

SECTION 4: OPERATING FUND SUMMARY

Tulsa Police Department Training Center

Established in 1967

Mission

Produce the best-trained police recruits in the region. Accomplish this through dedication to our goal without compromise. Provide training that is cutting edge, using all available resources, knowledge, and skills.

Continue working to improve the level of training for recruits, incumbent officers and reserve officers, thus improving the lives of the people in the Tulsa community.

Definition

The current Training Center is a state-of-the-art facility containing modern classrooms and equipment, and has one of the best-equipped fitness centers in the city. The training staff has a solid reputation for professionalism and continues to be approved by the Council on Law Enforcement Education and Training. Experts from the field and from related community agencies are brought in regularly to ensure that recruits are getting the very best training.

Scope of Services Provided

Graduates from the Center pass a stringent curriculum addressing the ever-growing demands made on modern law enforcement service providers.

Successes/

Accomplishments

The Tulsa Police Department offers a Citizens Police Academy (CPA) two times a year at no cost to the participants. CPA is designed to develop a better understanding between citizens and their police department through education.

Future Challenges and Opportunities

Maintain high quality officers through continual recruiting efforts that attract optimum candidates. Stay abreast of evolving technology and forensic science to produce officers equipped to deal with the increasingly sophisticated criminal mind.

Annual Budget

A fractional part of the City of Tulsa Police Department's \$88.4 million annual budget.

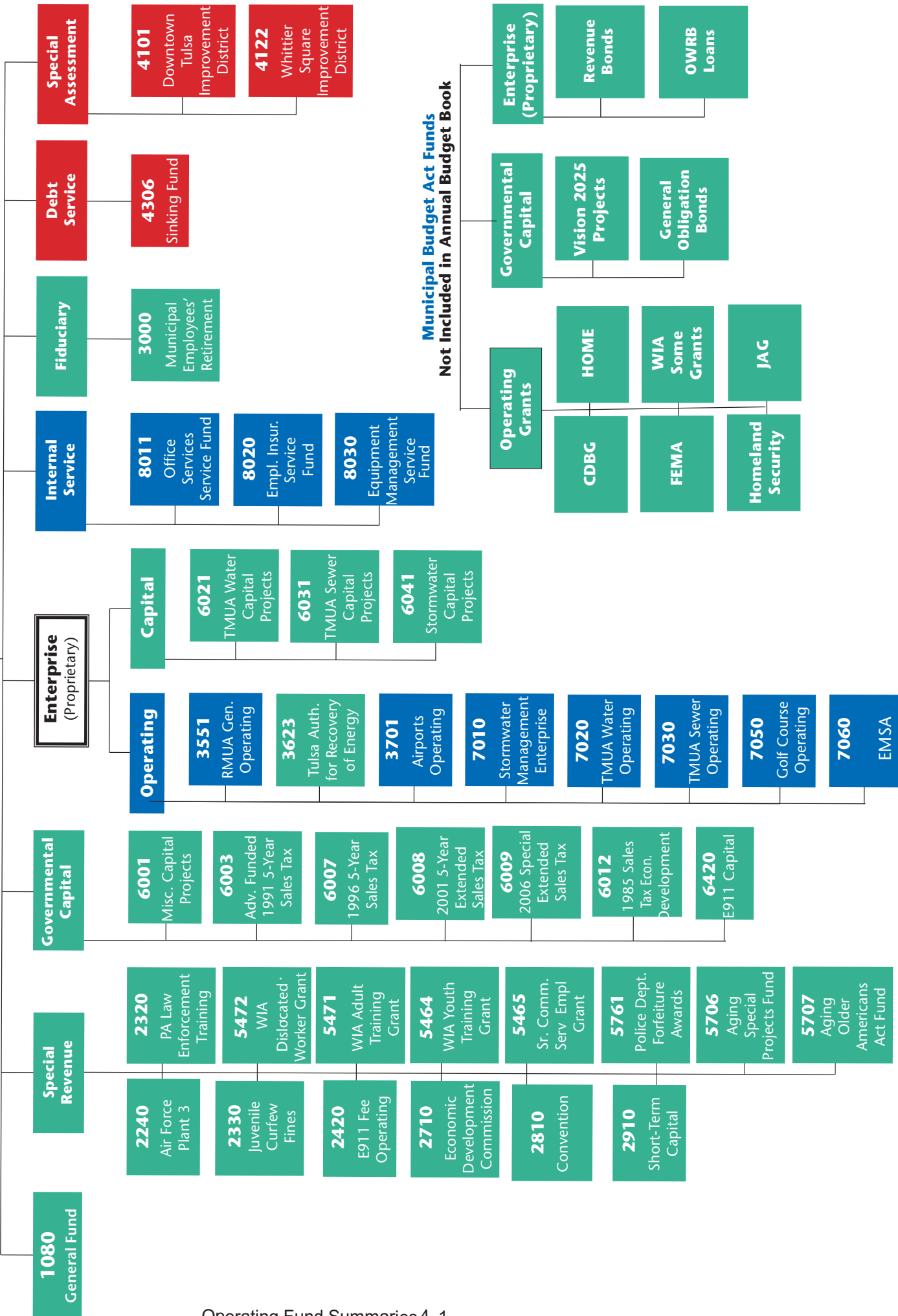


This section of the document contains the appropriations by fund, department and expenditure classification for operating funds. It also contains the revenues projected to be received by each fund in the upcoming fiscal year.

This section is part of the ordinances adopted by the City Council.

**MUNICIPAL
 BUDGET ACT**

■ Cash Basis
 ■ Accrual Basis
 ■ Modified Accrual Basis
 (See Explanation on the Next Page)



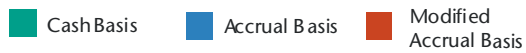
WHAT IS "BUDGETARY BASIS"?

Budgetary Basis refers to the basis of accounting used to estimate financing sources and used in the budget.

Cash Basis indicates transactions are recognized only when cash in increase or decreased;

Accrual Basis indicates revenues are recorded when they are earned (whether or not cash is received at the time) and expenditures are recorded when goods and services are received (whether cash disbursements are made at the time);

Modified Accrual Basis indicates expenditures other than accrued interest on general long-term debt are recorded at the time liabilities are incurred, and revenues are recorded when received in cash except for material and/or available revenues, which should be accrued to reflect properly the taxes levied and revenue earned.

 Cash Basis Accrual Basis Modified Accrual Basis

Refers to chart colors on the previous page.

BUDGET METHODS

The budgets of general government type funds (General Fund, Special Revenue Funds, Governmental and Enterprise Capital Funds, and Fiduciary Funds) are prepared on a cash basis. This indicates transactions are recognized only when cash is increased or decreased. Revenue estimates and expenditures are made based on actual cash to be received and expended in the upcoming fiscal year. Encumbrances are used when calculating fund balance and cash is reserved to ensure revenue for future payments.

The Operating Enterprise Funds and Internal Service Funds are budgeted on an accrual basis. Revenues are recorded when they are earned, whether or not cash is received at the time. Expenditures are recorded when goods and services are received, whether cash disbursements are made at the time or not. The Capital Enterprise Funds are budgeted on a cash basis as noted above.

Budgets for the Debt Service and Special Assessments funds are prepared on a modified accrual basis. Expenditures other than accrued interest on general long-term debt are recorded at the time liabilities are incurred. Revenues are accrued to reflect the taxes levied and revenue earned.

None of the Funds' budgets include appropriations for vested compensated absences or depreciation. Some appropriations related to debt service reflect money being transferred to trustee banks on a monthly basis to meet semi-annual and/or annual principal and interest payments. As the actual principal and interest payment dates are not related to the city's fiscal year, there will be a difference in debt service expense in the budget and what is reported on annual financial statements. Also in some instances, bond reserves and interest earnings at the trustee bank will be used to meet debt obligations and these funds are not reflected in the budget.

ACCOUNTING METHODS

The Comprehensive Annual Financial Report (CAFR) shows the status of the city's finances on the basis of "generally accepted accounting principles" (GAAP).

Principal payments on long-term debt within the Enterprise Funds are applied to the outstanding liability on a GAAP basis as opposed to being expended on a Budget basis. In other words it is a "balance sheet" entry and is not reflected as an expenditure in the CAFR.

General staff and administrative charges are recognized as direct expenses of the Enterprise Funds on a GAAP basis as opposed to being recognized as operating transfers into the General Fund from the Enterprise Funds on the Budget basis.

Compensated absences liabilities that are expected to be liquidated with expendable available financial resources are accrued as earned by employees (GAAP basis) as opposed to being expended when paid (Budget basis).

Depreciation expenses are recorded on a GAAP basis. They are not budgeted in any government or proprietary fund.

Capital outlays within the Enterprise Funds are recorded as assets on a GAAP basis and expended on a Budget basis.

MUNICIPAL BUDGET ACT FUNDS NOT INCLUDED IN THE ANNUAL BUDGET DOCUMENT

The City of Tulsa does not include all of the funds subject to the Municipal Budget Act provision in its Annual Budget document. Some revenues, such as General Obligation and Revenue Bonds, Community Development and Local Law Enforcement Block Grants, Homeland Security Grants, and State Loans are received at times they cannot be included in the Annual Budget. The appropriation of these monies is handled by budgetary amendment during the year after bonds are closed or grant agreements signed. The operating funds not included in the Annual Budget Book are equal to about three percent of the City's annual operating budget.

OVERVIEW

The General Fund (GF), in conformance with the Oklahoma Municipal Budget Act, serves as the primary operating fund for the City of Tulsa. It is the largest City fund in terms of revenues and expenditures. Sixty four percent of the total GF revenue comes from sales and use taxes. In total, taxes generate 73 percent of this fund's revenues. Eight percent of the fund's revenue is generated by user charges, and virtually the entire remaining amount comes from licenses and permits, intergovernmental transfers, traffic fines, and interest earnings.

GF resources may be used to pay for any service the City has legal authority to provide under its charter and state laws. It finances police and fire protection, street maintenance, park services, event facilities, and numerous administrative functions. The City has established other funds to account for utility operations and capital improvements.

BUDGET SUMMARY

The FY 08 GF budget clearly reflects the priorities of the Mayor and City Council. For the first time in seven years, revenues make it possible to expand services in a meaningful way. The FY 08 budget contains several new departments that have been created to implement neighborhood programs, as well as 35 new positions distributed over many departments. Historic financial information has been restated to reflect the new organizational structure. The GF's operating reserve, which is set at 5 percent of the annual projected expenditures, will remain fully funded on a cash basis in FY 08.

After fully funding the 5 percent operating reserve, the General Fund is projected to have an unreserved and undesignated carry over FY 08 fund balance. About \$1,500,000 of the amount is being used for one time expenses in the FY 08 budget. For the first time, a portion of the balance has been designated to retire golf course revenue bonds over the next five years. This will allow maximum flexibility when deciding the courses' future. Also beginning in FY 08, a portion of the balance is being designated to partially off-set the liability for retiree health insurance premiums. This is a new accounting requirement contained in the Governmental Accounting Standards Board Statement 45.

REVENUES

FY 08 GF revenues are projected to be \$246,706,000 - 7.3 percent more than the original FY 07 budget projections, and 4.1 percent higher than the revised FY 07 estimate. FY 08 sales tax collections are expected to be 4.2 percent more than the FY 07 revised estimate. The projection is based on continued expansion of the local economy and the Professional Golfers Association Tournament in August. Wage and salary employment growth is projected to continue and sales tax collections correlate positively to changes in wage and salary employment.

Fine revenue is increasing due to higher volume and past increases in charges for various infractions. Interest revenue will be significantly higher as a result of earnings on GO bond proceeds, and higher rates of return on the City's investments - a result of the rising interest rate environment over the last two years. It needs to be noted the enterprise funds' transfer rate for fees in lieu of taxes will remain 7.5 percent in FY 08.

EXPENDITURES

The allocations between Personal Services, Materials and Supplies, and Other Services and Charges remain close to historic values. They make up 77 percent, 3 percent, and 20 percent of the FY 08 GF budget, respectively.

The FY 08 GF budget is 6.9 percent more than the FY 07 original budget. The Public Safety program appropriations to the Police, Fire, Information Technology, Municipal Courts, TAEMA and Emergency Management Departments, account for 65 percent of the FY 08 budget - one percentage point less than FY 07. Collectively, the Public Safety Departments are increasing 7 percent over the FY 07 original budget. As in past years, Public Works and Transportation will receive the second largest allocation - 13 percent of the budget. This program's budget is increasing 4 percent in FY 08. Cultural and Recreational activities will be allocated 9 percent of FY 08 resources and Administrative and Support Services will be allocated 8 percent of the budget. A full year's impact of the 8 percent across the board salary increases awarded in January 07 is affecting departments' budgets.

Mayor Taylor has reorganized the City's economic development and neighborhood services functions and the impact has a direct effect on the FY 08 budget.

Building permits and inspections, neighborhood code enforcement, economic development and planning are increasing 25 percent and make up 4 percent of the total budget. A concentrated focus on economic and neighborhood development has been discussed for years but is now clearly evident in the allocation of resources.

The Police and Fire Departments' allocations are being increased in FY 08. An academy for 20 police officers is in the FY 08 budget and scheduled to start in August. Two firefighters academies have also been financed in this budget. A class of 34 will start in July and a class of 30 is scheduled for January. The new police cadets will allow the Police force to remain well above the 780 authorized officers throughout FY 08. All 693 authorized firefighter positions are projected to be filled at the end of FY 08. The budget also includes satisfactory performance pay increases for all sworn personnel as well as a 2 percent increase to the top step in the police and fire fighter pay charts.

The Information Technology budget reflects the City wide reorganization that occurred in early FY 06. Three new management positions are included in the FY 08 budget. These positions will allow full integration of the previous separate work groups and bring the benefits inherent in the new centralized structure.

The FY 08 GF budget for the Cultural and Recreational program is 5 percent higher than the original FY 07 budget. The program reflects SMG taking over the management of the Convention

Center. The service levels remain the same for the departments in this program.

The Transportation and Public Works Program GF allocation is 4 percent above the original FY 07 budget amount. Service levels in the Public Works Department are not changing and the increase in appropriations will pay for salaries and benefits. MTTA will receive additional GF allocations to pay for increased salaries and benefits and additional "Lift Program" services.

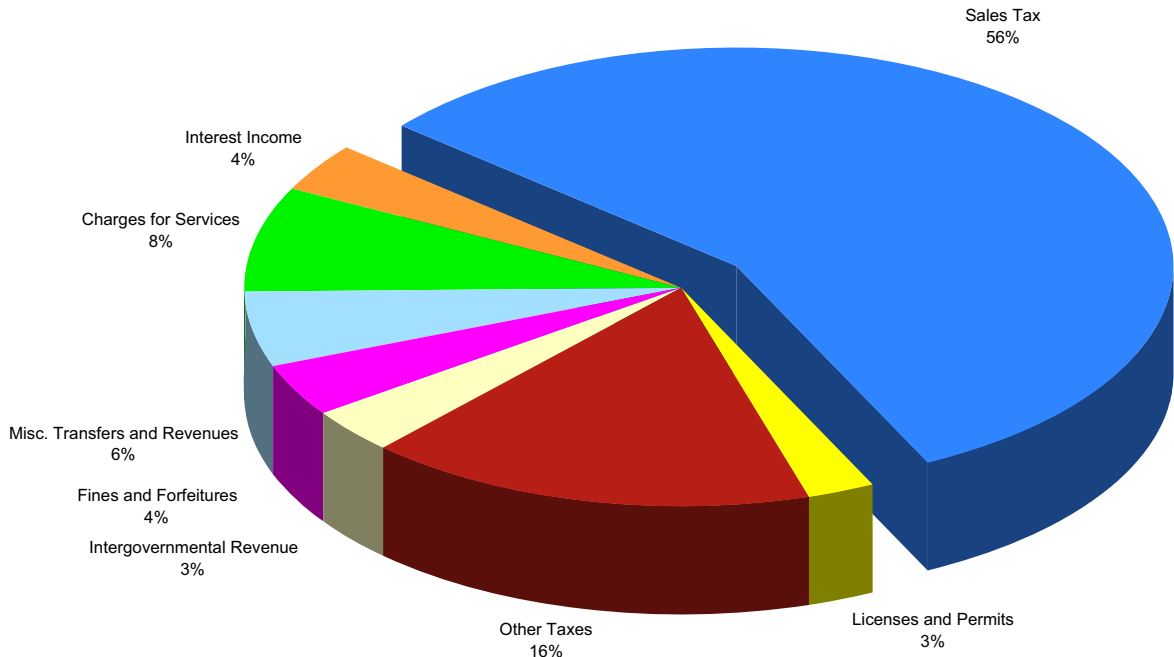
The Administrative and Support Services program's FY 08 GF budget is increasing 11 percent. Services will remain at FY 07 levels with the additional dollars mostly being used to pay a full year's cost of the 8 percent salary increases awarded in January 2007.

As stated earlier, four new departments have been created to implement economic and neighborhood development programs. Most of these activities were previously part of the Public Works and Development Department and were given higher visibility reflecting the elected officials' priorities. Half of the 25 percent increase is for twenty new positions in neighborhood inspections, permits and licensing, planning, and economic development. A significant portion of the other half is a result of shifting planning positions from CDBG to the GF. This will allow maximum flexibility for assignments. Outcome measures have been developed to evaluate the effectiveness of the new organization and related resources.

ANNUAL RESOURCES AND OUTLAYS

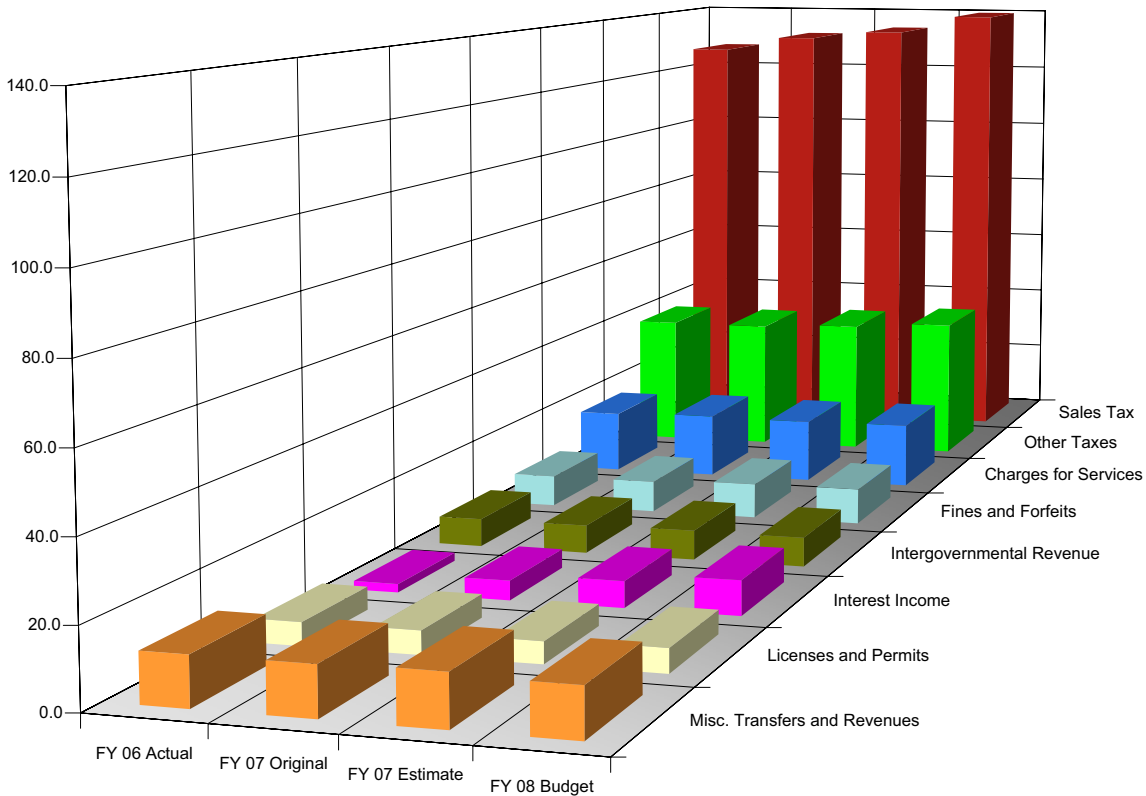
	FY 06 ACTUAL	FY 07 ORIGINAL	FY 07 ESTIMATE	FY 08 BUDGET	PERCENT DIFF. FROM FY 07 EST.
Annual Resources					
Revenue	\$ 209,912,000	\$ 217,471,000	\$ 223,843,000	\$ 234,273,000	4.7%
Transfers In	12,338,000	12,529,000	13,081,000	12,433,000	-5.0%
Total Resources	222,250,000	230,000,000	236,924,000	246,706,000	4.1%
Annual Outlays					
Budget	215,881,000	228,135,000	232,760,000	244,780,000	5.2%
Transfers Out	4,045,000	3,943,000	4,369,000	3,390,000	-22.4%
Total Outlays	219,926,000	232,078,000	237,129,000	248,170,000	4.7%
Annual Resources Less Annual Outlays	2,324,000	(2,078,000)	(205,000)	(1,464,000)	
FUND BALANCE					
Fund Balance					
Beginning of Year	15,166,000	13,890,000	17,490,000	17,285,000	
Addition to/(Use of)	2,324,000	(2,078,000)	(205,000)	(1,464,000)	
Total	17,490,000	11,812,000	17,285,000	15,821,000	
Designated for Retiree Health					
Benefits and Golf Course Bonds	0	0	3,412,000	3,412,000	
Operating Reserve	11,604,000	11,604,000	12,409,000	12,409,000	
Ending Fund Balance	\$ 5,886,000	\$ 208,000	\$ 1,464,000	\$ 0	

