 | 205,499 | 218,454 | |
| | ***REV OVER (UNDER) EXP*** | -43,349 | -33,203 | -35,104 | |

# City of Tuscola

## FY 2019 Library Budget

| | | FY 2018 Budget | FY 2018 Actual | FY 2019 Budget | Budget Comments |
|---|---|---|---|---|---|
| ***Revenues*** | | | | | |
| 07-100-4100 | Property Taxes | 142,084 | 141,492 | 147,811 | Levy passed 12/17 |
| 07-100-4230 | Replacement Taxes | 8,940 | 8,542 | 9,200 | IML 01/18 estimate |
| 07-100-4700 | Library Charges | 6,000 | 5,453 | 5,000 | |
| 07-100-4705 | Copies & Faxes | 3,000 | 2,772 | 2,600 | |
| 07-100-4710 | Memorial Income | 1,000 | 616 | 1,000 | |
| 07-100-4810 | Grant Income | 3,450 | 3,478 | 3,450 | |
| 07-100-4830 | Interest | 100 | 1,011 | 1,000 | |
| 07-100-4900 | Other Income | 1,000 | 2,851 | 1,000 | |
| | ***Total Revenues*** | **165,574** | **166,215** | **171,061** | |
| ***Expenditures*** | | | | | |
| 07-100-5110 | Advertising | 100 | 15 | 100 | |
| 07-100-5140 | Salaries- Regular | 87,000 | 86,817 | 90,300 | |
| 07-100-5160 | Employee Insurance | 16,000 | 16,643 | 16,100 | |
| 07-100-5165 | IMRF | 6,150 | 5,264 | 4,600 | |
| 07-100-5170 | FICA Taxes | 6,700 | 6,506 | 6,800 | |
| 07-100-5172 | SUTA Taxes | 300 | 281 | 300 | |
| 07-100-5200 | Legal Services | - | - | - | |
| 07-100-5210 | Property/Liability Insurance | 1,800 | 1,596 | 1,700 | |
| 07-100-5215 | Work Comp Insurance | 1,100 | 1,104 | 1,200 | |
| 07-100-5230 | Postage | 200 | 136 | 200 | |
| 07-100-5240 | Office Supplies | 200 | 59 | 200 | |
| 07-100-5241 | Copier Supplies and Lease pmt | 2,500 | 1,577 | 2,000 | |
| 07-100-5245 | Capital Outlay | | - | - | |
| 07-100-5255 | Communications/Telephone | 1,800 | 2,636 | 2,160 | |
| 07-100-5260 | Computer Support | 500 | 422 | 500 | |
| 07-100-5280 | Travel, Training and Education | 1,000 | 200 | 1,000 | |
| 07-100-5295 | Utilities | 5,000 | 5,276 | 5,000 | |
| 07-100-5297 | Internet Charges | 1,350 | 2,281 | 2,160 | |
| 07-100-5345 | Small Equipment | 1,000 | 637 | 1,500 | |
| 07-100-5350 | Automation | 3,000 | 3,008 | 3,050 | |
| 07-100-5352 | Memorial Expense | 1,000 | 351 | 1,000 | |
| 07-100-5354 | Books- Adult | 10,000 | 8,349 | 10,000 | |
| 07-100-5355 | Books-Juvenile | 6,000 | 4,674 | 6,000 | |
| 07-100-5356 | Videos- Adult | 4,000 | 3,208 | 4,000 | |
| 07-100-5357 | Videos- Juvenile | 1,500 | 1,193 | 1,500 | |
| 07-100-5365 | Periodicals & Magazines | 1,200 | 1,032 | 1,200 | |
| 07-100-5420 | Supplies | 500 | 40 | 500 | |
| 07-100-5421 | Processing Supplies | 1,500 | 2,124 | 1,500 | |
| 07-100-5423 | Janitorial / Lawn Maintenance | 5,000 | 3,973 | 5,000 | |
| 07-100-5425 | Repairs & Maintenance | 8,000 | 6,422 | 10,000 | |
| 07-100-5426 | Fire alarm Monitoring | 600 | 789 | 750 | |
| 07-100-5450 | Activity Programs | 4,500 | 3,419 | 4,000 | |
| 07-100-5499 | Miscellaneous | 1,000 | 1,005 | 1,000 | |
| | ***Total Expenditures*** | **180,500** | **171,037** | **185,320** | |
| | ***Revenues Over Expenditures*** | **(14,926)** | **(4,822)** | **(14,259)** | |