

CITY OF TUSCOLA



ANNUAL BUDGET FY 2021



Ervin Park Planned Improvements

May 1, 2020-April 30, 2021

CITY OF TUSCOLA

OFFICERS AND OFFICIALS

Mayor

Daniel J. Kleiss

Council Members

Scott Day

Tim Hoey

Mike Morris

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 Ervin Park planned improvements. The improvement project, partially funded through an OSLAD grant from the Illinois Department of Natural Resources, is planned for completion during the budget year 2021. The improvements include creating pickleball courts, resurfacing basket ball and tennis courts, and installing upgraded lighting on three ball diamonds. The total cost of the project is estimated at \$656,200, with \$328,100 or 50%, paid through the IDNR OSLAD grant and the remaining from the City's general fund.

TABLE OF CONTENTS

FY 2021 Government Wide Budget Summary.....	1
FY 2021 Budgeted Revenue Sources Chart.....	2
FY 2021 Budgeted Expenditures Chart.....	3
FY 2021 Salary Distribution Chart.....	4
FY 2021 Capital Plan.....	5
FY 2021 Budget Overview.....	6
FY 2021 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

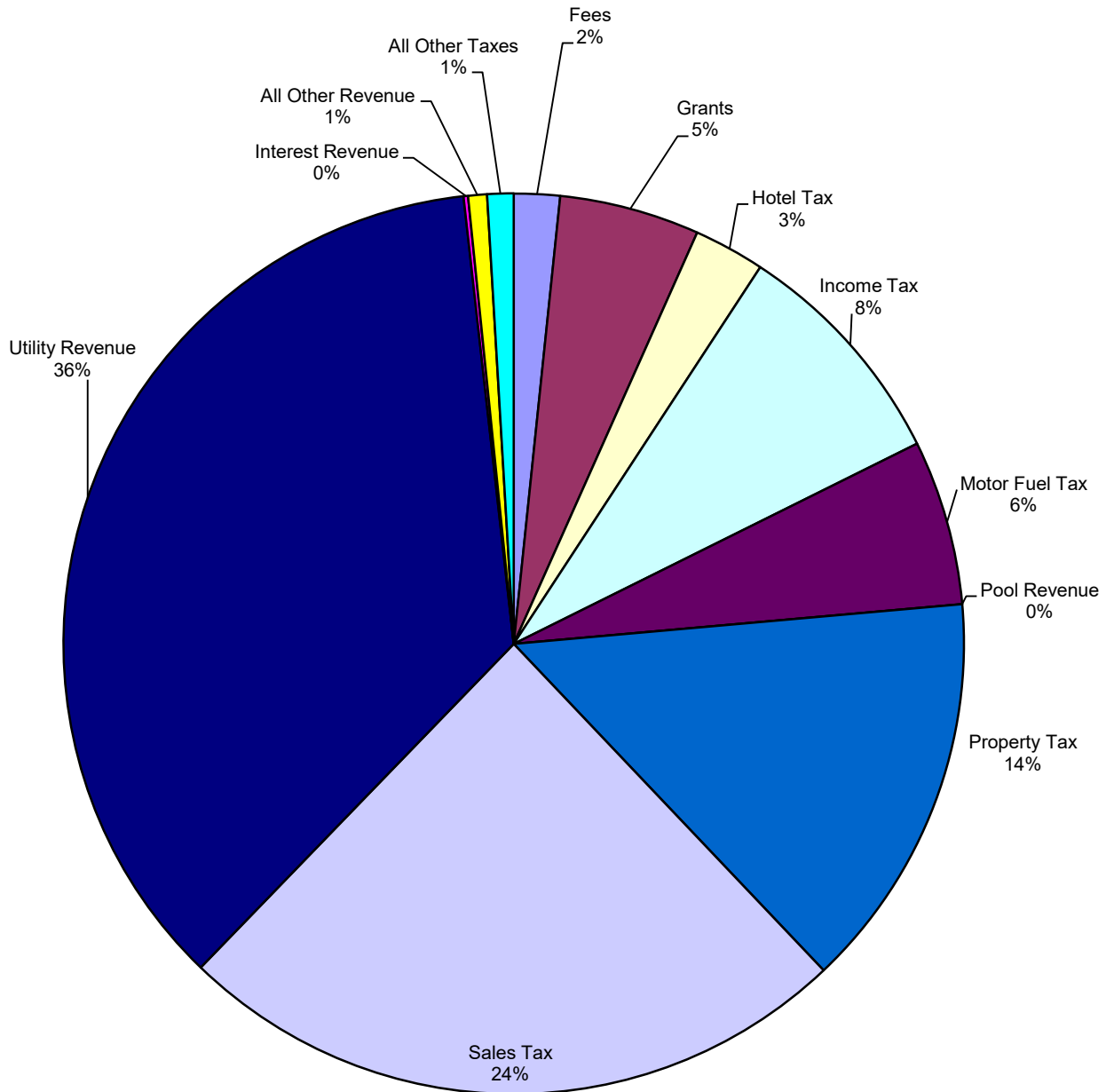
FY 2021 Budget Summary By Department

***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	\$1,787,496	\$546,901	\$1,240,595
Building and Electrical Inspection	\$19,600	\$132,300	(\$112,700)
Municipal Buildings and Grounds	\$59,650	\$117,087	(\$57,437)
Streets and Alleys	\$28,000	\$581,100	(\$553,100)
Park	\$260,736	\$888,080	(\$627,344)
Pool	\$0	\$9,000	(\$9,000)
Police	\$110,979	\$758,400	(\$647,421)
Fire	\$119,814	\$263,350	(\$143,536)
Economic Development	\$0	\$321,963	(\$321,963)
<u>General Fund Total</u>	\$2,386,275	\$3,618,181	(\$1,231,906)
<u>Water Fund</u>	\$931,750	\$900,602	\$31,148
<u>Sewer Fund</u>	\$537,500	\$400,965	\$136,535
<u>Motor Fuel Fund</u>	\$291,643	\$268,919	\$22,724
<u>Tourism Fund</u>	\$128,500	\$150,000	(\$21,500)
<u>Library Fund</u>	\$184,554	\$203,130	(\$18,576)
Total Government (excluding TIF)	\$4,460,222	\$5,541,797	(\$1,081,575)
<u>TIF Fund</u>			
TIF Area 1	\$1,219,715	\$2,558,734	(\$1,339,019)
Amishland Area TIF 2	\$56,053	\$30	\$56,023
Barker/Prairie Street TIF 3	\$35,319	\$39,200	(\$3,881)
<u>TIF Fund Total</u>	\$1,311,087	\$2,597,964	(\$1,286,877)
Total Government	\$5,771,309	\$8,139,761	(\$2,368,452)

