

RESOLUTION #2019-04

A RESOLUTION OF THE CITY OF TECUMSEH/TECUMSEH UTILITY AUTHORITY APPROVING THE 2020 BUDGET

WHEREAS, the Oklahoma State Statutes, Title 11, Section 201 authorizes a municipality to prepare and approve an annual budget, and

WHEREAS, the City of Tecumseh has met all requirements for publications and public input on the FYE 12-31-2020 budget, and

WHEREAS, the City Council of the City of Tecumseh has reviewed the proposed budget and is aware of the operations and projects planned for the FYE 12-31-2020 budget:

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Tecumseh and the Trustees of the Tecumseh Utility Authority of Tecumseh, Oklahoma:

1. That the FYE 12-31-2020 budget be approved for the funds and amounts as outlined in attachment "A" of this resolution.
2. That the City Treasurer or the City Manager may make transfers between departments and line item accounts within a fund as needed. Supplemental appropriations must be approved by the City Council prior to implementation.
3. That the City Treasurer, or her designated deputy, shall be given authority and directed to invest and reinvest available funds on a continuing basis during fiscal year ending December 31, 2019 in a manner as described in the City of Tecumseh's Investment Policy.

Approved by the City Council/Tecumseh Utility Authority members this 5th day of December, 2019.



ATTEST:

Cathy Condit
City Clerk

Edgy Raper
Mayor

RECEIVED

DEC 13 2019

State Auditor
and Inspector

Pottawatomie

FISCAL YEAR 2020

STATEMENT OF CONDITION

FINANCIAL

The past year the City of Tecumseh has slowed down a little. We are continuing to resurface some streets in the town. During the fiscal year we will continue to monitor revenue and expenditures to ensure that budget objectives and benchmarks are being met.

INFRASTRUCTURE

I am pleased to report that the City's infrastructure remains in fair condition. In order to upgrade streets, water, and sewer in the City's older residential sections, we need a continued commitment over the next few years. We will be upgrading sections of our sewer lines in 2020. We have had some issues of flooding at the water treatment plant and spillway issues. These are currently being worked on and corrected.

FINANCIAL

We have put a plan together to buy one police car per year. We are re-surfacing a couple of streets every year by paying as we go. We do not want to go into Debt if we don't have to.

City of Tecumseh

General Fund Budget

For the Year Ended December 31, 2020

(Fund 10)

