

PUBLIC SERVICE

SECTION 3

FUNDS

This section of the document contains the appropriations by funds, departments and expenditure classifications for operating and capital 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.

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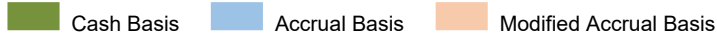
WHAT IS "BUDGETARY BASIS"?

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

Cash Basis indicates transactions are recognized only when cash is increased 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, Fiduciary Funds, and three enterprise 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.

Most 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 resources are not reflected in the budget.

ACCOUNTING METHODS

The Comprehensive Annual Financial Report 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 expenditure in the Comprehensive Annual Financial Report.

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 governmental or proprietary fund.

Capital outlays within the Enterprise Funds are recorded as assets on a GAAP basis and expenditures 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 in its Annual Budget document. The exception is the HUD Grants, which are included. Revenues such as General Obligation and Revenue Bonds, OWRB Loans, Department of Justice Grants, Homeland Security Grants, Department of Transportation Grants, Health and Human Services Grants, Environmental Protection Agency Grants, and State of Oklahoma Grants are received at various periods throughout the year and not enough information is available to reasonably estimate appropriations during the Annual Budget process. These funds will receive appropriations during the year by budget amendment after bonds are closed or grant agreements signed.

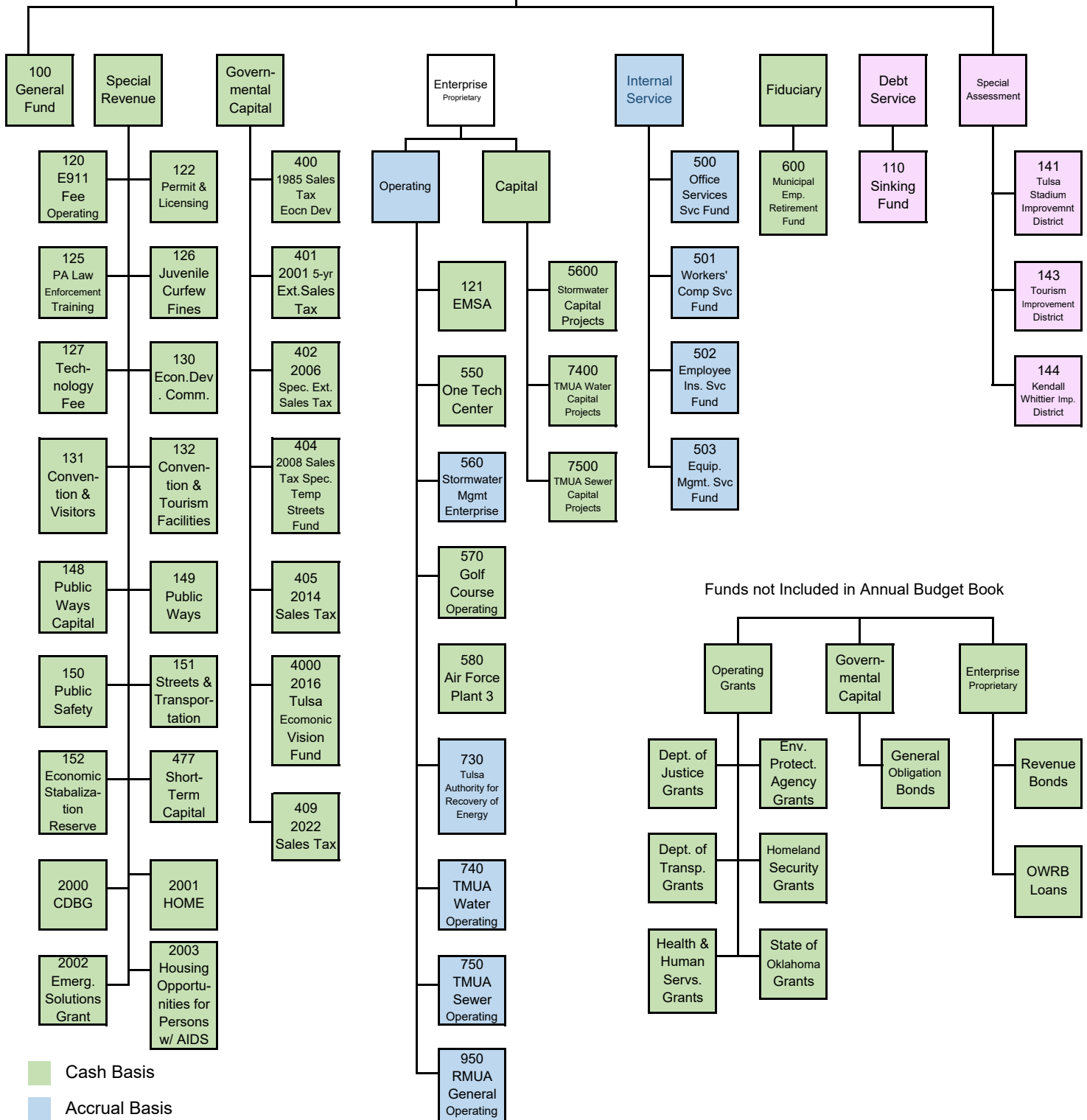
City of Tulsa

Fund Structure

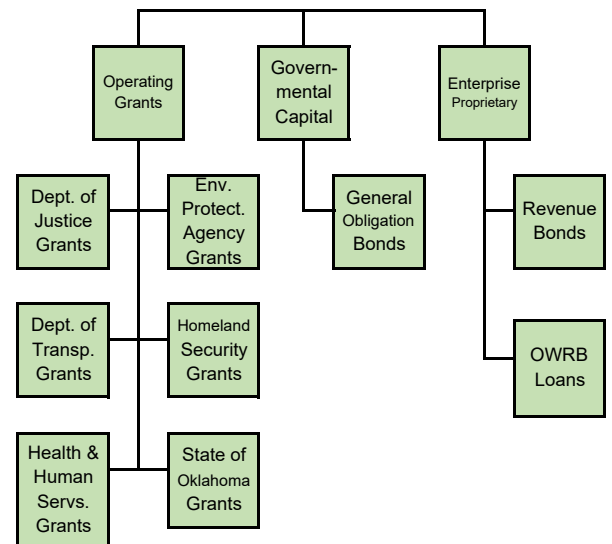
By Budgetary Basis



Funds Included in Annual Budget Book



Funds not Included in Annual Budget Book



- Cash Basis
 - Accrual Basis
 - Modified Accrual Basis
- (See explanation on next page)

GENERAL FUND

FY 2023 - 2024 & FY 2024 - 2025

OPERATING FUND

100

GOVERNMENTAL FUND
BUDGETED ON A
CASH BASIS

OVERVIEW

The General Fund (GF) serves as the primary operating fund for the City of Tulsa. It is the largest City fund in terms of revenues and expenditures. GF resources may be used to pay for any service the City has the legal authority to provide under its charter and state laws.

BUDGET SUMMARY

The unassigned fund balance is the net resources available in the GF after reserving for appropriations and encumbrances. The committed fund balance is a self-imposed limitation on funds therefore, the emergency operating reserve is now designated as committed fund balance. With the adoption of this budget the City Council is officially committing these monies to the emergency operating reserve. It is important to note there is an Economic Stabilization Reserve Fund (Fund 152) which has a permanent sales tax levy of zero and five one hundredths of one percent (0.05%) as of July 1, 2021, to address economic slowdowns. The General Fund Emergency Operating Reserve is set at a level of 10 percent of General Fund revenues. In the FY23 budget the long-time goal of a 10 percent operating reserve was achieved and the FY24 budget continues the City's commitment to maintain that reserve. An addition of \$7.7 million has been added in FY24, increasing the reserve to \$31.7 million.

The FY24 budget reflects a new organizational structure with enhanced community focus with the establishment of the Department of City Experience (DCE) and re-establishment of the Public Works Department. The City's Streets and Stormwater Department and most of the current Engineering Services Department will work together in the newly formed Public Works Department. This will allow both departments to work more directly on projects from conception to completion as the Streets and Stormwater Department is responsible for maintaining the streets and stormwater infrastructure built and coordinated by Engineering Services. This move integrates street construction and maintenance so the new Public Works Department can focus on everything involving streets.

The City's Working in Neighborhoods (WIN) Department will formally transition to the Department of City Experience (DCE) with a key focus on citizen-centric design and engagement. Six sections/offices will comprise the new department, including: Animal Welfare; Neighborhood Inspections; Community Development and Housing; Tulsa Planning Office; City Design Studio; and the Mayor's Office of Resilience and Equity (MORE).

As part of the new DCE structure, Planning staff will be incorporated back into the City of Tulsa, and MORE will be formally established in the organizational structure to continue the City's work to achieve equality for all Tulsans. Moving Housing policy to the DCE will consolidate housing efforts and solidify the City's commitment to increasing housing stock in Tulsa. The Design Studio in DCE will lead the design process for the City as well as lead the community engagement process for projects as they happen. The division will be made up of engineers and architects, planners, and urban designers, frequently inviting students, volunteers, and design professionals to participate in its decision-making processes.

REVENUE

FY24 GF revenues are projected to be \$377.1 million, approximately 5.2 percent more than the FY23 Original Budget. FY24 revenues are projected to have a modest growth of 0.07 percent over the FY23 year end revenue estimate. This modest growth is based on the Federal Reserve predicting a flat real GDP growth rate.

EXPENDITURES

The FY24 GF budget is \$397.7 million. This is 5.0 percent more than the FY23 Original Budget.

The FY24 budget continues to place emphasis on employee compensation, recruitment, and retention to address increasing private sector competition for qualified workers. Great strides were made in recruitment in FY23 for non-sworn work units where vacancies were highest prior to compensation increases. As of March 2023, the four non-sworn work units with the highest vacancies on average achieved a thirteen percent reduction of vacant positions since July 2022. The FY24 budget will fund the second year of the two-year contract with the FOP. Currently the City is engaged in ongoing negotiations with the IAFF.

The Public Safety program's appropriations supporting the Police, Fire, Municipal Court, and Emergency Management, account for 54.5 percent of the FY24 budget. The Administrative and Support Services category represents approximately 19.2 percent of the FY24 budget. Public Works and Transportation will receive the third largest allocation of 9.4 percent of the budget. Cultural and Recreational activities will be allocated 6.5 percent of FY24 resources. The City's Economic Development and Neighborhood Services functions will consume 5.0 percent of the FY24 budget and the remaining 5.4 percent will be transferred to other funds.

The Police and Fire Departments' total allocations are increasing in FY24 by 5.8 percent and 9.6 percent, respectively from the FY23 Original Budget. In FY24, 75 cadets are budgeted to go through the Police academies and the Fire Department is budgeted for an academy of 17 cadets.

Cultural and Recreational programs will be impacted by an 8.4 percent increase from the original FY23 budget in FY24. The increase is largely attributed to the reopening of Owen Recreational Center and Chamberlain Pool, along with inflationary increases for goods and services.

Social and Economic Development program allocations are increasing by 37.2 percent in FY24. The creation of DCE and transitioning the Tulsa Planning Office from INCOG, MORE, and engineers from other departments are the largest part of the increase.

Public Works and Transportation will decrease by 9.6 percent in FY24. This decrease is attributable to the restructuring of the Engineering Services department into the Public Works department and the Water and Sewer department. The portion reorganized into the Water and Sewer department are no longer reflected in the General Fund.

The Administrative and Support Services programs' allocations are increasing by 6.4 percent. This increase is primarily due to compensation increases and higher cost for materials, supplies, and services.

Transfers out will decrease by 14.8 percent in FY24. This reflects a decrease from FY23 for one-time transfers to other funds.

ANNUAL RESOURCES AND OUTLAYS

(amounts expressed in thousands)

	<u>FY 22</u>	<u>FY 23</u>	<u>FY 23</u>	<u>FY 24</u>	<u>PERCENT</u>	<u>FY 25</u>
	<u>ACTUAL</u>	<u>ORIGINAL</u>	<u>ESTIMATE</u>	<u>BUDGET</u>	<u>DIFF. FROM</u>	<u>FINANCIAL</u>
					<u>FY 23 EST.</u>	<u>PLAN</u>
Annual Resources						
Revenue	\$ 298,211	\$ 299,111	\$ 314,783	\$ 317,046	0.7%	\$ 319,055
Transfers In	<u>50,486</u>	<u>59,214</u>	<u>60,907</u>	<u>60,093</u>	-1.3%	<u>60,105</u>
Total Resources	348,697	358,325	375,690	377,139	0.4%	379,160
Annual Outlays						
Budget	309,446	353,624	354,918	376,385	6.0%	381,925
Transfers Out	<u>7,550</u>	<u>25,120</u>	<u>25,120</u>	<u>21,399</u>	-14.8%	<u>6,693</u>
Total Outlays	316,996	378,744	380,038	397,784	4.7%	388,618
Resources Less Outlays	<u>31,701</u>	<u>(20,419)</u>	<u>(4,348)</u>	<u>(20,645)</u>		<u>(9,458)</u>
Fund Balance						
Beginning Unassigned Fund Balance	35,211	54,625	66,912	62,564		41,919
Addition to/(Use of)	31,701	(20,419)	(4,348)	(20,645)		(9,458)
Downtown Maintenance Reserve	(150)	(150)	(150)	(75)		(90)
Operating Reserve (10.00%)	<u>(23,911)</u>	<u>(23,911)</u>	<u>(31,705)</u>	<u>(31,705)</u>		<u>(31,906)</u>
End of Year	<u>\$ 42,851</u>	<u>\$ 10,145</u>	<u>\$ 30,709</u>	<u>\$ 10,139</u>		<u>\$ 465</u>

ANNUAL RESOURCES

(amounts expressed in thousands)

REVENUE ACCOUNT	FY 22 ACTUAL	FY 23 ORIGINAL	FY 23 ESTIMATE	FY 24 BUDGET	PERCENT DIFF. FROM FY 23 EST	FY 25 FINANCIAL PLAN
<u>Taxes</u>						
Property Tax	\$ 978	\$ 997	\$ 842	\$ 859	2.0%	\$ 859
Franchise Tax	24,565	24,652	26,219	26,249	0.1%	26,249
Sales Tax	178,130	178,063	184,590	185,958	0.7%	188,278
Use Tax	49,118	50,773	\$ 53,940	\$ 54,332	\$	\$ 54,968
Hotel & Motel Tax	172	146	166	170	2.4%	175
Total Taxes	252,963	254,631	265,757	267,568	0.7%	270,529
<u>Licenses, Permits, and Fees</u>						
Business Licenses and Permits	2,106	1,349	1,382	1,430	3.5%	1,430
Nonbusiness Licenses	9,922	9,453	9,467	10,105	6.7%	10,097
Total Licenses, Permits, and Fees	12,028	10,802	10,849	11,535	6.3%	11,527
<u>Intrgvmntl Grant Revenues</u>						
Federal Government Grants	576	523	891	891	0.0%	891
State Intrgvmntl Shared Revenue	8,061	8,184	8,254	8,127	-1.5%	8,127
Total Intrgvmntl Grant Revenues	8,637	8,707	9,145	9,018	-1.4%	9,018
<u>General Government</u>						
Indirects	7,475	7,631	7,642	8,581	12.3%	8,581
General Government Revenue	1,303	1,241	1,479	1,501	1.5%	1,501
Public Safety and Protection	622	634	588	587	-0.2%	587
Public Works and Transportation	0	13	4	4	0.0%	4
Culture and Recreation	471	355	451	455	0.9%	455
Social and Economic Development	1,465	1,612	1,438	1,438	0.0%	1,438
Miscellaneous	308	256	301	301	0.0%	301
Total General Government	11,644	11,742	11,903	12,867	8.1%	12,867
<u>Fines and Forfeitures</u>						
Municipal Court Fines	6,035	6,570	6,602	6,679	1.2%	6,679
Court Related Fines and Forfeitures	183	190	225	224	-0.4%	224
Other Fines and Forfeitures	86	82	211	211	0.0%	211
Special Assessments	70	46	52	50	-3.8%	50
Total Fines and Forfeitures	6,374	6,888	7,090	7,164	1.0%	7,164
<u>Investment Income</u>						
Interest Earnings	2,821	2,847	6,406	5,280	-17.6%	4,336
Total Investment Income	2,821	2,847	6,406	5,280	-17.6%	4,336
<u>Transfers In</u>						
Transfers within Primary Government	650	723	723	1,723	138.3%	723
Transfers from Component Units	29,406	36,088	36,088	33,676	-6.7%	33,543
Total Transfers In	30,056	36,811	36,811	35,399	-3.8%	34,266

	FY 22 ACTUAL	FY 23 ORIGINAL	FY 23 ESTIMATE	FY 24 BUDGET	PERCENT DIFF. FROM FY 23 EST	FY 25 FINANCIAL PLAN
Miscellaneous						
Fee In Lieu	20,430	22,403	24,096	24,694	2.5%	25,839
Reimbursements	1,062	1,175	1,114	1,104	-0.9%	1,104
Recoveries	939	765	1,220	1,220	0.0%	1,220
Sale of City Property	673	429	183	191	4.4%	191
Donations	0	7	2	2	0.0%	2
Other	1,070	1,118	1,114	1,097	-1.5%	1,097
Total Miscellaneous	24,174	25,897	27,729	28,308	2.1%	29,453
TOTAL ANNUAL RESOURCES	\$ 348,697	\$ 358,325	\$ 375,690	\$ 377,139	0.4%	\$ 379,160

ANNUAL OUTLAYS

(amounts expressed in thousands)

	FY 22 ACTUAL	FY 23 ORIGINAL	FY 24 BUDGET	PERCENT DIFF. FROM FY 23 ORIG	FY 25 FINANCIAL PLAN
PUBLIC SAFETY AND PROTECTION					
Municipal Court					
Personal Services	\$ 2,322	\$ 2,702	\$ 2,950	9.2%	\$ 3,038
Materials and Supplies	50	24	44	83.3%	29
Other Services/Charges	128	204	183	-10.3%	184
Total	2,500	2,930	3,177	8.4%	3,251
Police					
Personal Services	89,440	101,596	109,281	7.6%	114,045
Materials and Supplies	1,265	3,497	2,664	-23.8%	2,356
Other Services/Charges	9,657	13,220	13,263	0.3%	12,749
Total	100,362	118,313	125,208	5.8%	129,150
Fire					
Personal Services	74,325	73,630	80,755	9.7%	81,356
Materials and Supplies	1,383	1,520	1,424	-6.3%	1,456
Other Services/Charges	4,908	5,255	5,921	12.7%	5,852
Total	80,616	80,405	88,100	9.6%	88,664
Emergency Management					
Other Services/Charges	148	191	205	7.3%	210
Total	148	191	205	7.3%	210
Total Public Safety and Protection	183,626	201,839	216,690	7.4%	221,275
CULTURAL DEVELOPMENT AND RECREATION					
Park and Recreation					
Personal Services	6,443	7,808	8,048	3.1%	8,143
Materials and Supplies	738	910	1,149	26.3%	1,146
Other Services/Charges	9,645	3,859	4,593	19.0%	4,593
Total	16,826	12,577	13,790	9.6%	13,882
River Parks					
Other Services/Charges	692	712	756	6.2%	778
Total	692	712	756	6.2%	778
Managed Entities - Culture & Recreation					
Other Services/Charges	3,275	10,497	11,259	7.3%	11,725
Total	3,275	10,497	11,259	7.3%	11,725
Total Cultural Development & Recreation	20,793	23,786	25,805	8.5%	26,385

	FY 22 ACTUAL	FY 23 ORIGINAL	FY 24 BUDGET	PERCENT DIFF. FROM FY 23 ORIG	FY 25 FINANCIAL PLAN
SOCIAL AND ECONOMIC DEVELOPMENT					
<u>Mayor's Office of Economic Development</u>					
Other Services/Charges	181	0	0	N/A	0
Total	181	0	0	N/A	0
<u>Department of City Experience</u>					
Personal Services	3,983	4,906	9,361	90.8%	9,462
Materials and Supplies	307	593	607	2.4%	558
Other Services/Charges	1,438	1,776	2,262	27.4%	1,994
Total	5,728	7,275	12,230	68.1%	12,014
<u>Development Services</u>					
Personal Services	4,793	6,094	6,560	7.6%	6,655
Materials and Supplies	104	35	51	45.7%	78
Other Services/Charges	160	349	327	-6.3%	322
Total	5,057	6,478	6,938	7.1%	7,055
<u>Tulsa Authority for Economic Opportunity</u>					
Other Services/Charges	1,242	728	803	10.3%	803
Total	1,242	728	803	10.3%	803
<u>Downtown Tulsa Partnership</u>					
Other Services/Charges	118	140	165	17.9%	90
Total	118	140	165	17.9%	90
<u>Managed Entities - Economic Development</u>					
Other Services/Charges	0	200	200	0.0%	200
Total	0	200	200	0.0%	200
Total Social & Economic Development	12,326	14,821	20,336	37.2%	20,162
PUBLIC WORKS AND TRANSPORTATION					
<u>Engineering Services</u>					
Personal Services	12,621	14,726	0	-100.0%	0
Materials and Supplies	151	382	0	-100.0%	0
Other Services/Charges	753	1,122	0	-100.0%	0
Total	13,525	16,230	0	-100.0%	0
<u>Public Works</u>					
Personal Services	7,708	9,247	19,044	105.9%	19,296
Materials and Supplies	1,142	1,233	1,529	24.0%	1,580
Other Services/Charges	6,019	7,084	9,177	29.5%	8,622
Total	14,869	17,564	29,750	69.4%	29,498
<u>Tulsa Transit</u>					
Other Services/Charges	7,359	7,359	7,433	1.0%	7,582
Total	7,359	7,359	7,433	1.0%	7,582
Total Public Works & Transportation	35,753	41,153	37,183	-9.6%	37,080
ADMINISTRATIVE AND SUPPORT SERVICES					
<u>Mayor's Office</u>					
Personal Services	1,324	1,434	1,218	-15.1%	1,239
Materials and Supplies	8	9	11	22.2%	11
Other Services/Charges	69	101	102	1.0%	102
Total	1,401	1,544	1,331	-13.8%	1,352

	FY 22 ACTUAL	FY 23 ORIGINAL	FY 24 BUDGET	PERCENT DIFF. FROM FY 23 ORIG	FY 25 FINANCIAL PLAN
<u>City Auditor</u>					
Personal Services	965	1,286	1,388	7.9%	1,406
Materials and Supplies	3	20	7	-65.0%	7
Other Services/Charges	109	142	104	-26.8%	105
Total	1,077	1,448	1,499	3.5%	1,518
<u>City Council</u>					
Personal Services	1,150	1,478	1,496	1.2%	1,509
Materials and Supplies	12	15	23	53.3%	15
Other Services/Charges	69	150	127	-15.3%	128
Total	1,231	1,643	1,646	0.2%	1,652
<u>Legal</u>					
Personal Services	3,756	4,409	4,637	5.2%	4,720
Materials and Supplies	106	109	96	-11.9%	99
Other Services/Charges	249	297	363	22.2%	372
Total	4,111	4,815	5,096	5.8%	5,191
<u>Human Resources</u>					
Personal Services	2,998	3,322	3,673	10.6%	3,716
Materials and Supplies	20	88	113	28.4%	83
Other Services/Charges	611	1,218	1,291	6.0%	1,288
Total	3,629	4,628	5,077	9.7%	5,087
<u>General Government</u>					
Other Services/Charges	2,035	3,181	3,747	17.8%	4,173
Total	2,035	3,181	3,747	17.8%	4,173
<u>INCOG</u>					
Other Services/Charges	2,616	3,070	631	-79.4%	663
Total	2,616	3,070	631	-79.4%	663
<u>Finance</u>					
Personal Services	10,982	12,891	12,990	0.8%	13,195
Materials and Supplies	136	397	202	-49.1%	194
Other Services/Charges	5,173	7,355	6,093	-17.2%	5,611
Total	16,291	20,643	19,285	-6.6%	19,000
<u>Information Technology</u>					
Personal Services	10,779	12,677	13,926	9.9%	14,135
Materials and Supplies	222	331	326	-1.5%	415
Other Services/Charges	3,510	4,694	8,852	88.6%	9,094
Total	14,511	17,702	23,104	30.5%	23,644
<u>Customer Care</u>					
Personal Services	2,202	3,337	3,740	12.1%	3,800
Materials and Supplies	32	65	111	70.8%	92
Other Services/Charges	81	269	253	-5.9%	251
Total	2,315	3,671	4,104	11.8%	4,143
<u>Communications</u>					
Personal Services	565	765	935	22.2%	948
Materials and Supplies	1	14	22	57.1%	11
Other Services/Charges	28	45	86	91.1%	83
Total	594	824	1,043	26.6%	1,042

	FY 22 ACTUAL	FY 23 ORIGINAL	FY 24 BUDGET	PERCENT DIFF. FROM FY 23 ORIG	FY 25 FINANCIAL PLAN
Asset Management					
Personal Services	2,737	3,176	4,616	45.3%	4,673
Materials and Supplies	493	598	570	-4.7%	596
Other Services/Charges	3,907	5,082	4,622	-9.1%	4,289
Total	7,137	8,856	9,808	10.7%	9,558
Total Administrative & Support Services	56,948	72,025	76,371	6.0%	77,023
TOTAL BUDGET	309,446	353,624	376,385	6.4%	381,925

(Expenditures or appropriations)

	FY 22 ACTUAL	FY 23 ORIGINAL	FY 24 BUDGET	PERCENT DIFF. FROM FY 23 ORIG	FY 25 FINANCIAL PLAN
Transfers Out					
Financial Empowerment Center	0	20	100	400.0%	0
OTC Building Operation	4,395	4,384	4,386	0.0%	4,394
Golf Course Operation	73	150	75	-50.0%	75
OTC Building Maintenance	0	0	1,000	N/A	0
Pandemic Relief Recovery Fund	82	144	144	0.0%	72
Economic Stabilization Reserve	3,000	0	0	N/A	0
Graves Investigation	0	1,000	0	-100.0%	0
Economic Development Fund	0	120	0	-100.0%	0
E911 Operating Fund	0	1,060	500	-52.8%	0
Fire Capital	0	3,783	3,324	-12.1%	1,901
Kirkpatrick Heights	0	2,000	0	-100.0%	0
Short Term Capital	0	8,409	8,000	-4.9%	0
Recreation Lake Bathroom and Boat Dock	0	1,500	0	-100.0%	0
RTIC	0	2,550	0	-100.0%	0
Comm Development Block Grant	0	0	50	N/A	0
Facilities Maintenance	0	0	3,572	N/A	0
Operational support - Water&Sewer	0	0	248	N/A	251
TOTAL TRANSFERS OUT	7,550	25,120	21,399	-14.8%	6,693
TOTAL ANNUAL OUTLAYS	\$ 316,996	\$ 378,744	\$ 397,784	5.0%	\$ 388,618

SUMMARY BY PROGRAM CATEGORY

(amounts expressed in thousands)

	FY 22	FY 23	FY 24	PERCENT DIFF. FROM	FY 25
	<u>ACTUAL</u>	<u>ORIGINAL</u>	<u>BUDGET</u>	<u>FY 23 ORIG</u>	<u>FINANCIAL PLAN</u>
PUBLIC SAFETY AND PROTECTION					
Personal Services	\$ 166,087	\$ 177,928	\$ 192,986	8.5%	\$ 198,439
Materials and Supplies	2,698	5,041	4,132	-18.0%	3,841
Other Services/Charges	14,841	18,870	19,572	3.7%	18,995
Total	183,626	201,839	216,690	7.4%	221,275
CULTURAL DEVELOPMENT AND RECREATION					
Personal Services	6,443	7,808	8,048	3.1%	8,143
Materials and Supplies	738	910	1,149	26.3%	1,146
Other Services/Charges	13,612	15,068	16,608	10.2%	17,096
Total	20,793	23,786	25,805	8.5%	26,385
SOCIAL AND ECONOMIC DEVELOPMENT					
Personal Services	8,776	11,000	15,921	44.7%	16,117
Materials and Supplies	411	628	658	4.8%	636
Other Services/Charges	3,139	3,193	3,757	17.7%	3,409
Total	12,326	14,821	20,336	37.2%	20,162
PUBLIC WORKS AND TRANSPORTATION					
Personal Services	20,329	23,973	19,044	-20.6%	19,296
Materials and Supplies	1,293	1,615	1,529	-5.3%	1,580
Other Services/Charges	14,131	15,565	16,610	6.7%	16,204
Total	35,753	41,153	37,183	-9.6%	37,080
ADMINISTRATIVE AND SUPPORT SERVICES					
Personal Services	37,458	44,775	48,619	8.6%	49,341
Materials and Supplies	1,033	1,646	1,481	-10.0%	1,523
Other Services/Charges	18,457	25,604	26,271	2.6%	26,159
Total	56,948	72,025	76,371	6.0%	77,023
TRANSFERS	7,550	25,120	21,399	-14.8%	6,693
TOTAL OUTLAYS	\$ 316,996	\$ 378,744	\$ 397,784	5.0%	\$ 388,618

SUMMARY BY ACCOUNT CLASSIFICATION

(amounts expressed in thousands)

	FY 22	FY 23	FY 24	PERCENT DIFF. FROM	FY 25
	<u>ACTUAL</u>	<u>ORIGINAL</u>	<u>BUDGET</u>	<u>FY 23 ORIG</u>	<u>FINANCIAL PLAN</u>
PERSONAL SERVICES	\$ 239,093	\$ 265,484	\$ 284,618	7.2%	\$ 291,336
MATERIALS AND SUPPLIES	6,173	9,840	8,949	-9.1%	8,726
OTHER SERVICES / CHARGES	64,180	78,300	82,818	5.8%	81,863
TRANSFERS	7,550	25,120	21,399	-14.8%	6,693
TOTAL OUTLAYS	\$ 316,996	\$ 378,744	\$ 397,784	5.0%	\$ 388,618

SINKING FUND

FY 2023 - 2024 & FY 2024 - 2025

OPERATING FUND

110

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 year-end fund balance will carry over to FY24 and previous judgments being paid over a multi-year period are known and included in the fund balance reserve.

ANNUAL RESOURCES AND OUTLAYS

(amounts expressed in thousands)

	FY 22 ACTUAL	FY 23 ORIGINAL	FY 23 ESTIMATE	FY 24 BUDGET	PERCENT DIFF. FROM FY 23 EST.	FY 25 FINANCIAL PLAN
Annual Resources						
Revenue	\$ 82,132	\$ 84,449	\$ 85,589	\$ 69,855	-18.4%	\$ 87,362
Transfers In	546	520	520	471	-9.4%	180
Total Resources	82,678	84,969	86,109	70,326	-18.3%	87,542
Annual Outlays						
Budget	68,244	96,177	96,828	71,705	-25.9%	73,898
Transfers Out	0	0	0	0	N/A	0
Total Outlays	68,244	96,177	96,828	71,705	-25.9%	73,898
Resources Less Outlays	14,434	(11,208)	(10,719)	(1,379)		13,644
Fund Balance						
Beginning Unassigned Fund Balance	66,263	97,218	80,697	69,978		68,599
Addition to/(Use of)	14,434	(11,208)	(10,719)	(1,379)		13,644
Operating Reserve (10.00%)	(73,032)	(73,032)	(67,197)	(67,197)		(64,380)
End of Year	\$ 7,665	\$ 12,978	\$ 2,781	\$ 1,402		\$ 17,863

ANNUAL RESOURCES

(amounts expressed in thousands)

REVENUE ACCOUNT	FY 22 ACTUAL	FY 23 ORIGINAL	FY 23 ESTIMATE	FY 24 BUDGET	PERCENT DIFF. FROM FY 23 EST	FY 25 FINANCIAL PLAN
<u>Taxes</u>						
Property Tax	\$ 82,087	\$ 84,449	\$ 85,589	\$ 69,855	-18.4%	\$ 87,362
Total Taxes	82,087	84,449	85,589	69,855	-18.4%	87,362
<u>Debt Related Revenues</u>						
Premium on Bond Issuance	45	0	0	0	N/A	0
Total Fines and Forfeitures	45	0	0	0	N/A	0
<u>Transfers In</u>						
Transfers from Component Units	546	520	520	471	-9.4%	180
Total Transfers In	546	520	520	471	-9.4%	180
TOTAL ANNUAL RESOURCES	\$ 82,678	\$ 84,969	\$ 86,109	\$ 70,326	-18.3%	\$ 87,542

ANNUAL OUTLAYS

(amounts expressed in thousands)

DEBT SERVICE	FY 22 ACTUAL	FY 23 ORIGINAL	FY 24 BUDGET	PERCENT DIFF. FROM FY 23 ORIG	FY 25 FINANCIAL PLAN
Total	\$ 68,244	\$ 96,177	\$ 71,705	-25.4%	\$ 73,898
TOTAL ANNUAL OUTLAYS	\$ 68,244	\$ 96,177	\$ 71,705	-25.4%	\$ 73,898

E 911 OPERATING

FY 2023 - 2024 & FY 2024 - 2025

OPERATING FUND
120
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 (5.0%) of the tariff rate with subsequent years set at three percent (3.0%) of the tariff rate. In 1994, the City Council approved raising the tariff rate back to five percent (5.0%) to establish an emergency communication capital equipment replacement and acquisition program. While the initial projects have been implemented, revenues from the tariff continue to provide a significant funding source for emergency dispatching. In 2006, Tulsa County voters approved a 50 cent per month (\$0.50) user charge on cell phones. This revenue source also helps fund E911 operations.