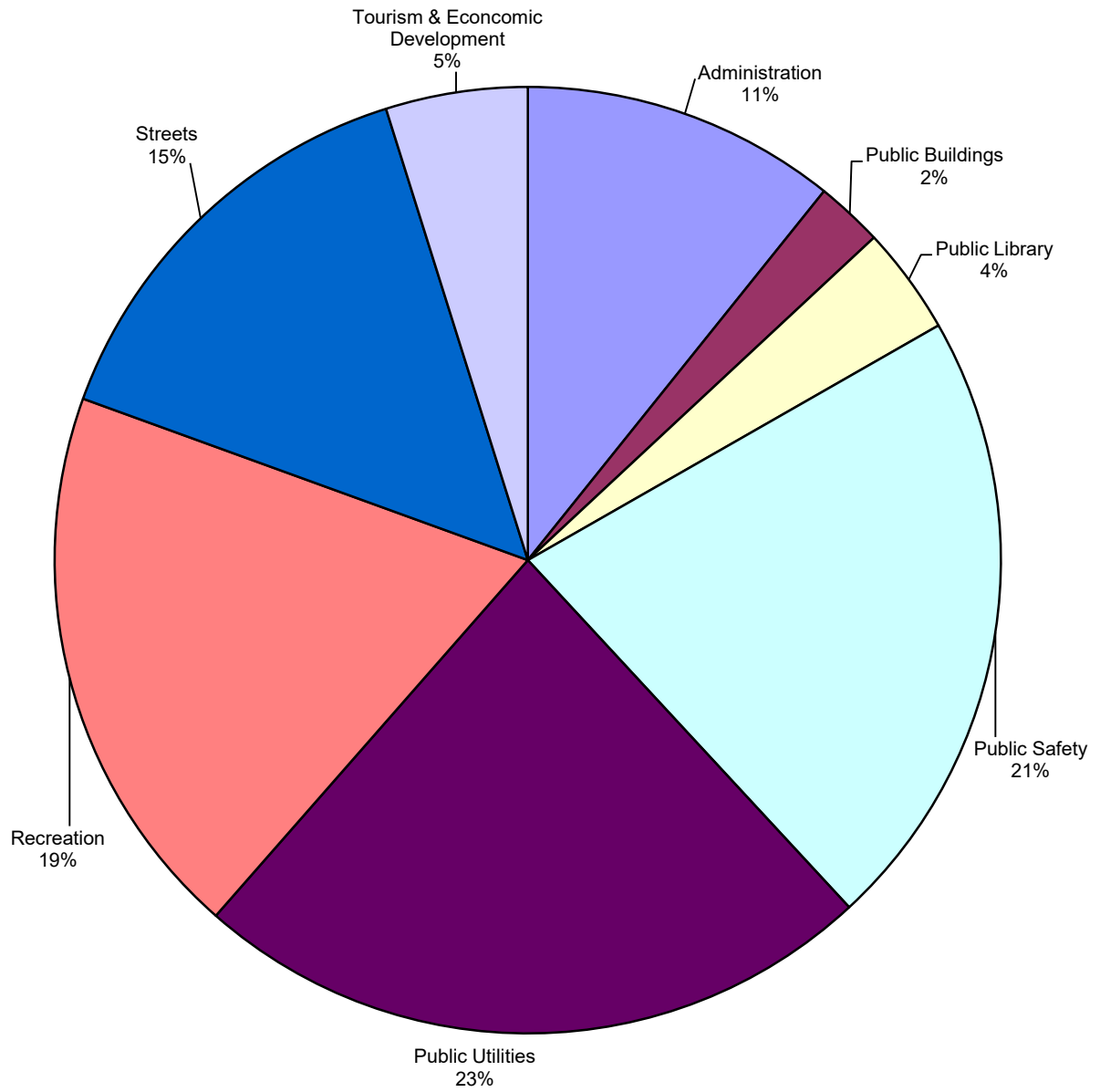
Projected City Revenue Sources FY 2021

Total Projected Revenue \$5,240,222
(Not including TIF District Revenues of \$1,311,087)



Projected City Expenditures FY 2021

Total Projected Expenditures \$5,725,697
(Not including TIF District Expenditures of \$2,597,964)



City of Tuscola

FY 2021 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 1 Contract Operator	50% Water 50% Sewer
Park Maintenance Staff	2 Full Time; 1 Part Time	Park
Police Chief	1 Full Time	Police
Police Sergeant	1 Full Time	Police
Police Officers	5 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	28
Total Part Time City Staff	9
Contract Water/Sewer Operator	1

FY 2021 CAPITAL REPLACEMENT PLAN

	GENERAL Fund	Water Fund	Sewer Fund
<u>EQUIPMENT REPLACEMENT</u>			
Beginning Equipment Replacement Fund	\$ 1,389,646	\$ 347,754	\$ 334,023
FY 2021 Equipment Replacement Funds	\$ 240,000	\$ 150,000	\$ 150,000
<i>Replace Impala Police Squad Car</i>	\$ (30,000)		
<i>Replace Street 2007 Ford F450</i>	\$ (75,000)		
<i>Replace Toro Gator Park Equipment</i>	\$ (10,000)		
<i>SQL/Network Server Replacement, network switch & firewall upgrades</i>	\$ (12,000)	\$ (5,500)	\$ (4,500)
<i>Billing/permitting/accounting Software Upgrade</i>	\$ (6,500)	\$ (3,000)	\$ (2,400)
<i>Replace Fire Command Vehicle</i>	\$ (35,000)		
Equipment Replacement/Capital Fund Balance	\$ 1,461,146	\$ 489,254	\$ 477,123

	GENERAL Fund
<u>STREET MAINTENANCE FUND</u>	
Beginning Street Maintenance Fund	\$ 179,217
FY 2021 Street Maintenance Funds	\$ 120,000
Street Maintenance Fund Balance	\$ 299,217

<u>Other Capital Expenditures paid from current year operating budgets:</u>			
	GENERAL Fund	Water Fund	Sewer Fund
Park Improvements- OSLAD Grant	\$606,430.00		
Park Improvements- Dog Park Grant	\$50,000.00		
Police Evidence incinerator	\$5,000.00		
Fire Bunker Gear Replacements	\$18,000.00		
Ironhorse SSA- drainage improvements (bond funded)	\$301,963.00		
Water Meter Reading/leak detection software upgrade		\$6,000.00	\$4,000.00
Meter Reading Collector Antenna		\$4,500.00	\$3,000.00
Tuscola Meter Station sandblast/paint		\$10,000.00	
Bulk Water purchasing interface		\$5,000.00	
Inside water tower inspection		\$10,000.00	

Budget Overview- FY 2021

Revenue Projections									
GENERAL Fund	Water Fund	Sewer Fund	TIF			MFT Fund	Tourism Fund	Library Fund	
			Unrest	Amishland	BP TIF 3				
Property Taxes	\$ 548,426		\$ 1,193,715	\$ 54,553	\$ 50,319			\$ 155,354	
State Income Tax	\$ 415,000								
State Replacement Tax	\$ 34,000								
State Sales Tax-Local Use	\$ 850,000							\$ 12,500	
Home Rule Sales Tax	\$ 265,000								
Gaming Tax	\$ 80,000								
Liquor License/Franchise Fees	\$ 30,000								
Bond Sale Proceeds	\$ 325,000								
Grant Income	\$ 228,549								
Interest	\$ 4,150		\$ 11,000	\$ 1,500	\$ (15,000)	\$ 300	\$ 500	\$ 5,600	
Other Income	\$ 18,500		\$ 15,000				\$ 3,000	\$ 2,300	
Building Dept. Income	\$ 19,600							\$ 8,800	
Municipal Buildings Income	\$ 5,000								
Pool Income	\$ -								
Police Income	\$ 20,900								
Fire Department Income	\$ 22,150								
Water Income	\$ 1,081,750								
Sewer Income		\$ 687,500							
MFT Allotment						\$ 291,343			
Hotel/Motel Tax							\$ 125,000		
Total Fund Revenue	\$ 2,866,275	\$ 1,081,750	\$ 1,219,715	\$ 56,053	\$ 35,319	\$ 291,643	\$ 128,500	\$ 184,554	
Operating Budget- Routine Expenses									
Administrative Expenses	\$ 245,870								
Building Inspection Department	\$ 41,600								
Municipal Buildings and Grounds	\$ 117,087								
Street Department	\$ 176,450								
Park	\$ 50,950								
Pool	\$ 9,000								
Police Department	\$ 121,900								
Fire Department	\$ 91,600								
Economic Development	\$ 20,000								
Water Department	\$ 654,802								
Sewer Department		\$ 205,120							
TIF-Unrestricted District			\$ 2,415,584						
TIF- Amishland District				\$ 30					
TIF- Barker/Prairie District					\$ 39,200				