REVENUE ESTIMATES BY CATEGORY FY 08

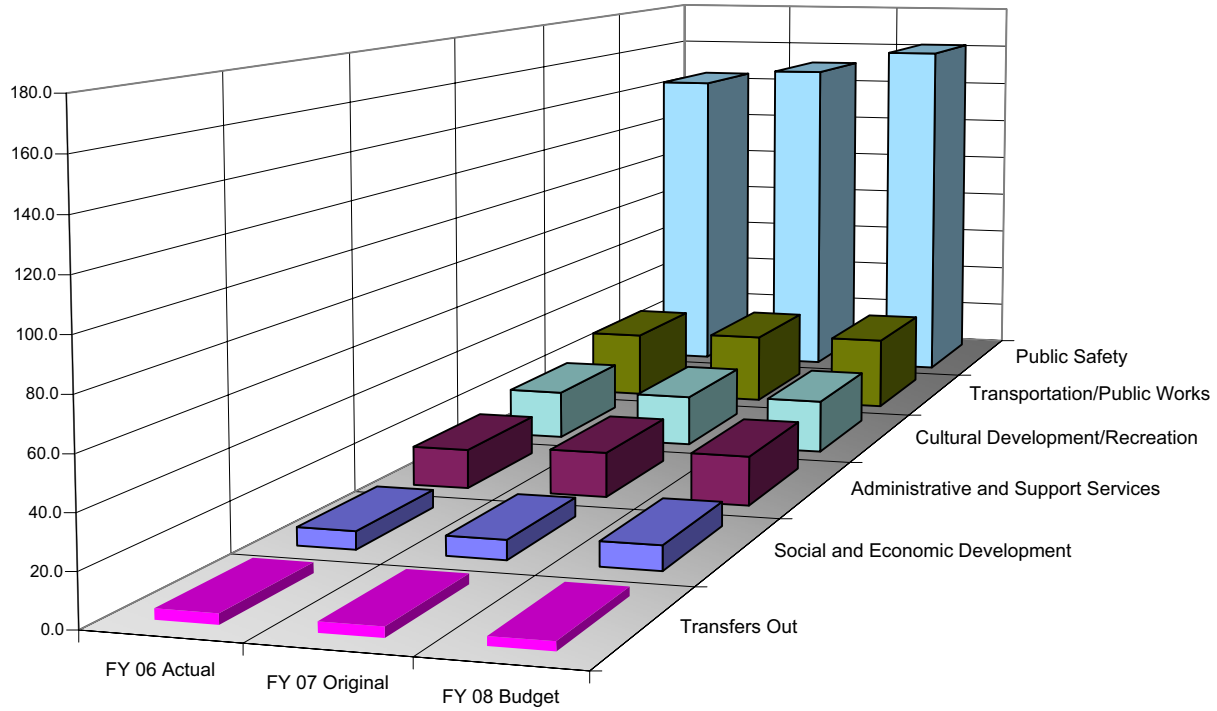


REVENUES BY CATEGORY BY FISCAL YEAR

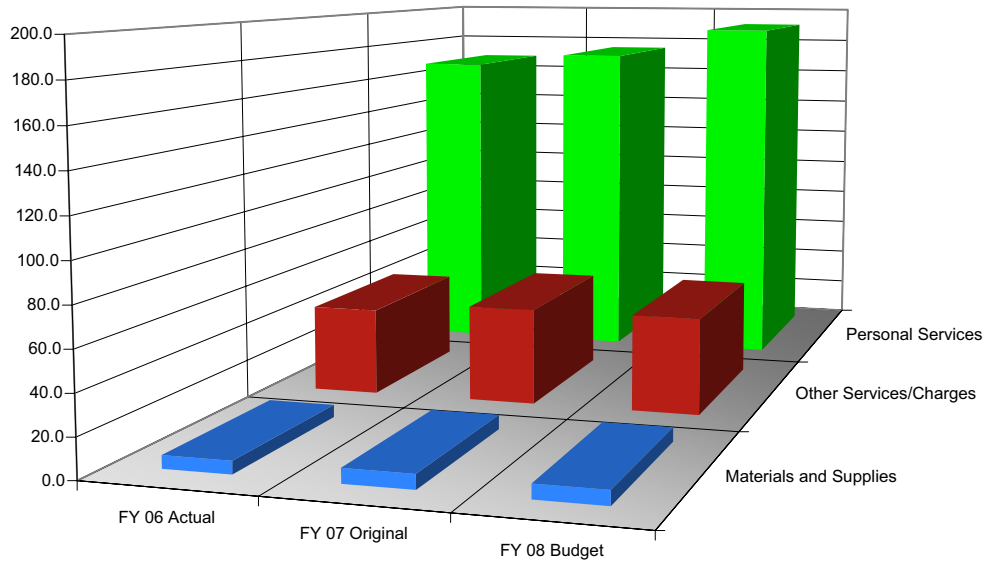
in \$ Millions



EXPENDITURES/BUDGET BY CATEGORY BY FISCAL YEAR
in \$ Millions



EXPENDITURES/BUDGET BY ACCOUNT GROUP BY FISCAL YEAR
in \$ Millions



ANNUAL RESOURCES

REVENUE ACCOUNT	FY 06 ACTUAL	FY 07 ORIGINAL	FY 07 ESTIMATE	FY 08 BUDGET	PERCENT DIFF. FROM FY 07 EST.
■ TAXES					
SALES	\$ 127,168,000	\$ 131,588,000	\$ 133,954,000	\$ 139,519,000	4.2%
USE	16,101,000	16,275,000	17,826,000	19,277,000	8.1%
FRANCHISE FEES					
Oklahoma Natural Gas	6,426,000	6,600,000	5,880,000	5,880,000	0.0%
Public Service	8,815,000	8,600,000	8,500,000	8,500,000	0.0%
Tulsa Cable	3,789,000	3,805,000	4,050,000	4,300,000	6.2%
Right of Way Occupancy Fee	3,527,000	3,397,000	3,510,000	3,510,000	0.0%
TOTAL FRANCHISE	22,557,000	22,402,000	21,940,000	22,190,000	1.1%
HOTEL/MOTEL TAXES	110,000	115,000	123,000	134,000	8.9%
TOTAL ALL TAXES	165,936,000	170,380,000	173,843,000	181,120,000	4.2%
■ LICENSES AND PERMITS					
BUSINESS LICENSES	1,170,000	1,275,000	820,000	1,155,000	40.9%
NON-BUSINESS LICENSES AND PERMITS					
Bldg Inspections-Residential	937,000	900,000	900,000	900,000	0.0%
Bldg Inspections-Commercial	1,271,000	1,330,000	1,331,000	1,371,000	3.0%
Electrical Inspections	766,000	750,000	775,000	979,000	26.3%
Mechanical Inspections	553,000	565,000	525,000	525,000	0.0%
Other Non-Business	1,286,000	1,242,000	1,273,000	1,273,000	0.0%
Total Non-Business	4,813,000	4,787,000	4,804,000	5,048,000	5.1%
TOTAL ALL LICENSES/PERMITS	5,983,000	6,062,000	5,624,000	6,203,000	10.3%
■ INTRGVRNMNTL REVENUE					
GRANTS AND REIMBURSEMENTS	705,000	685,000	845,000	750,000	-11.2%
SHARED REVENUE					
Liquor Tax Apportionment	535,000	540,000	580,000	600,000	3.4%
Gasoline Tax	829,000	815,000	790,000	800,000	1.3%
Tobacco Tax	2,818,000	2,800,000	3,000,000	3,000,000	0.0%
Vehicle License	2,789,000	2,800,000	2,800,000	2,800,000	0.0%
Total Shared Revenue	6,971,000	6,955,000	7,170,000	7,200,000	0.4%
TOTAL ALL INTRGVRNMNTL	7,676,000	7,640,000	8,015,000	7,950,000	-0.8%
■ CHARGES FOR SERVICES					
GENERAL GOVERNMENT					
Airport Direct Cost for Support Services	680,000	1,143,000	1,143,000	1,325,000	15.9%
TARE Direct Cost for Support Services	605,000	670,000	658,000	645,000	-2.0%
Water Direct Cost for Support Services	2,758,000	2,607,000	2,615,000	2,984,000	14.1%
Sewer Direct Cost for Support Services	1,682,000	1,704,000	1,709,000	1,782,000	4.3%
Stormwater Direct Cost for Support Services	695,000	667,000	666,000	798,000	19.8%
Grant Funds Direct Cost for Support Services	124,000	120,000	120,000	120,000	0.0%
Other General Government	805,000	794,000	812,000	880,000	8.4%
TOTAL GENERAL GOVERNMENT	\$ 7,349,000	\$ 7,705,000	\$ 7,723,000	\$ 8,534,000	10.5%

ANNUAL RESOURCES

REVENUE ACCOUNT	FY 06 ACTUAL	FY 07 ORIGINAL	FY 07 ESTIMATE	FY 08 BUDGET	PERCENT DIFF. FROM FY 07 EST.
PUBLIC SAFETY					
Weed Mowing	\$ 499,000	\$ 450,000	\$ 450,000	\$ 450,000	0.0%
Airport Fire Reimbursement	1,484,000	1,504,000	1,522,000	1,579,000	3.7%
Other Public Safety	283,000	320,000	355,000	525,000	47.9%
TOTAL PUBLIC SAFETY	2,266,000	2,274,000	2,327,000	2,554,000	9.8%
CULTURE AND RECREATION					
Convention Center	582,000	525,000	510,000	0	-100.0%
Concessions	464,000	475,000	460,000	60,000	-87.0%
Performing Arts Center	1,066,000	1,000,000	1,000,000	1,100,000	10.0%
Gilcrease	24,000	25,000	26,000	26,000	0.0%
Zoo Admissions	1,162,000	1,110,000	1,020,000	1,050,000	2.9%
Miscellaneous Park Revenue	1,306,000	1,203,000	1,048,000	1,088,000	3.8%
TOTAL CULTURE/RECREATION	4,604,000	4,338,000	4,064,000	3,324,000	-18.2%
STREETS AND HIGHWAYS					
Paving Cut Repair	3,230,000	3,783,000	3,783,000	3,785,000	0.1%
Parking Meters	367,000	387,000	350,000	350,000	0.0%
TOTAL STREETS/ HIGHWAYS	3,597,000	4,170,000	4,133,000	4,135,000	0.0%
TOTAL ALL SERVICES	17,816,000	18,487,000	18,247,000	18,547,000	1.6%
■ FINES AND FORFEITURES	8,724,000	8,828,000	9,730,000	9,930,000	2.1%
■ MISCELLANEOUS REVENUE	1,497,000	920,000	1,346,000	1,276,000	-5.2%
■ INTEREST INCOME	2,280,000	5,154,000	7,038,000	9,247,000	31.4%
TOTAL REVENUE	209,912,000	217,471,000	223,843,000	234,273,000	4.7%
■ TRANSFERS IN					
TPACT	0	55,000	55,000	55,000	0.0%
TARE Fund	2,531,000	2,464,000	2,544,000	1,955,000	-23.2%
Stormwater Fund	1,078,000	1,243,000	1,278,000	1,371,000	7.3%
Water Fund	5,408,000	5,220,000	5,453,000	5,393,000	-1.1%
Sewer Fund	3,321,000	3,547,000	3,751,000	3,659,000	-2.5%
TOTAL TRANSFERS IN	12,338,000	12,529,000	13,081,000	12,433,000	-5.0%
TOTAL ANNUAL RESOURCES	\$ 222,250,000	\$ 230,000,000	\$ 236,924,000	\$ 246,706,000	4.1%

ANNUAL OUTLAYS

	FY 06 ACTUAL	FY 07 ORIGINAL	FY 08 BUDGET	PERCENT DIFF. FROM FY 07 ORIG.
BUDGET (Expenditures or appropriations)				
■ PUBLIC SAFETY AND PROTECTION				
<u>Municipal Court</u>				
Personal Services	\$ 2,194,000	\$ 2,259,000	\$ 2,396,000	6.1%
Materials and Supplies	48,000	60,000	60,000	0.0%
Other Services/Charges	213,000	250,000	255,000	2.0%
Total	2,455,000	2,569,000	2,711,000	5.5%
<u>Police Department</u>				
Personal Services	64,449,000	66,293,000	73,706,000	11.2%
Materials and Supplies	977,000	1,232,000	1,142,000	-7.3%
Other Services/Charges	5,530,000	5,406,000	5,715,000	5.7%
Total	70,956,000	72,931,000	80,563,000	10.5%
<u>Fire Department</u>				
Personal Services	51,351,000	52,175,000	55,918,000	7.2%
Materials and Supplies	1,016,000	1,172,000	1,270,000	8.4%
Other Services/Charges	2,529,000	2,479,000	2,630,000	6.1%
Total	54,896,000	55,826,000	59,818,000	7.2%
<u>Information Technology</u>				
Personal Services	11,374,000	12,589,000	13,074,000	3.9%
Materials and Supplies	478,000	621,000	613,000	-1.3%
Other Services/Charges	3,625,000	4,182,000	4,395,000	5.1%
Total	15,477,000	17,392,000	18,082,000	4.0%
<u>EMSA</u>				
Other Services/Charges	0	1,873,000	0	-100.0%
Total	0	1,873,000	0	-100.0%
<u>Emergency Management</u>				
Other Services/Charges	114,000	138,000	151,000	9.4%
Total	114,000	138,000	151,000	9.4%
TOTAL PUBLIC SAFETY	143,898,000	150,729,000	161,325,000	7.0%
■ CULTURAL DEVELOPMENT AND RECREATION				
<u>Park and Recreation Department</u>				
Personal Services	9,889,000	10,442,000	11,004,000	5.4%
Materials and Supplies	1,334,000	1,364,000	1,386,000	1.6%
Other Services/Charges	4,064,000	4,159,000	4,399,000	5.8%
Total	15,287,000	15,965,000	16,789,000	5.2%
<u>Gilcrease Museum</u>				
Personal Services	933,000	1,052,000	1,096,000	4.2%
Materials and Supplies	54,000	59,000	67,000	13.6%
Other Services/Charges	1,191,000	1,192,000	1,203,000	0.9%
Total	2,178,000	2,303,000	2,366,000	2.7%
<u>Performing Arts Center</u>				
Personal Services	1,458,000	1,566,000	1,611,000	2.9%
Materials and Supplies	56,000	59,000	58,000	-1.7%
Other Services/Charges	763,000	784,000	786,000	0.3%
Total	\$ 2,277,000	\$ 2,409,000	\$ 2,455,000	1.9%

ANNUAL OUTLAYS

	FY 06 ACTUAL	FY 07 ORIGINAL	FY 08 BUDGET	PERCENT DIFF. FROM FY 07 ORIG.
River Parks				
Other Services/Charges	\$ 478,000	\$ 523,000	\$ 613,000	17.2%
Total	478,000	523,000	613,000	17.2%
TOTAL CULTURAL DEV/REC	20,220,000	21,200,000	22,223,000	4.8%
■ SOCIAL AND ECONOMIC DEVELOPMENT				
Economic Development & Real Estate Mgmt				
Personal Services	417,000	270,000	699,000	158.9%
Materials and Supplies	3,000	4,000	4,000	0.0%
Other Services/Charges	65,000	67,000	101,000	50.7%
Total	485,000	341,000	804,000	135.8%
Working in Neighborhoods Department				
Personal Services	2,164,000	2,370,000	2,596,000	9.5%
Materials and Supplies	264,000	290,000	299,000	3.1%
Other Services/Charges	935,000	1,068,000	1,197,000	12.1%
Total	3,363,000	3,728,000	4,092,000	9.8%
Development Services Department				
Personal Services	2,421,000	2,590,000	3,074,000	18.7%
Materials and Supplies	41,000	65,000	69,000	6.2%
Other Services/Charges	257,000	250,000	347,000	38.8%
Total	2,719,000	2,905,000	3,490,000	20.1%
Planning Department				
Personal Services	523,000	627,000	1,062,000	69.4%
Materials and Supplies	5,000	3,000	48,000	>500%
Other Services/Charges	35,000	39,000	86,000	120.5%
Total	563,000	669,000	1,196,000	78.8%
TOTAL SOCIAL & ECONOMIC DEV.	7,130,000	7,643,000	9,582,000	25.4%
■ TRANSPORTATION AND PUBLIC WORKS				
Public Works				
Personal Services	9,781,000	10,035,000	10,730,000	6.9%
Materials and Supplies	1,817,000	1,979,000	1,880,000	-5.0%
Other Services/Charges	9,939,000	10,997,000	11,420,000	3.8%
Total	21,537,000	23,011,000	24,030,000	4.4%
Tulsa Transit				
Other Services/Charges	7,155,000	7,420,000	7,588,000	2.3%
Total	7,155,000	7,420,000	7,588,000	2.3%
TOTAL TRANSPORTATION/PW	28,692,000	30,431,000	31,618,000	3.9%
■ ADMINISTRATIVE AND SUPPORT SERVICES				
Mayor's Office				
Personal Services	875,000	1,074,000	1,158,000	7.8%
Materials and Supplies	15,000	14,000	16,000	14.3%
Other Services/Charges	106,000	90,000	97,000	7.8%
Total	\$ 996,000	\$ 1,178,000	\$ 1,271,000	7.9%

ANNUAL OUTLAYS

	FY 06 ACTUAL	FY 07 ORIGINAL	FY 08 BUDGET	PERCENT DIFF. FROM FY 07 ORIG.
<u>Human Rights</u>				
Personal Services	\$ 345,000	\$ 358,000	\$ 410,000	14.5%
Materials and Supplies	10,000	12,000	12,000	0.0%
Other Services/Charges	35,000	35,000	176,000	402.9%
Total	390,000	405,000	598,000	47.7%
<u>Legal Department</u>				
Personal Services	2,243,000	2,575,000	2,737,000	6.3%
Materials and Supplies	62,000	77,000	74,000	-3.9%
Other Services/Charges	110,000	133,000	143,000	7.5%
Total	2,415,000	2,785,000	2,954,000	6.1%
<u>Human Resources</u>				
Personal Services	2,277,000	2,377,000	2,664,000	12.1%
Materials and Supplies	95,000	104,000	93,000	-10.6%
Other Services/Charges	752,000	1,156,000	1,145,000	-1.0%
Total	3,124,000	3,637,000	3,902,000	7.3%
<u>City Auditor</u>				
Personal Services	715,000	844,000	851,000	0.8%
Materials and Supplies	5,000	15,000	15,000	0.0%
Other Services/Charges	20,000	43,000	57,000	32.6%
Total	740,000	902,000	923,000	2.3%
<u>City Council</u>				
Personal Services	1,019,000	1,120,000	1,195,000	6.7%
Materials and Supplies	23,000	38,000	37,000	-2.6%
Other Services/Charges	177,000	130,000	175,000	34.6%
Total	1,219,000	1,288,000	1,407,000	9.2%
<u>General Government</u>				
Other Services/Charges	1,270,000	1,798,000	1,799,000	0.1%
Total	1,270,000	1,798,000	1,799,000	0.1%
<u>INCOG</u>				
Other Services/Charges	873,000	929,000	938,000	1.0%
Total	873,000	929,000	938,000	1.0%
<u>Finance Department</u>				
Personal Services	3,896,000	4,179,000	4,792,000	14.7%
Materials and Supplies	47,000	64,000	67,000	4.7%
Other Services/Charges	866,000	850,000	1,232,000	44.9%
Total	4,809,000	5,093,000	6,091,000	19.6%
<u>Communications Department</u>				
Personal Services	95,000	106,000	133,000	25.5%
Materials and Supplies	3,000	5,000	6,000	20.0%
Other Services/Charges	7,000	6,000	10,000	66.7%
Total	105,000	117,000	149,000	27.4%
TOTAL ADMIN. & SUPPORT SERVICES	15,941,000	18,132,000	20,032,000	10.5%
TOTAL BUDGET	\$ 215,881,000	\$ 228,135,000	\$ 244,780,000	7.3%
(Expenditures or appropriations)				

ANNUAL OUTLAYS

		FY 06 ACTUAL	FY 07 ORIGINAL	FY 08 BUDGET	PERCENT DIFF. FROM FY 07 ORIG.
TRANSFERS OUT					
Fund #	Name				
3003	Tulsa Public Facilities Authority	\$ 2,374,000	\$ 2,761,000	\$ 1,968,000	-28.7%
4101	Downtown Improvement District	257,000	437,000	437,000	0.0%
4122	Whittier Square Improvement District	10,000	10,000	10,000	0.0%
5707	Older Americans Act Fund	48,000	43,000	48,000	11.6%
5717	Area Agency	109,000	0	0	N/A
5720	TAAA - Aging	32,000	0	0	N/A
6001	Miscellaneous Capital Projects Fund	107,000	0	0	N/A
7050	Golf Course Operating Fund	1,008,000	692,000	827,000	19.5%
5525	CDBG	100,000	0	100,000	N/A
	TOTAL TRANSFERS OUT	4,045,000	3,943,000	3,390,000	-14.0%
TOTAL ANNUAL OUTLAYS		\$ 219,926,000	\$ 232,078,000	\$ 248,170,000	6.9%

SUMMARY BY PROGRAM CATEGORY

	FY 06 ACTUAL	FY 07 ORIGINAL	FY 08 BUDGET	PERCENT DIFF. FROM FY 07 ORIG.
PUBLIC SAFETY AND PROTECTION				
Personal Services	\$ 129,368,000	\$ 133,316,000	\$ 145,094,000	8.8%
Materials and Supplies	2,519,000	3,085,000	3,085,000	0.0%
Other Services/Charges	12,011,000	14,328,000	13,146,000	-8.2%
Total	143,898,000	150,729,000	161,325,000	7.0%
CULTURAL DEVELOPMENT AND RECREATION				
Personal Services	12,280,000	13,060,000	13,711,000	5.0%
Materials and Supplies	1,444,000	1,482,000	1,511,000	2.0%
Other Services/Charges	6,496,000	6,658,000	7,001,000	5.2%
Total	20,220,000	21,200,000	22,223,000	4.8%
SOCIAL AND ECONOMIC DEVELOPMENT				
Personal Services	5,525,000	5,857,000	7,431,000	26.9%
Materials and Supplies	313,000	362,000	420,000	16.0%
Other Services/Charges	1,292,000	1,424,000	1,731,000	21.6%
Total	7,130,000	7,643,000	9,582,000	25.4%
TRANSPORTATION/PUBLIC WORKS				
Personal Services	9,781,000	10,035,000	10,730,000	6.9%
Materials and Supplies	1,817,000	1,979,000	1,880,000	-5.0%
Other Services/Charges	17,094,000	18,417,000	19,008,000	3.2%
Total	28,692,000	30,431,000	31,618,000	3.9%
ADMINISTRATIVE AND SUPPORT SERVICES				
Personal Services	11,373,000	12,532,000	13,940,000	11.2%
Materials and Supplies	352,000	430,000	320,000	-25.6%
Other Services/Charges	4,216,000	5,170,000	5,772,000	11.6%
Total	15,941,000	18,132,000	20,032,000	10.5%
TRANSFERS	4,045,000	3,943,000	3,390,000	-14.0%
TOTAL OUTLAYS	\$ 219,926,000	\$ 232,078,000	\$ 248,170,000	6.9%

SUMMARY BY ACCOUNT CLASSIFICATION

	FY 06 ACTUAL	FY 07 ORIGINAL	FY 08 BUDGET	PERCENT DIFF. FROM FY 07 ORIG.
PERSONAL SERVICES	\$ 168,327,000	\$ 174,800,000	\$ 190,906,000	9.2%
MATERIALS AND SUPPLIES	6,445,000	7,338,000	7,216,000	-1.7%
OTHER SERVICES/CHARGES	45,154,000	49,940,000	50,048,000	0.2%
TOTAL OUTLAYS	\$ 219,926,000	\$ 232,078,000	\$ 248,170,000	6.9%

AIR FORCE PLANT 3 FUND

FY 2007-2008

OPERATING FUND

2240

SPECIAL REVENUE
FUND BUDGETED ON
A CASH BASIS

OVERVIEW

In December 1993, McDonnell-Douglas announced the cessation of operations at the Air Force facility known as Air Force Plant 3 (AFP 3), whereupon the City of Tulsa proceeded to have the United States Air Force (USAF) convey AFP 3 back to the City as intended when the City deeded the 338 acres to the U. S. Government in 1941. In addition to the land and improvements, the United States gave the City \$10 million to address environmental problems and make improvements to the facilities.

