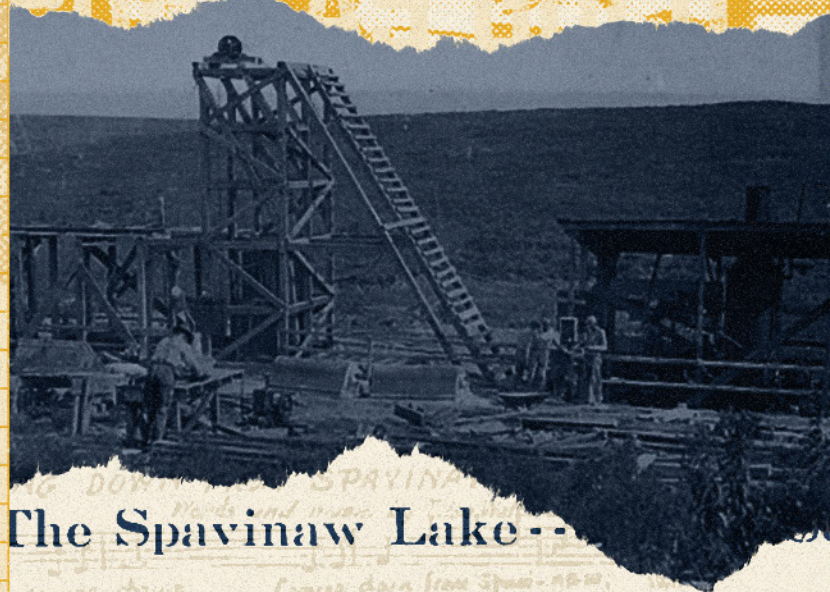


# Section 3: FUNDS

## The Spavinaw Water Project Facts and Figures

Total Cost	\$7,500,000
Drainage Area	480 Sq. Miles
Area of Spavinaw Lake	1800 Acres
Length of Dam	1900 Feet
Height of Dam	3500 Feet
Width of Dam	80 Feet
Width of Spillway	300 Feet
Length of Spillway	55 Miles
Size of Concrete Pipes	60 and 54 Inches
Size of Tunnel	7 Feet
Length of Tunnel	2 Miles

**CLEAR  
AND COLD,  
DUMPS AS COLD**



## The Spavinaw Lake - -

On October 29, 1924 Spavinaw water flowed into the city at a rate of 28 million gallons per day. The schools put on a great jubilee pageant.

Many poems were written, and in song and pantomime glories of the Spavinaw water were told—which places Tulsa and its future development in a position which cannot be rivaled by any city in the Mississippi valley.

Since the completion of the Spavinaw project at a cost of

\$7,500,000 engineering staff accomplished water 60 rlahoma to constructio dam 3,500 spillway b reservoir l

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

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

Photos Courtesy of Tulsa Historical Society & Museum

"AS BUILT"

