

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 Annual Comprehensive 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 Annual Comprehensive 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

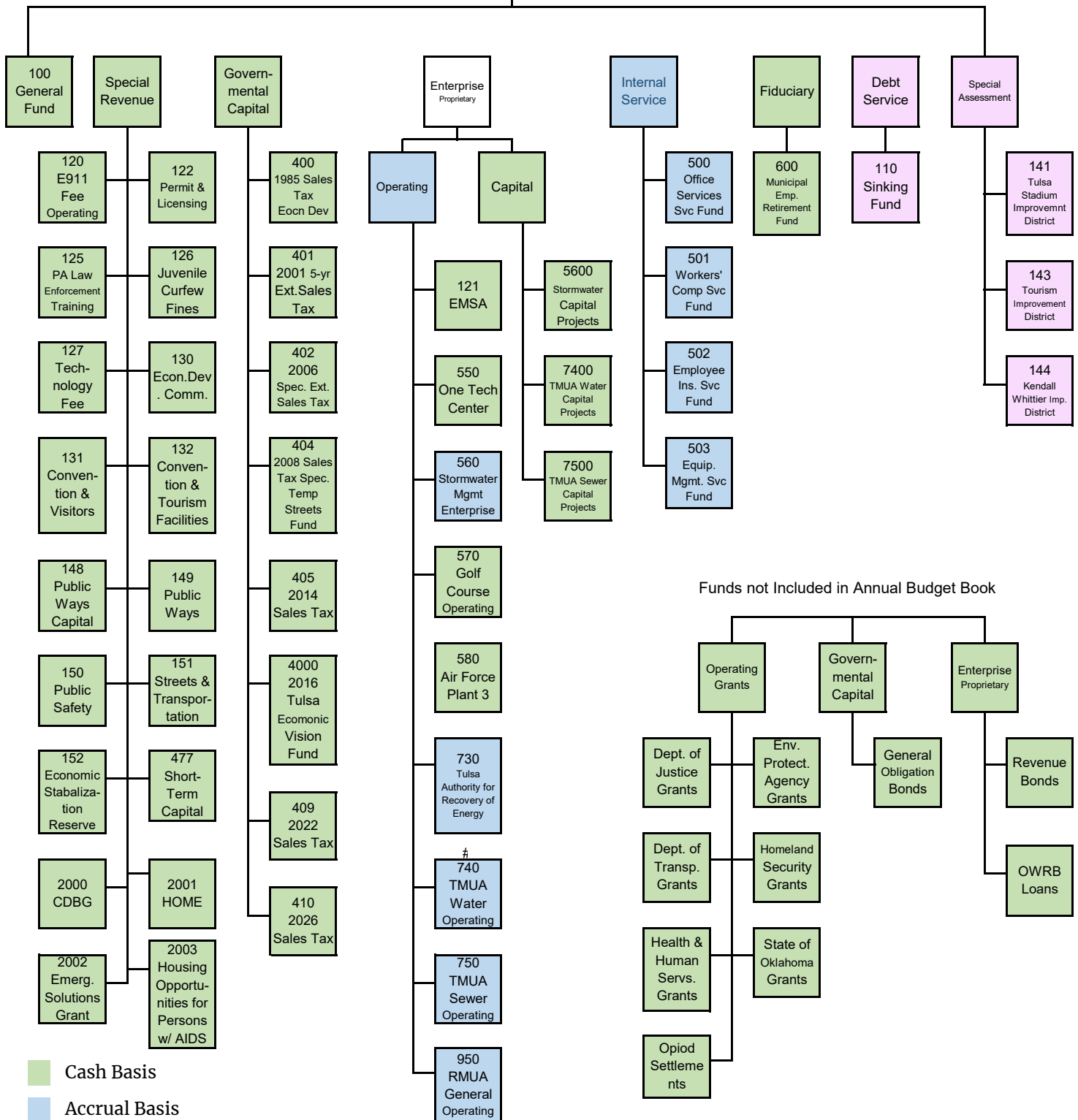
The City of Tulsa does not include all of the funds subject to the Municipal Budget Act in its Annual Budget document. The exception is the HUD Grants, which are included. Revenues such as General Obligation and Revenue Bonds, OWRB Loans, Department of Justice Grants, Homeland Security Grants, Department 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

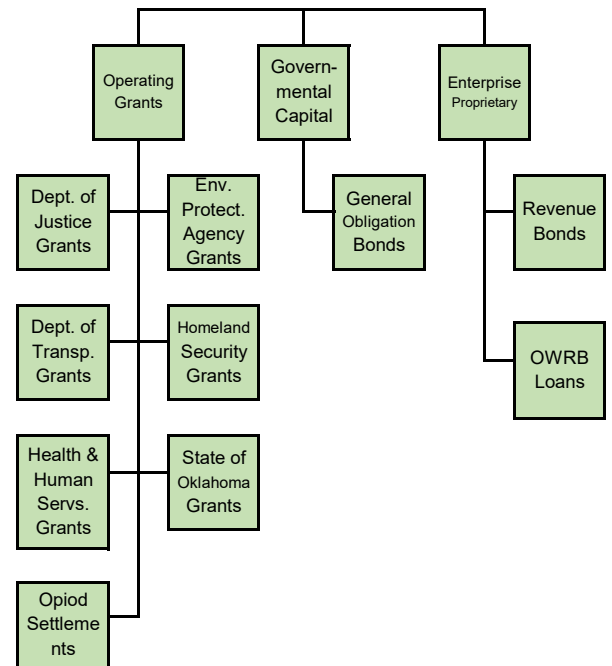
By Budgetary Basis



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 2026 - 2027 & FY 2027 - 2028

OPERATING FUND

100

GOVERNMENTAL FUND
BUDGETED ON A
CASH BASIS

OVERVIEW

The General Fund is the City of Tulsa's primary operating fund, supporting core services that affect the lives of all Tulsans. It is funded primarily by sales and use taxes, supplemented by fees, transfers, and intergovernmental revenues. The fund pays for the City's most essential operations—from police, fire, and courts to parks, street maintenance, customer service, and internal support services. General Fund resources may be used to pay for any service the City has the legal authority to provide under its charter and state law.

The General Fund continues to operate in an environment where expenditure growth—particularly in personnel, contractual obligations, and inflationary pressures—outpaces the growth of core revenues. Within this context, the administration, in partnership with the City Council, is working to restore balance and ensure resources are aligned with community priorities. The FY27 Proposed Budget was developed with this focus and reflects continued progress toward that goal.

BUDGET SUMMARY

The FY27 Proposed Budget for the General Fund reflects a continued effort to align ongoing revenues with ongoing expenditures while maintaining core service delivery. The budget incorporates updated revenue estimates, refined expenditure assumptions, and targeted adjustments to reflect current operating conditions and policy priorities.

Total outlay is budgeted at \$443.7 million, an increase of 5.6% over FY26. This represents the full operating plan for the General Fund and is supported by a combination of projected revenues and a planned use of unassigned fund balance.

The City's Financial Policy 2g limits the use of prior year fund balance for recurring expenses to no more than 5% of the adopted General Fund budget—equivalent to approximately \$22.2 million in FY27. The FY27 Proposed Budget uses \$7.6 million of fund balance for ongoing needs, remaining well within the City's conservative financial policy guidelines and improves upon the \$12.7 million previously projected in the FY27 Financial Plan.

Tulsa's goal remains a structurally balanced budget, where ongoing revenues fully fund ongoing expenditures. The FY27 Proposed Budget reflects meaningful progress toward this goal, reducing reliance by \$5.1 million, a 40% improvement. This was achieved through strategic resource alignment, disciplined adherence to financial plan targets, and targeted operational adjustments.

Although the FY27 budget continues to rely on unassigned fund balance to close the gap, the level of support has been significantly reduced. Additionally, the City's Emergency Operating Reserve has been restored to the stated goal of 10.0% of General Fund revenue in the FY27 Proposed Budget and is maintained at that level in the FY28 Financial Plan. The Emergency Operating Reserve is used to support the City's response to natural or man-made disasters without affecting core operations.

REVENUE

FY27 General Fund resources are projected at \$436.1 million, a 7.1% increase from the original FY26 budget.

A significant factor contributing to this increase is the repatriation of a 15 percent Use Tax allocation previously dedicated to the 2016 Vision Economic Development Capital Projects Fund. While Use Tax is traditionally a General Fund revenue source, in FY16, Ordinance 23574 redirected this portion to support debt service associated with advanced sales tax revenue bonds issued for the 2016 program.

Over the life of the 2016 sales tax capital program, sales and use tax collections have performed strongly. Based on current and projected revenues, it has been determined that sales tax receipts alone are sufficient to meet all remaining debt service obligations.

As a result, the capital fund has reached a point of self-sufficiency, and the supplemental Use Tax allocation is no longer required for its original purpose. The FY27 Proposed Budget includes the restoration of this revenue to the General Fund, contingent upon an amendment to the City's Use Tax code. Upon adoption of that amendment, these revenues return to the General Fund to support essential municipal operations.

Transfers from other funds are another component driving an increase in General Fund resources. In FY27 the General Fund will receive approximately \$8 million from the 2016 Vision Economic Development Capital Fund to support operations of capital projects funded by the 2016 Vision Economic Development Fund and other economic development incentives drawing on the General Fund. A similar transfer is planned for FY28.

EXPENDITURES

Total expenditures in the FY27 General Fund are budgeted at \$443.7 million, an increase of 5.6% over FY26. This growth is primarily driven by compensation and benefit increases and inflationary pressures affecting services, utilities, and operating inputs across departments.

Departments developed their budgets within established planning assumptions while also participating in a comprehensive review of long-standing vacancies. This process resulted in the identification of positions that will be held vacant, but where potential service delivery impacts could be most effectively managed and mitigated. In addition, select departments identified opportunities to better align ongoing expenditures with evolving operational needs, generating further savings through improved efficiency, such as the transition from legacy contract-based carrier services to the integration of cloud-based telephony via the City's Microsoft 365 environment.

The expenditure breakdown is as follows:

- Personal Services: \$323.5M (72.9% of all expenses)
- Materials & Supplies: \$8.9M (2.0% of all expenses)
- Other Services & Charges: \$100.8M (22.7% of all expenses)
- Transfers: \$10.5M (2.4% of all expenses)

The FY27 budget reflects a 4.9% or \$15 million increase in Personal Services over the original FY26 Budget. The majority of this increase is the result of FY26 negotiated compensation and benefit increase not included in the FY26 Original budget and planned FY27 compensation and benefit increases for all employee classes.

In addition to expenditure types, the budget is traditionally analyzed across five major program categories, each representing the following share of the total FY27 General Fund budget:

Public Safety and Protection: This category continues to represent the largest share of General Fund spending at 57.2% (or 61.9% when normalizing the fund total for reimbursements made through the City's internal cost allocation system). In FY27, Public Safety and Protection increases by 6.6% compared to the FY26 Original Budget. The Proposed Budget prioritizes staffing stability through the funding of Police and Fire academy classes, including a Fire academy of 22 cadets and two Police academies of 30 and 25 recruits. These academies will help address attrition in the Police Department, maintain continued minimum staffing levels within the Fire Department, and reduce reliance on overtime. Additional staffing is also planned for Animal Services as a new, expanded facility is expected to open, including two new animal control officers, a new veterinarian, and six other positions to support operations. Additionally, investments to support operational readiness and evolving service demands across departments, include the development of the Tulsa Emergency Management Department to strengthen coordinated incident response capabilities.

Cultural Development and Recreation: This category represents 6.9% of the total budget and experiences an increase of 5.0% over the FY26 Original Budget. The FY27 budget reflects increased costs associated with operations of Zink Dam and Lake, the Zoo, Gilcrease Museum, and the recently expanded Jane H. Malone Community Center. These capital improvements and expansions drive higher ongoing costs for utilities and maintenance, along with increased funding for routine mowing and trail maintenance, which are subject to inflationary pressures.

Social and Economic Development: This category represents 4.7% of the total budget and sees a 4.4% increase from FY26. The FY27 budget includes targeted investments to improve service delivery and address long-standing challenges with four new positions to reduce the backlog of nuisance abatement cases. Additional funding supports ongoing efforts within the Department of Planning and Neighborhoods and the Department of Resilience and Equity to advance housing, neighborhood revitalization, and community-based services such as financial counseling.

Public Works and Transportation: This category represents 8.5% of the total budget. Funding in this area decreases by 3.0%, driven primarily by personnel savings associated with position freezes, vacancy management, and staff realignment to stormwater-related services. At the same time, targeted investments continue to address operational needs, including additional support for Traffic Engineering and operating funding for street lighting utilities associated with the Planning and Neighborhoods Department's Neighborhood Condition Index (NCI) initiative.

Administrative and Support Services: This category represents 20.3% of the total budget and grows by 8.8% compared to the FY26 Original Budget. The FY27 budget includes a significant increase in arbitrage rebate payments related to outstanding bond issuances. The remaining increase reflects measured growth across several areas, including modest increases in technology licensing, compensation adjustments, and legal and security service contracts necessary to maintain baseline citywide support operations.

Transfers out will remain largely flat in FY27 with a decrease by 0.2% from FY26.

Looking Ahead

The FY28 Proposed Budget Financial Plan continues to reflect a disciplined approach to balancing current service demands with long-term financial sustainability. The FY28 Financial Plan includes the full year impact of compensation and benefit increases implemented in the FY27 Proposed Budget. Additionally, in FY28 ten positions previously supported by grant funding in Municipal Courts will transition to funding from the General Fund. The City's effort to reduce vacant police officers result in additional costs in the Police department's FY28 Financial Plan. Meaningful progress has been made toward reducing reliance on one-time resources and restoring financial flexibility, while continuing to invest in core services and priority areas identified by the Mayor and City Council. These additional costs are offset by additional projected revenue in FY28 and the use of unreserved fund balance in the General fund drops from \$7.6 million in FY27 to \$5.5 million in FY28.

ANNUAL RESOURCES AND OUTLAYS

(amounts expressed in thousands)

	<u>FY 25 ACTUAL</u>	<u>FY 26 ORIGINAL</u>	<u>FY 26 ESTIMATE</u>	<u>FY 27 BUDGET</u>	<u>PERCENT DIFF. FROM FY 26 EST.</u>	<u>FY 28 FINANCIAL PLAN</u>
Annual Resources						
Revenue	\$ 340,113	\$ 344,429	\$ 352,229	\$ 365,646	3.8%	\$ 370,336
Transfers In	59,345	62,482	62,482	70,493	12.8%	73,018
Total Resources	399,458	406,911	414,711	436,139	5.2%	443,354
Annual Outlays						
Budget	392,751	409,196	409,834	433,318	5.7%	438,801
Transfers Out	9,964	10,467	10,503	10,447	-0.5%	10,046
Total Outlays	402,716	419,663	420,337	443,765	5.6%	448,847
Resources Less Outlays	(3,258)	(12,752)	(5,626)	(7,626)		(5,493)
Fund Balance						
Beginning Unassigned Fund Balance	68,937	63,222	63,179	57,553		49,928
Addition to/(Use of)	(3,258)	(12,752)	(5,626)	(7,626)		(5,493)
Arbitrage Reserve	(2,500)	(2,500)	(2,500)	0		0
Downtown Maintenance Reserve	(150)	(150)	(150)	(150)		(150)
Operating Reserve (10.0%)	(34,099)	(34,099)	(36,565)	(36,565)		(37,034)
End of Year	\$ 28,930	\$ 13,721	\$ 18,339	\$ 13,213		\$ 7,252

ANNUAL RESOURCES

(amounts expressed in thousands)

	<u>FY 25 ACTUAL</u>	<u>FY 26 ORIGINAL</u>	<u>FY 26 ESTIMATE</u>	<u>FY 27 BUDGET</u>	<u>PERCENT DIFF. FROM FY 26 EST.</u>	<u>FY 28 FINANCIAL PLAN</u>
REVENUE ACCOUNT						
<u>Taxes</u>						
Property Tax	\$ 832	\$ 848	\$ 826	\$ 842	1.9%	\$ 858
Franchise Tax	21,596	23,735	23,283	23,689	1.7%	23,962
Sales Tax	191,768	193,078	197,014	200,600	1.8%	204,817
Use Tax	63,109	65,193	63,291	76,551	21.0%	78,155
Hotel & Motel Tax	202	198	201	202	0.5%	204
Total Taxes	277,507	283,052	284,615	301,884	6.1%	307,996
<u>Licenses, Permits, and Fees</u>						
Business Licenses and Permits	1,640	1,711	1,690	1,705	0.9%	1,705
Nonbusiness Licenses	10,803	10,241	11,182	11,222	0.4%	11,222
Total Licenses, Permits, and Fees	12,443	11,952	12,872	12,927	0.4%	12,927

ANNUAL RESOURCES
(amounts expressed in thousands)

	FY 25 <u>ACTUAL</u>	FY 26 <u>ORIGINAL</u>	FY 26 <u>ESTIMATE</u>	FY 27 <u>BUDGET</u>	PERCENT DIFF. FROM FY 26 EST	FY 28 FINANCIAL <u>PLAN</u>
<u>Intrgvmntl Grant Revenues</u>						
Federal Government Grants	394	505	417	439	5.3%	439
State Intrgvmntl Shared Revenue	<u>7,801</u>	<u>7,954</u>	<u>7,911</u>	<u>8,007</u>	1.2%	<u>8,007</u>
Total Intrgvmntl Grant Revenues	8,195	8,459	8,328	8,446	1.4%	8,446
<u>General Government</u>						
Indirects	9,261	9,929	9,929	10,757	8.3%	10,757
General Government Revenue	1,409	1,583	1,705	1,765	3.5%	1,769
Public Safety and Protection	918	1,467	823	803	-2.4%	803
Culture and Recreation	1,062	531	878	888	1.1%	888
Social and Economic Development	1,308	1,467	1,404	1,441	2.6%	1,441
Miscellaneous	<u>347</u>	<u>320</u>	<u>337</u>	<u>332</u>	-1.5%	<u>332</u>
Total General Government	14,305	15,297	15,076	15,986	6.0%	15,990
<u>Fines and Forfeitures</u>						
Municipal Court Fines	6,531	6,500	6,298	6,235	-1.0%	6,235
Court Related Fines and Forfeitures	275	252	289	283	-2.1%	283
Other Fines and Forfeitures	148	168	176	185	5.1%	185
Special Assessments	<u>66</u>	<u>50</u>	<u>60</u>	<u>59</u>	-1.7%	<u>59</u>
Total Fines and Forfeitures	7,020	6,970	6,823	6,762	-0.9%	6,762
<u>Investment Income</u>						
Interest Earnings	<u>16,542</u>	<u>13,708</u>	<u>19,576</u>	<u>14,695</u>	-24.9%	<u>13,269</u>
Total Investment Income	16,542	13,708	19,576	14,695	-24.9%	13,269
<u>Transfers In</u>						
Transfers within Primary Government	725	1,031	1,030	9,132	>500%	9,438
Transfers from Component Units	<u>32,350</u>	<u>34,280</u>	<u>34,281</u>	<u>33,378</u>	-2.6%	<u>34,089</u>
Total Transfers In	33,075	35,311	35,311	42,510	20.4%	43,527
<u>Miscellaneous</u>						
Fee In Lieu	26,270	27,171	27,171	27,983	3.0%	29,491
Reimbursements	885	1,215	1,040	1,094	5.2%	1,094
Recoveries	1,108	1,133	1,204	1,156	-4.0%	1,156
Sale of City Property	781	750	805	804	-0.1%	804
Donations	0	2	0	0	N/A	0
Other	<u>1,327</u>	<u>1,891</u>	<u>1,890</u>	<u>1,892</u>	0.1%	<u>1,892</u>
Total Miscellaneous	30,371	32,162	32,110	32,929	2.6%	34,437
TOTAL ANNUAL RESOURCES	<u>\$ 399,458</u>	<u>\$ 406,911</u>	<u>\$ 414,711</u>	<u>\$ 436,139</u>	5.2%	<u>\$ 443,354</u>

ANNUAL OUTLAYS
(amounts expressed in thousands)

	FY 25	FY 26	FY 27	PERCENT	FY 28
	ACTUAL	ORIGINAL	BUDGET	DIFF. FROM	FINANCIAL
				FY 26 ORIG	PLAN
PUBLIC SAFETY AND PROTECTION					
<u>Municipal Court</u>					
Personal Services	\$ 2,974	\$ 3,321	\$ 3,841	15.7%	\$ 4,632
Materials and Supplies	48	36	58	61.1%	67
Other Services/Charges	193	232	418	80.2%	522
Total	3,216	3,589	4,317	20.3%	5,221
<u>Police</u>					
Personal Services	111,992	113,499	120,604	6.3%	123,898
Materials and Supplies	1,873	2,286	2,222	-2.8%	2,337
Other Services/Charges	13,473	16,783	18,036	7.5%	18,570
Total	127,337	132,568	140,862	6.3%	144,805
<u>Fire</u>					
Personal Services	89,774	90,452	95,169	5.2%	96,861
Materials and Supplies	1,417	1,397	1,582	13.2%	1,479
Other Services/Charges	5,845	6,034	6,274	4.0%	5,820
Total	97,036	97,883	103,025	5.3%	104,160
<u>Animal Services</u>					
Personal Services	0	3,098	4,056	30.9%	4,313
Materials and Supplies	0	501	780	55.7%	809
Other Services/Charges	0	424	625	47.4%	629
Total	0	4,023	5,461	35.7%	5,751
<u>Emergency Management</u>					
Personal Services	0	0	306	N/A	423
Materials and Supplies	0	0	16	N/A	12
Other Services/Charges	229	263	20	-92.4%	30
Total	229	263	342	30.0%	465
Total Public Safety and Protection	227,818	238,326	254,007	6.6%	260,402
CULTURAL DEVELOPMENT AND RECREATION					
<u>Park and Recreation</u>					
Personal Services	7,841	9,028	9,543	5.7%	9,763
Materials and Supplies	1,209	1,137	1,167	2.6%	1,264
Other Services/Charges	4,569	4,600	4,790	4.1%	4,844
Total	13,618	14,765	15,500	5.0%	15,871
<u>Managed Entities - Culture & Recreation</u>					
Other Services/Charges	12,914	14,416	15,148	5.1%	15,513
Total	12,914	14,416	15,148	5.1%	15,513
Total Cultural Development & Recreation	26,532	29,181	30,648	5.0%	31,384
SOCIAL AND ECONOMIC DEVELOPMENT					
<u>Mayor's Office of Economic Development</u>					
Personal Services	264	333	347	4.2%	355
Other Services/Charges	804	765	760	-0.7%	760
Total	1,068	1,098	1,107	0.8%	1,115
<u>Planning and Neighborhoods</u>					
Personal Services	10,179	6,782	7,062	4.1%	7,281
Materials and Supplies	678	37	79	113.5%	123
Other Services/Charges	2,458	1,990	2,287	14.9%	2,161
Total	13,316	8,809	9,428	7.0%	9,565

ANNUAL OUTLAYS

(amounts expressed in thousands)

	<u>FY 25</u>	<u>FY 26</u>	<u>FY 27</u>	<u>PERCENT</u>	<u>FY 28</u>
	<u>ACTUAL</u>	<u>ORIGINAL</u>	<u>BUDGET</u>	<u>DIFF. FROM</u>	<u>FINANCIAL</u>
				<u>FY 26 ORIG</u>	<u>PLAN</u>
<u>Development Services</u>					
Personal Services	6,609	7,441	7,588	2.0%	7,772
Materials and Supplies	81	69	100	44.9%	50
Other Services/Charges	252	392	389	-0.8%	379
Total	6,942	7,902	8,077	2.2%	8,201
<u>Department of Resilience and Equity</u>					
Personal Services	0	1,056	1,221	15.6%	1,160
Materials and Supplies	0	6	6	0.0%	6
Other Services/Charges	0	528	479	-9.3%	479
Total	0	1,590	1,706	7.3%	1,645
<u>Downtown Tulsa Partnership</u>					
Other Services/Charges	127	154	134	-13.3%	134
Total	127	154	134	-13.3%	134
<u>Managed Entities - Economic Development</u>					
Other Services/Charges	837	750	750	0.0%	750
Total	837	750	750	0.0%	750
Total Social & Economic Development	22,290	20,303	21,202	4.4%	21,410
 PUBLIC WORKS AND TRANSPORTATION					
<u>Public Works</u>					
Personal Services	19,226	20,639	19,057	-7.7%	19,525
Materials and Supplies	1,624	1,347	1,421	5.5%	1,516
Other Services/Charges	8,780	9,175	9,312	1.5%	9,226
Total	29,630	31,161	29,790	-4.4%	30,267
<u>Metropolitan Tulsa Transit Authority</u>					
Other Services/Charges	7,582	7,582	7,787	2.7%	7,787
Total	7,582	7,582	7,787	2.7%	7,787
Total Public Works & Transportation	37,212	38,743	37,577	-3.0%	38,054
 ADMINISTRATIVE AND SUPPORT SERVICES					
<u>Mayor's Office</u>					
Personal Services	1,309	2,284	2,333	2.1%	2,372
Materials and Supplies	20	13	9	-30.8%	11
Other Services/Charges	205	102	296	190.2%	273
Total	1,535	2,399	2,638	10.0%	2,656
<u>City Auditor</u>					
Personal Services	1,318	1,772	1,835	3.6%	1,869
Materials and Supplies	3	9	7	-22.2%	27
Other Services/Charges	50	111	112	0.9%	113
Total	1,372	1,892	1,954	3.3%	2,009
<u>City Council</u>					
Personal Services	1,485	1,875	1,863	-0.6%	1,888
Materials and Supplies	11	32	21	-34.4%	16
Other Services/Charges	116	158	166	5.1%	169
Total	1,611	2,065	2,050	-0.7%	2,073

ADMINISTRATIVE AND SUPPORT SERVICES

Legal

Personal Services	5,297	5,305	5,643	6.4%	5,770
Materials and Supplies	157	141	150	6.4%	137
Other Services/Charges	499	446	482	8.1%	497
Total	5,953	5,892	6,275	6.5%	6,404

Human Resources

Personal Services	3,971	3,934	4,153	5.6%	4,253
Materials and Supplies	78	112	89	-20.5%	97
Other Services/Charges	1,100	1,214	1,377	13.4%	1,351
Total	5,149	5,260	5,619	6.8%	5,701

General Government

Materials and Supplies	2	0	0	N/A	0
Other Services/Charges	4,790	4,560	8,555	87.6%	5,046
Total	4,792	4,560	8,555	87.6%	5,046

INCOG

Other Services/Charges	620	643	660	2.6%	686
Total	620	643	660	2.6%	686

Finance

Personal Services	13,699	13,493	14,095	4.5%	14,431
Materials and Supplies	169	245	222	-9.4%	215
Other Services/Charges	6,050	6,256	6,212	-0.7%	6,205
Total	19,919	19,994	20,529	2.7%	20,851

Information Technology

Personal Services	12,505	13,167	13,773	4.6%	14,088
Materials and Supplies	231	253	248	-2.0%	248
Other Services/Charges	8,825	8,608	8,753	1.7%	8,745
Total	21,561	22,028	22,774	3.4%	23,081

Customer Care

Personal Services	3,851	4,149	4,328	4.3%	4,424
Materials and Supplies	73	38	48	26.3%	65
Other Services/Charges	209	221	217	-1.8%	228
Total	4,134	4,408	4,593	4.2%	4,717

Communications

Personal Services	1,095	1,163	1,240	6.6%	1,267
Materials and Supplies	7	9	9	0.0%	11
Other Services/Charges	62	104	104	0.0%	105
Total	1,165	1,276	1,353	6.0%	1,383

