

# Review of City of Tecumseh Budget Documents (2015-2025)

## *Integrity of the Game vs Economic Impact (Politics); The Oklahoma Business Plan*

This briefing document summarizes the main themes and important information extracted from a series of budget documents for the City of Tecumseh, Oklahoma, spanning fiscal years 2015 to 2025. The documents include annual budget summaries for the General Fund, Street & Alley Fund, Cemetery Trust Fund, Cemetery Perpetual Care Fund, and the Tecumseh Utility Authority, as well as budget resolutions and statements of condition.

### **Overall Themes and Trends:**

**Annual Budget Approval Process:** Each fiscal year's budget for the Tecumseh Utility Authority is formally approved by the City Council through a resolution. These resolutions generally state that the Council has reviewed the proposed budget and is aware of the planned operations and projects for the upcoming fiscal year. They also authorize the City Treasurer/Manager to make necessary fund transfers and reinvest available funds according to the City's investment policy.

**Infrastructure Focus:** The "Statement of Condition" included in several budget resolutions (2016, 2017, 2020, 2023, 2025) consistently highlights the condition of the City's infrastructure. While generally described as "in fair condition," there is a recurring emphasis on the need for continued upgrades to streets, water, and sewer lines, particularly in older residential sections. For example, the FY 2016 statement notes, "I am pleased to report that the City's infrastructure remains in fair 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." This focus on infrastructure upgrades is a consistent priority.

**Vehicle Replacement Plan:** A recurring financial plan mentioned in the "Statement of Condition" is the strategy to purchase one police car per year. This indicates a commitment to maintaining the police department's vehicle fleet through a regular replacement cycle. For instance, the FY 2016 statement mentions, "We have put a plan together to buy one police car per year."

**Street Resurfacing:** The "Statement of Condition" also frequently mentions ongoing or planned street resurfacing projects, indicating a focus on maintaining and improving the city's road network. The FY 2016 statement notes, "The past year has been extremely active. We are finishing up the Gordon Cooper Drive Project, turning it into the 4 lane road. We will be installing a splash pad in our park. We are continuing to resurface some streets in the town as well." This activity continues to be reported in subsequent years.

**Utility Authority Operations:** The Tecumseh Utility Authority budgets consistently show significant operating revenues, primarily from electric, water, sewer, and trash services. Operating expenses include administration, treatment departments, and distribution/collection systems. Transfers out often occur from the Utility Fund, likely to other city funds.

**General Fund Expenditures:** The General Fund budget outlines expenditures across various departments, with significant allocations typically for the Police Department, Fire Department, Park Department, and Street Department. These budgets provide a snapshot of the city's service priorities.

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**Capital Outlay:** Several budget documents include detailed lists of "Capital Outlay Items" planned for the General Fund and the Utility Fund. These lists provide specific examples of infrastructure improvements and equipment purchases. For example, the FY 2015 General Fund capital outlay includes "\$500,000" for the "Gordon Cooper Dr Project (to finish long term project)" and "\$345,888" for a "Splash Pad in Slick Humphrey Park."

**Street & Alley Fund Focus:** The Street & Alley Fund budgets show revenues primarily from motor vehicle tax, gas excise tax, and use tax, with expenditures focused on street maintenance and capital outlay related to streets and alleys.

**Cemetery Funds:** The Cemetery Trust Fund and Cemetery Perpetual Care Fund budgets show relatively small revenue streams, often from interest income and monument sales, with expenditures related to the maintenance and upkeep of the city's cemeteries.

### **Key Financial Data Points (Examples):**

**General Fund Budget (2015):** Total Revenues: \$1,789,500; Total Expenditures: \$3,768,369; Revenues Over (Under) Expenditures: \$(1,978,869).

**Tecumseh Utility Authority Budget (2015):** Operating Revenues: \$6,125,000; Total Operating Expenses: \$5,101,404; Net Income: \$(1,264,026).

**General Fund Amended Budget (2021):** Total Revenues: \$3,129,769; Total Expenditures: \$3,732,869; Revenues Over (Under) Expenditures: \$(603,100).