-----THIS PAGE INTENTIONALLY BLANK---

FY 2021 CASH BALANCE OVERVIEW

	GENERAL Fund	Water Fund	Sewer Fund	Unrest	TIF Amishland	BP TIF 3	MFT Fund	Tourism Fund	Library Fund
OPERATING									
Beginning Operating Cash Balance	\$ 2,921,687	\$ 533,175	\$ 687,157	\$ 1,403,029	\$ 77,430	\$ (1,201,586)	\$ 136,674	\$ 268,776	\$ 92,529
Revenue Projections	\$ 2,866,275	\$ 1,231,750	\$ 837,500	\$ 1,284,715	\$ 56,053	\$ 35,319	\$ 291,643	\$ 128,500	\$ 184,554
Transfer to Reserve / Capital Funds	\$ (480,000)	\$ (150,000)	\$ (150,000)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Budget	\$ (874,457)	\$ (654,802)	\$ (205,120)	\$ (2,415,584)	\$ (30)	\$ (39,200)	\$ (55,000)	\$ (91,450)	\$ (78,010)
Wages and Benefits	\$ (1,762,331)	\$ (210,300)	\$ (188,845)	\$ (143,150)	\$ -	\$ -	\$ -	\$ (58,550)	\$ (125,120)
Capital Projects	\$ (981,393)	\$ (35,500)	\$ (7,000)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service Reserves/Payments	\$ -	\$ (81,448)	\$ (12,127)	\$ -	\$ -	\$ -	\$ (213,919)	\$ -	\$ -
Ending Operating Balance	\$ 1,689,781	\$ 632,875	\$ 961,565	\$ 129,010	\$ 133,453	\$ (1,205,467)	\$ 159,398	\$ 247,276	\$ 73,953
RESERVES									
Reserve "Rainy day" Fund	\$ 1,590,470								
FY 2021 Reserve Funds	\$ 120,000								
Ending Reserve "Rainy day" Fund	\$ 1,710,470								
STREETS/ROADS/MAINTENANCE/FUND									
Streets and Roads Maintenance Fund	\$ 179,217								
FY 2021 Reserve Funds	\$ 120,000								
Ending Street Maintenance Fund	\$ 299,217								
EQUIPMENT REPLACEMENT									
Beginning Equipment Replacement Fund	\$ 1,389,646	\$ 347,754	\$ 334,023						
FY 2021 Equipment Replacement Funds	\$ 240,000	\$ 150,000	\$ 150,000						
Replace Impala Police Squad Car	\$ (30,000)								
Replace Street 2007 Ford F450	\$ (75,000)								
Replace Toro Gator Park Equipment	\$ (10,000)								
SQL/Network Server Replacement, network switch & firewall upgrades	\$ (12,000)	\$ (5,500)	\$ (4,500)	\$ (1,500)					
Billing/permitting/accounting Software Upgrade	\$ (6,500)	\$ (3,000)	\$ (2,400)	\$ (1,100)					
Replace Fire Command Vehicle	\$ (35,000)								
Total Equipment Replacement	\$ 1,461,146	\$ 489,254	\$ 477,123	\$ (2,600)	\$ -	\$ -	\$ -	\$ -	\$ -
Total Fund Cash Balance Estimate 04/30/2021	\$ 5,842,790	\$ 1,157,629	\$ 1,445,688	\$ 126,410	\$ 133,453	\$ (1,205,467)	\$ 159,398	\$ 247,276	\$ 73,953
Less loaned to other funds	\$ (1,201,586)								
Minimum recommended Fund Balance	\$ 2,500,000	\$ 1,000,000	\$ 750,000	\$ -		\$ -	\$ 100,000	\$ 100,000	\$ 50,000
Balance over (under) recommended	\$ 2,141,204	\$ 157,629	\$ 695,688	\$ 126,410	\$ 133,453	\$ (1,205,467)	\$ 59,398	\$ 147,276	\$ 23,953

City of Tuscola

FY 2021 General Fund Budget

Administrative Department

		<u>FY 2020</u> <u>Budget</u>	<u>FY 2020</u> <u>Actual</u>	<u>FY 2021</u> <u>Budget</u>	<u>Budget Comments</u>
<u>Administrative Revenues</u>					
01-100-4110	Property Taxes - Audit	6,575	6,599	6,776	Levy passed 12/19
01-100-4140	Property Taxes - General	88,910	88,751	91,136	Levy passed 12/19
01-100-4155	Property Taxes- Work Comp	29,496	29,483	30,275	Levy passed 12/19
01-100-4180	Property Taxes - Retirement	109,600	109,517	112,459	Levy passed 12/19
01-100-4220	State Income Tax	451,360	485,562	415,000	IML 05/20 estimate
01-100-4230	State Replacement Tax	35,000	45,398	34,000	IML 05/20 estimate
01-100-4240	State Sales Tax-Local Use	1,080,000	1,064,499	850,000	includes reduction due to IDOR refund (3 mos FY 21); incr. in Use Tax
01-100-4245	Home Rule Sales Tax	393,000	329,324	265,000	includes reduction due to IDOR refund
01-100-4250	Gaming Tax	95,000	102,903	80,000	
01-100-4300	Bond Sale Proceeds	-	-	325,000	Ironhorse SSA
01-000-1176	Restrict for Reserve Fund	(120,000)	(120,000)	(120,000)	
01-000-1177	Restrict for Capital Replacement	(240,000)	(240,000)	(240,000)	
01-000-1178	Restrict for Streets/Roads	(120,000)	(120,000)	(120,000)	
01-100-4510	Liquor License	15,000	14,661	15,000	
01-100-4600	Cultural Arts Alliance Income	5,000	875	5,000	
01-100-4800	Franchise Fees	15,000	13,245	15,000	
01-100-4810	Grant Income	13,696	13,696	13,700	Ambulance Agreements
01-100-4820	Interest-Cashford Fund	1,000	962	150	
01-100-4825	Interest-Restricted Investments	62,000	52,756	2,500	
01-100-4830	Interest Unrestricted	70,000	57,989	1,500	
01-100-4900	Other Income-Admin	6,000	2,663	5,000	includes golf cart registration fees
<u>Total Revenues</u>		1,996,637	1,938,882	1,787,496	