Asset Management

Personal Services	5,233	5,525	5,487	-0.7%	5,620
Materials and Supplies	646	654	764	16.8%	704
Other Services/Charges	5,209	6,047	6,633	9.7%	6,620
Total	11,089	12,226	12,884	5.4%	12,944

Total Administrative & Support Services	78,900	82,643	89,884	8.8%	87,551
TOTAL BUDGET	392,751	409,196	433,318	5.9%	438,801

(Expenditures or appropriations)

	FY 25	FY 26	FY 27	PERCENT DIFF. FROM	FY 28 FINANCIAL
Transfers Out	ACTUAL	ORIGINAL	BUDGET	FY 26 ORIG	PLAN
OTC Building Operation	4,394	4,406	4,426	0.5%	4,453
Golf Course Operation	150	144	69	-52.1%	69
OTC Building Maintenance	3,500	3,500	3,500	0.0%	3,500
Graves Investigation	740	1,000	1,000	0.0%	500
Pandemic Relief Recovery Fund	63	0	0	N/A	0
Historic Preservation Grant Match	12	0	0	N/A	0
TFD CARES Grant Match	46	0	0	N/A	0
Operational support - Water&Sewer	1,060	1,417	1,452	2.5%	1,524
TOTAL TRANSFERS OUT	9,964	10,467	10,447	-0.2%	10,046
TOTAL ANNUAL OUTLAYS	\$ 4,02,716	\$ 419,663	\$ 443,765	5.7%	\$ 448,847

SUMMARY BY PROGRAM CATEGORY

(amounts expressed in thousands)

	FY 25	FY 26	FY 27	PERCENT DIFF. FROM	FY 28 FINANCIAL
	ACTUAL	ORIGINAL	BUDGET	FY 26 ORIG	PLAN
PUBLIC SAFETY AND PROTECTION					
Personal Services	\$ 204,740	\$ 210,370	\$ 223,976	6.5%	\$ 230,127
Materials and Supplies	0	4,220	4,658	10.4%	4,704
Other Services/Charges	0	23,736	25,373	6.9%	25,571
Total	204,740	238,326	254,007	6.6%	260,402
CULTURAL DEVELOPMENT AND RECREATION					
Personal Services	0	9,028	9,543	5.7%	9,763
Materials and Supplies	0	1,137	1,167	2.6%	1,264
Other Services/Charges	0	19,016	19,938	4.8%	20,357
Total	0	29,181	30,648	5.0%	31,384
SOCIAL AND ECONOMIC DEVELOPMENT					
Personal Services	0	15,612	16,218	3.9%	16,568
Materials and Supplies	0	112	185	65.2%	179
Other Services/Charges	0	4,579	4,799	4.8%	4,663
Total	0	20,303	21,202	4.4%	21,410
PUBLIC WORKS AND TRANSPORTATION					
Personal Services	0	20,639	19,057	-7.7%	19,525
Materials and Supplies	0	1,347	1,421	5.5%	1,516
Other Services/Charges	0	16,757	17,099	2.0%	17,013
Total	0	38,743	37,577	-3.0%	38,054
ADMINISTRATIVE AND SUPPORT SERVICES					
Personal Services	0	52,667	54,750	4.0%	55,982
Materials and Supplies	0	1,506	1,567	4.1%	1,531
Other Services/Charges	0	28,470	33,567	17.9%	30,038
Total	0	82,643	89,884	8.8%	87,551
TRANSFERS	9,964	10,467	10,447	-0.2%	10,046
TOTAL OUTLAYS	\$ 214,705	\$ 419,663	\$ 443,765	5.7%	\$ 448,847

**SUMMARY BY
ACCOUNT CLASSIFICATION**
(amounts expressed in thousands)

	<u>FY 25</u> <u>ACTUAL</u>	<u>FY 26</u> <u>ORIGINAL</u>	<u>FY 27</u> <u>BUDGET</u>	<u>PERCENT</u> <u>DIFF. FROM</u> <u>FY 26 ORIG</u>	<u>FY 28</u> <u>FINANCIAL</u> <u>PLAN</u>
PERSONAL SERVICES	\$ 298,624	\$ 308,316	\$ 323,544	4.9%	\$ 331,965
MATERIALS AND SUPPLIES	8,329	8,322	8,998	8.1%	9,194
OTHER SERVICES / CHARGES	85,799	92,558	100,776	8.9%	97,642
TRANSFERS	9,964	10,467	10,447	-0.2%	10,046
TOTAL OUTLAYS	<u>\$ 402,716</u>	<u>\$ 419,663</u>	<u>\$ 443,765</u>	5.7%	<u>\$ 448,847</u>

SINKING FUND

FY 2026 - 2027 & FY 2027 - 2028

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 to 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 required by law to pay.

BUDGET SUMMARY

The estimated year-end fund balance will carry over to FY27 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 25 ACTUAL	FY 26 ORIGINAL	FY 26 ESTIMATE	FY 27 BUDGET	PERCENT DIFF. FROM FY 26 EST.	FY 28 FINANCIAL PLAN
Annual Resources						
Revenue	\$ 85,906	\$ 108,226	\$ 110,250	\$ 121,878	10.5%	\$ 122,772
Transfers In	180	155	155	0	-100.0%	0
Total Resources	86,086	108,381	110,405	121,878	10.4%	122,772
Annual Outlays						
Budget	75,850	95,747	94,790	117,233	23.7%	116,634
Transfers Out	0	0	0	0	N/A	0
Total Outlays	75,850	95,747	94,790	117,233	23.7%	116,634
Resources Less Outlays	10,236	12,634	15,615	4,645		6,138
Fund Balance						
Beginning Unassigned Fund Balance	63,679	91,391	73,915	89,530		94,175
Addition to/(Use of)	10,236	12,634	15,615	4,645		6,138
Debt Service Reserve	(67,197)	(63,269)	(63,269)	(85,676)		(88,134)
End of Year	\$ 6,718	\$ 40,756	\$ 26,261	\$ 8,499		\$ 12,179

ANNUAL RESOURCES

(amounts expressed in thousands)

REVENUE ACCOUNT	FY 25 ACTUAL	FY 26 ORIGINAL	FY 26 ESTIMATE	FY 27 BUDGET	PERCENT DIFF. FROM FY 26 EST	FY 28 FINANCIAL PLAN
<u>Taxes</u>						
Property Tax	\$ 82,848	\$ 108,226	\$ 110,245	\$ 121,878	10.6%	\$ 122,772
Total Taxes	82,848	108,226	110,245	121,878	10.6%	122,772
<u>Debt Related Revenues</u>						
Premium on Bond Issuance	3,056	0	0	0	N/A	0
Total Fines and Forfeitures	3,056	0	0	0	N/A	0
<u>Transfers In</u>						
Transfers from Component Units	180	155	155	0	-100.0%	0
Total Transfers In	180	155	155	0	-100.0%	0
<u>Miscellaneous</u>						
Other	2	0	5	0	-100.0%	0
Total Miscellaneous	2	0	5	0	-100.0%	0
TOTAL ANNUAL RESOURCES	\$ 86,086	\$ 108,381	\$ 110,405	\$ 121,878	10.4%	\$ 122,772

ANNUAL OUTLAYS

(amounts expressed in thousands)

DEBT SERVICE	FY 25 ACTUAL	FY 26 ORIGINAL	FY 27 BUDGET	PERCENT DIFF. FROM FY 26 ORIG	FY 28 FINANCIAL PLAN
Total	\$ 75,850	\$ 95,747	\$ 117,233	22.4%	\$ 116,634
TOTAL ANNUAL OUTLAYS	\$ 75,850	\$ 95,747	\$ 117,233	22.4%	\$ 116,634

E 911 OPERATING

FY 2026 - 2027 & FY 2027 - 2028

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. 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.

BUDGET SUMMARY

Revenues from all 911 assessments are reflected in this fund and are made available for 911 operations. The senate amendment to House Bill 1590 creates the Haiden Fleming Memorial Act. The measure raises the monthly 9-1-1 telephone fee from \$0.75 cents to \$1.25 for all services with the ability to dial 9-1-1 including landlines beginning November 1, 2023. It also raises the amount of 9-1-1 telephone fees that are deposited into the Oklahoma 9-1-1 Management Authority Revolving Fund from 5 cents to 22 cents. Proceeds from the increase in fees will be used to fund Next Generation 9-1-1 technology statewide.

ANNUAL RESOURCES AND OUTLAYS

(amounts expressed in thousands)

	FY 25 ACTUAL	FY 26 ORIGINAL	FY 26 ESTIMATE	FY 27 BUDGET	PERCENT DIFF. FROM FY 26 EST.	FY 28 FINANCIAL PLAN
Annual Resources						
Revenue	\$ 5,029	\$ 5,089	\$ 5,144	\$ 5,152	0.2%	\$ 5,144
Transfers In	0	0	0	0	N/A	0
Total Resources	5,029	5,089	5,144	5,152	0.2%	5,144
Annual Outlays						
Budget	3,937	4,801	5,084	4,932	-3.0%	4,980
Transfers Out	465	565	690	521	-24.5%	532
Total Outlays	4,402	5,366	5,774	5,453	-5.6%	5,512
Resources Less Outlays	627	(277)	(630)	(301)		(368)
Fund Balance						
Beginning Unassigned Fund Balance	1,677	2,094	2,304	1,674		1,373
Addition to/(Use of)	627	(277)	(630)	(301)		(368)
End of Year	\$ 2,304	\$ 1,817	\$ 1,674	\$ 1,373		\$ 1,005

ANNUAL RESOURCES

(amounts expressed in thousands)

	FY 25 <u>ACTUAL</u>	FY 26 <u>ORIGINAL</u>	FY 26 <u>ESTIMATE</u>	FY 27 <u>BUDGET</u>	PERCENT DIFF. FROM FY 26 EST	FY 28 <u>FINANCIAL PLAN</u>
REVENUE ACCOUNT						
<u>General Government</u>						
General Government Revenue	\$ 0	\$ 0	\$ 0	\$ 0	N/A	\$ 0
Public Safety and Protection	4,953	5,025	5,044	5,067	0.5%	5,067
Total General Government	4,953	5,025	5,044	5,067	0.5%	5,067
<u>Investment Income</u>						
Interest Earnings	76	64	100	85	-15.0%	77
Total Investment Income	76	64	100	85	-15.0%	77
TOTAL ANNUAL RESOURCES	\$ 5,029	\$ 5,089	\$ 5,144	\$ 5,152	0.2%	\$ 5,144

ANNUAL OUTLAYS

(amounts expressed in thousands)

	FY 25 <u>ACTUAL</u>	FY 26 <u>ORIGINAL</u>	FY 27 <u>BUDGET</u>	PERCENT DIFF. FROM FY 26 ORIG	FY 28 <u>FINANCIAL PLAN</u>
PUBLIC SAFETY AND PROTECTION					
<u>Police</u>					
Personal Services	\$ 2,287	\$ 2,792	\$ 2,923	4.7%	\$ 2,971
Materials and Supplies	27	45	45	0.0%	45
Other Services/Charges	1,482	1,668	1,668	0.0%	1,668
Total	3,796	4,505	4,636	2.9%	4,684
Total Public Safety and Protection	3,796	4,505	4,636	2.9%	4,684
ADMINISTRATIVE AND SUPPORT SERVICES					
<u>Asset Management</u>					
Materials and Supplies	6	13	13	0.0%	13
Other Services/Charges	135	283	283	0.0%	283
Total	141	296	296	0.0%	296
Total Administrative & Support Services	141	296	296	0.0%	296
TOTAL BUDGET	3,937	4,801	4,932	2.7%	4,980
(Expenditures or appropriations)					

	FY 25 <u>ACTUAL</u>	FY 26 <u>ORIGINAL</u>	FY 27 <u>BUDGET</u>	PERCENT DIFF. FROM FY 26 ORIG	FY 28 <u>FINANCIAL PLAN</u>
<u>Transfers Out</u>					
Operational support - Asset Mgt	76	112	102	-8.9%	104
Operational support - Info Tech	368	389	346	-11.1%	349
Operational support - Finance	12	0	0	N/A	0
Operational support - Water&Sewer	9	64	73	14.1%	79
TOTAL TRANSFERS OUT	465	565	521	-7.8%	532
TOTAL ANNUAL OUTLAYS	\$ 4,402	\$ 5,366	\$ 5,453	1.6%	\$ 5,512

EMSA UTILITY

FY 2026 - 2027 & FY 2027 - 2028

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 \$6,725,000 in FY27 and all of it will be transferred to EMSA. Appropriations include ongoing funding within the Fire Department for medical supplies, as well as the Neighborhood Inspector within Planning and Performance Department to ensure multi-family housing facilities are in compliance offering the Emergency Medical Fee to residents.

ANNUAL RESOURCES AND OUTLAYS

(amounts expressed in thousands)

	FY 25 ACTUAL	FY 26 ORIGINAL	FY 26 ESTIMATE	FY 27 BUDGET	PERCENT DIFF. FROM FY 26 EST.	FY 28 FINANCIAL PLAN
Annual Resources						
Revenue	\$ 6,735	\$ 6,742	\$ 6,719	\$ 6,725	0.1%	\$ 6,702
Transfers In	0	0	0	0	N/A	0
Total Resources	6,735	6,742	6,719	6,725	0.1%	6,702
Annual Outlays						
Budget	489	720	656	724	10.4%	726
Transfers Out	4,737	7,622	7,626	11,202	46.9%	6,026
Total Outlays	5,226	8,342	8,282	11,926	44.0%	6,752
Resources Less Outlays	1,509	(1,600)	(1,563)	(5,201)		(50)
Fund Balance						
Beginning Unassigned Fund Balance	5,456	4,044	6,965	5,402		201
Addition to/(Use of)	1,509	(1,600)	(1,563)	(5,201)		(50)
End of Year	\$ 6,965	\$ 2,444	\$ 5,402	\$ 201		\$ 151

ANNUAL RESOURCES

(amounts expressed in thousands)

	FY 25 <u>ACTUAL</u>	FY 26 <u>ORIGINAL</u>	FY 26 <u>ESTIMATE</u>	FY 27 <u>BUDGET</u>	PERCENT DIFF. FROM <u>FY 26 EST</u>	FY 28 <u>FINANCIAL PLAN</u>
REVENUE ACCOUNT						
<u>Enterprise</u>						
EMSA Revenue	\$ 6,521	\$ 6,530	\$ 6,490	\$ 6,490	0.0%	\$ 6,490
Miscellaneous Utility Revenue	<u>5</u>	<u>4</u>	<u>4</u>	<u>4</u>	0.0%	<u>4</u>
Total Enterprise	6,526	6,534	6,494	6,494	0.0%	6,494
<u>Investment Income</u>						
Interest Earnings	<u>209</u>	<u>208</u>	<u>225</u>	<u>231</u>	2.7%	<u>208</u>
Total Investment Income	209	208	225	231	2.7%	208
TOTAL ANNUAL RESOURCES	<u>\$ 6,735</u>	<u>\$ 6,742</u>	<u>\$ 6,719</u>	<u>\$ 6,725</u>	0.1%	<u>\$ 6,702</u>

ANNUAL OUTLAYS

(amounts expressed in thousands)

	FY 25 <u>ACTUAL</u>	FY 26 <u>ORIGINAL</u>	FY 27 <u>BUDGET</u>	PERCENT DIFF. FROM <u>FY 26 ORIG</u>	FY 28 <u>FINANCIAL PLAN</u>
PUBLIC SAFETY AND PROTECTION					
<u>Fire</u>					
Materials and Supplies	\$ 248	\$ 450	\$ 450	0.0%	\$ 450
Other Services/Charges	<u>170</u>	<u>200</u>	<u>200</u>	0.0%	<u>200</u>
Total	<u>418</u>	<u>650</u>	<u>650</u>	0.0%	<u>650</u>
Total Public Safety and Protection	<u>418</u>	<u>650</u>	<u>650</u>	0.0%	<u>650</u>
SOCIAL AND ECONOMIC DEVELOPMENT					
<u>Planning and Neighborhoods</u>					
Personal Services	<u>71</u>	<u>70</u>	<u>74</u>	5.7%	<u>76</u>
Total	<u>71</u>	<u>70</u>	<u>74</u>	5.7%	<u>76</u>
Total Social & Economic Development	<u>71</u>	<u>70</u>	<u>74</u>	5.7%	<u>76</u>
TOTAL BUDGET	<u>489</u>	<u>720</u>	<u>724</u>	0.6%	<u>726</u>
(Expenditures or appropriations)					

	FY 25 <u>ACTUAL</u>	FY 26 <u>ORIGINAL</u>	FY 27 <u>BUDGET</u>	PERCENT DIFF. FROM <u>FY 26 ORIG</u>	FY 28 <u>FINANCIAL PLAN</u>
<u>Transfers Out</u>					
General Fund	650	650	650	0.0%	650
Operational support - Info Tech	0	8	9	12.5%	9
Operational support - Finance	123	137	141	2.9%	144
Operational support - Customer Care	123	44	45	2.3%	47
Operational support - Water&Sewer	41	23	26	13.0%	26
EMSA Trust	<u>3,800</u>	<u>6,760</u>	<u>10,331</u>	52.8%	<u>5,150</u>
TOTAL TRANSFERS OUT	<u>4,737</u>	<u>7,622</u>	<u>11,202</u>	47.0%	<u>6,026</u>
TOTAL ANNUAL OUTLAYS	<u>\$ 5,226</u>	<u>\$ 8,342</u>	<u>\$ 11,926</u>	43.0%	<u>\$ 6,752</u>

PERMIT & LICENSING SYSTEM

FY 2026 - 2027 & FY 2027 - 2028

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)

	FY 25 ACTUAL	FY 26 ORIGINAL	FY 26 ESTIMATE	FY 27 BUDGET	PERCENT DIFF. FROM FY 26 EST.	FY 28 FINANCIAL PLAN
Annual Resources						
Revenue	\$ 820	\$ 729	\$ 881	\$ 881	0.0%	\$ 881
Transfers In	0	0	0	0	N/A	0
Total Resources	820	729	881	881	0.0%	881
Annual Outlays						
Budget	553	598	598	587	-1.8%	605
Transfers Out	0	0	0	0	N/A	0
Total Outlays	553	598	598	587	-1.8%	605
Resources Less Outlays	267	131	283	294		276
Fund Balance						
Beginning Unassigned Fund Balance	2,467	2,615	2,734	3,017		3,311
Addition to/(Use of)	267	131	283	294		276
End of Year	\$ 2,734	\$ 2,746	\$ 3,017	\$ 3,311		\$ 3,587

ANNUAL RESOURCES

(amounts expressed in thousands)

	<u>FY 25</u> <u>ACTUAL</u>	<u>FY 26</u> <u>ORIGINAL</u>	<u>FY 26</u> <u>ESTIMATE</u>	<u>FY 27</u> <u>BUDGET</u>	<u>PERCENT</u> <u>DIFF. FROM</u> <u>FY 26 EST</u>	<u>FY 28</u> <u>FINANCIAL</u> <u>PLAN</u>
REVENUE ACCOUNT						
<u>Licenses, Permits, and Fees</u>						
Nonbusiness Licenses	\$ 820	\$ 729	\$ 881	\$ 881	0.0%	\$ 881
Total Licenses, Permits, and Fees	820	729	881	881	0.0%	881
TOTAL ANNUAL RESOURCES	\$ 820	\$ 729	\$ 881	\$ 881	0.0%	\$ 881

ANNUAL OUTLAYS

(amounts expressed in thousands)

	<u>FY 25</u> <u>ACTUAL</u>	<u>FY 26</u> <u>ORIGINAL</u>	<u>FY 27</u> <u>BUDGET</u>	<u>PERCENT</u> <u>DIFF. FROM</u> <u>FY 26 ORIG</u>	<u>FY 28</u> <u>FINANCIAL</u> <u>PLAN</u>
SOCIAL AND ECONOMIC DEVELOPMENT					
<u>Development Services</u>					
Other Services/Charges	\$ 553	\$ 598	\$ 587	-1.8%	\$ 605
Total	553	598	587	-1.8%	605
Total Social & Economic Development	553	598	587	-1.8%	605
TOTAL BUDGET	553	598	587	-1.8%	605
(Expenditures or appropriations)					
TOTAL ANNUAL OUTLAYS	\$ 553	\$ 598	\$ 587	-1.8%	\$ 605

PA LAW ENFORCEMENT TRAINING

FY 2026 - 2027 & FY 2027 - 2028

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 FY27 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)

	FY 25 ACTUAL	FY 26 ORIGINAL	FY 26 ESTIMATE	FY 27 BUDGET	PERCENT DIFF. FROM FY 26 EST.	FY 28 FINANCIAL PLAN
Annual Resources						
Revenue	\$ 78	\$ 72	\$ 64	\$ 72	12.5%	\$ 72
Transfers In	0	0	0	0	N/A	0
Total Resources	78	72	64	72	12.5%	72
Annual Outlays						
Budget	82	73	73	81	11.0%	81
Transfers Out	0	0	0	0	N/A	0
Total Outlays	82	73	73	81	11.0%	81
Resources Less Outlays	(4)	(1)	(9)	(9)		(9)
Fund Balance						
Beginning Unassigned Fund Balance	57	37	53	44		35
Addition to/(Use of)	(4)	(1)	(9)	(9)		(9)
End of Year	\$ 53	\$ 36	\$ 44	\$ 35		\$ 26

ANNUAL RESOURCES

(amounts expressed in thousands)

	FY 25 <u>ACTUAL</u>	FY 26 <u>ORIGINAL</u>	FY 26 <u>ESTIMATE</u>	FY 27 <u>BUDGET</u>	PERCENT DIFF. FROM FY 26 EST	FY 28 FINANCIAL PLAN
REVENUE ACCOUNT						
<u>Fines and Forfeitures</u>						
Court Related Fines and Forfeitures	\$ 77	\$ 72	\$ 64	\$ 72	12.5%	\$ 72
Total Fines and Forfeitures	77	72	64	72	12.5%	72
<u>Miscellaneous</u>						
Reimbursements	1	0	0	0	N/A	0
Total Miscellaneous	1	0	0	0	N/A	0
TOTAL ANNUAL RESOURCES	\$ 78	\$ 72	\$ 64	\$ 72	12.5%	\$ 72

ANNUAL OUTLAYS

(amounts expressed in thousands)

	FY 25 <u>ACTUAL</u>	FY 26 <u>ORIGINAL</u>	FY 27 <u>BUDGET</u>	PERCENT DIFF. FROM FY 26 ORIG	FY 28 FINANCIAL PLAN
PUBLIC SAFETY AND PROTECTION					
<u>Municipal Court</u>					
Other Services/Charges	\$ 2	\$ 3	\$ 3	0.0%	\$ 3
Total	2	3	3	0.0%	3
<u>Police</u>					
Other Services/Charges	77	67	75	11.9%	75
Total	77	67	75	11.9%	75
Total Public Safety and Protection	79	70	78	11.4%	78
ADMINISTRATIVE AND SUPPORT SERVICES					
<u>Legal</u>					
Other Services/Charges	3	3	3	0.0%	3
Total	3	3	3	0.0%	3
Total Administrative & Support Services	3	3	3	0.0%	3
TOTAL BUDGET	82	73	81	11.0%	81
(Expenditures or appropriations)					
TOTAL ANNUAL OUTLAYS	\$ 82	\$ 73	\$ 81	11.0%	\$ 81

JUVENILE CURFEW FINES

FY 2026 - 2027 & FY 2027 - 2028

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" to 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 were historically 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. This position continues to be fully funded by the General Fund. There are no budgeted expenditures in FY27 and FY28 due to minimal anticipated revenues.

ANNUAL RESOURCES AND OUTLAYS

(amounts expressed in thousands)

	<u>FY 25</u> <u>ACTUAL</u>	<u>FY 26</u> <u>ORIGINAL</u>	<u>FY 26</u> <u>ESTIMATE</u>	<u>FY 27</u> <u>BUDGET</u>	<u>PERCENT</u> <u>DIFF. FROM</u> <u>FY 26 EST.</u>	<u>FY 28</u> <u>FINANCIAL</u> <u>PLAN</u>
Annual Resources						
Revenue	\$ 3	\$ 3	\$ 3	\$ 3	0.0%	\$ 3
Transfers In	0	0	0	0	N/A	0
Total Resources	<u>3</u>	<u>3</u>	<u>3</u>	<u>3</u>	0.0%	<u>3</u>
Annual Outlays						
Budget	0	0	0	0	N/A	0
Transfers Out	0	0	0	0	N/A	0
Total Outlays	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	N/A	<u>0</u>
Resources Less Outlays	<u>3</u>	<u>3</u>	<u>3</u>	<u>3</u>		<u>3</u>
Fund Balance						
Beginning Unassigned Fund Balance	16	18	19	22		25
Addition to/(Use of)	3	3	3	3		3
End of Year	<u>\$ 19</u>	<u>\$ 21</u>	<u>\$ 22</u>	<u>\$ 25</u>		<u>\$ 28</u>

ANNUAL RESOURCES

(amounts expressed in thousands)

	<u>FY 25</u> <u>ACTUAL</u>	<u>FY 26</u> <u>ORIGINAL</u>	<u>FY 26</u> <u>ESTIMATE</u>	<u>FY 27</u> <u>BUDGET</u>	<u>PERCENT</u> <u>DIFF. FROM</u> <u>FY 26 EST</u>	<u>FY 28</u> <u>FINANCIAL</u> <u>PLAN</u>
REVENUE ACCOUNT						
<u>Fines and Forfeitures</u>						
Court Related Fines and Forfeitures	\$ 2	\$ 3	\$ 2	\$ 3	50.0%	\$ 3
Total Fines and Forfeitures	2	3	2	3	50.0%	3
<u>Investment Income</u>						
Interest Earnings	1	0	1	0	-100.0%	0
Total Investment Income	1	0	1	0	-100.0%	0
TOTAL ANNUAL RESOURCES	<u>\$ 3</u>	<u>\$ 3</u>	<u>\$ 3</u>	<u>\$ 3</u>	0.0%	<u>\$ 3</u>

ANNUAL OUTLAYS

(amounts expressed in thousands)

	<u>FY 25</u> <u>ACTUAL</u>	<u>FY 26</u> <u>ORIGINAL</u>	<u>FY 27</u> <u>BUDGET</u>	<u>PERCENT</u> <u>DIFF. FROM</u> <u>FY 26 ORIG</u>	<u>FY 28</u> <u>FINANCIAL</u> <u>PLAN</u>
TOTAL ANNUAL OUTLAYS	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	N/A	<u>\$ 0</u>

TECHNOLOGY FEE ASSESSMENT

FY 2026 - 2027 & FY 2027 - 2028

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 implementation for the Police Department, Municipal Court, and City Prosecutor. Revenue for this fund is generated from a technology fee applied to City of Tulsa traffic citations and court cases.

BUDGET SUMMARY

Appropriations in this fund will support the operation and maintenance costs of the new records and case management system including software subscriptions and personnel costs.