CITY OF TULSA, OKLAHOMA  
SECOND SPAVINAW PROJECT

UPPER SPAVINAW DAM

GENERAL MAP

W. R. Hines & Associates  
Consulting Engineers  
Tulsa, Oklahoma

Scale: 1/2" = 1 mile  
Date: 1929  
Contract No. 10



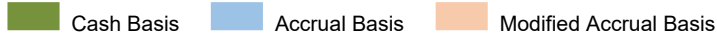
## **WHAT IS "BUDGETARY BASIS"?**

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

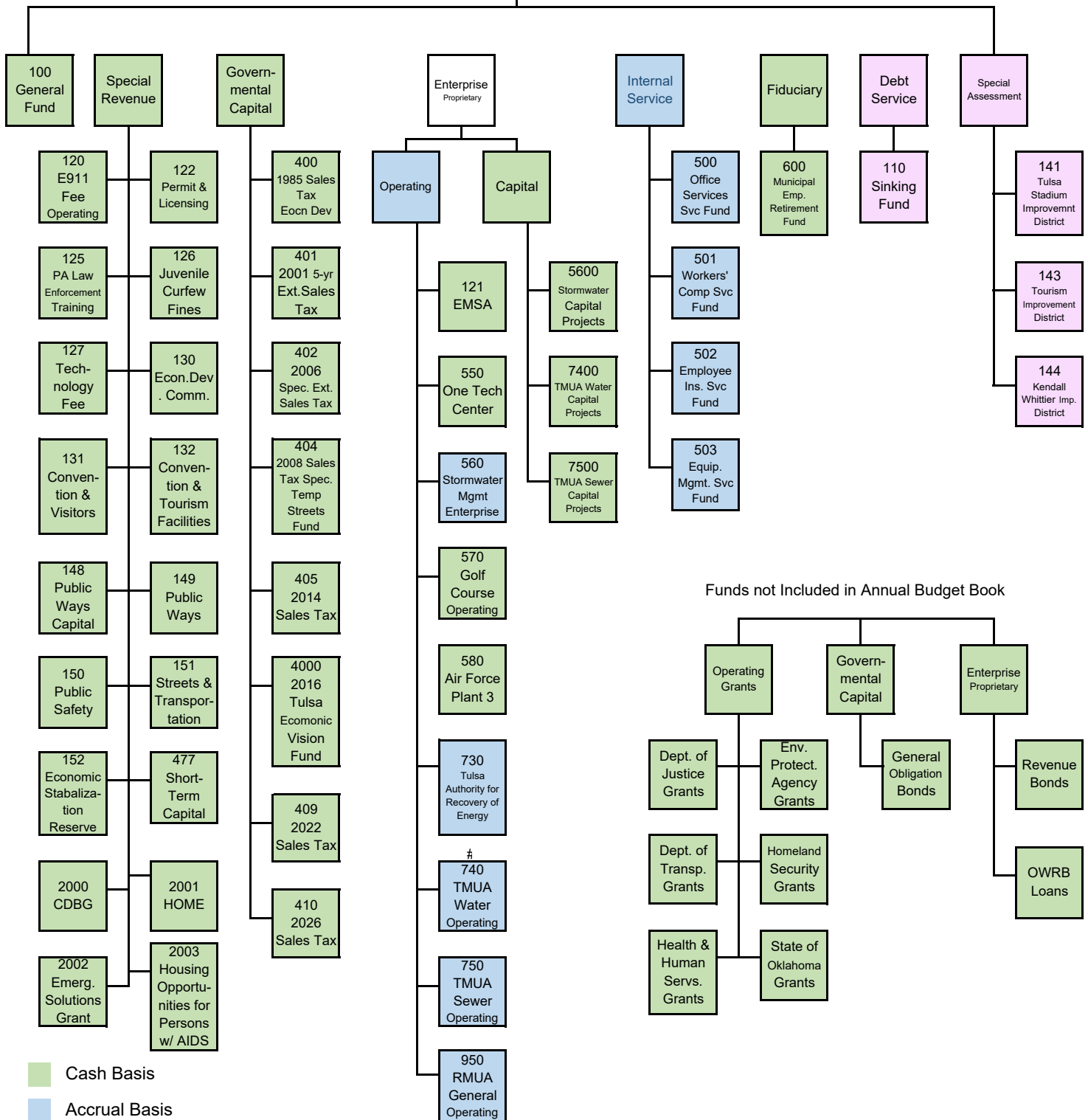
## Fund Structure



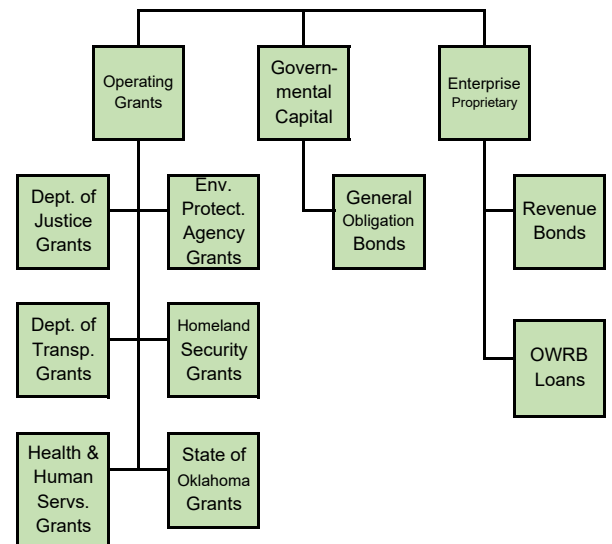
**CITY OF Tulsa**  
A New Kind of Energy.™

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 2024 - 2025 & FY 2025 - 2026