Administrative Expenditures

01-100-5140	Salaries- Regular	185,069	186,151	189,500	
01-100-5145	Salaries- Officials	37,000	31,850	37,000	
01-100-5150	Salaries- Overtime	1,000	90	200	
01-100-5160	Employee Insurance	40,405	40,706	42,500	includes \$1,200 for HRA/125 administration
01-100-5165	IMRF	13,375	13,658	14,000	
01-100-5170	FICA	17,210	16,482	17,531	
01-100-5172	SUTA	250	247	300	
01-100-5175	Substance Abuse Program	2,500	1,986	2,500	
01-100-5180	Ordinance Update & Publ.	5,000	3,199	3,500	
01-100-5200	Legal	32,000	11,200	11,200	
01-100-5204	Audit	6,500	6,615	6,800	
01-100-5215	Work Comp Insurance	55,000	50,358	56,000	

FY 2021 General Fund Budget

Administrative Department

		<u>FY 2020 Budget</u>	<u>FY 2020 Actual</u>	<u>FY 2021 Budget</u>	<u>Budget Comments</u>
01-100-5220	Bonding Insurance	150	-	150	
01-100-5230	Postage	4,000	2,769	4,200	
01-100-5240	Office Supplies	5,500	5,716	6,000	
01-100-5245	Capital Outlay		-	-	<i>See page 5 for additional capital detail</i>
01-100-5255	Communications/Telephone	7,000	9,374	9,660	
01-100-5260	Computer Support	10,000	7,614	15,000	Incl. Exchange migration
01-100-5280	Travel, Training & Education	1,500	200	1,000	
01-100-5283	Memberships/Subscriptions	2,500	1,958	1,800	
01-100-5285	Vehicle Fuel	3,200	2,527	2,500	
01-100-5290	Vehicle Maintenance	1,000	56	1,000	
01-100-5295	Utilities	8,000	5,755	6,560	solar est @ city hall
01-100-5310	Animal Control	1,500	-	500	
01-100-5345	Small Equipment	12,000	1,107	12,000	Network switches, firewall devices, PC replacements, filing cabinets, copier, printers, City hall AV equip
01-100-5455	Comm. Activity Subsidy	1,500	1,500	1,500	Scouts grant for monitoring landscape waste facility
01-100-5455	Ambulance Subsidy	88,000	86,500	86,500	
01-100-5455	Cashford Grants	-	-	-	
01-100-5460	Cultural Arts Alliance Exp	5,000	76	5,000	
01-100-5499	Miscellaneous	12,500	11,012	12,500	Christmas Bonus; Fitness Center; Bank fees; funeral flowers, service awards etc.
<u>Total Administrative Expenditures</u>		558,659	498,706	546,901	

FY 2021 General Fund Budget

Building & Electrical Inspection Department

		<u>FY 2020 Budget</u>	<u>FY 2020 Actual</u>	<u>FY 2021 Budget</u>	<u>Budget Comments</u>
<u>Building Department Revenues</u>					
01-110-4500	Permit Fees	15,000	10,955	12,000	
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>		22,600	12,755	19,600	
<u>Building Department Expenditures</u>					
01-110-5140	Salaries- Regular	53,045	53,045	54,150	
01-110-5145	Salaries- Officials and Volunteers	3,000	300	1,200	
01-110-5160	Employee Insurance	25,599	25,469	27,000	
01-110-5165	IMRF	3,833	3,852	4,000	
01-110-5170	FICA	4,150	3,483	4,200	
01-110-5172	SUTA	100	81	150	
01-110-5180	Notice Publication	500	88	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	50	
01-110-5245	Capital Outlay	-	-	-	
01-110-5255	Communications/Telephone	700	1,023	1,000	
01-110-5260	Computer Support	2,500	1,563	2,500	
01-110-5280	Travel, Training, & Education	2,000	425	2,000	Additional Building Inspector certification class if available
01-110-5283	Memberships and subscriptions	1,800	1,122	1,800	
01-110-5285	Vehicle Fuel	1,500	310	1,500	
01-110-5290	Vehicle Maintenance	500	66	500	
01-110-5345	Small Equipment	1,000	866	1,000	
01-110-5420	Supplies and Parts	500	165	500	
01-110-5499	Miscellaneous	250	8	250	
<u>Total Expenditures</u>		131,077	91,918	132,300	

FY 2021 General Fund Budget

Municipal Buildings Department

		<u>FY 2020 Budget</u>	<u>FY 2020 Actual</u>	<u>FY 2021 Budget</u>	<u>Budget Comments</u>
<u>Municipal Buildings Revenues</u>					
01-120-4150	Property Taxes - Liability Ins.	52,297	52,246	53,650	Levy passed 12/19
01-120-4850	Building Rent & Leases	10,000	9,670	5,000	
01-120-4900	Other Income-Mun Bldg	1,000	434	1,000	
<u>Total Revenues</u>		63,297	62,350	59,650	
<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	750	5,000	
01-120-5210	Property/Liability Insurance	67,000	64,445	67,000	
01-120-5245	Capital Outlay	-	-	-	
01-120-5255	Communications/Telephone	2,000	3,348	3,500	added internet at Senior building to operate lock system
01-120-5265	Real Estate Taxes/ Drainage Tax	1,100	1,017	1,017	
01-120-5295	Utilities	15,000	11,409	12,770	Solar est @ SC, CB
01-120-5300	Vending	300	213	300	
01-120-5325	Landscape Maintenance	1,500	1,302	1,500	
01-120-5345	Small Equipment	3,000	280	3,000	
01-120-5420	Supplies & Parts	2,500	1,520	2,500	
01-120-5423	Cleaning	7,000	6,030	5,000	
01-120-5425	Repairs & Maintenance	15,000	7,734	15,000	
01-120-5499	Miscellaneous	500	8	500	
<u>Total Expenditures</u>		118,900	98,057	117,087	

FY 2021 General Fund Budget

Streets & Alleys Department

		<u>FY 2020 Budget</u>	<u>FY 2020 Actual</u>	<u>FY 2021 Budget</u>	<u>Budget Comments</u>
<u>Street Department Revenues</u>					
01-130-4190	Property Taxes - Road & Bridge	22,000	19,533	22,000	
01-130-4900	Other Income	1,500	4,953	6,000	Includes IDOT reimbursements
<u>Total Revenues</u>		23,500	24,486	28,000	
<u>Street Department Expenditures</u>					
01-130-5140	Salaries - Regular	261,132	259,690	265,500	
01-130-5150	Salaries - Overtime	19,585	7,086	15,000	
01-130-5155	Salaries - Summer	8,788	-	-	
01-130-5160	Employee Insurance	78,274	81,023	81,650	
01-130-5165	IMRF	18,871	19,356	20,000	
01-130-5170	FICA	20,649	21,273	21,500	
01-130-5172	SUTA	440	438	1,000	
01-130-5245	Capital Outlay	-	-	-	see page 5 for additional capital detail
01-130-5255	Communications/Telephone	750	457	950	phone/internet switch to VZW; add tablet
01-130-5280	Travel, Training, and Education	500	110	500	
01-130-5285	Vehicle Fuel	17,000	14,495	15,000	
01-130-5290	Vehicle Maintenance	20,000	15,961	20,000	
01-130-5295	Utilities	45,000	44,022	44,000	Solar @ street shed
01-130-5340	Uniforms	500	238	500	
01-130-5345	Small Equipment	5,000	1,565	5,000	
01-130-5420	Supplies and Parts	5,000	1,991	5,000	
01-130-5425	Repairs and Maintenance	5,000	1,911	5,000	
01-130-5435	Storm Sewer/Drainage R & M	5,000	-	5,000	
01-130-5440	Street/Alley/Curb Maintenance	125,000	98,517	70,000	Sidewalks; salt; rock; road patch
01-130-5445	Sidewalk Reimbursement	5,000	910	5,000	
01-130-5499	Miscellaneous	500	215	500	
<u>Total Expenditures</u>		641,989	569,257	581,100	