ANNUAL RESOURCES AND OUTLAYS

(amounts expressed in thousands)

	<u>FY 25</u> <u>ACTUAL</u>	<u>FY 26</u> <u>ORIGINAL</u>	<u>FY 26</u> <u>ESTIMATE</u>	<u>FY 27</u> <u>BUDGET</u>	<u>PERCENT</u> <u>DIFF. FROM</u> <u>FY 26 EST.</u>	<u>FY 28</u> <u>FINANCIAL</u> <u>PLAN</u>
Annual Resources						
Revenue	\$ 821	\$ 800	\$ 672	\$ 738	9.8%	\$ 738
Transfers In	0	0	0	0	N/A	0
Total Resources	<u>821</u>	<u>800</u>	<u>672</u>	<u>738</u>	9.8%	<u>738</u>
Annual Outlays						
Budget	458	805	822	877	6.7%	885
Transfers Out	0	0	0	0	N/A	0
Total Outlays	<u>458</u>	<u>805</u>	<u>822</u>	<u>877</u>	6.7%	<u>885</u>
Resources Less Outlays	<u>363</u>	<u>(5)</u>	<u>(150)</u>	<u>(139)</u>		<u>(147)</u>
Fund Balance						
Beginning Unassigned Fund Balance	2,474	2,531	2,837	2,687		2,548
Addition to/(Use of)	363	(5)	(150)	(139)		(147)
End of Year	<u>\$ 2,837</u>	<u>\$ 2,526</u>	<u>\$ 2,687</u>	<u>\$ 2,548</u>		<u>\$ 2,401</u>

ANNUAL RESOURCES

(amounts expressed in thousands)

	<u>FY 25</u> <u>ACTUAL</u>	<u>FY 26</u> <u>ORIGINAL</u>	<u>FY 26</u> <u>ESTIMATE</u>	<u>FY 27</u> <u>BUDGET</u>	<u>PERCENT</u> <u>DIFF. FROM</u> <u>FY 26 EST</u>	<u>FY 28</u> <u>FINANCIAL</u> <u>PLAN</u>
REVENUE ACCOUNT						
<u>Fines and Forfeitures</u>						
Court Related Fines and Forfeitures	\$ 821	\$ 800	\$ 672	\$ 738	9.8%	\$ 738
Total Fines and Forfeitures	821	800	672	738	9.8%	738
TOTAL ANNUAL RESOURCES	\$ 821	\$ 800	\$ 672	\$ 738	9.8%	\$ 738

ANNUAL OUTLAYS

(amounts expressed in thousands)

	<u>FY 25</u> <u>ACTUAL</u>	<u>FY 26</u> <u>ORIGINAL</u>	<u>FY 27</u> <u>BUDGET</u>	<u>PERCENT</u> <u>DIFF. FROM</u> <u>FY 26 ORIG</u>	<u>FY 28</u> <u>FINANCIAL</u> <u>PLAN</u>
PUBLIC SAFETY AND PROTECTION					
<u>Municipal Court</u>					
Personal Services	\$ 99	\$ 97	\$ 119	22.7%	\$ 120
Other Services/Charges	175	229	270	17.9%	272
Total	274	326	389	19.3%	392
<u>Police</u>					
Personal Services	184	222	231	4.1%	236
Other Services/Charges	0	257	257	0.0%	257
Total	184	479	488	1.9%	493
Total Public Safety and Protection	458	805	877	8.9%	885
TOTAL BUDGET (Expenditures or appropriations)	458	805	877	8.9%	885
TOTAL ANNUAL OUTLAYS	\$ 458	\$ 805	\$ 877	8.9%	\$ 885

ECONOMIC DEVELOPMENT

FY 2026 - 2027 & FY 2027 - 2028

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.

BUDGET SUMMARY

The funds will be used by the City for economic development activities. The City contracts with the Tulsa Authority for Economic Opportunity (TAE0) 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)

	FY 25 ACTUAL	FY 26 ORIGINAL	FY 26 ESTIMATE	FY 27 BUDGET	PERCENT DIFF. FROM FY 26 EST.	FY 28 FINANCIAL PLAN
Annual Resources						
Revenue	\$ 454	\$ 446	\$ 457	\$ 455	-0.4%	\$ 459
Transfers In	0	0	0	0	N/A	0
Total Resources	454	446	457	455	-0.4%	459
Annual Outlays						
Budget	503	419	417	422	1.2%	422
Transfers Out	0	0	0	0	N/A	0
Total Outlays	503	419	417	422	1.2%	422
Resources Less Outlays	(49)	27	40	33		37
Fund Balance						
Beginning Unassigned Fund Balance	368	313	319	359		392
Addition to/(Use of)	(49)	27	40	33		37
End of Year	\$ 319	\$ 340	\$ 359	\$ 392		\$ 429

ANNUAL RESOURCES

(amounts expressed in thousands)

	<u>FY 25</u>	<u>FY 26</u>	<u>FY 26</u>	<u>FY 27</u>	<u>PERCENT</u>	<u>FY 28</u>
REVENUE ACCOUNT	ACTUAL	ORIGINAL	ESTIMATE	BUDGET	DIFF. FROM	FINANCIAL
					FY 26 EST	PLAN
<u>Taxes</u>						
Hotel & Motel Tax	\$ 453	\$ 446	\$ 457	\$ 455	-0.4%	\$ 459
Total Taxes	453	446	457	455	-0.4%	459
<u>Investment Income</u>						
Interest Earnings	1	0	0	0	N/A	0
Total Investment Income	1	0	0	0	N/A	0
TOTAL ANNUAL RESOURCES	\$ 454	\$ 446	\$ 457	\$ 455	-0.4%	\$ 459

ANNUAL OUTLAYS

(amounts expressed in thousands)

	<u>FY 25</u>	<u>FY 26</u>	<u>FY 27</u>	<u>PERCENT</u>	<u>FY 28</u>
SOCIAL AND ECONOMIC DEVELOPMENT	ACTUAL	ORIGINAL	BUDGET	DIFF. FROM	FINANCIAL
				FY 26 ORIG	PLAN
<u>Mayor's Office of Economic Development</u>					
Other Services/Charges	\$ 253	\$ 169	\$ 172	1.8%	\$ 172
Total	253	169	172	1.8%	172
<u>Managed Entities - Economic Development</u>					
Other Services/Charges	250	250	250	0.0%	250
Total	250	250	250	0.0%	250
Total Social & Economic Development	503	419	422	0.7%	422
TOTAL BUDGET	503	419	422	0.7%	422
(Expenditures or appropriations)					
TOTAL ANNUAL OUTLAYS	\$ 503	\$ 419	\$ 422	0.7%	\$ 422

CONVENTION & VISITORS

FY 2026 - 2027 & FY 2027 - 2028

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)

	FY 25 ACTUAL	FY 26 ORIGINAL	FY 26 ESTIMATE	FY 27 BUDGET	PERCENT DIFF. FROM FY 26 EST.	FY 28 FINANCIAL PLAN
Annual Resources						
Revenue	\$ 4,549	\$ 4,457	\$ 4,569	\$ 4,554	-0.3%	\$ 4,585
Transfers In	0	0	0	0	N/A	0
Total Resources	4,549	4,457	4,569	4,554	-0.3%	4,585
Annual Outlays						
Budget	4,668	4,457	4,681	4,554	-2.7%	4,585
Transfers Out	0	0	0	0	N/A	0
Total Outlays	4,668	4,457	4,681	4,554	-2.7%	4,585
Resources Less Outlays	(119)	0	(112)	0		0
Fund Balance						
Beginning Unassigned Fund Balance	356	178	237	125		125
Addition to/(Use of)	(119)	0	(112)	0		0
End of Year	\$ 237	\$ 178	\$ 125	\$ 125		\$ 125

ANNUAL RESOURCES

(amounts expressed in thousands)

	FY 25 <u>ACTUAL</u>	FY 26 <u>ORIGINAL</u>	FY 26 <u>ESTIMATE</u>	FY 27 <u>BUDGET</u>	PERCENT DIFF. FROM FY 26 EST	FY 28 FINANCIAL <u>PLAN</u>
REVENUE ACCOUNT						
<u>Taxes</u>						
Hotel & Motel Tax	\$ 4,535	\$ 4,457	\$ 4,569	\$ 4,554	-0.3%	\$ 4,585
Total Taxes	4,535	4,457	4,569	4,554	-0.3%	4,585
<u>Investment Income</u>						
Interest Earnings	14	0	0	0	N/A	0
Total Investment Income	14	0	0	0	N/A	0
TOTAL ANNUAL RESOURCES	\$ 4,549	\$ 4,457	\$ 4,569	\$ 4,554	-0.3%	\$ 4,585

ANNUAL OUTLAYS

(amounts expressed in thousands)

	FY 25 <u>ACTUAL</u>	FY 26 <u>ORIGINAL</u>	FY 27 <u>BUDGET</u>	PERCENT DIFF. FROM FY 26 ORIG	FY 28 FINANCIAL <u>PLAN</u>
<u>Managed Entities - Economic Development</u>					
Other Services/Charges	\$ 4,668	\$ 4,457	\$ 4,554	2.2%	\$ 4,585
Total	4,668	4,457	4,554	2.2%	4,585
TOTAL BUDGET	4,668	4,457	4,554	2.2%	4,585
(Expenditures or appropriations)					
TOTAL ANNUAL OUTLAYS	\$ 4,668	\$ 4,457	\$ 4,554	2.2%	\$ 4,585

CONVENTION & TOURISM FACILITY

FY 2026 - 2027 & FY 2027 - 2028

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. In FY20, the Tulsa Performing Arts Center Trust, under an agreement with the City of Tulsa, took over day to day management of the Performing Arts Center. There is an agreement with Oak View Group to manage the BOK Arena and Arvest Convention Center.

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 Arvest Convention Center.

ANNUAL RESOURCES AND OUTLAYS

(amounts expressed in thousands)

	FY 25 ACTUAL	FY 26 ORIGINAL	FY 26 ESTIMATE	FY 27 BUDGET	PERCENT DIFF. FROM FY 26 EST.	FY 28 FINANCIAL PLAN
Annual Resources						
Revenue	\$ 5,029	\$ 4,943	\$ 5,141	\$ 5,047	-1.8%	\$ 5,066
Transfers In	0	0	0	0	N/A	0
Total Resources	5,029	4,943	5,141	5,047	-1.8%	5,066
Annual Outlays						
Budget	3,259	3,325	3,338	3,424	2.6%	3,428
Transfers Out	1,927	1,500	1,500	5,060	237.3%	1,560
Total Outlays	5,186	4,825	4,838	8,484	75.4%	4,988
Resources Less Outlays	(157)	118	303	(3,437)		78
Fund Balance						
Beginning Unassigned Fund Balance	4,648	2,515	4,491	4,794		1,357
Addition to/(Use of)	(157)	118	303	(3,437)		78
End of Year	\$ 4,491	\$ 2,633	\$ 4,794	\$ 1,357		\$ 1,435

ANNUAL RESOURCES

(amounts expressed in thousands)

	FY 25 <u>ACTUAL</u>	FY 26 <u>ORIGINAL</u>	FY 26 <u>ESTIMATE</u>	FY 27 <u>BUDGET</u>	PERCENT DIFF. FROM FY 26 EST	FY 28 FINANCIAL PLAN
REVENUE ACCOUNT						
<u>Taxes</u>						
Hotel & Motel Tax	\$ 4,887	\$ 4,803	\$ 4,925	\$ 4,909	-0.3%	\$ 4,942
Total Taxes	4,887	4,803	4,925	4,909	-0.3%	4,942
<u>Investment Income</u>						
Interest Earnings	142	140	216	138	-36.1%	124
Total Investment Income	142	140	216	138	-36.1%	124
TOTAL ANNUAL RESOURCES	\$ 5,029	\$ 4,943	\$ 5,141	\$ 5,047	-1.8%	\$ 5,066

ANNUAL OUTLAYS

(amounts expressed in thousands)

	FY 25 <u>ACTUAL</u>	FY 26 <u>ORIGINAL</u>	FY 27 <u>BUDGET</u>	PERCENT DIFF. FROM FY 26 ORIG	FY 28 FINANCIAL PLAN
CULTURAL DEVELOPMENT AND RECREATION					
<u>Park and Recreation</u>					
Personal Services	\$ 218	\$ 215	\$ 224	4.2%	\$ 229
Materials and Supplies	4	8	8	0.0%	8
Other Services/Charges	0	8	8	0.0%	8
Total	222	231	240	3.9%	245
<u>Managed Entities - Culture & Recreation</u>					
Other Services/Charges	2,750	3,000	3,090	3.0%	3,183
Total	2,750	3,000	3,090	3.0%	3,183
Total Cultural Development & Recreation	2,972	3,231	3,330	3.1%	3,428
<u>Managed Entities - Economic Development</u>					
Other Services/Charges	287	94	94	0.0%	0
Total	287	94	94	0.0%	0
TOTAL BUDGET	3,259	3,325	3,424	3.0%	3,428
(Expenditures or appropriations)					

	FY 25 <u>ACTUAL</u>	FY 26 <u>ORIGINAL</u>	FY 27 <u>BUDGET</u>	PERCENT DIFF. FROM FY 26 ORIG	FY 28 FINANCIAL PLAN
<u>Transfers Out</u>					
Arvest Convention Center	1,927	1,500	1,560	4.0%	1,560
Arvest Convention Center Capital	0	0	3,500	N/A	0
TOTAL TRANSFERS OUT	1,927	1,500	5,060	237.3%	1,560
TOTAL ANNUAL OUTLAYS	\$ 5,186	\$ 4,825	\$ 8,484	75.8%	\$ 4,988

TULSA STADIUM IMP DISTRICT

FY 2026 - 2027 & FY 2027 - 2028

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. DTP was incorporated in February 2021 and is comprised of downtown property owners, business stakeholders, and ex-officio seats for civic/governmental entities. 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 FY27, 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 25 ACTUAL	FY 26 ORIGINAL	FY 26 ESTIMATE	FY 27 BUDGET	PERCENT DIFF. FROM FY 26 EST.	FY 28 FINANCIAL PLAN
Annual Resources						
Revenue	\$ 3,773	\$ 4,011	\$ 3,862	\$ 3,859	-0.1%	\$ 3,858
Transfers In	0	0	0	0	N/A	0
Total Resources	3,773	4,011	3,862	3,859	-0.1%	3,858
Annual Outlays						
Budget	1,485	1,505	1,505	1,492	-0.9%	1,492
Transfers Out	2,303	2,474	2,226	2,320	4.2%	2,320
Total Outlays	3,788	3,979	3,731	3,812	2.2%	3,812
Resources Less Outlays	(15)	32	131	47		46
Fund Balance						
Beginning Unassigned Fund Balance	131	227	116	247		294
Addition to/(Use of)	(15)	32	131	47		46
Downtown Maintenance Reserve	(115)	(115)	(84)	(84)		(150)
End of Year	\$ 1	\$ 144	\$ 163	\$ 210		\$ 190

ANNUAL RESOURCES

(amounts expressed in thousands)

	FY 25 <u>ACTUAL</u>	FY 26 <u>ORIGINAL</u>	FY 26 <u>ESTIMATE</u>	FY 27 <u>BUDGET</u>	PERCENT DIFF. FROM <u>FY 26 EST</u>	FY 28 <u>FINANCIAL PLAN</u>
REVENUE ACCOUNT						
<u>Fines and Forfeitures</u>						
Special Assessments	\$ 3,741	\$ 3,979	\$ 3,828	\$ 3,828	0.0%	\$ 3,828
Total Fines and Forfeitures	3,741	3,979	3,828	3,828	0.0%	3,828
<u>Investment Income</u>						
Interest Earnings	32	32	34	31	-8.8%	30
Total Investment Income	32	32	34	31	-8.8%	30
TOTAL ANNUAL RESOURCES	\$ 3,773	\$ 4,011	\$ 3,862	\$ 3,859	-0.1%	\$ 3,858

ANNUAL OUTLAYS

(amounts expressed in thousands)

	FY 25 <u>ACTUAL</u>	FY 26 <u>ORIGINAL</u>	FY 27 <u>BUDGET</u>	PERCENT DIFF. FROM <u>FY 26 ORIG</u>	FY 28 <u>FINANCIAL PLAN</u>
<u>Downtown Tulsa Partnership</u>					
Other Services/Charges	\$ 1,485	\$ 1,505	\$ 1,492	-0.9%	\$ 1,492
Total	1,485	1,505	1,492	-0.9%	1,492
Total Social & Economic Development	1,485	1,505	1,492	-0.9%	1,492
TOTAL BUDGET	1,485	1,505	1,492	-0.9%	1,492
(Expenditures or appropriations)					
	FY 25 <u>ACTUAL</u>	FY 26 <u>ORIGINAL</u>	FY 27 <u>BUDGET</u>	PERCENT DIFF. FROM <u>FY 26 ORIG</u>	FY 28 <u>FINANCIAL PLAN</u>
<u>Transfers Out</u>					
Tulsa Stadium Trust	2,228	2,394	2,243	-6.3%	2,243
General Fund	75	80	77	-3.7%	77
TOTAL TRANSFERS OUT	2,303	2,474	2,320	-6.2%	2,320
TOTAL ANNUAL OUTLAYS	\$ 3,788	\$ 3,979	\$ 3,812	-4.2%	\$ 3,812

TOURISM IMPROVEMENT DISTRICT 1

FY 2026 - 2027 & FY 2027 - 2028

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.

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)

	<u>FY 25</u>	<u>FY 26</u>	<u>FY 26</u>	<u>FY 27</u>	<u>PERCENT</u>	<u>FY 28</u>
	<u>ACTUAL</u>	<u>ORIGINAL</u>	<u>ESTIMATE</u>	<u>BUDGET</u>	<u>DIFF. FROM</u>	<u>FINANCIAL</u>
					<u>FY 26 EST.</u>	<u>PLAN</u>
Annual Resources						
Revenue	\$ 3,262	\$ 3,070	\$ 3,272	\$ 3,177	-2.9%	\$ 3,184
Transfers In	0	0	0	0	N/A	0
Total Resources	<u>3,262</u>	<u>3,070</u>	<u>3,272</u>	<u>3,177</u>	<u>-2.9%</u>	<u>3,184</u>
Annual Outlays						
Budget	3,228	3,016	3,272	3,107	-5.0%	3,115
Transfers Out	0	0	0	0	N/A	0
Total Outlays	<u>3,228</u>	<u>3,016</u>	<u>3,272</u>	<u>3,107</u>	<u>-5.0%</u>	<u>3,115</u>
Resources Less Outlays	<u>34</u>	<u>54</u>	<u>0</u>	<u>70</u>		<u>69</u>
Fund Balance						
Beginning Unassigned Fund Balance	369	246	403	403		473
Addition to/(Use of)	34	54	0	70		69
End of Year	<u>\$ 403</u>	<u>\$ 300</u>	<u>\$ 403</u>	<u>\$ 473</u>		<u>\$ 542</u>

ANNUAL RESOURCES

(amounts expressed in thousands)

	<u>FY 25</u> <u>ACTUAL</u>	<u>FY 26</u> <u>ORIGINAL</u>	<u>FY 26</u> <u>ESTIMATE</u>	<u>FY 27</u> <u>BUDGET</u>	<u>PERCENT</u> <u>DIFF. FROM</u> <u>FY 26 EST</u>	<u>FY 28</u> <u>FINANCIAL</u> <u>PLAN</u>
REVENUE ACCOUNT						
<u>Fines and Forfeitures</u>						
Special Assessments	\$ 3,256	\$ 3,065	\$ 3,263	\$ 3,171	-2.8%	\$ 3,179
Total Fines and Forfeitures	3,256	3,065	3,263	3,171	-2.8%	3,179
<u>Investment Income</u>						
Interest Earnings	6	5	9	6	-33.3%	5
Total Investment Income	6	5	9	6	-33.3%	5
TOTAL ANNUAL RESOURCES	\$ 3,262	\$ 3,070	\$ 3,272	\$ 3,177	-2.9%	\$ 3,184

ANNUAL OUTLAYS

(amounts expressed in thousands)

	<u>FY 25</u> <u>ACTUAL</u>	<u>FY 26</u> <u>ORIGINAL</u>	<u>FY 27</u> <u>BUDGET</u>	<u>PERCENT</u> <u>DIFF. FROM</u> <u>FY 26 ORIG</u>	<u>FY 28</u> <u>FINANCIAL</u> <u>PLAN</u>
<u>Managed Entities - Economic Development</u>					
Other Services/Charges	\$ 3,228	\$ 3,016	\$ 3,107	3.0%	\$ 3,115
Total	3,228	3,016	3,107	3.0%	3,115
Total Social & Economic Development	3,228	3,016	3,107	3.0%	3,115
TOTAL BUDGET	3,228	3,016	3,107	3.0%	3,115
(Expenditures or appropriations)					
TOTAL ANNUAL OUTLAYS	\$ 3,228	\$ 3,016	\$ 3,107	3.0%	\$ 3,115

KENDALL WHITTIER IMPROVEMENT DISTRICT

FY 2026 - 2027 & FY 2027 - 2028

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 25</u>	<u>FY 26</u>	<u>FY 26</u>	<u>FY 27</u>	<u>PERCENT</u>	<u>FY 28</u>
	<u>ACTUAL</u>	<u>ORIGINAL</u>	<u>ESTIMATE</u>	<u>BUDGET</u>	<u>DIFF. FROM</u>	<u>FINANCIAL</u>
					<u>FY 26 EST.</u>	<u>PLAN</u>
Annual Resources						
Revenue	\$ 51	\$ 48	\$ 51	\$ 52	2.0%	\$ 51
Transfers In	0	0	0	0	N/A	0
Total Resources	51	48	51	52	2.0%	51
Annual Outlays						
Budget	43	53	53	53	0.0%	53
Transfers Out	0	0	0	0	N/A	0
Total Outlays	43	53	53	53	0.0%	53
Resources Less Outlays	8	(5)	(2)	(1)		(2)
Fund Balance						
Beginning Unassigned Fund Balance	26	36	34	32		31
Addition to/(Use of)	8	(5)	(2)	(1)		(2)
End of Year	\$ 34	\$ 31	\$ 32	\$ 31		\$ 29

ANNUAL RESOURCES

(amounts expressed in thousands)

	FY 25 <u>ACTUAL</u>	FY 26 <u>ORIGINAL</u>	FY 26 <u>ESTIMATE</u>	FY 27 <u>BUDGET</u>	PERCENT DIFF. FROM <u>FY 26 EST</u>	FY 28 <u>FINANCIAL PLAN</u>
REVENUE ACCOUNT						
<u>Fines and Forfeitures</u>						
Special Assessments	\$ 48	\$ 46	\$ 47	\$ 49	4.3%	\$ 49
Total Fines and Forfeitures	48	46	47	49	4.3%	49
<u>Investment Income</u>						
Interest Earnings	3	2	4	3	-25.0%	2
Total Investment Income	3	2	4	3	-25.0%	2
TOTAL ANNUAL RESOURCES	\$ 51	\$ 48	\$ 51	\$ 52	2.0%	\$ 51

ANNUAL OUTLAYS

(amounts expressed in thousands)

	FY 25 <u>ACTUAL</u>	FY 26 <u>ORIGINAL</u>	FY 27 <u>BUDGET</u>	PERCENT DIFF. FROM <u>FY 26 ORIG</u>	FY 28 <u>FINANCIAL PLAN</u>
ADMINISTRATIVE AND SUPPORT SERVICES					
<u>Finance</u>					
Other Services/Charges	\$ 43	\$ 53	\$ 53	0.0%	\$ 53
Total	43	53	53	0.0%	53
Total Administrative & Support Services	43	53	53	0.0%	53
TOTAL BUDGET	43	53	53	0.0%	53
(Expenditures or appropriations)					
TOTAL ANNUAL OUTLAYS	\$ 43	\$ 53	\$ 53	0.0%	\$ 53

PUBLIC WAYS CAPITAL

FY 2026 - 2027 & FY 2027 - 2028

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 14.9). 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 FY27, 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)

	FY 25 ACTUAL	FY 26 ORIGINAL	FY 26 ESTIMATE	FY 27 BUDGET	PERCENT DIFF. FROM FY 26 EST.	FY 28 FINANCIAL PLAN
Annual Resources						
Revenue	\$ 0	\$ 0	\$ 0	\$ 0	N/A	\$ 0
Transfers In	0	2,000	2,000	2,000	0.0%	2,000
Total Resources	0	2,000	2,000	2,000	0.0%	2,000
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	0	2,000	2,000	2,000		2,000
Fund Balance						
Beginning Unassigned Fund Balance	4,933	2,767	4,933	6,933		8,933
Addition to/(Use of)	0	2,000	2,000	2,000		2,000
End of Year	\$ 4,933	\$ 4,767	\$ 6,933	\$ 8,933		\$ 10,933

ANNUAL RESOURCES

(amounts expressed in thousands)

	<u>FY 25 ACTUAL</u>	<u>FY 26 ORIGINAL</u>	<u>FY 26 ESTIMATE</u>	<u>FY 27 BUDGET</u>	<u>PERCENT DIFF. FROM FY 26 EST</u>	<u>FY 28 FINANCIAL PLAN</u>
REVENUE ACCOUNT						
<u>Transfers In</u>						
Transfers within Primary Government	\$ 0	\$ 2,000	\$ 2,000	\$ 2,000	N/A	\$ 2,000
Total Transfers In	0	2,000	2,000	2,000	N/A	2,000
TOTAL ANNUAL RESOURCES	\$ 0	\$ 2,000	\$ 2,000	\$ 2,000	N/A	\$ 2,000

ANNUAL OUTLAYS

(amounts expressed in thousands)

	<u>FY 25 ACTUAL</u>	<u>FY 26 ORIGINAL</u>	<u>FY 27 BUDGET</u>	<u>PERCENT DIFF. FROM FY 26 ORIG</u>	<u>FY 28 FINANCIAL PLAN</u>
PUBLIC WORKS AND TRANSPORTATION					
<u>Engineering Services</u>					
Capital Outlay	\$ (389)	\$ 0	\$ 0	N/A	\$ 0
Total	(389)	0	0	N/A	0
<u>Public Works</u>					
Capital Outlay	389	0	0	N/A	0
Total	389	0	0	N/A	0
Total Public Works & Transportation	0	0	0	N/A	0
TOTAL ANNUAL OUTLAYS	\$ 0	\$ 0	\$ 0	N/A	\$ 0

PUBLIC WAYS

FY 2026 - 2027 & FY 2027 - 2028

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. The FY27 budget funds the continuation of converting highway lighting to LED which creates energy efficiencies and enhances highway safety.