	2018	2019	2020	2020	2020	2020	2020	2020
	GENERAL	GENERAL	GENERAL	GF	GF	GF	GF	2020
	FUND	FUND	FUND	BUDGET	BUDGET	BUDGET	BUDGET	AMENDED
	ACTUAL	BUDGET	BUDGET	AMEND #1	AMEND #2	AMEND #3	AMEND #4	GF
								BUDGET
REVENUES								
Sales tax	679,735	685,000	725,000					725,000
Sales tax - restricted for debt	339,867	350,000	380,000					380,000
Tobacco tax	10,258	10,000	10,000					10,000
Franchise tax	69,603	72,000	70,000					70,000
TIF taxes - restricted for TGDA	114,945	110,000	115,000					115,000
Payments in lieu of taxes	98,867	90,000	99,000					99,000
Alcoholic beverage tax	27,588	26,500	40,000					40,000
County fire taxes	42,835	43,000	40,000					40,000
Court fines and fees	242,051	250,000	250,000					250,000
Other revenues	428,310	313,725	430,000					430,000
Licenses & permits	41,391	39,000	45,000					45,000
Rents & royalties	19,918	10,000	19,000					19,000
Cemetery fees	43,092	50,000	50,000					50,000
Interest	5,935	2,500	5,500					5,500
Grants	700,217	165,000	150,000					150,000
TOTAL REVENUES	2,864,612	2,216,725	2,428,500	0	0	0	0	2,428,500
EXPENDITURES								
General Government - 410								
Personal services	198,863	247,000	260,000					260,000
Materials and supplies	59,138	70,000	60,000					60,000
Other services and charges	128,524	140,000	135,000					135,000
Capital outlay	29,896	34,000	30,000					30,000
Total General Government	416,421	491,000	485,000	0	0	0	0	485,000
Municipal Court Department - 412								
Personal services	56,885	67,500	75,000					75,000
Materials and supplies	1,025	4,900	2,000					2,000
Other services and charges	7,140	18,500	13,500					13,500
Capital outlay	0							0
Total Municipal Court Department	65,050	90,900	90,500	0	0	0	0	90,500
Police Department - 421								
Personal services	748,557	900,000	825,000					825,000
Materials and supplies	100,210	120,600	110,000					110,000
Other services and charges	67,626	91,200	92,000					92,000
Capital outlay	51,995	76,500	58,000					58,000
Total Police Department	968,388	1,188,300	1,085,000	0	0	0	0	1,085,000
Fire Department - 422								
Personal services	285,671	329,000	300,000					300,000
Materials and supplies	84,399	64,900	70,000					70,000
Other services and charges	18,209	27,000	27,000					27,000
Debt service	0	0						0
Capital outlay	45,964	108,800	8,600					8,600
Total Fire Department	434,243	529,700	405,600	0	0	0	0	405,600
Code Enforcement Department - 424								
Personal services	170,476	180,000	182,000					182,000
Materials and supplies	9,695	20,000	10,000					10,000
Other services and charges	8,237	29,000	9,000					9,000
Capital outlay	0	0						0
Total Code Enforcement Department	188,408	229,000	201,000	0	0	0	0	201,000
Emergency Management Department - 429								
Personal services	0	0						0
Materials and supplies	1,500	2,000	3,000					3,000
Other services and charges	15,212	7,000	10,000					10,000
Capital outlay	0							0
Total Emergency Management Department	16,712	9,000	13,000	0	0	0	0	13,000

City of Tecumseh								
General Fund Budget								
For the Year Ended December 31, 2020								
(Fund 10)								
	2018	2019	2020	2020	2020	2020	2020	2020
	GENERAL	GENERAL	GENERAL	GF	GF	GF	GF	AMENDED
	FUND	FUND	FUND	BUDGET	BUDGET	BUDGET	BUDGET	GF
	ACTUAL	BUDGET	BUDGET	AMEND #1	AMEND #2	AMEND #3	AMEND #4	BUDGET
Street Department - 431								
Personal services	130,761	185,700	170,000					170,000
Materials and supplies	39,523	100,000	100,000					100,000
Other services and charges	4,402	8,000	10,000					10,000
Capital outlay	672,921	255,000	200,000					200,000
Total Street Department	847,607	548,700	480,000	0	0	0	0	480,000
Cemetery Department - 435								
Personal services	99,143	109,000	112,000					112,000
Materials and supplies	6,377	23,900	22,000					22,000
Other services and charges	64,213	90,000	90,000					90,000
Capital outlay	0	0						0
Total Cemetery Department	169,733	222,900	224,000	0	0	0	0	224,000
Park Department - 452								
Personal services	114,621	124,320	122,000					122,000
Materials and supplies	20,788	30,000	30,000					30,000
Other services and charges	28,948	35,000	35,000					35,000
Capital outlay	0	261,100	20,000					20,000
Total Park Department	164,357	450,420	207,000	0	0	0	0	207,000
TOTAL EXPENDITURES	3,270,919	3,759,920	3,191,100	0	0	0	0	3,191,100
REVENUES OVER (UNDER) EXPENDITURES	(408,307)	(1,543,195)	(762,600)	0	0	0	0	(762,600)
OTHER FINANCING SOURCES (USES)								
Loan proceeds	0	0	0					0
Interfund transfers	868,953	1,100,000	260,000					260,000
TOTAL OTHER FINANCING SOURCES (USES)	868,953	1,100,000	260,000	0	0	0	0	260,000
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	462,646	(443,195)	(502,600)	0	0	0	0	(502,600)
BEGINNING FUND BALANCE	514,031	976,677	533,482					533,482
ENDING FUND BALANCE	\$976,677	\$533,482	30,882	\$0	\$0	\$0	\$0	\$30,882