The Mayor's Office, the Chamber of Commerce, PSO, ONG, Public Works, Legal, Airport and other agencies have worked together to make the property suitable for continued commercial use. The land and improved facilities have been leased to Spirit Aviation, Inc., (formerly Boeing Aircraft), American Airlines, Navistar and Federal Express, generating more than \$100 million in private investment and more than 2,000 high-quality jobs.

BUDGET SUMMARY

The FY 08 budget will provide funds for continued improvements to the facility.

ANNUAL RESOURCES, OUTLAYS AND FUND BALANCE

	FY 06 ACTUAL	FY 07 ORIGINAL	FY 07 ESTIMATE	FY 08 BUDGET	PERCENT DIFF. FROM FY 07 EST.
Annual Resources					
Revenue	\$ 133,000	\$ 127,000	\$ 135,000	\$ 137,000	1.5%
Transfers In	0	0	0	0	N/A
Total Resources	133,000	127,000	135,000	137,000	1.5%
Annual Outlays					
Budget (Expenditures or appropriations)	169,000	1,896,000	252,000	1,880,000	>500%
Transfers Out	0	0	0	0	N/A
Total Outlays	169,000	1,896,000	252,000	1,880,000	>500%
Resources less Outlays	(36,000)	(1,769,000)	(117,000)	(1,743,000)	
Undesignated Fund Balance					
Beginning of Year	1,912,000	1,784,000	1,876,000	1,759,000	
Addition to/(Use of)	(36,000)	(1,769,000)	(117,000)	(1,743,000)	
End of Year	\$ 1,876,000	\$ 15,000	\$ 1,759,000	\$ 16,000	

ANNUAL RESOURCES

REVENUE ACCOUNT	FY 06 ACTUAL	FY 07 ORIGINAL	FY 07 ESTIMATE	FY 08 BUDGET	PERCENT DIFF. FROM FY 07 EST.
■ CHARGES FOR SERVICES	\$ 60,000	\$ 42,000	\$ 48,000	\$ 48,000	0.0%
■ INTEREST INCOME	73,000	85,000	87,000	89,000	2.3%
TOTAL ANNUAL RESOURCES	\$ 133,000	\$ 127,000	\$ 135,000	\$ 137,000	1.5%

ANNUAL OUTLAYS

BUDGET (Expenditures or appropriations)	FY 06 ACTUAL	FY 07 ORIGINAL	FY 08 BUDGET	PERCENT DIFF. FROM FY 07 ORIG.
■ TRANSPORTATION AND PUBLIC WORKS				
<u>Tulsa Airport Authority</u>				
Other Services/Charges	\$ 55,000	\$ 169,000	\$ 147,000	-13.0%
Capital Outlay	114,000	1,727,000	1,733,000	0.3%
Total	169,000	1,896,000	1,880,000	-0.8%
TOTAL ANNUAL OUTLAYS	\$ 169,000	\$ 1,896,000	\$ 1,880,000	-0.8%

P.A. LAW ENFORCEMENT TRAINING FUND

FY 2007-2008

OPERATING FUND 2320
SPECIAL REVENUE FUND BUDGETED ON A CASH BASIS

OVERVIEW

This fund has been established to administer revenues collected under provisions contained in Oklahoma Statutes, "Title 20 -- Courts, Section 1313.2". This law allows any municipality having a basic law enforcement academy approved by the Council of Law Enforcement Education and Training (C.L.E.E.T.) to dedicate \$2.00 of each court fine over \$10.00, excluding parking or standing violations, to local law enforcement training programs. While the great majority of the money is appropriated to the Police Department, the law allows up to 7 percent of the amount collected to be used for court and prosecutor training. Appropriations to the Legal and Municipal Court Departments reflect this option.

BUDGET SUMMARY

The FY 08 budget will continue to pay for supplies and training for the Tulsa Police Department. Also included is training for Municipal Court employees and City prosecutors. The unreserved fund balance at the beginning of FY 07 was \$18,000. It is anticipated an additional \$20,000 will be added to the fund balance by the end of FY 07. Appropriations in FY 08 are \$155,000, leaving a fund balance of \$33,000 at the end of the fiscal year.

ANNUAL RESOURCES, OUTLAYS AND FUND BALANCE

	FY 06 ACTUAL	FY 07 ORIGINAL	FY 07 ESTIMATE	FY 08 BUDGET	PERCENT DIFF. FROM FY 07 EST.
Annual Resources					
Revenue	\$ 150,000	\$ 140,000	\$ 150,000	\$ 150,000	0.0%
Transfers In	0	0	0	0	N/A
Total Resources	150,000	140,000	150,000	150,000	0.0%
Annual Outlays					
Budget (Expenditures or appropriations)	283,000	140,000	130,000	155,000	19.2%
Transfers Out	0	0	0	0	N/A
Total Outlays	283,000	140,000	130,000	155,000	19.2%
Resources less Outlays	(133,000)	0	20,000	(5,000)	
Undesignated Fund Balance					
Beginning of Year	151,000	6,000	18,000	38,000	
Addition to/(Use of)	(133,000)	0	20,000	(5,000)	
End of Year	\$ 18,000	\$ 6,000	\$ 38,000	\$ 33,000	

ANNUAL RESOURCES

REVENUE ACCOUNT	FY 06 ACTUAL	FY 07 ORIGINAL	FY 07 ESTIMATE	FY 08 BUDGET	PERCENT DIFF. FROM FY 07 EST.
■ FINES AND FORFEITURES	\$ 150,000	\$ 140,000	\$ 150,000	\$ 150,000	0.0%
TOTAL ANNUAL RESOURCES	\$ 150,000	\$ 140,000	\$ 150,000	\$ 150,000	0.0%

ANNUAL OUTLAYS

BUDGET (Expenditures or appropriations)	FY 06 ACTUAL	FY 07 ORIGINAL	FY 08 BUDGET	PERCENT DIFF. FROM FY 07 ORIG.
■ PUBLIC SAFETY AND PROTECTION				
<u>Municipal Court</u>				
Other Services/Charges	\$ 4,000	\$ 8,000	\$ 13,000	62.5%
Total	4,000	8,000	13,000	62.5%
<u>Police Department</u>				
Materials and Supplies	1,000	12,000	0	-100.0%
Other Services/Charges	136,000	118,000	140,000	18.6%
Capital Outlay	141,000	0	0	N/A
Total	278,000	130,000	140,000	7.7%
■ ADMINISTRATIVE AND SUPPORT SERVICES				
<u>Legal Department</u>				
Other Services/Charges	1,000	2,000	2,000	0.0%
Total	1,000	2,000	2,000	0.0%
TOTAL ANNUAL OUTLAYS	\$ 283,000	\$ 140,000	\$ 155,000	10.7%

JUVENILE CURFEW FINES

OPERATING FUND

2330

SPECIAL REVENUE
FUND BUDGETED
ON A CASH BASIS

FY 2007-2008

OVERVIEW

The Juvenile Curfew Fines Fund was established by an agreement between the Tulsa County District Court and the City of Tulsa, under authority of Article 10 Oklahoma Statutes, Section 7303-1.2, Subsection F. This law authorizes municipalities to assume jurisdiction of juveniles guilty of certain misdemeanor violations. Subsection F mandates funds generated from "juvenile curfew fines" be used to fund local programs which address juvenile crime, costs related to prosecution and retention of juvenile offenders, and administrative costs for community intervention centers.

BUDGET SUMMARY

Appropriations are used to finance a Probation Officer in the Municipal Court Department related to specialized counseling and referral support for juveniles. The position also monitors the progress of all juvenile court cases; facilitates work-in-lieu-of-fines; schedules classes and prepares pre-sentence investigations.

Other appropriations will support one of the Tulsa Police Department's school resource officers assigned to patrol primary and secondary schools.

ANNUAL RESOURCES, OUTLAYS AND FUND BALANCE

	FY 06 ACTUAL	FY 07 ORIGINAL	FY 07 ESTIMATE	FY 08 BUDGET	PERCENT DIFF. FROM FY 07 EST.
Annual Resources					
Revenue	\$ 53,000	\$ 58,000	\$ 47,000	\$ 41,000	-12.8%
Transfers In	0	0	0	0	N/A
Total Resources	53,000	58,000	47,000	41,000	-12.8%
Annual Outlays					
Budget (Expenditures or appropriations)	322,000	339,000	339,000	129,000	-61.9%
Transfers Out	0	0	0	0	N/A
Total Outlays	322,000	339,000	339,000	129,000	-61.9%
Resources less Outlays	(269,000)	(281,000)	(292,000)	(88,000)	
Undesignated Fund Balance					
Beginning of Year	672,000	410,000	403,000	111,000	
Addition to/(Use of)	(269,000)	(281,000)	(292,000)	(88,000)	
End of Year	\$ 403,000	\$ 129,000	\$ 111,000	\$ 23,000	

ANNUAL RESOURCES

REVENUE ACCOUNT	FY 06 ACTUAL	FY 07 ORIGINAL	FY 07 ESTIMATE	FY 08 BUDGET	PERCENT DIFF. FROM FY 07 EST.
■ FINES AND FORFEITURES	\$ 32,000	\$ 35,000	\$ 34,000	\$ 34,000	0.0%
■ INTEREST INCOME	21,000	23,000	13,000	7,000	-46.2%
TOTAL ANNUAL RESOURCES	\$ 53,000	\$ 58,000	\$ 47,000	\$ 41,000	-12.8%

ANNUAL OUTLAYS

BUDGET (Expenditures or appropriations)	FY 06 ACTUAL	FY 07 ORIGINAL	FY 08 BUDGET	PERCENT DIFF. FROM FY 07 ORIG.
■ PUBLIC SAFETY AND PROTECTION				
<u>Municipal Court</u>				
Personal Services	\$ 24,000	\$ 41,000	\$ 51,000	24.4%
Total	24,000	41,000	51,000	24.4%
<u>Police Department</u>				
Personal Services	298,000	298,000	78,000	-73.8%
Total	298,000	298,000	78,000	-73.8%
TOTAL ANNUAL OUTLAYS	\$ 322,000	\$ 339,000	\$ 129,000	-61.9%

E911 FEE OPERATING FUND

FY 2007-2008

OPERATING FUND

2420

SPECIAL REVENUE
FUND BUDGETED ON A
CASH BASIS

OVERVIEW

In July 1987, Tulsa voters approved the development and implementation of an enhanced 911 system and a fee on phone service to cover its costs. The E911 Fee Operating Fund was established to account for the collection of the fee and to track the enhanced 911 service expenditures. Ordinance #16930, approved by the Mayor in December 1989, set a first-year emergency telephone user charge of five percent of the tariff rate, and subsequent years were set at three percent of the tariff rate. In 1994, the City Council approved raising the tariff rate back to five percent to establish an emergency communication capital equipment replacement and acquisition program estimated to cost approximately \$5,000,000. While the initial projects have been implemented, the revenues from the tariff continue to provide a significant funding source for capital improvements related to emergency dispatching. It needs to be noted in 2006 Tulsa County voters approved a 50 cent per month user charge on cell phones. This new revenue source is helping finance E911 operations.

BUDGET SUMMARY

The E911 Fee Operating Fund had a beginning FY 07 fund balance of \$694,000. In FY 07, revenues are expected to exceed outlays by \$2,041,000. The FY 07 ending balance available for appropriation in FY 08 will be approximately \$2,735,000.

Beginning FY 08, the E911 Operating Fund will support operations previously funded by the General Fund. This change of \$800,000 will provide the same level of service provided by E911 operations. Also, additional funding has been forecasted to operate the new E911 facility expected to be operational sometime during the first quarter of FY 08.

The FY 08 budget includes a transfer of \$420,000 for debt service for the new E911 facility. The estimated projected FY 08 ending fund balance available for appropriations is \$3,050,000. This balance will be programmed for future capital improvements.

ANNUAL RESOURCES, OUTLAYS AND FUND BALANCE

	FY 06 ACTUAL	FY 07 ORIGINAL	FY 07 ESTIMATE	FY 08 BUDGET	PERCENT DIFF. FROM FY 07 EST.
Annual Resources					
Revenue	\$ 5,721,000	\$ 3,328,000	\$ 4,529,000	\$ 4,415,000	-2.5%
Transfers In	0	0	0	0	0.0%
Total Resources	5,721,000	3,328,000	4,529,000	4,415,000	-2.5%
Annual Outlays					
Budget (Expenditures or appropriations)	1,721,000	2,408,000	2,071,000	3,680,000	77.7%
Transfers Out	5,039,000	417,000	417,000	420,000	NA
Total Outlays	6,760,000	2,825,000	2,488,000	4,100,000	64.8%
Resources less Outlays	(1,039,000)	503,000	2,041,000	315,000	
Undesignated Fund Balance					
Beginning of Year	1,733,000	294,000	694,000	2,735,000	
Addition to/(Use of)	(1,039,000)	503,000	2,041,000	315,000	
End of Year	\$ 694,000	\$ 797,000	\$ 2,735,000	\$ 3,050,000	

ANNUAL RESOURCES

REVENUE ACCOUNT	FY 06 ACTUAL	FY 07 ORIGINAL	FY 07 ESTIMATE	FY 08 BUDGET	PERCENT DIFF. FROM FY 07 EST.
■ INTRGVMNTL REVENUE	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	0.0%
■ LOAN PROCEEDS	2,500,000	0	0	0	N/A
■ CHARGES FOR SERVICES	2,902,000	3,200,000	4,135,000	4,180,000	1.1%
■ INTEREST INCOME	311,000	120,000	386,000	227,000	-41.2%
TOTAL ANNUAL RESOURCES	\$ 5,721,000	\$ 3,328,000	\$ 4,529,000	\$ 4,415,000	-2.5%

ANNUAL OUTLAYS

BUDGET (Expenditures or appropriations)	FY 06 ACTUAL	FY 07 ORIGINAL	FY 08 BUDGET	PERCENT DIFF. FROM FY 07 ORIG.
■ PUBLIC SAFETY AND PROTECTION				
<u>Information Technology Department</u>				
Personal Services	\$ 560,000	\$ 606,000	\$ 1,597,000	163.5%
Materials and Supplies	36,000	123,000	107,000	-13.0%
Other Services/Charges	915,000	1,207,000	1,302,000	7.9%
Capital Outlay	0	27,000	0	-100.0%
Total	1,511,000	1,963,000	3,006,000	53.1%
■ TRANSPORTATION AND PUBLIC WORKS				
<u>Public Works Department</u>				
Other Services/Charges	210,000	445,000	674,000	51.5%
Total	210,000	445,000	674,000	51.5%
TRANSFERS OUT				
<u>Fund #</u> <u>Name</u>				
3022 E911 Promissory Note 2005 Series	39,000	417,000	420,000	0.7%
6420 E911 Capital Projects Fund	5,000,000	0	0	N/A
TOTAL TRANSFERS OUT	5,039,000	417,000	420,000	0.7%
TOTAL ANNUAL OUTLAYS	\$ 6,760,000	\$ 2,825,000	\$ 4,100,000	45.1%

ECONOMIC DEVELOPMENT COMMISSION FUND

FY 2007-2008

OPERATING FUND

2710

SPECIAL REVENUE
FUND BUDGETED ON A
CASH BASIS

OVERVIEW

This fund is allocated 38.4 percent of the Hotel/Motel Tax collected by the City. The primary revenue source for the Convention Fund (Fund 2810) is 59.6 percent of the same Tax.

The fund is specifically used to promote economic development activities approved by the Economic Development Commission. The City contracts with the Metropolitan Tulsa Chamber of Commerce on behalf of the Economic Development Commission to support the Chamber's Convention and Visitors Bureau's efforts to bring convention and visitor dollars to Tulsa.

BUDGET SUMMARY

The Economic Development Commission Fund began FY 07 with a fund balance available for appropriation of \$187,000. Current FY 07 revenue estimates are about \$155,000 more than original

projections, and the fund should end FY 07 with \$215,000 in cash available for appropriation. The EDC established a 10 percent operating reserve in FY 04 and planned on financing it over a two year period. The target was reached in FY 05 and has continued into FY 07. The EDC has now decided that the operating reserve would be more readily available if appropriated in a contingency account. As a result, FY 08 reflects an increase of \$200,000 in appropriations and a commensurate decrease in the operating reserve. During FY 07 the reserve was reduced by \$57,000 for additional marketing studies approved by the EDC.

FY 08 revenues are estimated to be \$2,574,000 and expenditures have been set at \$2,965,000 resulting in a zero projected fund balance at the end of FY 08.

ANNUAL RESOURCES, OUTLAYS AND FUND BALANCE

	FY 06 ACTUAL	FY 07 ORIGINAL	FY 07 ESTIMATE	FY 08 BUDGET	PERCENT DIFF. FROM FY 07 EST.
Annual Resources					
Revenue	\$2,115,000	\$ 2,200,000	\$ 2,355,000	\$ 2,574,000	9.3%
Transfers In	0	0	0	0	N/A
Total Resources	2,115,000	2,200,000	2,355,000	2,574,000	9.3%
Annual Outlays					
Budget (Expenditures or appropriations)	2,122,000	2,327,000	2,384,000	2,965,000	24.4%
Transfers Out	0	0	0	0	N/A
Total Outlays	2,122,000	2,327,000	2,384,000	2,965,000	24.4%
Resources less Outlays	(7,000)	(127,000)	(29,000)	(391,000)	
Undesignated Fund Balance					
Beginning of Year	427,000	412,000	420,000	391,000	
Addition to/(Use of)	(7,000)	(127,000)	(29,000)	(391,000)	
Less Operating Reserve	(233,000)	(233,000)	(176,000)	0	
End of Year	\$ 187,000	\$ 52,000	\$ 215,000	\$ 0	

ANNUAL RESOURCES

REVENUE ACCOUNT	FY 06 ACTUAL	FY 07 ORIGINAL	FY 07 ESTIMATE	FY 08 BUDGET	PERCENT DIFF. FROM FY 07 EST.
■ HOTEL/MOTEL TAX	\$ 2,115,000	\$ 2,200,000	\$ 2,355,000	\$ 2,574,000	9.3%
TOTAL ANNUAL RESOURCES	\$ 2,115,000	\$ 2,200,000	\$ 2,355,000	\$ 2,574,000	9.3%

ANNUAL OUTLAYS

BUDGET (Expenditures or appropriations)	FY 06 ACTUAL	FY 07 ORIGINAL	FY 08 BUDGET	PERCENT DIFF. FROM FY 07 ORIG.
■ SOCIAL AND ECONOMIC DEVELOPMENT				
<u>Economic Development Commission</u>				
Materials and Supplies	\$ 0	\$ 0	\$ 21,000	N/A
Other Services/Charges	2,122,000	2,327,000	2,944,000	26.5%
Total	2,122,000	2,327,000	2,965,000	27.4%
TOTAL ANNUAL OUTLAYS	\$ 2,122,000	\$ 2,327,000	\$ 2,965,000	27.4%

CONVENTION FUND

FY 2007-2008

OPERATING FUND

2810

SPECIAL REVENUE
FUND BUDGETED ON A
CASH BASIS

OVERVIEW

The Convention Fund, established in 1971 in accordance with the City of Tulsa Ordinance, "Title 44 -- City of Tulsa Hotel Tax Code, Chapter 1, sec. 118C", receives 59.6 percent of the Hotel/Motel Tax levied pursuant to the first chapter of Title 44, together with all income derived from the investment of the tax. This fund is used for the following purposes: (1) for payments of rentals as specified in the Assembly Center Complex Lease Agreement between the City and the Tulsa Public Facilities Authority (TPFA), (2) to promote programs and policies which highlight Tulsa as a convention and tourism center, (3) to construct and operate convention and tourism related facilities, and (4) to market the Tulsa Convention Center, the Performing Arts Center and the BOK Center to visitors and residents alike.

Beginning in FY 08, additional appropriations will be transferred to the TPFA to partially fund operating costs for the Tulsa Regional Convention/

Events Center, which will be managed by SMG. Pre-opening costs for the BOK Center are being appropriated in the FY 08 budget. The Tulsa Convention Center will be partially closed while the arena is converted to ballroom space but the remainder of the building will continue to be utilized during construction.

BUDGET SUMMARY

Historic budget information has been restated for fiscal years 2006 and 2007 to reflect the current organizational structure. At the start of FY 07, the Convention Fund's fund balance available for appropriation was \$1,151,000. It is expected expenditures will exceed revenues by approximately \$87,000, resulting in a FY 07 ending balance of \$1,064,000. The FY 08 projected ending fund balance is \$309,000. The drawdown is being used for a one time pre opening costs related to the BOK Center.