ANNUAL RESOURCES AND OUTLAYS

(amounts expressed in thousands)

	FY 25 ACTUAL	FY 26 ORIGINAL	FY 26 ESTIMATE	FY 27 BUDGET	PERCENT DIFF. FROM FY 26 EST.	FY 28 FINANCIAL PLAN
Annual Resources						
Revenue	\$ 5,734	\$ 6,661	\$ 6,561	\$ 6,740	2.7%	\$ 6,855
Transfers In	0	0	0	0	N/A	0
Total Resources	5,734	6,661	6,561	6,740	2.7%	6,855
Annual Outlays						
Budget	4,632	3,704	6,228	5,087	-18.3%	3,788
Transfers Out	0	2,000	2,000	2,000	0.0%	2,000
Total Outlays	4,632	5,704	8,228	7,087	-13.9%	5,788
Resources Less Outlays	1,102	957	(1,667)	(347)		1,067
Fund Balance						
Beginning Unassigned Fund Balance	3,361	262	4,463	2,796		2,449
Addition to/(Use of)	1,102	957	(1,667)	(347)		1,067
End of Year	\$ 4,463	\$ 1,219	\$ 2,796	\$ 2,449		\$ 3,516

ANNUAL RESOURCES

(amounts expressed in thousands)

	<u>FY 25</u> <u>ACTUAL</u>	<u>FY 26</u> <u>ORIGINAL</u>	<u>FY 26</u> <u>ESTIMATE</u>	<u>FY 27</u> <u>BUDGET</u>	<u>PERCENT</u> <u>DIFF. FROM</u> <u>FY 26 EST</u>	<u>FY 28</u> <u>FINANCIAL</u> <u>PLAN</u>
REVENUE ACCOUNT						
<u>Taxes</u>						
Franchise Tax	\$ 5,734	\$ 6,661	\$ 6,561	\$ 6,740	2.7%	\$ 6,855
Total Taxes	5,734	6,661	6,561	6,740	2.7%	6,855
TOTAL ANNUAL RESOURCES	\$ 5,734	\$ 6,661	\$ 6,561	\$ 6,740	2.7%	\$ 6,855

ANNUAL OUTLAYS

(amounts expressed in thousands)

	<u>FY 25</u> <u>ACTUAL</u>	<u>FY 26</u> <u>ORIGINAL</u>	<u>FY 27</u> <u>BUDGET</u>	<u>PERCENT</u> <u>DIFF. FROM</u> <u>FY 26 ORIG</u>	<u>FY 28</u> <u>FINANCIAL</u> <u>PLAN</u>
SOCIAL AND ECONOMIC DEVELOPMENT					
<u>Planning and Neighborhoods</u>					
Personal Services	\$ 151	\$ 156	\$ 137	-12.2%	\$ 140
Total	151	156	137	-12.2%	140
Total Social & Economic Development	151	156	137	-12.2%	140
PUBLIC WORKS AND TRANSPORTATION					
<u>Public Works</u>					
Personal Services	422	444	531	19.6%	544
Materials and Supplies	135	138	138	0.0%	138
Other Services/Charges	3,924	2,966	4,224	42.4%	2,966
Capital Outlay	0	0	57	N/A	0
Total	4,481	3,548	4,950	39.5%	3,648
Total Public Works & Transportation	4,481	3,548	4,950	39.5%	3,648
TOTAL BUDGET	4,632	3,704	5,087	37.3%	3,788
(Expenditures or appropriations)					

	<u>FY 25</u> <u>ACTUAL</u>	<u>FY 26</u> <u>ORIGINAL</u>	<u>FY 27</u> <u>BUDGET</u>	<u>PERCENT</u> <u>DIFF. FROM</u> <u>FY 26 ORIG</u>	<u>FY 28</u> <u>FINANCIAL</u> <u>PLAN</u>
<u>Transfers Out</u>					
Public Ways Capital Projects Transfer	0	2,000	2,000	0.0%	2,000
TOTAL TRANSFERS OUT	0	2,000	2,000	0.0%	2,000
TOTAL ANNUAL OUTLAYS	\$ 4,632	\$ 5,704	\$ 7,087	24.2%	\$ 5,788

PUBLIC SAFETY SALES TAX

FY 2026 - 2027 & FY 2027 - 2028

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. In FY23, the final 6 of the original 16 Emergency Communicator I positions that were funded by Public Safety Tax were created.

BUDGET SUMMARY

Revenues in the Public Safety Tax Fund are not expected to exceed outlays for approved public safety functions. The largest expense in the fund is personnel costs for the Police and Fire departments. Police and Fire also have expenses for supplies and services.

ANNUAL RESOURCES AND OUTLAYS

(amounts expressed in thousands)

	FY 25 ACTUAL	FY 26 ORIGINAL	FY 26 ESTIMATE	FY 27 BUDGET	PERCENT DIFF. FROM FY 26 EST.	FY 28 FINANCIAL PLAN
Annual Resources						
Revenue	\$ 25,560	\$ 25,873	\$ 26,540	\$ 27,057	1.9%	\$ 27,561
Transfers In	0	0	0	0	N/A	0
Total Resources	25,560	25,873	26,540	27,057	1.9%	27,561
Annual Outlays						
Budget	27,322	26,711	26,701	28,500	6.7%	28,361
Transfers Out	0	0	0	0	N/A	0
Total Outlays	27,322	26,711	26,701	28,500	6.7%	28,361
Resources Less Outlays	(1,762)	(838)	(161)	(1,443)		(800)
Fund Balance						
Beginning Unassigned Fund Balance	15,063	13,600	13,301	13,140		11,697
Addition to/(Use of)	(1,762)	(838)	(161)	(1,443)		(800)
End of Year	\$ 13,301	\$ 12,762	\$ 13,140	\$ 11,697		\$ 10,897

ANNUAL RESOURCES

(amounts expressed in thousands)

	<u>FY 25</u> <u>ACTUAL</u>	<u>FY 26</u> <u>ORIGINAL</u>	<u>FY 26</u> <u>ESTIMATE</u>	<u>FY 27</u> <u>BUDGET</u>	<u>PERCENT</u> <u>DIFF. FROM</u> <u>FY 26 EST</u>	<u>FY 28</u> <u>FINANCIAL</u> <u>PLAN</u>
REVENUE ACCOUNT						
<u>Taxes</u>						
Sales Tax	\$ 25,037	\$ 25,386	\$ 25,898	\$ 26,494	2.3%	\$ 27,051
Total Taxes	25,037	25,386	25,898	26,494	2.3%	27,051
<u>Investment Income</u>						
Interest Earnings	523	487	642	563	-12.3%	510
Total Investment Income	523	487	642	563	-12.3%	510
TOTAL ANNUAL RESOURCES	\$ 25,560	\$ 25,873	\$ 26,540	\$ 27,057	1.9%	\$ 27,561

ANNUAL OUTLAYS

(amounts expressed in thousands)

	<u>FY 25</u> <u>ACTUAL</u>	<u>FY 26</u> <u>ORIGINAL</u>	<u>FY 27</u> <u>BUDGET</u>	<u>PERCENT</u> <u>DIFF. FROM</u> <u>FY 26 ORIG</u>	<u>FY 28</u> <u>FINANCIAL</u> <u>PLAN</u>
PUBLIC SAFETY AND PROTECTION					
<u>Police</u>					
Personal Services	\$ 18,641	\$ 18,854	\$ 20,257	7.4%	\$ 20,365
Materials and Supplies	26	90	90	0.0%	95
Other Services/Charges	429	575	578	0.5%	539
Total	19,096	19,519	20,925	7.2%	20,999
<u>Fire</u>					
Personal Services	6,379	6,410	6,598	2.9%	6,632
Materials and Supplies	1,306	376	613	63.0%	388
Other Services/Charges	436	406	364	-10.3%	342
Total	8,121	7,192	7,575	5.3%	7,362
Total Public Safety and Protection	27,217	26,711	28,500	6.7%	28,361
ADMINISTRATIVE AND SUPPORT SERVICES					
<u>Finance</u>					
Personal Services	105	0	0	N/A	0
Total	105	0	0	N/A	0
Total Administrative & Support Services	105	0	0	N/A	0
TOTAL BUDGET	27,322	26,711	28,500	6.7%	28,361
(Expenditures or appropriations)					
TOTAL ANNUAL OUTLAYS	\$ 27,322	\$ 26,711	\$ 28,500	6.7%	\$ 28,361

TRANSPORTATION SALES TAX

FY 2026 - 2027 & FY 2027 - 2028

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

Transportation Sales Tax Fund outlays are for approved streets and transit functions. The fund accumulated a fund balance as planned operations were started. The fund will fund positions in Public Works as well as traffic materials and crossing guards. It also 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 25 ACTUAL	FY 26 ORIGINAL	FY 26 ESTIMATE	FY 27 BUDGET	PERCENT DIFF. FROM FY 26 EST.	FY 28 FINANCIAL PLAN
Annual Resources						
Revenue	\$ 8,527	\$ 8,593	\$ 8,893	\$ 9,038	1.6%	\$ 9,182
Transfers In	0	0	0	0	N/A	0
Total Resources	8,527	8,593	8,893	9,038	1.6%	9,182
Annual Outlays						
Budget	7,659	8,893	8,749	9,250	5.7%	9,369
Transfers Out	0	0	0	0	N/A	0
Total Outlays	7,659	8,893	8,749	9,250	5.7%	9,369
Resources Less Outlays	868	(300)	144	(212)		(187)
Fund Balance						
Beginning Unassigned Fund Balance	9,722	10,242	10,590	10,734		10,522
Addition to/(Use of)	868	(300)	144	(212)		(187)
End of Year	\$ 10,590	\$ 9,942	\$ 10,734	\$ 10,522		\$ 10,335

ANNUAL RESOURCES

(amounts expressed in thousands)

REVENUE ACCOUNT	FY 25 <u>ACTUAL</u>	FY 26 <u>ORIGINAL</u>	FY 26 <u>ESTIMATE</u>	FY 27 <u>BUDGET</u>	PERCENT DIFF. FROM FY 26 EST	FY 28 FINANCIAL <u>PLAN</u>
<u>Taxes</u>						
Sales Tax	\$ 8,185	\$ 8,299	\$ 8,467	\$ 8,662	2.3%	\$ 8,843
Total Taxes	8,185	8,299	8,467	8,662	2.3%	8,843
<u>Investment Income</u>						
Interest Earnings	342	294	426	376	-11.7%	339
Total Investment Income	342	294	426	376	-11.7%	339
TOTAL ANNUAL RESOURCES	<u>\$ 8,527</u>	<u>\$ 8,593</u>	<u>\$ 8,893</u>	<u>\$ 9,038</u>	1.6%	<u>\$ 9,182</u>

ANNUAL OUTLAYS

(amounts expressed in thousands)

PUBLIC WORKS AND TRANSPORTATION	FY 25 <u>ACTUAL</u>	FY 26 <u>ORIGINAL</u>	FY 27 <u>BUDGET</u>	PERCENT DIFF. FROM FY 26 ORIG	FY 28 FINANCIAL <u>PLAN</u>
<u>Public Works</u>					
Personal Services	\$ 2,200	\$ 2,457	\$ 2,654	8.0%	\$ 2,704
Materials and Supplies	656	871	872	0.1%	883
Other Services/Charges	515	539	543	0.7%	551
Capital Outlay	0	79	86	8.9%	0
Total	3,371	3,946	4,155	5.3%	4,138
<u>Metropolitan Tulsa Transit Authority</u>					
Other Services/Charges	4,288	4,947	5,095	3.0%	5,231
Total	4,288	4,947	5,095	3.0%	5,231
Total Public Works & Transportation	<u>7,659</u>	<u>8,893</u>	<u>9,250</u>	4.0%	<u>9,369</u>
TOTAL BUDGET	<u>7,659</u>	<u>8,893</u>	<u>9,250</u>	4.0%	<u>9,369</u>
(Expenditures or appropriations)					
TOTAL ANNUAL OUTLAYS	<u>\$ 7,659</u>	<u>\$ 8,893</u>	<u>\$ 9,250</u>	4.0%	<u>\$ 9,369</u>

ECONOMIC STABILIZATION RESERVE

FY 2026 - 2027 & FY 2027 - 2028

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 \$5,805,000 in FY27. There are no planned appropriations. The anticipated ending fund balance for FY27 of \$35,009,000 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 25 ACTUAL	FY 26 ORIGINAL	FY 26 ESTIMATE	FY 27 BUDGET	PERCENT DIFF. FROM FY 26 EST.	FY 28 FINANCIAL PLAN
Annual Resources						
Revenue	\$ 5,458	\$ 5,315	\$ 5,786	\$ 5,805	0.3%	\$ 5,841
Transfers In	0	0	0	0	N/A	0
Total Resources	5,458	5,315	5,786	5,805	0.3%	5,841
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	5,458	5,315	5,786	5,805		5,841
Fund Balance						
Beginning Unassigned Fund Balance	17,960	23,460	23,418	29,204		35,009
Addition to/(Use of)	5,458	5,315	5,786	5,805		5,841
End of Year	\$ 23,418	\$ 28,775	\$ 29,204	\$ 35,009		\$ 40,850

ANNUAL RESOURCES

(amounts expressed in thousands)

REVENUE ACCOUNT	FY 25 ACTUAL	FY 26 ORIGINAL	FY 26 ESTIMATE	FY 27 BUDGET	PERCENT DIFF. FROM FY 26 EST	FY 28 FINANCIAL PLAN
<u>Taxes</u>						
Sales Tax	\$ 4,815	\$ 4,882	\$ 4,980	\$ 5,095	2.3%	\$ 5,202
Total Taxes	4,815	4,882	4,980	5,095	2.3%	5,202
<u>Investment Income</u>						
Interest Earnings	643	433	806	710	-11.9%	639
Total Investment Income	643	433	806	710	-11.9%	639
TOTAL ANNUAL RESOURCES	\$ 5,458	\$ 5,315	\$ 5,786	\$ 5,805	0.3%	\$ 5,841

ANNUAL OUTLAYS

(amounts expressed in thousands)

TOTAL ANNUAL OUTLAYS	FY 25 ACTUAL	FY 26 ORIGINAL	FY 27 BUDGET	PERCENT DIFF. FROM FY 26 ORIG	FY 28 FINANCIAL PLAN
	\$ 0	\$ 0	\$ 0	N/A	\$ 0

COMMUNITY DEVELOP BLOCK GRANT

FY 2026 - 2027 & FY 2027 - 2028

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 FY27 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)

	FY 25 ACTUAL	FY 26 ORIGINAL	FY 26 ESTIMATE	FY 27 BUDGET	PERCENT DIFF. FROM FY 26 EST.	FY 28 FINANCIAL PLAN
Annual Resources						
Revenue	\$ 5,626	\$ 5,622	\$ 5,622	\$ 5,716	1.7%	\$ 5,716
Transfers In	0	0	0	0	N/A	0
Total Resources	5,626	5,622	5,622	5,716	1.7%	5,716
Annual Outlays						
Budget	5,626	5,622	5,622	5,716	1.7%	5,716
Transfers Out	0	0	0	0	N/A	0
Total Outlays	5,626	5,622	5,622	5,716	1.7%	5,716
Resources Less Outlays	0	0	0	0		0
Fund Balance						
End of Year	\$ 0	\$ 0	\$ 0	\$ 0		\$ 0

ANNUAL RESOURCES

(amounts expressed in thousands)

REVENUE ACCOUNT	FY 25 ACTUAL	FY 26 ORIGINAL	FY 26 ESTIMATE	FY 27 BUDGET	PERCENT DIFF. FROM FY 26 EST	FY 28 FINANCIAL PLAN
<u>Intrgvmntl Grant Revenues</u>						
Federal Government Grants	\$ 3,626	\$ 3,622	\$ 3,622	\$ 3,716	2.6%	\$ 3,716
Total Intrgvmntl Grant Revenues	3,626	3,622	3,622	3,716	2.6%	3,716
<u>Miscellaneous</u>						
Program Income	2,000	2,000	2,000	2,000	0.0%	2,000
Total Miscellaneous	2,000	2,000	2,000	2,000	0.0%	2,000
TOTAL ANNUAL RESOURCES	\$ 5,626	\$ 5,622	\$ 5,622	\$ 5,716	1.7%	\$ 5,716

ANNUAL OUTLAYS

(amounts expressed in thousands)

CULTURAL DEVELOPMENT AND RECREATION	FY 25 ACTUAL	FY 26 ORIGINAL	FY 27 BUDGET	PERCENT DIFF. FROM FY 26 ORIG	FY 28 FINANCIAL PLAN
<u>Park and Recreation</u>					
Capital Outlay	\$ 150	\$ 0	\$ 0	N/A	\$ 0
Total	150	0	0	N/A	0
Total Cultural Development & Recreation	150	0	0	N/A	0
<u>SOCIAL AND ECONOMIC DEVELOPMENT</u>					
<u>Planning and Neighborhoods</u>					
Personal Services	576	589	582	-1.2%	582
Other Services/Charges	1,006	968	1,252	29.3%	1,252
Total	1,582	1,557	1,834	17.8%	1,834
Total Social & Economic Development	1,582	1,557	1,834	17.8%	1,834
<u>PUBLIC WORKS AND TRANSPORTATION</u>					
<u>Engineering Services</u>					
Capital Outlay	0	0	10	N/A	10
Total	0	0	10	N/A	10
<u>Public Works</u>					
Capital Outlay	385	290	0	-100.0%	0
Total	385	290	0	-100.0%	0
Total Public Works & Transportation	385	290	10	-96.6%	10
<u>ADMINISTRATIVE AND SUPPORT SERVICES</u>					
<u>Finance</u>					
Personal Services	547	552	578	4.7%	578
Materials and Supplies	15	15	15	0.0%	15
Other Services/Charges	2,947	3,208	3,279	2.2%	3,279
Total	3,509	3,775	3,872	2.6%	3,872
Total Administrative & Support Services	3,509	3,775	3,872	2.6%	3,872
TOTAL ANNUAL OUTLAYS	\$ 5,626	\$ 5,622	\$ 5,716	1.7%	\$ 5,716

HOME INVESTMENT PARTNERSHIP

FY 2026 - 2027 & FY 2027 - 2028

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. On January 6, 2025, HUD published a Final Rule that revises and updates the requirements governing the HOME program to make the program easier to administer and lower housing costs. The effective date is February 5, 2025.

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 FY27 appropriations consist of administrative costs in the Finance Department and allocations to eligible program activities. Any unspent balance is reserved for eligible program activities.

ANNUAL RESOURCES AND OUTLAYS

(amounts expressed in thousands)

	FY 25 ACTUAL	FY 26 ORIGINAL	FY 26 ESTIMATE	FY 27 BUDGET	PERCENT DIFF. FROM FY 26 EST.	FY 28 FINANCIAL PLAN
Annual Resources						
Revenue	\$ 1,931	\$ 1,630	\$ 1,630	\$ 1,722	5.6%	\$ 1,722
Transfers In	0	0	0	0	N/A	0
Total Resources	1,931	1,630	1,630	1,722	5.6%	1,722
Annual Outlays						
Budget	1,931	1,630	1,630	1,722	5.6%	1,722
Transfers Out	0	0	0	0	N/A	0
Total Outlays	1,931	1,630	1,630	1,722	5.6%	1,722
Resources Less Outlays	0	0	0	0		0
Fund Balance						
End of Year	\$ 0	\$ 0	\$ 0	\$ 0		\$ 0

ANNUAL RESOURCES

(amounts expressed in thousands)

REVENUE ACCOUNT	FY 25 <u>ACTUAL</u>	FY 26 <u>ORIGINAL</u>	FY 26 <u>ESTIMATE</u>	FY 27 <u>BUDGET</u>	PERCENT DIFF. FROM FY 26 EST	FY 28 FINANCIAL <u>PLAN</u>
<u>Intrgvmntl Grant Revenues</u>						
Federal Government Grants	\$ 1,931	\$ 1,630	\$ 1,630	\$ 1,722	5.6%	\$ 1,722
Total Intrgvmntl Grant Revenues	1,931	1,630	1,630	1,722	5.6%	1,722
TOTAL ANNUAL RESOURCES	\$ 1,931	\$ 1,630	\$ 1,630	\$ 1,722	5.6%	\$ 1,722

ANNUAL OUTLAYS

(amounts expressed in thousands)

SOCIAL AND ECONOMIC DEVELOPMENT	FY 25 <u>ACTUAL</u>	FY 26 <u>ORIGINAL</u>	FY 27 <u>BUDGET</u>	PERCENT DIFF. FROM FY 26 ORIG	FY 28 FINANCIAL <u>PLAN</u>
<u>Planning and Neighborhoods</u>					
Other Services/Charges	\$ 243	\$ 27	\$ 432	>500%	\$ 432
Total	243	27	432	>500%	432
Total Social & Economic Development	243	27	432	>500%	432
ADMINISTRATIVE AND SUPPORT SERVICES					
<u>Finance</u>					
Personal Services	156	137	146	6.6%	146
Materials and Supplies	9	6	6	0.0%	6
Other Services/Charges	1,523	1,460	1,138	-22.1%	1,138
Total	1,688	1,603	1,290	-19.5%	1,290
Total Administrative & Support Services	1,688	1,603	1,290	-19.5%	1,290
TOTAL BUDGET	1,931	1,630	1,722	5.6%	1,722
(Expenditures or appropriations)					
TOTAL ANNUAL OUTLAYS	\$ 1,931	\$ 1,630	\$ 1,722	5.6%	\$ 1,722

EMERGENCY SOLUTIONS GRANT

FY 2026 - 2027 & FY 2027 - 2028

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 FY27 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)

	FY 25 ACTUAL	FY 26 ORIGINAL	FY 26 ESTIMATE	FY 27 BUDGET	PERCENT DIFF. FROM FY 26 EST.	FY 28 FINANCIAL PLAN
Annual Resources						
Revenue	\$ 310	\$ 306	\$ 306	\$ 308	0.7%	\$ 308
Transfers In	0	0	0	0	N/A	0
Total Resources	310	306	306	308	0.7%	308
Annual Outlays						
Budget	310	306	306	308	0.7%	308
Transfers Out	0	0	0	0	N/A	0
Total Outlays	310	306	306	308	0.7%	308
Resources Less Outlays	0	0	0	0		0
Fund Balance						
End of Year	\$ 0	\$ 0	\$ 0	\$ 0		\$ 0

ANNUAL RESOURCES

(amounts expressed in thousands)

REVENUE ACCOUNT	FY 25 <u>ACTUAL</u>	FY 26 <u>ORIGINAL</u>	FY 26 <u>ESTIMATE</u>	FY 27 <u>BUDGET</u>	PERCENT DIFF. FROM <u>FY 26 EST</u>	FY 28 FINANCIAL <u>PLAN</u>
<u>Intrgvmntl Grant Revenues</u>						
Federal Government Grants	\$ 310	\$ 306	\$ 306	\$ 308	0.7%	\$ 308
Total Intrgvmntl Grant Revenues	310	306	306	308	0.7%	308
TOTAL ANNUAL RESOURCES	<u>\$ 310</u>	<u>\$ 306</u>	<u>\$ 306</u>	<u>\$ 308</u>	0.7%	<u>\$ 308</u>

ANNUAL OUTLAYS

(amounts expressed in thousands)

ADMINISTRATIVE AND SUPPORT SERVICES	FY 25 <u>ACTUAL</u>	FY 26 <u>ORIGINAL</u>	FY 27 <u>BUDGET</u>	PERCENT DIFF. FROM <u>FY 26 ORIG</u>	FY 28 FINANCIAL <u>PLAN</u>
<u>Finance</u>					
Personal Services	\$ 22	\$ 22	\$ 22	0.0%	\$ 22
Other Services/Charges	288	284	286	0.7%	286
Total	310	306	308	0.7%	308
Total Administrative & Support Services	310	306	308	0.7%	308
TOTAL BUDGET	<u>310</u>	<u>306</u>	<u>308</u>	0.7%	<u>308</u>
(Expenditures or appropriations)					
TOTAL ANNUAL OUTLAYS	<u>\$ 310</u>	<u>\$ 306</u>	<u>\$ 308</u>	0.7%	<u>\$ 308</u>

HOUSING OPP PERSONS W AIDS

FY 2026 - 2027 & FY 2027 - 2028

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 FY27 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)

	FY 25 ACTUAL	FY 26 ORIGINAL	FY 26 ESTIMATE	FY 27 BUDGET	PERCENT DIFF. FROM FY 26 EST.	FY 28 FINANCIAL PLAN
Annual Resources						
Revenue	\$ 801	\$ 838	\$ 838	\$ 901	7.5%	\$ 901
Transfers In	0	0	0	0	N/A	0
Total Resources	801	838	838	901	7.5%	901
Annual Outlays						
Budget	801	838	838	901	7.5%	901
Transfers Out	0	0	0	0	N/A	0
Total Outlays	801	838	838	901	7.5%	901
Resources Less Outlays	0	0	0	0		0
Fund Balance						
End of Year	\$ 0	\$ 0	\$ 0	\$ 0		\$ 0

ANNUAL RESOURCES

(amounts expressed in thousands)

REVENUE ACCOUNT	FY 25 <u>ACTUAL</u>	FY 26 <u>ORIGINAL</u>	FY 26 <u>ESTIMATE</u>	FY 27 <u>BUDGET</u>	PERCENT DIFF. FROM <u>FY 26 EST</u>	FY 28 FINANCIAL <u>PLAN</u>
<u>Intrgvmntl Grant Revenues</u>						
Federal Government Grants	\$ 801	\$ 838	\$ 838	\$ 901	7.5%	\$ 901
Total Intrgvmntl Grant Revenues	801	838	838	901	7.5%	901
TOTAL ANNUAL RESOURCES	\$ 801	\$ 838	\$ 838	\$ 901	7.5%	\$ 901

ANNUAL OUTLAYS

(amounts expressed in thousands)

ADMINISTRATIVE AND SUPPORT SERVICES	FY 25 <u>ACTUAL</u>	FY 26 <u>ORIGINAL</u>	FY 27 <u>BUDGET</u>	PERCENT DIFF. FROM <u>FY 26 ORIG</u>	FY 28 FINANCIAL <u>PLAN</u>
<u>Finance</u>					
Personal Services	\$ 24	\$ 25	\$ 27	8.0%	\$ 27
Other Services/Charges	777	813	874	7.5%	874
Total	801	838	901	7.5%	901
Total Administrative & Support Services	801	838	901	7.5%	901
TOTAL BUDGET	801	838	901	7.5%	901
(Expenditures or appropriations)					
TOTAL ANNUAL OUTLAYS	\$ 801	\$ 838	\$ 901	7.5%	\$ 901

1985 SALES TAX ECON DEVEL

FY 2026 - 2027 & FY 2027 - 2028

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

ANNUAL RESOURCES AND OUTLAYS

(amounts expressed in thousands)

	FY 25 ACTUAL	FY 26 ORIGINAL	FY 26 ESTIMATE	FY 27 BUDGET	PERCENT DIFF. FROM FY 26 EST.	FY 28 FINANCIAL PLAN
Annual Resources						
Revenue	\$ 0	\$ 0	\$ 0	\$ 0	N/A	\$ 0
Transfers In	0	0	0	0	N/A	0
Total Resources	0	0	0	0	N/A	0
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	0	0	0	0		0
Fund Balance						
Beginning Unassigned Fund Balance	0	2	0	0		0
End of Year	\$ 0	\$ 2	\$ 0	\$ 0		\$ 0

ANNUAL RESOURCES

(amounts expressed in thousands)

	FY 25 ACTUAL	FY 26 ORIGINAL	FY 26 ESTIMATE	FY 27 BUDGET	PERCENT DIFF. FROM FY 26 EST.	FY 28 FINANCIAL PLAN
REVENUE ACCOUNT	\$ 0	\$ 0	\$ 0	\$ 0	N/A	\$ 0

ANNUAL OUTLAYS

(amounts expressed in thousands)

	FY 25	FY 26	FY 27	PERCENT DIFF. FROM	FY 28 FINANCIAL
TOTAL ANNUAL OUTLAYS	\$ 0	\$ 0	\$ 0	N/A	\$ 0

2016 VISION ED CAPITAL PROJ

FY 2026 - 2027 & FY 2027 - 2028

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 FY27, \$44.0 million will be appropriated for projects within this fund. An additional \$23.0 million will be transferred to the Tulsa Public Facilities Authority construction fund to support debt service on the associated revenue bonds and \$8.4 million will be transferred to the General Fund to support the Zink Lake Operations, Gilcrease Museum Management and citywide Economic Development Incentives.