BUDGET SUMMARY

Revenues in the E911 Fee Operating Fund reflect passage of House Bill 3126, the "911 Reform Bill". Effective January 1, 2017, HB3126 increased the wireless 911 fee from \$0.50 to \$0.75 with the majority of the assessment being made available to municipalities to help fund 911 operations. HB1590, signed May 2023, increased the wireless 911 fee from \$0.75 to \$1.25 and will go into effect November 2023. Revenues from all 911 assessments are reflected in this fund and are made available for 911 operations.

ANNUAL RESOURCES AND OUTLAYS

(amounts expressed in thousands)

	FY 22 <u>ACTUAL</u>	FY 23 <u>ORIGINAL</u>	FY 23 <u>ESTIMATE</u>	FY 24 <u>BUDGET</u>	PERCENT DIFF. FROM FY 23 EST.	FY 25 <u>FINANCIAL PLAN</u>
Annual Resources						
Revenue	\$ 3,937	\$ 4,008	\$ 3,954	\$ 3,947	-0.2%	\$ 3,941
Transfers In	0	1,060	1,060	500	-52.8%	0
Total Resources	3,937	5,068	5,014	4,447	-11.3%	3,941
Annual Outlays						
Budget	3,830	5,520	5,481	4,369	-20.3%	4,390
Transfers Out	302	310	316	448	41.8%	461
Total Outlays	4,132	5,830	5,797	4,817	-16.9%	4,851
Resources Less Outlays	(195)	(762)	(783)	(370)		(910)
Fund Balance						
Beginning Unassigned Fund Balance	2,277	1,730	2,082	1,299		929
Addition to/(Use of)	(195)	(762)	(783)	(370)		(910)
End of Year	\$ 2,082	\$ 968	\$ 1,299	\$ 929		\$ 19

ANNUAL RESOURCES

(amounts expressed in thousands)

	FY 22 ACTUAL	FY 23 ORIGINAL	FY 23 ESTIMATE	FY 24 BUDGET	PERCENT DIFF. FROM FY 23 EST	FY 25 FINANCIAL PLAN
REVENUE ACCOUNT						
<u>General Government</u>						
General Government Revenue	\$ 27	\$ 20	\$ 7	\$ 7	0.0%	\$ 7
Public Safety and Protection	3,892	3,969	3,906	3,907	0.0%	3,907
Total General Government	3,919	3,989	3,913	3,914	0.0%	3,914
<u>Investment Income</u>						
Interest Earnings	18	19	41	33	-19.5%	27
Total Investment Income	18	19	41	33	-19.5%	27
<u>Transfers In</u>						
Transfers within Primary Government	0	1,060	1,060	500	-52.8%	0
Total Transfers In	0	1,060	1,060	500	-52.8%	0
TOTAL ANNUAL RESOURCES	\$ 3,937	\$ 5,068	\$ 5,014	\$ 4,447	-11.3%	\$ 3,941

ANNUAL OUTLAYS

(amounts expressed in thousands)

	FY 22 ACTUAL	FY 23 ORIGINAL	FY 24 BUDGET	PERCENT DIFF. FROM FY 23 ORIG	FY 25 FINANCIAL PLAN
PUBLIC SAFETY AND PROTECTION					
<u>Police</u>					
Personal Services	\$ 2,105	\$ 2,447	\$ 2,370	-3.1%	\$ 2,386
Materials and Supplies	21	54	45	-16.7%	45
Other Services/Charges	1,457	1,667	1,667	0.0%	1,667
Capital Outlay	66	1,078	0	-100.0%	0
Total	3,649	5,246	4,082	-22.2%	4,098
Total Public Safety and Protection	3,649	5,246	4,082	-22.2%	4,098
ADMINISTRATIVE AND SUPPORT SERVICES					
<u>Asset Management</u>					
Materials and Supplies	5	9	9	0.0%	9
Other Services/Charges	176	265	278	4.9%	283
Total	181	274	287	4.7%	292
Total Administrative & Support Services	181	274	287	4.7%	292
TOTAL BUDGET	3,830	5,520	4,369	-20.9%	4,390
(Expenditures or appropriations)					

	FY 22	FY 23	FY 24	PERCENT DIFF. FROM	FY 25 FINANCIAL
<u>Transfers Out</u>	<u>ACTUAL</u>	<u>ORIGINAL</u>	<u>BUDGET</u>	<u>FY 23 ORIG</u>	<u>PLAN</u>
Operational support - Asset Mgt	80	49	52	6.1%	54
Operational support - Info Tech	222	261	396	51.7%	407
TOTAL TRANSFERS OUT	302	310	448	44.5%	461
TOTAL ANNUAL OUTLAYS	\$ 4,132	\$ 5,830	\$ 4,817	-17.4%	\$ 4,851

EMSA UTILITY

FY 2023 - 2024 & FY 2024 - 2025

OPERATING FUND
121
PROPRIETARY FUND BUDGETED ON A CASH BASIS

OVERVIEW

The Emergency Medical Services Authority (EMSA) Fund was created to support the operations of EMSA Eastern Division. However, a small amount pays EMSA's share of the City's utility billing system costs, a position to oversee certain compliance issues with the fee and an additional amount is used to defray some of the operational costs for the Fire Department's first responders. In December 2011, Ordinance #22596 was approved establishing a rate stabilization fund equal to 10 percent (10.0%) of EMSA's annual budget for the Eastern Division. This fund is to be retained by the City and shall be funded from revenues received from the emergency medical fee. Uses for the rate stabilization fund are limited to the provision of Medical Service Program services and related City administrative costs and services. In June 2014, the City Council passed Ordinance #23133 increasing the monthly emergency medical fee from \$3.64 to \$5.45 per month which will continue to be used for previously established purposes.

BUDGET SUMMARY

Emergency Management Services Authority Fund revenues are estimated to be \$6,704,000 in FY24 and most will be transferred to EMSA. A \$650,000 transfer to the General Fund to support the Fire Department's first responder program is included as well as \$650,000 for the department's purchase of supplies and equipment related to that program.

ANNUAL RESOURCES AND OUTLAYS

(amounts expressed in thousands)

	FY 22 <u>ACTUAL</u>	FY 23 <u>ORIGINAL</u>	FY 23 <u>ESTIMATE</u>	FY 24 <u>BUDGET</u>	PERCENT DIFF. FROM FY 23 EST.	FY 25 <u>FINANCIAL PLAN</u>
Annual Resources						
Revenue	\$ 6,670	\$ 6,707	\$ 6,691	\$ 6,704	0.2%	\$ 6,687
Transfers In	0	0	0	0	N/A	0
Total Resources	6,670	6,707	6,691	6,704	0.2%	6,687
Annual Outlays						
Budget	405	414	421	869	106.4%	720
Transfers Out	5,645	7,667	7,673	7,684	0.1%	7,683
Total Outlays	6,050	8,081	8,094	8,553	5.7%	8,403
Resources Less Outlays	620	(1,374)	(1,403)	(1,849)		(1,716)
Fund Balance						
Beginning Unassigned Fund Balance	5,934	6,247	6,554	5,151		3,302
Addition to/(Use of)	620	(1,374)	(1,403)	(1,849)		(1,716)
End of Year	\$ 6,554	\$ 4,873	\$ 5,151	\$ 3,302		\$ 1,586

ANNUAL RESOURCES

(amounts expressed in thousands)

	FY 22 <u>ACTUAL</u>	FY 23 <u>ORIGINAL</u>	FY 23 <u>ESTIMATE</u>	FY 24 <u>BUDGET</u>	PERCENT DIFF. FROM FY 23 EST	FY 25 FINANCIAL PLAN
REVENUE ACCOUNT						
<u>Enterprise</u>						
EMSA Revenue	\$ 6,616	\$ 6,658	\$ 6,607	\$ 6,607	0.0%	\$ 6,607
Miscellaneous Utility Revenue	<u>4</u>	<u>3</u>	<u>2</u>	<u>3</u>	50.0%	<u>3</u>
Total Enterprise	6,620	6,661	6,609	6,610	0.0%	6,610
<u>Investment Income</u>						
Interest Earnings	<u>50</u>	<u>46</u>	<u>82</u>	<u>94</u>	14.6%	<u>77</u>
Total Investment Income	50	46	82	94	14.6%	77
TOTAL ANNUAL RESOURCES	<u>\$ 6,670</u>	<u>\$ 6,707</u>	<u>\$ 6,691</u>	<u>\$ 6,704</u>	0.2%	<u>\$ 6,687</u>

ANNUAL OUTLAYS

(amounts expressed in thousands)

	FY 22 <u>ACTUAL</u>	FY 23 <u>ORIGINAL</u>	FY 24 <u>BUDGET</u>	PERCENT DIFF. FROM FY 23 ORIG	FY 25 FINANCIAL PLAN
PUBLIC SAFETY AND PROTECTION					
<u>Fire</u>					
Materials and Supplies	\$ 230	\$ 230	\$ 450	95.7%	\$ 450
Other Services/Charges	<u>118</u>	<u>120</u>	<u>200</u>	66.7%	<u>200</u>
Total	<u>348</u>	<u>350</u>	<u>650</u>	85.7%	<u>650</u>
Total Public Safety and Protection	<u>348</u>	<u>350</u>	<u>650</u>	85.7%	<u>650</u>
SOCIAL AND ECONOMIC DEVELOPMENT					
<u>Department of City Experience</u>					
Personal Services	<u>57</u>	<u>64</u>	<u>69</u>	7.8%	<u>70</u>
Total	<u>57</u>	<u>64</u>	<u>69</u>	7.8%	<u>70</u>
Total Social & Economic Development	<u>57</u>	<u>64</u>	<u>69</u>	7.8%	<u>70</u>
ADMINISTRATIVE AND SUPPORT SERVICES					
<u>Finance</u>					
Other Services/Charges	<u>0</u>	<u>0</u>	<u>150</u>	N/A	<u>0</u>
Total	<u>0</u>	<u>0</u>	<u>150</u>	N/A	<u>0</u>
Total Administrative & Support Services	<u>0</u>	<u>0</u>	<u>150</u>	N/A	<u>0</u>
TOTAL BUDGET	<u>405</u>	<u>414</u>	<u>869</u>	109.9%	<u>720</u>
(Expenditures or appropriations)					

	FY 22	FY 23	FY 24	PERCENT DIFF. FROM	FY 25
<u>Transfers Out</u>	<u>ACTUAL</u>	<u>ORIGINAL</u>	<u>BUDGET</u>	<u>FY 23 ORIG</u>	<u>FINANCIAL PLAN</u>
General Fund	650	650	650	0.0%	650
Operational support - Finance	118	138	132	-4.3%	129
Operational support - Customer Care	69	110	123	11.8%	125
Operational support - Water&Sewer	8	9	19	111.1%	19
EMSA Trust	4,800	6,760	6,760	0.0%	6,760
TOTAL TRANSFERS OUT	5,645	7,667	7,684	0.2%	7,683
TOTAL ANNUAL OUTLAYS	\$ 6,050	\$ 8,081	\$ 8,553	5.8%	\$ 8,403

PERMIT & LICENSING SYSTEM

FY 2023 - 2024 & FY 2024 - 2025

OPERATING FUND
122
SPECIAL REVENUE FUND BUDGETED ON A CASH BASIS

OVERVIEW

This fund is used to account for the revenue and appropriations for continued improvements to the City's permit and licensing system (PALS). A fee related to license, permit, certificate, or registration is collected and is in accordance of Title 49, Section 117. The fees collected are to be used for technology advancements and/or the annual maintenance for EnerGov and QLess.

BUDGET SUMMARY

The revenues collected will be utilized to pay the annual SaaS fees and other annual fees related to EnerGov, QLess Interactive Queuing system, and any other needed technology development.

ANNUAL RESOURCES AND OUTLAYS

(amounts expressed in thousands)

	<u>FY 22</u>	<u>FY 23</u>	<u>FY 23</u>	<u>FY 24</u>	<u>PERCENT</u>	<u>FY 25</u>
	<u>ACTUAL</u>	<u>ORIGINAL</u>	<u>ESTIMATE</u>	<u>BUDGET</u>	<u>DIFF. FROM</u>	<u>FINANCIAL</u>
					<u>FY 23 EST.</u>	<u>PLAN</u>
Annual Resources						
Revenue	\$ 692	\$ 651	\$ 653	\$ 653	0.0%	\$ 653
Transfers In	0	0	0	0	N/A	0
Total Resources	692	651	653	653	0.0%	653
Annual Outlays						
Budget	515	606	600	564	-6.0%	564
Transfers Out	0	0	0	0	N/A	0
Total Outlays	515	606	600	564	-6.0%	564
Resources Less Outlays	177	45	53	89		89
Fund Balance						
Beginning Unassigned Fund Balance	2,102	2,348	2,279	2,332		2,421
Addition to/(Use of)	177	45	53	89		89
End of Year	\$ 2,279	\$ 2,393	\$ 2,332	\$ 2,421		\$ 2,510

ANNUAL RESOURCES

(amounts expressed in thousands)

	<u>FY 22 ACTUAL</u>	<u>FY 23 ORIGINAL</u>	<u>FY 23 ESTIMATE</u>	<u>FY 24 BUDGET</u>	<u>PERCENT DIFF. FROM FY 23 EST</u>	<u>FY 25 FINANCIAL PLAN</u>
REVENUE ACCOUNT						
<u>Licenses, Permits, and Fees</u>						
Nonbusiness Licenses	\$ 692	\$ 651	\$ 653	\$ 653	0.0%	\$ 653
Total Licenses, Permits, and Fees	692	651	653	653	0.0%	653
TOTAL ANNUAL RESOURCES	\$ 692	\$ 651	\$ 653	\$ 653	0.0%	\$ 653

ANNUAL OUTLAYS

(amounts expressed in thousands)

	<u>FY 22 ACTUAL</u>	<u>FY 23 ORIGINAL</u>	<u>FY 24 BUDGET</u>	<u>PERCENT DIFF. FROM FY 23 ORIG</u>	<u>FY 25 FINANCIAL PLAN</u>
SOCIAL AND ECONOMIC DEVELOPMENT					
<u>Development Services</u>					
Materials and Supplies	\$ 0	\$ 2	\$ 0	-100.0%	\$ 0
Other Services/Charges	515	604	564	-6.6%	564
Total	515	606	564	-6.9%	564
Total Social & Economic Development	515	606	564	-6.9%	564
TOTAL BUDGET (Expenditures or appropriations)	515	606	564	-6.9%	564
TOTAL ANNUAL OUTLAYS	\$ 515	\$ 606	\$ 564	-6.9%	\$ 564

PA LAW ENFORCEMENT TRAINING

FY 2023 - 2024 & FY 2024 - 2025

OPERATING FUND
125
SPECIAL REVENUE FUND BUDGETED ON A CASH BASIS

OVERVIEW

The Penalty Assessment Law Enforcement Training 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 (7.0%) 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 FY24 budget has been set to align with current resources. This budget will continue to provide training for the Tulsa Police Department, Municipal Court employees, and City Prosecutors.

ANNUAL RESOURCES AND OUTLAYS

(amounts expressed in thousands)

	<u>FY 22</u>	<u>FY 23</u>	<u>FY 23</u>	<u>FY 24</u>	<u>PERCENT</u>	<u>FY 25</u>
	<u>ACTUAL</u>	<u>ORIGINAL</u>	<u>ESTIMATE</u>	<u>BUDGET</u>	<u>DIFF. FROM</u>	<u>FINANCIAL</u>
					<u>FY 23 EST.</u>	<u>PLAN</u>
Annual Resources						
Revenue	\$ 79	\$ 67	\$ 61	\$ 78	27.9%	\$ 78
Transfers In	0	0	0	0	N/A	0
Total Resources	79	67	61	78	27.9%	78
Annual Outlays						
Budget	74	62	61	93	52.5%	73
Transfers Out	0	0	0	0	N/A	0
Total Outlays	74	62	61	93	52.5%	73
Resources Less Outlays	5	5	0	(15)		5
Fund Balance						
Beginning Unassigned Fund Balance	39	4	44	44		29
Addition to/(Use of)	5	5	0	(15)		5
End of Year	\$ 44	\$ 9	\$ 44	\$ 29		\$ 34

ANNUAL RESOURCES

(amounts expressed in thousands)

	<u>FY 22</u> <u>ACTUAL</u>	<u>FY 23</u> <u>ORIGINAL</u>	<u>FY 23</u> <u>ESTIMATE</u>	<u>FY 24</u> <u>BUDGET</u>	<u>PERCENT</u> <u>DIFF. FROM</u> <u>FY 23 EST</u>	<u>FY 25</u> <u>FINANCIAL</u> <u>PLAN</u>
REVENUE ACCOUNT						
<u>Fines and Forfeitures</u>						
Court Related Fines and Forfeitures	\$ 79	\$ 67	\$ 61	\$ 78	27.9%	\$ 78
Total Fines and Forfeitures	79	67	61	78	27.9%	78
TOTAL ANNUAL RESOURCES	\$ 79	\$ 67	\$ 61	\$ 78	27.9%	\$ 78

ANNUAL OUTLAYS

(amounts expressed in thousands)

	<u>FY 22</u> <u>ACTUAL</u>	<u>FY 23</u> <u>ORIGINAL</u>	<u>FY 24</u> <u>BUDGET</u>	<u>PERCENT</u> <u>DIFF. FROM</u> <u>FY 23 ORIG</u>	<u>FY 25</u> <u>FINANCIAL</u> <u>PLAN</u>
PUBLIC SAFETY AND PROTECTION					
<u>Municipal Court</u>					
Other Services/Charges	\$ 1	\$ 3	\$ 3	0.0%	\$ 3
Total	1	3	3	0.0%	3
<u>Police</u>					
Other Services/Charges	71	56	87	55.4%	67
Total	71	56	87	55.4%	67
Total Public Safety and Protection	72	59	90	52.5%	70
ADMINISTRATIVE AND SUPPORT SERVICES					
<u>Legal</u>					
Other Services/Charges	2	3	3	0.0%	3
Total	2	3	3	0.0%	3
Total Administrative & Support Services	2	3	3	0.0%	3
TOTAL BUDGET	74	62	93	50.0%	73
(Expenditures or appropriations)					
TOTAL ANNUAL OUTLAYS	\$ 74	\$ 62	\$ 93	50.0%	\$ 73

JUVENILE CURFEW FINES

FY 2023 - 2024 & FY 2024 - 2025

OPERATING FUND
126
SPECIAL REVENUE FUND BUDGETED ON A CASH BASIS

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 partially fund 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. There are no budgeted expenditures in FY24 and FY25 due to minimal anticipated revenues

ANNUAL RESOURCES AND OUTLAYS

(amounts expressed in thousands)

	<u>FY 22</u>	<u>FY 23</u>	<u>FY 23</u>	<u>FY 24</u>	<u>PERCENT</u>	<u>FY 25</u>
	<u>ACTUAL</u>	<u>ORIGINAL</u>	<u>ESTIMATE</u>	<u>BUDGET</u>	<u>DIFF. FROM</u>	<u>FINANCIAL</u>
					<u>FY 23 EST.</u>	<u>PLAN</u>
Annual Resources						
Revenue	\$ 2	\$ 2	\$ 3	\$ 4	33.3%	\$ 4
Transfers In	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	N/A	<u>0</u>
Total Resources	2	2	3	4	33.3%	4
Annual Outlays						
Budget	0	0	0	0	N/A	0
Transfers Out	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	N/A	<u>0</u>
Total Outlays	0	0	0	0	N/A	0
Resources Less Outlays	<u>2</u>	<u>2</u>	<u>3</u>	<u>4</u>		<u>4</u>
Fund Balance						
Beginning Unassigned Fund Balance	8	10	10	13		17
Addition to/(Use of)	<u>2</u>	<u>2</u>	<u>3</u>	<u>4</u>		<u>4</u>
End of Year	<u>\$ 10</u>	<u>\$ 12</u>	<u>\$ 13</u>	<u>\$ 17</u>		<u>\$ 21</u>

ANNUAL RESOURCES

(amounts expressed in thousands)

REVENUE ACCOUNT	<u>FY 22 ACTUAL</u>	<u>FY 23 ORIGINAL</u>	<u>FY 23 ESTIMATE</u>	<u>FY 24 BUDGET</u>	<u>PERCENT DIFF. FROM FY 23 EST</u>	<u>FY 25 FINANCIAL PLAN</u>
<u>Fines and Forfeitures</u>						
Court Related Fines and Forfeitures	\$ 2	\$ 2	\$ 3	\$ 4	33.3%	\$ 4
Total Fines and Forfeitures	2	2	3	4	33.3%	4
TOTAL ANNUAL RESOURCES	<u>\$ 2</u>	<u>\$ 2</u>	<u>\$ 3</u>	<u>\$ 4</u>	33.3%	<u>\$ 4</u>

ANNUAL OUTLAYS

(amounts expressed in thousands)

TOTAL ANNUAL OUTLAYS	<u>FY 22 ACTUAL</u>	<u>FY 23 ORIGINAL</u>	<u>FY 24 BUDGET</u>	<u>PERCENT DIFF. FROM FY 23 ORIG</u>	<u>FY 25 FINANCIAL PLAN</u>
TOTAL ANNUAL OUTLAYS	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	N/A	<u>\$ 0</u>

TECHNOLOGY FEE ASSESSMENT

FY 2023 - 2024 & FY 2024 - 2025

OPERATING FUND
127
SPECIAL REVENUE FUND BUDGETED ON A CASH BASIS

OVERVIEW

This fund was established in 2018 to account for the revenue and appropriations related to the ongoing costs of the records and case management system implemented for the Police Department, Municipal Court, and City Prosecutor.

BUDGET SUMMARY

Revenue for this fund is generated from a technology fee applied to City of Tulsa traffic citations and court cases. This fee became effective July 1, 2018. Appropriations in this fund will support the operation and maintenance costs of the new records and case management system.

ANNUAL RESOURCES AND OUTLAYS

(amounts expressed in thousands)

	<u>FY 22</u>	<u>FY 23</u>	<u>FY 23</u>	<u>FY 24</u>	<u>PERCENT</u>	<u>FY 25</u>
	<u>ACTUAL</u>	<u>ORIGINAL</u>	<u>ESTIMATE</u>	<u>BUDGET</u>	<u>DIFF. FROM</u>	<u>FINANCIAL</u>
					<u>FY 23 EST.</u>	<u>PLAN</u>
Annual Resources						
Revenue	\$ 823	\$ 683	\$ 704	\$ 704	0.0%	\$ 704
Transfers In	0	0	0	0	N/A	0
Total Resources	823	683	704	704	0.0%	704
Annual Outlays						
Budget	257	1,196	1,186	968	-18.4%	850
Transfers Out	0	0	0	0	N/A	0
Total Outlays	257	1,196	1,186	968	-18.4%	850
Resources Less Outlays	566	(513)	(482)	(264)		(146)
Fund Balance						
Beginning Unassigned Fund Balance	1,592	1,130	2,158	1,676		1,412
Addition to/(Use of)	566	(513)	(482)	(264)		(146)
End of Year	\$ 2,158	\$ 617	\$ 1,676	\$ 1,412		\$ 1,266

ANNUAL RESOURCES

(amounts expressed in thousands)

	<u>FY 22</u> <u>ACTUAL</u>	<u>FY 23</u> <u>ORIGINAL</u>	<u>FY 23</u> <u>ESTIMATE</u>	<u>FY 24</u> <u>BUDGET</u>	<u>PERCENT</u> <u>DIFF. FROM</u> <u>FY 23 EST</u>	<u>FY 25</u> <u>FINANCIAL</u> <u>PLAN</u>
REVENUE ACCOUNT						
<u>Fines and Forfeitures</u>						
Court Related Fines and Forfeitures	\$ 823	\$ 683	\$ 704	\$ 704	0.0%	\$ 704
Total Fines and Forfeitures	823	683	704	704	0.0%	704
TOTAL ANNUAL RESOURCES	\$ 823	\$ 683	\$ 704	\$ 704	0.0%	\$ 704

ANNUAL OUTLAYS

(amounts expressed in thousands)

	<u>FY 22</u> <u>ACTUAL</u>	<u>FY 23</u> <u>ORIGINAL</u>	<u>FY 24</u> <u>BUDGET</u>	<u>PERCENT</u> <u>DIFF. FROM</u> <u>FY 23 ORIG</u>	<u>FY 25</u> <u>FINANCIAL</u> <u>PLAN</u>
PUBLIC SAFETY AND PROTECTION					
<u>Municipal Court</u>					
Personal Services	\$ 85	\$ 89	\$ 91	2.2%	\$ 93
Total	85	89	91	2.2%	93
<u>Police</u>					
Personal Services	172	187	232	24.1%	237
Other Services/Charges	0	920	645	-29.9%	520
Total	172	1,107	877	-20.8%	757
Total Public Safety and Protection	257	1,196	968	-19.1%	850
TOTAL BUDGET (Expenditures or appropriations)	257	1,196	968	-19.1%	850
TOTAL ANNUAL OUTLAYS	\$ 257	\$ 1,196	\$ 968	-19.1%	\$ 850

ECONOMIC DEVELOPMENT COMM

FY 2023 - 2024 & FY 2024 - 2025

OPERATING FUND
130
SPECIAL REVENUE FUND BUDGETED ON A CASH BASIS

OVERVIEW

With approval of Ordinance #23294 on May 27, 2015, the allocation of the Hotel/Motel Tax was revised. This ordinance designates specific percentages of the tax for specific purposes. This fund is allocated four and five tenths percent (4.5%) of the Hotel/Motel Tax collected by the City. The fund shall be used to promote economic development activities recommended by the Economic Development Commission.

BUDGET SUMMARY

The funds will be used by the City for economic development activities. The City contracts with the Tulsa Authority for Economic Opportunity (TAEO) and Tulsa Regional Chamber of Commerce for economic and community development services to the City of Tulsa.

ANNUAL RESOURCES AND OUTLAYS

(amounts expressed in thousands)

	<u>FY 22</u>	<u>FY 23</u>	<u>FY 23</u>	<u>FY 24</u>	<u>PERCENT</u>	<u>FY 25</u>
	<u>ACTUAL</u>	<u>ORIGINAL</u>	<u>ESTIMATE</u>	<u>BUDGET</u>	<u>DIFF. FROM</u>	<u>FINANCIAL</u>
					<u>FY 23 EST.</u>	<u>PLAN</u>
Annual Resources						
Revenue	\$ 389	\$ 329	\$ 375	\$ 382	1.9%	\$ 394
Transfers In	0	120	120	0	-100.0%	0
Total Resources	389	449	495	382	-22.8%	394
Annual Outlays						
Budget	226	450	448	373	-16.7%	373
Transfers Out	0	0	0	1,000	N/A	0
Total Outlays	226	450	448	1,373	206.5%	373
Resources Less Outlays	163	(1)	47	(991)		21
Fund Balance						
Beginning Unassigned Fund Balance	1,222	1,347	1,385	1,432		441
Addition to/(Use of)	163	(1)	47	(991)		21
End of Year	\$ 1,385	\$ 1,346	\$ 1,432	\$ 441		\$ 462

ANNUAL RESOURCES

(amounts expressed in thousands)

	FY 22 ACTUAL	FY 23 ORIGINAL	FY 23 ESTIMATE	FY 24 BUDGET	PERCENT DIFF. FROM FY 23 EST	FY 25 FINANCIAL PLAN
REVENUE ACCOUNT						
<u>Taxes</u>						
Hotel & Motel Tax	\$ 387	\$ 329	\$ 374	\$ 382	2.1%	\$ 394
Total Taxes	387	329	374	382	2.1%	394
<u>Investment Income</u>						
Interest Earnings	2	0	1	0	-100.0%	0
Total Investment Income	2	0	1	0	-100.0%	0
<u>Transfers In</u>						
Transfers within Primary Government	0	120	120	0	-100.0%	0
Total Transfers In	0	120	120	0	-100.0%	0
TOTAL ANNUAL RESOURCES	\$ 389	\$ 449	\$ 495	\$ 382	-22.8%	\$ 394

ANNUAL OUTLAYS

(amounts expressed in thousands)

	FY 22 ACTUAL	FY 23 ORIGINAL	FY 24 BUDGET	PERCENT DIFF. FROM FY 23 ORIG	FY 25 FINANCIAL PLAN
SOCIAL AND ECONOMIC DEVELOPMENT					
<u>Mayor's Office of Economic Development</u>					
Other Services/Charges	\$ 100	\$ 0	\$ 0	N/A	\$ 0
Total	100	0	0	N/A	0
<u>Tulsa Authority for Economic Opportunity</u>					
Other Services/Charges	126	200	243	21.5%	243
Total	126	200	243	21.5%	243
<u>Managed Entities - Economic Development</u>					
Other Services/Charges	0	250	130	-48.0%	130
Total	0	250	130	-48.0%	130
Total Social & Economic Development	226	450	373	-17.1%	373
TOTAL BUDGET	226	450	373	-17.1%	373
(Expenditures or appropriations)					

	FY 22 ACTUAL	FY 23 ORIGINAL	FY 24 BUDGET	PERCENT DIFF. FROM FY 23 ORIG	FY 25 FINANCIAL PLAN
<u>Transfers Out</u>					
Economic Dev to GF	0	0	1,000	N/A	0
TOTAL TRANSFERS OUT	0	0	1,000	N/A	0
TOTAL ANNUAL OUTLAYS	\$ 226	\$ 450	\$ 1,373	205.1%	\$ 373

CONVENTION & VISITORS

FY 2023 - 2024 & FY 2024 - 2025

OPERATING FUND
131
SPECIAL REVENUE FUND BUDGETED ON A CASH BASIS

OVERVIEW

With approval of Ordinance #23112 on May 27, 2014, the Convention & Visitors Fund was created. Effective April 8, 2019, this fund is allocated forty-five percent (45%) of the Hotel/Motel Tax collected by the City.

The fund shall be used to market and promote tourism and the use of convention facilities within the City of Tulsa.

BUDGET SUMMARY

The City of Tulsa contracts with the Tulsa Regional Chamber of Commerce for these marketing activities.

