

RESOLUTION #2024-05

A RESOLUTION OF THE CITY OF TECUMSEH/TECUMSEH UTILITY AUTHORITY APPROVING THE 2024 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 12-31-2025 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 12-31-2025 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 12-31-2025 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, 2025 in a manner as described in the City of Tecumseh's Investment Policy.

Approved by the City Council/Tecumseh Utility Authority members this 2nd day of December, 2024.

ATTEST:



City Clerk





Mayor

RECEIVED
DEC 13 2024
State Auditor
and Inspector

Pottawatomie

FISCAL YEAR 2025

STATEMENT OF CONDITION

FINANCIAL

The City of Tecumseh will be doing more streets in 2025. The City of Tecumseh will be doing a lot of repairing, upgrading, and painting the water tower. 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 to good condition. In order to upgrade streets, water, and sewer in the Cities older residential sections, we need a continued commitment over the next few years.

FINANCIAL

We have leased some police cars for the next 5 years. 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 do not have to.

City of Tecumseh								
General Fund Budget								
For the Year Ended December 31, 2025								
(Fund 10)								
	2023	2024	2025	2025	2025	2025	2025	2025
	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
REVENUES								
Sales tax	1,045,709	1,150,000	1,000,000					1,000,000
Sales tax - restricted for debt	522,855	520,000	520,000					520,000
Tobacco tax	10,601	12,000	10,000					10,000
Franchise tax	89,434	85,000	100,000					100,000
TIF taxes - restricted for TGDA	134,580	130,000	130,000					130,000
Payments in lieu of taxes	124,636	120,000	115,000					115,000
Alcoholic beverage tax	42,646	46,000	40,000					40,000
County fire taxes	62,904	55,000	55,000					55,000
Court fines and fees	186,519	176,000	175,000					175,000
Other revenues	313,757	300,000	325,000					325,000
Licenses & permits	60,289	60,000	60,000					60,000
Rents & royalties	28,673	25,000	25,000					25,000
Cemetery fees	50,568	65,000	50,000					50,000
Interest	34,047	5,000	35,000					35,000
Grants	1,773,390	372,000	250,000					250,000
TOTAL REVENUES	4,480,608	3,121,000	2,890,000	0	0	0	0	2,890,000
EXPENDITURES								
General Government - 410								
Personal services	302,726	360,000	432,000					432,000
Materials and supplies	88,275	70,000	70,000					70,000
Other services and charges	180,140	250,000	250,000					250,000
Capital outlay	48,991	14,000	0					0
Total General Government	620,132	694,000	752,000	0	0	0	0	752,000
Municipal Court Department - 412								
Personal services	110,993	136,000	163,200					163,200
Materials and supplies	4,846	5,000	5,000					5,000
Other services and charges	11,525	15,000	15,000					15,000
Capital outlay	0	0	0					0
Total Municipal Court Department	127,364	156,000	183,200	0	0	0	0	183,200
Police Department - 421								
Personal services	764,292	900,000	1,000,000					1,000,000
Materials and supplies	63,417	90,000	110,000					110,000
Other services and charges	69,216	85,000	75,000					75,000
Debt service	0	0	0					0
Capital outlay	55,874	90,000	35,000					35,000
Total Police Department	952,799	1,165,000	1,220,000	0	0	0	0	1,220,000
Fire Department - 422								
Personal services	408,472	487,000	575,000					575,000
Materials and supplies	86,605	75,000	85,000					85,000
Other services and charges	17,596	30,000	30,000					30,000
Debt service	0	0	0					0
Capital outlay	0	600,000	15,000					15,000
Total Fire Department	512,673	1,192,000	705,000	0	0	0	0	705,000
Code Enforcement Department - 424								
Personal services	201,343	287,000	290,000					290,000
Materials and supplies	17,599	30,000	25,000					25,000
Other services and charges	34,049	65,000	65,000					65,000
Debt service	960	5,760	10,000					10,000
Capital outlay	29,977	13,000	0					0
Total Code Enforcement Department	283,928	400,760	390,000	0	0	0	0	390,000
Emergency Management Department - 429								
Personal services	0	0	0					0
Materials and supplies	1,949	2,000	2,000					2,000
Other services and charges	6,424	10,000	13,000					13,000
Capital outlay	0	0	25,000					25,000
Total Emergency Management Department	8,373	12,000	40,000	0	0	0	0	40,000

