

RESOLUTION #2018-09

A RESOLUTION OF THE CITY OF TECUMSEH/TECUMSEH UTILITY AUTHORITY APPROVING THE 2019 BUDGET

WHEREAS, the Oklahoma State Statues, 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 12-31-2019 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 12-31-2019 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 12-31-2019 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 3rd day of December, 2018.

ATTEST:



City Clerk





Mayor

RECEIVED

DEC 06 2018

State Auditor
and Inspector

PoHawatomie

FISCAL YEAR 2019

STATEMENT OF CONDITION

FINANCIAL

The past year has been extremely active. 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 2019.

FINANCIAL

We have put a plan together to buy one police car per year.

City of Tecumseh								
General Fund Budget								
For the Year Ended December 31, 2019								
(Fund 10)								
	2017	2018	2019	2019	2019	2019	2019	2019
	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	664,529	675,000	685,000					685,000
Sales tax - restricted for debt	332,264	334,000	350,000					350,000
Tobacco tax	12,090	12,000	10,000					10,000
Franchise tax	70,471	90,000	72,000					72,000
TIF taxes - restricted for TGDA	107,434	80,000	110,000					110,000
Payments in lieu of taxes	109,500	100,000	90,000					90,000
Alcoholic beverage tax	26,529	27,500	26,500					26,500
County fire taxes	43,581	43,000	43,000					43,000
Court fines and fees	221,936	200,000	250,000					250,000
Other revenues	147,642	280,000	300,000					300,000
Licenses & permits	31,597	35,000	39,000					39,000
Rents & royalties	19,588	10,000	10,000					10,000
Cemetery fees	61,584	60,000	50,000					50,000
Interest	9,531	2,500	2,500					2,500
Grants	84,467	124,473	165,000					165,000
TOTAL REVENUES	1,942,743	2,073,473	2,203,000	0	0	0	0	2,203,000
EXPENDITURES								
General Government - 410								
Personal services	187,384	206,000	227,000					227,000
Materials and supplies	48,768	65,000	35,000					35,000
Other services and charges	113,773	130,000	115,000					115,000
Capital outlay	0	15,000	9,000					9,000
Total General Government	349,925	416,000	386,000	0	0	0	0	386,000
Municipal Court Department - 412								
Personal services	59,229	63,000	67,500					67,500
Materials and supplies	3,617	1,200	3,000					3,000
Other services and charges	7,735	13,000	13,500					13,500
Capital outlay	0	0	0					0
Total Municipal Court Department	70,581	77,200	84,000	0	0	0	0	84,000
Police Department - 421								
Personal services	716,801	852,104	900,000					900,000
Materials and supplies	70,938	115,000	115,000					115,000
Other services and charges	66,864	90,000	90,000					90,000
Capital outlay	65,791	94,710	45,000					45,000
Total Police Department	920,394	1,151,814	1,150,000	0	0	0	0	1,150,000
Fire Department - 422								
Personal services	287,446	304,000	329,000					329,000
Materials and supplies	46,815	62,763	63,000					63,000
Other services and charges	17,901	27,000	27,000					27,000
Debt service	0	0	0					0
Capital outlay	80,605	49,500	28,000					28,000
Total Fire Department	432,767	443,263	447,000	0	0	0	0	447,000
Code Enforcement Department - 424								
Personal services	167,452	175,840	180,000					180,000
Materials and supplies	10,592	10,000	10,000					10,000
Other services and charges	23,703	8,000	9,000					9,000
Capital outlay	0	0	0					0
Total Code Enforcement Department	201,747	193,840	199,000	0	0	0	0	199,000
Emergency Management Department - 429								
Personal services	0	0	0					0
Materials and supplies	2,720	2,000	2,000					2,000
Other services and charges	7,391	7,000	7,000					7,000
Capital outlay	0	0	0					0
Total Emergency Management Department	10,111	9,000	9,000	0	0	0	0	9,000

