

CITY OF TUSCOLA



ANNUAL BUDGET

FY 2020



May 1, 2019-April 30, 2020

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 FY 2019 Street Maintenance Plan. In May 2015, the City began funding a Street Maintenance Reserve Fund to begin to plan for future street maintenance that is significantly underfunded by MFT revenues alone. Within just four years, that savings plan, along with a favorable bidding environment, allowed the resurfacing of portions of five major streets in town. Prairie Street from the railroad north to Pheasant Run, Northline Road from the railroad tracks east to Prairie Street, North Parke Street and a portion of Pheasant Run were resurfaced with a cape seal process. A mill and overlay process was completed on South Niles Ave. All of that resurfacing was accomplished without debt as the reserve fund completely covered the costs.

TABLE OF CONTENTS

FY 2020 Government Wide Budget Summary.....	1
FY 2020 Budgeted Revenue Sources Chart.....	2
FY 2020 Budgeted Expenditures Chart.....	3
FY 2020 Salary Distribution Chart.....	4
FY 2020 Capital Plan.....	5
FY 2020 Budget Overview.....	6
FY 2020 Cash Balance Overview.....	9

General Fund Budget

Department Detail

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

Proprietary Funds

Water Fund Budget	20
Sewer Fund Budget	22

Special Revenue Funds

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

City of Tuscola

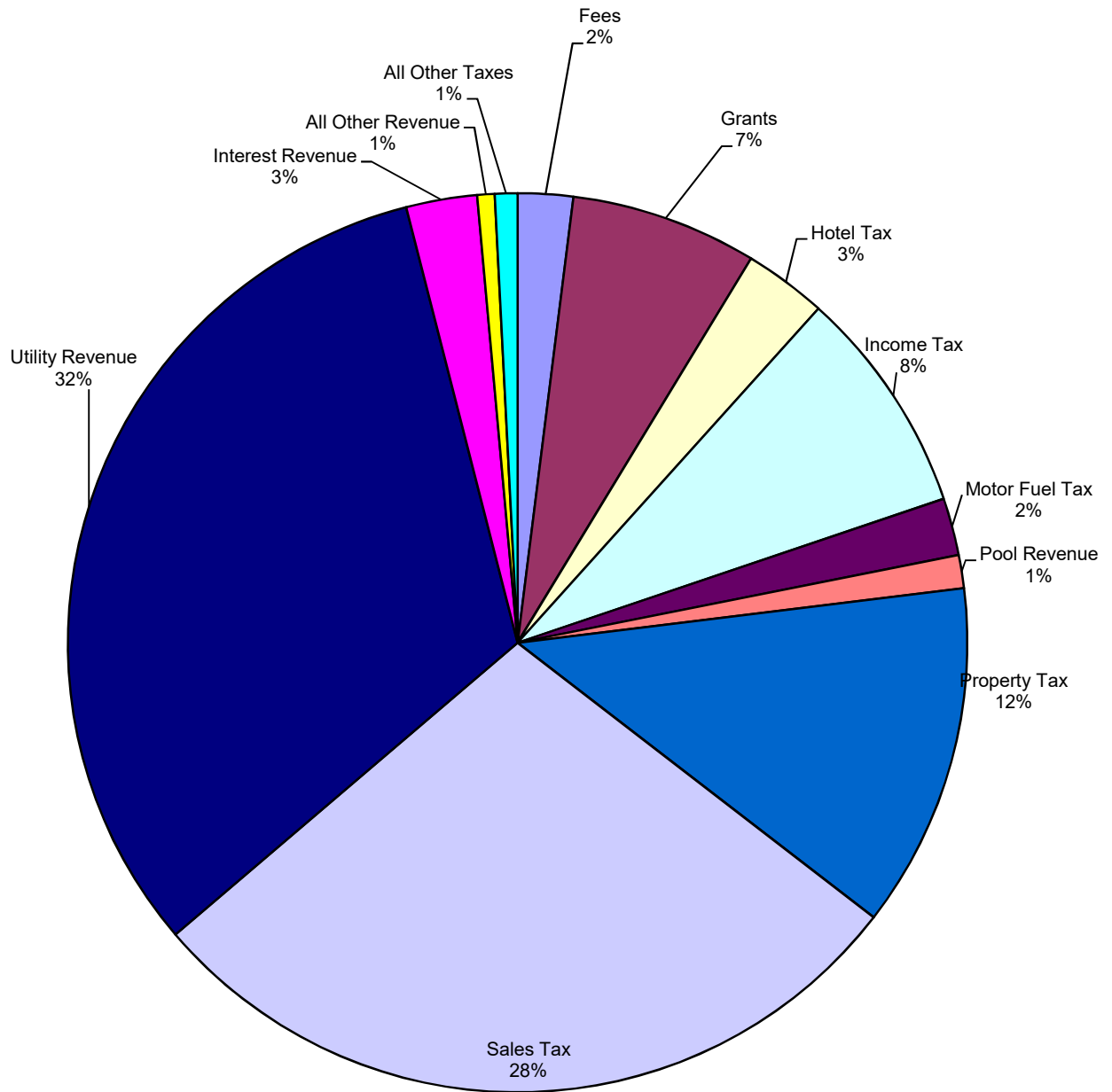
FY 2020 Budget Summary By Department

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

	<u>Revenues</u>	<u>Expenditures</u>	<u>Net Revenues over Expenditures</u>
<u>General Fund</u>			
Administrative	\$1,996,637	\$558,659	\$1,437,978
Building and Electrical Inspection	\$22,600	\$131,077	(\$108,477)
Municipal Buildings and Grounds	\$63,297	\$118,900	(\$55,603)
Streets and Alleys	\$23,500	\$641,989	(\$618,489)
Park	\$372,849	\$888,835	(\$515,986)
Pool	\$66,200	\$100,850	(\$34,650)
Police	\$123,875	\$725,435	(\$601,560)
Fire	\$126,244	\$252,650	(\$126,406)
Economic Development	\$0	\$20,000	(\$20,000)
<u>General Fund Total</u>	\$2,795,202	\$3,438,395	(\$643,193)
<u>Water Fund</u>	\$949,500	\$841,046	\$108,454
<u>Sewer Fund</u>	\$537,700	\$370,753	\$166,947
<u>Motor Fuel Fund</u>	\$114,316	\$116,270	(\$1,954)
<u>Tourism Fund</u>	\$185,350	\$231,343	(\$45,993)
<u>Library Fund</u>	\$178,557	\$190,627	(\$12,070)
Total Government (excluding TIF)	\$4,760,625	\$5,188,434	(\$427,809)
<u>TIF Fund</u>			
TIF Area 1	\$1,278,500	\$2,497,591	(\$1,219,091)
Amishland Area TIF 2	\$47,250	\$100	\$47,150
Barker/Prairie Street TIF 3	\$49,000	\$43,400	\$5,600
<u>TIF Fund Total</u>	\$1,374,750	\$2,541,091	(\$1,166,341)
Total Government	\$6,135,375	\$7,729,525	(\$1,594,150)