BODY CAMERAS

REMODEL KITCHEN @ FIRE DEPT

BLACKBOARD CONNECT, CONFERENCE (3 PEOPLE)
2 SIRENS REFURBISHED

City of Tecumseh									
General Fund Budget									
For the Year Ended December 31, 2025									
(10)									
	2023	2024	2025	2025	2025	2025	2025	2025	Notes
	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	261,888	355,000	426,000					426,000	
Materials and supplies	61,826	125,000	85,000					85,000	
Other services and charges	1,467	3,000	5,000					5,000	
Capital outlay	194,396	0	350,000					350,000	
Total Street Department	519,577	483,000	866,000	0	0	0	0	866,000	
Cemetery Department - 435									
Personal services	112,451	211,000	263,750					263,750	
Materials and supplies	5,515	20,000	20,000					20,000	
Other services and charges	55,502	75,000	75,000					75,000	
Capital outlay	44,827	0	0					0	
Total Cemetery Department	218,095	306,000	358,750	0	0	0	0	358,750	
Park Department - 452									
Personal services	145,729	173,047	195,000					195,000	
Materials and supplies	24,039	50,000	85,000					85,000	ADDED MONEY FOR PICNIC TABLES AND TRASH CANS
Other services and charges	30,689	35,000	40,000					40,000	
Capital outlay	15,447	50,000	0	0				0	
Total Park Department	215,904	308,047	320,000	0	0	0	0	320,000	
TOTAL EXPENDITURES	3,458,845	4,716,807	4,834,950	0	0	0	0	4,834,950	
REVENUES OVER (UNDER) EXPENDITURES	1,021,763	(1,595,807)	(1,944,950)	0	0	0	0	(1,944,950)	
OTHER FINANCING SOURCES (USES)									
Loan proceeds	29,977			0				0	
Interfund transfers	(172,714)	1,320,000	970,000	0	0	0	0	970,000	
TOTAL OTHER FINANCING SOURCES (USES)	(142,737)	1,320,000	970,000	0	0	0	0	970,000	
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	879,026	(275,807)	(974,950)	0	0	0	0	(974,950)	
BEGINNING FUND BALANCE	428,065	1,307,091	1,031,284					1,031,284	
ENDING FUND BALANCE	1,307,091	1,031,284	56,334	0	0	0	0	56,334	
TIF taxes to TGDA included in transfers	(134,580)	(130,000)	(130,000)	0	0	0	0	(130,000)	
S&A fund transfers to street department	350,000	750,000	350,000					350,000	
Cemetery care fund to cemetery department	0	100,000	0					0	
Transfers to TUA for capital expenditures	(388,134)	600,000	750,000					750,000	
Net transfers	(172,714)	1,320,000	970,000	0	0	0	0	970,000	
Total capital outlay	389,312	767,000	425,000	0	0	0	0	425,000	
Sales taxes for debt	(522,855)								
Sales taxes for debt	522,855								
Transfers on your budget worksheet will always be off by the TIF tax transfer to TGDA because the TGDA budget is not on your worksheet.									