FY 2021 General Fund Budget

Park Department

		<u>FY 2020 Budget</u>	<u>FY 2020 Actual</u>	<u>FY 2021 Budget</u>	<u>Budget Comments</u>
<u>Park Department Revenues</u>					
01-150-4160	Property Taxes - Park	43,249	43,225	44,387	Levy passed 12/19
01-150-4441	Tree Memorial Program	1,000	-	1,000	
01-150-4810	Grant Income- Park	328,100	165,276	214,849	OSLAD Grant; Dog Park Grant
01-150-4900	Other Income- Park	500	-	500	
<u>Total Revenues</u>		372,849	208,502	260,736	
<u>Park Department Expenditures</u>					
01-150-5140	Salaries - Regular	107,461	106,249	110,000	2.5 employees
01-150-5150	Salaries - Overtime	1,500	432	500	
01-150-5155	Salaries - Temporary	5,000	2,790	-	
01-150-5160	Employee Insurance	51,155	50,881	54,000	
01-150-5165	IMRF	6,969	7,034	7,200	
01-150-5170	FICA	9,318	7,157	8,500	
01-150-5172	SUTA	282	219	500	
01-150-5245	Capital Outlay	656,200	76,545	656,430	Tennis Courts, Bball Courts, Ball diamond lighting, Dog Park
01-150-5255	Communications/ Telephone	500	485	500	
01-150-5280	Travel, Training, & Education	200	156	200	
01-150-5285	Vehicle/Equipment Fuel	4,000	2,804	4,000	
01-150-5290	Vehicle/Equipment Maintenance	4,000	719	4,000	
01-150-5295	Utilities	14,500	12,342	14,500	
01-150-5325	Landscape Maintenance	10,000	3,387	10,000	\$1,500 fertilizer program; \$3,000 ball diamond; \$500 Fish for Wimple; street trees
01-150-5340	Uniforms	250	119	250	
01-150-5345	Small Equipment	1,500	40	1,500	
01-150-5420	Supplies & Parts	4,500	2,643	4,500	
01-150-5425	Repairs & Maintenance	10,000	4,468	10,000	
01-150-5451	Tree Memorial Program	1,000	250	1,000	
01-150-5499	Miscellaneous	500	40	500	
<u>Total Expenditures</u>		888,835	278,760	888,080	

FY 2021 General Fund Budget

Pool Department

		<u>FY 2020 Budget</u>	<u>FY 2020 Actual</u>	<u>FY 2021 Budget</u>	<u>Budget Comments</u>
<u>Pool Department Revenues</u>					
01-160-4400	Admissions	50,000	49,405	-	
01-160-4410	Concessions	7,200	6,750	-	
01-160-4420	Lessons	3,000	3,210	-	
01-160-4430	Rentals	5,000	4,029	-	
01-160-4900	Other Income (incl cash +/-)	1,000	346	-	
<u>Total Revenues</u>		66,200	63,740	-	
<u>Pool Department Expenditures</u>					
01-160-5110	Advertising	300	-	-	
01-160-5150	Salaries- Overtime	250	-	-	
01-160-5155	Salaries- Temporary	55,000	49,870	-	
01-160-5170	FICA	4,200	3,815	-	
01-160-5172	SUTA	350	237	-	
01-160-5174	Sales/Use Tax	200	151	-	
01-160-5245	Capital Outlay	-	-	-	
01-160-5255	Communications/Telephone	750	640	-	
01-160-5280	Training	2,200	1,635	-	
01-160-5295	Utilities	15,000	13,354	3,500	
01-160-5315	Chemicals	9,000	8,116	2,500	
01-160-5320	Concession Supplies	4,000	3,197	-	
01-160-5345	Small Equipment	3,000	-	-	
01-160-5420	Supplies & Parts	600	493	-	
01-160-5425	Repairs & Maintenance	5,000	3,871	2,500	
01-160-5499	Miscellaneous	1,000	271	500	
<u>Total Expenditures</u>		100,850	85,649	9,000	

FY 2021 General Fund Budget

Police Department

		<u>FY 2020 Budget</u>	<u>FY 2020 Actual</u>	<u>FY 2021 Budget</u>	<u>Budget Comments</u>
<u>Police Department Revenues</u>					
01-170-4170	Property Taxes - Police	87,825	87,722	90,079	Levy passed 12/19
01-170-4700	Fees & Fines	20,000	33,505	15,000	
01-170-4720	Drug Fund Income	5,000	1,051	1,500	
01-170-4810	Grant Income	2,000	2,422	600	
01-170-4830	Investment Interest- Police	50	4	50	
01-170-4900	Other Income- Police	9,000	2,644	3,750	incl. Shop w/ Cop program
<u>Total Revenues</u>		123,875	127,348	110,979	
<u>Police Department Expenditures</u>					
01-170-5140	Salaries - Regular	446,058	417,543	445,500	
01-170-5150	Salaries - Overtime	33,454	41,639	35,000	
01-170-5160	Employee Insurance	83,666	85,307	110,000	
01-170-5165	IMRF	29,340	31,600	29,500	
01-170-5170	FICA	9,926	9,056	10,000	
01-170-5172	SUTA	791	891	1,500	
01-170-5240	Office Supplies	2,800	3,458	3,500	
01-170-5245	Capital Outlay	-	-	5,000	Evidence Incinerator; see page 5 for capital detail
01-170-5255	Communications/Telephone	12,000	11,877	12,000	
01-170-5260	Computer Support	2,000	3,266	7,000	Includes network equipment upgrades and installation
01-170-5280	Travel, Training & Education	6,000	346	6,000	
01-170-5283	Memberships & Subscriptions	400	248	400	
01-170-5285	Vehicle Fuel	15,000	17,370	20,000	
01-170-5290	Vehicle Maintenance	25,000	19,727	25,000	
01-170-5295	Utilities	7,000	5,924	7,000	
01-170-5330	Drug Fund	5,000	3,546	5,000	
01-170-5340	Uniforms	8,000	5,037	8,000	
01-170-5345	Small Equipment	13,500	7,859	13,500	
01-170-5420	Supplies & Parts	2,000	773	2,000	
01-170-5425	Repairs & Maintenance	16,000	2,713	5,000	
01-170-5499	Miscellaneous	7,500	4,913	7,500	*Incl. Shop w/ Cop program
<u>Total Expenditures</u>		725,435	673,093	758,400	