ANNUAL RESOURCES, OUTLAYS AND FUND BALANCE

	<u>FY 06 ACTUAL</u>	<u>FY 07 ORIGINAL</u>	<u>FY 07 ESTIMATE</u>	<u>FY 08 BUDGET</u>	<u>PERCENT DIFF. FROM FY 07 EST.</u>
Annual Resources					
Revenue	\$ 3,369,000	\$ 3,519,000	\$ 3,789,000	\$ 4,122,000	8.8%
Transfers In	0	0	0	0	N/A
Total Resources	3,369,000	3,519,000	3,789,000	4,122,000	8.8%
Annual Outlays					
Budget (Expenditures or appropriations)	432,000	2,196,000	604,000	569,000	-5.8%
Transfers Out	2,667,000	1,742,000	3,272,000	4,308,000	31.7%
Total Outlays	3,099,000	3,938,000	3,876,000	4,877,000	25.8%
Resources less Outlays	270,000	(419,000)	(87,000)	(755,000)	
Undesignated Fund Balance					
Beginning of Year	881,000	1,038,000	1,151,000	1,064,000	
Addition to/(Use of)	270,000	(419,000)	(87,000)	(755,000)	
End of Year	\$ 1,151,000	\$ 619,000	\$ 1,064,000	\$ 309,000	

ANNUAL RESOURCES

REVENUE ACCOUNT	FY 06 ACTUAL	FY 07 ORIGINAL	FY 07 ESTIMATE	FY 08 BUDGET	PERCENT DIFF. FROM FY 07 EST.
■ HOTEL/MOTEL TAX	\$ 3,283,000	\$ 3,415,000	\$ 3,656,000	\$ 3,995,000	9.3%
■ INTEREST INCOME	86,000	104,000	133,000	127,000	-4.5%
TOTAL ANNUAL RESOURCES	\$ 3,369,000	\$ 3,519,000	\$ 3,789,000	\$ 4,122,000	8.8%

ANNUAL OUTLAYS

BUDGET (Expenditures or appropriations)	FY 06 ACTUAL	FY 07 ORIGINAL	FY 08 BUDGET	PERCENT DIFF. FROM FY 07 ORIG.
■ CULTURAL DEVELOPMENT/RECREATION				
<u>Performing Arts Center</u>				
Materials and Supplies	\$ 2,000	\$ 15,000	\$ 73,000	386.7%
Other Services/Charges	294,000	340,000	402,000	18.2%
Capital Outlay	136,000	311,000	94,000	-69.8%
Total	432,000	666,000	569,000	-14.6%
TRANSFERS OUT				
<u>Fund # Name</u>				
N/A TPFA Debt Service	1,742,000	1,742,000	1,745,000	0.2%
N/A TPFA Convention & BOK Center Operations	925,000	1,530,000	2,563,000	67.5%
TOTAL TRANSFERS OUT	2,667,000	3,272,000	4,308,000	31.7%
TOTAL ANNUAL OUTLAYS	\$ 3,099,000	\$ 3,938,000	\$ 4,877,000	23.8%

SHORT-TERM CAPITAL FUND

FY 2007-2008

OPERATING FUND

2910

SPECIAL REVENUE
FUND BUDGETED ON A
CASH BASIS

OVERVIEW

The Short-Term Capital Fund was established to finance the City's short-term capital needs. For budget purposes, a short-term capital asset has a minimum value of \$1,000 and a useful life of more than one year but less than ten years. Revenue is provided by the 2006 Sales Tax Extension Fund which included provisions for "short-term" capital improvement projects. The FY 08 transfer is the second of six to be allocated to this fund under the 2006 Sales Tax Ordinance.

BUDGET SUMMARY

The Short-Term Capital Fund began FY 07 with a fund balance available for appropriated of \$860,000. It is estimated that an additional \$3,416,000 will be added during FY 07 leaving a FY 07 ending fund balance of \$4,276,000. As fund balance can only be used for capital equipment, any projected amount will be budgeted within the parameters set by the Sales Tax ordinances.

The Administration's review of vehicle procurement policies delayed the acquisition of most vehicle purchases scheduled for FY 07. The delay will force the scheduled vehicle acquisitions to FY 08. As a result, funding for these vehicles will be reappropriated in FY 08. The purchase of public safety radios and some IT equipment was also delayed and over \$2,000,000 is being reappropriated in FY 08 for this purpose.

ANNUAL RESOURCES, OUTLAYS AND FUND BALANCE

	<u>FY 06 ACTUAL</u>	<u>FY 07 ORIGINAL</u>	<u>FY 07 ESTIMATE</u>	<u>FY 08 BUDGET</u>	<u>PERCENT DIFF. FROM FY 07 EST.</u>
Annual Resources					
Revenue	\$ 20,000	\$ 0	\$ 0	\$ 0	N/A
Transfers In	10,716,000	11,841,000	11,841,000	11,681,000	-1.4%
Total Resources	10,736,000	11,841,000	11,841,000	11,681,000	-1.4%
Annual Outlays					
Budget (Expenditures or appropriations)	11,218,000	11,917,000	8,425,000	15,292,000	81.5%
Transfers Out	82,000	0	0	0	N/A
Total Outlays	11,300,000	11,917,000	8,425,000	15,292,000	81.5%
Resources less Outlays	(564,000)	(76,000)	3,416,000	(3,611,000)	
Undesignated Fund Balance					
Beginning of Year	1,506,000	1,151,000	942,000	4,358,000	
Addition to/(Use of)	(564,000)	(76,000)	3,416,000	(3,611,000)	
End of Year	\$ 942,000	\$ 1,075,000	\$ 4,358,000	\$ 747,000	

ANNUAL RESOURCES

REVENUE ACCOUNT	FY 06 ACTUAL	FY 07 ORIGINAL	FY 07 ESTIMATE	FY 08 BUDGET	PERCENT DIFF. FROM FY 07 EST.
■ MISCELLANEOUS REVENUE	\$ 20,000	\$ 0	\$ 0	\$ 0	N/A
TOTAL REVENUE	20,000	0	0	0	N/A
■ TRANSFERS IN	10,716,000	11,841,000	11,841,000	11,681,000	-1.4%
TOTAL ANNUAL RESOURCES	\$ 10,736,000	\$ 11,841,000	\$ 11,841,000	\$ 11,681,000	-1.4%

ANNUAL OUTLAYS

BUDGET (Expenditures or appropriations)	FY 06 ACTUAL	FY 07 ORIGINAL	FY 08 BUDGET	PERCENT DIFF. FROM FY 07 ORIG.
■ PUBLIC SAFETY AND PROTECTION				
Municipal Court	\$ 6,000	\$ 46,000	\$ 38,000	-17.4%
Police Department	4,681,000	3,987,000	4,604,000	15.5%
Fire Department	694,000	608,000	745,000	22.5%
Emergency Management	50,000	25,000	12,000	-52.0%
Information Technology	2,955,000	3,656,000	5,547,000	51.7%
Total	8,386,000	8,322,000	10,946,000	31.5%
■ CULTURAL DEVELOPMENT AND RECREATION				
Gilcrease	60,000	91,000	102,000	12.1%
Park & Recreation	872,000	870,000	1,012,000	16.3%
River Parks	66,000	36,000	35,000	-2.8%
Total	998,000	997,000	1,149,000	15.2%
■ SOCIAL AND ECONOMIC DEVELOPMENT				
Economic Development & Real Estate Mgmt	5,000	11,000	10,000	-9.1%
Working In Neighborhoods	106,000	45,000	71,000	57.8%
Development Services	242,000	179,000	325,000	81.6%
Planning	7,000	24,000	26,000	8.3%
Total	360,000	259,000	432,000	66.8%
■ TRANSPORTATION AND PUBLIC WORKS				
Public Works	1,125,000	1,679,000	2,033,000	21.1%
Tulsa Transit	171,000	117,000	119,000	1.7%
Total	1,296,000	1,796,000	2,152,000	19.8%
■ ADMINISTRATIVE AND SUPPORT SERVICES				
Mayor's Office	0	15,000	9,000	-40.0%
Human Rights	8,000	27,000	24,000	-11.1%
Legal Representation	11,000	73,000	30,000	-58.9%
Human Resources	66,000	266,000	348,000	30.8%
City Auditor	0	31,000	18,000	-41.9%
City Council	29,000	40,000	44,000	10.0%
Finance Department	64,000	91,000	120,000	31.9%
Communications	0	0	20,000	N/A
Total	178,000	543,000	613,000	12.9%
TOTAL BUDGET	11,218,000	11,917,000	15,292,000	28.3%
■ TRANSFERS OUT	82,000	0	0	N/A
TOTAL ANNUAL OUTLAYS	\$ 11,300,000	\$ 11,917,000	\$ 15,292,000	28.3%

MUNICIPAL EMPLOYEES' RETIREMENT FUND

FY 2007-2008

OPERATING FUND

3000

FIDUCIARY FUND
BUDGETED ON A
CASH BASIS

OVERVIEW

The Municipal Employees' Retirement Plan (MERP) Fund was established to provide special funding for expenses associated with the cost of administering the retirement benefits of employees. Most revenue is received by transfer from the Municipal Employees' Pension Trust Fund. A small amount of revenue is received from interest on investments. MERP is a defined benefit plan that pays retirees a fixed monthly income. At retirement there are a variety of monthly income options available, such as joint survivorship and level income.

BUDGET SUMMARY

The Municipal Employees' Retirement Plan Fund begins FY 08 with a fund balance of \$42,000. For FY 08 it is estimated a transfer of \$150,000 from the Municipal Employees' Pension Trust Fund will be required for planned expenditures. The FY 08 budget will continue to fund the current level of services.

ANNUAL RESOURCES, OUTLAYS AND FUND BALANCE

	FY 06 ACTUAL	FY 07 ORIGINAL	FY 07 ESTIMATE	FY 08 BUDGET	PERCENT DIFF. FROM FY 07 EST.
Annual Resources					
Revenue	\$ 4,000	\$ 5,000	\$ 6,000	\$ 6,000	0.0%
Transfers In	172,000	142,000	142,000	150,000	5.6%
Total Resources	176,000	147,000	148,000	156,000	5.4%
Annual Outlays					
Budget (Expenditures or appropriations)	164,000	169,000	162,000	176,000	8.6%
Transfers Out	0	0	0	0	N/A
Total Outlays	164,000	169,000	162,000	176,000	8.6%
Resources less Outlays	12,000	(22,000)	(14,000)	(20,000)	
Undesignated Fund Balance					
Beginning of Year	44,000	44,000	56,000	42,000	
Addition to/(Use of)	12,000	(22,000)	(14,000)	(20,000)	
End of Year	\$ 56,000	\$ 22,000	\$ 42,000	\$ 22,000	

ANNUAL RESOURCES

REVENUE ACCOUNT	FY 06 ACTUAL	FY 07 ORIGINAL	FY 07 ESTIMATE	FY 08 BUDGET	PERCENT DIFF. FROM FY 07 EST.
■ INTEREST INCOME	\$ 4,000	\$ 5,000	\$ 6,000	\$ 6,000	0.0%
TOTAL REVENUE	4,000	5,000	6,000	6,000	0.0%
■ TRANSFERS IN	172,000	142,000	142,000	150,000	5.6%
TOTAL ANNUAL RESOURCES	<u>\$ 176,000</u>	<u>\$ 147,000</u>	<u>\$ 148,000</u>	<u>\$ 156,000</u>	5.4%

ANNUAL OUTLAYS

BUDGET (Expenditures or appropriations)	FY 06 ACTUAL	FY 07 ORIGINAL	FY 08 BUDGET	PERCENT DIFF. FROM FY 07 ORIG.
■ ADMINISTRATIVE AND SUPPORT SERVICES				
<u>Human Resources</u>				
Personal Services	\$ 137,000	\$ 144,000	\$ 143,000	-0.7%
Materials and Supplies	3,000	3,000	4,000	33.3%
Other Services/Charges	13,000	22,000	28,000	27.3%
Capital Outlay	11,000	0	1,000	N/A
Total	<u>164,000</u>	<u>169,000</u>	<u>176,000</u>	4.1%
TOTAL ANNUAL OUTLAYS	<u>\$ 164,000</u>	<u>\$ 169,000</u>	<u>\$ 176,000</u>	4.1%

RMUA-GENERAL OPERATING FUND

FY 2007-2008

OPERATING FUND

3551

ENTERPRISE FUND
BUDGETED ON AN
ACCRUAL BASIS

OVERVIEW

The Regional Metropolitan Utility Authority (RMUA) was established as a Trust by Ordinance #12644 on October 10, 1972. This fund was established in order to facilitate cooperative ventures between the City of Tulsa and surrounding legal entities acting through the Trust. The purposes of RMUA, as described in its trust indenture, are to provide water supply treatment, wastewater treatment, and pollution control facilities for governmental entities that have agreed to participate. Currently, the City of Tulsa operates a sewage treatment plant with the City of Broken Arrow. Operating costs are shared by the two cities, but the City of Tulsa actually operates the plant. Costs are determined based on the flow rates into the plant from each city.

Revenues come from Broken Arrow and Tulsa and are determined by the actual cost of operation. The amounts are derived from the proportionate share required from Broken Arrow and Tulsa to operate the plant.

BUDGET SUMMARY

In FY 07, revenues are expected to exceed outlays by \$213,000, and the ending balance available for appropriation in FY 08 is estimated to be \$498,000.

In FY 08, it is estimated that revenues will exceed outlays by \$201,000. The additional revenue can be attributed to a 15 percent overhead charge on all operating billings as specified in the agreement between RMUA, Broken Arrow and Tulsa. The projected FY 08 year-end balance after reserving for the cash operating reserve will be \$699,000.

ANNUAL RESOURCES, OUTLAYS AND FUND BALANCE

	<u>FY 06 ACTUAL</u>	<u>FY 07 ORIGINAL</u>	<u>FY 07 ESTIMATE</u>	<u>FY 08 BUDGET</u>	<u>PERCENT DIFF. FROM FY 07 EST.</u>
Annual Resources					
Revenue	\$ 1,384,000	\$ 1,560,000	\$ 1,560,000	\$ 1,540,000	-1.3%
Transfers In	0	0	0	0	N/A
Total Resources	1,384,000	1,560,000	1,560,000	1,540,000	-1.3%
Annual Outlays					
Budget (Expenditures or appropriations)	1,138,000	1,347,000	1,347,000	1,339,000	-0.6%
Transfers Out	0	0	0	0	N/A
Total Outlays	1,138,000	1,347,000	1,347,000	1,339,000	-0.6%
Resources less Outlays	246,000	213,000	213,000	201,000	
Undesignated Fund Balance					
Beginning of Year	139,000	437,000	385,000	598,000	
Addition to/(Use of)	246,000	213,000	213,000	201,000	
Less Cash Operating Reserve	(100,000)	(100,000)	(100,000)	(100,000)	
End of Year	\$ 285,000	\$ 550,000	\$ 498,000	\$ 699,000	

ANNUAL RESOURCES

REVENUE ACCOUNT	FY 06 ACTUAL	FY 07 ORIGINAL	FY 07 ESTIMATE	FY 08 BUDGET	PERCENT DIFF. FROM FY 07 EST.
■ CHARGES FOR SERVICES	\$ 1,358,000	\$ 1,551,000	\$ 1,537,000	\$ 1,531,000	-0.4%
■ INTEREST INCOME	14,000	8,000	22,000	8,000	-63.6%
■ MISCELLANEOUS REVENUE	12,000	1,000	1,000	1,000	0.0%
TOTAL ANNUAL RESOURCES	\$ 1,384,000	\$ 1,560,000	\$ 1,560,000	\$ 1,540,000	-1.3%

ANNUAL OUTLAYS

BUDGET (Expenditures or appropriations)	FY 06 ACTUAL	FY 07 ORIGINAL	FY 08 BUDGET	PERCENT DIFF. FROM FY 07 ORIG.
■ TRANSPORTATION/PUBLIC WORKS				
Regional Metropolitan Utility Authority (RMUA)				
Other Services/Charges	\$ 1,138,000	\$ 1,347,000	\$ 1,339,000	-0.6%
Total	1,138,000	1,347,000	1,339,000	-0.6%
TOTAL ANNUAL OUTLAYS	\$ 1,138,000	\$ 1,347,000	\$ 1,339,000	-0.6%

TULSA AUTHORITY FOR RECOVERY OF ENERGY

FY 2007-2008

OPERATING FUND

3623

PROPRIETARY FUND
BUDGETED ON A CASH
BASIS

OVERVIEW

The Tulsa Authority for the Recovery of Energy (TARE) was created November 11, 1977 as a trust of the City of Tulsa. It manages the City's solid waste pickup and disposal programs.

The TARE fund was established to account for the revenues and expenditures involved with collection and disposal of trash within the city. Revenues are derived from charges on trash collection and disposal. The solid waste service revenues are used to pay private haulers for collection services, for disposal of trash at the landfill, membership in the Metropolitan Environmental Trust (M.E.T), the green waste program, and the City's cost to collect and dispose of waste generated in the northwest quadrant of the city.

The contract with CIT Group, Inc. was originally set to expire May 1, 2007; however, the TARE Board approved a two-month extension, and the contract will now continue until July 1, 2007.

BUDGET SUMMARY

New department structures are reflected in this fund for the first time, and historic budget information has been restated for FYs 06 and 07 to reflect the current organizational structure.

Due to the expiration of the Trash-to-Energy Plant contract, a seven and one-half percent rate decrease is projected for residential customers. Also, the commercial rate is being reduced by approximately one dollar per cubic yard. The fund balance is calculated on a cash basis for this fund. With the expiration of the Trash-to-Energy Plant contract, the TARE Board and elected officials are considering all options regarding future trash disposal and rate structure. Under the assumptions used to prepare the budget in this fund summary, FY 08 outlays are expected to exceed revenues by \$31,000. It is entirely possible a budget amendment will be needed after the City Council makes final adjustments to ordinances regulating this service. The subject ordinances are being considered at the same time the final budget adoption is being discussed.

ANNUAL RESOURCES, OUTLAYS AND FUND BALANCE

	FY 06 ACTUAL	FY 07 ORIGINAL	FY 07 ESTIMATE	FY 08 BUDGET	PERCENT DIFF. FROM FY 07 EST.
Annual Resources					
Revenue	\$36,523,000	\$ 34,138,000	\$ 35,778,000	\$ 26,575,000	-25.7%
Transfers In	0	0	0	0	N/A
Total Resources	36,523,000	34,138,000	35,778,000	26,575,000	-25.7%
Annual Outlays					
Budget (Expenditures or appropriations)	31,568,000	31,687,000	29,736,000	26,606,000	-10.5%
Transfers Out	0	0	0	0	N/A
Total Outlays	31,568,000	31,687,000	29,736,000	26,606,000	-10.5%
Resources less Outlays	4,955,000	2,451,000	6,042,000	(31,000)	
Undesignated Fund Balance					
Beginning of Year	3,063,000	3,796,000	8,018,000	14,060,000	
Addition to/(Use of)	4,955,000	2,451,000	6,042,000	(31,000)	
End of Year	\$ 8,018,000	\$ 6,247,000	\$ 14,060,000	\$ 14,029,000	

ANNUAL RESOURCES

REVENUE ACCOUNT	FY 06 ACTUAL	FY 07 ORIGINAL	FY 07 ESTIMATE	FY 08 BUDGET	PERCENT DIFF. FROM FY 07 EST.
■ CHARGES FOR SERVICES	\$33,953,000	\$ 33,047,000	\$ 34,109,000	\$ 26,067,000	-23.6%
■ MISCELLANEOUS REVENUE	2,355,000	825,000	893,000	32,000	-96.4%
■ INTEREST INCOME	215,000	266,000	776,000	476,000	-38.7%
TOTAL ANNUAL RESOURCES	\$36,523,000	\$ 34,138,000	\$ 35,778,000	\$ 26,575,000	-25.7%

ANNUAL OUTLAYS

BUDGET (Expenditures or appropriations)	FY 06 ACTUAL	FY 07 ORIGINAL	FY 08 BUDGET	PERCENT DIFF. FROM FY 07 ORIG.
■ PUBLIC SAFETY AND PROTECTION				
<u>Information Technology Department</u>				
Personal Services	\$ 267,000	\$ 281,000	\$ 304,000	8.2%
Materials and Supplies	12,000	19,000	14,000	-26.3%
Other Services/Charges	212,000	185,000	160,000	-13.5%
Capital Outlay	0	39,000	20,000	-48.7%
Total	491,000	524,000	498,000	-5.0%
■ SOCIAL AND ECONOMIC DEVELOPMENT				
<u>Working in Neighborhoods Department</u>				
Personal Services	38,000	48,000	6,000	-87.5%
Materials and Supplies	1,000	2,000	0	-100.0%
Other Services/Charges	13,000	17,000	0	-100.0%
Total	52,000	67,000	6,000	-91.0%
<u>Public Works Department</u>				
Personal Services	3,439,000	3,438,000	3,188,000	-7.3%
Materials and Supplies	234,000	369,000	324,000	-12.2%
Other Services/Charges	26,089,000	25,279,000	21,663,000	-14.3%
Capital Outlay	692,000	295,000	834,000	182.7%
Total	30,454,000	29,381,000	26,009,000	-11.5%
■ ADMINISTRATIVE AND SUPPORT SERVICES				
<u>Communications Department</u>				
Personal Services	95,000	106,000	84,000	-20.8%
Materials and Supplies	3,000	5,000	4,000	-20.0%
Other Services/Charges	7,000	6,000	5,000	-16.7%
Total	105,000	117,000	93,000	-20.5%
<u>Debt Service (short term note)</u>	466,000	1,598,000	0	-100.0%
TOTAL ANNUAL OUTLAYS	\$ 31,568,000	\$ 31,687,000	\$ 26,606,000	-16.0%

AIRPORTS FUND

FY 2007-2008

OPERATING FUND

3701

PROPRIETARY FUND
BUDGETED ON AN
ACCRUAL BASIS

OVERVIEW

The Airports Fund accounts for the administration, management and operation of the Tulsa International Airport and R.L. Jones Jr./Riverside Airport by the Tulsa Airport Authority (TAA). TAA, a charter authority of the City of Tulsa, was established for the day-to-day operation of the airports on behalf of the Tulsa Airports Improvement Trust (TAIT). The City of Tulsa provides staff for both TAA and TAIT.