ANNUAL RESOURCES AND OUTLAYS

(amounts expressed in thousands)

	FY 25 ACTUAL	FY 26 ORIGINAL	FY 26 ESTIMATE	FY 27 BUDGET	PERCENT DIFF. FROM FY 26 EST.	FY 28 FINANCIAL PLAN
Annual Resources						
Revenue	\$ 93,170	\$ 44,045	\$ 47,218	\$ 35,746	-24.3%	\$ 35,936
Transfers In	5,817	0	0	0	N/A	0
Total Resources	98,987	44,045	47,218	35,746	-24.3%	35,936
Annual Outlays						
Budget	12,785	12,234	13,264	44,034	232.0%	55,123
Transfers Out	54,263	24,367	23,337	31,377	34.5%	31,703
Total Outlays	67,048	36,601	36,601	75,411	106.0%	86,826
Resources Less Outlays	31,939	7,444	10,617	(39,665)		(50,890)
Fund Balance						
Beginning Unassigned Fund Balance	61,685	89,675	93,624	104,241		64,576
Addition to/(Use of)	31,939	7,444	10,617	(39,665)		(50,890)
End of Year	\$ 93,624	\$ 97,119	\$ 104,241	\$ 64,576		\$ 13,686

ANNUAL RESOURCES

(amounts expressed in thousands)

	FY 25 <u>ACTUAL</u>	FY 26 <u>ORIGINAL</u>	FY 26 <u>ESTIMATE</u>	FY 27 <u>BUDGET</u>	PERCENT DIFF. FROM <u>FY 26 EST</u>	FY 28 <u>FINANCIAL PLAN</u>
REVENUE ACCOUNT						
<u>Taxes</u>						
Sales Tax	\$ 77,517	\$ 29,780	\$ 30,380	\$ 31,080	2.3%	\$ 31,732
Use Tax	11,197	11,568	11,230	0	-100.0%	0
Total Taxes	88,714	41,348	41,610	31,080	-25.3%	31,732
<u>Investment Income</u>						
Interest Earnings	4,279	2,697	5,608	4,666	-16.8%	4,204
Total Investment Income	4,279	2,697	5,608	4,666	-16.8%	4,204
<u>Transfers In</u>						
Transfers within Primary Governmer	5,817	0	0	0	N/A	0
Total Transfers In	5,817	0	0	0	N/A	0
<u>Miscellaneous</u>						
Program Income	177	0	0	0	N/A	0
Total Miscellaneous	177	0	0	0	N/A	0
TOTAL ANNUAL RESOURCES	\$ 98,987	\$ 44,045	\$ 47,218	\$ 35,746	-24.3%	\$ 35,936

ANNUAL OUTLAYS

(amounts expressed in thousands)

	FY 25 <u>ACTUAL</u>	FY 26 <u>ORIGINAL</u>	FY 27 <u>BUDGET</u>	PERCENT DIFF. FROM <u>FY 26 ORIG</u>	FY 28 <u>FINANCIAL PLAN</u>
CULTURAL DEVELOPMENT AND RECREATION					
<u>Park and Recreation</u>					
Other Services/Charges	0	0	262	N/A	262
Capital Outlay	0	0	25,000	N/A	6,039
Total	0	0	25,262	N/A	6,301
Total Cultural Development & Recreation	0	0	25,262	N/A	6,301
SOCIAL AND ECONOMIC DEVELOPMENT					
<u>Mayor's Office of Economic Development</u>					
Capital Outlay	0	0	0	N/A	18,500
Total	0	0	0	N/A	18,500
<u>Planning and Neighborhoods</u>					
Other Services/Charges	0	262	6,500	>500%	17,000
Capital Outlay	525	0	0	N/A	0
Total	525	262	6,500	>500%	17,000
Total Social & Economic Development	525	262	6,500	>500%	35,500

ANNUAL OUTLAYS

(amounts expressed in thousands)

	FY 25	FY 26	FY 27	PERCENT DIFF. FROM FY 26 ORIG	FY 28 FINANCIAL PLAN
	<u>ACTUAL</u>	<u>ORIGINAL</u>	<u>BUDGET</u>		<u>PLAN</u>
PUBLIC WORKS AND TRANSPORTATION					
<u>Public Works</u>					
Capital Outlay	10,710	11,822	12,122	2.5%	13,172
Total	10,710	11,822	12,122	2.5%	13,172
Total Public Works & Transportation	10,710	11,822	12,122	2.5%	13,172
ADMINISTRATIVE AND SUPPORT SERVICES					
<u>Mayor's Office</u>					
Other Services/Charges	1,550	150	150	0.0%	150
Total	1,550	150	150	0.0%	150
Total Administrative & Support Services	1,550	150	150	0.0%	150
TOTAL BUDGET	12,785	12,234	44,034	259.9%	55,123
(Expenditures or appropriations)					

	FY 25	FY 26	FY 27	PERCENT DIFF. FROM FY 26 ORIG	FY 28 FINANCIAL PLAN
	<u>ACTUAL</u>	<u>ORIGINAL</u>	<u>BUDGET</u>		<u>PLAN</u>
<u>Transfers Out</u>					
TPFA Vision Series 2017	10,120	10,107	10,110	0.0%	10,117
TPFA Vision Series 2018	14,619	13,230	12,858	-2.8%	12,871
TPFA Vision Series 2019	26,524	0	0	N/A	0
Short Term Capital	3,000	0	0	N/A	0
Sewer Capital Projects Transfer	0	1,030	0	-100.0%	0
Vision to GF - Zink Lake Mgmt	0	0	1,417	N/A	1,460
Vision to GF - Gilcrease Museum Mgt	0	0	4,992	N/A	5,105
Vision to GF - Econ Develop Incentive	0	0	2,000	N/A	2,150
TOTAL TRANSFERS OUT	54,263	24,367	31,377	28.8%	31,703
TOTAL ANNUAL OUTLAYS	\$ 67,048	\$ 36,601	\$ 75,411	106.0%	\$ 86,826

PROJECT APPROPRIATIONS

(amounts expressed in thousands)

	FY 27 BUDGET	FY 28 FINANCIAL PLAN
ELECTED OFFICIALS - MAYOR'S OFFICE		
Tulsa Arts Commission	\$ 150	\$ 150
ELECTED OFFICIALS - MAYOR'S OFFICE TOTAL	150	150
MAYOR'S OFFICE OF ECONOMIC DEVELOPMENT		
Economic Development Priorities	0	18,500
MAYOR'S OFFICE OF ECONOMIC DEVELOPMENT TOTAL	0	18,500

PROJECT APPROPRIATIONS

(amounts expressed in thousands)

	<u>FY 27</u> <u>BUDGET</u>	<u>FY 28</u> <u>FINANCIAL</u> <u>PLAN</u>
PARKS AND RECREATION		
CW & Rt 66 Beaut Rvst_PLAN	263	263
Municipal Courts and Lockup	0	6,039
Public Safety Center: Addl Funding	25,000	0
PARKS AND RECREATION TOTAL	25,263	6,302
 PLANNING AND NEIGHBORHOODS		
Homelessness Prevention/Resol	6,500	17,000
PLANNING AND NEIGHBORHOODS TOTAL	6,500	17,000
 PUBLIC WORKS		
CW & Rt 66 Beaut Rvst_ENGR	263	263
Low-Water Dam and Pedestrian Bridge	11,860	12,910
PUBLIC WORKS TOTAL	12,123	13,173
 TRANSFERS		
Economic Development Incentives	2,000	2,150
Gilcrease Museum Management	4,992	5,105
Transfer to TPFA 2017	10,110	10,117
Transfer to TPFA 2018	12,858	12,871
Zink Lake Management	1,417	1,460
TRANSFERS TOTAL	31,377	31,703
 Grand Total	 75,412	 86,827

2001 SALES TAX

FY 2026 - 2027 & FY 2027 - 2028

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)

	FY 25 ACTUAL	FY 26 ORIGINAL	FY 26 ESTIMATE	FY 27 BUDGET	PERCENT DIFF. FROM FY 26 EST.	FY 28 FINANCIAL PLAN
Annual Resources						
Revenue	\$ 0	\$ 0	\$ 0	\$ 0	N/A	\$ 0
Transfers In	0	0	0	0	N/A	0
Total Resources	0	0	0	0	N/A	0
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	0	0	0	0		0
Fund Balance						
End of Year	\$ 0	\$ 0	\$ 0	\$ 0		\$ 0

ANNUAL RESOURCES

(amounts expressed in thousands)

	FY 25 ACTUAL	FY 26 ORIGINAL	FY 26 ESTIMATE	FY 27 BUDGET	PERCENT DIFF. FROM FY 26 EST.	FY 28 FINANCIAL PLAN
REVENUE ACCOUNT	\$ 0	\$ 0	\$ 0	\$ 0	N/A	\$ 0

ANNUAL OUTLAYS

(amounts expressed in thousands)

	FY 25 ACTUAL	FY 26 ORIGINAL	FY 27 BUDGET	PERCENT DIFF. FROM FY 26 ORIG	FY 28 FINANCIAL PLAN
TOTAL ANNUAL OUTLAYS	\$ 0	\$ 0	\$ 0	N/A	\$ 0

2006 SPECIAL EXTEND SALES TAX

FY 2026 - 2027 & FY 2027 - 2028

CAPITAL FUND
402
GOVERNMENTAL CAPITAL FUND
BUDGETED ON A CASH BASIS

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. In FY27, \$381,000 from fund balance will be appropriated to short-term capital.

ANNUAL RESOURCES AND OUTLAYS

(amounts expressed in thousands)

	FY 25 ACTUAL	FY 26 ORIGINAL	FY 26 ESTIMATE	FY 27 BUDGET	PERCENT DIFF. FROM FY 26 EST.	FY 28 FINANCIAL PLAN
Annual Resources						
Revenue	\$ 169	\$ 178	\$ 240	\$ 225	-6.2%	\$ 203
Transfers In	0	0	0	0	N/A	0
Total Resources	169	178	240	225	-6.2%	203
Annual Outlays						
Budget	0	0	0	0	N/A	0
Transfers Out	0	0	0	381	N/A	0
Total Outlays	0	0	0	381	N/A	0
Resources Less Outlays	169	178	240	(156)		203
Fund Balance						
Beginning Unassigned Fund Balance	0	301	169	409		253
Addition to/(Use of)	169	178	240	(156)		203
End of Year	\$ 169	\$ 479	\$ 409	\$ 253		\$ 456

ANNUAL RESOURCES

(amounts expressed in thousands)

	<u>FY 25 ACTUAL</u>	<u>FY 26 ORIGINAL</u>	<u>FY 26 ESTIMATE</u>	<u>FY 27 BUDGET</u>	<u>PERCENT DIFF. FROM FY 26 EST</u>	<u>FY 28 FINANCIAL PLAN</u>
REVENUE ACCOUNT						
<u>Investment Income</u>						
Interest Earnings	\$ 169	\$ 178	\$ 240	\$ 225	-6.2%	\$ 203
Total Investment Income	169	178	240	225	-6.2%	203
TOTAL ANNUAL RESOURCES	\$ 169	\$ 178	\$ 240	\$ 225		\$ 203

ANNUAL OUTLAYS

(amounts expressed in thousands)

	<u>FY 25 ACTUAL</u>	<u>FY 26 ORIGINAL</u>	<u>FY 27 BUDGET</u>	<u>PERCENT DIFF. FROM FY 26 ORIG</u>	<u>FY 28 FINANCIAL PLAN</u>
<u>Transfers Out</u>					
Short Term Capital	\$ 0	\$ 0	\$ 381	N/A	\$ 0
TOTAL TRANSFERS OUT	0	0	381	N/A	0
TOTAL ANNUAL OUTLAYS	\$ 0	\$ 0	\$ 381	N/A	\$ 0

PROJECT APPROPRIATIONS

(amounts expressed in thousands)

	<u>FY 27 BUDGET</u>	<u>FY 28 FINANCIAL PLAN</u>
TRANSFERS		
Capital Equipment	\$ 381	\$ 0
TRANSFERS TOTAL	381	0
Grand Total	\$ 381	\$ 0

2008 SPECIAL TEMP SALES TAX

FY 2026 - 2027 & FY 2027 - 2028

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. In FY27, \$298 thousand was appropriated to Citywide Arterial Street Rehabilitation, to make full use of the fund balance.

ANNUAL RESOURCES AND OUTLAYS

(amounts expressed in thousands)

	FY 25 ACTUAL	FY 26 ORIGINAL	FY 26 ESTIMATE	FY 27 BUDGET	PERCENT DIFF. FROM FY 26 EST.	FY 28 FINANCIAL PLAN
Annual Resources						
Revenue	\$ 120	\$ 177	\$ 178	\$ 148	-16.6%	\$ 133
Transfers In	0	0	0	0	N/A	0
Total Resources	120	177	178	148	-16.6%	133
Annual Outlays						
Budget	0	0	0	298	N/A	0
Transfers Out	0	0	0	0	N/A	0
Total Outlays	0	0	0	298	N/A	0
Resources Less Outlays	120	177	178	(150)		133
Fund Balance						
Beginning Unassigned Fund Balance	0	0	120	298		148
Addition to/(Use of)	120	177	178	(150)		133
End of Year	\$ 120	\$ 177	\$ 298	\$ 148		\$ 281

ANNUAL RESOURCES

(amounts expressed in thousands)

	<u>FY 25 ACTUAL</u>	<u>FY 26 ORIGINAL</u>	<u>FY 26 ESTIMATE</u>	<u>FY 27 BUDGET</u>	<u>PERCENT DIFF. FROM FY 26 EST</u>	<u>FY 28 FINANCIAL PLAN</u>
REVENUE ACCOUNT						
<u>Investment Income</u>						
Interest Earnings	\$ 120	\$ 177	\$ 178	\$ 148	-16.6%	\$ 133
Total Investment Income	120	177	178	148	-16.6%	133
TOTAL ANNUAL RESOURCES	\$ 120	\$ 177	\$ 178	\$ 148	-16.6%	\$ 133

ANNUAL OUTLAYS

(amounts expressed in thousands)

	<u>FY 25 ACTUAL</u>	<u>FY 26 ORIGINAL</u>	<u>FY 27 BUDGET</u>	<u>PERCENT DIFF. FROM FY 26 ORIG</u>	<u>FY 28 FINANCIAL PLAN</u>
PUBLIC WORKS AND TRANSPORTATION					
<u>Public Works</u>					
Capital Outlay	\$ 0	\$ 0	\$ 298	N/A	\$ 0
Total	0	0	298	N/A	0
Total Public Works & Transportation	0	0	298	N/A	0
TOTAL BUDGET	0	0	298	N/A	0
(Expenditures or appropriations)					
TOTAL ANNUAL OUTLAYS	\$ 0	\$ 0	\$ 298	N/A	\$ 0

PROJECT APPROPRIATIONS

(amounts expressed in thousands)

	<u>FY 27 BUDGET</u>	<u>FY 28 FINANCIAL PLAN</u>
PUBLIC WORKS		
Art Rehab Citywide	\$ 298	\$ 0
PUBLIC WORKS TOTAL	298	0
Grand Total	\$ 298	0

2014 SALES TAX

FY 2026 - 2027 & FY 2027 - 2028

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)

	<u>FY 25</u> <u>ACTUAL</u>	<u>FY 26</u> <u>ORIGINAL</u>	<u>FY 26</u> <u>ESTIMATE</u>	<u>FY 27</u> <u>BUDGET</u>	<u>PERCENT</u> <u>DIFF. FROM</u> <u>FY 26 EST.</u>	<u>FY 28</u> <u>FINANCIAL</u> <u>PLAN</u>
Annual Resources						
Revenue	\$ 4,091	\$ 4,035	\$ 5,029	\$ 4,906	-2.4%	\$ 4,416
Transfers In	0	0	0	0	N/A	0
Total Resources	<u>4,091</u>	<u>4,035</u>	<u>5,029</u>	<u>4,906</u>	-2.4%	<u>4,416</u>
Annual Outlays						
Budget	0	0	6,092	0	-100.0%	0
Transfers Out	0	0	0	0	N/A	0
Total Outlays	<u>0</u>	<u>0</u>	<u>6,092</u>	<u>0</u>	-100.0%	<u>0</u>
Resources Less Outlays	<u>4,091</u>	<u>4,035</u>	<u>(1,063)</u>	<u>4,906</u>		<u>4,416</u>
Fund Balance						
Beginning Unassigned Fund Balance	9,326	13,404	13,416	12,353		17,259
Addition to/(Use of)	<u>4,091</u>	<u>4,035</u>	<u>(1,063)</u>	<u>4,906</u>		<u>4,416</u>
End of Year	<u>\$ 13,416</u>	<u>\$ 17,439</u>	<u>\$ 12,353</u>	<u>\$ 17,259</u>		<u>\$ 21,675</u>

ANNUAL RESOURCES

(amounts expressed in thousands)

	FY 25 <u>ACTUAL</u>	FY 26 <u>ORIGINAL</u>	FY 26 <u>ESTIMATE</u>	FY 27 <u>BUDGET</u>	PERCENT DIFF. FROM <u>FY 26 EST</u>	FY 28 FINANCIAL <u>PLAN</u>
REVENUE ACCOUNT						
<u>Investment Income</u>						
Interest Earnings	\$ 4,049	\$ 4,035	\$ 5,029	\$ 4,906	-2.4%	\$ 4,416
Total Investment Income	4,049	4,035	5,029	4,906	-2.4%	4,416
<u>Miscellaneous</u>						
Reimbursements	42	0	0	0	N/A	0
Total Miscellaneous	42	0	0	0	N/A	0
TOTAL ANNUAL RESOURCES	\$ 4,091	\$ 4,035	\$ 5,029	\$ 4,906	-2.4%	\$ 4,416

ANNUAL OUTLAYS

(amounts expressed in thousands)

	FY 25 <u>ACTUAL</u>	FY 26 <u>ORIGINAL</u>	FY 27 <u>BUDGET</u>	PERCENT DIFF. FROM <u>FY 26 ORIG</u>	FY 28 FINANCIAL <u>PLAN</u>
TOTAL ANNUAL OUTLAYS	\$ 0	\$ 0	\$ 0	N/A	\$ 0

2021 SALES TAX

FY 2026 - 2027 & FY 2027 - 2028

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 began 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

This fund received its final scheduled appropriations in FY26. Any fund balance will be used to support current and future appropriations in accordance with the 2021 Improve Our Tulsa II Sales Tax Ordinance.

ANNUAL RESOURCES AND OUTLAYS

(amounts expressed in thousands)

	FY 25 ACTUAL	FY 26 ORIGINAL	FY 26 ESTIMATE	FY 27 BUDGET	PERCENT DIFF. FROM FY 26 EST.	FY 28 FINANCIAL PLAN
Annual Resources						
Revenue	\$ 45,547	\$ 17,459	\$ 22,381	\$ 2,411	-89.2%	\$ 2,170
Transfers In	0	0	0	0	N/A	0
Total Resources	45,547	17,459	22,381	2,411	-89.2%	2,170
Annual Outlays						
Budget	24,845	31,890	38,029	0	-100.0%	0
Transfers Out	11,278	5,639	0	0	N/A	0
Total Outlays	36,123	37,529	38,029	0	-100.0%	0
Resources Less Outlays	9,424	(20,070)	(15,648)	2,411		2,170
Fund Balance						
Beginning Unassigned Fund Balance	18,249	27,616	27,673	12,025		14,436
Addition to/(Use of)	9,424	(20,070)	(15,648)	2,411		2,170
End of Year	\$ 27,673	\$ 7,546	\$ 12,025	\$ 14,436		\$ 16,606

ANNUAL RESOURCES

(amounts expressed in thousands)

	FY 25 ACTUAL	FY 26 ORIGINAL	FY 26 ESTIMATE	FY 27 BUDGET	PERCENT DIFF. FROM FY 26 EST	FY 28 FINANCIAL PLAN
REVENUE ACCOUNT						
<u>Taxes</u>						
Sales Tax	\$ 43,333	\$ 15,848	\$ 18,951	\$ 0	-100.0%	\$ 0
Total Taxes	43,333	15,848	18,951	0	-100.0%	0
<u>Investment Income</u>						
Interest Earnings	2,214	1,611	3,430	2,411	-29.7%	2,170
Total Investment Income	2,214	1,611	3,430	2,411	-29.7%	2,170
TOTAL ANNUAL RESOURCES	\$ 45,547	\$ 17,459	\$ 22,381	\$ 2,411	-89.2%	\$ 2,170

ANNUAL OUTLAYS

(amounts expressed in thousands)

	FY 25 ACTUAL	FY 26 ORIGINAL	FY 27 BUDGET	PERCENT DIFF. FROM FY 26 ORIG	FY 28 FINANCIAL PLAN
PUBLIC SAFETY AND PROTECTION					
<u>Fire</u>					
Capital Outlay	\$ 2,890	\$ 1,510	\$ 0	-100.0%	\$ 0
Total	2,890	1,510	0	-100.0%	0
Total Public Safety and Protection	2,890	1,510	0	-100.0%	0
CULTURAL DEVELOPMENT AND RECREATION					
<u>Park and Recreation</u>					
Capital Outlay	9,300	21,980	0	-100.0%	0
Total	9,300	21,980	0	-100.0%	0
Total Cultural Development & Recreation	9,300	21,980	0	-100.0%	0
SOCIAL AND ECONOMIC DEVELOPMENT					
<u>Mayor's Office of Economic Development</u>					
Capital Outlay	2,350	1,300	0	-100.0%	0
Total	2,350	1,300	0	-100.0%	0
<u>Planning and Neighborhoods</u>					
Capital Outlay	4,805	0	0	N/A	0
Total	4,805	0	0	N/A	0
Total Social & Economic Development	7,155	1,300	0	-100.0%	0
PUBLIC WORKS AND TRANSPORTATION					
<u>Metropolitan Tulsa Transit Authority</u>					
Capital Outlay	4,600	7,100	0	-100.0%	0
Total	4,600	7,100	0	-100.0%	0
Total Public Works & Transportation	4,600	7,100	0	-100.0%	0

ANNUAL OUTLAYS

(amounts expressed in thousands)

	FY 25	FY 26	FY 27	PERCENT DIFF. FROM	FY 28
	<u>ACTUAL</u>	<u>ORIGINAL</u>	<u>BUDGET</u>	<u>FY 26 ORIG</u>	<u>FINANCIAL PLAN</u>
ADMINISTRATIVE AND SUPPORT SERVICES					
<u>Asset Management</u>					
Capital Outlay	900	0	0	N/A	0
Total	900	0	0	N/A	0
Total Administrative & Support Services	900	0	0	N/A	0
TOTAL BUDGET	24,845	31,890	0	-100.0%	0
(Expenditures or appropriations)					
	FY 25	FY 26	FY 27	PERCENT	FY 28
	<u>ACTUAL</u>	<u>ORIGINAL</u>	<u>BUDGET</u>	<u>DIFF. FROM</u>	<u>FINANCIAL</u>
				<u>FY 26 ORIG</u>	<u>PLAN</u>
<u>Transfers Out</u>					
Short Term Capital	11,278	5,639	0	-100.0%	0
TOTAL TRANSFERS OUT	11,278	5,639	0	-100.0%	0
TOTAL ANNUAL OUTLAYS	\$ 36,123	\$ 37,529	\$ 0	-100.0%	\$ 0

2023 SALES TAX

FY 2026 - 2027 & FY 2027 - 2028

CAPITAL FUND
410
GOVERNMENTAL CAPITAL FUND BUDGETED ON A CASH BASIS

OVERVIEW

This fund was established by City Ordinance to account for the 2026-2030 Improve Our Tulsa III Sales Tax Program capital projects. In August 2023, the electorate approved the extension of ninety-five-one-hundredths of one percent (.95%) sales tax which will provide funding for this program. The fund began receiving sales tax revenue in September 2025 when the Improve Our Tulsa II concluded collections. Budgeting is done on a cash basis for this Governmental Capital Fund. The total program estimate is \$430.5 million and will include projects from across the City including roadways, parks, public safety, housing, and economic development.

BUDGET SUMMARY

Revenues from Improve Our Tulsa III Sales Tax Program will be used in the year funds are received to fund capital and capital maintenance projects. Any fund balance will be used to support future appropriations in accordance with the 2023 Improve Our Tulsa III Sales Tax Ordinance.

ANNUAL RESOURCES AND OUTLAYS

(amounts expressed in thousands)

	FY 25	FY 26	FY 26	FY 27	PERCENT	FY 28
	ACTUAL	ORIGINAL	ESTIMATE	BUDGET	DIFF. FROM	FINANCIAL
					FY 26 EST.	PLAN
Annual Resources						
Revenue	\$ 0	\$ 76,909	\$ 75,675	\$ 96,805	27.9%	\$ 98,839
Transfers In	0	0	0	0	N/A	0
Total Resources	0	76,909	75,675	96,805	27.9%	98,839
Annual Outlays						
Budget	0	40,922	54,696	73,654	34.7%	69,643
Transfers Out	0	10,477	10,477	20,956	100.0%	20,956
Total Outlays	0	51,399	65,173	94,610	45.2%	90,599
Resources Less Outlays	0	25,510	10,502	2,195		8,240
Fund Balance						
Beginning Unassigned Fund Balance	0	0	0	10,502		12,697
Addition to/(Use of)	0	25,510	10,502	2,195		8,240
End of Year	\$ 0	\$ 25,510	\$ 10,502	\$ 12,697		\$ 20,937

ANNUAL RESOURCES

(amounts expressed in thousands)

	FY 25 <u>ACTUAL</u>	FY 26 <u>ORIGINAL</u>	FY 26 <u>ESTIMATE</u>	FY 27 <u>BUDGET</u>	PERCENT DIFF. FROM FY 26 EST	FY 28 <u>FINANCIAL PLAN</u>
REVENUE ACCOUNT						
<u>Taxes</u>						
Sales Tax	\$ 0	\$ 76,909	\$ 75,675	\$ 96,805	27.9%	\$ 98,839
Total Taxes	0	76,909	75,675	96,805	27.9%	98,839
TOTAL ANNUAL RESOURCES	\$ 0	\$ 76,909	\$ 75,675	\$ 96,805	27.9%	\$ 98,839

ANNUAL OUTLAYS

(amounts expressed in thousands)

	FY 25 <u>ACTUAL</u>	FY 26 <u>ORIGINAL</u>	FY 27 <u>BUDGET</u>	PERCENT DIFF. FROM FY 26 ORIG	FY 28 <u>FINANCIAL PLAN</u>
PUBLIC SAFETY AND PROTECTION					
<u>Fire</u>					
Capital Outlay	\$ 0	\$ 21,012	\$ 7,461	-64.5%	\$ 8,277
Total	0	21,012	7,461	-64.5%	8,277
Total Public Safety and Protection	0	21,012	7,461	-64.5%	8,277
CULTURAL DEVELOPMENT AND RECREATION					
<u>Park and Recreation</u>					
Capital Outlay	0	0	19,850	N/A	2,950
Total	0	0	19,850	N/A	2,950
Total Cultural Development & Recreation	0	0	19,850	N/A	2,950
SOCIAL AND ECONOMIC DEVELOPMENT					
<u>Planning and Neighborhoods</u>					
Capital Outlay	0	3,000	25,093	>500%	30,116
Total	0	3,000	25,093	>500%	30,116
Total Social & Economic Development	0	3,000	25,093	>500%	30,116
PUBLIC WORKS AND TRANSPORTATION					
<u>Public Works</u>					
Capital Outlay	0	11,910	16,250	36.4%	24,300
Total	0	11,910	16,250	36.4%	24,300
Total Public Works & Transportation	0	11,910	16,250	36.4%	24,300
ADMINISTRATIVE AND SUPPORT SERVICES					
<u>Asset Management</u>					
Capital Outlay	0	5,000	5,000	0.0%	4,000
Total	0	5,000	5,000	0.0%	4,000
Total Administrative & Support Services	0	5,000	5,000	0.0%	4,000
TOTAL BUDGET	0	40,922	73,654	80.0%	69,643
(Expenditures or appropriations)					

	FY 25 <u>ACTUAL</u>	FY 26 <u>ORIGINAL</u>	FY 27 <u>BUDGET</u>	PERCENT DIFF. FROM FY 26 ORIG	FY 28 <u>FINANCIAL PLAN</u>
<u>Transfers Out</u>					
Short Term Capital	0	10,477	20,956	100.0%	20,956
TOTAL TRANSFERS OUT	0	10,477	20,956	100.0%	20,956
TOTAL ANNUAL OUTLAYS	\$ 0	\$ 51,399	\$ 94,610	84.1%	\$ 90,599

PROJECT APPROPRIATIONS

(amounts expressed in thousands)

	FY 27 BUDGET	FY 28 FINANCIAL PLAN
ASSET MANAGEMENT		
Citywide Facilities Maintenance	\$ 5,000	\$ 4,000
ASSET MANAGEMENT TOTAL	5,000	4,000
FIRE		
Fire Apparatus and Equipment	7,461	8,277
FIRE TOTAL	7,461	8,277
PARKS AND RECREATION		
ACC - Building Improvements	15,850	2,950
Page Belcher Golf Course - Reno	4,000	0
PARKS AND RECREATION TOTAL	19,850	2,950
PLANNING AND NEIGHBORHOODS		
Housing Initiatives	19,593	24,616
Kirkpatrick-Greenwood AMP Impl	2,500	2,500
Neighborhood Revitalization	3,000	3,000
PLANNING AND NEIGHBORHOODS TOTAL	25,093	30,116
PUBLIC WORKS		
Construction Completion Incentives	1,000	1,000
CW ADA:Transition Plan Impl	0	1,750
CW Arterial Street Rehab	2,690	4,455
CW Non-Arterial Street Rehab	5,461	9,045
CW Sidewalks	0	750
CW Street Match Funds for Grants	3,600	3,600
CW: Alleys	0	200
Engineering Inspection and Testing	500	500
TE: Construction & Design	275	275
TE: Guardrail Repair & Replacement	160	160
TE: Lighting Repair and Replacement	700	700
TE: Pavement Markings & Signs	570	370
TE: Signal Coordination & Communic	150	150
TE: Signal Install, Repair & Repl	1,000	1,200
TE: Traffic Calming	105	105
TE: Traffic Studies	40	40
PUBLIC WORKS TOTAL	16,250	24,300
TRANSFERS		
Capital Equipment	20,956	20,956
TRANSFERS TOTAL	20,956	20,956
Grand Total	\$ 94,610	\$ 90,599

SHORT TERM CAPITAL

FY 2026 - 2027 & FY 2027 - 2028

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 Sales Tax Capital Programs which each include 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 2022 Sales Tax Fund which will provide funding from 2022 – 2026 for "short-term" capital improvement projects. Most recently, in August 2023 the electorate approved the 2023 Sales Tax Fund which will provide funding from 2026 – 2030 for "short-term" capital improvement projects.