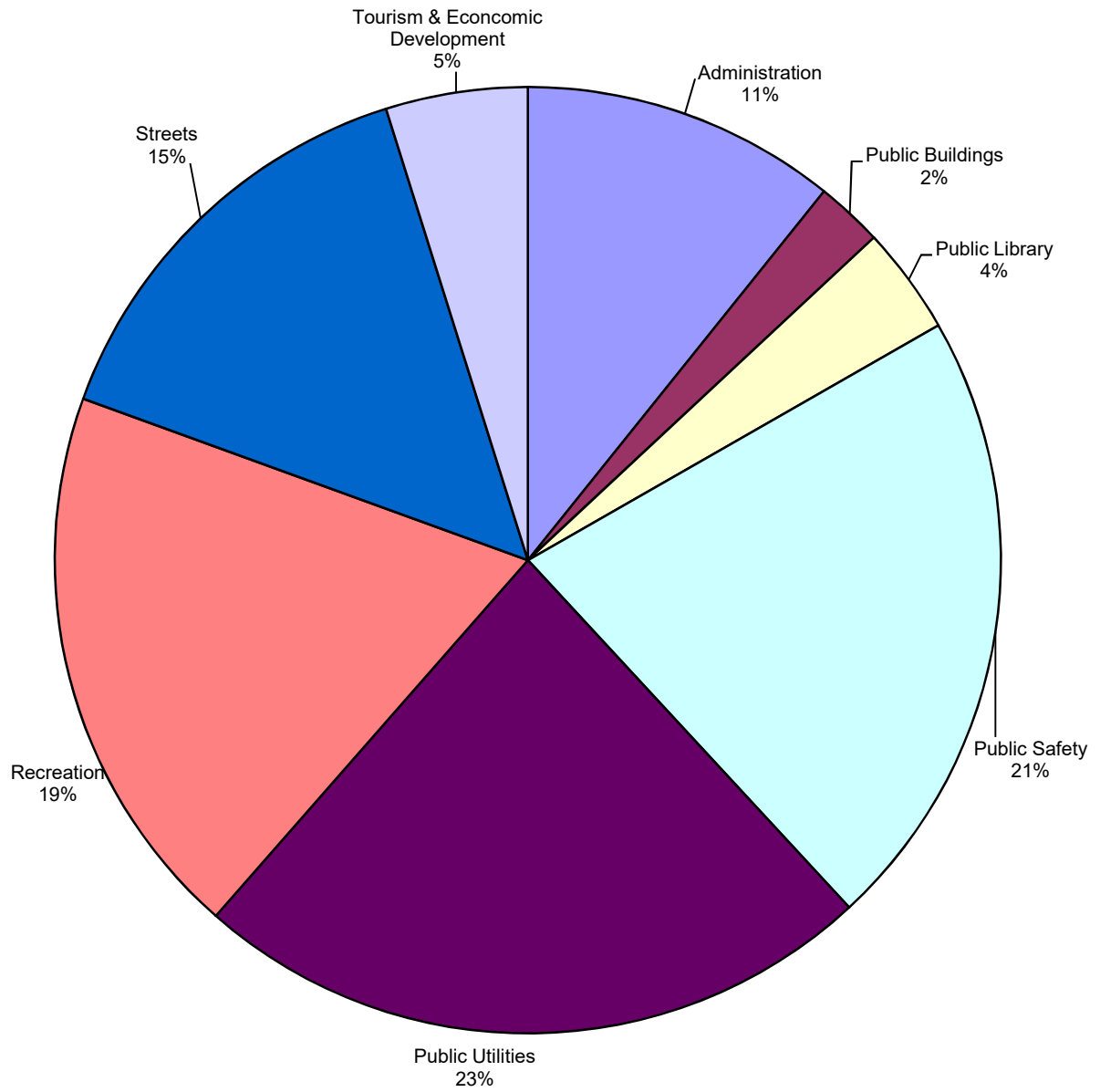
Projected City Revenue Sources FY 2020

Total Projected Revenue \$5,540,625
(Not including TIF District Revenues of \$1,374,750)



Projected City Expenditures FY 2020

Total Projected Expenditures \$5,188,434
(Not including TIF District Expenditures of \$2,541,091)



City of Tuscola

FY 2020 Distribution of Personnel Salaries

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

28
9

FY 2020 CAPITAL REPLACEMENT PLAN

	GENERAL Fund	Water Fund	Sewer Fund
<u>EQUIPMENT REPLACEMENT</u>			
Beginning Equipment Replacement Fund	\$ 1,126,737	\$ 189,169	\$ 178,842
FY 2020 Equipment Replacement Funds	\$ 240,000	\$ 150,000	\$ 150,000
<i>Replace Impala Police Squad Car</i>	\$ (25,000)		
<i>Replace Fire Command Vehicle</i>	\$ (35,000)		
Equipment Replacement/Capital Fund Balance	\$ 1,306,737	\$ 339,169	\$ 328,842

	GENERAL Fund
<u>STREET MAINTENANCE FUND</u>	
Beginning Street Maintenance Fund	\$ 57,122
FY 2020 Street Maintenance Funds	\$ 120,000
Street Maintenance Fund Balance	\$ 177,122

Other Capital Expenditures paid from current year operating budgets:

Park Improvements- OSLAD Grant	\$656,200.00
Fire Rescue Tools replacements	\$15,000.00
City Hall Sign replacement	\$7,500.00
Welcome to Tuscola sign replacement	\$12,000.00
Inside Water Tower Tank Inspection	\$10,000.00

Budget Overview- FY 2020

	GENERAL Fund	Water Fund	Sewer Fund	TIF			MFT Fund	Tourism Fund	Library Fund
				Unrest	Amishland	BP TIF 3			
<u>Revenue Projections</u>									
Property Taxes	\$ 535,196			\$ 1,250,000	\$ 47,000	\$ 64,000			\$ 151,522
State Income Tax	\$ 451,360								
State Replacement Tax	\$ 35,000								\$ 10,151
State Sales Tax-Local Use	\$ 1,080,000								
Home Rule Sales Tax	\$ 393,000								
Gaming Tax	\$ 95,000								
Liquor License/Franchise Fees	\$ 30,000								
Grant Income	\$ 341,796								\$ 5,600
Interest	\$ 133,000			\$ 20,000	\$ 250	\$ (15,000)	\$ 300	\$ 5,000	\$ 1,784
Other Income	\$ 14,000			\$ 8,500				\$ 15,350	\$ 9,500
Building Dept. Income	\$ 22,600								
Municipal Buildings Income	\$ 11,000								
Pool Income	\$ 66,200								
Police Income	\$ 36,050								
Fire Department Income	\$ 31,000								
Water Income		\$ 1,099,500							
Sewer Income			\$ 687,700						
MFT Allotment							\$ 114,016		
Hotel/Motel Tax								\$ 165,000	
Total Fund Revenue	\$ 3,275,202	\$ 1,099,500	\$ 687,700	\$ 1,278,500	\$ 47,250	\$ 49,000	\$ 114,316	\$ 185,350	\$ 178,557
<u>Operating Budget- Routine Expenses</u>									
Administrative Expenses	\$ 264,350								
Building Inspection Department	\$ 41,350								
Municipal Buildings and Grounds	\$ 118,900								
Street Department	\$ 234,250								
Park	\$ 50,950								
Pool	\$ 41,050								
Police Department	\$ 122,200								
Fire Department	\$ 94,100								
Economic Development	\$ 20,000								
Water Department		\$ 626,785							
Sewer Department			\$ 192,780						

TIF-Unrestricted District				\$ 2,353,984					
TIF- Amishland District					\$ 100				
TIF- Barker/Prairie District						\$ 43,400			
Motor Fuel Department							\$ 116,270		
Tourism Department								\$ 158,700	
Library									\$ 68,970
Total Operating Expenses	\$ 987,150	\$ 626,785	\$ 192,780	\$ 2,353,984	\$ 100	\$ 43,400	\$ 116,270	\$ 158,700	\$ 68,970