ANNUAL RESOURCES AND OUTLAYS

(amounts expressed in thousands)

	<u>FY 22</u>	<u>FY 23</u>	<u>FY 23</u>	<u>FY 24</u>	<u>PERCENT</u>	<u>FY 25</u>
	<u>ACTUAL</u>	<u>ORIGINAL</u>	<u>ESTIMATE</u>	<u>BUDGET</u>	<u>DIFF. FROM</u>	<u>FINANCIAL</u>
					<u>FY 23 EST.</u>	<u>PLAN</u>
Annual Resources						
Revenue	\$ 3,883	\$ 3,294	\$ 3,748	\$ 3,822	2.0%	\$ 3,937
Transfers In	0	0	0	0	N/A	0
Total Resources	3,883	3,294	3,748	3,822	2.0%	3,937
Annual Outlays						
Budget	3,332	3,294	3,817	3,973	4.1%	3,434
Transfers Out	0	0	0	0	N/A	0
Total Outlays	3,332	3,294	3,817	3,973	4.1%	3,434
Resources Less Outlays	551	0	(69)	(151)		503
Fund Balance						
Beginning Unassigned Fund Balance	157	614	708	640		489
Addition to/(Use of)	551	0	(69)	(151)		503
End of Year	\$ 708	\$ 614	\$ 640	\$ 489		\$ 992

ANNUAL RESOURCES

(amounts expressed in thousands)

	<u>FY 22</u> <u>ACTUAL</u>	<u>FY 23</u> <u>ORIGINAL</u>	<u>FY 23</u> <u>ESTIMATE</u>	<u>FY 24</u> <u>BUDGET</u>	<u>PERCENT</u> <u>DIFF. FROM</u> <u>FY 23 EST</u>	<u>FY 25</u> <u>FINANCIAL</u> <u>PLAN</u>
REVENUE ACCOUNT						
<u>Taxes</u>						
Hotel & Motel Tax	\$ 3,866	\$ 3,294	\$ 3,738	\$ 3,822	2.2%	\$ 3,937
Total Taxes	3,866	3,294	3,738	3,822	2.2%	3,937
<u>Investment Income</u>						
Interest Earnings	17	0	10	0	-100.0%	0
Total Investment Income	17	0	10	0	-100.0%	0
TOTAL ANNUAL RESOURCES	\$ 3,883	\$ 3,294	\$ 3,748	\$ 3,822	2.0%	\$ 3,937

ANNUAL OUTLAYS

(amounts expressed in thousands)

	<u>FY 22</u> <u>ACTUAL</u>	<u>FY 23</u> <u>ORIGINAL</u>	<u>FY 24</u> <u>BUDGET</u>	<u>PERCENT</u> <u>DIFF. FROM</u> <u>FY 23 ORIG</u>	<u>FY 25</u> <u>FINANCIAL</u> <u>PLAN</u>
CULTURAL DEVELOPMENT AND RECREATION					
<u>Park and Recreation</u>					
Personal Services	\$ 32	\$ 56	\$ 93	66.1%	\$ 94
Materials and Supplies	0	2	5	150.0%	3
Other Services/Charges	0	2	4	100.0%	4
Total	32	60	102	70.0%	101
Total Cultural Development & Recreation	32	60	102	70.0%	101
SOCIAL AND ECONOMIC DEVELOPMENT					
<u>Mayor's Office of Economic Development</u>					
Other Services/Charges	3,300	0	0	N/A	0
Total	3,300	0	0	N/A	0
<u>Managed Entities - Economic Development</u>					
Other Services/Charges	0	3,234	3,871	19.7%	3,333
Total	0	3,234	3,871	19.7%	3,333
Total Social & Economic Development	3,300	3,234	3,871	19.7%	3,333
TOTAL BUDGET	3,332	3,294	3,973	20.6%	3,434
(Expenditures or appropriations)					
TOTAL ANNUAL OUTLAYS	\$ 3,332	\$ 3,294	\$ 3,973	20.6%	\$ 3,434

CONVENTION & TOURISM FACILITY

FY 2023 - 2024 & FY 2024 - 2025

OPERATING FUND
132
SPECIAL REVENUE FUND BUDGETED ON A CASH BASIS

OVERVIEW

With approval of Ordinance #23112 on May 27, 2014, the allocation of the Hotel/Motel Tax was revised. The Convention Fund was renamed the Convention & Tourism Facilities Fund. Effective April 8, 2019, this fund will receive 48.5 percent (48.5%) 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. The previous allocation was 43 percent (43.0%).

This fund shall be used to construct, reconstruct, operate, maintain, and repair buildings and facilities to foster the development of the City as a convention and tourist destination, and to acquire land in connection therewith.

BUDGET SUMMARY

The revenue received from the Hotel/Motel Tax is used to support the operating and capital needs of the Performing Arts Center and the Cox Business Convention Center.

ANNUAL RESOURCES AND OUTLAYS

(amounts expressed in thousands)

	<u>FY 22</u>	<u>FY 23</u>	<u>FY 23</u>	<u>FY 24</u>	<u>PERCENT</u>	<u>FY 25</u>
	<u>ACTUAL</u>	<u>ORIGINAL</u>	<u>ESTIMATE</u>	<u>BUDGET</u>	<u>DIFF. FROM</u>	<u>FINANCIAL</u>
					<u>FY 23 EST.</u>	<u>PLAN</u>
Annual Resources						
Revenue	\$ 4,216	\$ 3,565	\$ 4,089	\$ 4,174	2.1%	\$ 4,288
Transfers In	0	0	0	0	N/A	0
Total Resources	4,216	3,565	4,089	4,174	2.1%	4,288
Annual Outlays						
Budget	1,785	2,234	2,211	2,602	17.7%	2,851
Transfers Out	1,521	1,518	1,518	1,500	-1.2%	1,500
Total Outlays	3,306	3,752	3,729	4,102	10.0%	4,351
Resources Less Outlays	910	(187)	360	72		(63)
Fund Balance						
Beginning Unassigned Fund Balance	2,478	2,963	3,388	3,748		3,820
Addition to/(Use of)	910	(187)	360	72		(63)
End of Year	\$ 3,388	\$ 2,776	\$ 3,748	\$ 3,820		\$ 3,757

ANNUAL RESOURCES

(amounts expressed in thousands)

	FY 22 <u>ACTUAL</u>	FY 23 <u>ORIGINAL</u>	FY 23 <u>ESTIMATE</u>	FY 24 <u>BUDGET</u>	PERCENT DIFF. FROM FY 23 EST	FY 25 FINANCIAL PLAN
REVENUE ACCOUNT						
<u>Taxes</u>						
Hotel & Motel Tax	\$ 4,167	\$ 3,551	\$ 4,029	\$ 4,119	2.2%	\$ 4,243
Total Taxes	4,167	3,551	4,029	4,119	2.2%	4,243
<u>Investment Income</u>						
Interest Earnings	49	14	60	55	-8.3%	45
Total Investment Income	49	14	60	55	-8.3%	45
TOTAL ANNUAL RESOURCES	\$ 4,216	\$ 3,565	\$ 4,089	\$ 4,174	2.1%	\$ 4,288

ANNUAL OUTLAYS

(amounts expressed in thousands)

	FY 22 <u>ACTUAL</u>	FY 23 <u>ORIGINAL</u>	FY 24 <u>BUDGET</u>	PERCENT DIFF. FROM FY 23 ORIG	FY 25 FINANCIAL PLAN
CULTURAL DEVELOPMENT AND RECREATION					
<u>Park and Recreation</u>					
Personal Services	\$ 32	\$ 56	\$ 93	66.1%	\$ 94
Materials and Supplies	0	2	5	150.0%	3
Other Services/Charges	0	176	4	-97.7%	4
Total	32	234	102	-56.4%	101
<u>Managed Entities - Culture & Recreation</u>					
Personal Services	126	132	0	-100.0%	0
Other Services/Charges	1,627	1,868	2,500	33.8%	2,750
Total	1,753	2,000	2,500	25.0%	2,750
Total Cultural Development & Recreation	1,785	2,234	2,602	16.5%	2,851
TOTAL BUDGET	1,785	2,234	2,602	16.5%	2,851
(Expenditures or appropriations)					

	FY 22 <u>ACTUAL</u>	FY 23 <u>ORIGINAL</u>	FY 24 <u>BUDGET</u>	PERCENT DIFF. FROM FY 23 ORIG	FY 25 FINANCIAL PLAN
<u>Transfers Out</u>					
Cox Convention Center	1,500	1,500	1,500	0.0%	1,500
Tulsa Public Facilities Authority	21	18	0	-100.0%	0
TOTAL TRANSFERS OUT	1,521	1,518	1,500	-1.2%	1,500
TOTAL ANNUAL OUTLAYS	\$ 3,306	\$ 3,752	\$ 4,102	9.3%	\$ 4,351

TULSA STADIUM IMP DISTRICT

FY 2023 - 2024 & FY 2024 - 2025

OPERATING FUND

141

SPECIAL REVENUE FUND
BUDGETED ON A
CASH BASIS

OVERVIEW

The Tulsa Stadium Improvement District (TSID) No. 1 was created July 10, 2008, pursuant to Oklahoma Statutes Title 11, Sections 39-103 and 39-103.1.

Its purpose is to create a funding source for improvements and services within downtown Tulsa, which included a funding mechanism for the construction of a multi-purpose public recreational facility with a primary purpose as a ballpark, together with its maintenance and other improvements and services.

The current boundary consists of all tracts and parcels of real property lying within Planning District No.1 of the Comprehensive Plan of the City of Tulsa, commonly known as the Inner Dispersal Loop (IDL). The Tulsa City Council passed resolution #7571 in July 2008, to levy an annual special tax assessment which began July 1, 2009. As assessment revenues are received, they are split between two components: capital and services. District revenue also supports enhancement and redevelopment of downtown property and will increase the economic benefit derived from the downtown infrastructure and BOK Center investments.

The assessment funds the activities of the Downtown Tulsa Partnership (DTP) within the stadium district. The DTP was incorporated February 2021 and is comprised of downtown property owners, business stakeholder, and ex-officio seats for civic/governmental entities. The DTP contracts with the City to provide services that may include maintenance, cleaning, security, shuttle service, upkeep, marketing, management, and other services which confer special benefit to the property within the district by preserving, enhancing, or extending the value or usefulness of any improvement in the district.

BUDGET SUMMARY

In FY24, DTP will continue its' contract with the City to provide services that preserve, enhance, and extend value to the business owners within the district.

ANNUAL RESOURCES AND OUTLAYS

(amounts expressed in thousands)

	FY 22 ACTUAL	FY 23 ORIGINAL	FY 23 ESTIMATE	FY 24 BUDGET	PERCENT DIFF. FROM FY 23 EST.	FY 25 FINANCIAL PLAN
Annual Resources						
Revenue	\$ 3,695	\$ 3,688	\$ 3,933	\$ 3,668	-6.7%	\$ 3,666
Transfers In	0	0	0	0	N/A	0
Total Resources	3,695	3,688	3,933	3,668	-6.7%	3,666
Annual Outlays						
Budget	1,391	1,857	1,947	1,457	-25.2%	1,367
Transfers Out	2,281	2,304	2,459	2,259	-8.1%	2,259
Total Outlays	3,672	4,161	4,406	3,716	-15.7%	3,626
Resources Less Outlays	23	(473)	(473)	(48)		40
Fund Balance						
Beginning Unassigned Fund Balance	673	723	696	223		175
Addition to/(Use of)	23	(473)	(473)	(48)		40
Downtown Maintenance Reserve	(150)	(150)	(150)	(75)		(115)
End of Year	\$ 546	\$ 100	\$ 73	\$ 100		\$ 100

ANNUAL RESOURCES

(amounts expressed in thousands)

	FY 22 ACTUAL	FY 23 ORIGINAL	FY 23 ESTIMATE	FY 24 BUDGET	PERCENT DIFF. FROM FY 23 EST	FY 25 FINANCIAL PLAN
REVENUE ACCOUNT						
<u>Fines and Forfeitures</u>						
Special Assessments	\$ 3,660	\$ 3,659	\$ 3,902	\$ 3,637	-6.8%	\$ 3,637
Total Fines and Forfeitures	3,660	3,659	3,902	3,637	-6.8%	3,637
<u>Investment Income</u>						
Interest Earnings	29	29	27	31	14.8%	29
Total Investment Income	29	29	27	31	14.8%	29
<u>Miscellaneous</u>						
Reimbursements	1	0	0	0	N/A	0
Recoveries	5	0	4	0	-100.0%	0
Total Miscellaneous	6	0	4	0	-100.0%	0
TOTAL ANNUAL RESOURCES	\$ 3,695	\$ 3,688	\$ 3,933	\$ 3,668	-6.7%	\$ 3,666

ANNUAL OUTLAYS

(amounts expressed in thousands)

	FY 22 ACTUAL	FY 23 ORIGINAL	FY 24 BUDGET	PERCENT DIFF. FROM FY 23 ORIG	FY 25 FINANCIAL PLAN
SOCIAL AND ECONOMIC DEVELOPMENT					
<u>Mayor's Office of Economic Development</u>					
Materials and Supplies	\$ 1	\$ 0	\$ 0	N/A	\$ 0
Other Services/Charges	12	0	0	N/A	0
Total	13	0	0	N/A	0
<u>Downtown Tulsa Partnership</u>					
Other Services/Charges	1,297	1,857	1,457	-21.5%	1,367
Total	1,297	1,857	1,457	-21.5%	1,367
Total Social & Economic Development	1,310	1,857	1,457	-21.5%	1,367
ADMINISTRATIVE AND SUPPORT SERVICES					
<u>Finance</u>					
Personal Services	73	0	0	N/A	0
Materials and Supplies	1	0	0	N/A	0
Other Services/Charges	7	0	0	N/A	0
Total	81	0	0	N/A	0
Total Administrative & Support Services	81	0	0	N/A	0
TOTAL BUDGET	1,391	1,857	1,457	-21.5%	1,367
(Expenditures or appropriations)					

	FY 22	FY 23	FY 24	PERCENT DIFF. FROM	FY 25 FINANCIAL
<u>Transfers Out</u>	<u>ACTUAL</u>	<u>ORIGINAL</u>	<u>BUDGET</u>	<u>FY 23 ORIG</u>	<u>PLAN</u>
Tulsa Stadium Trust	2,281	2,231	2,186	-2.0%	2,186
General Fund	0	73	73	0.0%	73
TOTAL TRANSFERS OUT	2,281	2,304	2,259	-2.0%	2,259
TOTAL ANNUAL OUTLAYS	\$ 3,672	\$ 4,161	\$ 3,716	-10.7%	\$ 3,626

TOURISM IMPROVEMENT DISTRICT 1

FY 2023 - 2024 & FY 2024 - 2025

OPERATING FUND

143

SPECIAL REVENUE FUND
BUDGETED ON A
CASH BASIS

OVERVIEW

The Tourism Improvement District No. 1 (TID) was created December 5, 2018, pursuant to Oklahoma Statutes Title 11, Section 39-103.1.

Its purpose is to create a funding source for marketing services for private and public events reasonably calculated to increase occupancy and room rates for the class of properties consisting of hotels and motels with one-hundred ten (110) or more rooms available for occupancy.

The Tourism Improvement District No. 1 consists of those properties within the geographical area of the City of Tulsa on which a hotel or motel, which in either case has one-hundred ten (110) or more rooms available for occupancy, is located.

The Tulsa City Council passed resolution #19938 in November 2018, to levy a special tax assessment which began April 1, 2019. The assessment of three percent (3.0%) of the gross proceeds or gross receipts derived from the rent for every occupancy of a room in a hotel or motel subject to the assessment which amount shall be calculated and determined in the same manner as the hotel tax established by City of Tulsa Ordinance No. 13288.

BUDGET SUMMARY

The projected revenues represent ninety-eight percent (98.0%) of the estimated assessment to be used for marketing services. Per the resolution the remaining two percent (2.0%) will be deposited into the City of Tulsa's General Fund to pay expenses incurred by the City of Tulsa in the performance of its obligations.

ANNUAL RESOURCES AND OUTLAYS

(amounts expressed in thousands)

	FY 22 ACTUAL	FY 23 ORIGINAL	FY 23 ESTIMATE	FY 24 BUDGET	PERCENT DIFF. FROM FY 23 EST.	FY 25 FINANCIAL PLAN
Annual Resources						
Revenue	\$ 2,067	\$ 2,005	\$ 3,005	\$ 2,493	-17.0%	\$ 2,493
Transfers In	0	0	0	0	N/A	0
Total Resources	2,067	2,005	3,005	2,493	-17.0%	2,493
Annual Outlays						
Budget	1,632	2,002	3,431	2,490	-27.4%	2,490
Transfers Out	0	0	0	0	N/A	0
Total Outlays	1,632	2,002	3,431	2,490	-27.4%	2,490
Resources Less Outlays	435	3	(426)	3		3
Fund Balance						
Beginning Unassigned Fund Balance	38	0	473	47		50
Addition to/(Use of)	435	3	(426)	3		3
End of Year	\$ 473	\$ 3	\$ 47	\$ 50		\$ 53

ANNUAL RESOURCES

(amounts expressed in thousands)

	FY 22 ACTUAL	FY 23 ORIGINAL	FY 23 ESTIMATE	FY 24 BUDGET	PERCENT DIFF. FROM FY 23 EST	FY 25 FINANCIAL PLAN
REVENUE ACCOUNT						
<u>Fines and Forfeitures</u>						
Special Assessments	\$ 2,061	\$ 2,002	\$ 3,002	\$ 2,490	-17.1%	\$ 2,490
Total Fines and Forfeitures	2,061	2,002	3,002	2,490	-17.1%	2,490
<u>Investment Income</u>						
Interest Earnings	6	3	3	3	0.0%	3
Total Investment Income	6	3	3	3	0.0%	3
TOTAL ANNUAL RESOURCES	\$ 2,067	\$ 2,005	\$ 3,005	\$ 2,493	-17.0%	\$ 2,493

ANNUAL OUTLAYS

(amounts expressed in thousands)

	FY 22 ACTUAL	FY 23 ORIGINAL	FY 24 BUDGET	PERCENT DIFF. FROM FY 23 ORIG	FY 25 FINANCIAL PLAN
CULTURAL DEVELOPMENT AND RECREATION					
<u>Park and Recreation</u>					
Other Services/Charges	\$ 1,632	\$ 0	\$ 0	N/A	\$ 0
Total	1,632	0	0	N/A	0
Total Cultural Development & Recreation	1,632	0	0	N/A	0
<u>Managed Entities - Economic Development</u>					
Other Services/Charges	0	2,002	2,490	24.4%	2,490
Total	0	2,002	2,490	24.4%	2,490
TOTAL BUDGET	1,632	2,002	2,490	24.4%	2,490
(Expenditures or appropriations)					
TOTAL ANNUAL OUTLAYS	\$ 1,632	\$ 2,002	\$ 2,490	24.4%	\$ 2,490

KENDALL WHITTIER IMPROVEMENT DISTRICT

FY 2023 - 2024 & FY 2024 - 2025

OPERATING FUND
144
SPECIAL REVENUE FUND BUDGETED ON A CASH BASIS

OVERVIEW

In April 2022 the Mayor and City Council approved Resolution 20184 to establish the Kendall Whittier Improvement District No. 1 (KWID). The district covers property located along Lewis Avenue corridor between East Archer Street and East 6th Street and along East Admiral Boulevard between Yorktown Avenue and Birmingham Avenue. The assessment fees will be utilized for maintenance, security, upkeep, marketing, management, or other services which benefit the property owners within the district. The district shall exist until June 30, 2027.

BUDGET SUMMARY

The City contracts with Kendall Whittier Main Street Inc. to provide services outlined in the resolution.

ANNUAL RESOURCES AND OUTLAYS

(amounts expressed in thousands)

	<u>FY 22</u> <u>ACTUAL</u>	<u>FY 23</u> <u>ORIGINAL</u>	<u>FY 23</u> <u>ESTIMATE</u>	<u>FY 24</u> <u>BUDGET</u>	<u>PERCENT</u> <u>DIFF. FROM</u> <u>FY 23 EST.</u>	<u>FY 25</u> <u>FINANCIAL</u> <u>PLAN</u>
Annual Resources						
Revenue	\$ 0	\$ 0	\$ 44	\$ 44	0.0%	\$ 44
Transfers In	0	0	0	0	N/A	0
Total Resources	0	0	44	44	0.0%	44
Annual Outlays						
Budget	0	0	44	44	0.0%	44
Transfers Out	0	0	0	0	N/A	0
Total Outlays	0	0	44	44	0.0%	44
Resources Less Outlays	0	0	0	0		0
Fund Balance						
End of Year	\$ 0	\$ 0	\$ 0	\$ 0		\$ 0

ANNUAL RESOURCES

(amounts expressed in thousands)

	<u>FY 22</u> <u>ACTUAL</u>	<u>FY 23</u> <u>ORIGINAL</u>	<u>FY 23</u> <u>ESTIMATE</u>	<u>FY 24</u> <u>BUDGET</u>	<u>PERCENT</u> <u>DIFF. FROM</u> <u>FY 23 EST</u>	<u>FY 25</u> <u>FINANCIAL</u> <u>PLAN</u>
REVENUE ACCOUNT						
<u>Fines and Forfeitures</u>						
Special Assessments	\$ 0	\$ 0	\$ 44	\$ 44	0.0%	\$ 44
Total Fines and Forfeitures	0	0	44	44	0.0%	44
TOTAL ANNUAL RESOURCES	\$ 0	\$ 0	\$ 44	\$ 44	0.0%	\$ 44

ANNUAL OUTLAYS

(amounts expressed in thousands)

	<u>FY 22</u> <u>ACTUAL</u>	<u>FY 23</u> <u>ORIGINAL</u>	<u>FY 24</u> <u>BUDGET</u>	<u>PERCENT</u> <u>DIFF. FROM</u> <u>FY 23 ORIG</u>	<u>FY 25</u> <u>FINANCIAL</u> <u>PLAN</u>
ADMINISTRATIVE AND SUPPORT SERVICES					
<u>Finance</u>					
Other Services/Charges	\$ 0	\$ 0	\$ 44	N/A	\$ 44
Total	0	0	44	N/A	44
Total Administrative & Support Services	0	0	44	N/A	44
TOTAL BUDGET	0	0	44	N/A	44
(Expenditures or appropriations)					
TOTAL ANNUAL OUTLAYS	\$ 0	\$ 0	\$ 44	N/A	\$ 44

PUBLIC WAYS CAPITAL

FY 2023 - 2024 & FY 2024 - 2025

CAPITAL FUND
148
GOVERNMENTAL CAPITAL FUND
BUDGETED ON A CASH BASIS

OVERVIEW

This fund allows for the separate accounting of capital projects that are financed with revenue generated within the Public Ways Fund (Fund 149). The fund receives a transfer from the Public Ways Fund each fiscal year to provide financing for capital projects. The fund is a capital projects fund. Appropriations do not lapse at the end of each fiscal year as they do in operating funds. Interest revenue is credited to the Public Ways Fund. Most of the time, transfers are fully appropriated, but a fund balance available for appropriation can be generated when projects are constructed for less than original estimates.

BUDGET SUMMARY

In FY24 and FY25, a transfer from the Public Ways Fund will finance needed utility line burial projects associated with the larger arterial rehabilitation program across the city.

ANNUAL RESOURCES AND OUTLAYS

(amounts expressed in thousands)

	<u>FY 22</u>	<u>FY 23</u>	<u>FY 23</u>	<u>FY 24</u>	<u>PERCENT</u>	<u>FY 25</u>
	<u>ACTUAL</u>	<u>ORIGINAL</u>	<u>ESTIMATE</u>	<u>BUDGET</u>	<u>DIFF. FROM</u>	<u>FINANCIAL</u>
					<u>FY 23 EST.</u>	<u>PLAN</u>
Annual Resources						
Revenue	\$ 0	\$ 0	\$ 0	\$ 0	N/A	\$ 0
Transfers In	<u>0</u>	<u>0</u>	<u>2,600</u>	<u>2,600</u>	0.0%	<u>2,600</u>
Total Resources	0	0	2,600	2,600	0.0%	2,600
Annual Outlays						
Budget	0	0	0	2,600	N/A	2,600
Transfers Out	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	N/A	<u>0</u>
Total Outlays	0	0	0	2,600	N/A	2,600
Resources Less Outlays	<u>0</u>	<u>0</u>	<u>2,600</u>	<u>0</u>		<u>0</u>
Fund Balance						
Beginning Unassigned Fund Balance	0	0	0	2,600		2,600
Addition to/(Use of)	<u>0</u>	<u>0</u>	<u>2,600</u>	<u>0</u>		<u>0</u>
End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 2,600</u>	<u>\$ 2,600</u>		<u>\$ 2,600</u>

ANNUAL RESOURCES

(amounts expressed in thousands)

	<u>FY 22</u> <u>ACTUAL</u>	<u>FY 23</u> <u>ORIGINAL</u>	<u>FY 23</u> <u>ESTIMATE</u>	<u>FY 24</u> <u>BUDGET</u>	<u>PERCENT</u> <u>DIFF. FROM</u> <u>FY 23 EST</u>	<u>FY 25</u> <u>FINANCIAL</u> <u>PLAN</u>
REVENUE ACCOUNT						
<u>Transfers In</u>						
Transfers within Primary Government	\$ 0	\$ 0	\$ 2,600	\$ 2,600	0.0%	\$ 2,600
Total Transfers In	0	0	2,600	2,600	0.0%	2,600
TOTAL ANNUAL RESOURCES	\$ 0	\$ 0	\$ 2,600	\$ 2,600	0.0%	\$ 2,600

ANNUAL OUTLAYS

(amounts expressed in thousands)

	<u>FY 22</u> <u>ACTUAL</u>	<u>FY 23</u> <u>ORIGINAL</u>	<u>FY 24</u> <u>BUDGET</u>	<u>PERCENT</u> <u>DIFF. FROM</u> <u>FY 23 ORIG</u>	<u>FY 25</u> <u>FINANCIAL</u> <u>PLAN</u>
PUBLIC WORKS AND TRANSPORTATION					
<u>Public Works</u>					
Capital Outlay	\$ 0	\$ 0	\$ 2,600	N/A	\$ 2,600
Total	0	0	2,600	N/A	2,600
Total Public Works & Transportation	0	0	2,600	N/A	2,600
TOTAL BUDGET	0	0	2,600	N/A	2,600
(Expenditures or appropriations)					
TOTAL ANNUAL OUTLAYS	\$ 0	\$ 0	\$ 2,600	N/A	\$ 2,600

PUBLIC WAYS

FY 2023 - 2024 & FY 2024 - 2025

OPERATING FUND
149
SPECIAL REVENUE FUND BUDGETED ON A CASH BASIS

OVERVIEW

On February 8, 2022, Tulsa voters approved Ordinance #24721 creating a special revenue fund for the maintenance and repair of public ways, to be financed by one percent (1.0%) of gross revenues to be paid to the City of Tulsa by the Public Service Company of Oklahoma (PSO) pursuant to Section 411.B. of Franchise Ordinance #24695.

As described in the Franchise Ordinance, the fund may be expended by the City of Tulsa only for the maintenance and repair of public ways, included but not limited to right-of-way and median maintenance and enhancement; street and highway lighting maintenance, repair, and replacements; and underground installation cost reimbursement as provided for the Subsection 406.3 and 408.H of the PSO franchise ordinance.

During this 15-year term the Mayor and Council will determine program priorities annually through the budget process.

BUDGET SUMMARY

Revenues from the franchise fee will be used to identify priority areas within the City of Tulsa for maintenance and repair of public ways, street and highway lighting maintenance, repair, and replacements, and underground utility installation. Two departments will receive funding to accomplish these priorities, Public Works and the Department of City Experience. Although each department will have its own responsibilities, they will coordinate priorities and work efforts to achieve the Mayor and Council objectives which established the fund.

ANNUAL RESOURCES AND OUTLAYS

(amounts expressed in thousands)

	<u>FY 22</u>	<u>FY 23</u>	<u>FY 23</u>	<u>FY 24</u>	<u>PERCENT</u>	<u>FY 25</u>
	<u>ACTUAL</u>	<u>ORIGINAL</u>	<u>ESTIMATE</u>	<u>BUDGET</u>	<u>DIFF. FROM</u>	<u>FINANCIAL</u>
					<u>FY 23 EST.</u>	<u>PLAN</u>
Annual Resources						
Revenue	\$ 1,117	\$ 5,787	\$ 5,948	\$ 6,018	1.2%	\$ 6,018
Transfers In	0	0	0	0	N/A	0
Total Resources	1,117	5,787	5,948	6,018	1.2%	6,018
Annual Outlays						
Budget	0	4,958	2,074	2,228	7.4%	2,134
Transfers Out	0	0	2,600	2,600	0.0%	2,600
Total Outlays	0	4,958	4,674	4,828	3.3%	4,734
Resources Less Outlays	1,117	829	1,274	1,190		1,284
Fund Balance						
Beginning Unassigned Fund Balance	0	0	1,117	2,391		3,581
Addition to/(Use of)	1,117	829	1,274	1,190		1,284
End of Year	\$ 1,117	\$ 829	\$ 2,391	\$ 3,581		\$ 4,865

ANNUAL RESOURCES

(amounts expressed in thousands)

REVENUE ACCOUNT	FY 22 ACTUAL	FY 23 ORIGINAL	FY 23 ESTIMATE	FY 24 BUDGET	PERCENT DIFF. FROM FY 23 EST	FY 25 FINANCIAL PLAN
Taxes						
Franchise Tax	\$ 1,117	\$ 5,787	\$ 5,948	\$ 6,018	1.2%	\$ 6,018
Total Taxes	1,117	5,787	5,948	6,018	1.2%	6,018
TOTAL ANNUAL RESOURCES	\$ 1,117	\$ 5,787	\$ 5,948	\$ 6,018	1.2%	\$ 6,018

ANNUAL OUTLAYS

(amounts expressed in thousands)

SOCIAL AND ECONOMIC DEVELOPMENT	FY 22 ACTUAL	FY 23 ORIGINAL	FY 24 BUDGET	PERCENT DIFF. FROM FY 23 ORIG	FY 25 FINANCIAL PLAN
Department of City Experience					
Personal Services	\$ 0	\$ 105	\$ 139	32.4%	\$ 142
Materials and Supplies	0	24	1	-95.8%	1
Other Services/Charges	0	5	4	-20.0%	4
Capital Outlay	0	54	0	-100.0%	0
Total	0	188	144	-23.4%	147
Total Social & Economic Development	0	188	144	-23.4%	147
PUBLIC WORKS AND TRANSPORTATION					
Engineering Services					
Personal Services	0	76	0	-100.0%	0
Capital Outlay	0	2,600	0	-100.0%	0
Total	0	2,676	0	-100.0%	0
Public Works					
Personal Services	0	333	402	20.7%	407
Materials and Supplies	0	143	238	66.4%	138
Other Services/Charges	0	1,433	1,444	0.8%	1,442
Capital Outlay	0	135	0	-100.0%	0
Total	0	2,044	2,084	2.0%	1,987
Total Public Works & Transportation	0	4,720	2,084	-55.8%	1,987
ADMINISTRATIVE AND SUPPORT SERVICES					
INCOG					
Other Services/Charges	0	50	0	-100.0%	0
Total	0	50	0	-100.0%	0
Total Administrative & Support Services	0	50	0	-100.0%	0
TOTAL BUDGET	0	4,958	2,228	-55.1%	2,134

(Expenditures or appropriations)

	FY 22	FY 23	FY 24	PERCENT	FY 25
	ACTUAL	ORIGINAL	BUDGET	DIFF. FROM	FINANCIAL
				FY 23 ORIG	PLAN
<u>Transfers Out</u>					
Public Ways Capital Projects Transfer	0	0	2,600	N/A	2,600
TOTAL TRANSFERS OUT	0	0	2,600	N/A	2,600
TOTAL ANNUAL OUTLAYS	\$ 0	\$ 4,958	\$ 4,828	-2.6%	\$ 4,734

PUBLIC SAFETY SALES TAX

FY 2023 - 2024 & FY 2024 - 2025

OPERATING FUND
150
GOVERNMENTAL FUND BUDGETED ON A CASH BASIS

OVERVIEW

On April 5, 2016, Tulsa voters approved Ordinance #23420 setting a limited-purpose, permanent sales tax levy of sixteen one hundredths of one percent (0.16%) to begin January 1, 2017 and continuing until July 1, 2021, on which date the said sixteen one hundredths of one percent (0.16%) permanent sales tax shall increase to a twenty-six one-hundredths of one percent (0.26%) permanent sales tax for the purpose of providing revenue for the support of the public safety functions of the City of Tulsa as listed in detail in Title 43-I of Tulsa Revised Ordinances created with Ordinance #23423.

BUDGET SUMMARY

Revenues in the Public Safety Tax Fund are not expected to exceed outlays for approved public safety functions. In FY23, the final 6 of the original 16 Emergency Communicator I positions funded by Public Safety Tax were created.