FY 2021 General Fund Budget

Fire Department

		<u>FY 2020 Budget</u>	<u>FY 2020 Actual</u>	<u>FY 2021 Budget</u>	<u>Budget Comments</u>
<u>Fire Department Revenues</u>					
01-180-4130	Property Taxes - Fire	95,244	95,108	97,664	Levy passed 12/19
01-180-4700	Fees & Fines- Fire	5,000	2,000	2,500	
01-180-4710	Special Requests	10,000	2,934	5,000	
01-180-4750	Fire Insurance-2%	10,000	10,178	10,000	
01-180-4810	Grant Income- Fire	5,000	4,000	4,000	Poss Lyondell training
01-180-4820	Interest- Fire	500	367	150	
01-180-4900	Other Income- Fire	500	-	500	
<u>Total Revenues</u>		126,244	114,586	119,814	
<u>Fire Department Expenditures</u>					
01-180-5145	Salaries - Officials & Volunteer	130,000	138,705	140,000	
01-180-5165	IMRF	2,500	1,792	2,000	
01-180-5170	FICA	10,250	10,211	10,250	
01-180-5172	SUTA	800	552	1,500	
01-180-5240	Office Supplies	500	625	500	
01-180-5245	Capital Outlay	15,000	32,204	18,000	Bunker gear replacements; See page 5 for capital detail
01-180-5255	Communications/ Telephone	3,100	2,277	3,500	Code Red, phone, internet
01-180-5260	Computer Support	5,500	4,274	3,000	Add Fire software
01-180-5280	Travel, Training, & Education	7,500	6,531	7,500	Poss Lyondell training
01-180-5283	Memberships & Subscriptions	1,150	1,487	1,150	
01-180-5285	Vehicle Fuel	3,000	2,360	3,000	
01-180-5290	Vehicle Maintenance	15,000	13,322	15,000	
01-180-5295	Utilities	6,100	3,899	4,700	Based on Solar est @ S Station
01-180-5340	Uniforms	500	103	500	
01-180-5345	Small Equipment	24,500	10,552	25,500	Includes desktop computer
01-180-5370	Fire Prevention	1,500	1,521	1,500	
01-180-5410	EMS Operations	3,000	2,309	3,000	
01-180-5420	Supplies & Parts	2,000	2,800	2,000	
01-180-5425	Repairs & Maintenance	10,000	7,496	10,000	incl. tornado siren R & M
01-180-5430	Special Requests	10,000	5,221	10,000	
01-180-5499	Miscellaneous	750	639	750	
<u>Total Expenditures</u>		252,650	248,881	263,350	

FY 2021 General Fund Budget

Economic Development Department

		<u>FY 2020 Budget</u>	<u>FY 2020 Actual</u>	<u>FY 2021 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	33,810	321,963	Higgins RDA (FY 21 is last year); Ironhorse SSA
<u>Total Expenditures</u>		20,000	33,810	321,963	

FY 2021 General Fund Recap

	<u>FY 2020 Budget</u>	<u>FY 2020 Actual</u>	<u>FY 2021 Budget</u>
<i>Total Gen Fund Revenues</i>	3,275,202	3,032,650	2,866,275
<i>Reserve Funding</i>	480,000	480,000	480,000
<i>Total Gen Fund Expenditures</i>	3,438,395	2,578,131	3,618,181
<i>Rev Over Expenditures</i>	(643,193)	(25,481)	(1,231,906)

City of Tuscola

FY 2021 Water Fund Budget

		<u>FY 2020</u> <u>Budget</u>	<u>FY 2020</u> <u>Actual</u>	<u>FY 2021</u> <u>Budget</u>	<u>Budget Comments</u>
<u>Revenues</u>					
02-100-4610	Bulk Water Sales	1,500	1,349	1,500	
02-100-4620	Meter Connections	7,000	14,425	7,000	
02-100-4630	Metered Water Sales	1,040,000	991,438	1,040,000	
02-100-4635	Water Penalties	15,500	11,594	10,250	
02-100-4700	Fees & Fines- NSF, Reconnect	7,500	6,200	5,000	
02-100-4810	Grant Income	0	0	0	
02-100-4820	Interest-Restricted Investments	8,000	8,585	4,000	
02-100-4830	Interest-Investments	10,000	8,576	4,000	
	Reserve Fund	(150,000)	(90,000)	(150,000)	Per Rate Study Schedule
02-100-4900	Other Revenue	10,000	7,483	10,000	Incl. Joint Agency billings
<u>Total Revenues</u>		949,500	959,649	931,750	

Expenditures

02-100-5125	Bad Debt	1,500	63	5,000	
02-100-5130	Interest-Bonds	11,301	11,301	10,572	
02-100-5140	Salaries - Regular	135,483	122,556	145,600	
02-100-5150	Salaries - Overtime	10,161	2,258	10,000	
02-100-5155	Salaries - Temporary	0	0	0	
02-100-5160	Employee Insurance	38,270	26,131	33,000	
02-100-5165	IMRF	9,791	8,310	10,000	
02-100-5170	FICA	10,364	8,638	11,200	
02-100-5172	SUTA	192	181	500	
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	2,295	2,500	
02-100-5206	Engineering	5,000	0	5,000	
02-100-5210	Property Liability Insurance	6,250	5,772	6,200	
02-100-5215	Work Comp Insurance	6,200	5,732	6,200	
02-100-5230	Postage	7,000	6,053	7,000	
02-100-5240	Office Supplies	2,200	827	2,200	

City of Tuscola

FY 2021 Water Fund Budget

		<u>FY 2020</u> <u>Budget</u>	<u>FY 2020</u> <u>Actual</u>	<u>FY 2021</u> <u>Budget</u>	<u>Budget Comments</u>
02-100-5245	Capital Outlay	10,000	0	35,500	Inside water tower inspection/cleaning; Collector antenna; sandblast/paint meter station; Interface for bulk water
02-100-5255	Communications/Telephone	1,000	2,041	2,000	Includes meter backhaul fee; added tablet cell
02-100-5260	Computer Support	4,500	3,466	6,980	includes support contracts
02-100-5280	Travel, Training, & Education	750	170	750	
02-100-5283	Memberships and Subscriptions	750	594	750	
02-100-5285	Vehicle Fuel	4,000	2,472	4,000	
02-100-5290	Vehicle Maintenance	1,500	1,676	2,000	
02-100-5295	Utilities	5,500	5,514	6,000	
02-100-5315	Chemicals	5,000	3,915	5,000	
02-100-5340	Uniforms	500	119	500	
02-100-5345	Small Equipment	4,000	4,731	14,500	locator and listening device
02-100-5375	Joint Pipeline	5,000	470	5,000	
02-100-5380	Purchased Water	499,684	444,332	500,000	
02-100-5385	Laboratory Testing	4,500	3,399	4,500	
02-100-5425	Repairs & Maintenance	40,000	19,615	50,000	
02-100-5499	Miscellaneous	1,000	648	1,000	
<u>Total Expenditures</u>		841,046	700,144	900,602	
<u>Revenues Over Expenditures</u>		108,454	259,505	31,148	