Wages and Benefits

Administrative	\$ 294,309								
Building Inspection	\$ 89,727								
Street Department	\$ 407,739								
Park	\$ 181,685								
Pool	\$ 59,800								
Police Department	\$ 603,235								
Fire Department	\$ 143,550								
Water Department		\$ 204,261							
Sewer Department			\$ 177,973						
TIF-Unrestricted District				\$ 143,607					
Tourism Department								\$ 72,643	
Library									\$ 121,657
Total Wages and Benefits	\$ 1,780,045	\$ 204,261	\$ 177,973	\$ 143,607	\$ -	\$ -	\$ -	\$ 72,643	\$ 121,657

Capital

Park Improvements- OSLAD GR	\$ 656,200								
Fire Rescue Tools	\$ 15,000								
Inside water tower inspection		\$ 10,000							
Total Capital Costs	\$ 671,200	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Surplus (Deficit)	\$ (163,193)	\$ 258,454	\$ 316,947	\$ (1,219,091)	\$ 47,150	\$ 5,600	\$ (1,954)	\$ (45,993)	\$ (12,070)

Reserve Funding

Fund Reserves	\$ (120,000)								
Fund Capital Equipment Reserve	\$ (240,000)	\$ (150,000)	\$ (150,000)						
Fund Street Maintenance Reserves	\$ (120,000)								
Total Reserve Funding	\$ (480,000)	\$ (150,000)	\$ (150,000)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net Operating Surplus (Deficit)	\$ (643,193)	\$ 108,454	\$ 166,947	\$ (1,219,091)	\$ 47,150	\$ 5,600	\$ (1,954)	\$ (45,993)	\$ (12,070)

FY 2020 CASH BALANCE OVERVIEW

	GENERAL Fund	Water Fund	Sewer Fund	Unrest	TIF Amishland	BP TIF 3	MFT Fund	Tourism Fund	Library Fund
<u>OPERATING</u>									
Beginning Operating Cash Balance	\$ 3,152,440	\$ 380,667	\$ 499,976	\$ 357,199	\$ 30,408	\$ (1,195,718)	\$ 64,765	\$ 247,802	\$ 79,993
Revenue Projections	\$ 3,275,202	\$ 1,249,500	\$ 837,700	\$ 1,408,500	\$ 47,250	\$ 49,000	\$ 114,316	\$ 185,350	\$ 178,557
Transfer to Reserve / Capital Funds	\$ (480,000)	\$ (150,000)	\$ (150,000)	\$ -		\$ -	\$ -	\$ -	\$ -
Operating Budget	\$ (987,150)	\$ (626,785)	\$ (192,780)	\$ (2,353,984)	\$ (100)	\$ (43,400)	\$ -	\$ (158,700)	\$ (68,970)
Wages and Benefits	\$ (1,780,045)	\$ (204,261)	\$ (177,973)	\$ (143,607)		\$ -	\$ -	\$ (72,643)	\$ (121,657)
Capital Projects	\$ (671,200)	\$ (10,000)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service Reserves/Payments	\$ -	\$ (81,448)	\$ (12,127)	\$ -		\$ -	\$ (116,270)	\$ -	\$ -
Ending Operating Balance	\$ 2,509,247	\$ 557,674	\$ 804,796	\$ (731,892)	\$ 77,558	\$ (1,190,118)	\$ 62,811	\$ 201,809	\$ 67,923
<u>RESERVES</u>									
Reserve "Rainy day" Fund	\$ 1,442,761								
FY 2020 Reserve Funds	\$ 120,000								
Ending Reserve "Rainy day" Fund	\$ 1,562,761								
<u>STREETS/ROADS MAINTENANCE FUND</u>									
Streets and Roads Maintenance Fund	\$ 57,122								
FY 2020 Reserve Funds	\$ 120,000								
Ending Street Maintenance Fund	\$ 177,122								
<u>EQUIPMENT REPLACEMENT</u>									
Beginning Equipment Replacement Fund	\$ 1,126,737	\$ 189,169	\$ 178,842						
FY 2020 Equipment Replacement Funds	\$ 240,000	\$ 150,000	\$ 150,000						
<i>Replace Impala Police Squad Car</i>	\$ (25,000)								
<i>Replace Fire Command Vehicle</i>	\$ (35,000)								
Total Equipment Replacement	\$ 1,306,737	\$ 339,169	\$ 328,842	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Fund Cash Balance Estimate- 04/30/2020	\$ 6,049,945	\$ 906,843	\$ 1,133,638	\$ (731,892)	\$ 77,558	\$ (1,190,118)	\$ 62,811	\$ 201,809	\$ 67,923
Less loaned to other funds	\$ (1,844,452)								
Minimum recommended Fund Balance	\$ 2,500,000	\$ 1,000,000	\$ 750,000	\$ -		\$ -	\$ 100,000	\$ 100,000	\$ 50,000
Balance over (under) recommended	\$ 1,705,493	\$ (93,157)	\$ 383,638	\$ (731,892)	\$ 77,558	\$ (1,190,118)	\$ (37,189)	\$ 101,809	\$ 17,923

City of Tuscola

FY 2020 General Fund Budget

Administrative Department

		<u>FY 2019 Budget</u>	<u>FY 2019 Actual</u>	<u>FY 2020 Budget</u>	<u>Budget Comments</u>
<u>Administrative Revenues</u>					
01-100-4110	Property Taxes - Audit	6,356	6,428	6,575	Levy passed 12/18
01-100-4140	Property Taxes - General	86,738	86,926	88,910	Levy passed 12/18
01-100-4155	Property Taxes- Work Comp	28,751	28,838	29,496	Levy passed 12/18
01-100-4180	Property Taxes - Retirement	106,833	107,154	109,600	Levy passed 12/18
01-100-4220	State Income Tax	429,184	434,958	451,360	IML 02/18 estimate
01-100-4230	State Replacement Tax	35,661	34,482	35,000	IML 02/18 estimate
01-100-4240	State Sales Tax-Local Use	1,300,440	1,226,101	1,080,000	includes reduction due to IDOR refund
01-100-4245	Home Rule Sales Tax	480,000	439,032	393,000	includes reduction due to IDOR refund
01-100-4250	Gaming Tax	85,000	94,777	95,000	
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	16,000	14,361	15,000	
01-100-4600	Cultural Arts Alliance Income	5,000	775	5,000	
01-100-4800	Franchise Fees	15,000	14,295	15,000	
01-100-4810	Grant Income	13,696	17,365	13,696	Ambulance Agreements
01-100-4820	Interest-Cashford Fund	550	1,085	1,000	
01-100-4825	Interest-Restricted Investments	28,000	56,249	62,000	
01-100-4830	Interest Unrestricted	35,000	63,686	70,000	
01-100-4900	Other Income-Admin	6,000	3,073	6,000	includes golf cart registration fees
<u>Total Revenues</u>		2,198,209	2,149,584	1,996,637	
<u>Administrative Expenditures</u>					
01-100-5140	Salaries- Regular	181,172	179,679	185,069	
01-100-5145	Salaries- Officials	37,000	32,400	37,000	
01-100-5150	Salaries- Overtime	2,500	197	1,000	
01-100-5160	Employee Insurance	38,275	40,034	40,405	includes \$1,200 for HRA/125 administration
01-100-5165	IMRF	16,883	15,588	13,375	
01-100-5170	FICA	13,745	16,056	17,210	
01-100-5172	SUTA	200	198	250	
01-100-5175	Substance Abuse Program	2,500	1,529	2,500	
01-100-5180	Ordinance Update & Publ.	5,000	3,378	5,000	
01-100-5200	Legal	12,000	11,200	32,000	Includes consultant for personnel policy/salary structure
01-100-5204	Audit	6,500	6,370	6,500	
01-100-5215	Work Comp Insurance	55,000	50,807	55,000	
01-100-5220	Bonding Insurance	150	-	150	