ANNUAL RESOURCES AND OUTLAYS

(amounts expressed in thousands)

	<u>FY 22</u> <u>ACTUAL</u>	<u>FY 23</u> <u>ORIGINAL</u>	<u>FY 23</u> <u>ESTIMATE</u>	<u>FY 24</u> <u>BUDGET</u>	<u>PERCENT</u> <u>DIFF. FROM</u> <u>FY 23 EST.</u>	<u>FY 25</u> <u>FINANCIAL</u> <u>PLAN</u>
Annual Resources						
Revenue	\$ 23,281	\$ 23,254	\$ 24,188	\$ 24,348	0.7%	\$ 24,620
Transfers In	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	N/A	<u>0</u>
Total Resources	23,281	23,254	24,188	24,348	0.7%	24,620
Annual Outlays						
Budget	19,506	22,914	22,678	24,910	9.8%	25,494
Transfers Out	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	N/A	<u>0</u>
Total Outlays	19,506	22,914	22,678	24,910	9.8%	25,494
Resources Less Outlays	<u>3,775</u>	<u>340</u>	<u>1,510</u>	<u>(562)</u>		<u>(874)</u>
Fund Balance						
Beginning Unassigned Fund Balance	8,013	11,739	11,788	13,298		12,736
Addition to/(Use of)	<u>3,775</u>	<u>340</u>	<u>1,510</u>	<u>(562)</u>		<u>(874)</u>
End of Year	<u>\$ 11,788</u>	<u>\$ 12,079</u>	<u>\$ 13,298</u>	<u>\$ 12,736</u>		<u>\$ 11,862</u>

ANNUAL RESOURCES

(amounts expressed in thousands)

	<u>FY 22</u> <u>ACTUAL</u>	<u>FY 23</u> <u>ORIGINAL</u>	<u>FY 23</u> <u>ESTIMATE</u>	<u>FY 24</u> <u>BUDGET</u>	<u>PERCENT</u> <u>DIFF. FROM</u> <u>FY 23 EST</u>	<u>FY 25</u> <u>FINANCIAL</u> <u>PLAN</u>
REVENUE ACCOUNT						
<u>Taxes</u>						
Sales Tax	\$ 23,190	\$ 23,148	\$ 24,003	\$ 24,175	0.7%	\$ 24,476
Total Taxes	23,190	23,148	24,003	24,175	0.7%	24,476
<u>Investment Income</u>						
Interest Earnings	91	106	185	173	-6.5%	144
Total Investment Income	91	106	185	173	-6.5%	144
TOTAL ANNUAL RESOURCES	\$ 23,281	\$ 23,254	\$ 24,188	\$ 24,348	0.7%	\$ 24,620

ANNUAL OUTLAYS

(amounts expressed in thousands)

	<u>FY 22</u> <u>ACTUAL</u>	<u>FY 23</u> <u>ORIGINAL</u>	<u>FY 24</u> <u>BUDGET</u>	<u>PERCENT</u> <u>DIFF. FROM</u> <u>FY 23 ORIG</u>	<u>FY 25</u> <u>FINANCIAL</u> <u>PLAN</u>
PUBLIC SAFETY AND PROTECTION					
<u>Police</u>					
Personal Services	\$ 13,727	\$ 15,345	\$ 17,034	11.0%	\$ 17,496
Materials and Supplies	18	336	90	-73.2%	90
Other Services/Charges	288	481	521	8.3%	496
Capital Outlay	14	69	0	-100.0%	0
Total	14,047	16,231	17,645	8.7%	18,082
<u>Fire</u>					
Personal Services	5,211	5,817	6,449	10.9%	6,613
Materials and Supplies	1	376	376	0.0%	376
Other Services/Charges	196	309	318	2.9%	318
Capital Outlay	0	87	19	-78.2%	0
Total	5,408	6,589	7,162	8.7%	7,307
Total Public Safety and Protection	19,455	22,820	24,807	8.7%	25,389
ADMINISTRATIVE AND SUPPORT SERVICES					
<u>Finance</u>					
Personal Services	51	94	103	9.6%	105
Total	51	94	103	9.6%	105
Total Administrative & Support Services	51	94	103	9.6%	105
TOTAL BUDGET	19,506	22,914	24,910	8.7%	25,494
(Expenditures or appropriations)					
TOTAL ANNUAL OUTLAYS	\$ 19,506	\$ 22,914	\$ 24,910	8.7%	\$ 25,494

TRANSPORTATION SALES TAX

FY 2023 - 2024 & FY 2024 - 2025

OPERATING FUND

151

GOVERNMENTAL FUND
BUDGETED ON A
CASH BASIS

OVERVIEW

On April 5, 2016, Tulsa voters approved Ordinance #23421 setting a limited-purpose, permanent sales tax levy of eighty-five thousandths of one percent (0.085%) to begin January 1, 2017, for the purpose of providing revenue for the support of street maintenance, traffic and public transportation functions of the City of Tulsa as listed in detail in Title 43-J of Tulsa Revised Ordinances created with Ordinance #23424.

BUDGET SUMMARY

Streets and Transit Fund outlays are for approved streets and transit functions. The fund accumulated a fund balance as planned operations were started. The Street and Traffic positions included in the plan have been all been created. The equipment for those positions has been purchased. The fund now funds ongoing Transit operations for bus rapid transit, lift services, Sunday service, and downtown/midtown circular services.

ANNUAL RESOURCES AND OUTLAYS

(amounts expressed in thousands)

	FY 22 ACTUAL	FY 23 ORIGINAL	FY 23 ESTIMATE	FY 24 BUDGET	PERCENT DIFF. FROM FY 23 EST.	FY 25 FINANCIAL PLAN
Annual Resources						
Revenue	\$ 7,678	\$ 7,666	\$ 8,063	\$ 8,089	0.3%	\$ 8,154
Transfers In	0	0	0	0	N/A	0
Total Resources	7,678	7,666	8,063	8,089	0.3%	8,154
Annual Outlays						
Budget	5,623	7,431	7,360	7,942	7.9%	8,450
Transfers Out	0	3,000	3,000	0	-100.0%	0
Total Outlays	5,623	10,431	10,360	7,942	-23.3%	8,450
Resources Less Outlays	2,055	(2,765)	(2,297)	147		(296)
Fund Balance						
Beginning Unassigned Fund Balance	9,135	10,765	11,190	8,893		9,040
Addition to/(Use of)	2,055	(2,765)	(2,297)	147		(296)
End of Year	\$ 11,190	\$ 8,000	\$ 8,893	\$ 9,040		\$ 8,744

ANNUAL RESOURCES

(amounts expressed in thousands)

	<u>FY 22</u> <u>ACTUAL</u>	<u>FY 23</u> <u>ORIGINAL</u>	<u>FY 23</u> <u>ESTIMATE</u>	<u>FY 24</u> <u>BUDGET</u>	<u>PERCENT</u> <u>DIFF. FROM</u> <u>FY 23 EST</u>	<u>FY 25</u> <u>FINANCIAL</u> <u>PLAN</u>
REVENUE ACCOUNT						
<u>Taxes</u>						
Sales Tax	\$ 7,581	\$ 7,568	\$ 7,851	\$ 7,903	0.7%	\$ 8,002
Total Taxes	7,581	7,568	7,851	7,903	0.7%	8,002
<u>Investment Income</u>						
Interest Earnings	97	98	212	186	-12.3%	152
Total Investment Income	97	98	212	186	-12.3%	152
TOTAL ANNUAL RESOURCES	\$ 7,678	\$ 7,666	\$ 8,063	\$ 8,089	0.3%	\$ 8,154

ANNUAL OUTLAYS

(amounts expressed in thousands)

	<u>FY 22</u> <u>ACTUAL</u>	<u>FY 23</u> <u>ORIGINAL</u>	<u>FY 24</u> <u>BUDGET</u>	<u>PERCENT</u> <u>DIFF. FROM</u> <u>FY 23 ORIG</u>	<u>FY 25</u> <u>FINANCIAL</u> <u>PLAN</u>
PUBLIC WORKS AND TRANSPORTATION					
<u>Public Works</u>					
Personal Services	\$ 1,723	\$ 2,115	\$ 2,241	6.0%	\$ 2,265
Materials and Supplies	622	906	871	-3.9%	871
Other Services/Charges	154	526	540	2.7%	540
Total	2,499	3,547	3,652	3.0%	3,676
<u>Tulsa Transit</u>					
Other Services/Charges	3,124	3,884	4,290	10.5%	4,774
Total	3,124	3,884	4,290	10.5%	4,774
Total Public Works & Transportation	5,623	7,431	7,942	6.9%	8,450
TOTAL BUDGET	5,623	7,431	7,942	6.9%	8,450
(Expenditures or appropriations)					

	<u>FY 22</u> <u>ACTUAL</u>	<u>FY 23</u> <u>ORIGINAL</u>	<u>FY 24</u> <u>BUDGET</u>	<u>PERCENT</u> <u>DIFF. FROM</u> <u>FY 23 ORIG</u>	<u>FY 25</u> <u>FINANCIAL</u> <u>PLAN</u>
<u>Transfers Out</u>					
Center of the Universe	0	3,000	0	-100.0%	0
TOTAL TRANSFERS OUT	0	3,000	0	-100.0%	0
TOTAL ANNUAL OUTLAYS	\$ 5,623	\$ 10,431	\$ 7,942	-23.9%	\$ 8,450

ECONOMIC STABILIZATION RESERVE

FY 2023 - 2024 & FY 2024 - 2025

OPERATING FUND
152
SPECIAL REVENUE FUND BUDGETED ON A CASH BASIS

OVERVIEW

On November 12, 2019, Tulsa voters approved a limited-purpose, permanent sales tax levy of five one hundredths of one percent (0.05%) to begin July 1, 2021 for the purpose of providing a permanent revenue source to fund the City's Economic Stabilization Reserve. This fund will be governed by the provisions established in Title 43-100.4 of the City of Tulsa Municipal Code.

BUDGET SUMMARY

Revenues in the Economic Stabilization Reserve Fund are estimated to be \$4,691,000 in FY24. There are no planned appropriations. The anticipated ending fund balance for FY24 of \$17,410,000 shall be held to be used in accordance with the provisions of Title 43-100.4 of the City of Tulsa Municipal Code.

ANNUAL RESOURCES AND OUTLAYS

(amounts expressed in thousands)

	FY 22 ACTUAL	FY 23 ORIGINAL	FY 23 ESTIMATE	FY 24 BUDGET	PERCENT DIFF. FROM FY 23 EST.	FY 25 FINANCIAL PLAN
Annual Resources						
Revenue	\$ 4,504	\$ 4,452	\$ 4,657	\$ 4,691	0.7%	\$ 4,749
Transfers In	3,000	0	0	0	N/A	0
Total Resources	7,504	4,452	4,657	4,691	0.7%	4,749
Annual Outlays						
Budget	0	0	0	0	N/A	0
Transfers Out	0	0	0	0	N/A	0
Total Outlays	0	0	0	0	N/A	0
Resources Less Outlays	7,504	4,452	4,657	4,691		4,749
Fund Balance						
Beginning Unassigned Fund Balance	558	7,953	8,062	12,719		17,410
Addition to/(Use of)	7,504	4,452	4,657	4,691		4,749
End of Year	\$ 8,062	\$ 12,405	\$ 12,719	\$ 17,410		\$ 22,159

ANNUAL RESOURCES

(amounts expressed in thousands)

REVENUE ACCOUNT	FY 22 ACTUAL	FY 23 ORIGINAL	FY 23 ESTIMATE	FY 24 BUDGET	PERCENT DIFF. FROM FY 23 EST	FY 25 FINANCIAL PLAN
<u>Taxes</u>						
Sales Tax	\$ 4,460	\$ 4,452	\$ 4,617	\$ 4,649	0.7%	\$ 4,707
Total Taxes	4,460	4,452	4,617	4,649	0.7%	4,707
<u>Investment Income</u>						
Interest Earnings	44	0	40	42	5.0%	42
Total Investment Income	44	0	40	42	5.0%	42
<u>Transfers In</u>						
Transfers within Primary Government	3,000	0	0	0	N/A	0
Total Transfers In	3,000	0	0	0	N/A	0
TOTAL ANNUAL RESOURCES	\$ 7,504	\$ 4,452	\$ 4,657	\$ 4,691	0.7%	\$ 4,749

ANNUAL OUTLAYS

(amounts expressed in thousands)

TOTAL ANNUAL OUTLAYS	FY 22 ACTUAL	FY 23 ORIGINAL	FY 24 BUDGET	PERCENT DIFF. FROM FY 23 ORIG	FY 25 FINANCIAL PLAN
	\$ 0	\$ 0	\$ 0	N/A	\$ 0

COMMUNITY DEVELOP BLOCK GRANT

FY 2023 - 2024 & FY 2024 - 2025

OPERATING FUND
2000
SPECIAL REVENUE FUND BUDGETED ON A CASH BASIS

OVERVIEW

Title 1 of the Housing and Community Development Act of 1974 authorized the creation of the Community Development Block Grant (CDBG) program. The goals of the program are to: 1) Provide decent, safe and sanitary housing; 2) Provide a suitable living environment; and 3) Expand economic opportunities. Activities funded under CDBG must meet one of three National Objectives: 1) Provide a benefit to low- and moderate-income persons; or 2) Prevent or eliminate slum and blight; or 3) Meet an urgent community need that threatens the health and/or welfare of residents.

Allocations of the Housing and Urban Development (HUD) grants are governed by Ordinance 22813. Applications for grant funding are received, reviewed, and scored by five independent reviewers. The HUD Community Development Committee comprised of mayoral, council, INCOG, and City staff appointees assesses the compiled scores and makes funding recommendations. Recommendations are presented to the Mayor and City Council for further review and discussion. A Resolution with final funding awards is executed by the City Council and Mayor and submitted to HUD with the Annual Action Plan.

BUDGET SUMMARY

All FY24 appropriations consist of administrative costs in the Finance Department and allocation to eligible program activities. Any unspent balance is reserved for eligible program activities.

ANNUAL RESOURCES AND OUTLAYS

(amounts expressed in thousands)

	<u>FY 22</u> <u>ACTUAL</u>	<u>FY 23</u> <u>ORIGINAL</u>	<u>FY 23</u> <u>ESTIMATE</u>	<u>FY 24</u> <u>BUDGET</u>	<u>PERCENT</u> <u>DIFF. FROM</u> <u>FY 23 EST.</u>	<u>FY 25</u> <u>FINANCIAL</u> <u>PLAN</u>
Annual Resources						
Revenue	\$ 5,109	\$ 5,754	\$ 5,754	\$ 5,618	-2.4%	\$ 5,618
Transfers In	0	0	0	50	N/A	0
Total Resources	5,109	5,754	5,754	5,668	-1.5%	5,618
Annual Outlays						
Budget	5,109	5,754	5,754	5,668	-1.5%	5,618
Transfers Out	0	0	0	0	N/A	0
Total Outlays	5,109	5,754	5,754	5,668	-1.5%	5,618
Resources Less Outlays	0	0	0	0		0
Fund Balance						
End of Year	\$ 0	\$ 0	\$ 0	\$ 0		\$ 0

ANNUAL RESOURCES

(amounts expressed in thousands)

	FY 22 ACTUAL	FY 23 ORIGINAL	FY 23 ESTIMATE	FY 24 BUDGET	PERCENT DIFF. FROM FY 23 EST	FY 25 FINANCIAL PLAN
REVENUE ACCOUNT						
<u>Intrgmntl Grant Revenues</u>						
Federal Government Grants	\$ 3,000	\$ 3,754	\$ 3,754	\$ 3,618	-3.6%	\$ 3,618
Total Intrgmntl Grant Revenues	3,000	3,754	3,754	3,618	-3.6%	3,618
<u>Transfers In</u>						
Transfers within Primary Government	0	0	0	50	N/A	0
Total Transfers In	0	0	0	50	N/A	0
<u>Miscellaneous</u>						
Program Income	2,109	2,000	2,000	2,000	0.0%	2,000
Total Miscellaneous	2,109	2,000	2,000	2,000	0.0%	2,000
TOTAL ANNUAL RESOURCES	\$ 5,109	\$ 5,754	\$ 5,754	\$ 5,668	-1.5%	\$ 5,618

ANNUAL OUTLAYS

(amounts expressed in thousands)

	FY 22 ACTUAL	FY 23 ORIGINAL	FY 24 BUDGET	PERCENT DIFF. FROM FY 23 ORIG	FY 25 FINANCIAL PLAN
CULTURAL DEVELOPMENT AND RECREATION					
<u>Park and Recreation</u>					
Capital Outlay	\$ 0	\$ 0	\$ 360	N/A	\$ 360
Total	0	0	360	N/A	360
Total Cultural Development & Recreation	0	0	360	N/A	360
SOCIAL AND ECONOMIC DEVELOPMENT					
<u>Department of City Experience</u>					
Personal Services	487	515	586	13.8%	586
Other Services/Charges	1,119	839	897	6.9%	897
Total	1,606	1,354	1,483	9.5%	1,483
Total Social & Economic Development	1,606	1,354	1,483	9.5%	1,483
PUBLIC WORKS AND TRANSPORTATION					
<u>Public Works</u>					
Capital Outlay	173	343	301	-12.2%	301
Total	173	343	301	-12.2%	301
Total Public Works & Transportation	173	343	301	-12.2%	301
ADMINISTRATIVE AND SUPPORT SERVICES					
<u>Finance</u>					
Personal Services	526	533	547	2.6%	547
Materials and Supplies	27	12	15	25.0%	15
Other Services/Charges	2,777	3,512	2,962	-15.7%	2,912
Total	3,330	4,057	3,524	-13.1%	3,474
Total Administrative & Support Services	3,330	4,057	3,524	-13.1%	3,474
TOTAL BUDGET	5,109	5,754	5,668	-1.5%	5,618
(Expenditures or appropriations)					
TOTAL ANNUAL OUTLAYS	\$ 5,109	\$ 5,754	\$ 5,668	-1.5%	\$ 5,618

HOME INVESTMENT PARTNERSHIP

FY 2023 - 2024 & FY 2024 - 2025

OPERATING FUND
2001
SPECIAL REVENUE FUND BUDGETED ON A CASH BASIS

OVERVIEW

The HOME program was created by the National Affordable Housing Act of 1990 and has been amended several times by subsequent legislation, the most recent in August 2013. The objectives of the HOME program are to: 1) Provide decent affordable housing to lower-income households; 2) Expand the capacity of non-profit housing partners; 3) Strengthen the ability of state and local governments to provide housing; and 4) Leverage private-sector participation.

Allocations of the Housing and Urban Development (HUD) grants are governed by Ordinance 22813. Applications for grant funding are received, reviewed, and scored by five independent reviewers. The HUD Community Development Committee comprised of mayoral, council, INCOG, and City staff appointees assesses the compiled scores and makes funding recommendations. Recommendations are presented to the Mayor and City Council for further review and discussion. A Resolution with final funding awards is executed by the City Council and Mayor and submitted to HUD with the Annual Action Plan.

BUDGET SUMMARY

All FY24 appropriations consist of administrative costs in the Finance Department and allocation to eligible program activities. Any unspent balance is reserved for eligible program activities.

ANNUAL RESOURCES AND OUTLAYS

(amounts expressed in thousands)

	<u>FY 22</u>	<u>FY 23</u>	<u>FY 23</u>	<u>FY 24</u>	<u>PERCENT</u>	<u>FY 25</u>
	<u>ACTUAL</u>	<u>ORIGINAL</u>	<u>ESTIMATE</u>	<u>BUDGET</u>	<u>DIFF. FROM</u>	<u>FINANCIAL</u>
					<u>FY 23 EST.</u>	<u>PLAN</u>
Annual Resources						
Revenue	\$ 1,788	\$ 2,008	\$ 2,008	\$ 1,927	-4.0%	\$ 1,927
Transfers In	0	0	0	0	N/A	0
Total Resources	1,788	2,008	2,008	1,927	-4.0%	1,927
Annual Outlays						
Budget	1,788	2,008	2,008	1,927	-4.0%	1,927
Transfers Out	0	0	0	0	N/A	0
Total Outlays	1,788	2,008	2,008	1,927	-4.0%	1,927
Resources Less Outlays	0	0	0	0		0
Fund Balance						
End of Year	\$ 0	\$ 0	\$ 0	\$ 0		\$ 0

ANNUAL RESOURCES

(amounts expressed in thousands)

	<u>FY 22</u> <u>ACTUAL</u>	<u>FY 23</u> <u>ORIGINAL</u>	<u>FY 23</u> <u>ESTIMATE</u>	<u>FY 24</u> <u>BUDGET</u>	<u>PERCENT</u> <u>DIFF. FROM</u> <u>FY 23 EST</u>	<u>FY 25</u> <u>FINANCIAL</u> <u>PLAN</u>
REVENUE ACCOUNT						
<u>Intrgvmntl Grant Revenues</u>						
Federal Government Grants	\$ 1,788	\$ 2,008	\$ 2,008	\$ 1,927	-4.0%	\$ 1,927
Total Intrgvmntl Grant Revenues	1,788	2,008	2,008	1,927	-4.0%	1,927
TOTAL ANNUAL RESOURCES	\$ 1,788	\$ 2,008	\$ 2,008	\$ 1,927	-4.0%	\$ 1,927

ANNUAL OUTLAYS

(amounts expressed in thousands)

	<u>FY 22</u> <u>ACTUAL</u>	<u>FY 23</u> <u>ORIGINAL</u>	<u>FY 24</u> <u>BUDGET</u>	<u>PERCENT</u> <u>DIFF. FROM</u> <u>FY 23 ORIG</u>	<u>FY 25</u> <u>FINANCIAL</u> <u>PLAN</u>
SOCIAL AND ECONOMIC DEVELOPMENT					
<u>Department of City Experience</u>					
Other Services/Charges	\$ 259	\$ 270	\$ 420	55.6%	\$ 420
Total	259	270	420	55.6%	420
Total Social & Economic Development	259	270	420	55.6%	420
ADMINISTRATIVE AND SUPPORT SERVICES					
<u>Finance</u>					
Personal Services	151	166	156	-6.0%	156
Materials and Supplies	10	10	9	-10.0%	9
Other Services/Charges	1,368	1,562	1,342	-14.1%	1,342
Total	1,529	1,738	1,507	-13.3%	1,507
Total Administrative & Support Services	1,529	1,738	1,507	-13.3%	1,507
TOTAL BUDGET	1,788	2,008	1,927	-4.0%	1,927
(Expenditures or appropriations)					
TOTAL ANNUAL OUTLAYS	\$ 1,788	\$ 2,008	\$ 1,927	-4.0%	\$ 1,927

EMERGENCY SOLUTIONS GRANT

FY 2023 - 2024 & FY 2024 - 2025

OPERATING FUND
2002
SPECIAL REVENUE FUND BUDGETED ON A CASH BASIS

OVERVIEW

The Homeless Emergency Investment Assistance and Rapid Transition to Housing Act of 2009 (HEARTH Act) amended the McKinney-Vento Homeless Assistance Act, revising the Emergency Shelter Grants Program in significant ways and renaming it the Emergency Solutions Grants (ESG) program. The ESG Interim Rule took effect on January 4, 2012.

Allocations of the Housing and Urban Development (HUD) grants are governed by Ordinance 23362. Applications for grant funding are received, reviewed, and scored by five independent reviewers. The HUD Community Development Committee comprised of mayoral, council, INCOG, and City staff appointees assesses the compiled scores and makes funding recommendations. Recommendations are presented to the Mayor and City Council for further review and discussion. A Resolution with final funding awards is executed by the City Council and Mayor and submitted to HUD with the Annual Action Plan.

BUDGET SUMMARY

All FY24 appropriations consist of administrative costs in the Finance Department and allocation to eligible program activities. Any unspent balance is reserved for eligible program activities.

ANNUAL RESOURCES AND OUTLAYS

(amounts expressed in thousands)

	<u>FY 22</u> <u>ACTUAL</u>	<u>FY 23</u> <u>ORIGINAL</u>	<u>FY 23</u> <u>ESTIMATE</u>	<u>FY 24</u> <u>BUDGET</u>	<u>PERCENT</u> <u>DIFF. FROM</u> <u>FY 23 EST.</u>	<u>FY 25</u> <u>FINANCIAL</u> <u>PLAN</u>
Annual Resources						
Revenue	\$ 302	\$ 303	\$ 303	\$ 310	2.3%	\$ 310
Transfers In	0	0	0	0	N/A	0
Total Resources	302	303	303	310	2.3%	310
Annual Outlays						
Budget	302	303	303	310	2.3%	310
Transfers Out	0	0	0	0	N/A	0
Total Outlays	302	303	303	310	2.3%	310
Resources Less Outlays	0	0	0	0		0
Fund Balance						
End of Year	\$ 0	\$ 0	\$ 0	\$ 0		\$ 0

ANNUAL RESOURCES

(amounts expressed in thousands)

	<u>FY 22</u> <u>ACTUAL</u>	<u>FY 23</u> <u>ORIGINAL</u>	<u>FY 23</u> <u>ESTIMATE</u>	<u>FY 24</u> <u>BUDGET</u>	<u>PERCENT</u> <u>DIFF. FROM</u> <u>FY 23 EST</u>	<u>FY 25</u> <u>FINANCIAL</u> <u>PLAN</u>
REVENUE ACCOUNT						
<u>Intrgvmntl Grant Revenues</u>						
Federal Government Grants	\$ 302	\$ 303	\$ 303	\$ 310	2.3%	\$ 310
Total Intrgvmntl Grant Revenues	302	303	303	310	2.3%	310
TOTAL ANNUAL RESOURCES	\$ 302	\$ 303	\$ 303	\$ 310	2.3%	\$ 310

ANNUAL OUTLAYS

(amounts expressed in thousands)

	<u>FY 22</u> <u>ACTUAL</u>	<u>FY 23</u> <u>ORIGINAL</u>	<u>FY 24</u> <u>BUDGET</u>	<u>PERCENT</u> <u>DIFF. FROM</u> <u>FY 23 ORIG</u>	<u>FY 25</u> <u>FINANCIAL</u> <u>PLAN</u>
ADMINISTRATIVE AND SUPPORT SERVICES					
<u>Finance</u>					
Personal Services	\$ 22	\$ 22	\$ 22	0.0%	\$ 22
Other Services/Charges	280	281	288	2.5%	288
Total	302	303	310	2.3%	310
Total Administrative & Support Services	302	303	310	2.3%	310
TOTAL BUDGET	302	303	310	2.3%	310
(Expenditures or appropriations)					
TOTAL ANNUAL OUTLAYS	\$ 302	\$ 303	\$ 310	2.3%	\$ 310

HOUSING OPP PERSONS W AIDS

FY 2023 - 2024 & FY 2024 - 2025

OPERATING FUND
2003
SPECIAL REVENUE FUND BUDGETED ON A CASH BASIS

OVERVIEW

The AIDS Housing Opportunity Act was enacted in 1990, and amended in 1992, to provide States and localities with the resources and incentives to devise long-term comprehensive strategies for meeting the housing needs of persons with acquired immunodeficiency syndrome and families of such persons.

Allocations of the Housing and Urban Development (HUD) grants are governed by Ordinance 22813. Applications for grant funding are received, reviewed, and scored by five independent reviewers. The HUD Community Development Committee comprised of mayoral, council, INCOG, and City staff appointees assesses the compiled scores and makes funding recommendations. Recommendations are presented to the Mayor and City Council for further review and discussion. A Resolution with final funding awards is executed by the City Council and Mayor and submitted to HUD with the Annual Action Plan.

BUDGET SUMMARY

All FY24 appropriations consist of administrative costs in the Finance Department and allocation to eligible program activities. Any unspent balance is reserved for eligible program activities.

ANNUAL RESOURCES AND OUTLAYS

(amounts expressed in thousands)

	<u>FY 22</u> <u>ACTUAL</u>	<u>FY 23</u> <u>ORIGINAL</u>	<u>FY 23</u> <u>ESTIMATE</u>	<u>FY 24</u> <u>BUDGET</u>	<u>PERCENT</u> <u>DIFF. FROM</u> <u>FY 23 EST.</u>	<u>FY 25</u> <u>FINANCIAL</u> <u>PLAN</u>
Annual Resources						
Revenue	\$ 667	\$ 719	\$ 719	\$ 801	11.4%	\$ 801
Transfers In	0	0	0	0	N/A	0
Total Resources	667	719	719	801	11.4%	801
Annual Outlays						
Budget	667	719	719	801	11.4%	801
Transfers Out	0	0	0	0	N/A	0
Total Outlays	667	719	719	801	11.4%	801
Resources Less Outlays	0	0	0	0		0
Fund Balance						
End of Year	\$ 0	\$ 0	\$ 0	\$ 0		\$ 0

ANNUAL RESOURCES

(amounts expressed in thousands)

	<u>FY 22</u> <u>ACTUAL</u>	<u>FY 23</u> <u>ORIGINAL</u>	<u>FY 23</u> <u>ESTIMATE</u>	<u>FY 24</u> <u>BUDGET</u>	<u>PERCENT</u> <u>DIFF. FROM</u> <u>FY 23 EST</u>	<u>FY 25</u> <u>FINANCIAL</u> <u>PLAN</u>
REVENUE ACCOUNT						
<u>Intrgvmntl Grant Revenues</u>						
Federal Government Grants	\$ 667	\$ 719	\$ 719	\$ 801	11.4%	\$ 801
Total Intrgvmntl Grant Revenues	667	719	719	801	11.4%	801
TOTAL ANNUAL RESOURCES	\$ 667	\$ 719	\$ 719	\$ 801	11.4%	\$ 801

ANNUAL OUTLAYS

(amounts expressed in thousands)

	<u>FY 22</u> <u>ACTUAL</u>	<u>FY 23</u> <u>ORIGINAL</u>	<u>FY 24</u> <u>BUDGET</u>	<u>PERCENT</u> <u>DIFF. FROM</u> <u>FY 23 ORIG</u>	<u>FY 25</u> <u>FINANCIAL</u> <u>PLAN</u>
ADMINISTRATIVE AND SUPPORT SERVICES					
<u>Finance</u>					
Personal Services	\$ 20	\$ 22	\$ 24	9.1%	\$ 24
Other Services/Charges	647	697	777	11.5%	777
Total	667	719	801	11.4%	801
Total Administrative & Support Services	667	719	801	11.4%	801
TOTAL BUDGET	667	719	801	11.4%	801
(Expenditures or appropriations)					
TOTAL ANNUAL OUTLAYS	\$ 667	\$ 719	\$ 801	11.4%	\$ 801

1985 SALES TAX ECON DEVEL

FY 2023 - 2024 & FY 2024 - 2025

CAPITAL FUND
400
GOVERNMENTAL CAPITAL FUND BUDGETED ON A CASH BASIS

OVERVIEW

This fund was established in 1991 with a \$1,500,000 transfer from the 1985 Third Penny Sales Tax program. It is used to finance economic development projects in areas designated by the City Council. Budgeting is done on a cash basis for this Governmental Capital Fund.

BUDGET SUMMARY

The FY24 and FY25 fund balance will be reserved for projects identified by the City Council.

ANNUAL RESOURCES AND OUTLAYS

(amounts expressed in thousands)

	<u>FY 22</u> <u>ACTUAL</u>	<u>FY 23</u> <u>ORIGINAL</u>	<u>FY 23</u> <u>ESTIMATE</u>	<u>FY 24</u> <u>BUDGET</u>	<u>PERCENT</u> <u>DIFF. FROM</u> <u>FY 23 EST.</u>	<u>FY 25</u> <u>FINANCIAL</u> <u>PLAN</u>
Annual Resources						
Revenue	\$ 1	\$ 2	\$ 4	\$ 3	-25.0%	\$ 2
Transfers In	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	N/A	<u>0</u>
Total Resources	1	2	4	3	-25.0%	2
Annual Outlays						
Budget	0	0	0	0	N/A	0
Transfers Out	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	N/A	<u>0</u>
Total Outlays	0	0	0	0	N/A	0
Resources Less Outlays	<u>1</u>	<u>2</u>	<u>4</u>	<u>3</u>		<u>2</u>
Fund Balance						
Beginning Unassigned Fund Balance	35	35	36	40		43
Addition to/(Use of)	<u>1</u>	<u>2</u>	<u>4</u>	<u>3</u>		<u>2</u>
End of Year	<u>\$ 36</u>	<u>\$ 37</u>	<u>\$ 40</u>	<u>\$ 43</u>		<u>\$ 45</u>

ANNUAL RESOURCES

(amounts expressed in thousands)

REVENUE ACCOUNT	FY 22 ACTUAL	FY 23 ORIGINAL	FY 23 ESTIMATE	FY 24 BUDGET	PERCENT DIFF. FROM FY 23 EST	FY 25 FINANCIAL PLAN
<u>Investment Income</u>						
Interest Earnings	\$ 1	\$ 2	\$ 4	\$ 3	-25.0%	\$ 2
Total Investment Income	1	2	4	3	-25.0%	2
TOTAL ANNUAL RESOURCES	<u>\$ 1</u>	<u>\$ 2</u>	<u>\$ 4</u>	<u>\$ 3</u>	-25.0%	<u>\$ 2</u>

ANNUAL OUTLAYS

(amounts expressed in thousands)

TOTAL ANNUAL OUTLAYS	FY 22 ACTUAL	FY 23 ORIGINAL	FY 24 BUDGET	PERCENT DIFF. FROM FY 23 ORIG	FY 25 FINANCIAL PLAN
	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	N/A	<u>\$ 0</u>

2001 SALES TAX

FY 2023 - 2024 & FY 2024 - 2025

CAPITAL FUND
401
GOVERNMENTAL CAPITAL FUND
BUDGETED ON A CASH BASIS

OVERVIEW

This fund was established by City Ordinance to account for the 2001 Third Penny Sales Tax program. The sales tax under this program lasted five years, but completion of the projects is taking somewhat longer. The fund began receiving sales tax revenue in September 2001 and received its last allocation in September 2006. Budgeting is done on a cash basis for this Governmental Capital Fund.