The Airports Fund was established to record the expenditures associated with operating and maintaining the airports. Each year money is transferred from TAIT to TAA for these purposes. The procedure is consistent with Airline/Airport Use and Lease Agreements and Bond Indentures. The TAA's budget is subject to approval by TAIT Trustees, the signatory air carrier members of the Airline Airport Affairs Committee, and the City Council.

BUDGET SUMMARY

Any fund balance generated in this fund must be used for airport related activities. A positive balance is maintained for cash flow purposes and to meet unexpected expenses that may arise during the year. The actual transfer amount from TAIT in FY 07 was less than the original budget to reduce the cash balance in this fund to an appropriate level. It should be noted that any undesignated fund balance belongs to signature airlines.

The Airport Authority will maintain programs and operations with an emphasis on customer service. In early FY 08 the Airport Authority will spend more on landscaping and terminal appearance in anticipation of the Professional Golfers Association tournament at Southern Hills in August 2007.

ANNUAL RESOURCES, OUTLAYS AND FUND BALANCE

	FY 06 ACTUAL	FY 07 ORIGINAL	FY 07 ESTIMATE	FY 08 BUDGET	PERCENT DIFF. FROM FY 07 EST.
Annual Resources					
Revenue	\$ 288,000	\$ 203,000	\$ 205,000	\$ 167,000	-18.5%
Transfers In	17,751,000	18,584,000	16,110,000	18,998,000	17.9%
Total Resources	18,039,000	18,787,000	16,315,000	19,165,000	17.5%
Annual Outlays					
Budget (Expenditures or appropriations)	17,629,000	18,694,000	18,427,000	19,155,000	4.0%
Transfers Out	0	0	0	0	N/A
Total Outlays	17,629,000	18,694,000	18,427,000	19,155,000	4.0%
Resources less Outlays	410,000	93,000	(2,112,000)	10,000	
Undesignated Fund Balance					
Beginning of Year	3,584,000	4,498,000	3,994,000	1,882,000	
Addition to/(Use of)	410,000	93,000	(2,112,000)	10,000	
End of Year	\$ 3,994,000	\$ 4,591,000	\$ 1,882,000	\$ 1,892,000	

ANNUAL RESOURCES

REVENUE ACCOUNT	FY 06 ACTUAL	FY 07 ORIGINAL	FY 07 ESTIMATE	FY 08 BUDGET	PERCENT DIFF. FROM FY 07 EST.
■ OTHER INCOME	\$ 103,000	\$ 0	\$ 0	\$ 0	N/A
■ INTEREST INCOME	185,000	\$ 203,000	205,000	167,000	-18.5%
■ TRANSFERS IN	17,751,000	18,584,000	16,110,000	18,998,000	17.9%
TOTAL ANNUAL RESOURCES	\$ 18,039,000	\$ 18,787,000	\$ 16,315,000	\$ 19,165,000	17.5%

ANNUAL OUTLAYS

BUDGET (Expenditures or appropriations)	FY 06 ACTUAL	FY 07 ORIGINAL	FY 08 BUDGET	PERCENT DIFF. FROM FY 07 ORIG.
■ TRANSPORTATION/PUBLIC WORKS				
<u>Tulsa Airport Authority</u>				
Personal Services	\$ 7,757,000	\$ 8,196,000	\$ 9,133,000	11.4%
Materials and Supplies	702,000	766,000	855,000	11.6%
Other Services/Charges	9,118,000	9,206,000	8,718,000	-5.3%
Capital Outlay	52,000	526,000	449,000	-14.6%
Total	17,629,000	18,694,000	19,155,000	2.5%
TOTAL ANNUAL OUTLAYS	\$ 17,629,000	\$ 18,694,000	\$ 19,155,000	2.5%

TULSA AIRPORTS IMPROVEMENT TRUST FUND

FY 2007-2008

OPERATING FUND

3703

PROPRIETARY FUND
BUDGETED ON AN
ACCRUAL BASIS

OVERVIEW

The Tulsa Airports Improvement Trust (TAIT) is a public trust created in March 1967. The Tulsa Airport Authority (TAA), a charter agency of the City of Tulsa was established to administer, manage, and operate both Tulsa International Airport and Richard Lloyd Jones, Jr. Airport on a daily basis on behalf of the TAIT. TAIT's annual budget is subject to approval by TAIT Trustees and the signatory air carrier members of the Airline Airport Affairs Committee. It is being presented here for information and disclosure only. It is not subject to City Council approval under the Oklahoma Municipal Budget Act.

BUDGET SUMMARY

TAIT collects all funds generated by the City's airports and provides funding for their operations. The major sources of revenue are landing fees, lease and rental payments, and passenger user fees.

The FY 08 budget provides a transfer of funds to the Airports Operating Fund for operating expenses. The other FY 08 expenditures include debt service and funding reserve accounts.

The overall budget reflects an increase of 0.2 percent over current fiscal year's original budget, primarily as a result of higher debt service. It should be noted that any undesignated fund balance belongs to signature airlines.

ANNUAL RESOURCES, OUTLAYS AND FUND BALANCE

	FY 06 ORIGINAL	FY 07 ORIGINAL	FY 07 ESTIMATE	FY 08 BUDGET	PERCENT DIFF. FROM FY 07 EST.
Annual Resources					
Revenue	\$ 34,505,000	\$ 34,435,000	\$ 35,162,000	\$ 34,497,000	-1.9%
Transfers In	0	0	0	0	N/A
Total Resources	34,505,000	34,435,000	35,162,000	34,497,000	-1.9%
Annual Outlays					
Budget (Expenditures or appropriations)	9,226,000	15,851,000	15,851,000	15,499,000	-2.2%
Transfers Out	24,344,000	18,584,000	16,110,000	18,998,000	17.9%
Total Outlays	33,570,000	34,435,000	31,961,000	34,497,000	7.9%
Resources less Outlays	935,000	0	3,201,000	0	
Undesignated Fund Balance					
Beginning of Year	481,000	481,000	1,416,000	4,617,000	
Addition to/(Use of)	935,000	0	3,201,000	0	
End of Year	\$ 1,416,000	\$ 481,000	\$ 4,617,000	\$ 4,617,000	

ANNUAL RESOURCES

REVENUE ACCOUNT	FY 06 ORIGINAL	FY 07 ORIGINAL	FY 07 ESTIMATE	FY 08 BUDGET	PERCENT DIFF. FROM FY 07 EST.
TULSA INTERNATIONAL AIRPORT (TIA)					
■ CHARGES FOR SERVICES	\$ 31,626,000	\$ 33,313,000	\$ 32,893,000	\$ 32,199,000	-2.1%
■ INTEREST INCOME	2,119,000	400,000	1,548,000	1,560,000	0.8%
TOTAL TIA	33,745,000	33,713,000	34,441,000	33,759,000	-2.0%
RICHARD LLOYD JONES AIRPORT (RLJA)					
■ CHARGES FOR SERVICES	760,000	722,000	721,000	738,000	2.4%
TOTAL RLJA	760,000	722,000	721,000	738,000	2.4%
TOTAL ANNUAL RESOURCES	\$ 34,505,000	\$ 34,435,000	\$ 35,162,000	\$ 34,497,000	-1.9%

ANNUAL OUTLAYS

BUDGET (Expenditures or appropriations)	FY 06 ORIGINAL	FY 07 ORIGINAL	FY 08 BUDGET	PERCENT DIFF. FROM FY 07 ORIG.
TOTAL BUDGET (Expenditures or appropriations)	\$ 9,226,000	\$ 15,851,000	\$ 15,499,000	-2.2%
TRANSFERS OUT				
Fund # Name				
3701 Airports Fund	24,344,000	18,584,000	18,998,000	2.2%
TOTAL TRANSFERS OUT	24,344,000	18,584,000	18,998,000	2.2%
TOTAL ANNUAL OUTLAYS	\$ 33,570,000	\$ 34,435,000	\$ 34,497,000	0.2%

DOWNTOWN TULSA IMPROVEMENT DISTRICT SPECIAL ASSESSMENT FUND

FY 2007-2008

OPERATING FUND

4101

SPECIAL
ASSESSMENT FUND
BUDGETED ON A
MODIFIED ACCRUAL
BASIS

OVERVIEW

The Downtown Tulsa Improvement District Special Assessment Fund accounts for administration and management of services in a designated portion of downtown Tulsa. The Downtown Tulsa Improvement District (DTID) was created in 1981 pursuant to Oklahoma Statutes, Title 11, Article 39, Sections 101-121. The current boundary is made up of the east, north, south and west legs of the Inner Dispersal Loop. Through the cooperative effort between the City of Tulsa and the downtown property owners, an annual special tax assessment is collected based on the total square footage of buildings proximity to the Main Mall. The objective is to provide funds for improvements and services to make downtown a better place to do business. An annual transfer from two operating funds supports the district's activities.

The current services provided in the district include pedestrian system maintenance, trolley shuttle service, landscape maintenance, sidewalk and street cleaning,

security, general management and coordination, and limited capital repairs. The Planning Department administers the program and TUL-CENTER, INC. is the current outside contractor responsible for the services in the district.

BUDGET SUMMARY

The FY 07 projected ending fund balance available for appropriation in FY 08 is \$31,000. In FY 08, it is estimated that revenues will exceed outlays by \$37,000, leaving a year-end balance of \$68,000. The ending balance of \$68,000 will provide a slight reserve should a shortfall in assessment revenue occur.

ANNUAL RESOURCES, OUTLAYS AND FUND BALANCE

	FY 06 ACTUAL	FY 07 ORIGINAL	FY 07 ESTIMATE	FY 08 BUDGET	PERCENT DIFF. FROM FY 07 EST.
Annual Resources					
Revenue	\$ 535,000	\$ 522,000	\$ 538,000	\$ 522,000	-3.0%
Transfers In	418,000	598,000	598,000	598,000	0.0%
Total Resources	953,000	1,120,000	1,136,000	1,120,000	-1.4%
Annual Outlays					
Budget (Expenditures or appropriations)	1,003,000	1,106,000	1,106,000	1,083,000	-2.1%
Transfers Out	0	0	0	0	N/A
Total Outlays	1,003,000	1,106,000	1,106,000	1,083,000	-2.1%
Resources less Outlays	(50,000)	14,000	30,000	37,000	
Undesignated Fund Balance					
Beginning of Year	51,000	1,000	1,000	31,000	
Addition to/(Use of)	(50,000)	14,000	30,000	37,000	
End of Year	\$ 1,000	\$ 15,000	\$ 31,000	\$ 68,000	

ANNUAL RESOURCES

REVENUE ACCOUNT	FY 06 ACTUAL	FY 07 ORIGINAL	FY 07 ESTIMATE	FY 08 BUDGET	PERCENT DIFF. FROM FY 07 EST.
■ OTHER CHARGES	\$ 527,000	\$ 510,000	\$ 524,000	\$ 510,000	-2.7%
■ INTEREST INCOME	8,000	12,000	14,000	12,000	-14.3%
■ TRANSFERS IN	418,000	598,000	598,000	598,000	0.0%
TOTAL ANNUAL RESOURCES	\$ 953,000	\$ 1,120,000	\$ 1,136,000	\$ 1,120,000	-1.4%

ANNUAL OUTLAYS

BUDGET (Expenditures or appropriations)	FY 06 ACTUAL	FY 07 ORIGINAL	FY 08 BUDGET	PERCENT DIFF. FROM FY 07 ORIG.
■ SOCIAL AND ECONOMIC DEVELOPMENT				
<u>Planning Department</u>				
Personal Services	\$ 47,000	\$ 53,000	\$ 34,000	-35.8%
Materials and Supplies	1,000	2,000	2,000	0.0%
Other Services/Charges	955,000	1,049,000	1,047,000	-0.2%
Capital Outlay	0	2,000	0	-100.0%
Total	1,003,000	1,106,000	1,083,000	-2.1%
TOTAL ANNUAL OUTLAYS	\$ 1,003,000	\$ 1,106,000	\$ 1,083,000	-2.1%

WHITTIER SQUARE IMPROVEMENT DISTRICT

SPECIAL ASSESSMENT FUND

FY 2007-2008

OPERATING FUND

4122

SPECIAL
ASSESSMENT FUND
BUDGETED ON A
MODIFIED ACCRUAL
BASIS

OVERVIEW

The Whittier Square Improvement District (WSID) was created pursuant to Oklahoma Statutes, Title 11, Article 39, Sections 101-121. The district provides enhanced street, alley and sidewalk cleaning, parking lot maintenance, and landscaping maintenance at a service level higher than normal City standards. The increased services help ensure a more pleasing and convenient business environment for customers, property owners and businesses in the area. The district is comprised of all property fronting South Lewis Avenue, from the Martin Luther King Expressway to East 11th Street South and along East Admiral Boulevard, from the east line of Zunis Avenue to a point approximately 100 feet west of South Atlanta Avenue and along East 1st Street South, from the alley approximately 150 feet west of South Lewis Avenue to the west line of South Lewis Avenue.

The City provides 50% of the revenue required to provide these services with a transfer from the General Fund. The City has contracted with a non-profit corporation, Whittier Square Improvement District, Inc., which was formed by owners of the properties, to collectively manage the daily affairs of the district and oversee the service providers.

The Planning Department provides staff support to administer the contract and coordinate other district activities.

BUDGET SUMMARY

The FY 08 budget reflects \$20,000 in the service accounts which will provide for the management contract between the City and the Whittier Square Improvement District, Inc. The assessment district revenues along with the City's contribution provide a balanced budget for FY 08.

ANNUAL RESOURCES, OUTLAYS AND FUND BALANCE

	FY 06 ACTUAL	FY 07 ORIGINAL	FY 07 ESTIMATE	FY 08 BUDGET	PERCENT DIFF. FROM FY 07 EST.
Annual Resources					
Revenue	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	0.0%
Transfers In	10,000	10,000	10,000	10,000	0.0%
Total Resources	20,000	20,000	20,000	20,000	0.0%
Annual Outlays					
Budget (Expenditures or appropriations)	20,000	20,000	20,000	20,000	0.0%
Transfers Out	0	0	0	0	N/A
Total Outlays	20,000	20,000	20,000	20,000	0.0%
Resources less Outlays	0	0	0	0	
Undesignated Fund Balance					
Beginning of Year	0	0	0	0	
Addition to/(Use of)	0	0	0	0	
End of Year	\$ 0	\$ 0	\$ 0	\$ 0	

ANNUAL RESOURCES

REVENUE ACCOUNT	FY 06 ACTUAL	FY 07 ORIGINAL	FY 07 ESTIMATE	FY 08 BUDGET	PERCENT DIFF. FROM FY 07 EST.
■ OTHER CHARGES	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000	0.0%
■ INTEREST INCOME	1,000	1,000	1,000	1,000	0.0%
■ TRANSFERS IN	10,000	10,000	10,000	10,000	0.0%
TOTAL ANNUAL RESOURCES	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	0.0%

ANNUAL OUTLAYS

BUDGET (Expenditures or appropriations)	FY 06 ACTUAL	FY 07 ORIGINAL	FY 08 BUDGET	PERCENT DIFF. FROM FY 07 ORIG.
■ SOCIAL AND ECONOMIC DEVELOPMENT				
<u>Planning Department</u>				
Other Services/Charges	\$ 20,000	\$ 20,000	\$ 20,000	0.0%
Total	20,000	20,000	20,000	0.0%
TOTAL ANNUAL OUTLAYS	\$ 20,000	\$ 20,000	\$ 20,000	0.0%

SINKING FUND

FY 2007-2008

OPERATING FUND

4306

DEBT SERVICE FUND
BUDGETED ON A
MODIFIED ACCRUAL
BASIS

OVERVIEW

The Sinking Fund is not subject to the Municipal Budget Act and is not part of the adopted budget. It is included here for informational purposes only. The Sinking Fund (a Debt Service Fund) accounts for the accumulation of financial resources for the payment of interest and principal on the City's general long-term debt. Ad Valorem taxes are used for the payment of principal, interest and commissions to fiscal agents on the City's general obligation bonds and judgments which are recorded in the General Long-Term Debt Account Group.

The Oklahoma Constitution requires the City make an annual Ad Valorem tax levy for the sinking fund which, along with cash and investments in the fund, is sufficient to pay interest and principal on bonded indebtedness and judgments as the City is by law required to pay.

BUDGET SUMMARY

The estimated FY 07 unreserved ending fund balance that will carry over to FY 08 is \$444,000. Previous judgments being paid over a multi-year period are known and included in the fund balance reserve.

ANNUAL RESOURCES, OUTLAYS AND FUND BALANCE

	FY 06 ACTUAL	FY 07 ORIGINAL	FY 07 ESTIMATE	FY 08 BUDGET	PERCENT DIFF. FROM FY 07 EST.
Annual Resources					
Revenue	\$ 25,788,000	\$ 32,986,000	\$ 34,150,000	\$ 37,528,000	9.9%
Transfers In	3,513,000	3,907,000	3,907,000	3,993,000	2.2%
Total Resources	29,301,000	36,893,000	38,057,000	41,521,000	9.1%
Annual Outlays					
Budget (Expenditures or appropriations)	35,306,000	32,546,000	38,814,000	38,518,000	-0.8%
Transfers Out	0	0	0	0	N/A
Total Outlays	35,306,000	32,546,000	38,814,000	38,518,000	-0.8%
Resources less Outlays	(6,005,000)	4,347,000	(757,000)	3,003,000	
Unreserved Fund Balance					
Beginning of Year Assets	19,684,000	16,614,000	13,679,000	12,922,000	
Addition to/(Use of) Reserve for Bond Maturities, Interest, and Judgments	(6,005,000)	4,347,000	(757,000)	3,003,000	
	(11,327,000)	(14,159,000)	(12,478,000)	(12,478,000)	
Unreserved Balance	\$ 2,352,000	\$ 6,802,000	\$ 444,000	\$ 3,447,000	

ANNUAL RESOURCES

REVENUE ACCOUNT	FY 06 ACTUAL	FY 07 ORIGINAL	FY 07 ESTIMATE	FY 08 BUDGET	PERCENT DIFF. FROM FY 07 EST.
■ AD VALOREM TAXES	\$ 25,559,000	\$ 32,986,000	\$ 34,150,000	\$ 37,528,000	9.9%
■ REFINANCING PROCEEDS	229,000	0	0	0	0.0%
■ TRANSFERS IN	3,513,000	3,907,000	3,907,000	3,993,000	2.2%
TOTAL ANNUAL RESOURCES	<u>\$ 29,301,000</u>	<u>\$ 36,893,000</u>	<u>\$ 38,057,000</u>	<u>\$ 41,521,000</u>	9.1%

ANNUAL OUTLAYS

BUDGET (Expenditures or appropriations)	FY 06 ACTUAL	FY 07 ORIGINAL	FY 08 BUDGET	PERCENT DIFF. FROM FY 07 ORIG.
■ DEBT SERVICE	\$ 35,306,000	\$ 32,546,000	\$ 38,518,000	18.3%
Total	35,306,000	32,546,000	38,518,000	18.3%
TOTAL ANNUAL OUTLAYS	<u>\$ 35,306,000</u>	<u>\$ 32,546,000</u>	<u>\$ 38,518,000</u>	18.3%

WORKFORCE INVESTMENT ACT YOUTH TRAINING GRANT FUND

FY 2007-2008

OPERATING FUND 5464 SPECIAL REVENUE FUND BUDGETED ON A CASH BASIS
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OVERVIEW

Fund 5464 is used to account for the Workforce Investment Act (WIA) youth training grant. Participants in the program must be between 14 and 21 years old, low income, and meet at least one of six specified barriers to employment. At least 30% of the youth training funds must be expensed on out-of-school youth. The youth funds have been consolidated into one funding stream and there will be no additional federal funds for summer programs.

The WIA legislation consolidated over 60 federal programs into three federal block grants to states.

The act set guidelines for states, Local Workforce Investment Boards and private providers. The Local Workforce Investment Board is responsible for allocating funds, and selecting one-stop and employment and training providers, and must include "representatives of community based organizations". The City of Tulsa has established a 51 member board to serve in this capacity.

BUDGET SUMMARY

A new full-time Fiscal Agent position was approved in FY 07 in General Accounting within the Finance Department. The position performs a contractual role as primary support for the City of Tulsa's Fiscal Agent overseeing and ensuring compliance with all aspects of workforce grants and related assigned duties. In FY 08, a portion of the position's salary is being directly charged to the WIA - Youth Training Grant Fund, and the remaining portion is being charged to the other WIA funds. For FY 08, the WIA Board awarded the program's administration to a private firm. As a result, city positions are being eliminated, and the new operator will be paid from the Transfer Department instead of the Economic Development and Real Estate Management Department.

The funding for FY 08 is an estimate based on prior year funding levels. The 51% decrease is attributed to reduced federal funding. Each program year begins with a zero fund balance.