City of Tecumseh								
Street & Alley Fund Budget								
For the Year Ended December 31, 2020								
(Fund 40)								
	2018	2019	2020	2020	2020	2020	2020	2020
	S&A	S&A	S&A	S&A	S&A	S&A	S&A	AMENDED
	FUND	FUND	FUND	BUDGET	BUDGET	BUDGET	BUDGET	SA
	ACTUAL	BUDGET	BUDGET	AMEND #1	AMEND #2	AMEND #3	AMEND #4	BUDGET
REVENUES								
Motor vehicle tax	45,777	46,643	50,000					50,000
Gax excise tax	12,073	12,272	12,000					12,000
Use tax	71,208	100,190	75,000					75,000
Interest	1,163	2,498						0
Grants	0	0						0
TOTAL REVENUES	130,221	161,603	137,000	0	0	0	0	137,000
EXPENDITURES								
Street & alley - 423								
Materials and supplies	15,999	0	0					0
Other services and charges	0	0						0
Capital outlay	0	0						0
Total street & alley	15,999	0	0	0	0	0	0	0
REVENUES OVER (UNDER) EXPENDITURES	114,222	161,603	137,000	0	0	0	0	137,000
OTHER FINANCING SOURCES (USES)								
Net transfers-in (out)	(100,000)	(175,000)	(175,000)					(175,000)
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	14,222	(13,397)	(38,000)	0	0	0	0	(38,000)
BEGINNING FUND BALANCE	141,024	155,246	141,849					141,849
ENDING FUND BALANCE	\$155,246	\$141,849	\$103,849	\$0	\$0	\$0	\$0	\$103,849

City of Tecumseh								
Cemetery Trust Fund Budget								
For the Year Ended December 31, 2020								
(Fund 60)								
	2018	2019	2020	2020	2020	2020	2020	2020
	CEMETERY	CEMETERY	CENETERY	CT	CT	CT	CT	AMENDED
	TRUST	TRUST	TRUST	BUDGET	BUDGET	BUDGET	BUDGET	CT
	ACTUAL	BUDGET	BUDGET	AMEND #1	AMEND #2	AMEND #3	AMEND #4	BUDGET
REVENUES								
Interest income	48	170	45					45
Other income	0	0						0
TOTAL REVENUES	48	170	45	0	0	0	0	45
EXPENDITURES								
Cemetery trust - 440								
Personal services	0	0	0					0
Materials and supplies	0	0	0					0
Other services and charges	0	0	0					0
Capital outlay	0	0	0					0
Total cemetery trust	0	0	0	0	0	0	0	0
REVENUES OVER (UNDER) EXPENDITURES	48	170	45	0	0	0	0	45
OTHER FINANCING SOURCES (USES)								
Net transfers-in (out)	0	0	0					0
REVENUES AND OTHER SOURCES OVER (UNDER)	48	170	45	0	0	0	0	45
EXPENDITURES AND OTHER USES								
BEGINNING FUND BALANCE	31,902	31,950	32,120	0			0	32,120
ENDING FUND BALANCE	\$31,950	\$32,120	\$32,165	\$0	\$0	\$0	\$0	\$32,165