BUDGET SUMMARY

The Improve Our Tulsa II funding package provided its final year of funding for capital equipment in 2026. Beginning in FY27, funding will be provided by only the 2023 Improve Our Tulsa III Funds. 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 25</u> <u>ACTUAL</u>	<u>FY 26</u> <u>ORIGINAL</u>	<u>FY 26</u> <u>ESTIMATE</u>	<u>FY 27</u> <u>BUDGET</u>	<u>PERCENT</u> <u>DIFF. FROM</u> <u>FY 26 EST.</u>	<u>FY 28</u> <u>FINANCIAL</u> <u>PLAN</u>
Annual Resources						
Revenue	\$ 258	\$ 0	\$ 0	\$ 0	N/A	\$ 0
Transfers In	14,278	16,116	16,116	21,337	32.4%	21,337
Total Resources	14,536	16,116	16,116	21,337	32.4%	21,337
Annual Outlays						
Budget	12,665	17,448	20,002	22,169	10.8%	23,828
Transfers Out	123	123	123	123	0.0%	123
Total Outlays	12,788	17,571	20,125	22,292	10.8%	23,951
Resources Less Outlays	1,748	(1,455)	(4,009)	(955)		(2,614)
Fund Balance						
Beginning Unassigned Fund Balance	13,611	11,972	15,359	11,350		10,395
Addition to/(Use of)	1,748	(1,455)	(4,009)	(955)		(2,614)
End of Year	\$ 15,359	\$ 10,517	\$ 11,350	\$ 10,395		\$ 7,781

ANNUAL RESOURCES

(amounts expressed in thousands)

REVENUE ACCOUNT	FY 25 ACTUAL	FY 26 ORIGINAL	FY 26 ESTIMATE	FY 27 BUDGET	PERCENT DIFF. FROM FY 26 EST	FY 28 FINANCIAL PLAN
Transfers In						
Transfers within Primary Government	\$ 14,278	\$ 16,116	\$ 16,116	\$ 21,337	32.4%	\$ 21,337
Total Transfers In	14,278	16,116	16,116	21,337	32.4%	21,337
Miscellaneous						
Recoveries	258	0	0	0	N/A	0
Total Miscellaneous	258	0	0	0	N/A	0
TOTAL ANNUAL RESOURCES	\$ 14,536	\$ 16,116	\$ 16,116	\$ 21,337	32.4%	\$ 21,337

ANNUAL OUTLAYS

(amounts expressed in thousands)

PUBLIC SAFETY AND PROTECTION	FY 25 ACTUAL	FY 26 ORIGINAL	FY 27 BUDGET	PERCENT DIFF. FROM FY 26 ORIG	FY 28 FINANCIAL PLAN
Police					
Capital Outlay	\$ 6,000	\$ 8,709	\$ 7,653	-12.1%	\$ 14,045
Total	6,000	8,709	7,653	-12.1%	14,045
Fire					
Capital Outlay	1,901	1,565	550	-64.9%	715
Total	1,901	1,565	550	-64.9%	715
Animal Services					
Capital Outlay	0	165	503	204.8%	229
Total	0	165	503	204.8%	229
Tulsa Emergency Management					
Capital Outlay	0	0	83	N/A	0
Total	0	0	83	N/A	0
Total Public Safety and Protection	7,901	10,439	8,789	-15.8%	14,989
CULTURAL DEVELOPMENT AND RECREATION					
Park and Recreation					
Capital Outlay	465	840	732	-12.9%	908
Total	465	840	732	-12.9%	908
River Parks					
Capital Outlay	508	180	0	-100.0%	0
Total	508	180	0	-100.0%	0
Managed Entities - Culture & Recreation					
Capital Outlay	89	173	398	130.1%	348
Total	89	173	398	130.1%	348
Total Cultural Development & Recreation	1,062	1,193	1,130	-5.3%	1,256
SOCIAL AND ECONOMIC DEVELOPMENT					
Planning and Neighborhoods					
Capital Outlay	34	354	228	-35.6%	129
Total	34	354	228	-35.6%	129

ANNUAL OUTLAYS

(amounts expressed in thousands)

	FY 25 ACTUAL	FY 26 ORIGINAL	FY 27 BUDGET	PERCENT DIFF. FROM FY 26 ORIG	FY 28 FINANCIAL PLAN
Development Services					
Capital Outlay	0	112	0	-100.0%	166
Total	0	112	0	-100.0%	166
Total Social & Economic Development	34	466	228	-51.1%	295
PUBLIC WORKS AND TRANSPORTATION					
Public Works					
Capital Outlay	1,350	3,108	1,665	-46.4%	3,610
Total	1,350	3,108	1,665	-46.4%	3,610
Metropolitan Tulsa Transit Authority					
Capital Outlay	115	201	159	-20.9%	231
Total	115	201	159	-20.9%	231
Total Public Works & Transportation	1,465	3,309	1,824	-44.9%	3,841
ADMINISTRATIVE AND SUPPORT SERVICES					
Human Resources					
Capital Outlay	0	0	22	N/A	451
Total	0	0	22	N/A	451
Finance					
Capital Outlay	2	93	347	273.1%	233
Total	2	93	347	273.1%	233
Information Technology					
Capital Outlay	1,951	1,421	9,535	>500%	2,220
Total	1,951	1,421	9,535	>500%	2,220
Communications					
Capital Outlay	6	4	0	-100.0%	10
Total	6	4	0	-100.0%	10
Asset Management					
Capital Outlay	244	523	294	-43.8%	533
Total	244	523	294	-43.8%	533
Total Administrative & Support Services	2,203	2,041	10,198	399.7%	3,447
TOTAL BUDGET	12,665	17,448	22,169	27.1%	23,828
(Expenditures or appropriations)					
	FY 25	FY 26	FY 27	PERCENT	FY 28
	ACTUAL	ORIGINAL	BUDGET	DIFF. FROM	FINANCIAL
Transfers Out				FY 26 ORIG	PLAN
Golf Course Capital	123	123	123	0.0%	123
TOTAL TRANSFERS OUT	123	123	123	0.0%	123
TOTAL ANNUAL OUTLAYS	\$ 12,788	\$ 17,571	\$ 22,292	26.9%	\$ 23,951

OFFICE SERVICES

FY 2026 - 2027 & FY 2027 - 2028

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 Information Technology Department tracks and bills each department using their services. Given the function of the Office Services Internal Service Fund, any negative fund balance will be recovered from the departments receiving goods and services.

ANNUAL RESOURCES AND OUTLAYS

(amounts expressed in thousands)

	FY 25 ACTUAL	FY 26 ORIGINAL	FY 26 ESTIMATE	FY 27 BUDGET	PERCENT DIFF. FROM FY 26 EST.	FY 28 FINANCIAL PLAN
Annual Resources						
Revenue	\$ 5,085	\$ 4,718	\$ 4,705	\$ 4,863	3.4%	\$ 4,994
Transfers In	0	0	0	0	N/A	0
Total Resources	5,085	4,718	4,705	4,863	3.4%	4,994
Annual Outlays						
Budget	5,044	4,717	4,717	4,862	3.1%	4,995
Transfers Out	0	0	0	0	N/A	0
Total Outlays	5,044	4,717	4,717	4,862	3.1%	4,995
Resources Less Outlays	41	1	(12)	1		(1)
Fund Balance						
Beginning Unassigned Fund Balance	(0)	1	41	29		30
Addition to/(Use of)	41	1	(12)	1		(1)
End of Year	\$ 41	\$ 2	\$ 29	\$ 30		\$ 29

ANNUAL RESOURCES

(amounts expressed in thousands)

	<u>FY 25</u> <u>ACTUAL</u>	<u>FY 26</u> <u>ORIGINAL</u>	<u>FY 26</u> <u>ESTIMATE</u>	<u>FY 27</u> <u>BUDGET</u>	<u>PERCENT</u> <u>DIFF. FROM</u> <u>FY 26 EST</u>	<u>FY 28</u> <u>FINANCIAL</u> <u>PLAN</u>
REVENUE ACCOUNT						
<u>General Government</u>						
Miscellaneous	\$ 5,085	\$ 4,718	\$ 4,705	\$ 4,863	3.4%	\$ 4,994
Total General Government	5,085	4,718	4,705	4,863	3.4%	4,994
TOTAL ANNUAL RESOURCES	\$ 5,085	\$ 4,718	\$ 4,705	\$ 4,863	\$	\$ 4,994

ANNUAL OUTLAYS

(amounts expressed in thousands)

	<u>FY 25</u> <u>ACTUAL</u>	<u>FY 26</u> <u>ORIGINAL</u>	<u>FY 27</u> <u>BUDGET</u>	<u>PERCENT</u> <u>DIFF. FROM</u> <u>FY 26 ORIG</u>	<u>FY 28</u> <u>FINANCIAL</u> <u>PLAN</u>
ADMINISTRATIVE AND SUPPORT SERVICES					
<u>Information Technology</u>					
Materials and Supplies	\$ 901	\$ 0	\$ 0	N/A	\$ 0
Other Services/Charges	4,143	4,717	4,862	3.1%	4,995
Total	5,044	4,717	4,862	3.1%	4,995
Total Administrative & Support Services	5,044	4,717	4,862	3.1%	4,995
TOTAL BUDGET	5,044	4,717	4,862	3.1%	4,995
(Expenditures or appropriations)					
TOTAL ANNUAL OUTLAYS	\$ 5,044	\$ 4,717	\$ 4,862	3.1%	\$ 4,995

WORKERS COMPENSATION

FY 2026 - 2027 & FY 2027 - 2028

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 FY27 this review did not identify a need for a premium adjustment.

ANNUAL RESOURCES AND OUTLAYS

(amounts expressed in thousands)

	FY 25 ACTUAL	FY 26 ORIGINAL	FY 26 ESTIMATE	FY 27 BUDGET	PERCENT DIFF. FROM FY 26 EST.	FY 28 FINANCIAL PLAN
Annual Resources						
Revenue	\$ 7,400	\$ 6,892	\$ 7,693	\$ 7,401	-3.8%	\$ 7,321
Transfers In	0	0	0	0	N/A	0
Total Resources	7,400	6,892	7,693	7,401	-3.8%	7,321
Annual Outlays						
Budget	6,935	6,575	6,428	6,602	2.7%	6,826
Transfers Out	0	0	0	0	N/A	0
Total Outlays	6,935	6,575	6,428	6,602	2.7%	6,826
Resources Less Outlays	465	317	1,265	799		495
Fund Balance						
Beginning Unassigned Fund Balance	869	2,148	1,334	2,599		3,398
Addition to/(Use of)	465	317	1,265	799		495
End of Year	\$ 1,334	\$ 2,465	\$ 2,599	\$ 3,398		\$ 3,893

ANNUAL RESOURCES

(amounts expressed in thousands)

	FY 25 <u>ACTUAL</u>	FY 26 <u>ORIGINAL</u>	FY 26 <u>ESTIMATE</u>	FY 27 <u>BUDGET</u>	PERCENT DIFF. FROM <u>FY 26 EST</u>	FY 28 <u>FINANCIAL PLAN</u>
REVENUE ACCOUNT						
<u>General Government</u>						
General Government Revenue	\$ 224	\$ 0	\$ 243	\$ 0	-100.0%	\$ 0
Employee Insurance Fund	<u>6,457</u>	<u>6,300</u>	<u>6,594</u>	<u>6,600</u>	0.1%	<u>6,600</u>
Total General Government	<u>6,681</u>	<u>6,300</u>	<u>6,837</u>	<u>6,600</u>	-3.5%	<u>6,600</u>
<u>Investment Income</u>						
Interest Earnings	<u>719</u>	<u>592</u>	<u>856</u>	<u>801</u>	-6.4%	<u>721</u>
Total Investment Income	<u>719</u>	<u>592</u>	<u>856</u>	<u>801</u>	-6.4%	<u>721</u>
TOTAL ANNUAL RESOURCES	<u>\$ 7,400</u>	<u>\$ 6,892</u>	<u>\$ 7,693</u>	<u>\$ 7,401</u>	-3.8%	<u>\$ 7,321</u>

ANNUAL OUTLAYS

(amounts expressed in thousands)

	FY 25 <u>ACTUAL</u>	FY 26 <u>ORIGINAL</u>	FY 27 <u>BUDGET</u>	PERCENT DIFF. FROM <u>FY 26 ORIG</u>	FY 28 <u>FINANCIAL PLAN</u>
ADMINISTRATIVE AND SUPPORT SERVICES					
<u>Human Resources</u>					
Personal Services	\$ 509	\$ 596	\$ 618	3.7%	\$ 632
Materials and Supplies	8	45	50	11.1%	54
Other Services/Charges	<u>6,418</u>	<u>5,934</u>	<u>5,934</u>	0.0%	<u>6,140</u>
Total	<u>6,935</u>	<u>6,575</u>	<u>6,602</u>	0.4%	<u>6,826</u>
Total Administrative & Support Services	<u>6,935</u>	<u>6,575</u>	<u>6,602</u>	0.4%	<u>6,826</u>
TOTAL BUDGET	<u>6,935</u>	<u>6,575</u>	<u>6,602</u>	0.4%	<u>6,826</u>
(Expenditures or appropriations)					
TOTAL ANNUAL OUTLAYS	<u>\$ 6,935</u>	<u>\$ 6,575</u>	<u>\$ 6,602</u>	0.4%	<u>\$ 6,826</u>

EMPLOYEE INSURANCE SERVICE

FY 2026 - 2027 & FY 2027 - 2028

OPERATING FUND

502

INTERNAL SERVICES FUND
BUDGETED ON A
ACCURAL 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 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 to its employees. Our health care provider held premium rates in calendar years 2022 and 2023 with an optional renewal in calendar year 2024 with a modest premium increase. The City opted to renew the contract for calendar year 2024 and initiated a new bidding process for FY25 plan options. It is possible that in FY27, the City will go out for bid for a health care provider.

ANNUAL RESOURCES AND OUTLAYS

(amounts expressed in thousands)

	FY 25 ACTUAL	FY 26 ORIGINAL	FY 26 ESTIMATE	FY 27 BUDGET	PERCENT DIFF. FROM FY 26 EST.	FY 28 FINANCIAL PLAN
Annual Resources						
Revenue	\$ 24,016	\$ 25,916	\$ 26,264	\$ 29,841	13.6%	\$ 33,764
Transfers In	0	0	0	0	N/A	0
Total Resources	24,016	25,916	26,264	29,841	13.6%	33,764
Annual Outlays						
Budget	22,289	26,623	26,627	29,702	11.5%	33,638
Transfers Out	0	0	0	0	N/A	0
Total Outlays	22,289	26,623	26,627	29,702	11.5%	33,638
Resources Less Outlays	1,726	(707)	(363)	139		126
Fund Balance						
Beginning Unassigned Fund Balance	433	1,433	2,159	1,796		1,935
Addition to/(Use of)	1,726	(707)	(363)	139		126
End of Year	\$ 2,159	\$ 726	\$ 1,796	\$ 1,935		\$ 2,061

ANNUAL RESOURCES

(amounts expressed in thousands)

	FY 25 <u>ACTUAL</u>	FY 26 <u>ORIGINAL</u>	FY 26 <u>ESTIMATE</u>	FY 27 <u>BUDGET</u>	PERCENT DIFF. FROM <u>FY 26 EST</u>	FY 28 <u>FINANCIAL PLAN</u>
REVENUE ACCOUNT						
<u>General Government</u>						
Employee Insurance Fund	\$ 23,861	\$ 25,012	\$ 25,328	\$ 28,863	14.0%	\$ 32,772
Miscellaneous	<u>0</u>	<u>843</u>	<u>817</u>	<u>859</u>	5.1%	<u>885</u>
Total General Government	23,861	25,855	26,145	29,722	13.7%	33,657
<u>Investment Income</u>						
Interest Earnings	<u>107</u>	<u>61</u>	<u>119</u>	<u>119</u>	0.0%	<u>107</u>
Total Investment Income	107	61	119	119	0.0%	107
<u>Miscellaneous</u>						
Other	48	0	0	0	N/A	0
Total Miscellaneous	<u>48</u>	<u>0</u>	<u>0</u>	<u>0</u>	N/A	<u>0</u>
TOTAL ANNUAL RESOURCES	<u>\$ 24,016</u>	<u>\$ 25,916</u>	<u>\$ 26,264</u>	<u>\$ 29,841</u>	13.6%	<u>\$ 33,764</u>

ANNUAL OUTLAYS

(amounts expressed in thousands)

	FY 25 <u>ACTUAL</u>	FY 26 <u>ORIGINAL</u>	FY 27 <u>BUDGET</u>	PERCENT DIFF. FROM <u>FY 26 ORIG</u>	FY 28 <u>FINANCIAL PLAN</u>
ADMINISTRATIVE AND SUPPORT SERVICES					
<u>Human Resources</u>					
Personal Services	\$ 264	\$ 265	\$ 259	-2.3%	\$ 265
Other Services/Charges	<u>22,025</u>	<u>26,358</u>	<u>29,443</u>	11.7%	<u>33,373</u>
Total	<u>22,289</u>	<u>26,623</u>	<u>29,702</u>	11.6%	<u>33,638</u>
Total Administrative & Support Services	<u>22,289</u>	<u>26,623</u>	<u>29,702</u>	11.6%	<u>33,638</u>
TOTAL BUDGET	<u>22,289</u>	<u>26,623</u>	<u>29,702</u>	11.6%	<u>33,638</u>
(Expenditures or appropriations)					
TOTAL ANNUAL OUTLAYS	<u>\$ 22,289</u>	<u>\$ 26,623</u>	<u>\$ 29,702</u>	11.6%	<u>\$ 33,638</u>

EQUIPMENT MANAGEMENT SERVICE

FY 2026 - 2027 & FY 2027 - 2028

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 FY27 and FY28, rates will be constant as in the previous fiscal year to align with increases in personnel costs and inflationary increases to operational supplies and services.

ANNUAL RESOURCES AND OUTLAYS

(amounts expressed in thousands)

	FY 25 ACTUAL	FY 26 ORIGINAL	FY 26 ESTIMATE	FY 27 BUDGET	PERCENT DIFF. FROM FY 26 EST.	FY 28 FINANCIAL PLAN
Annual Resources						
Revenue	\$ 20,522	\$ 25,157	\$ 20,548	\$ 23,131	12.6%	\$ 21,216
Transfers In	0	0	0	0	N/A	0
Total Resources	20,522	25,157	20,548	23,131	12.6%	21,216
Annual Outlays						
Budget	19,224	23,722	18,335	22,685	23.7%	20,423
Transfers Out	878	1,178	1,219	731	-40.0%	727
Total Outlays	20,102	24,900	19,554	23,416	19.7%	21,150
Resources Less Outlays	420	257	994	(285)		66
Fund Balance						
Beginning Unassigned Fund Balance	242	1,194	662	1,656		1,371
Addition to/(Use of)	420	257	994	(285)		66
End of Year	\$ 662	\$ 1,451	\$ 1,656	\$ 1,371		\$ 1,437

ANNUAL RESOURCES

(amounts expressed in thousands)

	FY 25 <u>ACTUAL</u>	FY 26 <u>ORIGINAL</u>	FY 26 <u>ESTIMATE</u>	FY 27 <u>BUDGET</u>	PERCENT DIFF. FROM <u>FY 26 EST</u>	FY 28 <u>FINANCIAL PLAN</u>
REVENUE ACCOUNT						
<u>General Government</u>						
Miscellaneous	\$ 20,198	\$ 25,109	\$ 20,429	\$ 23,099	13.1%	\$ 21,184
Total General Government	20,198	25,109	20,429	23,099	13.1%	21,184
<u>Investment Income</u>						
Interest Earnings	54	48	72	0	-100.0%	0
Total Investment Income	54	48	72	0	-100.0%	0
<u>Miscellaneous</u>						
Reimbursements	1	0	0	0	N/A	0
Sale of City Property	234	0	14	0	-100.0%	0
Other	35	0	33	32	-3.0%	32
Total Miscellaneous	270	0	47	32	-31.9%	32
TOTAL ANNUAL RESOURCES	\$ 20,522	\$ 25,157	\$ 20,548	\$ 23,131	12.6%	\$ 21,216

ANNUAL OUTLAYS

(amounts expressed in thousands)

	FY 25 <u>ACTUAL</u>	FY 26 <u>ORIGINAL</u>	FY 27 <u>BUDGET</u>	PERCENT DIFF. FROM <u>FY 26 ORIG</u>	FY 28 <u>FINANCIAL PLAN</u>
ADMINISTRATIVE AND SUPPORT SERVICES					
<u>Asset Management</u>					
Personal Services	\$ 6,288	\$ 6,551	\$ 6,988	6.7%	\$ 7,158
Materials and Supplies	10,114	13,477	12,652	-6.1%	10,234
Other Services/Charges	2,822	3,694	3,045	-17.6%	3,031
Total	19,224	23,722	22,685	-4.4%	20,423
Total Administrative & Support Services	19,224	23,722	22,685	-4.4%	20,423
TOTAL BUDGET	19,224	23,722	22,685	-4.4%	20,423
(Expenditures or appropriations)					
<u>Transfers Out</u>					
General Fund Reimbursement	0	300	0	-100.0%	0
Operational support - Asset Mgt	565	547	400	-26.9%	390
Operational support - Info Tech	288	331	331	0.0%	337
Operational support - Finance	25	0	0	N/A	0
TOTAL TRANSFERS OUT	878	1,178	731	-37.9%	727
TOTAL ANNUAL OUTLAYS	\$ 20,102	\$ 24,900	\$ 23,416	-6.0%	\$ 21,150

OTC BUILDING OPERATIONS

FY 2026 - 2027 & FY 2027 - 2028

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 the building's space to the City of Tulsa for housing the City staff and to private sector tenants. Currently, active efforts are underway to market the vacant space on a few floors. 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 25 ACTUAL	FY 26 ORIGINAL	FY 26 ESTIMATE	FY 27 BUDGET	PERCENT DIFF. FROM FY 26 EST.	FY 28 FINANCIAL PLAN
Annual Resources						
Revenue	\$ 4,699	\$ 4,749	\$ 5,017	\$ 4,804	-4.2%	\$ 4,778
Transfers In	7,894	7,906	7,906	7,926	0.3%	7,953
Total Resources	12,593	12,655	12,923	12,730	-1.5%	12,731
Annual Outlays						
Budget	10,380	13,038	13,035	12,899	-1.0%	12,998
Transfers Out	276	276	276	276	0.0%	276
Total Outlays	10,656	13,314	13,311	13,175	-1.0%	13,274
Resources Less Outlays	1,937	(659)	(388)	(445)		(543)
Fund Balance						
Beginning Unassigned Fund Balance	3,492	3,276	5,429	5,041		4,596
Addition to/(Use of)	1,937	(659)	(388)	(445)		(543)
Payments to Capital Fund	(1,148)	(659)	(659)	(659)		(659)
End of Year	\$ 4,281	\$ 1,958	\$ 4,382	\$ 3,937		\$ 3,394

ANNUAL RESOURCES

(amounts expressed in thousands)

	FY 25 ACTUAL	FY 26 ORIGINAL	FY 26 ESTIMATE	FY 27 BUDGET	PERCENT DIFF. FROM FY 26 EST	FY 28 FINANCIAL PLAN
REVENUE ACCOUNT						
General Government						
General Government Revenue	\$ 748	\$ 857	\$ 899	\$ 961	6.9%	\$ 961
Miscellaneous	3,472	3,502	3,590	3,372	-6.1%	3,372
Total General Government	4,220	4,359	4,489	4,333	-3.5%	4,333
Investment Income						
Interest Earnings	463	364	476	460	-3.4%	434
Total Investment Income	463	364	476	460	-3.4%	434
Transfers In						
Transfers from Primary Government	7,894	7,906	7,906	7,926	0.3%	7,953
Total Transfers In	7,894	7,906	7,906	7,926	0.3%	7,953
Miscellaneous						
Other	16	26	52	11	-78.8%	11
Total Miscellaneous	16	26	52	11	-78.8%	11
TOTAL ANNUAL RESOURCES	\$ 12,593	\$ 12,655	\$ 12,923	\$ 12,730	-1.5%	\$ 12,731

ANNUAL OUTLAYS

(amounts expressed in thousands)