FY 2020 General Fund Budget

Administrative Department

		<u>FY 2019</u> <u>Budget</u>	<u>FY 2019</u> <u>Actual</u>	<u>FY 2020</u> <u>Budget</u>	<u>Budget Comments</u>
01-100-5230	Postage	4,000	2,443	4,000	
01-100-5240	Office Supplies	5,500	5,749	5,500	
01-100-5245	Capital Outlay		-		<i>See page 5 for additional capital detail</i>
01-100-5255	Communications/Telephone	7,000	7,571	7,000	
01-100-5260	Computer Support	8,500	11,992	10,000	
01-100-5280	Travel, Training & Education	2,500	201	1,500	
01-100-5283	Memberships/Subscriptions	2,500	1,775	2,500	
01-100-5285	Vehicle Fuel	2,750	2,868	3,200	
01-100-5290	Vehicle Maintenance	1,000	-	1,000	
01-100-5295	Utilities	8,000	8,101	8,000	
01-100-5310	Animal Control	1,500	-	1,500	
01-100-5345	Small Equipment	12,000	2,382	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	86,500	88,000	
01-100-5455	Cashford Grants	-	-	-	
01-100-5460	Cultural Arts Alliance Exp	5,000	1,414	5,000	
01-100-5499	Miscellaneous	12,500	10,881	12,500	Christmas Bonus; Fitness Center; Bank fees; funeral flowers, etc.
<u>Total Administrative Expenditures</u>		531,675	500,813	558,659	

FY 2020 General Fund Budget

Building & Electrical Inspection Department

		<u>FY 2019 Budget</u>	<u>FY 2019 Actual</u>	<u>FY 2020 Budget</u>	<u>Budget Comments</u>
<u>Building Department Revenues</u>					
01-110-4500	Permit Fees	7,500	14,088	15,000	
01-110-4510	Electrical Licenses	2,500	1,800	2,500	
01-110-4700	Developer Engineering Fees	5,000	-	5,000	
01-110-4900	Other Income	100	-	100	
<u>Total Revenues</u>		15,100	15,888	22,600	

Building Department Expenditures

01-110-5140	Salaries- Regular	51,500	51,500	53,045	
01-110-5145	Salaries- Officials and Volunteers	1,200	620	3,000	
01-110-5160	Employee Insurance	24,937	24,611	25,599	
01-110-5165	IMRF	4,839	4,382	3,833	
01-110-5170	FICA	4,136	3,455	4,150	
01-110-5172	SUTA	85	65	100	
01-110-5180	Notice Publication	500	135	500	
01-110-5206	Engineering Services	5,000	-	5,000	
01-110-5209	Junk Property Enforcement/Clean up	25,000	-	25,000	
01-110-5220	Bonding	100	50	100	
01-110-5245	Capital Outlay	-	-	-	
01-110-5255	Communications/Telephone	700	641	700	
01-110-5260	Computer Support	2,500	2,074	2,500	
01-110-5280	Travel, Training, & Education	2,000	1,230	2,000	Additional Building Inspector certification class if close
01-110-5283	Memberships and subscriptions	1,800	1,516	1,800	
01-110-5285	Vehicle Fuel	1,500	294	1,500	
01-110-5290	Vehicle Maintenance	500	-	500	
01-110-5345	Small Equipment	1,000	550	1,000	
01-110-5420	Supplies and Parts	500	43	500	
01-110-5499	Miscellaneous	250	176	250	
<u>Total Expenditures</u>		128,047	91,341	131,077	

FY 2020 General Fund Budget

Municipal Buildings Department

		<u>FY 2019 Budget</u>	<u>FY 2019 Actual</u>	<u>FY 2020 Budget</u>	<u>Budget Comments</u>
<u>Municipal Buildings Revenues</u>					
01-120-4150	Property Taxes - Liability Ins.	50,965	51,129	52,297	Levy passed 12/18
01-120-4850	Building Rent & Leases	10,000	10,910	10,000	
01-120-4900	Other Income-Mun Bldg	1,000	882	1,000	
<u>Total Revenues</u>		61,965	62,921	63,297	
<u>Municipal Buildings Expenditures</u>					
01-120-5140	Salaries- Regular	-	-	-	
01-120-5150	Salaries- Overtime	-	-	-	
01-120-5160	Employee Insurance	-	-	-	
01-120-5165	IMRF	-	-	-	
01-120-5170	FICA	-	-	-	
01-120-5172	SUTA	-	-	-	
01-120-5185	Leases	4,000	6,957	4,000	
01-120-5210	Property/Liability Insurance	67,000	65,541	67,000	
01-120-5245	Capital Outlay	-	-	-	
01-120-5255	Communications/Telephone	2,000	1,980	2,000	
01-120-5265	Real Estate Taxes/ Drainage Tax	1,000	1,023	1,100	
01-120-5295	Utilities	15,000	13,726	15,000	
01-120-5300	Vending	-	183	300	
01-120-5325	Landscape Maintenance	1,500	2,082	1,500	
01-120-5345	Small Equipment	3,000	93	3,000	
01-120-5420	Supplies & Parts	2,500	1,286	2,500	
01-120-5423	Cleaning	7,000	6,770	7,000	Includes alcohol event cleaning; sr ctr carpet cleaning
01-120-5425	Repairs & Maintenance	15,000	17,444	15,000	electronic locks/lock changes at Senior building
01-120-5499	Miscellaneous	500	-	500	
<u>Total Expenditures</u>		118,500	117,084	118,900	

FY 2020 General Fund Budget

Streets & Alleys Department

		<u>FY 2019 Budget</u>	<u>FY 2019 Actual</u>	<u>FY 2020 Budget</u>	<u>Budget Comments</u>
<u>Street Department Revenues</u>					
01-130-4190	Property Taxes - Road & Bridge	22,000	19,706	22,000	
01-130-4900	Other Income	1,500	5,023	1,500	
<u>Total Revenues</u>		23,500	24,729	23,500	
<u>Street Department Expenditures</u>					
01-130-5140	Salaries - Regular	211,433	225,781	261,132	
01-130-5150	Salaries - Overtime	15,857	5,658	19,585	
01-130-5155	Salaries - Summer	7,000	-	8,788	
01-130-5160	Employee Insurance	74,453	70,730	78,274	
01-130-5165	IMRF	19,868	19,426	18,871	
01-130-5170	FICA	16,847	18,702	20,649	
01-130-5172	SUTA	369	448	440	
01-130-5245	Capital Outlay	25,000	476,300	-	Street Shed Heaters -see page 5 for additional capital detail
01-130-5255	Communications/Telephone	750	529	750	phone/internet switch to VZW
01-130-5280	Travel, Training, and Education	500	330	500	
01-130-5285	Vehicle Fuel	16,000	13,939	17,000	
01-130-5290	Vehicle Maintenance	20,000	26,472	20,000	FY 19 bucket truck repairs
01-130-5295	Utilities	45,000	60,699	45,000	watching new Heaters usage
01-130-5340	Uniforms	500	641	500	
01-130-5345	Small Equipment	5,000	2,391	5,000	
01-130-5420	Supplies and Parts	5,000	3,207	5,000	
01-130-5425	Repairs and Maintenance	5,000	590	5,000	
01-130-5435	Storm Sewer/Drainage R & M	5,000	-	5,000	
01-130-5440	Street/Alley/Curb Maintenance	125,000	84,673	125,000	Sidewalks; salt; rock; road patch; annual chip and tar maintenance
01-130-5445	Sidewalk Reimbursement	5,000	182	5,000	
01-130-5499	Miscellaneous	500	120	500	
<u>Total Expenditures</u>		604,077	1,010,818	641,989	