City of Tecumseh								
General Fund Budget								
For the Year Ended December 31, 2019								
(Fund 10)								
	2017	2018	2019	2019	2019	2019	2019	2019
	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	136,956	175,700	185,700					185,700
Materials and supplies	19,834	99,500	100,000					100,000
Other services and charges	1,600	7,500	8,000					8,000
Capital outlay	207,121	283,000	215,000					215,000
Total Street Department	365,511	565,700	508,700	0	0	0	0	508,700
Cemetery Department - 435								
Personal services	95,420	103,000	109,000					109,000
Materials and supplies	3,604	9,950	7,000					7,000
Other services and charges	89,801	80,000	90,000					90,000
Capital outlay	0	0						0
Total Cemetery Department	188,825	192,950	206,000	0	0	0	0	206,000
Park Department - 452								
Personal services	118,411	124,320	124,320					124,320
Materials and supplies	17,727	25,000	30,000					30,000
Other services and charges	28,621	38,000	35,000					35,000
Capital outlay	29,760		45,700					45,700
Total Park Department	194,519	187,320	235,020	0	0	0	0	235,020
TOTAL EXPENDITURES	2,734,380	3,237,087	3,224,720	0	0	0	0	3,224,720
REVENUES OVER (UNDER) EXPENDITURES	(791,637)	(1,163,614)	(1,021,720)	0	0	0	0	(1,021,720)
OTHER FINANCING SOURCES (USES)								
Loan proceeds	0	0	0					0
Interfund transfers	617,565	755,000	1,100,000					1,100,000
TOTAL OTHER FINANCING SOURCES (USES)	617,565	755,000	1,100,000	0	0	0	0	1,100,000
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(174,072)	(408,614)	78,280	0	0	0	0	78,280
BEGINNING FUND BALANCE	514,031	339,959	(68,655)					(68,655)
ENDING FUND BALANCE	\$339,959	(\$68,655)	\$9,625	\$0	\$0	\$0	\$0	\$9,625

City of Tecumseh								
Street & Alley Fund Budget								
For the Year Ended December 31, 2019.								
(Fund 40)								
	2017	2018	2019	2019	2019	2019	2019	2019
	S&A	S&A	S&A	S&A	S&A	S&A	S&A	AMENDED
	FUND	FUND	FUND	BUDGET	BUDGET	BUDGET	BUDGET	SA
REVENUES	ACTUAL	BUDGET	BUDGET	AMEND #1	AMEND #2	AMEND #3	AMEND #4	BUDGET
Motor vehicle tax	45,777	50,000	50,000					50,000
Gax excise tax	12,073	12,000	12,000					12,000
Use tax	71,208	50,000	50,000					50,000
Interest	1,163	0						0
Grants	0	0						0
TOTAL REVENUES	130,221	112,000	112,000	0	0	0	0	112,000
EXPENDITURES								
Street & alley - 423								
Materials and supplies	15,999	75,000	0					0
Other services and charges	0	0						0
Capital outlay	0	100,000						0
Total street & alley	15,999	175,000	0	0	0	0	0	0
REVENUES OVER (UNDER) EXPENDITURES	114,222	(63,000)	112,000	0	0	0	0	112,000
OTHER FINANCING SOURCES (USES)								
Net transfers-in (out)	(100,000)	0	(175,000)					(175,000)
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	14,222	(63,000)	(63,000)	0	0	0	0	(63,000)
BEGINNING FUND BALANCE	141,024	155,246	92,246					92,246
ENDING FUND BALANCE	\$155,246	\$92,246	\$29,246	\$0	\$0	\$0	\$0	\$29,246