City of Tecumseh								
Cemetery Perpetual Care Fund Budget								
For the Year Ended December 31, 2020								
(Fund 62)								
	2018	2019	2020	2020	2020	2020	2020	2020
	PERPETUAL	PERPETUAL	PERPETUAL	PC	PC	PC	PC	AMENDED
	CARE	CARE	CARE	BUDGET	BUDGET	BUDGET	BUDGET	PC
	ACTUAL	BUDGET	BUDGET	AMEND #1	AMEND #2	AMEND #3	AMEND #4	BUDGET
REVENUES								
Monument sales	375	499	500					500
Interest income	560	632	350					350
TOTAL REVENUES	935	1,131	850	0	0	0	0	850
EXPENDITURES								
Perpetual care monuments - 440								
Personal services	0	0						0
Materials and supplies	1,101	0						0
Other services and charges	0	0	0					0
Capital outlay	0	0						0
Total perpetual care monuments	1,101	0	0	0	0	0	0	0
REVENUES OVER (UNDER) EXPENDITURES	(166)	1,131	850	0	0	0	0	850
OTHER FINANCING SOURCES (USES)								
Net transfers-in (out)	0	0	0					0
REVENUES AND OTHER SOURCES OVER (UNDER)	(166)	1,131	850	0	0	0	0	850
EXPENDITURES AND OTHER USES								
BEGINNING FUND BALANCE	114,893	114,727	115,858	0	0	0	0	115,858
ENDING FUND BALANCE	\$114,727	\$115,858	\$116,708	\$0	\$0	\$0	\$0	\$116,708

City of Tecumseh								
Cemetery Care Fund Budget								
For the Year Ended December 31, 2020								
(Fund 65)								
	2018	2019	2020	2020	2020	2020	2020	2020
	CEMETERY	CEMETERY	CEMETERY	CC	CC	CC	CC	AMENDED
	CARE	CARE	CARE	BUDGET	BUDGET	BUDGET	BUDGET	CC
	ACTUAL	BUDGET	BUDGET	AMEND #1	AMEND #2	AMEND #3	AMEND #4	BUDGET
REVENUES								
Lot sales & interments	20,320	15,145	18,500					18,500
Interest income	1,858	2,958	775					775
TOTAL REVENUES	22,178	18,103	19,275	0	0	0	0	19,275
EXPENDITURES								
Cemetery care - 440								
Personal services	0	0	0					0
Materials and supplies	2,236	13,644	15,000					15,000
Other services and charges	0	0	0					0
Capital outlay	0	0	0					0
Total cemetery care	2,236	13,644	15,000	0	0	0	0	15,000
REVENUES OVER (UNDER) EXPENDITURES	19,942	4,459	4,275	0	0	0	0	4,275
OTHER FINANCING SOURCES (USES)								
Net transfers-in (out)	0	0	0					0
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	19,942	4,459	4,275	0	0	0	0	4,275
BEGINNING FUND BALANCE	294,157	314,099	318,558	0			0	318,558
ENDING FUND BALANCE	\$314,099	\$318,558	\$322,833	\$0	\$0	\$0	\$0	\$322,833