City of Tecumseh								
Street & Alley Fund Budget								
For the Year Ended December 31, 2025								
(Fund 40)								
	2023	2024	2025	2025	2025	2025	2025	2025
	S&A	S&A	S&A	S&A	S&A	S&A	S&A	AMENDEL
	FUND	FUND	FUND	BUDGET	BUDGET	BUDGET	BUDGET	SA
REVENUES	ACTUAL	BUDGET	BUDGET	AMEND #1 9-3-2024	AMEND #2	AMEND #3	AMEND #4	BUDGET
Motor vehicle tax	45,562	50,000	50,000					50,000
Gax excise tax	11,222	12,000	12,000					12,000
Use tax	394,769	365,000	375,000					375,000
Interest	43,783	29,000	45,000					45,000
Grants	0	0	0					0
TOTAL REVENUES	495,336	456,000	482,000	0	0	0	0	482,000
EXPENDITURES								
Street & alley - 423								
Materials and supplies	0	0	0					0
Other services and charges	0	0	0					0
Capital outlay	0	0	0					0
Total street & alley	0	0	0	0	0	0	0	0
REVENUES OVER (UNDER) EXPENDITURES	495,336	456,000	482,000	0	0	0	0	482,000
OTHER FINANCING SOURCES (USES)								
Net transfers-in (out)	(350,000)	(750,000)	(350,000)					(350,000)
REVENUES AND OTHER SOURCES OVER (UNDER)	145,336	(294,000)	132,000	0	0	0	0	132,000
EXPENDITURES AND OTHER USES								
BEGINNING FUND BALANCE	857,383	1,002,719	708,719					708,719
ENDING FUND BALANCE	\$1,002,719	\$708,719	\$840,719	\$0	\$0	\$0	\$0	\$840,

City of Tecumseh								
Cemetery Trust Fund Budget								
For the Year Ended December 31, 2025								
(Fund 60)								
	2023	2024	2025	2025	2025	2025	2025	2025
	CEMETERY	CEMETERY	CENETERY	CT	CT	CT	CT	AMENDED
	TRUST	TRUST	TRUST	BUDGET	BUDGET	BUDGET	BUDGET	CT
REVENUES	ACTUAL	BUDGET	BUDGET	AMEND #1	AMEND #2	AMEND #3	AMEND #4	BUDGET
Interest income	1,154	100	1,000					1,000
Other income	0	0	0					0
TOTAL REVENUES	1,154	100	1,000	0	0	0	0	1,000
EXPENDITURES								
Cemetery trust - 440								
Personal services	0	0	0					0
Materials and supplies	0	0	500					500
Other services and charges	0	0	0					0
Capital outlay	0	0	0					0
Total cemetery trust	0	0	500	0	0	0	0	500
REVENUES OVER (UNDER) EXPENDITURES	1,154	100	500	0	0	0	0	500
OTHER FINANCING SOURCES (USES)								
Net transfers-in (out)	0	0	0					0
REVENUES AND OTHER SOURCES OVER (UNDER)	1,154	100	500	0	0	0	0	500
EXPENDITURES AND OTHER USES								
BEGINNING FUND BALANCE	33,381	34,535	34,635	0			0	34,635
ENDING FUND BALANCE	\$34,535	\$34,635	\$35,135	\$0	\$0	\$0	\$0	\$35,135

City of Tecumseh								
Cemetery Perpetual Care Fund Budget								
For the Year Ended December 31, 2025								
(Fund 62)								
	2023	2024	2025	2025	2025	2025	2025	2025
	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	385	100	400					400
Interest income	4,258	500	3,500					3,500
TOTAL REVENUES	4,643	600	3,900	0	0	0	0	3,900
EXPENDITURES								
Perpetual care monuments - 440								
Personal services	0	0	0					0
Materials and supplies	0	15,000	15,000					15,000
Other services and charges	0	0	0					0
Capital outlay	0							0
Total perpetual care monuments	0	15,000	15,000	0	0	0	0	15,000
REVENUES OVER (UNDER) EXPENDITURES	4,643	(14,400)	(11,100)	0	0	0	0	(11,100)
OTHER FINANCING SOURCES (USES)								
Net transfers-in (out)	0	0	0					0
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	4,643	(14,400)	(11,100)	0	0	0	0	(11,100)
BEGINNING FUND BALANCE	121,101	125,744	111,344	0	0	0	0	111,344
ENDING FUND BALANCE	\$125,744	\$111,344	\$100,244	\$0	\$0	\$0	\$0	\$100,244