City of Tecumseh								
Cemetery Trust Fund Budget								
For the Year Ended December 31, 2019								
(Fund 60)								
	2017	2018	2019	2019	2019	2019	2019	2019
	CEMETERY	CEMETERY	CEMETERY	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	45	45					45
Other income	0	0						0
TOTAL REVENUES	48	45	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	3,000	0					0
Capital outlay	0	0	0					0
Total cemetery trust	0	3,000	0	0	0	0	0	0
REVENUES OVER (UNDER) EXPENDITURES	48	(2,955)	45	0	0	0	0	45
OTHER FINANCING SOURCES (USES)								
Net transfers-in (out)	0	0	0					0
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	48	(2,955)	45	0	0	0	0	45
BEGINNING FUND BALANCE	31,902	31,950	28,995	0			0	28,995
ENDING FUND BALANCE	\$31,950	\$28,995	\$29,040	\$0	\$0	\$0	\$0	\$29,040

City of Tecumseh								
Cemetery Perpetual Care Fund Budget								
For the Year Ended December 31, 2019								
(Fund 62)								
	2017	2018	2019	2019	2019	2019	2019	2019
	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	500	500					500
Interest income	560	350	350					350
TOTAL REVENUES	935	850	850	0	0	0	0	850
EXPENDITURES								
Perpetual care monuments - 440								
Personal services	0							0
Materials and supplies	1,101							0
Other services and charges	0	2,000	0					0
Capital outlay	0							0
Total perpetual care monuments	1,101	2,000	0	0	0	0	0	0
REVENUES OVER (UNDER) EXPENDITURES	(166)	(1,150)	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)	(1,150)	850	0	0	0	0	850
EXPENDITURES AND OTHER USES								
BEGINNING FUND BALANCE	114,893	114,727	113,577	0	0	0	0	113,577
ENDING FUND BALANCE	\$114,727	\$113,577	\$114,427	\$0	\$0	\$0	\$0	\$114,427

City of Tecumseh								
Cemetery Care Fund Budget								
For the Year Ended December 31, 2019								
(Fund 65)								
	2017	2018	2019	2019	2019	2019	2019	2019
	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	18,500	18,500					18,500
Interest income	1,858	775	775					775
TOTAL REVENUES	22,178	19,275	19,275	0	0	0	0	19,275
EXPENDITURES								
Cemetery care - 440								
Personal services	0	0	0					0
Materials and supplies	2,236	0	15,000					15,000
Other services and charges	0	0	0					0
Capital outlay	0	0	0					0
Total cemetery care	2,236	0	15,000	0	0	0	0	15,000
REVENUES OVER (UNDER) EXPENDITURES	19,942	19,275	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	19,275	4,275	0	0	0	0	4,275
BEGINNING FUND BALANCE	294,157	314,099	333,374	0			0	333,374
ENDING FUND BALANCE	\$314,099	\$333,374	\$337,649	\$0	\$0	\$0	\$0	\$337,649