FY 2020 General Fund Budget

Park Department

		<u>FY 2019 Budget</u>	<u>FY 2019 Actual</u>	<u>FY 2020 Budget</u>	<u>Budget Comments</u>
<u>Park Department Revenues</u>					
01-150-4160	Property Taxes - Park	42,189	42,284	43,249	Levy passed 12/18
01-150-4441	Tree Memorial Program	-	-	1,000	
01-150-4810	Grant Income- Park	-		328,100	OSLAD Grant
01-150-4900	Other Income- Park	500	2,090	500	
<u>Total Revenues</u>		42,689	44,374	372,849	
<u>Park Department Expenditures</u>					
01-150-5140	Salaries - Regular	104,335	102,986	107,461	2.5 employees
01-150-5150	Salaries - Overtime	1,500	975	1,500	
01-150-5155	Salaries - Temporary	11,300	3,614	5,000	
01-150-5160	Employee Insurance	49,833	49,166	51,155	
01-150-5165	IMRF	8,797	8,042	6,969	
01-150-5170	FICA	9,079	7,050	9,318	
01-150-5172	SUTA	369	191	282	
01-150-5245	Capital Outlay	-	34,212	656,200	Tennis Courts, Bball Courts, Ball diamond lighting
01-150-5255	Communications/ Telephone	500	532	500	
01-150-5280	Travel, Training, & Education	200	-	200	
01-150-5285	Vehicle/Equipment Fuel	4,000	2,713	4,000	
01-150-5290	Vehicle/Equipment Maintenance	4,000	3,060	4,000	
01-150-5295	Utilities	14,000	14,021	14,500	
01-150-5325	Landscape Maintenance	7,500	5,333	10,000	\$1,500 fertilizer program; \$3,000 ball diamond; \$500 Fish for Wimple; street trees
01-150-5340	Uniforms	250	313	250	
01-150-5345	Small Equipment	1,500	646	1,500	
01-150-5420	Supplies & Parts	4,500	4,774	4,500	
01-150-5425	Repairs & Maintenance	16,000	15,070	10,000	incl. pole eval
01-150-5451	Tree Memorial Program	1,000	-	1,000	
01-150-5499	Miscellaneous	500	186	500	
<u>Total Expenditures</u>		239,163	252,882	888,835	

FY 2020 General Fund Budget

Pool Department

		<u>FY 2019 Budget</u>	<u>FY 2019 Actual</u>	<u>FY 2020 Budget</u>	<u>Budget Comments</u>
<u>Pool Department Revenues</u>					
01-160-4400	Admissions	50,000	47,990	50,000	
01-160-4410	Concessions	7,000	7,192	7,200	
01-160-4420	Lessons	3,700	2,840	3,000	
01-160-4430	Rentals	5,000	4,835	5,000	
01-160-4900	Other Income (incl cash +/-)	1,000	3	1,000	
<u>Total Revenues</u>		66,700	62,860	66,200	
<u>Pool Department Expenditures</u>					
01-160-5110	Advertising	300	50	300	
01-160-5150	Salaries- Overtime	-	-	250	
01-160-5155	Salaries- Temporary	55,000	48,271	55,000	
01-160-5170	FICA	4,200	3,693	4,200	
01-160-5172	SUTA	350	253	350	
01-160-5174	Sales/Use Tax	200	164	200	
01-160-5245	Capital Outlay	-	-	-	
01-160-5255	Communications/Telephone	700	714	750	
01-160-5280	Training	1,800	2,118	2,200	Increased lifeguard class cost
01-160-5295	Utilities	15,000	13,452	15,000	
01-160-5315	Chemicals	7,500	9,076	9,000	
01-160-5320	Concession Supplies	4,000	3,481	4,000	
01-160-5345	Small Equipment	3,000	-	3,000	
01-160-5420	Supplies & Parts	600	549	600	
01-160-5425	Repairs & Maintenance	5,000	3,976	5,000	
01-160-5499	Miscellaneous	1,000	79	1,000	
<u>Total Expenditures</u>		98,650	85,875	100,850	

FY 2020 General Fund Budget

Police Department

		<u>FY 2019 Budget</u>	<u>FY 2019 Actual</u>	<u>FY 2020 Budget</u>	<u>Budget Comments</u>
<u>Police Department Revenues</u>					
01-170-4170	Property Taxes - Police	85,648	85,865	87,825	Levy passed 12/18
01-170-4700	Fees & Fines	23,000	19,577	20,000	
01-170-4720	Drug Fund Income	5,000	2,649	5,000	
01-170-4810	Grant Income	2,000	600	2,000	
01-170-4830	Investment Interest- Police	50	5	50	
01-170-4900	Other Income- Police	9,000	3,749	9,000	incl. Shop w/ Cop program
<u>Total Revenues</u>		124,698	112,443	123,875	
<u>Police Department Expenditures</u>					
01-170-5140	Salaries - Regular	382,500	375,597	446,058	
01-170-5150	Salaries - Overtime	28,688	46,147	33,454	
01-170-5160	Employee Insurance	66,984	66,695	83,666	
01-170-5165	IMRF	32,804	33,287	29,340	
01-170-5170	FICA	8,623	8,412	9,926	
01-170-5172	SUTA	743	726	791	
01-170-5240	Office Supplies	2,800	2,230	2,800	
01-170-5245	Capital Outlay	-	25,128	-	<i>see page 5 for capital detail</i>
01-170-5255	Communications/Telephone	12,000	11,484	12,000	
01-170-5260	Computer Support	2,000	2,278	2,000	
01-170-5280	Travel, Training & Education	8,000	3,863	6,000	
01-170-5283	Memberships & Subscriptions	400	300	400	
01-170-5285	Vehicle Fuel	15,000	16,244	15,000	
01-170-5290	Vehicle Maintenance	25,000	18,124	25,000	
01-170-5295	Utilities	7,000	7,285	7,000	
01-170-5330	Drug Fund	5,000	1,429	5,000	
01-170-5340	Uniforms	6,000	7,270	8,000	
01-170-5345	Small Equipment	8,500	16,199	13,500	
01-170-5420	Supplies & Parts	2,000	1,674	2,000	
01-170-5425	Repairs & Maintenance	16,000	20,355	16,000	Door replacements; elct. Locks
01-170-5499	Miscellaneous	7,500	4,685	7,500	*Incl. Shop w/ Cop program
<u>Total Expenditures</u>		637,542	669,412	725,435	