City of Tecumseh									
Cemetery Care Fund Budget									
For the Year Ended December 31, 2025									
(Fund 65)									
	2023	2024	2025	2025	2025	2025	2025	2025	
	CEMETERY	CEMETERY	CEMETERY	CC	CC	CC	CC	AMENDED	
	CARE	CARE	CARE	BUDGET	BUDGET	BUDGET	BUDGET	CC	
REVENUES	ACTUAL	BUDGET	BUDGET	AMEND #1	AMEND #2	AMEND #3	AMEND #4	BUDGET	
Lot sales & interments	17,467	19,000	17,500					17,500	
Interest income	11,604	1,700	10,000					10,000	
TOTAL REVENUES	29,071	20,700	27,500	0	0	0	0	27,500	
EXPENDITURES									
Cemetery care - 440									
Personal services	0	0	0					0	
Materials and supplies	3,410	15,000	15,000					15,000	
Other services and charges	0	0	0					0	
Capital outlay	0	0						0	
Total cemetery care	3,410	15,000	15,000	0	0	0	0	15,000	
REVENUES OVER (UNDER) EXPENDITURES	25,661	5,700	12,500	0	0	0	0	12,500	
OTHER FINANCING SOURCES (USES)									
Net transfers-in (out)	0	(100,000)	0					0	
REVENUES AND OTHER SOURCES OVER (UNDER)	25,661	(94,300)	12,500	0	0	0	0	12,500	
EXPENDITURES AND OTHER USES									
BEGINNING FUND BALANCE	300,264	325,925	231,625	0			0	231,625	
ENDING FUND BALANCE	\$325,925	\$231,625	\$244,125	\$0	\$0	\$0	\$0	\$244,125	