City of Tuscola

FY 2021 Sewer Fund Budget

		<u>FY 2020 Budget</u>	<u>FY 2020 Actual</u>	<u>FY 2021 Budget</u>	<u>Budget Comments</u>
<u>Revenues</u>					
03-100-4620	Meter Connections	2,000	2,600	2,000	
03-100-4635	Sewer Penalties	12,000	7,748	7,000	
03-100-4640	Sewer Revenue	650,000	615,631	650,000	
03-100-4810	Grant Income	-	-	-	
03-100-4820	Interest-Restricted Investment	3,600	5,181	5,500	
03-100-4830	Interest	10,000	10,937	11,500	
03-100-4650	Farm Revenue	10,000	10,079	10,000	
	Restricted Replacement Fund	(150,000)	(150,000)	(150,000)	
03-100-4900	Other Revenue	100	811	1,500	sewer companies dumping
<u>Total Revenues</u>		537,700	502,987	537,500	
<u>Expenditures:</u>					
03-100-5125	Bad Debt	1,500	39	4,000	
03-100-5130	Bond Interest	1,630	1,628	1,520	
03-100-5137	Bond Agent Fees	-	-	-	
03-100-5140	Salaries-Regular	119,835	102,672	132,000	
03-100-5150	Salaries-Overtime	9,000	1,040	5,000	
03-100-5160	Employee Insurance	31,126	28,816	32,500	
03-100-5165	IMRF	8,660	7,477	8,820	
03-100-5170	FICA	9,167	6,820	10,025	
03-100-5172	SUTA	185	241	500	
03-100-5180	Notice Publication	500	-	500	
03-100-5187	Operating Permits	15,000	15,000	15,000	
03-100-5200	Legal	3,200	3,200	3,200	
03-100-5204	Audit	2,500	2,295	2,500	
03-100-5206	Engineering	7,500	3,500	7,500	NPDES permit application; CMOM Plan
03-100-5210	Property Liability Insurance	7,500	6,484	7,000	
03-100-5215	Work Comp Insurance	3,750	3,210	3,500	
03-100-5230	Postage	4,000	3,879	4,200	
03-100-5240	Office Supplies	1,500	292	1,500	
03-100-5245	Capital Outlay	-	-	7,000	portion of water meter reading software /equipment
03-100-5255	Communications/ Telephone	3,000	2,976	3,000	incl wind turbine internet
03-100-5260	Computer Support	2,000	2,277	3,500	
03-100-5265	Real Estate Taxes	6,200	5,999	6,200	
03-100-5277	Bond Issuance Cost Amort	-	-	-	

City of Tuscola

FY 2021 Sewer Fund Budget

		<u>FY 2020</u> <u>Budget</u>	<u>FY 2020</u> <u>Actual</u>	<u>FY 2021</u> <u>Budget</u>	<u>Budget Comments</u>
03-100-5280	Travel, Training, & Education	500	-	500	
03-100-5285	Vehicle Fuel	1,500	2,390	2,000	
03-100-5290	Vehicle Maintenance	3,500	3,268	3,500	
03-100-5295	Utilities	55,000	59,734	60,000	
03-100-5315	Chemicals	6,000	6,668	7,500	
03-100-5345	Small Equipment	3,000	14,647	5,000	
03-100-5385	Laboratory Testing	3,000	2,494	3,000	
03-100-5395	Farm Expense	6,000	381	6,000	
03-100-5400	Sludge Disposal	2,000	-	2,000	
03-100-5420	Supplies & Parts	2,000	253	2,000	
03-100-5425	Repairs & Maintenance	50,000	31,144	50,000	Lift station pumps; wind turbine maintenance agreement
03-100-5499	Miscellaneous	500	406	500	
<u>Total Expenditures</u>		370,753	319,230	400,965	
<u>Revenues Over Expenditures</u>		166,947	183,757	136,535	

City of Tuscola

FY 2021 TIF Fund Budget

		<u>FY 2020 Budget</u>	<u>FY 2020 Actual</u>	<u>FY 2021 Budget</u>	<u>Budget Comments</u>
<u>Unrestricted TIF District</u>					
<u>Unrestricted Revenues:</u>					
04-750-4100	Property Tax-Unrestricted	1,250,000	1,192,417	1,193,715	
04-750-4300	Bond Revenue-Unrestricted	-	-	-	
04-750-4820	Interest-Restricted	-	-	-	
04-750-4830	Interest-Unrestricted	5,000	18,157	5,000	
04-750-4840	Interest-Loans-Unrestricted	15,000	6,888	6,000	
04-750-4900	Other Income	8,500	67,188	15,000	TEDI salary over contribution; Sale of NW property
TOTAL UNRESTRICTED REVENUES		\$ 1,278,500	\$ 1,284,650	\$ 1,219,715	
<u>Unrestricted Expenditures:</u>					
04-750-5100	Administration	2,000	-	2,600	Portion of Server & Software
04-750-5110	Marketing Sites/ Advertising	500	9,000	55,000	Mail property marketing
04-750-5130	Financing Costs- Interest	-	-	-	
04-750-5135	Financing Costs- Principal	-	-	-	
04-750-5140	Admin- Salaries- Regular	96,474	94,373	95,000	
04-750-5160	Admin- Employee Insurance	31,916	32,061	33,600	
04-750-5165	Admin- IMRF	6,820	6,837	6,900	
04-750-5170	Admin- FICA	6,764	6,597	7,500	
04-750-5172	Admin- SUTA	72	91	150	
04-750-5201	Professional Services	50,000	15,432	50,000	Attorney fees
04-750-5245	Capital Outlay	-	-	-	
04-750-5246	Vocational Technology Grant	-	-	-	
04-750-5247	Property Acquisition/ Site Prep	250,000	12,897	250,000	
04-750-5248	Building Rehabilitation	250,000	167,509	250,000	building rehab grants/loans
04-750-5249	Public Works Improvements	1,795,734	10,017	1,795,734	Interstate exit eng & Const
04-750-5455	Interest Subsidies	5,750	-	12,250	
04-750-5499	Other Non-Reportable Expens	-	(1,650)	-	Loan defaults/ write offs
TOTAL UNRESTRICTED EXPENDITURES		\$ 2,496,030	\$ 353,164	\$ 2,558,734	

City of Tuscola

FY 2021 TIF Fund Budget

	<u>FY 2020 Budget</u>	<u>FY 2020 Actual</u>	<u>FY 2021 Budget</u>	<u>Budget Comments</u>
--	---------------------------	---------------------------	---------------------------	------------------------

Amishland Development (TIF 2)

Amishland Revenues:

04-775-4100	TIF 2 Property Tax	47,000	45,963	54,553	
04-775-4820	TIF 2 Interest	250	1,099	1,500	
TOTAL AMISHLAND REVENUES		\$ 47,250	\$ 47,062	\$ 56,053	

Amishland Expenditures:

04-775-5245	Capital Outlay	-	-	-	
04-775-5247	Property Acquisition/ Site Prep	100	20	30	tax bills on lots
04-775-5248	Building Rehabilitation	-	-	-	
04-775-5249	Public Works Improvements	-	-	-	
TOTAL AMISHLAND EXPENDITURES		\$ 100	\$ 20	\$ 30	

Barker/Prairie Street Development (TIF 3)

Barker/Prairie Street Revenues:

04-780-4100	TIF 3 Property Tax	64,000	45,254	50,319	
04-780-4820	TIF 3 Investment Interest	(15,000)	(21,730)	(15,000)	
04-780-4900	TIF 3 Other Income	-	-	-	
TOTAL BP3 REVENUES		\$ 49,000	\$ 23,524	\$ 35,319	

Barker/Prairie Street Expenditures:

04-780-5110	Advertising	-	-	-	
04-780-5201	Professional Services	5,000	839	5,000	
04-780-5247	Property Acquisition/ Site Prep	38,400	27,152	34,200	Tucker Agreement/Rebate
04-780-5249	Public Works Improvements	-	-	-	
TOTAL BP 3 EXPENDITURES		\$ 43,400	\$ 27,991	\$ 39,200	
TOTAL TIF FUND REVENUES		\$ 1,374,750	\$ 1,355,236	\$ 1,311,087	
TOTAL TIF FUND EXPENSES		\$ 2,539,530	\$ 381,175	\$ 2,597,964	
TOTAL REVENUES OVER EXPENSES		\$ (1,164,780)	\$ 974,061	\$ (1,286,877)	