The Tecumseh Utility Authority				
Budget				
For the Year Ended December 31, 2020				
(Fund 20)				
	2018	2019	2020	2020
	UTILITY	UTILITY	UTILITY	AMENDED
	FUND	FUND	FUND	UTILITY FUND
OPERATING REVENUES	ACTUAL	BUDGET	BUDGET	BUDGET
Electric revenues	4,016,788	3,700,000	3,800,000	3,800,000
Sewer revenues	502,957	545,000	500,000	500,000
Trash revenues	517,724	475,000	515,000	515,000
Water revenues	1,034,864	1,100,000	1,000,000	1,000,000
Connection fees	35,390	40,000	35,000	35,000
Late payment penalties	127,626	125,000	128,000	128,000
Interest income	42,340	7,500	45,000	45,000
Grants	20,000	0	20,000	20,000
Other revenues	185,424	60,000	190,000	190,000
TOTAL OPERATING REVENUES	6,483,113	6,052,500	6,233,000	6,233,000
OPERATING EXPENSES				
Administration department - 415				
Personal services	518,297	540,000	550,000	550,000
Materials and supplies	90,835	28,000	45,000	45,000
Other services and charges	76,345	180,000	140,000	140,000
Capital outlay	90,065	25,000		0
Total administration department	775,542	773,000	735,000	735,000
Sewer treatment department - 431				
Materials and supplies		59,200	60,000	60,000
Other services and charges	220,985	350,000	300,000	300,000
Capital outlay		0		0
Total sewer treatment department	220,985	409,200	360,000	360,000
Sewer & water line department - 432				
Personal services	164,757	172,640	177,000	177,000
Materials and supplies	57,258	68,000	70,000	70,000
Other services and charges	21,597	39,000	40,000	40,000
Capital outlay	35,230	140,000	79,500	79,500
Total sewer & water line department	278,842	419,640	366,500	366,500
Electric department - 433				
Personal services	245,727	240,000	250,000	250,000
Materials and supplies	83,337	100,000	120,000	120,000
Electricity purchased for resale	2,290,012	2,200,000	2,300,000	2,300,000
Other services and charges	36,852	30,000	40,000	40,000
Capital outlay	89,532		86,280	86,280
Total electric department	2,745,460	2,570,000	2,796,280	2,796,280
Water treatment plant - 434				
Personal services	182,172	218,000	200,000	200,000
Materials and supplies	56,480	50,000	60,000	60,000
Water purchased for resale	71,222	100,000	200,000	200,000
Other services and charges	51,536	105,000	55,000	55,000
Capital outlay	0	55,000	115,000	115,000
Total water treatment plant department	361,410	528,000	630,000	630,000
Trash department - 435				
Other services and charges	313,432	345,761	375,000	375,000
TOTAL OPERATING EXPENSES	4,695,671	5,045,601	5,262,780	5,262,780
OPERATING INCOME/(LOSS)	1,787,442	1,006,899	970,220	970,220
NON-OPERATING REVENUES/(EXPENSES)				
Loan proceeds	0	0	0	0
Debt service				
FNB meter loan	(132,756)	(51,726)	(35,520)	(35,520)
2012 bonds	(641,530)	(651,230)	(651,230)	(651,230)
OWRB	(240,253)	(240,253)	(240,253)	(240,253)
Trustee fees	(4,000)	(4,000)	(4,000)	(4,000)
TOTAL NON-OPERATING REVENUES/(EXPENSES)	(1,018,539)	(947,209)	(931,003)	(931,003)
INCOME (LOSS) BEFORE TRANSFERS	768,903	59,690	39,217	39,217
TRANSFERS-IN/(OUT)	(855,164)	(825,000)	(200,000)	(200,000)
NET INCOME	(86,261)	(765,310)	(160,783)	(160,783)
BEGINNING RETAINED EARNINGS	2,202,750	2,116,489	1,351,179	1,351,179
ENDING RETAINED EARNINGS	2,116,489	1,351,179	1,190,396	1,190,396

CAPITAL OUTLAY ITEMS				
Description	Amount	Fund #	Dept #	
Police Dept Vehicle	\$45,000	10	421-477	
Bullet proof vests/vest carriers (Police Dept) 16 carriers & 10 vest estimate on number of vests	\$8,000	10	421-477	
remodel kitchen at Police Dept	\$7,000	10	421-477	
Convert exhaust hoses to magnetic connections (Fire Dept)	\$8,600	10	422-477	
Resurfacing Streets	\$200,000	10	431-477	
Building for lake (storage building for equipment)	\$20,000	10	452-477	
Total general fund	\$288,600			\$0
Description	Amount	Fund #	Dept #	
Replace Gas Chlorine system (Water Treatment Plant)	\$25,000	20	434-477	
Remove underground and replace to overhead in AST housing addition	\$15,000	20	433-477	
camera for Sewer Lines	\$10,000	20	432-477	
Cargo Trailer	\$4,500	20	432-477	
Backyard Machine for Electric Department	\$60,000	20	433-477	
Electric poles	\$11,280	20	433-477	
Polymer Machine for Water Treatment Plant	9,000	20	434-477	
Replace c/2 Room (wter treatment plant)	26,000	20	434-477	
Replace spillway	55,000	20	434-477	
Sewer line replacement, 1st & Rangeline area	65,000	20	432-477	
Total utility fund	\$280,780			\$0
Total all funds	\$569,380			