BUDGET SUMMARY

Original revenue estimates for the program were \$390 million. Approximately \$325 million has been collected. The projects not fully funded were included in the 2006 Sales Tax Extension program.

ANNUAL RESOURCES AND OUTLAYS

(amounts expressed in thousands)

	<u>FY 22</u>	<u>FY 23</u>	<u>FY 23</u>	<u>FY 24</u>	<u>PERCENT</u>	<u>FY 25</u>
	<u>ACTUAL</u>	<u>ORIGINAL</u>	<u>ESTIMATE</u>	<u>BUDGET</u>	<u>DIFF. FROM</u>	<u>FINANCIAL</u>
					<u>FY 23 EST.</u>	<u>PLAN</u>
Annual Resources						
Revenue	\$ 1	\$ 2	\$ 4	\$ 3	-25.0%	\$ 2
Transfers In	0	0	0	0	N/A	0
Total Resources	1	2	4	3	-25.0%	2
Annual Outlays						
Budget	0	0	53	0	-100.0%	0
Transfers Out	0	0	0	0	N/A	0
Total Outlays	0	0	53	0	-100.0%	0
Resources Less Outlays	1	2	(49)	3		2
Fund Balance						
Beginning Unassigned Fund Balance	52	192	53	4		7
Addition to/(Use of)	1	2	(49)	3		2
End of Year	\$ 53	\$ 194	\$ 4	\$ 7		\$ 9

ANNUAL RESOURCES

(amounts expressed in thousands)

REVENUE ACCOUNT	<u>FY 22 ACTUAL</u>	<u>FY 23 ORIGINAL</u>	<u>FY 23 ESTIMATE</u>	<u>FY 24 BUDGET</u>	<u>PERCENT DIFF. FROM FY 23 EST</u>	<u>FY 25 FINANCIAL PLAN</u>
<u>Investment Income</u>						
Interest Earnings	\$ 1	\$ 2	\$ 4	\$ 3	-25.0%	\$ 2
Total Investment Income	1	2	4	3	-25.0%	2
TOTAL ANNUAL RESOURCES	<u>\$ 1</u>	<u>\$ 2</u>	<u>\$ 4</u>	<u>\$ 3</u>	-25.0%	<u>\$ 2</u>

ANNUAL OUTLAYS

(amounts expressed in thousands)

TOTAL ANNUAL OUTLAYS	<u>FY 22 ACTUAL</u>	<u>FY 23 ORIGINAL</u>	<u>FY 24 BUDGET</u>	<u>PERCENT DIFF. FROM FY 23 ORIG</u>	<u>FY 25 FINANCIAL PLAN</u>
	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	N/A	<u>\$ 0</u>

2006 SPECIAL EXTEND SALES TAX

FY 2023 - 2024 & FY 2024 - 2025



OVERVIEW

This fund was established by City Ordinance to account for the 2006-2012 Third Penny Sales Tax capital projects. The May 9, 2006, vote provides funding for this program. All projects total \$463.5 million. The fund began receiving sales tax revenue in September 2006. Budgeting is done on a cash basis for this Governmental Capital Fund.

A revenue bond was issued in June 2006 to finance the uncompleted projects in the 2001 Sales Tax program. Fund 403 has been used to account for the related revenues and expenditures.

BUDGET SUMMARY

All appropriations for the original projects outlined in title 43-F of the City of Tulsa Revised Ordinances have been made. In FY17, an additional \$2.2 million was appropriated from fund balance and interest income to the East Tulsa Fire Station project in order to complete the project as originally proposed. In FY18 and FY19, savings from the Arterial Streets Rehabilitation Project were appropriated to the Performing Arts Center to finish interior renovations within the facility. Additionally, the 2006 Advance Funded Sales Tax Fund (403) was closed with the remaining cash transferred into fund 402.

ANNUAL RESOURCES AND OUTLAYS

(amounts expressed in thousands)

	FY 22 ACTUAL	FY 23 ORIGINAL	FY 23 ESTIMATE	FY 24 BUDGET	PERCENT DIFF. FROM FY 23 EST.	FY 25 FINANCIAL PLAN
Annual Resources						
Revenue	\$ 97	\$ 110	\$ 225	\$ 186	-17.3%	\$ 151
Transfers In	0	0	0	0	N/A	0
Total Resources	97	110	225	186	-17.3%	151
Annual Outlays						
Budget	0	0	1,109	0	-100.0%	0
Transfers Out	0	0	0	0	N/A	0
Total Outlays	0	0	1,109	0	-100.0%	0
Resources Less Outlays	97	110	(884)	186		151
Fund Balance						
Beginning Unassigned Fund Balance	1,011	1,723	1,108	224		410
Addition to/(Use of)	97	110	(884)	186		151
End of Year	\$ 1,108	\$ 1,833	\$ 224	\$ 410		\$ 561

ANNUAL RESOURCES

(amounts expressed in thousands)

REVENUE ACCOUNT	<u>FY 22 ACTUAL</u>	<u>FY 23 ORIGINAL</u>	<u>FY 23 ESTIMATE</u>	<u>FY 24 BUDGET</u>	<u>PERCENT DIFF. FROM FY 23 EST</u>	<u>FY 25 FINANCIAL PLAN</u>
<u>Investment Income</u>						
Interest Earnings	\$ 97	\$ 110	\$ 225	\$ 186	-17.3%	\$ 151
Total Investment Income	97	110	225	186	-17.3%	151
TOTAL ANNUAL RESOURCES	<u>\$ 97</u>	<u>\$ 110</u>	<u>\$ 225</u>	<u>\$ 186</u>	-17.3%	<u>\$ 151</u>

ANNUAL OUTLAYS

(amounts expressed in thousands)

TOTAL ANNUAL OUTLAYS	<u>FY 22 ACTUAL</u>	<u>FY 23 ORIGINAL</u>	<u>FY 24 BUDGET</u>	<u>PERCENT DIFF. FROM FY 23 ORIG</u>	<u>FY 25 FINANCIAL PLAN</u>
	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	N/A	<u>\$ 0</u>

2008 SPECIAL TEMP SALES TAX

FY 2023 - 2024 & FY 2024 - 2025

CAPITAL FUND
404
GOVERNMENTAL CAPITAL FUND BUDGETED ON A CASH BASIS

OVERVIEW

This fund was established as part of the Fix Our Streets Program authorized by the electorate in November of 2008. This authorized temporary increase in the sales tax levy of one and two-twelfths percent (1.167%) was to be used for the repair, construction and reconstruction of streets, bridges and related infrastructure as outlined in the applicable ordinance. The authorized tax levy expired June 30, 2014.

BUDGET SUMMARY

The FY14 Budget was reduced by \$5.0 million to offset underperforming sales tax revenue. In FY15, the last \$10.0 million in sales tax revenue pledged to this program was appropriated for street maintenance and repair projects. All remaining fund balance will be reserved for projects identified by the Mayor and City Council.

ANNUAL RESOURCES AND OUTLAYS

(amounts expressed in thousands)

	<u>FY 22</u>	<u>FY 23</u>	<u>FY 23</u>	<u>FY 24</u>	<u>PERCENT</u>	<u>FY 25</u>
	<u>ACTUAL</u>	<u>ORIGINAL</u>	<u>ESTIMATE</u>	<u>BUDGET</u>	<u>DIFF. FROM</u>	<u>FINANCIAL</u>
					<u>FY 23 EST.</u>	<u>PLAN</u>
Annual Resources						
Revenue	\$ 31	\$ 35	\$ 71	\$ 59	-16.9%	\$ 48
Transfers In	0	0	0	0	N/A	0
Total Resources	31	35	71	59	-16.9%	48
Annual Outlays						
Budget	0	0	0	0	N/A	0
Transfers Out	0	0	0	0	N/A	0
Total Outlays	0	0	0	0	N/A	0
Resources Less Outlays	31	35	71	59		48
Fund Balance						
Beginning Unassigned Fund Balance	3,969	1,983	4,000	4,071		4,130
Addition to/(Use of)	31	35	71	59		48
End of Year	\$ 4,000	\$ 2,018	\$ 4,071	\$ 4,130		\$ 4,178

ANNUAL RESOURCES

(amounts expressed in thousands)

REVENUE ACCOUNT	<u>FY 22 ACTUAL</u>	<u>FY 23 ORIGINAL</u>	<u>FY 23 ESTIMATE</u>	<u>FY 24 BUDGET</u>	<u>PERCENT DIFF. FROM FY 23 EST</u>	<u>FY 25 FINANCIAL PLAN</u>
<u>Investment Income</u>						
Interest Earnings	\$ 31	\$ 35	\$ 71	\$ 59	-16.9%	\$ 48
Total Investment Income	31	35	71	59	-16.9%	48
TOTAL ANNUAL RESOURCES	<u>\$ 31</u>	<u>\$ 35</u>	<u>\$ 71</u>	<u>\$ 59</u>	-16.9%	<u>\$ 48</u>

ANNUAL OUTLAYS

(amounts expressed in thousands)

TOTAL ANNUAL OUTLAYS	<u>FY 22 ACTUAL</u>	<u>FY 23 ORIGINAL</u>	<u>FY 24 BUDGET</u>	<u>PERCENT DIFF. FROM FY 23 ORIG</u>	<u>FY 25 FINANCIAL PLAN</u>
	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	N/A	<u>\$ 0</u>

2014 SALES TAX

FY 2023 - 2024 & FY 2024 - 2025

CAPITAL FUND
405
GOVERNMENTAL CAPITAL FUND
BUDGETED ON A CASH BASIS

OVERVIEW

This fund was established by City Ordinance to account for the 2014-2021 Third Penny Sales Tax capital projects. In November 2013, the electorate approved the extension of a one and one-tenth percent (1.1%) sales tax which will provide funding for this program. The fund began receiving sales tax revenue in July 2014. Budgeting is done on a cash basis for this Governmental Capital Fund. The total program estimate is \$563.7 million and will include projects from across the City including roadways, parks, public safety, and economic development.

BUDGET SUMMARY

This fund received its final scheduled appropriations in FY21. Any fund balance will be used to support current and future appropriations in accordance with the 2014 Sales Tax Ordinance.

ANNUAL RESOURCES AND OUTLAYS

(amounts expressed in thousands)

	FY 22 ACTUAL	FY 23 ORIGINAL	FY 23 ESTIMATE	FY 24 BUDGET	PERCENT DIFF. FROM FY 23 EST.	FY 25 FINANCIAL PLAN
Annual Resources						
Revenue	\$ 1,652	\$ 1,763	\$ 3,751	\$ 3,061	-18.4%	\$ 2,480
Transfers In	0	0	0	0	N/A	0
Total Resources	1,652	1,763	3,751	3,061	-18.4%	2,480
Annual Outlays						
Budget	(156)	0	11,039	0	-100.0%	0
Transfers Out	0	0	0	0	N/A	0
Total Outlays	(156)	0	11,039	0	-100.0%	0
Resources Less Outlays	1,808	1,763	(7,288)	3,061		2,480
Fund Balance						
Beginning Unassigned Fund Balance	12,352	13,697	14,160	6,872		9,933
Addition to/(Use of)	1,808	1,763	(7,288)	3,061		2,480
End of Year	\$ 14,160	\$ 15,460	\$ 6,872	\$ 9,933		\$ 12,413

ANNUAL RESOURCES

(amounts expressed in thousands)

	FY 22 ACTUAL	FY 23 ORIGINAL	FY 23 ESTIMATE	FY 24 BUDGET	PERCENT DIFF. FROM FY 23 EST	FY 25 FINANCIAL PLAN
REVENUE ACCOUNT						
<u>Investment Income</u>						
Interest Earnings	\$ 1,607	\$ 1,763	\$ 3,751	\$ 3,061	-18.4%	\$ 2,480
Total Investment Income	1,607	1,763	3,751	3,061	-18.4%	2,480
<u>Miscellaneous</u>						
Reimbursements	45	0	0	0	N/A	0
Total Miscellaneous	45	0	0	0	N/A	0
TOTAL ANNUAL RESOURCES	\$ 1,652	\$ 1,763	\$ 3,751	\$ 3,061	-18.4%	\$ 2,480

ANNUAL OUTLAYS

(amounts expressed in thousands)

	FY 22 ACTUAL	FY 23 ORIGINAL	FY 24 BUDGET	PERCENT DIFF. FROM FY 23 ORIG	FY 25 FINANCIAL PLAN
SOCIAL AND ECONOMIC DEVELOPMENT					
<u>Planning</u>					
Capital Outlay	\$ (283)	\$ 0	\$ 0	N/A	\$ 0
Total	(283)	0	0	N/A	0
Total Social & Economic Development	(283)	0	0	N/A	0
PUBLIC WORKS AND TRANSPORTATION					
<u>Engineering Services</u>					
Capital Outlay	(142)	0	0	N/A	0
Total	(142)	0	0	N/A	0
<u>Public Works</u>					
Capital Outlay	(288)	0	0	N/A	0
Total	(288)	0	0	N/A	0
<u>Tulsa Transit</u>					
Other Services/Charges	57	0	0	N/A	0
Total	57	0	0	N/A	0
Total Public Works & Transportation	(373)	0	0	N/A	0
ADMINISTRATIVE AND SUPPORT SERVICES					
<u>Information Technology</u>					
Capital Outlay	500	0	0	N/A	0
Total	500	0	0	N/A	0
Total Administrative & Support Services	500	0	0	N/A	0
TOTAL BUDGET	(156)	0	0	N/A	0
(Expenditures or appropriations)					
TOTAL ANNUAL OUTLAYS	\$ (156)	\$ 0	\$ 0	N/A	\$ 0

2016 VISION ED CAPITAL PROJ

FY 2023 - 2024 & FY 2024 - 2025

CAPITAL FUND

4000

PROPRIETARY FUND
BUDGETED ON A
CASH BASIS

OVERVIEW

On April 5, 2016, Tulsa voters approved Ordinance #23422 setting a limited-purpose, temporary sales tax levy of three hundred five thousandths of one percent (0.305%) to begin January 1, 2017, for the purpose of providing revenue for the support of economic development projects across the City of Tulsa as listed in detail in Title 43-K of Tulsa Revised Ordinances created with Ordinance #23425.

BUDGET SUMMARY

Although this sales tax assessment began January 1, 2017, the remittance by vendors to the Oklahoma Tax Commission and ultimate transfer to the City of Tulsa did not occur in full until March 2017. This fund will be utilized to support debt service for three revenue bond issues. The first issue of \$115.3 million, was sold in late FY17. The second issue of \$118.1 million, was sold in early FY19. The final issue, of \$113.7 million was issued in FY20. Additionally, a limited number of pay-as-you-go appropriations will also be scheduled depending on engineering and cash flow considerations. In FY24, \$21.1 million will be appropriated for projects within this fund. Another \$54.2 million will be transferred to the Tulsa Public Facilities Authority to support the debt service on the associated revenue bonds.

ANNUAL RESOURCES AND OUTLAYS

(amounts expressed in thousands)

	FY 22 ACTUAL	FY 23 ORIGINAL	FY 23 ESTIMATE	FY 24 BUDGET	PERCENT DIFF. FROM FY 23 EST.	FY 25 FINANCIAL PLAN
Annual Resources						
Revenue	\$ 80,971	\$ 81,107	\$ 84,870	\$ 85,311	0.5%	\$ 86,209
Transfers In	0	0	0	0	N/A	0
Total Resources	80,971	81,107	84,870	85,311	0.5%	86,209
Annual Outlays						
Budget	6,928	4,100	7,100	18,049	154.2%	12,785
Transfers Out	55,400	60,356	57,356	57,148	-0.4%	54,263
Total Outlays	62,328	64,456	64,456	75,197	16.7%	67,048
Resources Less Outlays	18,643	16,651	20,414	10,114		19,161
Fund Balance						
Beginning Unassigned Fund Balance	6,664	23,364	25,307	45,721		55,835
Addition to/(Use of)	18,643	16,651	20,414	10,114		19,161
End of Year	\$ 25,307	\$ 40,015	\$ 45,721	\$ 55,835		\$ 74,996

ANNUAL RESOURCES

(amounts expressed in thousands)

	<u>FY 22</u> <u>ACTUAL</u>	<u>FY 23</u> <u>ORIGINAL</u>	<u>FY 23</u> <u>ESTIMATE</u>	<u>FY 24</u> <u>BUDGET</u>	<u>PERCENT</u> <u>DIFF. FROM</u> <u>FY 23 EST</u>	<u>FY 25</u> <u>FINANCIAL</u> <u>PLAN</u>
REVENUE ACCOUNT						
<u>Taxes</u>						
Sales Tax	\$ 71,799	\$ 71,670	\$ 74,327	\$ 74,848	0.7%	\$ 75,782
Use Tax	8,714	9,008	9,570	9,640	0.7%	9,752
Total Taxes	80,513	80,678	83,897	84,488	0.7%	85,534
<u>Investment Income</u>						
Interest Earnings	458	429	973	823	-15.4%	675
Total Investment Income	458	429	973	823	-15.4%	675
TOTAL ANNUAL RESOURCES	\$ 80,971	\$ 81,107	\$ 84,870	\$ 85,311	0.5%	\$ 86,209

ANNUAL OUTLAYS

(amounts expressed in thousands)

	<u>FY 22</u> <u>ACTUAL</u>	<u>FY 23</u> <u>ORIGINAL</u>	<u>FY 24</u> <u>BUDGET</u>	<u>PERCENT</u> <u>DIFF. FROM</u> <u>FY 23 ORIG</u>	<u>FY 25</u> <u>FINANCIAL</u> <u>PLAN</u>
SOCIAL AND ECONOMIC DEVELOPMENT					
<u>Mayor's Office of Economic Development</u>					
Capital Outlay	\$ 0	\$ 36	\$ 0	-100.0%	\$ 0
Total	0	36	0	-100.0%	0
<u>Planning</u>					
Other Services/Charges	0	0	263	N/A	263
Capital Outlay	266	266	0	-100.0%	0
Total	266	266	263	-1.3%	263
Total Social & Economic Development	266	302	263	-13.1%	263
PUBLIC WORKS AND TRANSPORTATION					
<u>Engineering Services</u>					
Capital Outlay	5,062	5,198	16,236	212.4%	10,972
Total	5,062	5,198	16,236	212.4%	10,972
Total Public Works & Transportation	5,062	5,198	16,236	212.4%	10,972
ADMINISTRATIVE AND SUPPORT SERVICES					
<u>Mayor's Office</u>					
Other Services/Charges	1,600	1,600	1,550	-3.1%	1,550
Total	1,600	1,600	1,550	-3.1%	1,550
Total Administrative & Support Services	1,600	1,600	1,550	-3.1%	1,550
TOTAL BUDGET	6,928	7,100	18,049	154.2%	12,785
(Expenditures or appropriations)					

	FY 22	FY 23	FY 24	PERCENT DIFF. FROM	FY 25 FINANCIAL
<u>Transfers Out</u>	<u>ACTUAL</u>	<u>ORIGINAL</u>	<u>BUDGET</u>	<u>FY 23 ORIG</u>	<u>PLAN</u>
TPFA Vision Series 2017	11,000	10,196	10,154	-0.4%	10,120
TPFA Vision Series 2018	11,200	12,447	14,484	16.4%	14,619
TPFA Vision Series 2019	33,200	31,713	29,510	-6.9%	26,524
Short Term Capital	0	3,000	3,000	0.0%	3,000
Short Term Capital	0	3,000	0	-100.0%	0
TOTAL TRANSFERS OUT	55,400	60,356	57,148	-5.3%	54,263
TOTAL ANNUAL OUTLAYS	\$ 62,328	\$ 67,456	\$ 75,197	11.5%	\$ 67,048

PROJECT APPROPRIATIONS

(amounts expressed in thousands)

	FY 24 BUDGET	FY 25 FINANCIAL PLAN
ELECTED OFFICIALS - MAYOR'S OFFICE		
Public Schools Partnership	\$ 1,400	\$ 1,400
Tulsa Arts Commission	150	150
ELECTED OFFICIALS - MAYOR'S OFFICE TOTAL	1,550	1,550
ENGINEERING SERVICES		
CW & Rt 66 Beaut Rvst_ENGR	263	263
Low-Water Dam and Pedestrian Bridge	15,974	10,310
Trail E Bank 101 Cousins Park	0	400
ENGINEERING SERVICES TOTAL	16,237	10,973
PLANNING		
CW & Rt 66 Beaut Rvst_PLAN	263	263
PLANNING TOTAL	263	263
TRANSFERS		
Capital Equipment (Non Pub Safety)	3,000	3,000
Transfer to TPFA 2017	10,154	10,120
Transfer to TPFA 2018	14,484	14,619
Transfer to TPFA 2019	29,510	26,524
TRANSFERS TOTAL	57,148	54,263
Grand Total	\$ 75,197	\$ 67,048

2022 SALES TAX

FY 2023 - 2024 & FY 2024 - 2025

CAPITAL FUND
409
GOVERNMENTAL CAPITAL FUND
BUDGETED ON A CASH BASIS

OVERVIEW

This fund was established by City Ordinance to account for the 2022-2026 Improve Our Tulsa II Sales Tax Program capital projects. In November 2019, the electorate approved the extension of a forty-five hundredths percent (0.45%) sales tax which will provide funding for this program. The fund will begin receiving sales tax revenue in July 2021. Budgeting is done on a cash basis for this Governmental Capital Fund. The total program estimate is \$193.0 million and will include projects from across the City including parks, public safety, and economic development.

BUDGET SUMMARY

Revenues from the Improve Our Tulsa II Sales Tax Program are normally used in the year received to fund capital and capital maintenance projects. Total appropriations in FY24 total \$36.8 million. Any fund balance will be used to support current and future appropriations in accordance with the 2020 Improve Our Tulsa II Sales Tax Ordinance.

ANNUAL RESOURCES AND OUTLAYS

(amounts expressed in thousands)

	<u>FY 22</u>	<u>FY 23</u>	<u>FY 23</u>	<u>FY 24</u>	<u>PERCENT</u>	<u>FY 25</u>
	<u>ACTUAL</u>	<u>ORIGINAL</u>	<u>ESTIMATE</u>	<u>BUDGET</u>	<u>DIFF. FROM</u>	<u>FINANCIAL</u>
					<u>FY 23 EST.</u>	<u>PLAN</u>
Annual Resources						
Revenue	\$ 40,262	\$ 40,127	\$ 41,920	\$ 42,059	0.3%	\$ 42,540
Transfers In	0	0	0	0	N/A	0
Total Resources	40,262	40,127	41,920	42,059	0.3%	42,540
Annual Outlays						
Budget	21,840	28,910	28,963	25,600	-11.6%	21,745
Transfers Out	11,278	11,278	11,278	11,278	0.0%	11,278
Total Outlays	33,118	40,188	40,241	36,878	-8.4%	33,023
Resources Less Outlays	7,144	(61)	1,679	5,181		9,517
Fund Balance						
Beginning Unassigned Fund Balance	4,656	10,728	11,800	13,479		18,660
Addition to/(Use of)	7,144	(61)	1,679	5,181		9,517
End of Year	\$ 11,800	\$ 10,667	\$ 13,479	\$ 18,660		\$ 28,177

ANNUAL RESOURCES

(amounts expressed in thousands)

	<u>FY 22</u> <u>ACTUAL</u>	<u>FY 23</u> <u>ORIGINAL</u>	<u>FY 23</u> <u>ESTIMATE</u>	<u>FY 24</u> <u>BUDGET</u>	<u>PERCENT</u> <u>DIFF. FROM</u> <u>FY 23 EST</u>	<u>FY 25</u> <u>FINANCIAL</u> <u>PLAN</u>
REVENUE ACCOUNT						
<u>Taxes</u>						
Sales Tax	\$ 40,136	\$ 40,064	\$ 41,557	\$ 41,841	0.7%	\$ 42,363
Total Taxes	40,136	40,064	41,557	41,841	0.7%	42,363
<u>Investment Income</u>						
Interest Earnings	126	63	363	218	-39.9%	177
Total Investment Income	126	63	363	218	-39.9%	177
TOTAL ANNUAL RESOURCES	\$ 40,262	\$ 40,127	\$ 41,920	\$ 42,059	0.3%	\$ 42,540

ANNUAL OUTLAYS

(amounts expressed in thousands)

	<u>FY 22</u> <u>ACTUAL</u>	<u>FY 23</u> <u>ORIGINAL</u>	<u>FY 24</u> <u>BUDGET</u>	<u>PERCENT</u> <u>DIFF. FROM</u> <u>FY 23 ORIG</u>	<u>FY 25</u> <u>FINANCIAL</u> <u>PLAN</u>
PUBLIC SAFETY AND PROTECTION					
<u>Police</u>					
Capital Outlay	\$ 0	\$ 4,500	\$ 0	-100.0%	\$ 0
Total	0	4,500	0	-100.0%	0
<u>Fire</u>					
Capital Outlay	10,400	3,900	4,300	10.3%	2,890
Total	10,400	3,900	4,300	10.3%	2,890
Total Public Safety and Protection	10,400	8,400	4,300	-48.8%	2,890
CULTURAL DEVELOPMENT AND RECREATION					
<u>Park and Recreation</u>					
Capital Outlay	500	4,700	7,575	61.2%	6,200
Total	500	4,700	7,575	61.2%	6,200
Total Cultural Development & Recreation	500	4,700	7,575	61.2%	6,200
SOCIAL AND ECONOMIC DEVELOPMENT					
<u>Mayor's Office of Economic Development</u>					
Capital Outlay	800	400	1,650	312.5%	2,350
Total	800	400	1,650	312.5%	2,350
Total Social & Economic Development	800	400	1,650	312.5%	2,350
PUBLIC WORKS AND TRANSPORTATION					
<u>Engineering Services</u>					
Capital Outlay	7,580	11,660	8,275	-29.0%	4,805
Total	7,580	11,660	8,275	-29.0%	4,805

	FY 22 ACTUAL	FY 23 ORIGINAL	FY 24 BUDGET	PERCENT DIFF. FROM FY 23 ORIG	FY 25 FINANCIAL PLAN
<u>Tulsa Transit</u>					
Capital Outlay	1,250	1,250	3,800	204.0%	4,600
Total	1,250	1,250	3,800	204.0%	4,600
Total Public Works & Transportation	8,830	12,910	12,075	-6.5%	9,405

ADMINISTRATIVE AND SUPPORT SERVICES

Information Technology

Capital Outlay	1,010	2,500	0	-100.0%	0
Total	1,010	2,500	0	-100.0%	0

Asset Management

Capital Outlay	300	0	0	N/A	900
Total	300	0	0	N/A	900

Total Administrative & Support Services	1,310	2,500	0	-100.0%	900
TOTAL BUDGET	21,840	28,910	25,600	-11.4%	21,745

(Expenditures or appropriations)

	FY 22 ACTUAL	FY 23 ORIGINAL	FY 24 BUDGET	PERCENT DIFF. FROM FY 23 ORIG	FY 25 FINANCIAL PLAN
<u>Transfers Out</u>					
Short Term Capital	11,278	11,278	11,278	0.0%	11,278
TOTAL TRANSFERS OUT	11,278	11,278	11,278	0.0%	11,278
TOTAL ANNUAL OUTLAYS	\$ 33,118	\$ 40,188	\$ 36,878	-8.2%	\$ 33,023

PROJECT APPROPRIATIONS

(amounts expressed in thousands)

	FY 24 BUDGET	FY 25 FINANCIAL PLAN
ASSET MANAGEMENT		
600 Civic Center - Equip Reloc	\$ 0	\$ 200
One Technology Center - Maint/	0	700
ASSET MANAGEMENT TOTAL	0	900
ENGINEERING SERVICES		
ADA Imp for City Facilities	900	1,750
CW - Commty Dev Priority Projects	135	0
CW - Park System Parking Rehab	0	525
CW - Public Facilities Rehab/R	2,350	2,000
CW- Public Facilities - Roofs	400	530
Greenwood Cultural Center Reha	4,490	0
ENGINEERING SERVICES TOTAL	8,275	4,805
FIRE		
Fire Apparatus and Equipment	4,300	2,890
FIRE TOTAL	4,300	2,890
MAYOR'S OFFICE OF ECONOMIC DEVELOPMENT		
CW - Eco Devo Infrastructure	1,650	2,350
MAYOR'S OFFICE OF ECONOMIC DEVELOPMENT TOTAL	1,650	2,350
PARKS AND RECREATION		
ADA Imp for City Parks	1,000	1,000
CW - Park Facilities	2,750	2,500
CW - Tennis Court Rehab/Replac	0	1,500
Hill Park Improvements	0	500
Mohawk Park Rehab and Renovati	0	100
Park land or Facility Imp	2,625	0
Swan Lake Rehabilitation	1,200	0
Tulsa Zoo Entrance and Parking	0	600
PARKS AND RECREATION TOTAL	7,575	6,200
TRANSFERS		
Capital Equipment	11,278	11,278
TRANSFERS TOTAL	11,278	11,278
TULSA TRANSIT		
Transit Fleet Replacement	3,800	4,600
TULSA TRANSIT TOTAL	3,800	4,600
Grand Total	\$ 36,878	\$ 33,023

SHORT TERM CAPITAL

FY 2023 - 2024 & FY 2024 - 2025

CAPITAL FUND
477
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 2014 Sales Tax Fund which includes provisions for "short-term" capital improvement projects. In 2016, the electorate approved the 2016 Tulsa Vision Economic Development Fund which will provide funding from 2022 – 2025. In November 2019 the electorate approved the 2020 Sales Tax Fund which will provide funding from 2022 – 2026 for "short-term" capital improvement projects.

BUDGET SUMMARY

Since July 2014, sales tax revenue in the Short-Term Capital Fund has come from the Improve Our Tulsa funding package which was approved by voters in November 2013 and is anticipated to provide funding for capital equipment until 2021 when the package expires. In FY22 funding began to be provided by both the 2016 Tulsa Vision Fund and the 2020 Sales Tax Fund.

The Short-Term Capital Fund will begin the fiscal year with a fund balance available for appropriation. The accumulated ending balance, along with sales tax revenue collected throughout the year, will be used to fund the City's capital equipment needs.