ANNUAL RESOURCES, OUTLAYS AND FUND BALANCE

	FY 06 ACTUAL	FY 07 ORIGINAL	FY 07 ESTIMATE	FY 08 BUDGET	PERCENT DIFF. FROM FY 07 EST.
Annual Resources					
Revenue	\$ 1,804,000	\$ 1,595,000	\$ 2,601,000	\$ 1,282,000	-50.7%
Transfers In	0	0	0	0	N/A
Total Resources	1,804,000	1,595,000	2,601,000	1,282,000	-50.7%
Annual Outlays					
Budget (Expenditures or appropriations)	1,804,000	1,595,000	2,601,000	54,000	-97.9%
Transfers Out	0	0	0	1,228,000	N/A
Total Outlays	1,804,000	1,595,000	2,601,000	1,282,000	-50.7%
Resources less Outlays	0	0	0	0	
Undesignated Fund Balance					
Beginning of Year	0	0	0	0	
Reserve for Appropriation	0	0	0	0	
Addition to/(Use of)	0	0	0	0	
End of Year	\$ 0	\$ 0	\$ 0	\$ 0	

ANNUAL RESOURCES

REVENUE ACCOUNT	FY 06 ACTUAL	FY 07 ORIGINAL	FY 07 ESTIMATE	FY 08 BUDGET	PERCENT DIFF. FROM FY 07 EST.
■ GRANTS	\$ 1,804,000	\$ 1,595,000	\$ 2,601,000	\$ 1,282,000	-50.7%
TOTAL ANNUAL RESOURCES	\$ 1,804,000	\$ 1,595,000	\$ 2,601,000	\$ 1,282,000	-50.7%

ANNUAL OUTLAYS

BUDGET (Expenditures or appropriations)	FY 06 ACTUAL	FY 07 ORIGINAL	FY 08 BUDGET	PERCENT DIFF. FROM FY 07 ORIG.
■ SOCIAL AND ECONOMIC DEVELOPMENT				
<u>Economic Development & Real Estate Mgmt</u>				
Personal Services	\$ 430,000	\$ 437,000	\$ 0	-100.0%
Materials and Supplies	19,000	15,000	0	-100.0%
Other Services/Charges	1,349,000	1,137,000	0	-100.0%
Capital Outlay	6,000	6,000	0	-100.0%
Total	1,804,000	1,595,000	0	-100.0%
■ ADMINISTRATIVE AND SUPPORT SERVICES				
<u>Finance Department</u>				
Personal Services	0	0	48,000	N/A
Materials and Supplies	0	0	1,000	N/A
Other Services/Charges	0	0	5,000	N/A
Total	0	0	54,000	N/A
TOTAL BUDGET (Expenditures or appropriations)	1,804,000	1,595,000	54,000	-96.6%
TRANSFERS OUT				
Fund # Name				
N/A WIA Youth Training	0	0	1,228,000	N/A
TOTAL TRANSFERS OUT	0	0	1,228,000	N/A
TOTAL ANNUAL OUTLAYS	\$ 1,804,000	\$ 1,595,000	\$ 1,282,000	-19.6%

SENIOR COMMUNITY SERVICE EMPLOYMENT GRANT FUND

FY 2007-2008

OPERATING FUND

5465

SPECIAL REVENUE
FUND BUDGETED ON A
CASH BASIS

OVERVIEW

The Senior Community Service Employment Grant Fund accounts for an allocation awarded by the Oklahoma Employment and Security Commission.

This grant will be used to operate a Senior Community Service Employment Program by the Working in Neighborhoods Department. The objective is to assist senior citizens age 55 and older to overcome unique barriers to employment such as age discrimination, transportation, health, isolation, etc. Through this program, the participants obtain employment training services, jobs and supplemental income.

This grant requires a local in-kind match from the community service groups which provide worksites and supervision for the enrollees.

BUDGET SUMMARY

The grant agreement between the City of Tulsa and the State grantor agency expires annually on June 30th. FY 08 revenues are being estimated based on FY 07 amounts.

ANNUAL RESOURCES, OUTLAYS AND FUND BALANCE

	FY 06 ACTUAL	FY 07 ORIGINAL	FY 07 ESTIMATE	FY 08 BUDGET	PERCENT DIFF. FROM FY 07 EST.
Annual Resources					
Revenue	\$ 37,000	\$ 48,000	\$ 48,000	\$ 48,000	0.0%
Transfers In	0	0	0	0	N/A
Total Resources	37,000	48,000	48,000	48,000	0.0%
Annual Outlays					
Budget (Expenditures or appropriations)	37,000	48,000	48,000	48,000	0.0%
Transfers Out	0	0	0	0	N/A
Total Outlays	37,000	48,000	48,000	48,000	0.0%
Resources less Outlays	0	0	0	0	
Undesignated Fund Balance					
Beginning of Year	0	0	0	0	
Reserve for Appropriation	0	0	0	0	
Addition to/(Use of)	0	0	0	0	
End of Year	\$ 0	\$ 0	\$ 0	\$ 0	

ANNUAL RESOURCES

<u>REVENUE ACCOUNT</u>	<u>FY 06 ACTUAL</u>	<u>FY 07 ORIGINAL</u>	<u>FY 07 ESTIMATE</u>	<u>FY 08 BUDGET</u>	<u>PERCENT DIFF. FROM FY 07 EST.</u>
■ GRANTS	\$ 37,000	\$ 48,000	\$ 48,000	\$ 48,000	0.0%
TOTAL ANNUAL RESOURCES	\$ 37,000	\$ 48,000	\$ 48,000	\$ 48,000	0.0%

ANNUAL OUTLAYS

<u>BUDGET (Expenditures or appropriations)</u>	<u>FY 06 ACTUAL</u>	<u>FY 07 ORIGINAL</u>	<u>FY 08 BUDGET</u>	<u>PERCENT DIFF. FROM FY 07 ORIG.</u>
■ SOCIAL AND ECONOMIC DEVELOPMENT				
<u>Working In Neighborhoods</u>				
Materials and Supplies	\$ 0	\$ 1,000	\$ 1,000	0.0%
Other Services/Charges	37,000	47,000	47,000	0.0%
Total	37,000	48,000	48,000	0.0%
TOTAL ANNUAL OUTLAYS	\$ 37,000	\$ 48,000	\$ 48,000	0.0%

WORKFORCE INVESTMENT ACT ADULT TRAINING GRANT FUND

FY 2007-2008

OPERATING FUND

5471

SPECIAL REVENUE
FUND BUDGETED ON
A CASH BASIS

OVERVIEW

The Workforce Investment Act (WIA) Adult Program began July 1, 2000. Program participants must be at least 18 years old.

The WIA legislation consolidated over 60 federal programs into three federal block grants to states. The act set guidelines for states, Local Workforce Investment Boards and private providers. The Local Workforce Investment Board is responsible for allocating funds, and selecting one-stop and employment and training providers and must include "representatives of community based organizations". The City of Tulsa established a 51 member board to serve in this capacity.

BUDGET SUMMARY

A new full-time Fiscal Agent position was approved in FY 07 in General Accounting within the Finance Department. The position performs a contractual role as primary support for the City of Tulsa's Fiscal Agent overseeing and ensuring compliance with all aspects of workforce grants and related assigned duties. In FY 08, a portion of the position's salary is being directly charged to the WIA - Adult Training Grant Fund, and the remaining portion is being charged to the other WIA funds. For FY 08, the WIA Board awarded the program's administration to a private firm. As a result, city positions are being eliminated, and the new operator will be paid from the Transfer Department instead of the Economic Development and Real Estate Management Department.

Revenue projections for FY 08 are based on estimates from the State of Oklahoma Employment Security Commission. The 51% decrease is attributed to reduced federal funding. No fund balance is being generated in FYs 07 and 08.

ANNUAL RESOURCES, OUTLAYS AND FUND BALANCE

	FY 06 ACTUAL	FY 07 ORIGINAL	FY 07 ESTIMATE	FY 08 BUDGET	PERCENT DIFF. FROM FY 07 EST.
Annual Resources					
Revenue	\$ 426,000	\$ 1,412,000	\$ 2,324,000	\$ 1,146,000	-50.7%
Transfers In	0	0	0	0	N/A
Total Resources	426,000	1,412,000	2,324,000	1,146,000	-50.7%
Annual Outlays					
Budget (Expenditures or appropriations)	426,000	1,412,000	2,324,000	47,000	-98.0%
Transfers Out	0	0	0	1,099,000	N/A
Total Outlays	426,000	1,412,000	2,324,000	1,146,000	-50.7%
Resources less Outlays	0	0	0	0	
Undesignated Fund Balance					
Beginning of Year	0	0	0	0	
Reserve for Appropriation	0	0	0	0	
Addition to/(Use of)	0	0	0	0	
End of Year	\$ 0	\$ 0	\$ 0	\$ 0	

ANNUAL RESOURCES

REVENUE ACCOUNT	FY 06 ACTUAL	FY 07 ORIGINAL	FY 07 ESTIMATE	FY 08 BUDGET	PERCENT DIFF. FROM FY 07 EST.
■ GRANTS	\$ 426,000	\$ 1,412,000	\$ 2,324,000	\$ 1,146,000	-50.7%
TOTAL ANNUAL RESOURCES	\$ 426,000	\$ 1,412,000	\$ 2,324,000	\$ 1,146,000	-50.7%

ANNUAL OUTLAYS

BUDGET (Expenditures or appropriations)	FY 06 ACTUAL	FY 07 ORIGINAL	FY 08 BUDGET	PERCENT DIFF. FROM FY 07 ORIG.
■ SOCIAL AND ECONOMIC DEVELOPMENT				
<u>Economic Development & Real Estate Mgmt</u>				
Personal Services	\$ 208,000	\$ 630,000	\$ 0	-100.0%
Materials and Supplies	7,000	24,000	0	-100.0%
Other Services/Charges	204,000	748,000	0	-100.0%
Capital Outlay	7,000	10,000	0	-100.0%
Total	426,000	1,412,000	0	-100.0%
■ ADMINISTRATIVE AND SUPPORT SERVICES				
<u>Finance Department</u>				
Personal Services	0	0	42,000	N/A
Materials and Supplies	0	0	1,000	N/A
Other Services/Charges	0	0	4,000	N/A
Total	0	0	47,000	N/A
TOTAL BUDGET (Expenditures or appropriations)	426,000	1,412,000	47,000	-96.7%
TRANSFERS OUT				
Fund # Name				
N/A WIA Adult Training	0	0	1,099,000	N/A
TOTAL TRANSFERS OUT	0	0	1,099,000	N/A
TOTAL ANNUAL OUTLAYS	\$ 426,000	\$ 1,412,000	\$ 1,146,000	-18.8%

WORKFORCE INVESTMENT ACT DISLOCATED WORKER GRANT FUND

FY 2007-2008

OPERATING FUND

5472

SPECIAL REVENUE
FUND BUDGETED ON
A CASH BASIS

OVERVIEW

On July 1, 2000 the Workforce Investment Act (WIA) was implemented and the dislocated worker training program resources are reflected in this fund. This grant assists displaced and disadvantaged workers, but excludes long term unemployed. Displaced homemakers are included as eligible clients.

The WIA legislation consolidated over 60 federal programs into three federal block grants to states. The act set guidelines for states, Local Workforce Investment Boards and private providers. The Local Workforce Investment Board is responsible for allocating funds, and selecting one-stop and employment and training providers and must include "representatives of community based organizations". The City of Tulsa established a 51 member board to serve in this capacity.

BUDGET SUMMARY

A new full-time Fiscal Agent position was approved in FY 07 in General Accounting within the Finance Department. The position performs a contractual role as primary support for the City of Tulsa's Fiscal Agent overseeing and ensuring compliance with all aspects of workforce grants and related assigned duties. In FY 08, a portion of the position's salary is being directly charged to the WIA - Dislocated Worker Grant Fund, and the remaining portion is being charged to the other WIA funds. For FY 08, the WIA Board awarded the program's administration to a private firm. As a result, city positions are being eliminated, and the new operator will be paid from the Transfer Department instead of the Economic Development and Real Estate Management Department.

Revenue projections for FY 08 are based on estimates received from the State of Oklahoma Employment Security Commission. The 17% decrease is attributed to reduced federal funding. No fund balance is being generated in FYs 07 and 08.

ANNUAL RESOURCES, OUTLAYS AND FUND BALANCE

	FY 06 ACTUAL	FY 07 ORIGINAL	FY 07 ESTIMATE	FY 08 BUDGET	PERCENT DIFF. FROM FY 07 EST.
Annual Resources					
Revenue	\$ 590,000	\$ 816,000	\$ 716,000	\$ 594,000	-17.0%
Transfers In	0	0	0	0	N/A
Total Resources	590,000	816,000	716,000	594,000	-17.0%
Annual Outlays					
Budget (Expenditures or appropriations)	590,000	816,000	716,000	24,000	-96.6%
Transfers Out	0	0	0	570,000	N/A
Total Outlays	590,000	816,000	716,000	594,000	-17.0%
Resources less Outlays	0	0	0	0	
Undesignated Fund Balance					
Beginning of Year	0	0	0	0	
Reserve for Appropriations	0	0	0	0	
Addition to/(Use of)	0	0	0	0	
End of Year	\$ 0	\$ 0	\$ 0	\$ 0	

ANNUAL RESOURCES

REVENUE ACCOUNT	FY 06 ACTUAL	FY 07 ORIGINAL	FY 07 ESTIMATE	FY 08 BUDGET	PERCENT DIFF. FROM FY 07 EST.
■ GRANTS	\$ 590,000	\$ 816,000	\$ 716,000	\$ 594,000	-17.0%
TOTAL ANNUAL RESOURCES	\$ 590,000	\$ 816,000	\$ 716,000	\$ 594,000	-17.0%

ANNUAL OUTLAYS

BUDGET (Expenditures or appropriations)	FY 06 ACTUAL	FY 07 ORIGINAL	FY 08 BUDGET	PERCENT DIFF. FROM FY 07 ORIG.
■ SOCIAL AND ECONOMIC DEVELOPMENT				
<u>Economic Development & Real Estate Mgmt</u>				
Personal Services	\$ 306,000	\$ 440,000	\$ 0	-100.0%
Materials and Supplies	13,000	17,000	0	-100.0%
Other Services/Charges	271,000	352,000	0	-100.0%
Capital Outlay	0	7,000	0	-100.0%
Total	590,000	816,000	0	-100.0%
■ ADMINISTRATIVE AND SUPPORT SERVICES				
<u>Finance Department</u>				
Personal Services	0	0	22,000	N/A
Other Services/Charges	0	0	2,000	N/A
Total	0	0	24,000	N/A
TOTAL BUDGET (Expenditures or appropriations)	590,000	816,000	24,000	-97.1%
TRANSFERS OUT				
<u>Fund # Name</u>				
N/A WIA Dislocated Worker	0	0	570,000	N/A
TOTAL TRANSFERS OUT	0	0	570,000	N/A
TOTAL ANNUAL OUTLAYS	\$ 590,000	\$ 816,000	\$ 594,000	-27.2%

AGING - SPECIAL PROJECTS FUND

FY 2007-2008

OPERATING FUND
5706
SPECIAL REVENUE FUND BUDGETED ON A CASH BASIS

OVERVIEW

The Aging - Special Projects Fund accounts for a grant allocation awarded by the State of Oklahoma, Department of Commerce.

The grant will be used to operate a Nutritional Assistance Program by the Working in Neighborhoods (WIN) Department. The objective is to help improve nutritional conditions in order to enhance quality of life for senior citizens.

This Fund was not included prior to FY 07 because the program was combined with the Older Americans Act Program. Funding for both programs was included in the Tulsa Area Agency on Aging (TAAA) Fund. In FY 07, a separate fund was established for each program to improve grants monitoring and reporting.

BUDGET SUMMARY

Unlike the Older Americans Act Program, revenue and outlay figures for FYs 06 and 07 coincide with the City of Tulsa's fiscal year July 1 through June 30. Revenue and outlay projections for FY 08 are based on estimates received from the State of Oklahoma. No fund balance is being generated in FYs 07 and 08.

ANNUAL RESOURCES, OUTLAYS AND FUND BALANCE

	FY 06 ACTUAL	FY 07 ORIGINAL	FY 07 ESTIMATE	FY 08 BUDGET	PERCENT DIFF. FROM FY 07 EST.
Annual Resources					
Revenue	\$ 233,000	\$ 238,000	\$ 282,000	\$ 310,000	9.9%
Transfers In	0	0	0	0	N/A
Total Resources	233,000	238,000	282,000	310,000	9.9%
Annual Outlays					
Budget (Expenditures or appropriations)	233,000	238,000	282,000	310,000	9.9%
Transfers Out	0	0	0	0	N/A
Total Outlays	233,000	238,000	282,000	310,000	9.9%
Resources less Outlays	0	0	0	0	
Undesignated Fund Balance					
Beginning of Year	0	0	0	0	
Reserve for Appropriation	0	0	0	0	
Addition to/(Use of)	0	0	0	0	
End of Year	\$ 0	\$ 0	\$ 0	\$ 0	

ANNUAL RESOURCES

REVENUE ACCOUNT	FY 06 ACTUAL	FY 07 ORIGINAL	FY 07 ESTIMATE	FY 08 BUDGET	PERCENT DIFF. FROM FY 07 EST.
■ GRANTS	\$ 233,000	\$ 238,000	\$ 282,000	\$ 310,000	9.9%
TOTAL ANNUAL RESOURCES	\$ 233,000	\$ 238,000	\$ 282,000	\$ 310,000	9.9%

ANNUAL OUTLAYS

BUDGET (Expenditures or appropriations)	FY 06 ACTUAL	FY 07 ORIGINAL	FY 08 BUDGET	PERCENT DIFF. FROM FY 07 ORIG.
■ SOCIAL AND ECONOMIC DEVELOPMENT				
<u>Working in Neighborhoods</u>				
Other Services/Charges	\$ 233,000	\$ 234,000	\$ 306,000	30.8%
Capital Outlay	0	4,000	4,000	0.0%
Total	233,000	238,000	310,000	30.3%
TOTAL ANNUAL OUTLAYS	\$ 233,000	\$ 238,000	\$ 310,000	30.3%

AGING - OLDER AMERICANS ACT FUND

FY 2007-2008

OPERATING FUND 5707 SPECIAL REVENUE FUND BUDGETED ON A CASH BASIS
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OVERVIEW

The Aging - Older Americans Act Fund accounts for a grant allocation awarded by the State of Oklahoma, Department of Human Services Division, Special Unit on Aging. In four-year increments, the Mayor adopts an Area Plan to provide services as outlined in the Older Americans Act, adopted January 1, 1974, and to fund administration and direct service provisions to citizens 60 years of age and older.

The plan includes Creek, Osage, and Tulsa Counties and provides services to older persons with the greatest social or economic need, with emphasis on serving low-income, minority elderly. Outside contractors are used to deliver services under this program, and they receive payments authorized in the Notice of Grant Award and approved by the City of Tulsa.

Prior to FY 07, the Older Americans Act Program was combined with the Aging - Special Projects Program.

Funding for both programs was included in the Tulsa Area Agency on Aging (TAAA) Fund. In FY 07, a separate fund was established for each program to improve grants monitoring and reporting.

This Fund was not included prior to FY 07 due to the timing of the grant award. For FY 07, the grant award was changed to coincide with the City of Tulsa's fiscal year July 1 through June 30.

BUDGET SUMMARY

The FY 06 budget was adjusted so the FY 07 grant period would coincide with the City's fiscal year July 1 through July 30. Revenue and outlay projections for FY 08 are based on estimates received from the State of Oklahoma. No fund balance is being generated in FYs 07 and 08.

ANNUAL RESOURCES, OUTLAYS AND FUND BALANCE

	<u>FY 06 ACTUAL</u>	<u>FY 07 ORIGINAL</u>	<u>FY 07 ESTIMATE</u>	<u>FY 08 BUDGET</u>	<u>PERCENT DIFF. FROM FY 07 EST.</u>
Annual Resources					
Revenue	\$ 2,951,000	\$ 3,888,000	\$ 4,125,000	\$ 4,185,000	1.5%
Transfers In	48,000	43,000	43,000	48,000	11.6%
Total Resources	2,999,000	3,931,000	4,168,000	4,233,000	1.6%
Annual Outlays					
Budget (Expenditures or appropriations)	2,999,000	3,931,000	4,168,000	4,233,000	1.6%
Transfers Out	0	0	0	0	N/A
Total Outlays	2,999,000	3,931,000	4,168,000	4,233,000	1.6%
Resources less Outlays	0	0	0	0	
Undesignated Fund Balance					
Beginning of Year	0	0	0	0	
Reserve for Appropriation	0	0	0	0	
Addition to/(Use of)	0	0	0	0	
End of Year	\$ 0	\$ 0	\$ 0	\$ 0	

ANNUAL RESOURCES

REVENUE ACCOUNT	FY 06 ACTUAL	FY 07 ORIGINAL	FY 07 ESTIMATE	FY 08 BUDGET	PERCENT DIFF. FROM FY 07 EST.
■ GRANTS	\$ 2,951,000	\$ 3,888,000	\$ 4,125,000	\$ 4,185,000	1.5%
■ TRANSFERS IN	48,000	43,000	43,000	48,000	11.6%
TOTAL ANNUAL RESOURCES	\$ 2,999,000	\$ 3,931,000	\$ 4,168,000	\$ 4,233,000	1.6%

ANNUAL OUTLAYS

BUDGET (Expenditures or appropriations)	FY 06 ACTUAL	FY 07 ORIGINAL	FY 08 BUDGET	PERCENT DIFF. FROM FY 07 ORIG.
■ SOCIAL AND ECONOMIC DEVELOPMENT				
<u>Working in Neighborhoods</u>				
Personal Services	\$ 294,000	\$ 401,000	\$ 438,000	9.2%
Materials and Supplies	4,000	3,000	6,000	100.0%
Other Services/Charges	2,698,000	3,525,000	3,789,000	7.5%
Capital Outlay	3,000	2,000	0	-100.0%
Total	2,999,000	3,931,000	4,233,000	7.7%
TOTAL ANNUAL OUTLAYS	\$ 2,999,000	\$ 3,931,000	\$ 4,233,000	7.7%

P.D. FORFEITURE AWARDS FUND

FY 2007-2008

OPERATING FUND

5761

SPECIAL REVENUE
FUND BUDGETED ON
A CASH BASIS

OVERVIEW

The Police Department Forfeited Awards Fund, created by Ordinance #16712 in October 1986, accounts for all cash proceeds received by the City from federal law enforcement activities. The actual use of this fund is limited to law enforcement and drug education purposes. Revenue to this fund is unpredictable and seldom estimated unless official word is received from the U.S. Justice Department about money Tulsa can expect as its share of forfeited proceeds and property.

BUDGET SUMMARY

The beginning fund balance for FY 07 was \$188,000, and it is projected to be \$440,000 at the end of FY 07. The increase can be attributed to cash proceeds received in FY 07. Appropriations in FY 08 will be \$75,000. A budget amendment will be written to appropriate the remaining fund balance once projects are identified.