FISCAL YEAR 2020
STATEMENT OF CONDITION

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City of Tecumseh

General Fund Budget

For the Year Ended December 31, 2020

	2020 GENERAL FUND BUDGET
REVENUES	2,428,500
EXPENDITURES	
General Government	485,000
Municipal Court Department	90,500
Police Department	1,085,000
Fire Department	405,600
Code Enforcement Department	201,000
Emergency Management Department	13,000
Street Department	480,000
Cemetery Department	224,000
Park Department	207,000
TOTAL EXPENDITURES	3,191,100
REVENUES OVER (UNDER) EXPENDITURES	(762,600)
OTHER FINANCING SOURCES (USES)	
Net transfers-in (out)	260,000
REVENUES AND OTHER SOURCES OVER (UNDER)	(502,600)
EXPENDITURES AND OTHER USES	
BEGINNING FUND BALANCE	533,482
ENDING FUND BALANCE	\$30,882

City of Tecumseh

Street & Alley Fund Budget

For the Year Ended December 31, 2020 (Fund 40)

	2020 S&A FUND BUDGET
REVENUES	137,000
EXPENDITURES	0
REVENUES OVER (UNDER) EXPENDITURES	137,000
OTHER FINANCING SOURCES (USES)	
Net transfers-in (out)	(175,000)
REVENUES AND OTHER SOURCES OVER (UNDER)	(38,000)
EXPENDITURES AND OTHER USES	
BEGINNING FUND BALANCE	141,849
ENDING FUND BALANCE	\$103,849

S City of Tecumseh
Cemetery Trust Fund Budget
For the Year Ended December 31, 2020

2020
CENETERY
TRUST
BUDGET

REVENUES	45
EXPENDITURES	0
REVENUES OVER (UNDER) EXPENDITURES	45
BEGINNING FUND BALANCE	32,120
ENDING FUND BALANCE	\$32,165

City of Tecumseh
Cemetery Perpetual Care Fund Budget
For the Year Ended December 31, 2020

2020
PERPETUAL
CARE BUDGET

REVENUES	860
EXPENDITURES	
REVENUES OVER (UNDER) EXPENDITURES	850
BEGINNING FUND BALANCE	115,858
ENDING FUND BALANCE	\$116,708

City of Tecumseh
Cemetery Care Fund Budget
For the Year Ended December 31, 2020

2020
CEMETERY
CARE BUDGET

REVENUES	19,275
EXPENDITURES	(15,000)
REVENUES OVER (UNDER) EXPENDITURES	4,275
BEGINNING FUND BALANCE	318,558
ENDING FUND BALANCE	\$322,833

The Tecumseh Utility Authority Budget
For the Year Ended December 31, 2020

2020
UTILITY
FUND
BUDGET

OPERATING REVENUES	6,233,000
OPERATING EXPENSES	
Administration department	735,000
Sewer treatment department	360,000
Sewer & water line department	366,500
Electric department 2,796,280	
Water treatment plant	630,000
Trash department 375,000	
TOTAL OPERATING EXPENSES	5,262,780
OPERATING INCOME (LOSS)	970,220
NON-OPERATING REVENUES (EXPENSES)	(931,003)
TRANSFERS-IN (OUT)	(200,000)
NET INCOME	(160,783)
BEGINNING RETAINED EARNINGS	1,351,179
ENDING RETAINED EARNINGS	\$1,190,396

(Published in the Shawnee News-Star on Dec. 4th, 2019)