OPERATING FUND

100

GOVERNMENTAL FUND  
BUDGETED ON A  
CASH BASIS

## OVERVIEW

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

## BUDGET SUMMARY

The unassigned fund balance is the net resources available in the GF after reserving for appropriations and encumbrances. The committed fund balance is a self-imposed limitation on funds therefore, the emergency operating reserve is now designated as committed fund balance. With the adoption of this budget the City Council is officially committing these monies to the emergency operating reserve. It is important to note there is an Economic Stabilization Reserve Fund (Fund 152) which has a permanent sales tax levy of zero and five one hundredths of one percent (0.05%) as of July 1, 2021, to address economic slowdowns. The General Fund Emergency Operating Reserve by policy is set at a level of 10% of General Fund revenues, unless during the annual budget process the Mayor and City Council agree that the reserve cannot prudently be maintained at that level. In the FY23 budget the long-time goal of a 10% operating reserve was achieved. However, in that same year Tulsa experienced the Father's Day Storm; a straight-line wind event later designated as a FEMA natural disaster. The General Fund emergency operating reserve was then utilized in response to the removal of storm debris and public facility repairs across the City. Currently, \$14.6 million (46%) of the FY24 adopted emergency reserve (\$31.7 million) has been withdrawn for emergency storm responses. The FY25 budget endeavors to restore the previous year's draw and will allocate \$10.4 million back to the emergency operating reserve; bringing the reserve to 8.29% of FY25 budgeted revenues. The reserve will be held flat for FY26.

## REVENUE

FY25 GF revenues are projected to be \$393.6 million, approximately 4.4% more than the FY24 Original Budget. FY25 revenues are projected to have a modest growth of 1.8% over the FY24 year end revenue estimate. This modest growth is based on the Federal Reserve predicting modest real GDP growth rate in the coming year.

## EXPENDITURES

The FY25 GF budget is \$408.9 million. This is 2.8 percent more than the FY24 Original Budget. Of this amount, \$712 thousand (0.17 percent) are reappropriations from the FY24 Original Budget. These requests arise from issues of product availability, agreement finalization, or timing with the fiscal year close. FY24 year-end expense estimates are adjusted to account for these requests; thereby making them cost neutral to the General Fund's unassigned fund balance for FY25. Personnel costs comprise the largest part of the annual budget, accounting for 73.3 percent of the FY25 General Fund budget. Other Services and Charges account for the next largest at 22 percent. This category accounts for funding used for things such as professional services, software licensing, utilities costs, training, and other such expenses which do not fall neatly into personnel, materials, or equipment costs. Next, at 2.4 percent, Transfers account for the third largest expense. The Transfers category captures costs dedicated to operational support of the City's Enterprise funds, grant matches, and movement of dollars from the General Fund to other internal funds or outside entities supported by the City. Lastly, Materials and Supplies comprise 2.3 percent of the FY25 budget. This category represents smaller or consumable resources or equipment which the City utilizes to function in its daily services. This could include laptops, office supplies, maintenance materials, uniforms and protective gear, or other such materials.

The FY25 budget continues to place emphasis on employee compensation, recruitment, and retention to address increasing private sector competition for qualified workers. Great strides were made in recruitment in FY23 for non-sworn work units where vacancies were highest prior to compensation increases. These gains were maintained in FY24, as vacancy rates among non-sworn work units appeared to stabilize with no significant increases occurring. FY24 completed the second year of the two-year contract with the FOP. Currently the City is engaged in ongoing negotiations with the IAFF and the FOP.

The Public Safety program's appropriations supporting the Police, Fire, Municipal Court, and Emergency Management, account for 55.6% of the FY25 budget. The Administrative and Support Services category represents approximately 20.0%

of the FY25 budget. Public Works and Transportation will receive the third largest allocation of 9.5% of the budget. Cultural and Recreational activities will be allocated 6.9% of FY25 resources. The City's Economic Development and Neighborhood Services functions will consume 5.6% of the FY25 budget and the remaining 2.4% will be transferred to other funds.

The Police and Fire Departments' total allocations are increasing in FY25 by 2.3% and 8.4%, respectively from the FY24 Original Budget. In FY25, 60 cadets are budgeted to go through the Police academies and the Fire Department is budgeted for an academy of 24 cadets to remain fully staffed.

Cultural and Recreational programs will be impacted by a 9.7% increase from the original FY24 budget in FY25. The increase is largely attributed to the opening of Zink Lake and Dam, and its ongoing operations thereafter; as well as contractual increases for the management of the Gilcrease Museum, Tulsa Performing Arts Center, and the Tulsa Zoo.