FY 2020 General Fund Budget

Fire Department

		<u>FY 2019 Budget</u>	<u>FY 2019 Actual</u>	<u>FY 2020 Budget</u>	<u>Budget Comments</u>
<u>Fire Department Revenues</u>					
01-180-4130	Property Taxes - Fire	92,912	93,118	95,244	Levy passed 12/18
01-180-4700	Fees & Fines- Fire	5,000	2,478	5,000	
01-180-4710	Special Bequests	10,000	4,065	10,000	
01-180-4750	Fire Insurance-2%	10,000	10,557	10,000	
01-180-4810	Grant Income- Fire	5,000	4,000	5,000	Poss Lyondell training
01-180-4820	Interest- Fire	350	485	500	
01-180-4900	Other Income- Fire	750	5	500	
<u>Total Revenues</u>		124,012	114,708	126,244	
<u>Fire Department Expenditures</u>					
01-180-5145	Salaries - Officials & Volunteers	130,000	130,403	130,000	
01-180-5165	IMRF	2,500	1,944	2,500	
01-180-5170	FICA	10,250	9,870	10,250	
01-180-5172	SUTA	800	583	800	
01-180-5240	Office Supplies	400	410	500	
01-180-5245	Capital Outlay		-	15,000	See page 5 for capital detail ; Replace some rescue tools
01-180-5255	Communications/ Telephone	3,100	3,569	3,100	Code Red, phone, internet
01-180-5260	Computer Support	2,000	675	5,500	Add Fire software
01-180-5280	Travel, Training, & Education	7,500	6,691	7,500	Poss Lyondell training
01-180-5283	Memberships & Subscriptions	1,150	1,063	1,150	
01-180-5285	Vehicle Fuel	3,000	2,761	3,000	
01-180-5290	Vehicle Maintenance	15,000	19,944	15,000	
01-180-5295	Utilities	6,100	5,335	6,100	
01-180-5340	Uniforms	500	282	500	
01-180-5345	Small Equipment	24,500	23,814	24,500	Applied for Gear grant \$85,100
01-180-5370	Fire Prevention	1,500	1,534	1,500	
01-180-5410	EMS Operations	3,000	1,303	3,000	
01-180-5420	Supplies & Parts	2,000	826	2,000	
01-180-5425	Repairs & Maintenance	10,000	5,567	10,000	incl. tornado siren R & M
01-180-5430	Special Bequests	10,000	9,060	10,000	
01-180-5499	Miscellaneous	750	772	750	
<u>Total Expenditures</u>		234,050	226,405	252,650	

FY 2020 General Fund Budget

Economic Development Department

		<u>FY 2019 Budget</u>	<u>FY 2019 Actual</u>	<u>FY 2020 Budget</u>	<u>Budget Comments</u>
<u>Economic Development Department Revenues</u>					
01-190-4810	Grant Income	-	-	-	
<u>Total Revenues</u>		-	-	-	
<u>Economic Development Expenditures</u>					
01-190-5250	Development	20,000	17,382	20,000	Higgins RDA
<u>Total Expenditures</u>		20,000	17,382	20,000	

FY 2020 General Fund Recap

	<u>FY 2019 Budget</u>	<u>FY 2019 Actual</u>	<u>FY 2020 Budget</u>
<i>Total Gen Fund Revenues</i>	2,656,873	2,587,508	2,795,202
<i>Reserve Funding</i>		521,939	
<i>Total Gen Fund Expenditures</i>	2,611,704	2,972,012	3,438,395
<i>Rev Over Expenditures</i>	\$45,169	137,434	(\$643,193)

City of Tuscola

FY 2020 Water Fund Budget

		<u>FY 2019</u> <u>Budget</u>	<u>FY 2019</u> <u>Actual</u>	<u>FY 2020</u> <u>Budget</u>	<u>Budget Comments</u>
<u>Revenues</u>					
02-100-4610	Bulk Water Sales	1,500	1,412	1,500	
02-100-4620	Meter Connections	6,000	9,325	7,000	
02-100-4630	Metered Water Sales	1,077,000	1,003,433	1,040,000	
02-100-4635	Water Penalties	15,500	15,002	15,500	
02-100-4700	Fees & Fines- NSF, Reconnect	7,500	7,125	7,500	
02-100-4810	Grant Income	0	0	0	
02-100-4820	Interest-Restricted Investments	3,500	6,823	8,000	
02-100-4830	Interest-Investments	2,500	7,128	10,000	
	Reserve Fund	(90,000)	(90,000)	(150,000)	Per Rate Study Schedule
02-100-4900	Other Revenue	10,000	9,309	10,000	Incl. Joint Agency billings
<u>Total Revenues</u>		1,033,500	969,557	949,500	

Expenditures

02-100-5125	Bad Debt	1,000	896	1,500	
02-100-5130	Interest-Bonds	12,021	12,021	11,301	
02-100-5137	Bond Paying Agent Fees	275	99	0	
02-100-5140	Salaries - Regular	131,525	130,698	135,483	
02-100-5150	Salaries - Overtime	9,864	1,883	10,161	
02-100-5155	Salaries - Temporary	0	0	0	
02-100-5160	Employee Insurance	37,361	35,786	38,270	
02-100-5165	IMRF	12,359	11,264	9,791	
02-100-5170	FICA	10,062	8,555	10,364	
02-100-5172	SUTA	192	170	192	
02-100-5180	Notice Publication	750	465	750	
02-100-5200	Legal & Professional	6,400	6,400	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	5,871	6,250	
02-100-5215	Work Comp Insurance	6,500	5,738	6,200	
02-100-5230	Postage	7,000	5,227	7,000	
02-100-5240	Office Supplies	2,200	1,491	2,200	
02-100-5245	Capital Outlay	5,000	0	10,000	Power wash water tower FY19; inside tank inspection/cleaning

City of Tuscola

FY 2020 Water Fund Budget

		<u>FY 2019</u> <u>Budget</u>	<u>FY 2019</u> <u>Actual</u>	<u>FY 2020</u> <u>Budget</u>	<u>Budget Comments</u>
02-100-5255	Communications/Telephone	1,600	857	1,000	Includes meter backhaul fee
02-100-5260	Computer Support	4,500	2,985	4,500	includes support contracts
02-100-5280	Travel, Training, & Education	750	540	750	
02-100-5283	Memberships and Subscriptions	750	617	750	
02-100-5285	Vehicle Fuel	4,000	3,709	4,000	
02-100-5290	Vehicle Maintenance	1,500	781	1,500	
02-100-5295	Utilities	5,500	4,600	5,500	
02-100-5315	Chemicals	5,000	3,913	5,000	
02-100-5340	Uniforms	500	313	500	
02-100-5345	Small Equipment	4,000	1,501	4,000	
02-100-5375	Joint Pipeline	5,000	18	5,000	
02-100-5380	Purchased Water	460,000	462,309	499,684	
02-100-5385	Laboratory Testing	4,500	4,912	4,500	
02-100-5425	Repairs & Maintenance	40,000	44,754	40,000	
02-100-5499	Miscellaneous	1,000	689	1,000	
<u>Total Expenditures</u>		795,109	761,271	841,046	
<u>Revenues Over Expenditures</u>		238,391	208,286	108,454	