The Tecumseh Utility Authority								
Budget								
For the Year Ended December 31, 2019								
(Fund 20)								
	2017	2018	2019	2019	2019	2019	2019	2019
	UTILITY	UTILITY	UTILITY	UF	UF	UF	UF	AMENDED
	FUND	FUND	FUND	BUDGET	BUDGET	BUDGET	BUDGET	UTILITY FUND
	ACTUAL	BUDGET	BUDGET	AMEND #1	AMEND #2	AMEND #3	AMEND #4	BUDGET
OPERATING REVENUES								
Electric revenues	3,675,217	3,700,000	3,700,000					3,700,000
Sewer revenues	544,132	545,000	545,000					545,000
Trash revenues	530,688	475,000	475,000					475,000
Water revenues	1,136,681	1,100,000	1,100,000					1,100,000
Connection fees	40,966	40,000	40,000					40,000
Late payment penalties	122,351	125,000	125,000					125,000
Interest income	22,896	7,500	7,500					7,500
Grants	20,000	13,000	0					0
Other revenues	260,690	60,000	60,000					60,000
TOTAL OPERATING REVENUES	6,353,621	6,065,500	6,052,500	0	0	0	0	6,052,500
OPERATING EXPENSES								
Administration department - 415								
Personal services	489,379	533,900	540,000					540,000
Materials and supplies	81,291	14,000	20,000					20,000
Other services and charges	117,260	166,000	180,000					180,000
Capital outlay	57,112	112,500	25,000					25,000
Total administration department	745,042	826,400	765,000	0	0	0	0	765,000
Sewer treatment department - 431								
Materials and supplies	0	0	0					0
Other services and charges	364,649	350,000	350,000					350,000
Capital outlay	0	0	0					0
Total sewer treatment department	364,649	350,000	350,000	0	0	0	0	350,000
Sewer & water line department - 432								
Personal services	158,755	174,640	172,640					172,640
Materials and supplies	58,658	68,000	68,000					68,000
Other services and charges	2,217	39,000	39,000					39,000
Capital outlay	102,235	52,000	140,000					140,000
Total sewer & water line department	321,865	333,640	419,640	0	0	0	0	419,640
Electric department - 433								
Personal services	227,433	241,920	240,000					240,000
Materials and supplies	107,515	100,000	100,000					100,000
Electricity purchased for resale	2,242,899	2,200,000	2,200,000					2,200,000
Other services and charges	22,299	40,000	30,000					30,000
Capital outlay	61,805	97,000	0					0
Total electric department	2,661,951	2,678,920	2,570,000	0	0	0	0	2,570,000
Water treatment plant - 434								
Personal services	183,567	218,000	218,000					218,000
Materials and supplies	64,889	50,000	50,000					50,000
Water purchased for resale	89,832	100,000	100,000					100,000
Other services and charges	67,744	55,000	55,000					55,000
Capital outlay	0	50,000	5,000					5,000
Total water treatment plant department	406,032	473,000	428,000	0	0	0	0	428,000
Trash department - 435								
Other services and charges	315,432	345,761	345,761					345,761
TOTAL OPERATING EXPENSES	4,814,971	5,007,721	4,878,401	0	0	0	0	4,878,401
OPERATING INCOME/(LOSS)	1,538,650	1,057,779	1,174,099	0	0	0	0	1,174,099
NON-OPERATING REVENUES/(EXPENSES)								
Loan proceeds	0	0	0					0
Debt service								
FNB meter loan	(132,756)	(132,756)	(132,756)					(132,756)
2012 bonds	(636,530)	(641,530)	(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)	(1,013,539)	(1,018,539)	(1,028,239)	0	0	0	0	(1,028,239)
INCOME (LOSS) BEFORE TRANSFERS	525,111	39,240	145,860	0	0	0	0	145,860
TRANSFERS-IN/(OUT)	(625,000)	(580,000)	(825,000)					(825,000)
NET INCOME	(99,889)	(540,760)	(679,140)	0	0	0	0	(679,140)
BEGINNING RETAINED EARNINGS	2,202,750	2,102,861	1,562,101					1,562,101
ENDING RETAINED EARNINGS	2,102,861	1,562,101	882,961	0	0	0	0	882,961

CAPITAL OUTLAY ITEMS				
Description	Amount	Fund #	Dept #	
Police Dept Vehicle	\$45,000	10	421-477	
Parks mower for lake	\$5,700	10	452-477	
Street Dept Grader repair	\$15,000	10	431-477	
Tennis Courts in Park	\$25,000	10	452-477	
Bricks for Storage Building city hall	\$9,000	10	410-477	
Storage Building for Lake Equipment	\$15,000	10	452-477	
Roads	\$200,000	10	431-477	
12 Radios Fire Dept	\$28,000	10	422-477	
Total general fund	\$342,700			\$0
Description	Amount	Fund #	Dept #	
Air Packs	\$2,000	20	434-477	
Jet Machine	\$70,000	20	432-477	
Rip Raft for Dam	\$3,000	20	434-477	
Sewer line Replacement (Between Walnut and Maple from 1st to the other side of Rangeline)	\$65,000	20	432-477	
Total utility fund	\$140,000			\$0
Total all funds	\$482,700			