The Tecumseh Utility Authority									
Budget									
For the Year Ended December 31, 2025									
(Fund 20)									
	2023	2024	2025	2025	2025	2025	2025	2025	Notes
	UTILITY	UTILITY	UTILITY	UF	UF	UF	UF	AMENDED	
	FUND	FUND	FUND	BUDGET	BUDGET	BUDGET	BUDGET	UTILITY FUND	
				AMEND #1	AMEND #2	AMEND #3	AMEND #4		
				04-1-2024	9-3-2024				
OPERATING REVENUES	ACTUAL	BUDGET	BUDGET					BUDGET	
Electric revenues	3,994,947	4,500,000	3,900,000					3,900,000	
Sewer revenues	642,999	622,000	600,000					600,000	
Trash revenues	742,548	700,000	650,000					650,000	
Water revenues	1,197,169	1,200,000	1,200,000					1,200,000	
Connection fees	28,850	35,000	25,000					25,000	
Late payment penalties	114,034	120,000	100,000					100,000	
Interest income	224,120	60,000	100,000					100,000	
Grants	20,000	552,660	20,000					20,000	
Other revenues	265,157	260,000	275,000					275,000	
TOTAL OPERATING REVENUES	7,229,824	8,049,660	6,870,000	0	0	0	0	6,870,000	
OPERATING EXPENSES									
Administration department - 415									
Personal services	433,700	538,300	593,000					593,000	
Materials and supplies	316,569	45,000	50,000					50,000	
Other services and charges	57,413	155,000	125,000					125,000	
Capital outlay	27,661	0	0					0	
Total administration department	835,343	738,300	768,000	0	0	0	0	768,000	
Sewer treatment department - 431									
Materials and supplies	149,804	100,000	147,500					147,500	
Other services and charges	356,145	380,000	400,000					400,000	
Capital outlay	33,992	100,000	0					0	
Total sewer treatment department	539,941	580,000	547,500	0	0	0	0	547,500	
Sewer & water line department - 432									
Personal services	157,681	260,111	286,122					286,122	
Materials and supplies	85,004	175,000	200,000					200,000	
Other services and charges	14,936	17,500	17,500					17,500	
Capital outlay	1,758,382	652,650	35,000					35,000	TRENCH CONTROL SYSTEM, REPLACE MANHOLES
Total sewer & water line department	2,016,003	1,105,261	538,622	0	0	0	0	538,622	
Electric department - 433									
Personal services	273,286	464,625	511,000					511,000	
Materials and supplies	216,084	280,970	280,000					280,000	
Electricity purchased for resale	2,222,693	2,700,000	2,200,000					2,200,000	
Other services and charges	23,637	55,000	55,000					55,000	
Capital outlay	239,216	1,356,621	626,000					626,000	SKID STEER WATTACHMENTS, Substation Transformer
Total electric department	2,974,916	4,857,216	3,672,000	0	0	0	0	3,672,000	
Water treatment plant - 434									
Personal services	258,998	309,308	340,238					340,238	
Materials and supplies	150,982	200,000	200,000					200,000	
Water purchased for resale	0	15,000	15,000					15,000	
Other services and charges	54,137	132,000	60,000					60,000	
Capital outlay	126,191	1,220,000	20,000					20,000	POND PUMP, POLY BLEND MACHINE
Total water treatment plant department	590,308	1,876,308	635,238	0	0	0	0	635,238	
Trash department - 435									
Other services and charges	353,354	425,000	450,000					450,000	
TOTAL OPERATING EXPENSES	7,309,865	9,582,085	6,611,360	0	0	0	0	6,611,360	
OPERATING INCOME/(LOSS)	(80,041)	(1,532,425)	258,640	0	0	0	0	258,640	
NON-OPERATING REVENUES/(EXPENSES)									
Loan proceeds	0	0	0					0	
Debt service									
2012 bonds	(662,967)	(664,390)	(664,390)					(664,390)	
OWRB	(240,253)	(240,253)	(240,253)					(240,253)	
Capital Lease	0	(4,000)	(4,000)						
Trustee fees	(4,000)	(4,000)	(4,000)					(4,000)	
TOTAL NON-OPERATING REVENUES/(EXPENSES)	(907,220)	(912,643)	(912,643)	0	0	0	0	(908,643)	
INCOME (LOSS) BEFORE TRANSFERS	(987,261)	(2,445,068)	(654,003)	0	0	0	0	(650,003)	
TRANSFERS-IN/(OUT)	388,134	(600,000)	(750,000)					(750,000)	TO GENERAL FUND
NET INCOME	(599,127)	(3,045,068)	(1,404,003)	0	0	0	0	(1,400,003)	
BEGINNING RETAINED EARNINGS	7,482,658	6,883,531	3,838,463					3,838,463	
ENDING RETAINED EARNINGS	6,883,531	3,838,463	2,434,460	0	0	0	0	2,438,460	
Total capital outlay	2,165,442	3,329,271	681,000						

CAPITAL OUTLAY ITEMS			
Description	Amount	Fund #	Dept #
WATCHGUARD BODY CAMERAS	\$35,000	10	421-477
WATER TRENCH REMODEL @ FIRE DEPT.	\$15,000	10	422-477
2 SIRENS	\$25,000	10	422-477
ROADS	\$350,000	10	431-477
Total general fund	\$425,000		
Description	Amount	Fund #	Dept #
TUA (20)			
TRENCH CONTROL SYSTEMS	\$15,000	20	432-477
POND PUMP	\$5,000	20	434-477
POLY BLEND MACHINE	\$15,000	20	434-477
SKID STEER WITH ATTACHMENT	\$126,000	20	433-477
LIGHTWEIGHT TRENCH CONTROL SHIELDS	\$15,000	20	432-477
REPLACE SEWER MANHOLES	\$20,000	20	432-477
SUBSTATION TRANSFORMER	\$500,000	20	432-477
Street & Alley Fund (40)			
Water utility fund	\$696,000		
Cemetery care fund (65)			
Total all funds	\$1,121,000		