ANNUAL RESOURCES AND OUTLAYS

(amounts expressed in thousands)

	<u>FY 22</u>	<u>FY 23</u>	<u>FY 23</u>	<u>FY 24</u>	<u>PERCENT</u>	<u>FY 25</u>
	<u>ACTUAL</u>	<u>ORIGINAL</u>	<u>ESTIMATE</u>	<u>BUDGET</u>	<u>DIFF. FROM</u>	<u>FINANCIAL</u>
					<u>FY 23 EST.</u>	<u>PLAN</u>
Annual Resources						
Revenue	\$ 109	\$ 0	\$ 13	\$ 0	-100.0%	\$ 0
Transfers In	<u>14,278</u>	<u>26,470</u>	<u>26,470</u>	<u>25,602</u>	-3.3%	<u>16,179</u>
Total Resources	14,387	26,470	26,483	25,602	-3.3%	16,179
Annual Outlays						
Budget	5,898	19,681	19,525	22,070	13.0%	19,783
Transfers Out	<u>123</u>	<u>123</u>	<u>123</u>	<u>123</u>	0.0%	<u>123</u>
Total Outlays	6,021	19,804	19,648	22,193	13.0%	19,906
Resources Less Outlays	<u>8,366</u>	<u>6,666</u>	<u>6,835</u>	<u>3,409</u>		<u>(3,727)</u>
Fund Balance						
Beginning Unassigned Fund Balance	(3,839)	4,136	4,527	11,362		14,771
Addition to/(Use of)	<u>8,366</u>	<u>6,666</u>	<u>6,835</u>	<u>3,409</u>		<u>(3,727)</u>
End of Year	<u>\$ 4,527</u>	<u>\$ 10,802</u>	<u>\$ 11,362</u>	<u>\$ 14,771</u>		<u>\$ 11,044</u>

ANNUAL RESOURCES

(amounts expressed in thousands)

	FY 22 ACTUAL	FY 23 ORIGINAL	FY 23 ESTIMATE	FY 24 BUDGET	PERCENT DIFF. FROM FY 23 EST	FY 25 FINANCIAL PLAN
REVENUE ACCOUNT						
<u>Transfers In</u>						
Transfers within Primary Government	\$ 14,278	\$ 26,470	\$ 26,470	\$ 25,602	-3.3%	\$ 16,179
Total Transfers In	14,278	26,470	26,470	25,602	-3.3%	16,179
<u>Miscellaneous</u>						
Recoveries	109	0	13	0	-100.0%	0
Total Miscellaneous	109	0	13	0	-100.0%	0
TOTAL ANNUAL RESOURCES	\$ 14,387	\$ 26,470	\$ 26,483	\$ 25,602	-3.3%	\$ 16,179

ANNUAL OUTLAYS

(amounts expressed in thousands)

	FY 22 ACTUAL	FY 23 ORIGINAL	FY 24 BUDGET	PERCENT DIFF. FROM FY 23 ORIG	FY 25 FINANCIAL PLAN
PUBLIC SAFETY AND PROTECTION					
<u>Municipal Court</u>					
Capital Outlay	\$ 12	\$ 0	\$ 0	N/A	\$ 0
Total	12	0	0	N/A	0
<u>Police</u>					
Capital Outlay	1,834	3,946	7,398	87.5%	7,396
Total	1,834	3,946	7,398	87.5%	7,396
<u>Fire</u>					
Capital Outlay	388	4,451	5,134	15.3%	2,510
Total	388	4,451	5,134	15.3%	2,510
<u>Emergency Management</u>					
Capital Outlay	32	0	0	N/A	0
Total	32	0	0	N/A	0
Total Public Safety and Protection	2,266	8,397	12,532	49.2%	9,906
CULTURAL DEVELOPMENT AND RECREATION					
<u>Park and Recreation</u>					
Capital Outlay	116	1,206	430	-64.3%	605
Total	116	1,206	430	-64.3%	605
<u>River Parks</u>					
Capital Outlay	42	36	436	>500%	36
Total	42	36	436	>500%	36
<u>Managed Entities - Culture & Recreation</u>					
Capital Outlay	42	73	173	137.0%	173
Total	42	73	173	137.0%	173
Total Cultural Development & Recreation	200	1,315	1,039	-21.0%	814

	FY 22 ACTUAL	FY 23 ORIGINAL	FY 24 BUDGET	PERCENT DIFF. FROM FY 23 ORIG	FY 25 FINANCIAL PLAN
SOCIAL AND ECONOMIC DEVELOPMENT					
<u>Department of City Experience</u>					
Capital Outlay	26	386	486	25.9%	459
Total	26	386	486	25.9%	459
<u>Development Services</u>					
Capital Outlay	140	243	112	-53.9%	112
Total	140	243	112	-53.9%	112
Total Social & Economic Development	166	629	598	-4.9%	571
PUBLIC WORKS AND TRANSPORTATION					
<u>Engineering Services</u>					
Capital Outlay	0	258	0	-100.0%	0
Total	0	258	0	-100.0%	0
<u>Public Works</u>					
Capital Outlay	417	2,499	2,106	-15.7%	2,883
Total	417	2,499	2,106	-15.7%	2,883
<u>Tulsa Transit</u>					
Capital Outlay	115	115	115	0.0%	115
Total	115	115	115	0.0%	115
Total Public Works & Transportation	532	2,872	2,221	-22.7%	2,998
ADMINISTRATIVE AND SUPPORT SERVICES					
<u>Legal</u>					
Capital Outlay	2	5	5	0.0%	5
Total	2	5	5	0.0%	5
<u>Human Resources</u>					
Capital Outlay	0	75	50	-33.3%	35
Total	0	75	50	-33.3%	35
<u>Finance</u>					
Capital Outlay	0	58	20	-65.5%	0
Total	0	58	20	-65.5%	0
<u>Information Technology</u>					
Capital Outlay	2,567	5,148	5,148	0.0%	5,148
Total	2,567	5,148	5,148	0.0%	5,148
<u>Customer Care</u>					
Capital Outlay	0	365	0	-100.0%	0
Total	0	365	0	-100.0%	0
<u>Communications</u>					
Capital Outlay	0	0	7	N/A	0
Total	0	0	7	N/A	0
<u>Asset Management</u>					
Capital Outlay	165	817	450	-44.9%	306
Total	165	817	450	-44.9%	306
Total Administrative & Support Services	2,734	6,468	5,680	-12.2%	5,494
TOTAL BUDGET	5,898	19,681	22,070	12.1%	19,783
(Expenditures or appropriations)					

	FY 22	FY 23	FY 24	PERCENT	FY 25
	ACTUAL	ORIGINAL	BUDGET	DIFF. FROM	FINANCIAL
				FY 23 ORIG	PLAN
<u>Transfers Out</u>					
Golf Course Capital	123	123	123	0.0%	123
TOTAL TRANSFERS OUT	123	123	123	0.0%	123
TOTAL ANNUAL OUTLAYS	\$ 6,021	\$ 19,804	\$ 22,193	12.1%	\$ 19,906

OFFICE SERVICES

FY 2023 - 2024 & FY 2024 - 2025

OPERATING FUND
500
INTERNAL SERVICES FUND BUDGETED ON A ACCRUAL BASIS

OVERVIEW

The Office Services Internal Service Fund is used to manage the City's chargeback system convenience copier rental, printing services, wireless devices, record storage charges, personal computers, and software. This fund was established to clearly identify these costs at the department level. Funding for these expenses is appropriated in the Office Services budget. Funding is increased or decreased based on department requests. The goal of the chargeback 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.

BUDGET SUMMARY

Revenue received from charge backs to the user departments is based on actual expenditures. The Finance Department Accounting Section makes monthly journal entries to record each department's expenses and book revenue. Given the function of the Office Services Internal Service Fund, a large fund balance should not materialize.

ANNUAL RESOURCES AND OUTLAYS

(amounts expressed in thousands)

	<u>FY 22</u>	<u>FY 23</u>	<u>FY 23</u>	<u>FY 24</u>	<u>PERCENT</u>	<u>FY 25</u>
	<u>ACTUAL</u>	<u>ORIGINAL</u>	<u>ESTIMATE</u>	<u>BUDGET</u>	<u>DIFF. FROM</u>	<u>FINANCIAL</u>
					<u>FY 23 EST.</u>	<u>PLAN</u>
Annual Resources						
Revenue	\$ 3,478	\$ 4,127	\$ 4,180	\$ 6,393	52.9%	\$ 6,238
Transfers In	0	0	0	0	N/A	0
Total Resources	3,478	4,127	4,180	6,393	52.9%	6,238
Annual Outlays						
Budget	3,519	4,128	4,087	6,305	54.3%	6,239
Transfers Out	0	0	0	0	N/A	0
Total Outlays	3,519	4,128	4,087	6,305	54.3%	6,239
Resources Less Outlays	(41)	(1)	93	88		(1)
Fund Balance						
Beginning Unassigned Fund Balance	(102)	0	(143)	(50)		38
Addition to/(Use of)	(41)	(1)	93	88		(1)
End of Year	\$ (143)	\$ (1)	\$ (50)	\$ 38		\$ 37

ANNUAL RESOURCES

(amounts expressed in thousands)

REVENUE ACCOUNT	FY 22 ACTUAL	FY 23 ORIGINAL	FY 23 ESTIMATE	FY 24 BUDGET	PERCENT DIFF. FROM FY 23 EST	FY 25 FINANCIAL PLAN
General Government						
Miscellaneous	\$ 3,478	\$ 4,127	\$ 4,180	\$ 6,393	52.9%	\$ 6,238
Total General Government	3,478	4,127	4,180	6,393	52.9%	6,238
TOTAL ANNUAL RESOURCES	\$ 3,478	\$ 4,127	\$ 4,180	\$ 6,393	52.9%	\$ 6,238

ANNUAL OUTLAYS

(amounts expressed in thousands)

ADMINISTRATIVE AND SUPPORT SERVICES	FY 22 ACTUAL	FY 23 ORIGINAL	FY 24 BUDGET	PERCENT DIFF. FROM FY 23 ORIG	FY 25 FINANCIAL PLAN
Information Technology					
Materials and Supplies	\$ 531	\$ 748	\$ 1,081	44.5%	\$ 958
Other Services/Charges	2,988	3,380	5,224	54.6%	5,281
Total	3,519	4,128	6,305	52.7%	6,239
Total Administrative & Support Services	3,519	4,128	6,305	52.7%	6,239
TOTAL BUDGET	3,519	4,128	6,305	52.7%	6,239
(Expenditures or appropriations)					
TOTAL ANNUAL OUTLAYS	\$ 3,519	\$ 4,128	\$ 6,305	52.7%	\$ 6,239

WORKERS COMPENSATION

FY 2023 - 2024 & FY 2024 - 2025

OPERATING FUND

501

INTERNAL SERVICES FUND
BUDGETED ON A
ACCRUAL BASIS

OVERVIEW

The City of Tulsa is self-insured for Workers' Compensation. Contributions to this fund are transferred monthly from each City department with salary accounts. The transfer is based on historical claims experience that reflects the relationship between workers' compensation costs to salaries.

BUDGET SUMMARY

Since the City launched its Safety Culture Transformation Project aimed at improving the safety culture the City has experienced a reduction in workers' compensation costs. Through this project programs including safety committees, job hazard analysis procedures, and a robust injury investigation process have been implemented.

Annually, a review is completed to identify if premium adjustments are needed. In FY24 this review did not identify a need for a premium adjustment.

ANNUAL RESOURCES AND OUTLAYS

(amounts expressed in thousands)

	FY 22 ACTUAL	FY 23 ORIGINAL	FY 23 ESTIMATE	FY 24 BUDGET	PERCENT DIFF. FROM FY 23 EST.	FY 25 FINANCIAL PLAN
Annual Resources						
Revenue	\$ 4,615	\$ 6,329	\$ 6,267	\$ 6,419	2.4%	\$ 6,378
Transfers In	1,600	0	0	0	N/A	0
Total Resources	6,215	6,329	6,267	6,419	2.4%	6,378
Annual Outlays						
Budget	5,348	5,972	5,651	6,029	6.7%	6,038
Transfers Out	0	0	0	0	N/A	0
Total Outlays	5,348	5,972	5,651	6,029	6.7%	6,038
Resources Less Outlays	867	357	616	390		340
Fund Balance						
Beginning Unassigned Fund Balance	3,559	806	4,426	5,042		5,432
Addition to/(Use of)	867	357	616	390		340
End of Year	\$ 4,426	\$ 1,163	\$ 5,042	\$ 5,432		\$ 5,772

ANNUAL RESOURCES

(amounts expressed in thousands)

	FY 22 ACTUAL	FY 23 ORIGINAL	FY 23 ESTIMATE	FY 24 BUDGET	PERCENT DIFF. FROM FY 23 EST	FY 25 FINANCIAL PLAN
REVENUE ACCOUNT						
<u>General Government</u>						
General Government Revenue	\$ 232	\$ 0	\$ 250	\$ 0	-100.0%	\$ 0
Employee Insurance Fund	4,265	6,200	5,784	6,200	7.2%	6,200
Total General Government	4,497	6,200	6,034	6,200	2.8%	6,200
<u>Investment Income</u>						
Interest Earnings	118	129	233	219	-6.0%	178
Total Investment Income	118	129	233	219	-6.0%	178
<u>Transfers In</u>						
Transfers within Primary Government	1,600	0	0	0	N/A	0
Total Transfers In	1,600	0	0	0	N/A	0
TOTAL ANNUAL RESOURCES	\$ 6,215	\$ 6,329	\$ 6,267	\$ 6,419	2.4%	\$ 6,378

ANNUAL OUTLAYS

(amounts expressed in thousands)

	FY 22 ACTUAL	FY 23 ORIGINAL	FY 24 BUDGET	PERCENT DIFF. FROM FY 23 ORIG	FY 25 FINANCIAL PLAN
ADMINISTRATIVE AND SUPPORT SERVICES					
<u>Human Resources</u>					
Personal Services	\$ 431	\$ 472	\$ 500	5.9%	\$ 509
Materials and Supplies	14	45	45	0.0%	45
Other Services/Charges	4,903	5,455	5,484	0.5%	5,484
Total	5,348	5,972	6,029	1.0%	6,038
Total Administrative & Support Services	5,348	5,972	6,029	1.0%	6,038
TOTAL BUDGET	5,348	5,972	6,029	1.0%	6,038
(Expenditures or appropriations)					
TOTAL ANNUAL OUTLAYS	\$ 5,348	\$ 5,972	\$ 6,029	1.0%	\$ 6,038

EMPLOYEE INSURANCE SERVICE

FY 2023 - 2024 & FY 2024 - 2025

OPERATING FUND
502
INTERNAL SERVICES FUND BUDGETED ON A ACCRUAL BASIS

OVERVIEW

The City offers its employees and various agencies insurance plans covering health, dental, life, and long-term disability. Providing only one health provider has allowed a firmer control of escalating health insurance costs while still providing complete insurance coverage.

In FY95, the Firefighters' Union opted out of the City's dental, health, and life plans and now procures separate coverage for its members. In FY08, the Police Officers' 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 departments' budgets and deductions from employee paychecks. City agencies with employees participating in the programs make payments directly to the Employees' Insurance Service Fund.

In FY16, the City transitioned from a fiscal year enrollment to a calendar year enrollment. This change affords decision makers the ability to focus on the benefit plan outside of the budget process.

BUDGET SUMMARY

In FY22, the City went out for bid for health care provider services which resulted in savings not only to the City but its' employees. Our health care provider held premium rates in calendar years 2022 and 2023 with an optional renewal in calendar 2024 with a premium increase. The City has elected to pursue that renewal option.

ANNUAL RESOURCES AND OUTLAYS

(amounts expressed in thousands)

	<u>FY 22</u>	<u>FY 23</u>	<u>FY 23</u>	<u>FY 24</u>	<u>PERCENT</u>	<u>FY 25</u>
	<u>ACTUAL</u>	<u>ORIGINAL</u>	<u>ESTIMATE</u>	<u>BUDGET</u>	<u>DIFF. FROM</u>	<u>FINANCIAL</u>
					<u>FY 23 EST.</u>	<u>PLAN</u>
Annual Resources						
Revenue	\$ 20,212	\$ 19,429	\$ 19,228	\$ 22,489	17.0%	\$ 24,475
Transfers In	0	0	0	0	N/A	0
Total Resources	20,212	19,429	19,228	22,489	17.0%	24,475
Annual Outlays						
Budget	19,830	19,279	19,161	22,418	17.0%	23,607
Transfers Out	0	0	0	0	N/A	0
Total Outlays	19,830	19,279	19,161	22,418	17.0%	23,607
Resources Less Outlays	382	150	67	71		868
Fund Balance						
Beginning Unassigned Fund Balance	(368)	1,770	14	81		152
Addition to/(Use of)	382	150	67	71		868
End of Year	\$ 14	\$ 1,920	\$ 81	\$ 152		\$ 1,020

ANNUAL RESOURCES

(amounts expressed in thousands)

	<u>FY 22</u> <u>ACTUAL</u>	<u>FY 23</u> <u>ORIGINAL</u>	<u>FY 23</u> <u>ESTIMATE</u>	<u>FY 24</u> <u>BUDGET</u>	<u>PERCENT</u> <u>DIFF. FROM</u> <u>FY 23 EST</u>	<u>FY 25</u> <u>FINANCIAL</u> <u>PLAN</u>
REVENUE ACCOUNT						
<u>General Government</u>						
Employee Insurance Fund	\$ 19,545	\$ 18,714	\$ 18,516	\$ 21,735	17.4%	\$ 23,724
Miscellaneous	660	709	692	741	7.1%	741
Total General Government	20,205	19,423	19,208	22,476	17.0%	24,465
<u>Investment Income</u>						
Interest Earnings	7	6	20	13	-35.0%	10
Total Investment Income	7	6	20	13	-35.0%	10
TOTAL ANNUAL RESOURCES	\$ 20,212	\$ 19,429	\$ 19,228	\$ 22,489	17.0%	\$ 24,475

ANNUAL OUTLAYS

(amounts expressed in thousands)

	<u>FY 22</u> <u>ACTUAL</u>	<u>FY 23</u> <u>ORIGINAL</u>	<u>FY 24</u> <u>BUDGET</u>	<u>PERCENT</u> <u>DIFF. FROM</u> <u>FY 23 ORIG</u>	<u>FY 25</u> <u>FINANCIAL</u> <u>PLAN</u>
ADMINISTRATIVE AND SUPPORT SERVICES					
<u>Human Resources</u>					
Personal Services	\$ 153	\$ 148	\$ 199	34.5%	\$ 239
Other Services/Charges	19,677	19,131	22,219	16.1%	23,368
Total	19,830	19,279	22,418	16.3%	23,607
Total Administrative & Support Services	19,830	19,279	22,418	16.3%	23,607
TOTAL BUDGET	19,830	19,279	22,418	16.3%	23,607
(Expenditures or appropriations)					
TOTAL ANNUAL OUTLAYS	\$ 19,830	\$ 19,279	\$ 22,418	16.3%	\$ 23,607

EQUIPMENT MANAGEMENT SERVICE

FY 2023 - 2024 & FY 2024 - 2025

OPERATING FUND
503
INTERNAL SERVICES FUND BUDGETED ON A 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 Division of the Asset Management Department. These services include vehicle repairs, 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 forty percent (40.0%) 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

In FY24 and FY25, rates will increase slightly to align with increases in personnel costs and inflationary increases to operational supplies and services.

ANNUAL RESOURCES AND OUTLAYS

(amounts expressed in thousands)

	<u>FY 22</u>	<u>FY 23</u>	<u>FY 23</u>	<u>FY 24</u>	<u>PERCENT</u>	<u>FY 25</u>
	<u>ACTUAL</u>	<u>ORIGINAL</u>	<u>ESTIMATE</u>	<u>BUDGET</u>	<u>DIFF. FROM</u>	<u>FINANCIAL</u>
					<u>FY 23 EST.</u>	<u>PLAN</u>
Annual Resources						
Revenue	\$ 18,445	\$ 22,020	\$ 21,403	\$ 24,089	12.5%	\$ 23,326
Transfers In	0	0	0	0	N/A	0
Total Resources	18,445	22,020	21,403	24,089	12.5%	23,326
Annual Outlays						
Budget	17,983	20,874	21,124	22,856	8.2%	22,183
Transfers Out	640	687	689	737	7.0%	758
Total Outlays	18,623	21,561	21,813	23,593	8.2%	22,941
Resources Less Outlays	(178)	459	(410)	496		385
Fund Balance						
Beginning Unassigned Fund Balance	906	553	728	318		814
Addition to/(Use of)	(178)	459	(410)	496		385
End of Year	\$ 728	\$ 1,012	\$ 318	\$ 814		\$ 1,199

ANNUAL RESOURCES

(amounts expressed in thousands)

	<u>FY 22</u> <u>ACTUAL</u>	<u>FY 23</u> <u>ORIGINAL</u>	<u>FY 23</u> <u>ESTIMATE</u>	<u>FY 24</u> <u>BUDGET</u>	<u>PERCENT</u> <u>DIFF. FROM</u> <u>FY 23 EST</u>	<u>FY 25</u> <u>FINANCIAL</u> <u>PLAN</u>
REVENUE ACCOUNT						
<u>General Government</u>						
Miscellaneous	\$ 18,420	\$ 21,969	\$ 21,338	\$ 24,026	12.6%	\$ 23,263
Total General Government	18,420	21,969	21,338	24,026	12.6%	23,263
<u>Miscellaneous</u>						
Reimbursements	0	5	2	2	0.0%	2
Sale of City Property	2	0	1	0	-100.0%	0
Other	23	46	62	61	-1.6%	61
Total Miscellaneous	25	51	65	63	-3.1%	63
TOTAL ANNUAL RESOURCES	\$ 18,445	\$ 22,020	\$ 21,403	\$ 24,089	12.5%	\$ 23,326

ANNUAL OUTLAYS

(amounts expressed in thousands)

	<u>FY 22</u> <u>ACTUAL</u>	<u>FY 23</u> <u>ORIGINAL</u>	<u>FY 24</u> <u>BUDGET</u>	<u>PERCENT</u> <u>DIFF. FROM</u> <u>FY 23 ORIG</u>	<u>FY 25</u> <u>FINANCIAL</u> <u>PLAN</u>
ADMINISTRATIVE AND SUPPORT SERVICES					
<u>Asset Management</u>					
Personal Services	\$ 5,172	\$ 5,942	\$ 6,224	4.7%	\$ 6,310
Materials and Supplies	10,252	12,582	13,482	7.2%	12,723
Other Services/Charges	2,554	2,350	3,150	34.0%	3,150
Capital Outlay	5	0	0	N/A	0
Total	17,983	20,874	22,856	9.5%	22,183
Total Administrative & Support Services	17,983	20,874	22,856	9.5%	22,183
TOTAL BUDGET	17,983	20,874	22,856	9.5%	22,183
(Expenditures or appropriations)					

	<u>FY 22</u> <u>ACTUAL</u>	<u>FY 23</u> <u>ORIGINAL</u>	<u>FY 24</u> <u>BUDGET</u>	<u>PERCENT</u> <u>DIFF. FROM</u> <u>FY 23 ORIG</u>	<u>FY 25</u> <u>FINANCIAL</u> <u>PLAN</u>
<u>Transfers Out</u>					
Operational support - Asset Mgt	419	433	419	-3.2%	433
Operational support - Info Tech	221	254	318	25.2%	325
TOTAL TRANSFERS OUT	640	687	737	7.3%	758
TOTAL ANNUAL OUTLAYS	\$ 18,623	\$ 21,561	\$ 23,593	9.4%	\$ 22,941

TPFA OTC BUILDING OPERATIONS

FY 2023 - 2024 & FY 2024 - 2025

OPERATING FUND

550

ENTERPRISE FUND
BUDGETED ON A
CASH BASIS

OVERVIEW

In September 2007, the Tulsa Public Facilities Authority (TPFA) purchased the 15 floor 630,000 square foot One Technology Center (OTC) from Leucedia National Corporation for \$53 million. The purchase was financed by lease payment revenue bonds. TPFA leased 251,000 square feet of the building to the City of Tulsa for the relocation of the City Hall staff and the staff housed in four other City owned facilities. The remaining 379,000 square feet of the building will be leased to private sector tenants. Currently, all but one and floor of the remaining space has been leased to private companies and the vacant space is being actively marketed.

The One Technology Center (OTC) Fund was established to account for the revenues and expenditures associated with the operation of the 630,000 square foot facility.

BUDGET SUMMARY

Revenue from parking fees, rental income, interest income, a transfer from the General Fund, and other miscellaneous sources will be used to finance the operation of the facility and for debt service obligations.

ANNUAL RESOURCES AND OUTLAYS

(amounts expressed in thousands)

	FY 22 ACTUAL	FY 23 ORIGINAL	FY 23 ESTIMATE	FY 24 BUDGET	PERCENT DIFF. FROM FY 23 EST.	FY 25 FINANCIAL PLAN
Annual Resources						
Revenue	\$ 5,608	\$ 5,562	\$ 4,944	\$ 4,932	-0.2%	\$ 4,914
Transfers In	4,395	4,384	4,384	5,386	22.9%	4,394
Total Resources	10,003	9,946	9,328	10,318	10.6%	9,308
Annual Outlays						
Budget	9,486	12,897	12,350	11,255	-8.9%	11,227
Transfers Out	276	276	276	276	0.0%	276
Total Outlays	9,762	13,173	12,626	11,531	-8.7%	11,503
Resources Less Outlays	241	(3,227)	(3,298)	(1,213)		(2,195)
Fund Balance						
Beginning Unassigned Fund Balance	8,235	5,988	8,476	5,178		3,965
Addition to/(Use of)	241	(3,227)	(3,298)	(1,213)		(2,195)
Less Cash Reserve for Debt and Payments to Capital Fund	(1,972)	(1,972)	(1,972)	(1,972)		(1,770)
End of Year	\$ 6,504	\$ 789	\$ 3,206	\$ 1,993		\$ 0

ANNUAL RESOURCES

(amounts expressed in thousands)

	FY 22 ACTUAL	FY 23 ORIGINAL	FY 23 ESTIMATE	FY 24 BUDGET	PERCENT DIFF. FROM FY 23 EST	FY 25 FINANCIAL PLAN
REVENUE ACCOUNT						
General Government						
General Government Revenue	\$ 675	\$ 688	\$ 733	\$ 925	26.2%	\$ 925
Miscellaneous	4,513	4,461	3,920	3,695	-5.7%	3,695
Total General Government	5,188	5,149	4,653	4,620	-0.7%	4,620
Investment Income						
Interest Earnings	399	381	267	276	3.4%	258
Total Investment Income	399	381	267	276	3.4%	258
Transfers In						
Transfers from Primary Government	4,395	4,384	4,384	5,386	22.9%	4,394
Total Transfers In	4,395	4,384	4,384	5,386	22.9%	4,394
Miscellaneous						
Other	21	32	24	36	50.0%	36
Total Miscellaneous	21	32	24	36	50.0%	36
TOTAL ANNUAL RESOURCES	\$ 10,003	\$ 9,946	\$ 9,328	\$ 10,318	10.6%	\$ 9,308

ANNUAL OUTLAYS

(amounts expressed in thousands)

	FY 22 ACTUAL	FY 23 ORIGINAL	FY 24 BUDGET	PERCENT DIFF. FROM FY 23 ORIG	FY 25 FINANCIAL PLAN
ADMINISTRATIVE AND SUPPORT SERVICES					
Asset Management					
Personal Services	\$ 962	\$ 1,049	\$ 2,056	96.0%	\$ 2,070
Materials and Supplies	115	188	188	0.0%	190
Other Services/Charges	4,183	4,952	4,702	-5.0%	4,749
Capital Outlay	115	2,600	199	-92.3%	100
Total	5,375	8,789	7,145	-18.7%	7,109
Total Administrative & Support Services	5,375	8,789	7,145	-18.7%	7,109
TOTAL BUDGET	5,375	8,789	7,145	-18.7%	7,109
(Expenditures or appropriations)					
DEBT SERVICE	4,111	4,108	4,110	0.0%	4,118
Total	4,111	4,108	4,110		4,118
Transfers Out					
TPFA OTC Building Capital Reserve	200	200	200	0.0%	200
TPFA OTC Garage Cap Reserve	76	76	76	0.0%	76
TOTAL TRANSFERS OUT	276	276	276	0.0%	276
TOTAL ANNUAL OUTLAYS	\$ 9,762	\$ 13,173	\$ 11,531	-12.5%	\$ 11,503

STORMWATER ENTERPRISE

FY 2023 - 2024 & FY 2024 - 2025

OPERATING FUND
560
PROPRIETARY FUND BUDGETED ON A 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. A monthly service fee is charged for each equivalent service unit (ESU) of impervious surface assigned to a lot, tract, or parcel of real estate as provided in City ordinance. An ESU is 2,650 square feet of impervious surface. Residential parcels are considered one ESU. The fee provides funds for "operating, constructing, equipping, maintaining, acquiring, and owning within the City a stormwater drainage system and hazard mitigation program." In addition to financing the development and maintenance of facilities, the fee also provides funds for studying and mapping the city's drainage system to identify and assess flood-prone areas. The Stormwater Drainage and Hazard Mitigation Advisory Board (SDHMAB) was established to oversee stormwater policy, hear policy appeals, and oversee the budget.

BUDGET SUMMARY

The fund has an informal policy of maintaining an operating reserve of 5 percent (5.0%) of revenues. For FY24, the reserve would be \$2,272,000. The FY24 estimated outlays are expected to exceed revenues for the fiscal year resulting in a use of fund balance. This use of fund balance will be for capital drainage improvements throughout the City.

The Stormwater Drainage & Hazard Mitigation Advisory Board has identified a need for a drainage system assessment and an evaluation of operating and capital improvement needs. The City has engaged an engineering firm to assist in the process called the stormwater utility enterprise initiative. A five-year plan proposes an eight and a half percent (8.5%) rate increase in both FY24 and FY25. The payment in lieu of taxes to the General Fund is six and seven tenths percent (6.7%).

ANNUAL RESOURCES AND OUTLAYS

(amounts expressed in thousands)

	FY 22 <u>ACTUAL</u>	FY 23 <u>ORIGINAL</u>	FY 23 <u>ESTIMATE</u>	FY 24 <u>BUDGET</u>	PERCENT DIFF. FROM FY 23 EST.	FY 25 <u>FINANCIAL PLAN</u>
Annual Resources						
Revenue	\$ 39,500	\$ 41,981	\$ 42,212	\$ 45,927	8.8%	\$ 49,703
Transfers In	0	0	0	0	N/A	0
Total Resources	39,500	41,981	42,212	45,927	8.8%	49,703
Annual Outlays						
Budget	19,292	29,338	27,404	32,451	18.4%	33,680
Transfers Out	14,347	15,520	15,886	18,600	17.1%	16,736
Total Outlays	33,639	44,858	43,290	51,051	17.9%	50,416
Resources Less Outlays	5,861	(2,877)	(1,078)	(5,124)		(713)
Fund Balance						
Beginning Unassigned Fund Balance	4,592	7,985	10,453	9,375		4,251
Addition to/(Use of)	5,861	(2,877)	(1,078)	(5,124)		(713)
Operating Reserve (5.00%)	(2,082)	(2,082)	(2,075)	(2,272)		(2,464)
End of Year	\$ 8,371	\$ 3,026	\$ 7,300	\$ 1,979		\$ 1,074

ANNUAL RESOURCES

(amounts expressed in thousands)

	FY 22 ACTUAL	FY 23 ORIGINAL	FY 23 ESTIMATE	FY 24 BUDGET	PERCENT DIFF. FROM FY 23 EST	FY 25 FINANCIAL PLAN
REVENUE ACCOUNT						
<u>General Government</u>						
Public Safety and Protection	\$ 48	\$ 0	\$ 38	\$ 0	-100.0%	\$ 0
Miscellaneous	17	9	13	21	61.5%	21
Total General Government	65	9	51	21	-58.8%	21
<u>Enterprise</u>						
Stormwater Revenue	38,971	41,691	41,507	45,443	9.5%	49,285
Miscellaneous Utility Revenue	188	112	110	112	1.8%	112
Total Enterprise	39,159	41,803	41,617	45,555	9.5%	49,397
<u>Fines and Forfeitures</u>						
Other Fines and Forfeitures	1	0	1	1	0.0%	1
Total Fines and Forfeitures	1	0	1	1	0.0%	1
<u>Investment Income</u>						
Interest Earnings	116	169	327	350	7.0%	284
Total Investment Income	116	169	327	350	7.0%	284
<u>Miscellaneous</u>						
Reimbursements	1	0	1	0	-100.0%	0
Sale of City Property	158	0	215	0	-100.0%	0
Total Miscellaneous	159	0	216	0	-100.0%	0
TOTAL ANNUAL RESOURCES	\$ 39,500	\$ 41,981	\$ 42,212	\$ 45,927	8.8%	\$ 49,703

ANNUAL OUTLAYS

(amounts expressed in thousands)

	FY 22 ACTUAL	FY 23 ORIGINAL	FY 24 BUDGET	PERCENT DIFF. FROM FY 23 ORIG	FY 25 FINANCIAL PLAN
PUBLIC WORKS AND TRANSPORTATION					
<u>Engineering Services</u>					
Personal Services	\$ 78	\$ 87	\$ 0	-100.0%	\$ 0
Materials and Supplies	0	1	0	-100.0%	0
Other Services/Charges	1,519	3,111	0	-100.0%	0
Total	1,597	3,199	0	-100.0%	0
<u>Public Works</u>					
Personal Services	5,658	7,313	7,879	7.7%	8,731
Materials and Supplies	578	834	875	4.9%	941
Other Services/Charges	9,133	11,876	16,461	38.6%	17,430
Capital Outlay	78	3,692	3,331	-9.8%	2,419
Total	15,447	23,715	28,546	20.4%	29,521

	FY 22 ACTUAL	FY 23 ORIGINAL	FY 24 BUDGET	PERCENT DIFF. FROM FY 23 ORIG	FY 25 FINANCIAL PLAN
<u>Water and Sewer</u>					
Materials and Supplies	0	0	8	N/A	8
Other Services/Charges	23	23	193	>500%	193
Capital Outlay	23	144	319	121.5%	10
Total	46	167	520	211.4%	211
Total Public Works & Transportation	17,090	27,081	29,066	7.3%	29,732

ADMINISTRATIVE AND SUPPORT SERVICES

	FY 22 ACTUAL	FY 23 ORIGINAL	FY 24 BUDGET	PERCENT DIFF. FROM FY 23 ORIG	FY 25 FINANCIAL PLAN
<u>Information Technology</u>					
Capital Outlay	0	36	36	0.0%	36
Total	0	36	36	0.0%	36
<u>Asset Management</u>					
Other Services/Charges	63	63	63	0.0%	63
Total	63	63	63	0.0%	63
Total Administrative & Support Services	63	99	99	0.0%	99
TOTAL BUDGET	17,153	27,180	29,165	7.3%	29,831
(Expenditures or appropriations)					

DEBT SERVICE	2,139	2,158	3,286	52.3%	3,849
Total	2,139	2,158	3,286		3,849

	FY 22 ACTUAL	FY 23 ORIGINAL	FY 24 BUDGET	PERCENT DIFF. FROM FY 23 ORIG	FY 25 FINANCIAL PLAN
<u>Transfers Out</u>					
Stormwater Capital Projects Transfer	6,150	5,425	7,189	32.5%	5,309
Operational support - Asset Mgt	312	279	358	28.3%	361
Operational support - Info Tech	459	687	918	33.6%	939
Operational support - Finance	719	856	814	-4.9%	794
Operational support - Customer Care	231	367	410	11.7%	414
Operational support - Engineering Svcs	3,036	3,725	0	-100.0%	0
Operational support - Streets&Storm	2,300	2,904	5,430	87.0%	5,390
Operational support - Parks & Rec	500	570	636	11.6%	645
Operational support - Water&Sewer	640	707	2,845	302.4%	2,884
TOTAL TRANSFERS OUT	14,347	15,520	18,600	19.8%	16,736
TOTAL ANNUAL OUTLAYS	\$ 33,639	\$ 44,858	\$ 51,051	13.8%	\$ 50,416

STORMWATER CAPITAL PROJECTS

FY 2023 - 2024 & FY 2024 - 2025

CAPITAL FUND
5600
PROPRIETARY FUND BUDGETED ON A CASH BASIS

OVERVIEW

This fund allows for the separate accounting of capital projects that are financed with revenue generated within the Stormwater Management Enterprise Fund (Fund 560). The fund receives a transfer from the Stormwater Management Enterprise Fund each fiscal year to provide financing for capital projects. The fund is a capital projects fund. Appropriations do not lapse at the end of each fiscal year as they do in operating funds. Interest revenue is credited to the Stormwater Management Enterprise Fund. Most of the time, transfers are fully appropriated, but a fund balance available for appropriation can be generated when projects are constructed for less than original estimates.