City of Tuscola

FY 2021 Motor Fuel Fund Budget

		<u>FY 2020 Budget</u>	<u>FY 2020 Actual</u>	<u>FY 2021 Budget</u>	<u>Budget Comments</u>
<u>Revenues</u>					
05-100-4300	Bond Revenue				
05-100-4750	IDOT Rebuild Illinois Bond Proceeds	-	-	98,417	Rebuild Illinois- year 1 of 3
05-100-4775	MFT Allotments	114,016	161,968	192,926	includes additional MFT allotments
05-100-4810	Grant Income	-	-	-	
05-100-4820	Restricted Investment Interest	-	-	-	
05-100-4830	Investment Interest	300	226	300	
05-100-4900	Other Income	-	-	-	
<u>Total Revenues</u>		114,316	162,194	291,643	
<u>Expenditures</u>					
05-100-5130	Bond Interest	10,270	10,270	5,919	
05-100-5135	Bond Principal	106,000	106,000	208,000	
05-100-5245	Capital Outlay	-	-	-	
05-100-5440	Street/Alley Improvements	-	-	55,000	annual Chip and tar maintenance (from General Fund)
<u>Total Expenditures</u>		116,270	116,270	268,919	
<u>Revenues Over Expenditures</u>		(1,954)	45,924	22,724	

Beginning Cash Balance	\$ 136,673.62
Add FY 21 Estimated revenues	\$ 291,643.00
Less Current Year expenses	\$ (55,000.00)
Less Outstanding Debt	\$ (213,919.00)
Estimated ending cash balance	\$ 159,397.62

* Illinois Bond proceeds- local portion \$295,434 over 3 years (FY 21,22,23) used for capital improvements, not general maintenance

City of Tuscola

FY 2021 Tourism Fund Budget

		<u>FY 2020</u> <u>Budget</u>	<u>FY 2020</u> <u>Actual</u>	<u>FY 2021</u> <u>Budget</u>	<u>Budget Comments</u>
<u>Revenues</u>					
06-100-4260	Hotel/Motel Tax	165,000	163,744	125,000	
06-100-4270	Event Income	14,850	10,361	2,500	
06-100-4810	Grant Income	0	0	0	
06-100-4830	Investment Interest	5,000	4,800	500	
06-100-4900	Other Income	500	1,935	500	TEDI contribution to shared emp
<u>Total Revenues</u>		185,350	180,840	128,500	
<u>Expenditures</u>					
06-100-5140	Salaries- Regular	38,221	36,918	35,000	
06-100-5150	Salaries- Overtime	1500	183	250	
06-100-5160	Employee Insurance	25,990	19,545	18,000	
06-100-5165	IMRF Employer Contribution	2,542	2,302	2,500	
06-100-5170	FICA Employer Contribution	3,500	2,555	2,650	
06-100-5172	SUTA Expense	250	115	150	
06-100-5201	Professional Services	5,000	1,655	2,000	Website maintenance/updates
06-100-5215	Work Comp & Liability Insurance	1,700	1,500	1,700	
06-100-5110	Advertising	40,000	19,850	25,000	
06-100-5230	Postage	1,000	460	500	
06-100-5235	Community Marketing	30,000	9,965	20,000	
06-100-5237	Community Events	50,000	46,515	15,000	
06-100-5240	Office Supplies	1,500	268	1,000	
06-100-5245	Capital Outlay	-	-	-	
06-100-5255	Communications/Telephone	250	420	500	
06-100-5260	Computer Support	1000	391	2500	
06-100-5280	Travel, Training & Education	500	0	500	
06-100-5283	Memberships/Subscriptions	1000	493	1000	including ASCAP
06-100-5295	Utilities	1750	949	1750	
06-100-5345	Small Equipment	7,500	8,347	2,500	
06-100-5420	Supplies & Parts	1000	552	1000	
06-100-5425	Repairs & Maintenance	5000	0	5000	billboard repairs
06-100-5455	Grants/Subsidies	11,000	5,283	11,000	
06-100-5499	Miscellaneous	500	170	500	
<u>TOTAL EXPENSES</u>		230,703	158,436	150,000	
<u>REV OVER (UNDER) EXP</u>		-45,353	22,404	-21,500	

City of Tuscola

FY 2021 Library Budget

		<u>FY 2020 Budget</u>	<u>FY 2020 Actual</u>	<u>FY 2021 Budget</u>	<u>Budget Comments</u>
<u>Revenues</u>					
07-100-4100	Property Taxes	151,522	151,278	155,354	Levy passed 12/19
07-100-4230	Replacement Taxes	10,151	11,606	12,500	IML 01/20 estimate
07-100-4700	Library Charges	4,500	3,663	3,800	
07-100-4705	Copies & Faxes	3,000	2,602	3,000	
07-100-4710	Memorial Income	1,000	1,785	1,000	
07-100-4810	Grant Income	5,600	5,600	5,600	
07-100-4830	Interest	1,784	2,093	2,300	
07-100-4900	Other Income	1,000	1,886	1,000	
<u>Total Revenues</u>		171,061	180,513	184,554	
<u>Expenditures</u>					
07-100-5110	Advertising	100	-	100	
07-100-5140	Salaries- Regular	92,630	89,961	95,888	
07-100-5160	Employee Insurance	16,857	16,763	17,343	
07-100-5165	IMRF	4,827	3,721	4,608	
07-100-5170	FICA Taxes	7,043	6,641	6,981	
07-100-5172	SUTA Taxes	300	284	300	
07-100-5200	Legal Services	-	-	-	
07-100-5210	Property/Liability Insurance	1,700	1,581	1,700	
07-100-5215	Work Comp Insurance	1,200	1,067	1,200	
07-100-5230	Postage	200	182	200	
07-100-5240	Office Supplies	500	31	100	
07-100-5241	Copier Supplies and Lease pmt	2,000	1,811	2,000	
07-100-5245	Capital Outlay	-	-	-	
07-100-5255	Communications/Telephone	2,160	2,140	2,160	
07-100-5260	Computer Support	500	391	500	
07-100-5280	Travel, Training and Education	1,000	228	800	
07-100-5295	Utilities	6,000	4,435	5,000	
07-100-5297	Internet Charges	2,160	2,246	3,000	
07-100-5345	Small Equipment	1,000	3,500	1,000	
07-100-5350	Automation	3,200	3,213	3,500	
07-100-5352	Memorial Expense	1,000	1,625	1,000	
07-100-5354	Books- Adult	10,000	7,664	10,000	
07-100-5355	Books-Juvenile	6,000	5,050	16,000	
07-100-5356	Videos- Adult	4,000	3,105	4,000	
07-100-5357	Videos- Juvenile	1,500	857	1,500	
07-100-5365	Periodicals & Magazines	1,000	648	1,000	
07-100-5420	Supplies	-	16	-	
07-100-5421	Processing Supplies	1,000	462	500	
07-100-5423	Janitorial / Lawn Maintenance	5,000	3,632	5,000	
07-100-5425	Repairs & Maintenance	12,000	2,796	12,000	
07-100-5426	Fire alarm Monitoring	750	384	750	
07-100-5450	Activity Programs	4,000	2,699	4,000	
07-100-5499	Miscellaneous	1,000	929	1,000	
<u>Total Expenditures</u>		185,320	168,062	203,130	
<u>Revenues Over Expenditures</u>		(14,259)	12,451	(18,576)	