City of Tuscola

FY 2020 Sewer Fund Budget

		<u>FY 2019</u> <u>Budget</u>	<u>FY 2019</u> <u>Actual</u>	<u>FY 2020</u> <u>Budget</u>	<u>Budget Comments</u>
<u>Revenues</u>					
03-100-4620	Meter Connections	2,000	2,000	2,000	
03-100-4635	Sewer Penalties	12,000	10,430	12,000	
03-100-4640	Sewer Revenue	669,800	623,753	650,000	
03-100-4810	Grant Income	-	-	-	
03-100-4820	Interest-Restricted Investment	4,500	4,282	3,600	no bond restricted invest.
03-100-4830	Interest	2,500	8,727	10,000	
03-100-4650	Farm Revenue	5,000	7,324	10,000	
	Restriced Replacement Fund	(120,000)	(120,000)	(150,000)	
03-100-4900	Other Revenue	100	666	100	
<u>Total Revenues</u>		575,900	537,182	537,700	
<u>Expenditures:</u>					
03-100-5125	Bad Debt	1,000	963	1,500	
03-100-5130	Bond Interest	4,736	4,736	1,630	
03-100-5137	Bond Agent Fees	250	99	-	
03-100-5140	Salaries-Regular	109,104	108,148	119,835	
03-100-5150	Salaries-Overtime	7,800	1,479	9,000	
03-100-5160	Employee Insurance	30,350	28,782	31,126	
03-100-5165	IMRF	10,252	9,310	8,660	
03-100-5170	FICA	8,346	6,838	9,167	
03-100-5172	SUTA	185	163	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	3,200	3,200	
03-100-5204	Audit	2,500	2,210	2,500	
03-100-5206	Engineering	7,500	-	7,500	NPDES permit application; CMOM Plan
03-100-5210	Property Liability Insurance	7,500	6,594	7,500	
03-100-5215	Work Comp Insurance	3,750	3,213	3,750	
03-100-5230	Postage	4,000	3,485	4,000	
03-100-5240	Office Supplies	1,500	1,120	1,500	
03-100-5245	Capital Outlay	40,000	56,557	-	FY 19 Shaft bearings Oxidation Ditch; garbage grinder at south sewer plant; not planned, but required new mag meter/flow meter and VFD
03-100-5255	Communications/ Telephone	3,000	2,761	3,000	incl wind turbine internet
03-100-5260	Computer Support	2,000	2,136	2,000	

City of Tuscola

FY 2020 Sewer Fund Budget

		<u>FY 2019</u> <u>Budget</u>	<u>FY 2019</u> <u>Actual</u>	<u>FY 2020</u> <u>Budget</u>	<u>Budget Comments</u>
03-100-5265	Real Estate Taxes	6,000	5,944	6,200	
03-100-5277	Bond Issuance Cost Amort	17,620	5,874	-	
03-100-5280	Travel, Training, & Education	500	-	500	
03-100-5285	Vehicle Fuel	1,500	739	1,500	
03-100-5290	Vehicle Maintenance	3,500	2,740	3,500	
03-100-5295	Utilities	55,000	52,594	55,000	
03-100-5315	Chemicals	6,000	3,952	6,000	
03-100-5345	Small Equipment	3,000	31	3,000	
03-100-5385	Laboratory Testing	3,000	1,406	3,000	
03-100-5395	Farm Expense	5,000	2,017	6,000	
03-100-5400	Sludge Disposal	2,000	-	2,000	
03-100-5420	Supplies & Parts	2,000	412	2,000	
03-100-5425	Repairs & Maintenance	50,000	51,401	50,000	Lift station pumps; wind turbine maintenance agreement
03-100-5499	Miscellaneous	500	300	500	
<u>Total Expenditures</u>		418,093	384,204	370,753	
<u>Revenues Over Expenditures</u>		157,807	152,978	166,947	

City of Tuscola

FY 2020 TIF Fund Budget

		<u>FY 2019 Budget</u>	<u>FY 2019 Actual</u>	<u>FY 2020 Budget</u>	<u>Budget Comments</u>
<u>Unrestricted TIF District</u>					
<u>Unrestricted Revenues:</u>					
04-750-4100	Property Tax-Unrestricted	1,523,000	1,227,262	1,250,000	
04-750-4300	Bond Revenue-Unrestricted	-	-	-	
04-750-4820	Interest-Restricted	-	-	-	
04-750-4830	Interest-Unrestricted	(10,000)	2,853	5,000	
04-750-4840	Interest-Loans-Unrestricted	15,000	13,020	15,000	
04-750-4900	Other Income	7,500	-	8,500	TEDI salary over contribution
<i>TOTAL UNRESTRICTED REVENUES</i>		\$ 1,535,500	\$ 1,243,135	\$ 1,278,500	
<u>Unrestricted Expenditures:</u>					
04-750-5100	Administration	1,500	2,237	2,000	
04-750-5110	Marketing Sites/ Advertising	500	-	500	
04-750-5130	Financing Costs- Interest	-	-	-	
04-750-5135	Financing Costs- Principal	-	-	-	
04-750-5140	Admin- Salaries- Regular	95,299	93,664	96,474	
04-750-5160	Admin- Employee Insurance	32,315	30,986	31,916	
04-750-5165	Admin- IMRF	9,263	7,952	6,820	
04-750-5170	Admin- FICA	7,291	6,567	6,764	
04-750-5172	Admin- SUTA	103	70	72	
04-750-5201	Professional Services	50,000	22,184	50,000	Attorney fees; Interstate exit design
04-750-5245	Capital Outlay	-	-	-	
04-750-5246	Vocational Technology Grant	-	-	-	
04-750-5247	Property Acquisition/ Site Prep	250,000	13,281	250,000	
04-750-5248	Building Rehabilitation	250,000	243,018	250,000	building rehab grants/loans
04-750-5249	Public Works Improvements	1,795,734	-	1,795,734	Interstate exit eng & Const
04-750-5455	Interest Subsidies	404,000	12,242	5,750	
04-750-5499	Other Non-Reportable Expense	-	(2,900)	-	Loan defaults/ write offs
<i>TOTAL UNRESTRICTED EXPENDITURES</i>		\$ 2,896,005	\$ 429,301	\$ 2,496,030	

City of Tuscola

FY 2020 TIF Fund Budget

	<u>FY 2019 Budget</u>	<u>FY 2019 Actual</u>	<u>FY 2020 Budget</u>	<u>Budget Comments</u>
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Amishland Development (TIF 2)

Amishland Revenues:

04-775-4100	TIF 2 Property Tax	64,067	46,386	47,000	
04-775-4820	TIF 2 Interest	500	252	250	
TOTAL AMISHLAND REVENUES		\$ 64,567	\$ 46,638	\$ 47,250	

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	42,000	41,497	64,000	
04-780-4820	TIF 3 Investment Interest	(10,000)	(24,900)	(15,000)	
04-780-4900	TIF 3 Other Income	-	-	-	
TOTAL BP3 REVENUES		\$ 32,000	\$ 16,597	\$ 49,000	

Barker/Prairie Street Expenditures:

04-780-5110	Advertising	-	-	-	
04-780-5201	Professional Services	5,000	7,752	5,000	
04-780-5247	Property Acquisition/ Site Prep	25,200	24,898	38,400	Tucker Agreement/Rebate
04-780-5249	Public Works Improvements	-	-	-	
TOTAL BP 3 EXPENDITURES		\$ 30,200	\$ 32,650	\$ 43,400	
TOTAL TIF FUND REVENUES		\$ 1,632,067	\$ 1,306,370	\$ 1,374,750	
TOTAL TIF FUND EXPENSES		\$ 2,926,305	\$ 461,971	\$ 2,539,530	
TOTAL REVENUES OVER EXPENSES		\$ (1,294,238)	\$ 844,399	\$ (1,164,780)	