	FY 25 ACTUAL	FY 26 ORIGINAL	FY 27 BUDGET	PERCENT DIFF. FROM FY 26 ORIG	FY 28 FINANCIAL PLAN
ADMINISTRATIVE AND SUPPORT SERVICES					
Asset Management					
Personal Services	\$ 2,317	\$ 2,385	\$ 2,476	3.8%	\$ 2,537
Materials and Supplies	118	205	208	1.5%	200
Other Services/Charges	3,920	6,218	5,965	-4.1%	5,984
Capital Outlay	11	100	100	0.0%	100
Total	6,366	8,908	8,749	-1.8%	8,821
Total Administrative & Support Services	6,366	8,908	8,749	-1.8%	8,821
TOTAL BUDGET	6,366	8,908	8,749	-1.8%	8,821
(Expenditures or appropriations)					
DEBT SERVICE	4,014	4,130	4,150	0.5%	4,177
Total	4,014	4,130	4,150		4,177
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	\$ 10,656	\$ 13,314	\$ 13,175	-1.0%	\$ 13,274

STORMWATER ENTERPRISE

FY 2026 - 2027 & FY 2027 - 2028

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

A seven percent (7.0%) rate increase is included for FY27 and FY28. The fund has an informal policy of maintaining an operating reserve of five percent (5.0%) of revenues. 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. 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 25 ACTUAL	FY 26 ORIGINAL	FY 26 ESTIMATE	FY 27 BUDGET	PERCENT DIFF. FROM FY 26 EST.	FY 28 FINANCIAL PLAN
Annual Resources						
Revenue	\$ 52,862	\$ 56,983	\$ 59,653	\$ 62,082	4.1%	\$ 66,363
Transfers In	0	0	0	0	N/A	0
Total Resources	52,862	56,983	59,653	62,082	4.1%	66,363
Annual Outlays						
Budget	27,169	41,025	41,758	42,149	0.9%	41,784
Transfers Out	17,439	20,082	20,474	22,569	10.2%	20,372
Total Outlays	44,608	61,107	62,232	64,718	4.0%	62,156
Resources Less Outlays	8,254	(4,124)	(2,579)	(2,636)		4,207
Fund Balance						
Beginning Unassigned Fund Balance	5,532	8,845	13,786	11,207		8,571
Addition to/(Use of)	8,254	(4,124)	(2,579)	(2,636)		4,207
Operating Reserve (5.00%)	(2,797)	(2,797)	(3,058)	(3,058)		(3,272)
End of Year	\$ 10,989	\$ 1,924	\$ 8,149	\$ 5,513		\$ 9,506

ANNUAL RESOURCES

(amounts expressed in thousands)

	FY 25 <u>ACTUAL</u>	FY 26 <u>ORIGINAL</u>	FY 26 <u>ESTIMATE</u>	FY 27 <u>BUDGET</u>	PERCENT DIFF. FROM FY 26 EST	FY 28 FINANCIAL PLAN
REVENUE ACCOUNT						
<u>General Government</u>						
Public Safety and Protection	\$ 80	\$ 0	\$ 64	\$ 0	-100.0%	\$ 0
Miscellaneous	1	6	2	2	0.0%	2
Total General Government	81	6	66	2	-97.0%	2
<u>Enterprise</u>						
Stormwater Revenue	51,531	55,940	57,804	61,163	5.8%	65,444
Miscellaneous Utility Revenue	119	123	133	6	-95.5%	6
Total Enterprise	51,650	56,063	57,937	61,169	5.6%	65,450
<u>Fines and Forfeitures</u>						
Other Fines and Forfeitures	0	0	3	4	33.3%	4
Total Fines and Forfeitures	0	0	3	4	33.3%	4
<u>Investment Income</u>						
Interest Earnings	1,110	908	1,562	907	-41.9%	907
Total Investment Income	1,110	908	1,562	907	-41.9%	907
<u>Miscellaneous</u>						
Reimbursements	1	6	1	0	-100.0%	0
Sale of City Property	20	0	84	0	-100.0%	0
Total Miscellaneous	21	6	85	0	-100.0%	0
TOTAL ANNUAL RESOURCES	\$ 52,862	\$ 56,983	\$ 59,653	\$ 62,082	4.1%	\$ 66,363

ANNUAL OUTLAYS

(amounts expressed in thousands)

	FY 25 <u>ACTUAL</u>	FY 26 <u>ORIGINAL</u>	FY 27 <u>BUDGET</u>	PERCENT DIFF. FROM FY 26 ORIG	FY 28 FINANCIAL PLAN
PUBLIC WORKS AND TRANSPORTATION					
<u>Public Works</u>					
Personal Services	\$ 8,305	\$ 10,080	\$ 12,339	22.4%	\$ 12,845
Materials and Supplies	623	1,206	1,167	-3.2%	1,157
Other Services/Charges	11,314	16,005	16,983	6.1%	17,387
Capital Outlay	2,303	5,547	3,814	-31.2%	1,770
Total	22,545	32,838	34,303	4.5%	33,159
<u>Water and Sewer</u>					
Materials and Supplies	0	10	8	-20.0%	8
Other Services/Charges	1,313	2,602	2,174	-16.4%	2,354
Capital Outlay	31	447	368	-17.7%	355
Total	1,344	3,059	2,550	-16.6%	2,717
Total Public Works & Transportation	23,889	35,897	36,853	2.7%	35,876

ANNUAL OUTLAYS

(amounts expressed in thousands)

	FY 25	FY 26	FY 27	PERCENT DIFF. FROM	FY 28
	<u>ACTUAL</u>	<u>ORIGINAL</u>	<u>BUDGET</u>	<u>FY 26 ORIG</u>	<u>FINANCIAL PLAN</u>
ADMINISTRATIVE AND SUPPORT SERVICES					
<u>Information Technology</u>					
Capital Outlay	0	36	0	-100.0%	0
Total	0	36	0	-100.0%	0
<u>Asset Management</u>					
Other Services/Charges	54	63	86	36.5%	86
Total	54	63	86	36.5%	86
Total Administrative & Support Services	54	99	86	-13.1%	86
TOTAL BUDGET	23,943	35,996	36,939	2.6%	35,962
(Expenditures or appropriations)					
DEBT SERVICE	3,226	5,029	5,210	3.6%	5,822
Total	3,226	5,029	5,210		5,822
	FY 25	FY 26	FY 27	PERCENT DIFF. FROM	FY 28
	<u>ACTUAL</u>	<u>ORIGINAL</u>	<u>BUDGET</u>	<u>FY 26 ORIG</u>	<u>FINANCIAL PLAN</u>
<u>Transfers Out</u>					
Stormwater Cap Projects Transfer	6,670	7,985	11,470	43.6%	9,000
Operational support - Planning & Neighborhoods	0	69	0	-100.0%	0
Operational support - Asset Mgt	387	414	446	7.7%	454
Operational support - Info Tech	819	925	927	0.2%	942
Operational support - Finance	820	887	1,032	16.3%	1,051
Operational support - Customer Care	411	486	505	3.9%	519
Operational support - Engineering Svs	1	0	0	N/A	0
Operational support - Public Works	5,012	5,432	3,947	-27.3%	4,077
Operational support - Parks & Rec	606	624	689	10.4%	704
Operational support - Water&Sewer	2,713	3,260	3,553	9.0%	3,625
TOTAL TRANSFERS OUT	17,439	20,082	22,569	12.4%	20,372
TOTAL ANNUAL OUTLAYS	\$ 44,608	\$ 61,107	\$ 64,718	5.9%	\$ 62,156

STORMWATER CAPITAL PROJECTS

FY 2026 - 2027 & FY 2027 - 2028

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 FY27 and FY28, a transfer from the stormwater operating fund will finance needed stormwater system improvement projects as part of the City’s Stormwater Utility Enterprise Initiative. Appropriations will be for flood control projects recommended by the Stormwater Drainage and Hazard Mitigation Advisory Board, staff, and elected officials with input from neighborhood groups and citizens.

ANNUAL RESOURCES AND OUTLAYS

(amounts expressed in thousands)

	<u>FY 25</u>	<u>FY 26</u>	<u>FY 26</u>	<u>FY 27</u>	<u>PERCENT</u>	<u>FY 28</u>
	<u>ACTUAL</u>	<u>ORIGINAL</u>	<u>ESTIMATE</u>	<u>BUDGET</u>	<u>DIFF. FROM</u>	<u>FINANCIAL</u>
					<u>FY 26 EST.</u>	<u>PLAN</u>
Annual Resources						
Revenue	\$ 0	\$ 0	\$ 0	\$ 0	N/A	\$ 0
Transfers In	6,670	7,985	7,985	11,470	43.6%	9,000
Total Resources	6,670	7,985	7,985	11,470	43.6%	9,000
Annual Outlays						
Budget	6,768	7,985	7,985	11,470	43.6%	9,000
Transfers Out	1,221	0	0	0	N/A	0
Total Outlays	7,989	7,985	7,985	11,470	43.6%	9,000
Resources Less Outlays	(1,319)	0	0	0		0
Fund Balance						
Beginning Unassigned Fund Balance	4,299	2,880	2,980	2,980		2,980
Addition to/(Use of)	(1,319)	0	0	0		0
End of Year	\$ 2,980	\$ 2,880	\$ 2,980	\$ 2,980		\$ 2,980

ANNUAL RESOURCES

(amounts expressed in thousands)

	FY 25 <u>ACTUAL</u>	FY 26 <u>ORIGINAL</u>	FY 26 <u>ESTIMATE</u>	FY 27 <u>BUDGET</u>	PERCENT DIFF. FROM <u>FY 26 EST</u>	FY 28 FINANCIAL <u>PLAN</u>
REVENUE ACCOUNT						
<u>Transfers In</u>						
Transfers within Primary Government	\$ 6,670	\$ 7,985	\$ 7,985	\$ 11,470	43.6%	\$ 9,000
Total Transfers In	6,670	7,985	7,985	11,470	43.6%	9,000
TOTAL ANNUAL RESOURCES	<u>\$ 6,670</u>	<u>\$ 7,985</u>	<u>\$ 7,985</u>	<u>\$ 11,470</u>	43.6%	<u>\$ 9,000</u>

ANNUAL OUTLAYS

(amounts expressed in thousands)

	FY 25 <u>ACTUAL</u>	FY 26 <u>ORIGINAL</u>	FY 27 <u>BUDGET</u>	PERCENT DIFF. FROM <u>FY 26 ORIG</u>	FY 28 FINANCIAL <u>PLAN</u>
PUBLIC WORKS AND TRANSPORTATION					
<u>Engineering Services</u>					
Capital Outlay	\$ (2,677)	\$ 0	\$ 0	N/A	\$ 0
Total	(2,677)	0	0	N/A	0
<u>Public Works</u>					
Capital Outlay	98	0	0	N/A	0
Total	98	0	0	N/A	0
<u>Water and Sewer</u>					
Capital Outlay	9,347	7,985	11,470	43.6%	9,000
Total	9,347	7,985	11,470	43.6%	9,000
Total Public Works & Transportation	<u>6,768</u>	<u>7,985</u>	<u>11,470</u>	43.6%	<u>9,000</u>
TOTAL BUDGET	<u>6,768</u>	<u>7,985</u>	<u>11,470</u>	43.6%	<u>9,000</u>
(Expenditures or appropriations)					

	FY 25 <u>ACTUAL</u>	FY 26 <u>ORIGINAL</u>	FY 27 <u>BUDGET</u>	PERCENT DIFF. FROM <u>FY 26 ORIG</u>	FY 28 FINANCIAL <u>PLAN</u>
<u>Transfers Out</u>					
	1,221	0	0	N/A	0
TOTAL TRANSFERS OUT	1,221	0	0	N/A	0
TOTAL ANNUAL OUTLAYS	<u>\$ 7,989</u>	<u>\$ 7,985</u>	<u>\$ 11,470</u>	43.6%	<u>\$ 9,000</u>

PROJECT APPROPRIATIONS

(amounts expressed in thousands)

	<u>FY 27</u> <u>BUDGET</u>	<u>FY 28</u> <u>FINANCIAL</u> <u>PLAN</u>
WATER AND SEWER		
Citywide Economic Development	\$ 100	\$ 100
CW - Rehabilitation & Replacement	1,570	4,550
CW Channel Erosion & Stab	2,000	400
CW Detention Pond Rehab	500	500
CW-Concrete Channel Rebag	0	1,100
Small Drainage -CW buyout Program	500	500
SS Extensions - Citywide	4,500	700
Transportation Projects-Stormwater	2,300	1,150
WATER AND SEWER TOTAL	<u>11,470</u>	<u>9,000</u>
Grand Total	<u>\$ 11,470</u>	<u>\$ 9,000</u>

GOLF COURSE

FY 2026 - 2027 & FY 2027 - 2028

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. In 2025, a competitive bid was held and a new operator selected to operate the courses. In FY27, total resources and operating subsidies for this fund are expected to exceed outlays. An operating reserve of \$150,000 will be held in FY27 and FY28.

ANNUAL RESOURCES AND OUTLAYS

(amounts expressed in thousands)

	FY 25 ACTUAL	FY 26 ORIGINAL	FY 26 ESTIMATE	FY 27 BUDGET	PERCENT DIFF. FROM FY 26 EST.	FY 28 FINANCIAL PLAN
Annual Resources						
Revenue	\$ 3,979	\$ 4,857	\$ 5,022	\$ 5,528	10.1%	\$ 5,528
Transfers In	273	267	267	192	-28.1%	192
Total Resources	<u>4,252</u>	<u>5,124</u>	<u>5,289</u>	<u>5,720</u>	8.1%	<u>5,720</u>
Annual Outlays						
Budget	4,362	5,115	5,018	5,641	12.4%	5,641
Transfers Out	0	0	0	0	N/A	0
Total Outlays	<u>4,362</u>	<u>5,115</u>	<u>5,018</u>	<u>5,641</u>	12.4%	<u>5,641</u>
Resources Less Outlays	<u>(110)</u>	<u>9</u>	<u>271</u>	<u>79</u>		<u>79</u>
Fund Balance						
Beginning Unassigned Fund Balance	618	352	508	779		858
Addition to/(Use of)	(110)	9	271	79		79
Operating Reserve	(150)	(150)	(150)	(150)		(150)
End of Year	<u>\$ 358</u>	<u>\$ 211</u>	<u>\$ 629</u>	<u>\$ 708</u>		<u>\$ 787</u>

ANNUAL RESOURCES

(amounts expressed in thousands)

	FY 25 <u>ACTUAL</u>	FY 26 <u>ORIGINAL</u>	FY 26 <u>ESTIMATE</u>	FY 27 <u>BUDGET</u>	PERCENT DIFF. FROM <u>FY 26 EST</u>	FY 28 <u>FINANCIAL PLAN</u>
REVENUE ACCOUNT						
<u>General Government</u>						
Culture and Recreation	\$ 3,971	\$ 4,848	\$ 5,014	\$ 5,518	10.1%	\$ 5,518
Total General Government	3,971	4,848	5,014	5,518	10.1%	5,518
<u>Investment Income</u>						
Interest Earnings	8	9	8	10	25.0%	10
Total Investment Income	8	9	8	10	25.0%	10
<u>Transfers In</u>						
Transfers within Primary Government	273	267	267	192	-28.1%	192
Total Transfers In	273	267	267	192	-28.1%	192
TOTAL ANNUAL RESOURCES	\$ 4,252	\$ 5,124	\$ 5,289	\$ 5,720	8.1%	\$ 5,720

ANNUAL OUTLAYS

(amounts expressed in thousands)

	FY 25 <u>ACTUAL</u>	FY 26 <u>ORIGINAL</u>	FY 27 <u>BUDGET</u>	PERCENT DIFF. FROM <u>FY 26 ORIG</u>	FY 28 <u>FINANCIAL PLAN</u>
<u>Managed Entities - Culture & Recreation</u>					
Other Services/Charges	\$ 4,100	\$ 4,992	\$ 5,518	10.5%	\$ 5,518
Capital Outlay	262	123	123	0.0%	123
Total	4,362	5,115	5,641	10.3%	5,641
TOTAL BUDGET	4,362	5,115	5,641	10.3%	5,641
(Expenditures or appropriations)					
TOTAL ANNUAL OUTLAYS	\$ 4,362	\$ 5,115	\$ 5,641	10.3%	\$ 5,641

AIR FORCE PL 3 OPERATING

FY 2026 - 2027 & FY 2027 - 2028

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 FY27 budget will continue to provide for improvements to the facility.

ANNUAL RESOURCES AND OUTLAYS

(amounts expressed in thousands)

	FY 25 ACTUAL	FY 26 ORIGINAL	FY 26 ESTIMATE	FY 27 BUDGET	PERCENT DIFF. FROM FY 26 EST.	FY 28 FINANCIAL PLAN
Annual Resources						
Revenue	\$ 214	\$ 200	\$ 241	\$ 231	-4.1%	\$ 222
Transfers In	0	0	0	0	N/A	0
Total Resources	214	200	241	231	-4.1%	222
Annual Outlays						
Budget	81	177	177	2,531	>500%	31
Transfers Out	0	0	0	0	N/A	0
Total Outlays	81	177	177	2,531	>500%	31
Resources Less Outlays	133	23	64	(2,300)		191
Fund Balance						
Beginning Unassigned Fund Balance	2,652	286	2,785	2,849		549
Addition to/(Use of)	133	23	64	(2,300)		191
End of Year	\$ 2,785	\$ 309	\$ 2,849	\$ 549		\$ 740

ANNUAL RESOURCES

(amounts expressed in thousands)

	FY 25 <u>ACTUAL</u>	FY 26 <u>ORIGINAL</u>	FY 26 <u>ESTIMATE</u>	FY 27 <u>BUDGET</u>	PERCENT DIFF. FROM FY 26 EST	FY 28 <u>FINANCIAL PLAN</u>
REVENUE ACCOUNT						
<u>General Government</u>						
Miscellaneous	\$ 131	\$ 130	\$ 137	\$ 139	1.5%	\$ 139
Total General Government	131	130	137	139	1.5%	139
<u>Investment Income</u>						
Interest Earnings	83	70	104	92	-11.5%	83
Total Investment Income	83	70	104	92	-11.5%	83
TOTAL ANNUAL RESOURCES	<u>\$ 214</u>	<u>\$ 200</u>	<u>\$ 241</u>	<u>\$ 231</u>	-4.1%	<u>\$ 222</u>

ANNUAL OUTLAYS

(amounts expressed in thousands)

	FY 25 <u>ACTUAL</u>	FY 26 <u>ORIGINAL</u>	FY 27 <u>BUDGET</u>	PERCENT DIFF. FROM FY 26 ORIG	FY 28 <u>FINANCIAL PLAN</u>
ADMINISTRATIVE AND SUPPORT SERVICES					
<u>Asset Management</u>					
Other Services/Charges	\$ 26	\$ 31	\$ 31	0.0%	\$ 31
Capital Outlay	55	146	2,500	>500%	0
Total	81	177	2,531	>500%	31
Total Administrative & Support Services	81	177	2,531	>500%	31
TOTAL BUDGET	<u>81</u>	<u>177</u>	<u>2,531</u>	>500%	<u>31</u>
(Expenditures or appropriations)					
TOTAL ANNUAL OUTLAYS	<u>\$ 81</u>	<u>\$ 177</u>	<u>\$ 2,531</u>	>500%	<u>\$ 31</u>

MERP ADMINISTRATION

FY 2026 - 2027 & FY 2027 - 2028

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 for various 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)

	FY 25 ACTUAL	FY 26 ORIGINAL	FY 26 ESTIMATE	FY 27 BUDGET	PERCENT DIFF. FROM FY 26 EST.	FY 28 FINANCIAL PLAN
Annual Resources						
Revenue	\$ 9	\$ 9	\$ 9	\$ 10	11.1%	\$ 9
Transfers In	417	493	493	493	0.0%	498
Total Resources	426	502	502	503	0.2%	507
Annual Outlays						
Budget	440	493	473	579	22.4%	589
Transfers Out	0	0	0	0	N/A	0
Total Outlays	440	493	473	579	22.4%	589
Resources Less Outlays	(14)	9	29	(76)		(82)
Fund Balance						
Beginning Unassigned Fund Balance	144	96	130	159		83
Addition to/(Use of)	(14)	9	29	(76)		(82)
End of Year	\$ 130	\$ 105	\$ 159	\$ 83		\$ 1

ANNUAL RESOURCES

(amounts expressed in thousands)

	FY 25 ACTUAL	FY 26 ORIGINAL	FY 26 ESTIMATE	FY 27 BUDGET	PERCENT DIFF. FROM FY 26 EST	FY 28 FINANCIAL PLAN
REVENUE ACCOUNT						
<u>Investment Income</u>						
Interest Earnings	\$ 9	\$ 9	\$ 9	\$ 10	11.1%	\$ 9
Total Investment Income	9	9	9	10	11.1%	9
<u>Transfers In</u>						
Transfers within Primary Government	417	493	493	493	0.0%	498
Total Transfers In	417	493	493	493	0.0%	498
TOTAL ANNUAL RESOURCES	\$ 426	\$ 502	\$ 502	\$ 503	0.2%	\$ 507

ANNUAL OUTLAYS

(amounts expressed in thousands)

	FY 25 ACTUAL	FY 26 ORIGINAL	FY 27 BUDGET	PERCENT DIFF. FROM FY 26 ORIG	FY 28 FINANCIAL PLAN
ADMINISTRATIVE AND SUPPORT SERVICES					
<u>Human Resources</u>					
Personal Services	\$ 417	\$ 435	\$ 526	20.9%	\$ 536
Materials and Supplies	3	4	3	-25.0%	3
Other Services/Charges	20	54	50	-7.4%	50
Total	440	493	579	17.4%	589
Total Administrative & Support Services	440	493	579	17.4%	589
TOTAL BUDGET	440	493	579	17.4%	589
(Expenditures or appropriations)					
TOTAL ANNUAL OUTLAYS	\$ 440	\$ 493	\$ 579	17.4%	\$ 589

REFUSE OPERATING

FY 2026 - 2027 & FY 2027 - 2028

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.

TARE contracted with the City to provide administrative services such as contract administration, customer billing and account maintenance, customer service, purchasing, investing and budgeting services.

The Refuse fund was established to account for the revenues and expenditures involved with collection and disposal of trash within the city on behalf of TARE. 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.

An operating reserve is maintained equal to ten (10) percent of annual budgeted expenditures.

The Refuse fund will begin FY27 with a fund balance after reserving for encumbrances and the operating reserve. The payment in lieu of taxes to the General Fund is six and seven tenths percent (6.7%). Rates for collection of residential waste will be increased by four percent (4.0%) in FY27 and five percent (5.0%) in FY28.

ANNUAL RESOURCES AND OUTLAYS

(amounts expressed in thousands)

	FY 25 ACTUAL	FY 26 ORIGINAL	FY 26 ESTIMATE	FY 27 BUDGET	PERCENT DIFF. FROM FY 26 EST.	FY 28 FINANCIAL PLAN
Annual Resources						
Revenue	\$ 40,672	\$ 41,280	\$ 41,896	\$ 41,903	0.0%	\$ 43,610
Transfers In	0	0	0	0	N/A	0
Total Resources	40,672	41,280	41,896	41,903	0.0%	43,610
Annual Outlays						
Budget	30,724	39,765	39,191	43,068	9.9%	44,021
Transfers Out	2,207	2,367	2,603	2,562	-1.6%	2,624
Total Outlays	32,931	42,132	41,794	45,630	9.2%	46,645
Resources Less Outlays	7,741	(852)	102	(3,727)		(3,035)
Fund Balance						
Beginning Unassigned Fund Balance	8,400	13,302	16,141	16,242		12,515
Addition to/(Use of)	7,741	(852)	102	(3,727)		(3,035)
Operating Reserve (10.00%)	(4,213)	(4,213)	(4,213)	(4,563)		(4,665)
End of Year	\$ 11,928	\$ 8,237	\$ 12,029	\$ 7,952		\$ 4,816

ANNUAL RESOURCES

(amounts expressed in thousands)

	FY 25 ACTUAL	FY 26 ORIGINAL	FY 26 ESTIMATE	FY 27 BUDGET	PERCENT DIFF. FROM FY 26 EST	FY 28 FINANCIAL PLAN
REVENUE ACCOUNT						
<u>Enterprise</u>						
Refuse Revenue	\$ 39,618	\$ 40,601	\$ 41,032	\$ 41,276	0.6%	\$ 42,963
Miscellaneous Utility Revenue	121	0	0	0	N/A	0
Total Enterprise	39,739	40,601	41,032	41,276	0.6%	42,963
<u>Investment Income</u>						
Interest Earnings	665	574	838	522	-37.7%	522
Total Investment Income	665	574	838	522	-37.7%	522
<u>Miscellaneous</u>						
Sale of City Property	268	0	0	0	N/A	0
Other	0	105	26	105	303.8%	125
Total Miscellaneous	268	105	26	105	303.8%	125
TOTAL ANNUAL RESOURCES	\$ 40,672	\$ 41,280	\$ 41,896	\$ 41,903	0.0%	\$ 43,610

ANNUAL OUTLAYS

(amounts expressed in thousands)

	FY 25 ACTUAL	FY 26 ORIGINAL	FY 27 BUDGET	PERCENT DIFF. FROM FY 26 ORIG	FY 28 FINANCIAL PLAN
PUBLIC WORKS AND TRANSPORTATION					
<u>Public Works</u>					
Personal Services	\$ 4,696	\$ 5,219	\$ 4,991	-4.4%	\$ 5,116
Materials and Supplies	73	324	224	-30.9%	224
Other Services/Charges	23,791	30,470	32,939	8.1%	34,121
Capital Outlay	1,349	2,506	3,196	27.5%	2,839
Total	29,909	38,519	41,350	7.3%	42,300
Total Public Works & Transportation	29,909	38,519	41,350	7.3%	42,300
ADMINISTRATIVE AND SUPPORT SERVICES					
<u>Information Technology</u>					
Capital Outlay	0	52	0	-100.0%	0
Total	0	52	0	-100.0%	0
<u>Asset Management</u>					
Personal Services	157	156	164	5.1%	165
Materials and Supplies	57	60	60	0.0%	60
Other Services/Charges	601	978	1,494	52.8%	1,496
Total	815	1,194	1,718	43.9%	1,721
Total Administrative & Support Services	815	1,246	1,718	37.9%	1,721
TOTAL BUDGET	30,724	39,765	43,068	8.3%	44,021

(Expenditures or appropriations)

	FY 25	FY 26	FY 27	PERCENT DIFF. FROM	FY 28
<u>Transfers Out</u>	<u>ACTUAL</u>	<u>ORIGINAL</u>	<u>BUDGET</u>	<u>FY 26 ORIG</u>	<u>FINANCIAL PLAN</u>
Operational support - Planning & Neighborhoods	0	35	0	-100.0%	0
Operational support - Asset Mgt	105	121	119	-1.7%	120
Operational support - Info Tech	429	473	479	1.3%	485
Operational support - Finance	522	553	711	28.6%	724
Operational support - Customer Care	329	353	367	4.0%	377
Operational support - Public Works	729	728	743	2.1%	772
Operational support - Water&Sewer	93	104	143	37.5%	146
TOTAL TRANSFERS OUT	2,207	2,367	2,562	8.2%	2,624
TOTAL ANNUAL OUTLAYS	\$ 32,931	\$ 42,132	\$ 45,630	8.3%	\$ 46,645

WATER OPERATING

FY 2026 - 2027 & FY 2027 - 2028

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

A six percent (6.0%) rate increase is included for FY27 budget and the FY28 financial plan. The payment in lieu of taxes to the General Fund is seven and forty-five hundredth percent (7.45%). The fund maintains an operating reserve equal to five percent (5%) of water sales.