BUDGET SUMMARY

In FY24 and FY25, A transfer from the stormwater operating fund will finance needed stormwater system improvement projects. Appropriations will be for flood control projects recommended by the Stormwater Drainage and Hazard Mitigation Advisory Board, neighborhood groups, staff, elected officials, and citizens.

ANNUAL RESOURCES AND OUTLAYS

(amounts expressed in thousands)

	<u>FY 22</u> <u>ACTUAL</u>	<u>FY 23</u> <u>ORIGINAL</u>	<u>FY 23</u> <u>ESTIMATE</u>	<u>FY 24</u> <u>BUDGET</u>	<u>PERCENT</u> <u>DIFF. FROM</u> <u>FY 23 EST.</u>	<u>FY 25</u> <u>FINANCIAL</u> <u>PLAN</u>
Annual Resources						
Revenue	\$ 0	\$ 0	\$ 0	\$ 0	N/A	\$ 0
Transfers In	6,150	5,425	5,425	7,189	32.5%	5,309
Total Resources	6,150	5,425	5,425	7,189	32.5%	5,309
Annual Outlays						
Budget	6,150	5,425	5,425	7,189	32.5%	5,309
Transfers Out	0	0	0	0	N/A	0
Total Outlays	6,150	5,425	5,425	7,189	32.5%	5,309
Resources Less Outlays	0	0	0	0		0
Fund Balance						
End of Year	\$ 0	\$ 0	\$ 0	\$ 0		\$ 0

ANNUAL RESOURCES

(amounts expressed in thousands)

	<u>FY 22 ACTUAL</u>	<u>FY 23 ORIGINAL</u>	<u>FY 23 ESTIMATE</u>	<u>FY 24 BUDGET</u>	<u>PERCENT DIFF. FROM FY 23 EST</u>	<u>FY 25 FINANCIAL PLAN</u>
REVENUE ACCOUNT						
<u>Transfers In</u>						
Transfers within Primary Government	\$ 6,150	\$ 5,425	\$ 5,425	\$ 7,189	32.5%	\$ 5,309
Total Transfers In	6,150	5,425	5,425	7,189	32.5%	5,309
TOTAL ANNUAL RESOURCES	\$ 6,150	\$ 5,425	\$ 5,425	\$ 7,189	32.5%	\$ 5,309

ANNUAL OUTLAYS

(amounts expressed in thousands)

	<u>FY 22 ACTUAL</u>	<u>FY 23 ORIGINAL</u>	<u>FY 24 BUDGET</u>	<u>PERCENT DIFF. FROM FY 23 ORIG</u>	<u>FY 25 FINANCIAL PLAN</u>
PUBLIC WORKS AND TRANSPORTATION					
<u>Engineering Services</u>					
Capital Outlay	\$ 6,150	\$ 5,425	\$ 7,189	32.5%	\$ 5,309
Total	6,150	5,425	7,189	32.5%	5,309
Total Public Works & Transportation	6,150	5,425	7,189	32.5%	5,309
TOTAL BUDGET	6,150	5,425	7,189	32.5%	5,309
(Expenditures or appropriations)					
TOTAL ANNUAL OUTLAYS	\$ 6,150	\$ 5,425	\$ 7,189	32.5%	\$ 5,309

PROJECT APPROPRIATIONS

(amounts expressed in thousands)

	<u>FY 24 BUDGET</u>	<u>FY 25 FINANCIAL PLAN</u>
ENGINEERING SERVICES		
Citywide Culvert Replacement	\$ 750	\$ 250
Citywide Detention Pond Rehab	1,000	700
Citywide Economic Development	500	500
Citywide Rehab & Replacement	2,059	2,059
Citywide Storm Sewer Extensions	1,455	200
CW - Channel Erosion & Stabilizatio	400	200
Trans Projects - Strmwtr Improvs	525	850
Urg Small Drain Projs & Vol Buyout	500	550
ENGINEERING SERVICES TOTAL	7,189	5,309
Grand Total	\$ 7,189	\$ 5,309

GOLF COURSE

FY 2023 - 2024 & FY 2024 - 2025

OPERATING FUND
570
PROPRIETARY FUND BUDGETED ON A 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.

BUDGET SUMMARY

In January 2008 the City entered into a management contract for the management and staffing of the City's four golf courses at Page Belcher and Mohawk Park. Revenues are expected to exceed expenses in FY24.

ANNUAL RESOURCES AND OUTLAYS

(amounts expressed in thousands)

	<u>FY 22</u>	<u>FY 23</u>	<u>FY 23</u>	<u>FY 24</u>	<u>PERCENT</u>	<u>FY 25</u>
	<u>ACTUAL</u>	<u>ORIGINAL</u>	<u>ESTIMATE</u>	<u>BUDGET</u>	<u>DIFF. FROM</u>	<u>FINANCIAL</u>
					<u>FY 23 EST.</u>	<u>PLAN</u>
Annual Resources						
Revenue	\$ 2,482	\$ 3,315	\$ 3,110	\$ 3,384	8.8%	\$ 3,528
Transfers In	196	273	273	198	-27.5%	198
Total Resources	2,678	3,588	3,383	3,582	5.9%	3,726
Annual Outlays						
Budget	3,368	3,635	3,600	3,510	-2.5%	3,510
Transfers Out	0	0	0	0	N/A	0
Total Outlays	3,368	3,635	3,600	3,510	-2.5%	3,510
Resources Less Outlays	(690)	(47)	(217)	72		216
Fund Balance						
Beginning Unassigned Fund Balance	1,116	388	426	209		281
Addition to/(Use of)	(690)	(47)	(217)	72		216
End of Year	\$ 426	\$ 341	\$ 209	\$ 281		\$ 497

ANNUAL RESOURCES

(amounts expressed in thousands)

	FY 22 ACTUAL	FY 23 ORIGINAL	FY 23 ESTIMATE	FY 24 BUDGET	PERCENT DIFF. FROM FY 23 EST	FY 25 FINANCIAL PLAN
REVENUE ACCOUNT						
<u>General Government</u>						
Culture and Recreation	\$ 2,479	\$ 3,312	\$ 3,105	\$ 3,378	8.8%	\$ 3,524
Total General Government	2,479	3,312	3,105	3,378	8.8%	3,524
<u>Investment Income</u>						
Interest Earnings	3	3	5	6	20.0%	4
Total Investment Income	3	3	5	6	20.0%	4
<u>Transfers In</u>						
Transfers within Primary Government	196	273	273	198	-27.5%	198
Total Transfers In	196	273	273	198	-27.5%	198
TOTAL ANNUAL RESOURCES	\$ 2,678	\$ 3,588	\$ 3,383	\$ 3,582	5.9%	\$ 3,726

ANNUAL OUTLAYS

(amounts expressed in thousands)

	FY 22 ACTUAL	FY 23 ORIGINAL	FY 24 BUDGET	PERCENT DIFF. FROM FY 23 ORIG	FY 25 FINANCIAL PLAN
CULTURAL DEVELOPMENT AND RECREATION					
<u>Park and Recreation</u>					
Other Services/Charges	\$ 3,250	\$ 0	\$ 0	N/A	\$ 0
Capital Outlay	118	0	0	N/A	0
Total	3,368	0	0	N/A	0
<u>Managed Entities - Culture & Recreation</u>					
Other Services/Charges	0	3,512	3,387	-3.6%	3,387
Capital Outlay	0	123	123	0.0%	123
Total	0	3,635	3,510	-3.4%	3,510
Total Cultural Development & Recreation	3,368	3,635	3,510	-3.4%	3,510
TOTAL BUDGET	3,368	3,635	3,510	-3.4%	3,510
(Expenditures or appropriations)					
TOTAL ANNUAL OUTLAYS	\$ 3,368	\$ 3,635	\$ 3,510	-3.4%	\$ 3,510

TPFA AIR FORCE PL 3 OPERATING

FY 2023 - 2024 & FY 2024 - 2025

OPERATING FUND

580

PROPRIETARY 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 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, Asset Management, Legal, Airports, 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 AeroSystems, Inc., Navistar, and Nordam.

BUDGET SUMMARY

The FY24 budget will continue to provide for improvements to the facility.

ANNUAL RESOURCES AND OUTLAYS

(amounts expressed in thousands)

	FY 22 ACTUAL	FY 23 ORIGINAL	FY 23 ESTIMATE	FY 24 BUDGET	PERCENT DIFF. FROM FY 23 EST.	FY 25 FINANCIAL PLAN
Annual Resources						
Revenue	\$ 245	\$ 232	\$ 208	\$ 208	0.0%	\$ 203
Transfers In	0	0	0	0	N/A	0
Total Resources	245	232	208	208	0.0%	203
Annual Outlays						
Budget	15	1,420	1,406	259	-81.6%	31
Transfers Out	0	0	0	0	N/A	0
Total Outlays	15	1,420	1,406	259	-81.6%	31
Resources Less Outlays	230	(1,188)	(1,198)	(51)		172
Fund Balance						
Beginning Unassigned Fund Balance	1,579	1,204	1,809	611		560
Addition to/(Use of)	230	(1,188)	(1,198)	(51)		172
End of Year	\$ 1,809	\$ 16	\$ 611	\$ 560		\$ 732

ANNUAL RESOURCES

(amounts expressed in thousands)

	<u>FY 22</u> <u>ACTUAL</u>	<u>FY 23</u> <u>ORIGINAL</u>	<u>FY 23</u> <u>ESTIMATE</u>	<u>FY 24</u> <u>BUDGET</u>	<u>PERCENT</u> <u>DIFF. FROM</u> <u>FY 23 EST</u>	<u>FY 25</u> <u>FINANCIAL</u> <u>PLAN</u>
REVENUE ACCOUNT						
<u>General Government</u>						
Miscellaneous	\$ 229	\$ 215	\$ 179	\$ 179	0.0%	\$ 179
Total General Government	229	215	179	179	0.0%	179
<u>Investment Income</u>						
Interest Earnings	16	17	29	29	0.0%	24
Total Investment Income	16	17	29	29	0.0%	24
TOTAL ANNUAL RESOURCES	\$ 245	\$ 232	\$ 208	\$ 208	0.0%	\$ 203

ANNUAL OUTLAYS

(amounts expressed in thousands)

	<u>FY 22</u> <u>ACTUAL</u>	<u>FY 23</u> <u>ORIGINAL</u>	<u>FY 24</u> <u>BUDGET</u>	<u>PERCENT</u> <u>DIFF. FROM</u> <u>FY 23 ORIG</u>	<u>FY 25</u> <u>FINANCIAL</u> <u>PLAN</u>
ADMINISTRATIVE AND SUPPORT SERVICES					
<u>Asset Management</u>					
Other Services/Charges	\$ 7	\$ 20	\$ 31	55.0%	\$ 31
Capital Outlay	8	1,400	228	-83.7%	0
Total	15	1,420	259	-81.8%	31
Total Administrative & Support Services	15	1,420	259	-81.8%	31
TOTAL BUDGET	15	1,420	259	-81.8%	31
(Expenditures or appropriations)					
TOTAL ANNUAL OUTLAYS	\$ 15	\$ 1,420	\$ 259	-81.8%	\$ 31

MERP ADMINISTRATION

FY 2023 - 2024 & FY 2024 - 2025

OPERATING FUND
600
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

All or a portion of the salaries of six positions are charged to this fund. The positions all work in the administration of the retirement plan.

ANNUAL RESOURCES AND OUTLAYS

(amounts expressed in thousands)

	<u>FY 22</u> <u>ACTUAL</u>	<u>FY 23</u> <u>ORIGINAL</u>	<u>FY 23</u> <u>ESTIMATE</u>	<u>FY 24</u> <u>BUDGET</u>	<u>PERCENT</u> <u>DIFF. FROM</u> <u>FY 23 EST.</u>	<u>FY 25</u> <u>FINANCIAL</u> <u>PLAN</u>
Annual Resources						
Revenue	\$ 1	\$ 1	\$ 0	\$ 2	N/A	\$ 2
Transfers In	354	354	354	354	0.0%	417
Total Resources	355	355	354	356	0.6%	419
Annual Outlays						
Budget	319	379	347	432	24.5%	437
Transfers Out	0	0	0	0	N/A	0
Total Outlays	319	379	347	432	24.5%	437
Resources Less Outlays	36	(24)	7	(76)		(18)
Fund Balance						
Beginning Unassigned Fund Balance	80	66	116	123		47
Addition to/(Use of)	36	(24)	7	(76)		(18)
End of Year	\$ 116	\$ 42	\$ 123	\$ 47		\$ 29

ANNUAL RESOURCES

(amounts expressed in thousands)

	FY 22 <u>ACTUAL</u>	FY 23 <u>ORIGINAL</u>	FY 23 <u>ESTIMATE</u>	FY 24 <u>BUDGET</u>	PERCENT DIFF. FROM FY 23 EST	FY 25 FINANCIAL PLAN
REVENUE ACCOUNT						
<u>Investment Income</u>						
Interest Earnings	\$ 1	\$ 1	\$ 0	\$ 2	N/A	\$ 2
Total Investment Income	1	1	0	2	N/A	2
<u>Transfers In</u>						
Transfers within Primary Government	354	354	354	354	0.0%	417
Total Transfers In	354	354	354	354	0.0%	417
TOTAL ANNUAL RESOURCES	\$ 355	\$ 355	\$ 354	\$ 356	0.6%	\$ 419

ANNUAL OUTLAYS

(amounts expressed in thousands)

	FY 22 <u>ACTUAL</u>	FY 23 <u>ORIGINAL</u>	FY 24 <u>BUDGET</u>	PERCENT DIFF. FROM FY 23 ORIG	FY 25 FINANCIAL PLAN
ADMINISTRATIVE AND SUPPORT SERVICES					
<u>Human Resources</u>					
Personal Services	\$ 312	\$ 339	\$ 379	11.8%	\$ 384
Materials and Supplies	0	3	3	0.0%	3
Other Services/Charges	7	37	50	35.1%	50
Total	319	379	432	14.0%	437
Total Administrative & Support Services	319	379	432	14.0%	437
TOTAL BUDGET	319	379	432	14.0%	437
(Expenditures or appropriations)					
TOTAL ANNUAL OUTLAYS	\$ 319	\$ 379	\$ 432	14.0%	\$ 437

TARE REFUSE OPERATING

FY 2023 - 2024 & FY 2024 - 2025

OPERATING FUND

730

PROPRIETARY FUND
BUDGETED ON A
ACCRUAL 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 for collection of refuse and recycling, disposal of refuse, membership in the Metropolitan Environmental Trust (Met), liter pickup, green waste site and bulky waste programs.

BUDGET SUMMARY

The solid waste system is cart based with rates set on a "pay as you throw" basis. Contractors provide refuse collection, recycling collection and recycling processing. City staff provides collection service for bulky waste and neighborhood cleanup programs. City staff also manages a green waste dump site.

TARE has an operating reserve policy to maintain funds equal to two (2) months of average monthly expenditures.

TARE will begin FY24 with a fund balance of approximately \$8.6 million after reserving for encumbrances and the operating reserve. The payment in lieu of taxes to the General Fund is 6.7% (6.7%). Rates for collection of residential waste will be increased by 16 percent (16.0%) in FY24 and 10 percent (10.0%) in FY25.

ANNUAL RESOURCES AND OUTLAYS

(amounts expressed in thousands)

	FY 22 ACTUAL	FY 23 ORIGINAL	FY 23 ESTIMATE	FY 24 BUDGET	PERCENT DIFF. FROM FY 23 EST.	FY 25 FINANCIAL PLAN
Annual Resources						
Revenue	\$ 27,933	\$ 27,512	\$ 29,728	\$ 34,963	17.6%	\$ 38,129
Transfers In	0	0	0	0	N/A	0
Total Resources	27,933	27,512	29,728	34,963	17.6%	38,129
Annual Outlays						
Budget	23,464	32,618	32,147	37,485	16.6%	37,480
Transfers Out	1,603	1,962	2,012	2,328	15.7%	2,324
Total Outlays	25,067	34,580	34,159	39,813	16.6%	39,804
Resources Less Outlays	2,866	(7,068)	(4,431)	(4,850)		(1,675)
Fund Balance						
Beginning Unassigned Fund Balance	15,854	18,004	18,720	14,289		9,439
Addition to/(Use of)	2,866	(7,068)	(4,431)	(4,850)		(1,675)
Operating Reserve (16.00%)	(5,663)	(5,663)	(5,663)	(5,915)		(6,075)
End of Year	\$ 13,057	\$ 5,273	\$ 8,626	\$ 3,524		\$ 1,689

ANNUAL RESOURCES

(amounts expressed in thousands)

	FY 22 ACTUAL	FY 23 ORIGINAL	FY 23 ESTIMATE	FY 24 BUDGET	PERCENT DIFF. FROM FY 23 EST	FY 25 FINANCIAL PLAN
REVENUE ACCOUNT						
<u>Enterprise</u>						
Refuse Revenue	\$ 27,557	\$ 27,207	\$ 29,328	\$ 34,529	17.7%	\$ 37,754
Miscellaneous Utility Revenue	119	100	106	100	-5.7%	100
Total Enterprise	27,676	27,307	29,434	34,629	17.6%	37,854
<u>Investment Income</u>						
Interest Earnings	163	180	286	309	8.0%	250
Total Investment Income	163	180	286	309	8.0%	250
<u>Miscellaneous</u>						
Sale of City Property	87	0	0	0	N/A	0
Other	7	25	8	25	212.5%	25
Total Miscellaneous	94	25	8	25	212.5%	25
TOTAL ANNUAL RESOURCES	\$ 27,933	\$ 27,512	\$ 29,728	\$ 34,963	17.6%	\$ 38,129

ANNUAL OUTLAYS

(amounts expressed in thousands)

	FY 22 ACTUAL	FY 23 ORIGINAL	FY 24 BUDGET	PERCENT DIFF. FROM FY 23 ORIG	FY 25 FINANCIAL PLAN
PUBLIC WORKS AND TRANSPORTATION					
<u>Public Works</u>					
Personal Services	\$ 3,748	\$ 4,388	\$ 4,711	7.4%	\$ 4,770
Materials and Supplies	231	200	201	0.5%	199
Other Services/Charges	18,622	24,053	27,592	14.7%	28,507
Capital Outlay	26	3,058	3,924	28.3%	2,995
Total	22,627	31,699	36,428	14.9%	36,471
Total Public Works & Transportation	22,627	31,699	36,428	14.9%	36,471
ADMINISTRATIVE AND SUPPORT SERVICES					
<u>Information Technology</u>					
Capital Outlay	0	52	52	0.0%	52
Total	0	52	52	0.0%	52
<u>Asset Management</u>					
Personal Services	58	72	141	95.8%	142
Materials and Supplies	46	55	56	1.8%	59
Other Services/Charges	628	677	753	11.2%	756
Capital Outlay	105	63	55	-12.7%	0
Total	837	867	1,005	15.9%	957
Total Administrative & Support Services	837	919	1,057	15.0%	1,009
TOTAL BUDGET	23,464	32,618	37,485	14.9%	37,480

(Expenditures or appropriations)

	FY 22	FY 23	FY 24	PERCENT DIFF. FROM	FY 25 FINANCIAL
<u>Transfers Out</u>	<u>ACTUAL</u>	<u>ORIGINAL</u>	<u>BUDGET</u>	<u>FY 23 ORIG</u>	<u>PLAN</u>
Operational support - Asset Mgt	68	76	83	9.2%	83
Operational support - Info Tech	303	347	472	36.0%	483
Operational support - Finance	529	623	536	-14.0%	523
Operational support - Customer Care	185	294	328	11.6%	331
Operational support - Streets&Storm	460	557	833	49.6%	827
Operational support - Water&Sewer	58	65	76	16.9%	77
TOTAL TRANSFERS OUT	1,603	1,962	2,328	18.7%	2,324
TOTAL ANNUAL OUTLAYS	\$ 25,067	\$ 34,580	\$ 39,813	15.1%	\$ 39,804

TMUA WATER OPERATING

FY 2023 - 2024 & FY 2024 - 2025

OPERATING FUND

740

PROPRIETARY FUND
BUDGETED ON A
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 on August 23, 1989, to the Tulsa Metropolitan Utility Authority (TMUA). A lease agreement and operation and maintenance contract dated February 1, 1984, were 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 revenues and expenditures generated by the water supply system's operations. Over 90 percent (90.0%) of the revenue in the fund is derived from the sale of treated water.

BUDGET SUMMARY

In FY98, the TMUA Board decided to establish an operating reserve totaling 5 percent (5.0%) of projected revenues from annual water sales. TMUA established two other reserves in FY08, a rate stabilization reserve and a capital projects reserve. Those reserves will be funded over time as resources are available. The FY24 beginning fund balance of \$7,917,000 reflects the cash balance in the fund after reserving for encumbrances and the 5 percent (5.0%) operating reserve.

A three percent rate (3.0%) increase is included for FY24 and the FY25 financial plan. In FY24, the year-end balance after reserving for the 5 percent (5.0%) cash operating reserve is estimated to be positive. The payment in lieu of taxes to the General Fund is seven and forty-five hundredth percent (7.45%).

ANNUAL RESOURCES AND OUTLAYS

(amounts expressed in thousands)

	FY 22 ACTUAL	FY 23 ORIGINAL	FY 23 ESTIMATE	FY 24 BUDGET	PERCENT DIFF. FROM FY 23 EST.	FY 25 FINANCIAL PLAN
Annual Resources						
Revenue	\$ 125,260	\$ 125,966	\$ 138,327	\$ 136,648	-1.2%	\$ 140,231
Transfers In	9,880	11,746	11,746	17,255	46.9%	17,497
Total Resources	135,140	137,712	150,073	153,903	2.6%	157,728
Annual Outlays						
Budget	86,436	107,611	109,056	120,219	10.2%	119,047
Transfers Out	28,483	71,558	71,846	42,548	-40.8%	36,902
Total Outlays	114,919	179,169	180,902	162,767	-10.0%	155,949
Resources Less Outlays	20,221	(41,457)	(30,829)	(8,864)		1,779
Fund Balance						
Beginning Unassigned Fund Balance	28,341	48,685	48,562	16,733		7,869
Addition to/(Use of)	20,221	(41,457)	(30,829)	(8,864)		1,779
Operating Reserve (5.00%)	(6,042)	(6,042)	(6,599)	(6,481)		(6,675)
Capital Reserve	(17,219)	(1,000)	(1,000)	(1,000)		(1,000)
End of Year	\$ 25,301	\$ 186	\$ 10,134	\$ 388		\$ 1,973

ANNUAL RESOURCES

(amounts expressed in thousands)

	FY 22 ACTUAL	FY 23 ORIGINAL	FY 23 ESTIMATE	FY 24 BUDGET	PERCENT DIFF. FROM FY 23 EST	FY 25 FINANCIAL PLAN
REVENUE ACCOUNT						
<u>Licenses, Permits, and Fees</u>						
Nonbusiness Licenses	\$ 25	\$ 19	\$ 22	\$ 22	0.0%	\$ 22
Total Licenses, Permits, and Fees	25	19	22	22	0.0%	22
<u>General Government</u>						
General Government Revenue	3	1	2	1	-50.0%	1
Public Works and Transportation	12	13	21	21	0.0%	21
Culture and Recreation	59	55	63	63	0.0%	63
Miscellaneous	23	159	153	153	0.0%	153
Total General Government	97	228	239	238	-0.4%	238
<u>Enterprise</u>						
Water Revenue	123,338	123,633	134,848	132,499	-1.7%	136,387
Miscellaneous Utility Revenue	426	550	445	550	23.6%	562
Total Enterprise	123,764	124,183	135,293	133,049	-1.7%	136,949
<u>Investment Income</u>						
Interest Earnings	1,097	1,213	2,087	2,817	35.0%	2,500
Total Investment Income	1,097	1,213	2,087	2,817	35.0%	2,500
<u>Transfers In</u>						
Transfers from Component Units	9,880	11,746	11,746	17,255	46.9%	17,497
Total Transfers In	9,880	11,746	11,746	17,255	46.9%	17,497
<u>Miscellaneous</u>						
Reimbursements	156	163	274	274	0.0%	274
Recoveries	4	0	21	0	-100.0%	0
Sale of City Property	0	0	143	0	-100.0%	0
Other	117	160	248	248	0.0%	248
Total Miscellaneous	277	323	686	522	-23.9%	522
TOTAL ANNUAL RESOURCES	\$ 135,140	\$ 137,712	\$ 150,073	\$ 153,903	2.6%	\$ 157,728

ANNUAL OUTLAYS

(amounts expressed in thousands)

	FY 22 ACTUAL	FY 23 ORIGINAL	FY 24 BUDGET	PERCENT DIFF. FROM FY 23 ORIG	FY 25 FINANCIAL PLAN
PUBLIC WORKS AND TRANSPORTATION					
<u>Engineering Services</u>					
Personal Services	\$ 40	\$ 42	\$ 0	-100.0%	\$ 0
Other Services/Charges	374	659	0	-100.0%	0
Capital Outlay	2	121	0	-100.0%	0
Total	416	822	0	-100.0%	0

	FY 22 ACTUAL	FY 23 ORIGINAL	FY 24 BUDGET	PERCENT DIFF. FROM FY 23 ORIG	FY 25 FINANCIAL PLAN
Public Works					
Other Services/Charges	10	15	18	20.0%	18
Total	10	15	18	20.0%	18
Water and Sewer					
Personal Services	30,881	36,262	43,424	19.8%	43,879
Materials and Supplies	9,704	14,371	14,027	-2.4%	13,927
Other Services/Charges	29,569	33,833	38,695	14.4%	38,178
Capital Outlay	1,691	7,833	8,774	12.0%	9,891
Total	71,845	92,299	104,920	13.7%	105,875
Total Public Works & Transportation	72,271	93,136	104,938	12.7%	105,893

ADMINISTRATIVE AND SUPPORT SERVICES

	FY 22 ACTUAL	FY 23 ORIGINAL	FY 24 BUDGET	PERCENT DIFF. FROM FY 23 ORIG	FY 25 FINANCIAL PLAN
Human Resources					
Personal Services	0	32	38	18.7%	38
Total	0	32	38	18.7%	38
Information Technology					
Other Services/Charges	44	54	54	0.0%	54
Capital Outlay	0	208	208	0.0%	208
Total	44	262	262	0.0%	262
Asset Management					
Capital Outlay	13	96	127	32.3%	0
Total	13	96	127	32.3%	0
Total Administrative & Support Services	57	390	427	9.5%	300
TOTAL BUDGET	72,328	93,526	105,365	12.7%	106,193
(Expenditures or appropriations)					

DEBT SERVICE	14,108	14,085	14,854	5.5%	12,854
Total	14,108	14,085	14,854		12,854

	FY 22 ACTUAL	FY 23 ORIGINAL	FY 24 BUDGET	PERCENT DIFF. FROM FY 23 ORIG	FY 25 FINANCIAL PLAN
Transfers Out					
Water Capital Projects Transfer	18,160	58,761	30,854	-47.5%	25,257
Financial Empowerment Center	0	0	68	N/A	68
Operational support - Asset Mgt	850	977	1,060	8.5%	1,070
Operational support - Info Tech	2,137	2,679	3,473	29.6%	3,552
Operational support - Finance	2,722	3,445	3,194	-7.3%	3,118
Operational support - Customer Care	693	1,101	1,231	11.8%	1,242
Operational support - Engineering Svs	3,470	3,987	0	-100.0%	0
Operational support - Streets&Storm	451	608	2,668	338.8%	2,595
TOTAL TRANSFERS OUT	28,483	71,558	42,548	-40.5%	36,902
TOTAL ANNUAL OUTLAYS	\$ 114,919	\$ 179,169	\$ 162,767	-9.2%	\$ 155,949

TMUA WATER CAPITAL PROJECTS

FY 2023 - 2024 & FY 2024 - 2025

CAPITAL FUND
7400
PROPRIETARY FUND BUDGETED ON A ACCRUAL BASIS

OVERVIEW

This fund allows for the separate accounting of capital projects that are financed with revenue generated within the TMUA-Water Operating Fund (Fund 740). The fund receives a transfer from the TMUA-Water Operating Fund each fiscal year to provide financing for capital projects. The fund is a capital projects fund. Appropriations do not lapse at the end of each fiscal year as they do in operating funds. Interest revenue is credited to the TMUA-Water Operating Fund. Most of the time, transfers are fully appropriated, but a fund balance available for appropriation can be generated when projects are constructed for less than original estimates.

BUDGET SUMMARY

In FY24 and FY25, a transfer from the TMUA-Water Operating Fund will finance needed water system improvement projects. All of the projects are contained in the TMUA/City Council adopted Capital Improvements Plan. They are listed at the end of this fund summary.