ANNUAL RESOURCES, OUTLAYS AND FUND BALANCE

	<u>FY 06 ACTUAL</u>	<u>FY 07 ORIGINAL</u>	<u>FY 07 ESTIMATE</u>	<u>FY 08 BUDGET</u>	<u>PERCENT DIFF. FROM FY 07 EST.</u>
Annual Resources					
Revenue	\$ 126,000	\$ 8,000	\$ 253,000	\$ 10,000	-96.0%
Transfers In	0	0	0	0	N/A
Total Resources	126,000	8,000	253,000	10,000	-96.0%
Annual Outlays					
Budget (Expenditures or appropriations)	433,000	75,000	1,000	75,000	>500%
Transfers Out	0	0	0	0	N/A
Total Outlays	433,000	75,000	1,000	75,000	>500%
Resources less Outlays	(307,000)	(67,000)	252,000	(65,000)	
Undesignated Fund Balance					
Beginning of Year	495,000	108,000	188,000	440,000	
Addition to/(Use of)	(307,000)	(67,000)	252,000	(65,000)	
End of Year	\$ 188,000	\$ 41,000	\$ 440,000	\$ 375,000	

ANNUAL RESOURCES

REVENUE ACCOUNT	FY 06 ACTUAL	FY 07 ORIGINAL	FY 07 ESTIMATE	FY 08 BUDGET	PERCENT DIFF. FROM FY 07 EST.
■ GRANTS	\$ 107,000	\$ 0	\$ 239,000	\$ 0	-100.0%
■ INTEREST INCOME	19,000	8,000	14,000	10,000	-28.6%
TOTAL ANNUAL RESOURCES	\$ 126,000	\$ 8,000	\$ 253,000	\$ 10,000	-96.0%

ANNUAL OUTLAYS

BUDGET (Expenditures or appropriations)	FY 06 ACTUAL	FY 07 ORIGINAL	FY 08 BUDGET	PERCENT DIFF. FROM FY 07 ORIG.
■ PUBLIC SAFETY AND PROTECTION				
<u>Police Department</u>				
Materials and Supplies	\$ 0	\$ 2,000	\$ 2,000	0.0%
Other Services/Charges	36,000	73,000	73,000	0.0%
Capital Outlay	397,000	0	0	N/A
Total	433,000	75,000	75,000	0.0%
TOTAL ANNUAL OUTLAYS	\$ 433,000	\$ 75,000	\$ 75,000	0.0%

STORMWATER MANAGEMENT ENTERPRISE FUND

FY 2007-2008

OPERATING FUND

7010

PROPRIETARY
FUND BUDGETED ON
AN ACCRUAL BASIS

OVERVIEW

The Stormwater Management Enterprise Fund was established by Ordinance #17285 in January 1985. It is "for the purpose of identifying and controlling all revenues and expenses attributable to stormwater drainage services." The primary revenue source for the fund is the Stormwater Management Fee. This is a fee collected from residents and businesses within the city. The fee provides funds for "operating, constructing, equipping, maintaining, acquiring and owning within the city a stormwater drainage system." In addition to financing the development and maintenance of facilities, the fee also provides funds for studying and mapping the city's drainage system in order to identify and assess flood-prone areas.

BUDGET SUMMARY

New department structures are reflected in this fund for the first time, and historic budget information has been restated for FYs 06 and 07 to reflect the current organizational structure.

This fund began FY 07 with a fund balance of \$1,240,000 after reserving for encumbrances. Revenues are expected to exceed outlays by \$281,000, and the FY 07 ending balance available for appropriation in FY 08 is estimated to be \$1,521,000. A portion of it is being used in FY 08 for capital improvements.

A four percent rate increase is projected for FY 08. The increase is needed to support operations, maintenance, and capital costs. In FY 08, it is estimated that outlays will exceed revenues by \$661,000, leaving a year-end balance of \$860,000.

ANNUAL RESOURCES, OUTLAYS AND FUND BALANCE

	FY 06 ACTUAL	FY 07 ORIGINAL	FY 07 ESTIMATE	FY 08 BUDGET	PERCENT DIFF. FROM FY 07 EST.
Annual Resources					
Revenue	\$14,470,000	\$ 16,808,000	\$ 17,284,000	\$ 18,514,000	7.1%
Transfers In	0	0	0	0	N/A
Total Resources	14,470,000	16,808,000	17,284,000	18,514,000	7.1%
Annual Outlays					
Budget (Expenditures or appropriations)	13,428,000	15,861,000	15,642,000	17,214,000	10.0%
Transfers Out	1,161,000	1,361,000	1,361,000	1,961,000	44.1%
Total Outlays	14,589,000	17,222,000	17,003,000	19,175,000	12.8%
Resources less Outlays	(119,000)	(414,000)	281,000	(661,000)	
Undesignated Fund Balance					
Beginning of Year	1,359,000	695,000	1,240,000	1,521,000	
Addition to/(Use of)	(119,000)	(414,000)	281,000	(661,000)	
End of Year	\$ 1,240,000	\$ 281,000	\$ 1,521,000	\$ 860,000	

ANNUAL RESOURCES

REVENUE ACCOUNT	FY 06 ACTUAL	FY 07 ORIGINAL	FY 07 ESTIMATE	FY 08 BUDGET	PERCENT DIFF. FROM FY 07 EST.
■ LICENSES AND PERMITS	\$ 17,000	\$ 17,000	\$ 30,000	\$ 30,000	0.0%
■ CHARGES FOR SERVICES	14,249,000	16,578,000	17,045,000	18,283,000	7.3%
■ MISCELLANEOUS REVENUE	24,000	8,000	6,000	6,000	0.0%
■ INTEREST INCOME	180,000	205,000	203,000	195,000	-3.9%
TOTAL ANNUAL RESOURCES	\$14,470,000	\$ 16,808,000	\$ 17,284,000	\$ 18,514,000	7.1%

ANNUAL OUTLAYS

BUDGET (Expenditures or appropriations)	FY 06 ACTUAL	FY 07 ORIGINAL	FY 08 BUDGET	PERCENT DIFF. FROM FY 07 ORIG.
■ PUBLIC SAFETY AND PROTECTION				
<u>Information Technology Department</u>				
Personal Services	\$ 78,000	\$ 216,000	\$ 235,000	8.8%
Materials and Supplies	3,000	13,000	10,000	-23.1%
Other Services/Charges	53,000	131,000	113,000	-13.7%
Capital Outlay	0	34,000	18,000	-47.1%
Total	134,000	394,000	376,000	-4.6%
■ SOCIAL AND ECONOMIC DEVELOPMENT				
<u>Working in Neighborhoods Department</u>				
Personal Services	17,000	21,000	5,000	-76.2%
Materials and Supplies	0	1,000	0	-100.0%
Other Services/Charges	6,000	8,000	0	-100.0%
Total	23,000	30,000	5,000	-83.3%
<u>Development Services Department</u>				
Personal Services	371,000	413,000	457,000	10.7%
Materials and Supplies	8,000	12,000	14,000	16.7%
Other Services/Charges	89,000	94,000	132,000	40.4%
Capital Outlay	49,000	15,000	10,000	-33.3%
Total	517,000	534,000	613,000	14.8%

	<u>FY 06 ACTUAL</u>	<u>FY 07 ORIGINAL</u>	<u>FY 08 BUDGET</u>	<u>PERCENT DIFF. FROM FY 07 ORIG.</u>	
BUDGET (Expenditures or appropriations)					
■ TRANSPORTATION / PUBLIC WORKS					
<u>Public Works Department</u>					
Personal Services	\$ 5,292,000	\$ 6,130,000	\$ 6,637,000	8.3%	
Materials and Supplies	724,000	1,013,000	990,000	-2.3%	
Other Services/Charges	5,920,000	6,742,000	7,035,000	4.3%	
Capital Outlay	772,000	966,000	1,481,000	53.3%	
Total	12,708,000	14,851,000	16,143,000	8.7%	
■ ADMINISTRATIVE AND SUPPORT SERVICES					
<u>Communications Department</u>					
Personal Services	42,000	47,000	70,000	48.9%	
Materials and Supplies	1,000	2,000	3,000	50.0%	
Other Services/Charges	3,000	3,000	4,000	33.3%	
Total	46,000	52,000	77,000	48.1%	
TOTAL BUDGET	13,428,000	15,861,000	17,214,000	8.5%	
(Expenditures or appropriations)					
TRANSFERS OUT					
<u>Fund #</u>	<u>Name</u>				
4101	Downtown Tulsa Improvement District	161,000	161,000	161,000	0.0%
6041	Stormwater Capital Projects	1,000,000	1,200,000	1,800,000	50.0%
	TOTAL TRANSFERS OUT	1,161,000	1,361,000	1,961,000	44.1%
TOTAL ANNUAL OUTLAYS	\$ 14,589,000	\$ 17,222,000	\$ 19,175,000	11.3%	

TMUA-WATER OPERATING FUND

FY 2007-2008

OPERATING FUND

7020

PROPRIETARY FUND
BUDGETED ON
AN ACCRUAL BASIS

OVERVIEW

The Tulsa Metropolitan Water Authority was established as a Trust on April 5, 1957 (Ordinance #8113) for the purpose of maintaining the City's water and wastewater systems. The name was changed August 23, 1989 to the Tulsa Metropolitan Utility Authority (TMUA). A lease agreement and operation and maintenance contract dated February 1, 1984 was entered into between the City and TMUA specifying the City would lease to TMUA the water and sewer system assets, and the City would operate and maintain them. Two operating funds were established to account for these activities - one for water services and one for sanitary sewer services. Within the Water Operating Fund the City records all the revenues received from the operation of the water supply system. Over 90 percent of the revenue in the fund is derived from the sale of treated water.

BUDGET SUMMARY

New Department structures are reflected in this fund for the first time, and historic budget information has been restated for FYs 06 and 07 to reflect the current organizational structure.

In FY 98, the TMUA Board decided to establish an operating reserve totaling 5 percent of projected revenues from annual water sales. The FY 07 beginning fund balance of \$7,225,000 reflects the cash balance in the fund after reserving for encumbrances and the 5 percent operating reserve. In FY 07, revenues are expected to exceed outlays by \$2,688,000. The FY 07 ending balance available for appropriation in FY 08 is estimated to be \$9,562,000.

A rate increase is not projected for FY 08. Fund balance will be carried forward to finance future water system capital improvements. In FY 08, revenues are expected to exceed outlays, and the year-end balance after reserving for the 5 percent cash operating reserve is estimated to be \$9,988,000.

ANNUAL RESOURCES, OUTLAYS AND FUND BALANCE

	FY 06 ACTUAL	FY 07 ORIGINAL	FY 07 ESTIMATE	FY 08 BUDGET	PERCENT DIFF. FROM FY 07 EST.
Annual Resources					
Revenue	\$ 101,017,000	\$ 74,884,000	\$ 80,525,000	\$ 78,466,000	-2.6%
Transfers In	0	0	0	0	N/A
Total Resources	101,017,000	74,884,000	80,525,000	78,466,000	-2.6%
Annual Outlays					
Budget (Expenditures or appropriations)	64,991,000	73,114,000	70,487,000	75,455,000	7.0%
Transfers Out	28,180,000	5,350,000	7,350,000	2,585,000	-64.8%
Total Outlays	93,171,000	78,464,000	77,837,000	78,040,000	0.3%
Resources less Outlays	7,846,000	(3,580,000)	2,688,000	426,000	
Undesignated Fund Balance					
Beginning of Year	2,624,000	7,312,000	10,470,000	13,158,000	
Addition to/(Use of)	7,846,000	(3,580,000)	2,688,000	426,000	
Less 5% Cash Operating Reserve	(3,245,000)	(3,480,000)	(3,596,000)	(3,596,000)	
End of Year	\$ 7,225,000	\$ 252,000	\$ 9,562,000	\$ 9,988,000	

ANNUAL RESOURCES

REVENUE ACCOUNT	FY 06 ACTUAL	FY 07 ORIGINAL	FY 07 ESTIMATE	FY 08 BUDGET	PERCENT DIFF. FROM FY 07 EST.
■ LOAN PROCEEDS	\$ 24,735,000	\$ 0	\$ 0	\$ 0	0.0%
■ LICENSES AND PERMITS	334,000	326,000	308,000	308,000	0.0%
■ CHARGES FOR SERVICES	68,934,000	69,606,000	72,700,000	71,910,000	-1.1%
■ OTHER CHARGES	2,568,000	2,461,000	2,824,000	2,824,000	0.0%
■ MISCELLANEOUS REVENUE	544,000	143,000	280,000	235,000	-16.1%
■ INTEREST INCOME	3,902,000	2,348,000	4,413,000	3,189,000	-27.7%
TOTAL ANNUAL RESOURCES	\$ 101,017,000	\$ 74,884,000	\$ 80,525,000	\$ 78,466,000	-2.6%

ANNUAL OUTLAYS

BUDGET (Expenditures or appropriations)	FY 06 ACTUAL	FY 07 ORIGINAL	FY 08 BUDGET	PERCENT DIFF. FROM FY 07 ORIG.
■ PUBLIC SAFETY AND PROTECTION				
<u>Information Technology Department</u>				
Personal Services	\$ 738,000	\$ 1,196,000	\$ 1,294,000	8.2%
Materials and Supplies	30,000	81,000	60,000	-25.9%
Other Services/Charges	533,000	873,000	722,000	-17.3%
Capital Outlay	0	62,000	45,000	-27.4%
Total	1,301,000	2,212,000	2,121,000	-4.1%
■ SOCIAL AND ECONOMIC DEVELOPMENT				
<u>Working in Neighborhoods Department</u>				
Personal Services	74,000	93,000	19,000	-79.6%
Materials and Supplies	2,000	4,000	0	-100.0%
Other Services/Charges	29,000	34,000	0	-100.0%
Total	105,000	131,000	19,000	-85.5%
<u>Development Services Department</u>				
Personal Services	775,000	829,000	817,000	-1.4%
Materials and Supplies	13,000	19,000	20,000	5.3%
Other Services/Charges	101,000	263,000	289,000	9.9%
Capital Outlay	61,000	5,000	0	-100.0%
Total	950,000	1,116,000	1,126,000	0.9%

	FY 06 ACTUAL	FY 07 ORIGINAL	FY 08 BUDGET	PERCENT DIFF. FROM FY 07 ORIG.
BUDGET (Expenditures or appropriations)				
■ TRANSPORTATION AND PUBLIC WORKS				
<u>Public Works Department</u>				
Personal Services	\$ 20,500,000	\$ 21,210,000	\$ 22,400,000	5.6%
Materials and Supplies	6,403,000	8,343,000	8,262,000	-1.0%
Other Services/Charges	22,204,000	24,655,000	25,209,000	2.2%
Capital Outlay	2,510,000	3,983,000	4,839,000	21.5%
Total	51,617,000	58,191,000	60,710,000	4.3%
■ ADMINISTRATIVE AND SUPPORT SERVICES				
<u>Communications Department</u>				
Personal Services	184,000	205,000	259,000	26.3%
Materials and Supplies	5,000	11,000	11,000	0.0%
Other Services/Charges	13,000	11,000	16,000	45.5%
Total	202,000	227,000	286,000	26.0%
■ DEBT SERVICE				
Total	10,816,000	11,237,000	11,193,000	-0.4%
TOTAL BUDGET (Expenditures or appropriations)	64,991,000	73,114,000	75,455,000	3.2%
TRANSFERS OUT				
Fund # Name				
6021 TMUA-Water Capital Projects	3,445,000	5,350,000	2,585,000	-51.7%
6023 2005 Water Revenue Bond Fund	24,735,000	0	0	N/A
TOTAL TRANSFERS OUT	28,180,000	5,350,000	2,585,000	-51.7%
TOTAL ANNUAL OUTLAYS	\$ 93,171,000	\$ 78,464,000	\$ 78,040,000	-0.5%

TMUA-SEWER OPERATING FUND

FY 2007-2008

OPERATING FUND 7030
PROPRIETARY FUND BUDGETED ON AN ACCRUAL BASIS

OVERVIEW

The Tulsa Metropolitan Water Authority was established as a Trust on April 5, 1957 (Ordinance #8113) for the purpose of maintaining the City's water and wastewater systems. The name was changed August 23, 1989 to the Tulsa Metropolitan Utility Authority (TMUA). A lease agreement and operation and maintenance contract dated February 1, 1984 was entered into between the City and TMUA specifying the City would lease to TMUA the water and sewer system assets and the City would operate and maintain the assets. Operating funds were established to account for these activities - one for water services and one for sanitary sewer services. Within the Sanitary Sewer Operating fund, the City records all the revenues and expenditures generated by the sanitary sewer system's operations. The major portion of the revenues are generated by fees charged for disposing of wastewater. In FY 98, the TMUA Board decided to establish an operating reserve totaling 5 percent of projected annual sanitary sewer service charges.

BUDGET SUMMARY

New department structures are reflected in this fund for the first time, and historic budget information has been restated for FYs 06 and 07 to reflect the current organizational structure.

In FY 07, the fund received \$21.2 million from the Third Penny Sales Tax Fund to pay an Oklahoma Water Resources Board loan debt payment. The fund is not scheduled to receive loan proceeds in FY 08. For this reason, the fund shows a 44% decrease in revenues and 40% decrease in outlays for FY 08. The FY 07 beginning fund balance of \$5,264,000 reflects the cash balance in the fund after reserving for encumbrances and the 5 percent operating reserve. In FY 07, revenues are expected to exceed outlays by \$1,192,000. The FY 07 ending balance available for appropriation in FY 08 is estimated to be \$6,089,000.

A seven percent rate increase is projected for FY 08. The increase is needed to support operations, maintenance, debt service, and capital costs. In FY 08, outlays are projected to exceed revenues, and the year-end balance after reserving for the 5 percent cash operating reserve is estimated to be \$3,311,000. The draw on fund balance will be used for capital improvements and equipment.

ANNUAL RESOURCES, OUTLAYS AND FUND BALANCE

	FY 06 ACTUAL	FY 07 ORIGINAL	FY 07 ESTIMATE	FY 08 BUDGET	PERCENT DIFF. FROM FY 07 EST.
Annual Resources					
Revenue	\$ 53,229,000	\$ 49,967,000	\$ 71,015,000	\$ 51,498,000	-27.5%
Transfers In	89,000	21,175,000	21,175,000	0	-100.0%
Total Resources	53,318,000	71,142,000	92,190,000	51,498,000	-44.1%
Less:					
Annual Outlays					
Budget (Expenditures or appropriations)	43,285,000	67,720,000	65,633,000	48,308,000	-26.4%
Transfers Out	7,722,000	6,982,000	25,365,000	5,968,000	-76.5%
Total Outlays	51,007,000	74,702,000	90,998,000	54,276,000	-40.4%
Resources less Outlays	2,311,000	(3,560,000)	1,192,000	(2,778,000)	
Undesignated Fund Balance					
Beginning of Year	5,025,000	6,541,000	7,336,000	8,528,000	
Addition to/(Use of)	2,311,000	(3,560,000)	1,192,000	(2,778,000)	
Less 5% Cash Reserve	(2,072,000)	(2,364,000)	(2,439,000)	(2,439,000)	
End of Year	\$ 5,264,000	\$ 617,000	\$ 6,089,000	\$ 3,311,000	

ANNUAL RESOURCES

REVENUE ACCOUNT	FY 06 ACTUAL	FY 07 ORIGINAL	FY 07 ESTIMATE	FY 08 BUDGET	PERCENT DIFF. FROM FY 07 EST.
■ LOAN PROCEEDS	\$ 3,880,000	\$ 0	\$ 17,825,000	\$ 0	-100.0%
■ LICENSES AND PERMITS	365,000	353,000	357,000	362,000	1.4%
■ CHARGES FOR SERVICES	46,510,000	47,289,000	50,008,000	48,781,000	-2.5%
■ OTHER SERVICES	901,000	895,000	880,000	897,000	1.9%
■ MISCELLANEOUS REVENUE	175,000	88,000	81,000	76,000	-6.2%
■ INTEREST INCOME	1,398,000	1,342,000	1,864,000	1,382,000	-25.9%
TOTAL REVENUE	53,229,000	49,967,000	71,015,000	51,498,000	-27.5%
■ TRANSFERS IN	89,000	21,175,000	21,175,000	0	-100.0%
TOTAL ANNUAL RESOURCES	\$ 53,318,000	\$ 71,142,000	\$ 92,190,000	\$ 51,498,000	-44.1%

ANNUAL OUTLAYS

BUDGET (Expenditures or appropriations)	FY 06 ACTUAL	FY 07 ORIGINAL	FY 08 BUDGET	PERCENT DIFF. FROM FY 07 ORIG.
■ PUBLIC SAFETY AND PROTECTION				
<u>Information Technology Department</u>				
Personal Services	\$ 339,000	\$ 425,000	\$ 463,000	8.9%
Materials and Supplies	11,000	23,000	17,000	-26.1%
Other Services/Charges	213,000	231,000	199,000	-13.9%
Capital Outlay	0	27,000	29,000	7.4%
Total	563,000	706,000	708,000	0.3%
■ SOCIAL AND ECONOMIC DEVELOPMENT				
<u>Working in Neighborhoods Department</u>				
Personal Services	44,000	56,000	11,000	-80.4%
Materials and Supplies	1,000	3,000	0	-100.0%
Other Services/Charges	15,000	20,000	0	-100.0%
Total	60,000	79,000	11,000	-86.1%
<u>Development Services Department</u>				
Personal Services	399,000	443,000	531,000	19.9%
Materials and Supplies	6,000	10,000	11,000	10.0%
Other Services/Charges	45,000	98,000	114,000	16.3%
Capital Outlay	26,000	0	5,000	N/A
Total	476,000	551,000	661,000	20.0%
■ TRANSPORTATION AND PUBLIC WORKS				
<u>Public Works Department</u>				
Personal Services	13,085,000	13,838,000	14,506,000	4.8%
Materials and Supplies	2,833,000	3,148,000	3,253,000	3.3%
Other Services/Charges	16,321,000	16,770,000	18,168,000	8.3%
Capital Outlay	1,795,000	2,101,000	2,627,000	25.0%
Total	34,034,000	35,857,000	38,554,000	7.5%

	<u>FY 06</u> <u>ACTUAL</u>	<u>FY 07</u> <u>ORIGINAL</u>	<u>FY 08</u> <u>BUDGET</u>	<u>PERCENT</u> <u>DIFF. FROM</u> <u>FY 07 ORIG.</u>
BUDGET (Expenditures or appropriations)				
■ ADMINISTRATIVE AND SUPORT SERVICES				
<u>Communications Department</u>				
Personal Services	\$ 110,000	\$ 123,000	\$ 154,000	25.2%
Materials and Supplies	3,000	6,000	7,000	16.7%
Other Services/Charges	8,000	7,000	10,000	42.9%
Total	121,000	136,000	171,000	25.7%
■ DEBT SERVICE	<u>8,031,000</u>	<u>30,391,000</u>	<u>8,203,000</u>	-73.0%
Total	8,031,000	30,391,000	8,203,000	-73.0%
TOTAL BUDGET (Expenditures or appropriations)	43,285,000	67,720,000	48,308,000	-28.7%
TRANSFERS OUT				
<u>Fund #</u> <u>Name</u>				
4306 Sinking Fund	3,513,000	3,907,000	3,993,000	2.2%
6031 TMUA-Sewer Capital Projects	329,000	3,075,000	1,975,000	-35.8%
6052 TMUA-OWRB	3,880,000	0	0	N/A
TOTAL TRANSFERS OUT	7,722,000	6,982,000	5,968,000	-14.5%
TOTAL ANNUAL OUTLAYS	\$ 51,007,000	\$ 74,702,000	\$ 54,276,000	-27.3%

GOLF COURSE OPERATING FUND

FY 2007-2008

OPERATING FUND

7050

PROPRIETARY FUND
BUDGETED ON
AN ACCRUAL BASIS

OVERVIEW

The Golf Course Operating Fund was created for the purpose of accounting for the operations of the City's golf courses located at Mohawk and Page Belcher Parks. To comply with the Governmental Accounting Standards Board's (GASB) Statement No. 34, the City began accounting for all golf operating revenues and expenditures in this separate fund, beginning July 1, 2000. Enterprise funds are used to report activity for which a fee is charged to users for goods or services. The City's golf activities are required to be reported in an enterprise fund since improvements have been financed with revenue bonds issued by the Tulsa Public Facilities Authority. Revenues, in the form of golf fees, are pledged as security for those bonds. The Golf Course Operating Fund will receive transfers from the General Fund and the Third Penny Sales Tax Fund for operations and equipment, respectively.