**Tecumseh Utility Authority Amended Budget (2021):** Total Operating Revenues: \$6,200,000; Total Operating Expenses: \$5,227,700; Net Income: \$(1,398,703).

**General Fund Budget (2023):** Total Revenues: \$3,870,000; Total Expenditures: \$3,866,800; Revenues Over (Under) Expenditures: \$3,200.

**Tecumseh Utility Authority Budget (2023):** Operating Revenues: \$6,815,000; Total Operating Expenses: \$8,168,007; Operating Income (Loss): \$(1,553,007).

**General Fund Budget (2025):** Total Revenues: \$2,850,000; Total Expenditures: \$4,870,950; Revenues Over (Under) Expenditures: \$(2,020,950).

**Tecumseh Utility Authority Budget (2025):** Operating Revenues: \$6,815,000; Total Operating Expenses: \$6,556,069; Operating Income (Loss): \$258,931.

### **Important Capital Outlay Examples:**

**FY 2015 (General Fund):** "FIRE PROOF FILING CABINETS FOR COURT TICKETS - \$10,000", "POLICE CAR - \$40,000", "GORDON COOPER DR PROJECT (TO FINISH LONG TERM PROJECT) - \$500,000", "SPLASH PAD IN SLICK HUMPHREY PARK - \$345,888".

**FY 2016 (General Fund):** "Boat for Fire Department - \$15,000", "Roof for Senior Citizen Building - \$100,000", "Police Car - \$40,000", "Street Projects - \$384,000".

**FY 2021 (General Fund):** "Batwing Mower - \$12,000", "Street replacement - \$400,000", "Animal Control Vehicle - \$40,000", "Police Dept Vehicle - \$47,000", "Cemetery Pavilion - \$100,000".

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**FY 2023 (General Fund):** "Commercial Dishwasher for Kitchen in Auditorium - \$7,000", "Police Vehicle - \$47,000", "Streets - \$350,000".

**FY 2025 (General Fund):** "Watchguard Body Cameras - \$35,000", "THEN REMODEL @ FIRE DEPT. - \$15,000", "ROADS - \$350,000".

**FY 2025 (Utility Fund):** "TRENCH CONTROL SYSTEMS - \$15,000", "POND PUMP - \$5,000", "SKID STEER WITH ATTACHMENT - \$126,000", "REPLACE SEWER MANHOLES - \$20,000", "SUBSTATION TRANSFORMER - \$500,000".

### Statement of Condition Insights:

The recurring "Statement of Condition" provides qualitative insights into the City's priorities and challenges:

**Consistent Focus on Infrastructure:** The repeated mention of the need to upgrade and maintain infrastructure (streets, water, sewer) indicates a long-term commitment in this area. The FY 2023 statement highlights challenges with water leaks due to drought and the need for repairs at the water treatment plant and damaged areas.

**Proactive Vehicle Replacement:** The annual plan to buy one police car suggests a strategy to avoid large, infrequent capital expenditures for the police fleet.

**Monitoring Revenue and Expenditures:** The statements consistently mention monitoring revenue and expenditures to ensure budget objectives are met, indicating a focus on fiscal responsibility.

**Addressing Specific Issues:** The FY 2020 statement mentions "some issues of flooding at the water treatment plant and spillway issues" that are being worked on, highlighting specific infrastructure challenges being addressed. The FY 2023 statement reiterates these water system challenges due to drought. The FY 2025 statement notes the leasing of some police cars for the next 5 years.

### Budget Resolutions:

The budget resolutions serve as formal approvals for the Tecumseh Utility Authority's annual budgets. They delegate authority to the City Treasurer/Manager for financial management within the approved budget parameters.

This briefing document provides a high-level overview of the City of Tecumseh's budget documents from 2015 to 2025. A more detailed analysis could involve tracking specific revenue and expenditure categories over time, examining the impact of capital projects, and further analyzing the financial health of the various city funds.