ANNUAL RESOURCES AND OUTLAYS

(amounts expressed in thousands)

	<u>FY 22</u>	<u>FY 23</u>	<u>FY 23</u>	<u>FY 24</u>	<u>PERCENT</u>	<u>FY 25</u>
	<u>ACTUAL</u>	<u>ORIGINAL</u>	<u>ESTIMATE</u>	<u>BUDGET</u>	<u>DIFF. FROM</u>	<u>FINANCIAL</u>
					<u>FY 23 EST.</u>	<u>PLAN</u>
Annual Resources						
Revenue	\$ 150	\$ 0	\$ 0	\$ 0	N/A	\$ 0
Transfers In	18,310	58,761	58,761	30,854	-47.5%	25,257
Total Resources	18,460	58,761	58,761	30,854	-47.5%	25,257
Annual Outlays						
Budget	17,957	58,761	58,761	30,854	-47.5%	25,257
Transfers Out	0	0	0	0	N/A	0
Total Outlays	17,957	58,761	58,761	30,854	-47.5%	25,257
Resources Less Outlays	503	0	0	0		0
Fund Balance						
Beginning Unassigned Fund Balance	176	326	679	679		679
Addition to/(Use of)	503	0	0	0		0
End of Year	\$ 679	\$ 326	\$ 679	\$ 679		\$ 679

ANNUAL RESOURCES

(amounts expressed in thousands)

	<u>FY 22</u> <u>ACTUAL</u>	<u>FY 23</u> <u>ORIGINAL</u>	<u>FY 23</u> <u>ESTIMATE</u>	<u>FY 24</u> <u>BUDGET</u>	<u>PERCENT</u> <u>DIFF. FROM</u> <u>FY 23 EST</u>	<u>FY 25</u> <u>FINANCIAL</u> <u>PLAN</u>
REVENUE ACCOUNT						
<u>Transfers In</u>						
Transfers from Component Units	\$ 18,310	\$ 58,761	\$ 58,761	\$ 30,854	-47.5%	\$ 25,257
Total Transfers In	18,310	58,761	58,761	30,854	-47.5%	25,257
<u>Miscellaneous</u>						
Reimbursements	150	0	0	0	N/A	0
Total Miscellaneous	150	0	0	0	N/A	0
TOTAL ANNUAL RESOURCES	\$ 18,460	\$ 58,761	\$ 58,761	\$ 30,854	-47.5%	\$ 25,257

ANNUAL OUTLAYS

(amounts expressed in thousands)

	<u>FY 22</u> <u>ACTUAL</u>	<u>FY 23</u> <u>ORIGINAL</u>	<u>FY 24</u> <u>BUDGET</u>	<u>PERCENT</u> <u>DIFF. FROM</u> <u>FY 23 ORIG</u>	<u>FY 25</u> <u>FINANCIAL</u> <u>PLAN</u>
PUBLIC WORKS AND TRANSPORTATION					
<u>Engineering Services</u>					
Other Services/Charges	\$ (350)	\$ 0	\$ 0	N/A	\$ 0
Capital Outlay	16,017	58,687	30,854	-47.4%	25,257
Total	15,667	58,687	30,854	-47.4%	25,257
<u>Water and Sewer</u>					
Capital Outlay	1,000	74	0	-100.0%	0
Total	1,000	74	0	-100.0%	0
Total Public Works & Transportation	16,667	58,761	30,854	-47.5%	25,257
ADMINISTRATIVE AND SUPPORT SERVICES					
<u>Information Technology</u>					
Capital Outlay	1,290	0	0	N/A	0
Total	1,290	0	0	N/A	0
Total Administrative & Support Services	1,290	0	0	N/A	0
TOTAL BUDGET	17,957	58,761	30,854	-47.5%	25,257
(Expenditures or appropriations)					
TOTAL ANNUAL OUTLAYS	\$ 17,957	\$ 58,761	\$ 30,854	-47.5%	\$ 25,257

PROJECT APPROPRIATIONS

(amounts expressed in thousands)

	FY 24 BUDGET	FY 25 FINANCIAL PLAN
ENGINEERING SERVICES		
A.B. Jewell Disinfection Alts	\$ 408	\$ 0
ABJ -Chem Feed Facilities Improvmnt	0	743
ABJ WTP Improv - Residuals Improv 3	650	4,099
ABJWTP Filter Gallery Pipe&Con Repl	0	1,126
Automatic Meter Reading - CW	3,825	0
BirdCrk PS F M & Oologah Valve Repl	0	105
Comprehensive Water System Study	530	0
Dead-End Connections & Extensions	900	350
Economic Development Citywide	1,500	500
Emergency Waterline Repair Contract	1,000	1,000
Eucha, Spav Water Qlty Court Master	500	500
Facility Roof Repairs Citywide	600	600
Grand River PS Refurbishment	1,500	4,790
Lake Yahola Terminal Storage Repair	250	2,500
Large Water Valve Replacement-CW	0	106
Mohawk Disinfection Alternatives	0	420
Mohawk WTP Chemical Tank Repl	124	1,273
Raw Water Flowlines Repairs Oologah	0	250
Raw Water Flowlines Repairs Spavina	0	250
Raw Water SCADA System	258	0
Reservoir Hill PS Rehabilitation	250	0
Reservoir Hill Tank Rehabilitation	0	330
Source Wtr Protect & Mgmt Program	0	515
Spav WTP Backwash Lagoon Stem Wall	100	400
Spavinaw Creek Bridge Replacement	104	2,701
Spavinaw PS 54-in Discharge Valve	1,500	0
Trans Line Condition Assessment-CW	0	200
Water Line Relocations-CW	900	900
Water Mains Repls - CW-Ent Fund	13,745	1,387
Water Vault & Large Meter Upgrades	0	212
Woods Pump Station Refurbishment	2,210	0
ENGINEERING SERVICES TOTAL	30,854	25,257
 Grand Total	 \$ 30,854	 \$ 25,257

TMUA SEWER OPERATING

FY 2023 - 2024 & FY 2024 - 2025

OPERATING FUND

750

PROPRIETARY FUND
BUDGETED ON A
ACCURAL 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 were 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 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.

BUDGET SUMMARY

In FY98, the TMUA Board decided to establish an operating reserve totaling 5 percent (5.0%) of projected annual sanitary sewer service charges. They established two other reserves in FY08, a rate stabilization reserve and a capital projects reserve. Those reserves will be funded over time as resources are available.

A four percent (4.0%) rate increase is projected for the FY24 budget and FY25 financial plan. The increase is needed to support debt service and the Authority's goal of funding more capital projects from cash rather than debt. In FY24, the year-end balance after reserving for the 5 percent (5.0%) cash operating reserve is estimated to be positive. The payment in lieu of taxes to the General Fund is six and seven tenth percent (6.7%).

ANNUAL RESOURCES AND OUTLAYS

(amounts expressed in thousands)

	FY 22 ACTUAL	FY 23 ORIGINAL	FY 23 ESTIMATE	FY 24 BUDGET	PERCENT DIFF. FROM FY 23 EST.	FY 25 FINANCIAL PLAN
Annual Resources						
Revenue	\$ 132,598	\$ 135,663	\$ 143,770	\$ 150,547	4.7%	\$ 155,993
Transfers In	0	0	0	0	N/A	0
Total Resources	132,598	135,663	143,770	150,547	4.7%	155,993
Annual Outlays						
Budget	68,768	91,689	88,564	94,594	6.8%	96,890
Transfers Out	52,665	52,766	63,541	64,266	1.1%	63,166
Total Outlays	121,433	144,455	152,105	158,860	4.4%	160,056
Resources Less Outlays	11,165	(8,792)	(8,335)	(8,313)		(4,063)
Fund Balance						
Beginning Unassigned Fund Balance	17,765	19,305	28,930	20,595		12,282
Addition to/(Use of)	11,165	(8,792)	(8,335)	(8,313)		(4,063)
Operating Reserve (5.00%)	(6,558)	(6,558)	(6,835)	(7,236)		(7,521)
End of Year	\$ 22,372	\$ 3,955	\$ 13,760	\$ 5,047		\$ 699

ANNUAL RESOURCES

(amounts expressed in thousands)

	FY 22 <u>ACTUAL</u>	FY 23 <u>ORIGINAL</u>	FY 23 <u>ESTIMATE</u>	FY 24 <u>BUDGET</u>	PERCENT DIFF. FROM FY 23 EST	FY 25 <u>FINANCIAL PLAN</u>
REVENUE ACCOUNT						
<u>Licenses, Permits, and Fees</u>						
Nonbusiness Licenses	\$ 139	\$ 53	\$ 135	\$ 135	0.0%	\$ 135
Total Licenses, Permits, and Fees	139	53	135	135	0.0%	135
<u>General Government</u>						
General Government Revenue	3	3	3	3	0.0%	3
Total General Government	3	3	3	3	0.0%	3
<u>Enterprise</u>						
Sewer Revenue	130,856	134,221	141,219	147,987	4.8%	153,664
Miscellaneous Utility Revenue	246	239	231	231	0.0%	231
Total Enterprise	131,102	134,460	141,450	148,218	4.8%	153,895
<u>Fines and Forfeitures</u>						
Other Fines and Forfeitures	271	338	143	143	0.0%	143
Total Fines and Forfeitures	271	338	143	143	0.0%	143
<u>Investment Income</u>						
Interest Earnings	598	703	1,995	1,995	0.0%	1,764
Total Investment Income	598	703	1,995	1,995	0.0%	1,764
<u>Miscellaneous</u>						
Reimbursements	16	21	0	21	N/A	21
Recoveries	47	50	22	22	0.0%	22
Sale of City Property	389	0	12	0	-100.0%	0
Other	33	35	10	10	0.0%	10
Total Miscellaneous	485	106	44	53	20.5%	53
TOTAL ANNUAL RESOURCES	\$ 132,598	\$ 135,663	\$ 143,770	\$ 150,547	4.7%	\$ 155,993

ANNUAL OUTLAYS

(amounts expressed in thousands)

	FY 22 <u>ACTUAL</u>	FY 23 <u>ORIGINAL</u>	FY 24 <u>BUDGET</u>	PERCENT DIFF. FROM FY 23 ORIG	FY 25 <u>FINANCIAL PLAN</u>
PUBLIC WORKS AND TRANSPORTATION					
<u>Engineering Services</u>					
Personal Services	40	42	0	-100.0%	0
Other Services/Charges	658	1,563	0	-100.0%	0
Capital Outlay	0	36	0	-100.0%	0
Total	698	1,641	0	-100.0%	0

	FY 22 ACTUAL	FY 23 ORIGINAL	FY 24 BUDGET	PERCENT DIFF. FROM FY 23 ORIG	FY 25 FINANCIAL PLAN
Public Works					
Other Services/Charges	2	2	2	0.0%	2
Total	2	2	2	0.0%	2
Water and Sewer					
Personal Services	13,817	16,416	17,080	4.0%	17,328
Materials and Supplies	2,355	3,201	3,899	21.8%	3,872
Other Services/Charges	21,523	27,729	32,410	16.9%	32,528
Capital Outlay	1,364	10,768	9,162	-14.9%	9,185
Total	39,059	58,114	62,551	7.6%	62,913
Total Public Works & Transportation	39,759	59,757	62,553	4.7%	62,915

ADMINISTRATIVE AND SUPPORT SERVICES

	FY 22 ACTUAL	FY 23 ORIGINAL	FY 24 BUDGET	PERCENT DIFF. FROM FY 23 ORIG	FY 25 FINANCIAL PLAN
Human Resources					
Personal Services	0	32	38	18.7%	38
Total	0	32	38	18.7%	38
Information Technology					
Other Services/Charges	0	46	46	0.0%	46
Capital Outlay	42	64	64	0.0%	64
Total	42	110	110	0.0%	110
Asset Management					
Capital Outlay	0	16	16	0.0%	0
Total	0	16	16	0.0%	0
Total Administrative & Support Services	42	158	164	3.8%	148
TOTAL BUDGET	39,801	59,915	62,717	4.7%	63,063
(Expenditures or appropriations)					

DEBT SERVICE	28,967	31,774	31,877	0.3%	33,827
Total	28,967	31,774	31,877		33,827

	FY 22 ACTUAL	FY 23 ORIGINAL	FY 24 BUDGET	PERCENT DIFF. FROM FY 23 ORIG	FY 25 FINANCIAL PLAN
Transfers Out					
Sinking Fund	546	520	471	-9.4%	180
Sewer Capital Projects Transfer	34,097	30,521	39,873	30.6%	38,952
Financial Empowerment Center	0	0	68	N/A	68
Operational support - Asset Mgt	768	878	949	8.1%	957
Operational support - Info Tech	1,460	1,694	2,301	35.8%	2,352
Operational support - Finance	2,543	3,051	3,080	1.0%	3,004
Operational support - Customer Care	693	1,101	1,231	11.8%	1,242
Operational support - Engineering Svcs	3,324	3,965	0	-100.0%	0
Operational support - Streets&Storm	61	72	2,228	>500%	2,147
Operational support - Water&Sewer	9,173	10,964	14,065	28.3%	14,264
TOTAL TRANSFERS OUT	52,665	52,766	64,266	21.8%	63,166
TOTAL ANNUAL OUTLAYS	\$ 121,433	\$ 144,455	\$ 158,860	10.0%	\$ 160,056

TMUA SEWER CAPITAL PROJECTS

FY 2023 - 2024 & FY 2024 - 2025

CAPITAL FUND
7500
PROPRIETARY FUND BUDGETED ON A ACCRUAL BASIS

OVERVIEW

This fund allows for the separate accounting of capital projects that are financed with revenue generated within the TMUA-Sewer Operating Fund (Fund 750). The fund receives a transfer from the TMUA-Sewer Operating Fund each fiscal year to provide financing for capital projects. The fund is a capital projects fund. Appropriations do not lapse at the end of each fiscal year as they do in operating funds. Interest revenue is credited to the TMUA-Sewer Operating Fund. Most of the time, transfers are fully appropriated, but a fund balance available for appropriation can be generated when projects are constructed for less than original estimates.

BUDGET SUMMARY

In FY24 and FY25, a transfer from the TMUA-Sewer Operating Fund will finance needed sanitary sewer system improvement projects. All of the projects are contained in the TMUA/City Council adopted Capital Improvements Plan. They are listed at the end of this fund summary.

ANNUAL RESOURCES AND OUTLAYS

(amounts expressed in thousands)

	<u>FY 22</u> <u>ACTUAL</u>	<u>FY 23</u> <u>ORIGINAL</u>	<u>FY 23</u> <u>ESTIMATE</u>	<u>FY 24</u> <u>BUDGET</u>	<u>PERCENT</u> <u>DIFF. FROM</u> <u>FY 23 EST.</u>	<u>FY 25</u> <u>FINANCIAL</u> <u>PLAN</u>
Annual Resources						
Revenue	\$ 0	\$ 0	\$ 0	\$ 0	N/A	\$ 0
Transfers In	34,097	30,521	40,751	39,873	-2.2%	38,952
Total Resources	34,097	30,521	40,751	39,873	-2.2%	38,952
Annual Outlays						
Budget	34,097	30,521	40,751	39,873	-2.2%	38,952
Transfers Out	0	0	0	0	N/A	0
Total Outlays	34,097	30,521	40,751	39,873	-2.2%	38,952
Resources Less Outlays	0	0	0	0		0
Fund Balance						
End of Year	\$ 0	\$ 0	\$ 0	\$ 0		\$ 0

ANNUAL RESOURCES

(amounts expressed in thousands)

	<u>FY 22</u> <u>ACTUAL</u>	<u>FY 23</u> <u>ORIGINAL</u>	<u>FY 23</u> <u>ESTIMATE</u>	<u>FY 24</u> <u>BUDGET</u>	<u>PERCENT</u> <u>DIFF. FROM</u> <u>FY 23 EST</u>	<u>FY 25</u> <u>FINANCIAL</u> <u>PLAN</u>
REVENUE ACCOUNT						
<u>Transfers In</u>						
Transfers from Component Units	\$ 34,097	\$ 30,521	\$ 40,751	\$ 39,873	-2.2%	\$ 38,952
Total Transfers In	34,097	30,521	40,751	39,873	-2.2%	38,952
TOTAL ANNUAL RESOURCES	\$ 34,097	\$ 30,521	\$ 40,751	\$ 39,873	-2.2%	\$ 38,952

ANNUAL OUTLAYS

(amounts expressed in thousands)

	<u>FY 22</u> <u>ACTUAL</u>	<u>FY 23</u> <u>ORIGINAL</u>	<u>FY 24</u> <u>BUDGET</u>	<u>PERCENT</u> <u>DIFF. FROM</u> <u>FY 23 ORIG</u>	<u>FY 25</u> <u>FINANCIAL</u> <u>PLAN</u>
PUBLIC WORKS AND TRANSPORTATION					
<u>Engineering Services</u>					
Capital Outlay	\$ 31,408	\$ 24,720	\$ 34,386	39.1%	\$ 33,217
Total	31,408	24,720	34,386	39.1%	33,217
<u>Water and Sewer</u>					
Capital Outlay	2,689	5,801	5,487	-5.4%	5,735
Total	2,689	5,801	5,487	-5.4%	5,735
Total Public Works & Transportation	34,097	30,521	39,873	30.6%	38,952
TOTAL BUDGET	34,097	30,521	39,873	30.6%	38,952
(Expenditures or appropriations)					
TOTAL ANNUAL OUTLAYS	\$ 34,097	\$ 30,521	\$ 39,873	30.6%	\$ 38,952

PROJECT APPROPRIATIONS

(amounts expressed in thousands)

	FY 24 BUDGET	FY 25 FINANCIAL PLAN
ENGINEERING SERVICES		
2008 St Package - Sewer Rehab/Repl	\$ 3,500	\$ 3,500
71st Dewatering Facil 81st Access	361	3,183
Coal Creek Rehabilitation	517	0
Crow Creek Rehab & Relief	434	5,589
Econ Devel WW Infrastructure	700	0
Flatrock Creek Rehab and Relief	783	0
Force Main Condition Assessment	618	637
HaikeyCreekWWTP Oxidation Ditch Mix	0	217
Interceptor Condition Assessment	750	750
Joe Creek/LaFortune Park Rehab	0	99
Lift Station Repls or Upgrades	1,727	2,075
LwrBrdCreekWWTP Oxidation Ditch Mix	55	370
ManholeCon Assess and Rehab Program	3,000	3,000
Nickel Creek Extension Phase 3	230	0
NS WWTP Aeration Jockey Blower Add	1,126	0
NS WWTP Interceptor Improvements	0	680
Sewer Rehab Area Wide	5,459	4,623
Spunky Creek East Branch Contract 1	4,951	0
SpunkyCreek Main Stem South Con 1&2	540	6,664
SS WWTP Digester Feed Piping Improv	201	0
Unsewered Areas Areawide	3,682	0
Upper Joe Creek - East Branch	5,150	1,389
W Tulsa 39, 40, 41-S Rehab&Relief	72	441
Wastewater Comprehensive Study Upda	530	0
ENGINEERING SERVICES TOTAL	34,386	33,217
WATER AND SEWER		
Areawide Point Repairs	3,000	3,000
Emergcy Sewer Repair, Rehab & Repl	2,200	2,200
Haikey Creek SAMS Equip Replacement	287	535
WATER AND SEWER TOTAL	5,487	5,735
 Grand Total	 \$ 39,873	 \$ 38,952

RMUA GENERAL OPERATING

FY 2023 - 2024 & FY 2024 - 2025

OPERATING FUND
950
FOR INFORMATION ONLY

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 allocated based on the flow rates into the plant from each city. RMUA's annual budget is subject to approval by the RMUA Trustees. It is being presented here for information and disclosure only. It is not subject to City Council approval under the Oklahoma Municipal Budget Act. Revenues come from Broken Arrow and Tulsa and are determined by the actual cost of operation.

BUDGET SUMMARY

In FY24, revenues are expected to exceed outlays by \$22,000, contributing to the estimated year-end fund balance of \$432,000.

ANNUAL RESOURCES AND OUTLAYS

(amounts expressed in thousands)

	FY 22 <u>ACTUAL</u>	FY 23 <u>ORIGINAL</u>	FY 23 <u>ESTIMATE</u>	FY 24 <u>BUDGET</u>	PERCENT DIFF. FROM FY 23 EST.	FY 25 <u>FINANCIAL PLAN</u>
Annual Resources						
Revenue	\$ 2,801	\$ 4,039	\$ 3,015	\$ 4,486	48.8%	\$ 4,486
Transfers In	72	0	117	574	390.6%	574
Total Resources	2,873	4,039	3,132	5,060	61.6%	5,060
Annual Outlays						
Budget	3,009	3,855	3,976	5,038	26.7%	4,846
Transfers Out	0	0	0	0	N/A	0
Total Outlays	3,009	3,855	3,976	5,038	26.7%	4,846
Resources Less Outlays	(136)	184	(844)	22		214
Fund Balance						
Beginning Unassigned Fund Balance	2,390	1,439	2,254	1,410		1,432
Addition to/(Use of)	(136)	184	(844)	22		214
Operating Reserve (5.00%)	(1,000)	(1,000)	(1,000)	(1,000)		(1,000)
End of Year	\$ 1,254	\$ 623	\$ 410	\$ 432		\$ 646

ANNUAL RESOURCES

(amounts expressed in thousands)

	<u>FY 22</u> <u>ACTUAL</u>	<u>FY 23</u> <u>ORIGINAL</u>	<u>FY 23</u> <u>ESTIMATE</u>	<u>FY 24</u> <u>BUDGET</u>	<u>PERCENT</u> <u>DIFF. FROM</u> <u>FY 23 EST</u>	<u>FY 25</u> <u>FINANCIAL</u> <u>PLAN</u>
REVENUE ACCOUNT						
<u>General Government</u>						
General Government Revenue	\$ 48	\$ 296	\$ 216	\$ 214	-0.9%	\$ 214
Total General Government	48	296	216	214	-0.9%	214
<u>Enterprise</u>						
Sewer Revenue	2,739	3,743	2,799	4,272	52.6%	4,272
Total Enterprise	2,739	3,743	2,799	4,272	52.6%	4,272
<u>Investment Income</u>						
Interest Earnings	14	0	0	0	N/A	0
Total Investment Income	14	0	0	0	N/A	0
<u>Transfers In</u>						
Transfers from Related Entities	72	0	117	574	390.6%	574
Total Transfers In	72	0	117	574	390.6%	574
TOTAL ANNUAL RESOURCES	\$ 2,873	\$ 4,039	\$ 3,132	\$ 5,060	61.6%	\$ 5,060

ANNUAL OUTLAYS

(amounts expressed in thousands)

	<u>FY 22</u> <u>ACTUAL</u>	<u>FY 23</u> <u>ORIGINAL</u>	<u>FY 24</u> <u>BUDGET</u>	<u>PERCENT</u> <u>DIFF. FROM</u> <u>FY 23 ORIG</u>	<u>FY 25</u> <u>FINANCIAL</u> <u>PLAN</u>
<u>Regional Metropolitan Utility Authority (RMUA)</u>					
Other Services/Charges	\$ 3,001	\$ 3,355	\$ 4,272	27.3%	\$ 4,272
Capital Outlay	8	500	766	53.2%	574
Total	3,009	3,855	5,038	30.7%	4,846
TOTAL BUDGET	3,009	3,855	5,038	30.7%	4,846
(Expenditures or appropriations)					
TOTAL ANNUAL OUTLAYS	\$ 3,009	\$ 3,855	\$ 5,038	30.7%	\$ 4,846

Project Close List - FY24 Adopted Budget

The following projects will be completed during FY24, and/or: have no encumbrances, no available balance, and no upcoming appropriations.

Project number	Project Name
046020	Police Fraud Unit Dig Cam
077005	Neighborfest
144016	Citywide Non-Arterial Sidewalks
144107	Maintenance Zone 1007 - Easton and Archer from Trenton to Utica
144110	Citywide Arterial Sidewalks
144157	Maintenance Zone 1157 - 26th to 28th St N; Denver to MLK Jr Blvd
144206	11th St: Peoria to Utica
144207	11th St: Lewis Ave - Harvard
144304	Maintenance Zone 3004 - Indianapolis to Louisville; Ute to Virgin
144527	Maintenance Zone 5027 - 107th E Ave to 111th E Ave; 11th St to Skelly Frontage Rd
168042	Munitions Move Traffic Study
168044	Americorps Vista Program
170030	Gilcrease Museum Expansion
170040	Tulsa Fairgrounds
170050	TZMI Elephant Exhibit Funding
170055	Langston Health Complex Exp
170060	BMX National Headquarters
170095	Community Health Connection
170105	Discovery Lab Site
170115	TCC Career Placement
170120	UCAT Auth OSU Tulsa
170135	Go Plan Priority Projects
170155	PAC Improvement Master Plan
178004	Whittier Heights Villas
178049	Walkability Study
178051	2016 Assistance to Firefighters
1829TH0001	DA Drug Fund
1829TH0003	Peer 2 Peer Support Program
1929FR0008	2018 National Sexual Assault Kit Initiative
1929FR0010	2018 Crime Gun Intelligence Center Initiative (CGIC)
1929FR0018	USAR Leather Boots
1929TH0001	Sexual Assault Nurse Examiner
1929TH0004	2019 TAUW CRT
1938400001Z	Brownfields Assessment Grant
193840000Z	Brownfields Assessment Grant
1959FN0001	PNAE - Gateways for Growth Gra
1959FN0002	Director of Housing Policy Gra
1959FR0032	Down Payment Assistance
1959FR0043	Project Oasis
1959TH0002	Cities of Service - Engaged Ci
1959TH0003	2018 CityStart Grant
1959TH0004	Serving Tulsans
2029FR0003	2019 Byrne Justice Assistance Grant
2029FR0004	2019 Law Enforcement Based Victim Specialist
2029FR0007	OK TF1 Radio Cache IJ#5
2059FR0032	Whittier Heights

Project Close List - FY24 Adopted Budget

Project number	Project Name
2059FR0046	Brownfields AFP Clean-Up
2059FR0050	CARES ESG Admin
2059FR0051	TDCH COVID Shelter
2059FR0052	SA COVID Shelter
2059FR0053	YST COVID Shelter
2059FR0054	CARES Rental Assistance
2059FR0055	RH - Rental Assistance - HP
2059FR0056	SA - Rental Assistance - HP
2059FR0057	YST - Rental Assistance - HP
2059FR0058	CARES HOPWA Admin
2059FR0059	TC Administration
2059FR0060	CARES CDBG Admin
2059FR0061	CARES Small Business Loan
2059FR0062	CARES Financial Literacy GW
2129FR0006	2020 Byrne Justice Assistane Grant
2129FR0007	FY20 Forensic DNA Backlog Reduction Program
2129FR0008	FY20 Community Based Crime Reduction
2129FR0030	(GTEA) OVW Improving Criminal Justice Responses Program
2129FR0031	(GTEA) OVW Improving Criminal Justice Responses Program
2129FR0032	(GTEA) OVW Improving Criminal Justice Responses Program
2129FR0033	(GTEA) OVW Improving Criminal Justice Responses Program
2129FR0034	(GTEA) OVW Improving Criminal Justice Responses Program
2129TH0002	2021 TAUW CRT
2139TH0001	Railroad Quiet Zone Study
214BFR0001	Brownfields Revolving Loan Grant Fund (OK DEQ)
2159FR0030	HOME Administration PY20
2159FR0031	Baltimore Apartments Rehab
2159FR0043	Emergency Shelter and Utilitie
2159FR0045	Housing Care Program
2159FR0046	Unallocated HUD Grant Proceeds
2159FR0047	Rapid Rehousing
2159FR0060	MH - Rental Assistance - RRH
2159FR0061	Housing Solutions HMIS Oversgt
2159FR0063	CARES ESG DVIS - Shelter
2159FR0064	CARES ESG Legal Aid - Shelter
2159FR0065	CARES ESG Sal Army - Shelter
2159FR0066	CARES ESG TDC - Shelter
2159FR0067	Rapid Rehousing - TDC RRH
2159FR0068	Hsg Solutions Street Outreach
2159FR0069	Hsg Solutions Non Cong Shelter
2159FR0070	YST - Street Outreach
2159FR0071	YST - Shelter Ops and Services
2159FR0075	Facility Improve Sal Army
2159FR0076	Facility Improve DVIS
2159FR0077	Facility Improve Touch
2159FR0078	Facility Improve YWCA
2159FR0080	Job Training Madison
2159FR0081	Food Services Morton
2159FR0082	Food Services Life Sr Svs

Project Close List - FY24 Adopted Budget

Project number	Project Name
2159FR0083	Emergency Payments HPT
2159FR0085	211
2159FR0086	DV Emergency Services
2159FR0087	Staff Led Troops
2159FR0088	COVID Legal Assistance
2159FR0089	COVID Relief Meals
2159FR0090	Reading Partners Tutoring
2159FR0091	Youth at Heart Covid Response
2159FR0092	CIS Covid Response GTT
2159FR0100	Emergency Rental Assistance Program 1
2159FR0101	Emergency Rental Assistance Program 1
2159TH0001	Racial and Equity Dialogue
2159TH0002	PNAE COVID Surveys
2159TH0020	Connect Tulsa
2159TH0022	Enhanced Sanitation - DCC
2159TH0023	Homelessness Response
2159TH0025	Rapid COVID-19 Testing
2159TH0026	School Support
2159TH0027	Automated Vehicle Location
2159TH0028	Retrain Tulsa
2159TH0029	36DN at City Hall
2159TH0030	Facility Safety Modifications
2159TH0031	12 & 12 Methamphetamine Recove
2159TH0033	Transfer to Fund 132
2159TH0034	Transfer to General Fund
2159TH0035	Communications
2159TH0037	Vibrant Neighborhoods Partners
2159TH0038	COT VOIP Phone System
2159TH0040	Avalon Building
2229FR0005	2021 COPS De-Escalation Grant
2229FR0007	2021 NCHIP Grant Program-Livescan Fingerprint System
2229FR0008	2022/23 VAWA Education
2229FR0009	FY21 Forensic DNA Backlog Reduction Program
2229FR0012	2022/23 VAWA Nurse Examiner
2229FR0013	2021 Coverdell Forensic Science Improvement
2229FR0016	Flight Harness / Project IJ#6
2229FR0017	Fire Prevention and Safety
2229FR0025	2021 Project Safe Neighborhoods - Operation Trident
2229TH0003	2022 TAUW CRT
2236S00002	Parking Facilities
2249TH0001	Rec and Roll Mobile Play Prog
2259FR0001	CDBG Administration
2259FR0003	Small Business Loan Program
2259FR0005	Housing Rehabilitation Grant
2259FR0006	Housing Rehabilitation Loan
2259FR0007	Demolition Spot Blight
2259FR0008	Demolition Slum Bilght Area
2259FR0010	Down Payment Assistance
2259FR0030	HOME Administration

Project Close List - FY24 Adopted Budget

Project number	Project Name
2259FR0031	Terrace View Apartments Rehab
2259FR0033	Harvard Apartments New Const
2259FR0035	ESG Administration
2259FR0041	Homeless Legal Assistance LA
2259FR0043	Emergency Shel Advocacy DVIS
2259FR0045	Housing Care Program
2259FR0047	Rapid Rehousing
2329FR0001	911 Grant Program
2329FR0002	2022 OHSO Tulsa Motorcycle Safety Education
2329FR0003	2022 OHSO Traffic Enforcement
2329FR0009	2022 Coverdell Forensic Science Improvement
2329ST0001	2023 Safe OK Grant Program
2329ST0002	2022 VOCA Forensic Nurse Services
2329ST0003	2022 VOCA Crime Victim Services
2339FR0001	INCOG CMAQ - Electric Vehicles & EV Chargers
2343FR0001	INCOG CMAQ - Osage Prairie Trail Lighting Improvements
2349FR0001	Supporting Healthy Aging Through Parks and Rec / Assistance Programs for Chronic Disease
2359FR0001	CDBG Administration
2359FR0002	Roma Berry Center for Seniors
2359FR0003	Small Business Loan Program
2359FR0004	Route 66 Microenterprise
2359FR0005	Housing Rehabilitation Grant
2359FR0006	Housing Rehabilitation Loan
2359FR0007	Demolition Spot Blight
2359FR0008	Demolition Slum Bilght Area
2359FR0009	Playground Safety Upgrades Dis
2359FR0010	Down Payment Assistance
2359FR0011	ACCA - WIN
2359FR0012	Free Nurse's Clinic
2359FR0013	Community Building Clubs
2359FR0014	Shelter and Feeding Program
2359FR0015	Community Reentry Services
2359FR0016	Reentry Employment Project
2359FR0017	The Zone
2359FR0018	Transitional Living
2359FR0019	Morton Transportation
2359FR0020	Frost ECEC
2359FR0021	Court Advocacy
2359FR0022	Work Advance
2359FR0023	Staff Led Troops
2359FR0024	Equipping Youth for Success
2359FR0026	Sidewalks COT SSW
2359FR0027	Deaf Services Program
2359FR0028	Meals on Wheels
2359FR0029	Employment Services YWCA
2359FR0030	HOME Administration
2359FR0035	ESG Administration
2359FR0036	Sharelink - HMIS CSC
2359FR0037	Intensive HP - SA

Project Close List - FY24 Adopted Budget

Project number	Project Name
2359FR0039	Hope Project FSC
2359FR0040	Adolescent Emergency Shelter
2359FR0041	Homeless Legal Assistance
2359FR0042	Shelter Operations TDC
2359FR0043	Emergency Shelter Advocacy
2359FR0044	HOPWA COT Admin
2359FR0045	Housing Care Program

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