ANNUAL RESOURCES AND OUTLAYS

(amounts expressed in thousands)

	FY 25 ACTUAL	FY 26 ORIGINAL	FY 26 ESTIMATE	FY 27 BUDGET	PERCENT DIFF. FROM FY 26 EST.	FY 28 FINANCIAL PLAN
Annual Resources						
Revenue	\$ 145,093	\$ 142,497	\$ 141,315	\$ 143,904	1.8%	\$ 153,084
Transfers In	17,542	19,581	19,581	20,995	7.2%	21,501
Total Resources	162,635	162,078	160,896	164,899	2.5%	174,585
Annual Outlays						
Budget	115,057	128,885	126,429	134,193	6.1%	137,324
Transfers Out	34,889	36,185	36,794	33,877	-7.9%	35,535
Total Outlays	149,946	165,070	163,223	168,070	3.0%	172,859
Resources Less Outlays	12,689	(2,992)	(2,327)	(3,171)		1,726
Fund Balance						
Beginning Unassigned Fund Balance	5,628	11,088	18,317	15,990		12,819
Addition to/(Use of)	12,689	(2,992)	(2,327)	(3,171)		1,726
Operating Reserve (5.00%)	(6,769)	(6,769)	(6,796)	(6,796)		(7,254)
End of Year	\$ 11,548	\$ 1,327	\$ 9,194	\$ 6,023		\$ 7,291

ANNUAL RESOURCES

(amounts expressed in thousands)

	FY 25 ACTUAL	FY 26 ORIGINAL	FY 26 ESTIMATE	FY 27 BUDGET	PERCENT DIFF. FROM FY 26 EST	FY 28 FINANCIAL PLAN
REVENUE ACCOUNT						
<u>Licenses, Permits, and Fees</u>						
Nonbusiness Licenses	\$ 17	\$ 12	\$ 13	\$ 12	-7.7%	\$ 12
Total Licenses, Permits, and Fees	17	12	13	12	-7.7%	12
<u>General Government</u>						
General Government Revenue	2	0	0	1	N/A	1
Public Works and Transportation	33	32	38	35	-7.9%	35
Culture and Recreation	66	71	62	62	0.0%	62
Miscellaneous	84	94	82	90	9.8%	90
Total General Government	185	197	182	188	3.3%	188
<u>Enterprise</u>						
Water Revenue	136,894	137,638	133,787	138,778	3.7%	147,943
Miscellaneous Utility Revenue	434	550	525	550	4.8%	565
Total Enterprise	137,328	138,188	134,312	139,328	3.7%	148,508
<u>Investment Income</u>						
Interest Earnings	6,415	3,725	5,890	4,080	-30.7%	4,080
Total Investment Income	6,415	3,725	5,890	4,080	-30.7%	4,080
<u>Transfers In</u>						
Transfers from Component Units	17,542	19,581	19,581	20,995	7.2%	21,501
Total Transfers In	17,542	19,581	19,581	20,995	7.2%	21,501
<u>Miscellaneous</u>						
Reimbursements	22	75	7	13	85.7%	13
Recoveries	12	0	37	0	-100.0%	0
Sale of City Property	611	0	621	0	-100.0%	0
Other	503	300	253	283	11.9%	283
Total Miscellaneous	1,148	375	918	296	-67.8%	296
TOTAL ANNUAL RESOURCES	\$ 162,635	\$ 162,078	\$ 160,896	\$ 164,899	2.5%	\$ 174,585

ANNUAL OUTLAYS

(amounts expressed in thousands)

	FY 25 ACTUAL	FY 26 ORIGINAL	FY 27 BUDGET	PERCENT DIFF. FROM FY 26 ORIG	FY 28 FINANCIAL PLAN
PUBLIC WORKS AND TRANSPORTATION					
<u>Public Works</u>					
Other Services/Charges	\$ 21	\$ 96	\$ 30	-68.7%	\$ 30
Capital Outlay	98	132	79	-40.2%	0
Total	119	228	109	-52.2%	30

ANNUAL OUTLAYS

(amounts expressed in thousands)

	FY 25 ACTUAL	FY 26 ORIGINAL	FY 27 BUDGET	PERCENT DIFF. FROM FY 26 ORIG	FY 28 FINANCIAL PLAN
<u>Water and Sewer</u>					
Personal Services	47,421	48,905	51,344	5.0%	52,562
Materials and Supplies	13,350	14,602	15,814	8.3%	16,722
Other Services/Charges	34,731	38,884	41,374	6.4%	42,261
Capital Outlay	7,128	11,785	12,288	4.3%	11,276
Total	102,630	114,176	120,820	5.8%	122,821
Total Public Works & Transportation	102,749	114,404	120,929	5.7%	122,851
ADMINISTRATIVE AND SUPPORT SERVICES					
<u>Human Resources</u>					
Personal Services	27	37	37	0.0%	37
Total	27	37	37	0.0%	37
<u>Information Technology</u>					
Other Services/Charges	0	54	0	-100.0%	0
Capital Outlay	33	208	0	-100.0%	0
Total	33	262	0	-100.0%	0
<u>Asset Management</u>					
Capital Outlay	113	0	0	N/A	0
Total	113	0	0	N/A	0
Total Administrative & Support Services	173	299	37	-87.6%	37
TOTAL BUDGET	102,922	114,703	120,966	5.5%	122,888
(Expenditures or appropriations)					
DEBT SERVICE	12,135	14,182	13,227	-6.7%	14,436
Total	12,135	14,182	13,227		14,436
	FY 25	FY 26	FY 27	PERCENT	FY 28
	ACTUAL	ORIGINAL	BUDGET	DIFF. FROM	FINANCIAL
				FY 26 ORIG	PLAN
<u>Transfers Out</u>					
Water Capital Projects Transfer	23,520	24,177	22,204	-8.2%	23,625
Operational support - Planning and Neighborhoods	0	259	0	-100.0%	0
Operational support - Asset Mgt	1,150	1,147	1,310	14.2%	1,334
Operational support - Info Tech	3,310	3,249	2,941	-9.5%	2,980
Operational support - Finance	3,206	3,344	3,282	-1.9%	3,343
Operational support - Customer Care	1,234	1,325	1,377	3.9%	1,415
Operational support - Engineering Svcs	1	0	0	N/A	0
Operational support - Public Works	2,468	2,684	2,763	2.9%	2,838
TOTAL TRANSFERS OUT	34,889	36,185	33,877	-6.4%	35,535
TOTAL ANNUAL OUTLAYS	\$ 149,946	\$ 165,070	\$ 168,070	1.8%	\$ 172,859

WATER CAPITAL PROJECTS

FY 2026 - 2027 & FY 2027 - 2028

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 Water Operating Fund (Fund 740). The fund receives a transfer from the 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 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 FY27 and FY28, a transfer from the Water Operating Fund will finance needed water system improvement projects. All of the projects are contained in the Capital Improvements Plan. They are listed at the end of this fund summary.

ANNUAL RESOURCES AND OUTLAYS

(amounts expressed in thousands)

	FY 25 ACTUAL	FY 26 ORIGINAL	FY 26 ESTIMATE	FY 27 BUDGET	PERCENT DIFF. FROM FY 26 EST.	FY 28 FINANCIAL PLAN
Annual Resources						
Revenue	\$ 0	\$ 0	\$ 0	\$ 0	N/A	\$ 0
Transfers In	23,520	24,177	24,177	22,205	-8.2%	23,625
Total Resources	23,520	24,177	24,177	22,205	-8.2%	23,625
Annual Outlays						
Budget	23,520	24,177	24,177	22,205	-8.2%	23,625
Transfers Out	0	0	0	0	N/A	0
Total Outlays	23,520	24,177	24,177	22,205	-8.2%	23,625
Resources Less Outlays	0	0	0	0		0
Fund Balance						
Beginning Unassigned Fund Balance	1,329	10,397	1,329	1,329		1,329
End of Year	\$ 1,329	\$ 10,397	\$ 1,329	\$ 1,329		\$ 1,329

ANNUAL RESOURCES

(amounts expressed in thousands)

	<u>FY 25 ACTUAL</u>	<u>FY 26 ORIGINAL</u>	<u>FY 26 ESTIMATE</u>	<u>FY 27 BUDGET</u>	<u>PERCENT DIFF. FROM FY 26 EST</u>	<u>FY 28 FINANCIAL PLAN</u>
REVENUE ACCOUNT						
<u>Transfers In</u>						
Transfers from Component Units	\$ 23,520	\$ 24,177	\$ 24,177	\$ 22,205	-8.2%	\$ 23,625
Total Transfers In	23,520	24,177	24,177	22,205	-8.2%	23,625
TOTAL ANNUAL RESOURCES	<u>\$ 23,520</u>	<u>\$ 24,177</u>	<u>\$ 24,177</u>	<u>\$ 22,205</u>	-8.2%	<u>\$ 23,625</u>

ANNUAL OUTLAYS

(amounts expressed in thousands)

	<u>FY 25 ACTUAL</u>	<u>FY 26 ORIGINAL</u>	<u>FY 27 BUDGET</u>	<u>PERCENT DIFF. FROM FY 26 ORIG</u>	<u>FY 28 FINANCIAL PLAN</u>
PUBLIC WORKS AND TRANSPORTATION					
<u>Engineering Services</u>					
Capital Outlay	\$ (18,652)	\$ 0	\$ 0	N/A	\$ 0
Total	(18,652)	0	0	N/A	0
<u>Water and Sewer</u>					
Capital Outlay	42,172	24,177	22,205	-8.2%	23,625
Total	42,172	24,177	22,205	-8.2%	23,625
Total Public Works & Transportation	<u>23,520</u>	<u>24,177</u>	<u>22,205</u>	-8.2%	<u>23,625</u>
TOTAL BUDGET	<u>23,520</u>	<u>24,177</u>	<u>22,205</u>	-8.2%	<u>23,625</u>
(Expenditures or appropriations)					
TOTAL ANNUAL OUTLAYS	<u>\$ 23,520</u>	<u>\$ 24,177</u>	<u>\$ 22,205</u>	-8.2%	<u>\$ 23,625</u>

PROJECT APPROPRIATIONS

(amounts expressed in thousands)

	<u>FY 27 BUDGET</u>	<u>FY 28 FINANCIAL PLAN</u>
WATER AND SEWER		
AB Jewell Chem Feed Improv	783	0
AB Jewell WTP Elec Reliability Imp	0	1,030
AB Jewell WTP Imp-Residual	5,570	0
Automatic Meter Reading - CW	0	10,609
Bird Creek PS & Oologah Flowline	0	116
Bixby Waterline - 24 Inch	3,200	0
Dead-End Connections & Extensions	350	350
Economic Development Citywide	0	500
Emergency Water Main Rep & Repl	0	1,099
Eucha, Spav Water Qlty Court Master	637	656
Large Water Meter & Vault Repl	212	212
Large Water Valve & Vault Replace	106	106
Mohawk SCADA Replacement	627	0
Mohawk WTP Plant-Wide Elec Reh	491	0
Mohawk WTP Residual Improv	371	0
Oologah Pump Station Upgrade	1,004	0
Oologah Raw Water Expansion	0	477
Raw Water SCADA System	1,092	0
Raw Wtr Flwln Repair Oologah	0	258
Raw Wtr Flwln Repair Spavinaw	250	0
S.Tulsa Transmission Main-60in	4,120	5,305
SCADA Assemnt & Cybersecurity	0	265
SCADA Assessment & Cybersecurity	258	0
SCADA Software-Hardware Replace	0	1,592
Transmission Main ABJewell Ph1	2,884	0
Transmission Main Cond Assess	250	0
Utility Bridge Rehabilitation	0	100
Water Main Reloc - CW	0	950
WATER AND SEWER TOTAL	22,205	23,625
 Grand Total	\$ 22,205	\$ 23,625

SEWER OPERATING

FY 2026 - 2027 & FY 2027 - 2028

OPERATING FUND
750
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 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

A three percent (3.0%) rate increase is included for the FY27 budget and the FY28 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. The payment in lieu of taxes to the General Fund is six and seven tenth percent (6.7%). The fund maintains an operating reserve equal to five percent (5%) of sewer revenue

ANNUAL RESOURCES AND OUTLAYS

(amounts expressed in thousands)

	FY 25 ACTUAL	FY 26 ORIGINAL	FY 26 ESTIMATE	FY 27 BUDGET	PERCENT DIFF. FROM FY 26 EST.	FY 28 FINANCIAL PLAN
Annual Resources						
Revenue	\$ 164,747	\$ 164,439	\$ 165,444	\$ 171,424	3.6%	\$ 178,179
Transfers In	0	0	0	0	N/A	0
Total Resources	164,747	164,439	165,444	171,424	3.6%	178,179
Annual Outlays						
Budget	81,523	104,220	102,009	104,561	2.5%	107,205
Transfers Out	71,387	64,644	70,720	74,217	4.9%	71,369
Total Outlays	152,910	168,864	172,729	178,778	3.5%	178,574
Resources Less Outlays	11,837	(4,425)	(7,285)	(7,354)		(395)
Fund Balance						
Beginning Unassigned Fund Balance	19,251	20,001	31,088	23,803		16,449
Addition to/(Use of)	11,837	(4,425)	(7,285)	(7,354)		(395)
Operating Reserve (5.00%)	(7,932)	(7,932)	(8,189)	(8,189)		(8,521)
Capital Reserve	0	0	0	(8,000)		0
End of Year	\$ 23,156	\$ 7,644	\$ 15,614	\$ 260		\$ 7,532

ANNUAL RESOURCES

(amounts expressed in thousands)

	FY 25 <u>ACTUAL</u>	FY 26 <u>ORIGINAL</u>	FY 26 <u>ESTIMATE</u>	FY 27 <u>BUDGET</u>	PERCENT DIFF. FROM FY 26 EST	FY 28 FINANCIAL <u>PLAN</u>
REVENUE ACCOUNT						
<u>Licenses, Permits, and Fees</u>						
Nonbusiness Licenses	\$ 626	\$ 301	\$ 130	\$ 148	13.8%	\$ 148
Total Licenses, Permits, and Fees	626	301	130	148	13.8%	148
<u>General Government</u>						
General Government Revenue	1	2	0	1	N/A	1
Total General Government	1	2	0	1	N/A	1
<u>Enterprise</u>						
Sewer Revenue	156,983	161,630	158,569	166,691	5.1%	173,346
Miscellaneous Utility Revenue	251	82	245	222	-9.4%	222
Total Enterprise	157,234	161,712	158,814	166,913	5.1%	173,568
<u>Fines and Forfeitures</u>						
Other Fines and Forfeitures	29	43	29	32	10.3%	32
Total Fines and Forfeitures	29	43	29	32	10.3%	32
<u>Investment Income</u>						
Interest Earnings	6,124	2,300	6,210	4,212	-32.2%	4,311
Total Investment Income	6,124	2,300	6,210	4,212	-32.2%	4,311
<u>Miscellaneous</u>						
Reimbursements	2	21	6	10	66.7%	11
Recoveries	580	36	79	90	13.9%	90
Sale of City Property	115	0	157	0	-100.0%	0
Other	36	24	19	18	-5.3%	18
Total Miscellaneous	733	81	261	118	-54.8%	119
TOTAL ANNUAL RESOURCES	\$ 164,747	\$ 164,439	\$ 165,444	\$ 171,424	3.6%	\$ 178,179

ANNUAL OUTLAYS

(amounts expressed in thousands)

	FY 25 <u>ACTUAL</u>	FY 26 <u>ORIGINAL</u>	FY 27 <u>BUDGET</u>	PERCENT DIFF. FROM FY 26 ORIG	FY 28 FINANCIAL <u>PLAN</u>
PUBLIC WORKS AND TRANSPORTATION					
<u>Public Works</u>					
Other Services/Charges	2	62	4	-93.5%	4
Capital Outlay	27	0	0	N/A	0
Total	29	62	4	-93.5%	4

ANNUAL OUTLAYS

(amounts expressed in thousands)

	FY 25 ACTUAL	FY 26 ORIGINAL	FY 27 BUDGET	PERCENT DIFF. FROM FY 26 ORIG	FY 28 FINANCIAL PLAN
<u>Water and Sewer</u>					
Personal Services	18,543	18,998	20,539	8.1%	21,056
Materials and Supplies	3,577	4,105	4,508	9.8%	4,771
Other Services/Charges	27,746	37,090	38,699	4.3%	38,182
Capital Outlay	2,978	12,171	10,584	-13.0%	12,301
Total	52,844	72,364	74,330	2.7%	76,310
Total Public Works & Transportation	52,873	72,426	74,334	2.6%	76,314
 ADMINISTRATIVE AND SUPPORT SERVICES					
<u>Human Resources</u>					
Personal Services	27	37	37	0.0%	37
Total	27	37	37	0.0%	37
<u>Information Technology</u>					
Other Services/Charges	0	46	0	-100.0%	0
Capital Outlay	0	64	0	-100.0%	0
Total	0	110	0	-100.0%	0
<u>Asset Management</u>					
Capital Outlay	7	0	0	N/A	0
Total	7	0	0	N/A	0
Total Administrative & Support Services	34	147	37	-74.8%	37
TOTAL BUDGET	52,907	72,573	74,371	2.5%	76,351
(Expenditures or appropriations)					
DEBT SERVICE	\$ 28,616	\$ 31,647	\$ 30,190	-4.6%	\$ 30,854
Total	28,616	31,647	30,190		30,854
	FY 25 ACTUAL	FY 26 ORIGINAL	FY 27 BUDGET	PERCENT DIFF. FROM FY 26 ORIG	FY 28 FINANCIAL PLAN
<u>Transfers Out</u>					
Sinking Fund	180	155	0	-100.0%	0
Sewer Capital Projects Transfer	48,349	40,172	48,108	19.8%	44,698
Operational support - Planning and Neighborhoods	0	86	0	-100.0%	0
Operational support - Asset Mgt	1,003	1,027	1,161	13.0%	1,182
Operational support - Info Tech	2,005	1,766	2,361	33.7%	2,394
Operational support - Finance	2,972	3,065	3,066	0.0%	3,120
Operational support - Customer Care	1,234	1,458	1,516	4.0%	1,557
Operational support - Engineering Svcs	1	0	0	N/A	0
Operational support - Public Works	2,016	2,203	2,257	2.5%	2,320
Operational support - Water&Sewer	13,627	14,712	15,748	7.0%	16,098
TOTAL TRANSFERS OUT	71,387	64,644	74,217	14.8%	71,369
 TOTAL ANNUAL OUTLAYS	 \$ 152,910	 \$ 168,864	 \$ 178,778	 5.9%	 \$ 178,574

SEWER CAPITAL PROJECTS

FY 2026 - 2027 & FY 2027 - 2028

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 Sewer Operating Fund (Fund 750). The fund receives a transfer from the 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 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 FY27 and FY28, a transfer from the Sewer Operating Fund will finance needed sanitary sewer system improvement projects. All of the projects are contained in the Capital Improvements Plan. They are listed at the end of this fund summary.

ANNUAL RESOURCES AND OUTLAYS

(amounts expressed in thousands)

	<u>FY 25 ACTUAL</u>	<u>FY 26 ORIGINAL</u>	<u>FY 26 ESTIMATE</u>	<u>FY 27 BUDGET</u>	<u>PERCENT DIFF. FROM FY 26 EST.</u>	<u>FY 28 FINANCIAL PLAN</u>
Annual Resources						
Revenue	\$ 0	\$ 0	\$ 0	\$ 0	N/A	\$ 0
Transfers In	<u>42,495</u>	<u>40,172</u>	<u>45,524</u>	<u>48,108</u>	5.7%	<u>44,698</u>
Total Resources	<u>42,495</u>	<u>40,172</u>	<u>45,524</u>	<u>48,108</u>	5.7%	<u>44,698</u>
Annual Outlays						
Budget	42,495	40,172	45,524	48,108	5.7%	44,698
Transfers Out	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	N/A	<u>0</u>
Total Outlays	<u>42,495</u>	<u>40,172</u>	<u>45,524</u>	<u>48,108</u>	5.7%	<u>44,698</u>
Resources Less Outlays	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>		<u>0</u>
Fund Balance						
Beginning Unassigned Fund Balance	<u>940</u>	<u>2,980</u>	<u>940</u>	<u>940</u>		<u>940</u>
End of Year	<u>\$ 940</u>	<u>\$ 2,980</u>	<u>\$ 940</u>	<u>\$ 940</u>		<u>\$ 940</u>

ANNUAL RESOURCES

(amounts expressed in thousands)

REVENUE ACCOUNT	FY 25 ACTUAL	FY 26 ORIGINAL	FY 26 ESTIMATE	FY 27 BUDGET	PERCENT DIFF. FROM FY 26 EST	FY 28 FINANCIAL PLAN
Transfers In						
Transfers from Component Units	\$ 42,495	\$ 40,172	\$ 45,524	\$ 48,108	5.7%	\$ 44,698
Total Transfers In	42,495	40,172	45,524	48,108	5.7%	44,698
TOTAL ANNUAL RESOURCES	\$ 42,495	\$ 40,172	\$ 45,524	\$ 48,108	5.7%	\$ 44,698

ANNUAL OUTLAYS

(amounts expressed in thousands)

Water and Sewer	FY 25 ACTUAL	FY 26 ORIGINAL	FY 27 BUDGET	PERCENT DIFF. FROM FY 26 ORIG	FY 28 FINANCIAL PLAN
Capital Outlay	\$ 42,495	\$ 40,172	\$ 48,108	19.8%	\$ 44,698
Total	42,495	40,172	48,108	19.8%	44,698
TOTAL BUDGET	42,495	40,172	48,108	19.8%	44,698
(Expenditures or appropriations)					
TOTAL ANNUAL OUTLAYS	\$ 42,495	\$ 40,172	\$ 48,108	19.8%	\$ 44,698

PROJECT APPROPRIATIONS

(amounts expressed in thousands)

	<u>FY 27 BUDGET</u>	<u>FY 28 FINANCIAL PLAN</u>
WATER AND SEWER		
Areawide Point Repairs	3,090	3,183
Coal Creek FEB Rehab	785	0
Coal Creek Rehab & Relief	803	5,625
DIP Interceptor Rehab Phase 1	0	101
Economic Development WW Infra	500	500
Emergency Sewer Repair, Reh, Repl	2,200	2,200
Flat Rock Creek Rehab & Relief	541	0
Force Main Condition Assessment	676	696
Haikey Creek Lift Station Improv - Ph4	1,096	13,046
Haikey Creek SAMS Equipment Replac	297	371
Haikey Creek WWTP Maint Off Build	50	450
Hypochlorite Disinfection Rehab	478	0
Interceptor Condition Assessment	750	750
Jones Douglas Rehab & Relief	0	159
Jones/Douglas Priority Repairs	371	0
LBC Waste Load Allocation Study	0	339
Lift Station Replace or Upgrade	2,726	1,061
Manhole Condition Assess & Rehab	3,605	0
Northside Interceptor Improvements	2,000	0
Northside Lagoon #5 Rehab	2,575	0
Northside Lift Station Capacity Upg	42	24
Northside WWTP Aeration Basin Baffle	0	112
Northside WWTP DAF Thick Impr	0	184
Northside WWTP Wast Load Allocat Stdy	0	350
NS Digester Sludge Heating Impr	824	0
Private Prop I/I Abatement Program	258	0
RCP Interceptor Rehab Phase 1	328	0
Rolling Hills Relief Sewer	869	1,080
SCADA Assesemnt & Cybersecurtiy	258	265
SCADA Software/Hardware Repl	2,060	0
Sewer Rehab Area Wide	3,607	3,520
Small Unsewered Area Mainline Ext	515	530
Southside WWTP Electrical Upgrades	0	555
SS Facility & Power Reduncancy Supply	312	0
SS WWTP Concrete Rehab & Replac	8,630	0
SS WWTP Final Clarifier Improvements	803	0
SS WWTP Hypoochlorite Disinf Rehab	554	0
Street Package-Sewer Rehab CW	3,863	3,978
TWAS Storage Basin Cover Replace	124	0
Upper Joe Creek-East Branch	526	489
West Bank Interceptor Improvements	448	649
West Tulsa Rehab & Relief	1,544	4,481
WATER AND SEWER TOTAL	<u>48,108</u>	<u>44,698</u>
Grand Total	<u>\$ 48,108</u>	<u>44,698</u>

RMUA GENERAL OPERATING

FY 2026 - 2027 & FY 2027 - 2028

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 FY27, total resources and total outlays are estimated to be balanced. Consequently, the estimated year-end fund balance will be \$526,000.

ANNUAL RESOURCES AND OUTLAYS

(amounts expressed in thousands)

	FY 25 ACTUAL	FY 26 ORIGINAL	FY 26 ESTIMATE	FY 27 BUDGET	PERCENT DIFF. FROM FY 26 EST.	FY 28 FINANCIAL PLAN
Annual Resources						
Revenue	\$ 3,948	\$ 5,056	\$ 4,117	\$ 5,776	40.3%	\$ 5,776
Transfers In	76	578	578	594	2.8%	594
Total Resources	4,024	5,634	4,695	6,370	35.7%	6,370
Annual Outlays						
Budget	4,119	5,680	5,112	6,370	24.6%	6,370
Transfers Out	0	0	0	0	N/A	0
Total Outlays	4,119	5,680	5,112	6,370	24.6%	6,370
Resources Less Outlays	(95)	(46)	(417)	0		0
Fund Balance						
Beginning Unassigned Fund Balance	2,038	1,579	1,943	1,526		1,526
Addition to/(Use of)	(95)	(46)	(417)	0		0
Operating Reserve (5.00%)	(1,000)	(1,000)	(1,000)	(1,000)		(1,000)
End of Year	\$ 943	\$ 533	\$ 526	\$ 526		\$ 526

ANNUAL RESOURCES

(amounts expressed in thousands)

	FY 25 ACTUAL	FY 26 ORIGINAL	FY 26 ESTIMATE	FY 27 BUDGET	PERCENT DIFF. FROM FY 26 EST	FY 28 FINANCIAL PLAN
REVENUE ACCOUNT						
General Government						
General Government Revenue	\$ 87	\$ 214	\$ 54	\$ 0	-100.0%	\$ 0
Total General Government	87	214	54	0	-100.0%	0
Enterprise						
Sewer Revenue	3,797	4,842	4,063	5,776	42.2%	5,776
Total Enterprise	3,797	4,842	4,063	5,776	42.2%	5,776
Investment Income						
Interest Earnings	64	0	0	0	N/A	0
Total Investment Income	64	0	0	0	N/A	0
Transfers In						
Transfers from Related Entities	76	578	578	594	2.8%	594
Total Transfers In	76	578	578	594	2.8%	594
TOTAL ANNUAL RESOURCES	\$ 4,024	\$ 5,634	\$ 4,695	\$ 6,370	35.7%	\$ 6,370

ANNUAL OUTLAYS

(amounts expressed in thousands)

	FY 25 ACTUAL	FY 26 ORIGINAL	FY 27 BUDGET	PERCENT DIFF. FROM FY 26 ORIG	FY 28 FINANCIAL PLAN
Regional Metropolitan Utility Authority (RMUA)					
Other Services/Charges	\$ 4,119	\$ 5,092	\$ 5,776	13.4%	\$ 5,776
Capital Outlay	0	588	594	1.0%	594
Total	4,119	5,680	6,370	12.1%	6,370
TOTAL BUDGET	4,119	5,680	6,370	12.1%	6,370
(Expenditures or appropriations)					
TOTAL ANNUAL OUTLAYS	\$ 4,119	\$ 5,680	\$ 6,370	12.1%	\$ 6,370