BUDGET SUMMARY

Golf course revenues in FY 07 are expected to be approximately \$127,000 below budget. Revenues have been consistently less than estimated for the past several years, primarily because of the plethora of courses in and around Tulsa. As it is becoming more difficult to subsidize the courses, other operating options are being explored. Therefore, revenue and expenditure estimates are based on operating all of the courses through October, and a smaller number of holes after that. A request for proposals will be sent to private sector golf course operators and a new operating contract is expected to be executed by November 1, 2007. A budget amendment will probably be needed to fully implement the plan. Transfers for capital equipment are budgeted at \$130,000 and transfers from the General Fund will be \$827,000.

ANNUAL RESOURCES, OUTLAYS AND FUND BALANCE

	<u>FY 06 ACTUAL</u>	<u>FY 07 ORIGINAL</u>	<u>FY 07 ESTIMATE</u>	<u>FY 08 BUDGET</u>	<u>PERCENT DIFF. FROM FY 07 EST.</u>
Annual Resources					
Revenue	\$ 1,230,000	\$ 1,566,000	\$ 1,439,000	\$ 1,208,000	-16.1%
Transfers In	1,220,000	936,000	1,252,000	957,000	-23.6%
Total Resources	2,450,000	2,502,000	2,691,000	2,165,000	-19.5%
Less:					
Annual Outlays					
Budget (Expenditures or appropriations)	2,082,000	2,148,000	2,204,000	1,725,000	-21.7%
Transfers Out	428,000	434,000	434,000	440,000	1.4%
Total Outlays	2,510,000	2,582,000	2,638,000	2,165,000	-17.9%
Resources less Outlays	(60,000)	(80,000)	53,000	0	
Undesignated Fund Balance					
Beginning of Year	80,000	103,000	20,000	73,000	
Addition to/(Use of)	(60,000)	(80,000)	53,000	0	
End of Year	\$ 20,000	\$ 23,000	\$ 73,000	\$ 73,000	

ANNUAL RESOURCES

REVENUE ACCOUNT	FY 06 ACTUAL	FY 07 ORIGINAL	FY 07 ESTIMATE	FY 08 BUDGET	PERCENT DIFF. FROM FY 07 EST.
■ MOHAWK GOLF	\$ 571,000	\$ 608,000	\$ 659,000	\$ 639,000	-3.0%
■ PAGE BELCHER GOLF	650,000	947,000	775,000	564,000	-27.2%
■ INTEREST INCOME	8,000	11,000	5,000	5,000	0.0%
TOTAL REVENUE	1,230,000	1,566,000	1,439,000	1,208,000	-16.1%
■ TRANSFERS FROM GENERAL FUND	1,008,000	692,000	1,008,000	827,000	-18.0%
■ TRANSFERS FROM CAPITAL FUND	212,000	244,000	244,000	130,000	-46.7%
TOTAL TRANSFERS IN	1,220,000	936,000	1,252,000	957,000	-23.6%
TOTAL ANNUAL RESOURCES	\$ 2,450,000	\$ 2,502,000	\$ 2,691,000	\$ 2,165,000	-19.5%

ANNUAL OUTLAYS

BUDGET (Expenditures or appropriations)	FY 06 ACTUAL	FY 07 ORIGINAL	FY 08 BUDGET	PERCENT DIFF. FROM FY 07 ORIG.
■ CULTURAL DEVELOPMENT AND RECREATION				
<u>Park and Recreation</u>				
Personal Services	\$ 1,210,000	\$ 1,190,000	\$ 1,089,000	-8.5%
Materials and Supplies	362,000	331,000	222,000	-32.9%
Other Services/Charges	345,000	383,000	284,000	-25.8%
Capital Outlay	165,000	244,000	130,000	-46.7%
Total	2,082,000	2,148,000	1,725,000	-19.7%
TRANSFERS OUT				
Fund # Name				
Tulsa Public Fac. Auth. Park Bonds	428,000	434,000	440,000	1.4%
TOTAL TRANSFERS OUT	428,000	434,000	440,000	1.4%
TOTAL ANNUAL OUTLAYS	\$ 2,510,000	\$ 2,582,000	\$ 2,165,000	-16.2%

EMSA ENTERPRISE FUND

FY 2007-2008

OPERATING FUND

7060

PROPRIETARY FUND
BUDGETED ON
AN ACCRUAL BASIS

OVERVIEW

The Emergency Management Services Authority (EMSA) Fund was created to support the operations of EMSA. The City Council passed an ordinance to collect a monthly emergency medical fee of \$3.64 from single family utility bills. The collection of this fee will begin July 1, 2007. All appropriations will be transferred to EMSA for operations and to establish an operating reserve.

BUDGET SUMMARY

Emergency medical transport revenues are budgeted to be \$5,023,000 in FY 08 and will be transferred to EMSA. The City Council passed an ordinance for the collection of a monthly fee which will be used to help fund EMSA's operations and establish an operating reserve. A small portion of the proceeds will be used to pay for billing operations and for Fire Department medical supplies and equipment.

ANNUAL RESOURCES, OUTLAYS AND FUND BALANCE

	<u>FY 06 ACTUAL</u>	<u>FY 07 ORIGINAL</u>	<u>FY 07 ESTIMATE</u>	<u>FY 08 BUDGET</u>	<u>PERCENT DIFF. FROM FY 07 EST.</u>
Annual Resources					
Revenue	\$ 0	\$ 0	\$ 0	\$ 5,023,000	N/A
Transfers In	0	0	0	0	N/A
Total Resources	0	0	0	5,023,000	N/A
Less:					
Annual Outlays					
Budget (Expenditures or appropriations)	0	0	0	0	N/A
Transfers Out	0	0	0	5,023,000	N/A
Total Outlays	0	0	0	5,023,000	N/A
Resources less Outlays	0	0	0	0	
Undesignated Fund Balance					
Beginning of Year	0	0	0	0	
Addition to/(Use of)	0	0	0	0	
End of Year	\$ 0	\$ 0	\$ 0	\$ 0	

ANNUAL RESOURCES

REVENUE ACCOUNT	FY 06 ACTUAL	FY 07 ORIGINAL	FY 07 ESTIMATE	FY 08 BUDGET	PERCENT DIFF. FROM FY 07 EST.
■ EMERGENCY MEDICAL FEE	\$ 0	\$ 0	\$ 0	\$ 5,023,000	N/A
TOTAL ANNUAL RESOURCES	\$ 0	\$ 0	\$ 0	\$ 5,023,000	N/A

ANNUAL OUTLAYS

BUDGET (Expenditures or appropriations)	FY 06 ACTUAL	FY 07 ORIGINAL	FY 08 BUDGET	PERCENT DIFF. FROM FY 07 ORIG.
TRANSFERS OUT				
Fund # Name				
EMSA	\$ 0	\$ 0	\$ 5,023,000	N/A
TOTAL TRANSFERS OUT	0	0	5,023,000	N/A
TOTAL ANNUAL OUTLAYS	\$ 0	\$ 0	\$ 5,023,000	N/A

OFFICE SERVICES INTERNAL SERVICE FUND

FY 2007-2008

OPERATING FUND

8011

INTERNAL SERVICE FUND BUDGETED ON AN ACCRUAL BASIS

OVERVIEW

The Office Services Internal Service Fund is used to manage the City's charge back system for postage, certain office supplies, printing and reproduction expenses. This fund was established in FY 01 to clearly identify these costs at the department level. After this fund was established, funding for postage, certain office supplies, printing and reproduction expenses was appropriated in the Office Services budget, and funding was increased or decreased based on departments' requests. The goal of the charge back system is to better manage expenditures and reduce costs.

While this fund is supported primarily by the General Fund, approximately one-fourth of its services are charged to the Enterprise Funds. Some revenue is also received from other outside agencies that acquire forms and business cards from Office Services, and utilize City mail and copying services.

BUDGET SUMMARY

Given the function of the Office Services Internal Service Fund, a large fund balance should not materialize. The FY 08 budget is set at \$1,605,000, and revenues are expected to equal expenditures. The FY 08 budget will include charges for internal office services and cell phone usage for all City departments. Reimbursement for these services will be handled in the same manner as other charge back expenditures. Revenue, received from charge backs to the user departments, is based on actual expenditures for cell phone usage, postage, forms and business cards, convenience copier rental, and reproduction services. The Finance Department-Accounting Section will make monthly journal entries to reduce each department's budget for actual expenses incurred, and will book revenue in the Office Services Internal Service Fund to match expenditures.

ANNUAL RESOURCES, OUTLAYS AND FUND BALANCE

	FY 06 ACTUAL	FY 07 ORIGINAL	FY 07 ESTIMATE	FY 08 BUDGET	PERCENT DIFF. FROM FY 07 EST.
Annual Resources					
Revenue	\$ 1,673,000	\$ 1,650,000	\$ 1,642,000	\$ 1,605,000	-2.3%
Transfers In	0	0	0	0	N/A
Total Resources	1,673,000	1,650,000	1,642,000	1,605,000	-2.3%
Annual Outlays					
Budget (Expenditures or appropriations)	1,524,000	1,650,000	1,648,000	1,605,000	-2.6%
Total Outlays	1,524,000	1,650,000	1,648,000	1,605,000	-2.6%
Resources less Outlays	149,000	0	(6,000)	0	
Undesignated Fund Balance					
Beginning of Year	(143,000)	0	6,000	0	
Addition to/(Use of)	149,000	0	(6,000)	0	
End of Year	\$ 6,000	\$ 0	\$ 0	\$ 0	

ANNUAL RESOURCES

<u>REVENUE ACCOUNT</u>	<u>FY 06 ACTUAL</u>	<u>FY 07 ORIGINAL</u>	<u>FY 07 ESTIMATE</u>	<u>FY 08 BUDGET</u>	<u>PERCENT DIFF. FROM FY 07 EST.</u>
■ OTHER SERVICES	\$ 1,673,000	\$ 1,650,000	\$ 1,642,000	\$ 1,605,000	-2.3%
TOTAL ANNUAL RESOURCES	<u>\$ 1,673,000</u>	<u>\$ 1,650,000</u>	<u>\$ 1,642,000</u>	<u>\$ 1,605,000</u>	-2.3%

ANNUAL OUTLAYS

<u>BUDGET (Expenditures or appropriations)</u>	<u>FY 06 ACTUAL</u>	<u>FY 07 ORIGINAL</u>	<u>FY 08 BUDGET</u>	<u>PERCENT DIFF. FROM FY 07 ORIG.</u>
■ PUBLIC SAFETY AND PROTECTION				
Information Technology Department				
Materials and Supplies	\$ 206,000	\$ 211,000	\$ 235,000	11.4%
Other Services/Charges	1,318,000	1,439,000	1,370,000	-4.8%
Total	<u>1,524,000</u>	<u>1,650,000</u>	<u>1,605,000</u>	-2.7%
TOTAL ANNUAL OUTLAYS	<u>\$ 1,524,000</u>	<u>\$ 1,650,000</u>	<u>\$ 1,605,000</u>	-2.7%

EMPLOYEES' INSURANCE SERVICE FUND

FY 2007-2008

OPERATING FUND

8020

INTERNAL SERVICE
FUND BUDGETED ON
AN ACCRUAL BASIS

OVERVIEW

This fund was established in FY 84 as a means to account for the cost of insurance plans for City employees. Prior to the establishment of this Internal Service Fund, insurance was accounted for through a series of trust funds.

For FY 08, the City will offer to its employees and various agencies insurance plans covering health, dental, life, and long-term disability. The dental plans will be offered through Guardian. The health plan will be offered through Community Care of Oklahoma and will include a Health Maintenance Organization (HMO) as well as a Point of Service Plan (POS). Providing only one health provider has allowed a firmer control of escalating health insurance costs while still providing complete insurance coverage.

In FY 95, the Firefighters' Union opted out of the City's dental, health, and life plans and now procures separate coverage for its members.

The City will continue to pay a major portion of insurance costs for its employees. Additional resources required to finance the insurance costs are obtained through the payroll process with charges to specific departmental budgets and deductions from employee paychecks. City agencies with employees participating in the programs make payments directly to the Employees' Insurance Service Fund.

BUDGET SUMMARY

The FY 08 budget has been set for lower health insurance cost and higher Workers' Compensation administration and claims cost. The health insurance premium rates for the HMO Idea 250 plan will be 4 percent lower, while the average premium rate reduction for all plans is projected at 1.5 percent. The Workers' Compensation budget will increase by \$1 million to meet rising costs and liabilities. To address an increase in Workers' Compensation liability projected by an actuarial firm, more resources were reserved in FY 06 than planned. Starting in FY 08, cash reserves will begin to be rebuilt.

ANNUAL RESOURCES, OUTLAYS AND FUND BALANCE

	FY 06 ACTUAL	FY 07 ORIGINAL	FY 07 ESTIMATE	FY 08 BUDGET	PERCENT DIFF. FROM FY 07 EST.
Annual Resources					
Revenue	\$ 34,943,000	\$ 34,596,000	\$ 35,798,000	\$ 37,364,000	4.4%
Transfers In	0	0	0	0	N/A
Total Resources	34,943,000	34,596,000	35,798,000	37,364,000	4.4%
Annual Outlays					
Budget (Expenditures or appropriations)	38,264,000	36,187,000	37,287,000	36,947,000	-0.9%
Transfers Out	0	0	0	0	N/A
Total Outlays	38,264,000	36,187,000	37,287,000	36,947,000	-0.9%
Resources less Outlays	(3,321,000)	(1,591,000)	(1,489,000)	417,000	
Undesignated Fund Balance					
Beginning of Year	3,321,000	2,433,000	0	(1,489,000)	
Addition to/(Use of)	(3,321,000)	(1,591,000)	(1,489,000)	417,000	
End of Year	\$ 0	\$ 842,000	\$ (1,489,000)	\$ (1,072,000)	

ANNUAL RESOURCES

REVENUE ACCOUNT	FY 06 ACTUAL	FY 07 ORIGINAL	FY 07 ESTIMATE	FY 08 BUDGET	PERCENT DIFF. FROM FY 07 EST.
■ MISCELLANEOUS REVENUE	\$ 31,664,000	\$ 34,269,000	\$ 35,539,000	\$ 36,986,000	4.1%
■ INTEREST INCOME	262,000	327,000	259,000	378,000	45.9%
■ AD VALOREM	3,017,000	0	0	0	N/A
TOTAL ANNUAL RESOURCES	\$ 34,943,000	\$ 34,596,000	\$ 35,798,000	\$ 37,364,000	4.4%

ANNUAL OUTLAYS

BUDGET (Expenditures or appropriations)	FY 06 ACTUAL	FY 07 ORIGINAL	FY 08 BUDGET	PERCENT DIFF. FROM FY 07 ORIG.
■ ADMINISTRATIVE AND SUPPORT SERVICES				
<u>Employees' Insurance Administration</u>				
Other Services/Charges	\$ 30,123,000	\$ 32,628,000	\$ 32,387,000	-0.7%
Total	30,123,000	32,628,000	32,387,000	-0.7%
<u>Workers' Compensation</u>				
Materials and Supplies	43,000	32,000	33,000	3.1%
Other Services/Charges	5,548,000	3,527,000	4,527,000	28.4%
Debt Service Payments	2,550,000	0	0	N/A
Total	8,141,000	3,559,000	4,560,000	28.1%
TOTAL ANNUAL OUTLAYS	\$ 38,264,000	\$ 36,187,000	\$ 36,947,000	2.1%

EQUIPMENT MANAGEMENT SERVICE FUND

FY 2007-2008

OPERATING FUND

8030

INTERNAL SERVICE FUND
BUDGETED ON AN
ACCRUAL BASIS

OVERVIEW

The Equipment Management Service Fund is used to account for the centralized maintenance program for all City vehicles. Each year a rate structure is established for the specific services provided by the Equipment Management Department. These services include vehicle repair, regular preventive maintenance, body shop repairs, fuel for on-road and off-road vehicles, car wash, and a motor pool of vehicles available for City business. Rates are set to recover only funds needed to support operations. Monthly billing for services rendered are charged through the department's Equipment Management Information System.

While this fund is supported primarily by the General Fund, approximately one-third of its services are charged to the Enterprise Funds. Some revenue is also received from other outside agencies that use the City's facilities for vehicle maintenance and fuel.

BUDGET SUMMARY

The Equipment Management Service Fund began FY 07 with a fund balance of \$1,152,000. In FY 07, it is estimated that revenue will exceed expenditures leaving a fund balance of \$1,952,000. The FY 08 budget will increase 10.8 percent primarily due to the cost of motor fuels. Also, a forecasted increase in fuel consumption for the Police Department will contribute to the FY 08 budget's overall growth in fuel costs.

In the FY 08 budget, using the fund balance carryover of \$1,952,000 from FY 07, the estimated year-end balance for FY 08 will be \$1,366,000.

ANNUAL RESOURCES, OUTLAYS AND FUND BALANCE

	FY 06 ACTUAL	FY 07 ORIGINAL	FY 07 ESTIMATE	FY 08 BUDGET	PERCENT DIFF. FROM FY 07 EST.
Annual Resources					
Revenue	\$ 11,967,000	\$ 11,867,000	\$ 13,234,000	\$ 12,516,000	-5.4%
Transfers In	242,000	367,000	367,000	421,000	14.7%
Total Resources	12,209,000	12,234,000	13,601,000	12,937,000	-4.9%
Annual Outlays					
Budget (Expenditures or appropriations)	11,650,000	12,202,000	12,801,000	13,523,000	5.6%
Transfers Out	0	0	0	0	N/A
Total Outlays	11,650,000	12,202,000	12,801,000	13,523,000	5.6%
Resources less Outlays	559,000	32,000	800,000	(586,000)	
Undesignated Fund Balance					
Beginning of Year	593,000	741,000	1,152,000	1,952,000	
Addition to/(Use of)	559,000	32,000	800,000	(586,000)	
End of Year	\$ 1,152,000	\$ 773,000	\$ 1,952,000	\$ 1,366,000	

ANNUAL RESOURCES

<u>REVENUE ACCOUNT</u>	<u>FY 06 ACTUAL</u>	<u>FY 07 ORIGINAL</u>	<u>FY 07 ESTIMATE</u>	<u>FY 08 BUDGET</u>	<u>PERCENT DIFF. FROM FY 07 EST.</u>
■ CHARGES FOR SERVICES	\$ 11,922,000	\$ 11,813,000	\$ 13,160,000	\$ 12,449,000	-5.4%
■ MISCELLANEOUS REVENUE	12,000	13,000	5,000	5,000	0.0%
■ INTEREST INCOME	33,000	41,000	69,000	62,000	-10.1%
TOTAL REVENUE	11,967,000	11,867,000	13,234,000	12,516,000	-5.4%
■ TRANSFERS IN	242,000	367,000	367,000	421,000	14.7%
TOTAL ANNUAL RESOURCES	<u>\$ 12,209,000</u>	<u>\$ 12,234,000</u>	<u>\$ 13,601,000</u>	<u>\$ 12,937,000</u>	-4.9%

ANNUAL OUTLAYS

<u>BUDGET (Expenditures or appropriations)</u>	<u>FY 06 ACTUAL</u>	<u>FY 07 ORIGINAL</u>	<u>FY 08 BUDGET</u>	<u>PERCENT DIFF. FROM FY 07 ORIG.</u>
■ ADMINISTRATIVE AND SUPPORT SERVICES				
<u>Equipment Management Department</u>				
Personal Services	\$ 3,653,000	\$ 3,876,000	\$ 4,040,000	4.2%
Materials and Supplies	6,892,000	7,044,000	8,110,000	15.1%
Other Services/Charges	876,000	915,000	931,000	1.7%
Capital Outlay	229,000	367,000	442,000	20.4%
Total	11,650,000	12,202,000	13,523,000	10.8%
TOTAL ANNUAL OUTLAYS	<u>\$ 11,650,000</u>	<u>\$ 12,202,000</u>	<u>\$ 13,523,000</u>	10.8%