City of Tuscola

FY 2020 Motor Fuel Fund Budget

		<u>FY 2019 Budget</u>	<u>FY 2019 Actual</u>	<u>FY 2020 Budget</u>	<u>Budget Comments</u>
<u>Revenues</u>					
05-100-4300	Bond Revenue				
05-100-4775	MFT Allotments	115,360	114,063	114,016	IML 02/19 est
05-100-4810	Grant Income	-	-	-	
05-100-4820	Restricted Investment Interest	-	-	-	
05-100-4830	Investment Interest	300	230	300	
05-100-4900	Other Income	-	-	-	
<u>Total Revenues</u>		115,660	114,293	114,316	
<u>Expenditures</u>					
05-100-5130	Bond Interest	13,302	13,302	10,270	
05-100-5135	Bond Principal	104,000	104,000	106,000	
05-100-5245	Capital Outlay	-	-	-	
05-100-5440	Street/Alley Improvements	-	-	-	annual Chip and tar maintenance (from General Fund)
<u>Total Expenditures</u>		117,302	117,302	116,270	
<u>Revenues Over Expenditures</u>		(1,642)	(3,009)	(1,954)	

Beginning Cash Balance	\$ 64,764.61
Add FY 20 Estimated revenues	\$ 114,316.00
Less Transfer to Debt Service	\$ (116,270.00)
Estimated ending cash balance	<u>\$ 62,810.61</u>

City of Tuscola

FY 2020 Tourism Fund Budget

		<u>FY 2019</u> <u>Budget</u>	<u>FY 2019</u> <u>Actual</u>	<u>FY 2020</u> <u>Budget</u>	<u>Budget Comments</u>
<u>Revenues</u>					
06-100-4260	Hotel/Motel Tax	165,000	155,228	165,000	
06-100-4270	Event Income	14,850	12,759	14,850	
06-100-4810	Grant Income	0	0	0	
06-100-4830	Investment Interest	3,000	5,308	5,000	
06-100-4900	Other Income	500	0	500	
<u>Total Revenues</u>		183,350	173,295	185,350	
<u>Expenditures</u>					
06-100-5140	Salaries- Regular	32,800	32,254	38,221	Includes \$5000 for possible intern, tour bus hostesses
06-100-5150	Salaries- Overtime	1500	546	1500	
06-100-5160	Employee Insurance	17,686	17,482	25,990	
06-100-5165	IMRF Employer Contribution	3,178	2,791	2,542	
06-100-5170	FICA Employer Contribution	2,500	2,192	3,500	
06-100-5172	SUTA Expense	90	72	250	
06-100-5201	Professional Services	5,000	1,334	5,000	Website maintenance/updates
06-100-5215	Work Comp & Liability Insurance	1,700	1,515	1,700	
06-100-5110	Advertising	40,000	29,394	40,000	
06-100-5230	Postage	1,000	0	1,000	
06-100-5235	Community Marketing	30,000	12,025	30,000	
06-100-5237	Community Events	55,000	49,093	50,000	
06-100-5240	Office Supplies	1,500	19	1,500	
06-100-5245	Capital Outlay	-	-	-	
06-100-5255	Communications/Telephone	250	240	250	
06-100-5260	Computer Support	1000	477	1000	
06-100-5280	Travel, Training & Education	500	0	500	
06-100-5283	Memberships/Subscriptions	1000	436	1000	including ASCAP
06-100-5295	Utilities	1750	1,026	1750	
06-100-5345	Small Equipment	7,500	5,422	7,500	\$5,000 snowflakes
06-100-5420	Supplies & Parts	1000	0	1000	
06-100-5425	Repairs & Maintenance	5000	148	5000	billboard repairs
06-100-5455	Grants/Subsidies	8,000	8,985	11,000	
06-100-5499	Miscellaneous	500	146	500	
<u>TOTAL EXPENSES</u>		218,454	165,597	230,703	
<u>REV OVER (UNDER) EXP</u>		-35,104	7,698	-45,353	

City of Tuscola

FY 2020 Library Budget

		<u>FY 2019</u> <u>Budget</u>	<u>FY 2019</u> <u>Actual</u>	<u>FY 2020</u> <u>Budget</u>	<u>Budget Comments</u>
<u>Revenues</u>					
07-100-4100	Property Taxes	147,811	148,132	151,522	Levy passed 12/18
07-100-4230	Replacement Taxes	9,200	8,815	10,151	IML 01/19 estimate
07-100-4700	Library Charges	5,000	4,550	4,500	
07-100-4705	Copies & Faxes	2,600	3,045	3,000	
07-100-4710	Memorial Income	1,000	1,390	1,000	
07-100-4810	Grant Income	3,450	5,600	5,600	
07-100-4830	Interest	1,000	1,893	1,784	
07-100-4900	Other Income	1,000	2,105	1,000	
<u>Total Revenues</u>		171,061	175,529	178,557	
<u>Expenditures</u>					
07-100-5110	Advertising	100	-	100	
07-100-5140	Salaries- Regular	90,300	87,887	92,630	
07-100-5160	Employee Insurance	16,100	16,240	16,857	
07-100-5165	IMRF	4,600	4,153	4,827	
07-100-5170	FICA Taxes	6,800	6,549	7,043	
07-100-5172	SUTA Taxes	300	261	300	
07-100-5200	Legal Services	-	-	-	
07-100-5210	Property/Liability Insurance	1,700	1,608	1,700	
07-100-5215	Work Comp Insurance	1,200	1,068	1,200	
07-100-5230	Postage	200	100	200	
07-100-5240	Office Supplies	200	47	500	
07-100-5241	Copier Supplies and Lease pmt	2,000	1,621	2,000	
07-100-5245	Capital Outlay	-	-	-	
07-100-5255	Communications/Telephone	2,160	2,105	2,160	
07-100-5260	Computer Support	500	490	500	
07-100-5280	Travel, Training and Education	1,000	225	1,000	
07-100-5295	Utilities	5,000	5,106	6,000	
07-100-5297	Internet Charges	2,160	2,148	2,160	
07-100-5345	Small Equipment	1,500	680	1,000	
07-100-5350	Automation	3,050	3,139	3,200	
07-100-5352	Memorial Expense	1,000	480	1,000	
07-100-5354	Books- Adult	10,000	8,417	10,000	
07-100-5355	Books-Juvenile	6,000	5,499	6,000	
07-100-5356	Videos- Adult	4,000	3,009	4,000	
07-100-5357	Videos- Juvenile	1,500	863	1,500	
07-100-5365	Periodicals & Magazines	1,200	854	1,000	
07-100-5420	Supplies	500	357	-	
07-100-5421	Processing Supplies	1,500	653	1,000	
07-100-5423	Janitorial / Lawn Maintenance	5,000	4,381	5,000	
07-100-5425	Repairs & Maintenance	10,000	6,864	12,000	
07-100-5426	Fire alarm Monitoring	750	684	750	
07-100-5450	Activity Programs	4,000	2,934	4,000	
07-100-5499	Miscellaneous	1,000	989	1,000	
<u>Total Expenditures</u>		185,320	169,411	190,627	
<u>Revenues Over Expenditures</u>		(14,259)	6,117	(12,070)	