Social and Economic Development program allocations are increasing by 12.7% in FY25. Investments in personnel within the Financial Empowerment Center, Animal Welfare, and Community Development divisions of the Department of City Experience are the largest part of the increase.

Public Works and Transportation will increase by 4.2% in FY25. This increase is largely attributable to decreases in staffing vacancies from FY24, as vacancies are budgeted at a lesser value; as well as increased costs associated with street lighting and signalization due to utility rate increases and expanded utilization.

The Administrative and Support Services programs' allocations are increasing by 7.1%. This increase is primarily due to; compensation increases, higher costs associated with security services, increased litigation, and several citywide service agreements necessitating rebids in FY25.

Transfers out will decrease by 53.8% in FY25. This reflects a decrease from FY24 for one-time transfers to other funds.

**ANNUAL RESOURCES AND OUTLAYS**

(amounts expressed in thousands)

	<u>FY 23</u>	<u>FY 24</u>	<u>FY 24</u>	<u>FY 25</u>	<u>PERCENT</u>	<u>FY 26</u>
	<u>ACTUAL</u>	<u>ORIGINAL</u>	<u>ESTIMATE</u>	<u>BUDGET</u>	<u>DIFF. FROM</u>	<u>FINANCIAL</u>
					<u>FY 24 EST.</u>	<u>PLAN</u>
<b>Annual Resources</b>						
Revenue	\$ 322,527	\$ 317,045	\$ 325,716	\$ 331,602	1.8%	\$ 334,579
Transfers In	58,622	60,093	60,931	62,045	1.8%	63,637
<b>Total Resources</b>	<b>381,149</b>	<b>377,138</b>	<b>386,647</b>	<b>393,647</b>	<b>1.8%</b>	<b>398,216</b>
<b>Annual Outlays</b>						
Budget	344,573	376,385	388,144	399,006	2.8%	401,494
Transfers Out	25,308	21,399	21,399	9,892	-53.8%	9,618
<b>Total Outlays</b>	<b>369,881</b>	<b>397,784</b>	<b>409,543</b>	<b>408,898</b>	<b>-0.2%</b>	<b>411,112</b>
<b>Resources Less Outlays</b>	<b>11,268</b>	<b>(20,646)</b>	<b>(22,896)</b>	<b>(15,251)</b>		<b>(12,896)</b>
<b>Fund Balance</b>						
Beginning Unassigned Fund Balance	67,507	62,564	78,775	55,879		40,628
Addition to/(Use of)	11,268	(20,646)	(22,896)	(15,251)		(12,896)
Downtown Maintenance Reserve	(75)	(75)	(115)	(115)		(150)
Operating Reserve (8.50%)	(31,705)	(31,705)	(27,500)	(27,500)		(27,500)
End of Year	<b>\$ 46,995</b>	<b>\$ 10,138</b>	<b>\$ 28,264</b>	<b>\$ 13,013</b>		<b>\$ 82</b>

## ANNUAL RESOURCES

(amounts expressed in thousands)

REVENUE ACCOUNT	FY 23 ACTUAL	FY 24 ORIGINAL	FY 24 ESTIMATE	FY 25 BUDGET	PERCENT DIFF. FROM FY 24 EST	FY 26 FINANCIAL PLAN
<b><u>Taxes</u></b>						
Property Tax	\$ 842	\$ 859	\$ 839	\$ 856	2.0%	\$ 873
Franchise Tax	26,366	26,249	22,427	23,664	5.5%	23,893
Sales Tax	187,519	185,958	190,172	193,214	1.6%	196,691
Use Tax	55,254	54,332	57,624	58,665	1.8%	59,725
Hotel & Motel Tax	181	170	188	194	3.2%	201
<b>Total Taxes</b>	<b>270,162</b>	<b>267,568</b>	<b>271,250</b>	<b>276,593</b>	<b>2.0%</b>	<b>281,383</b>
<b><u>Licenses, Permits, and Fees</u></b>						
Business Licenses and Permits	1,943	1,431	1,462	1,554	6.3%	1,565
Nonbusiness Licenses	10,231	10,104	9,268	9,959	7.5%	10,040
<b>Total Licenses, Permits, and Fees</b>	<b>12,174</b>	<b>11,535</b>	<b>10,730</b>	<b>11,513</b>	<b>7.3%</b>	<b>11,605</b>
<b><u>Intrqvmntl Grant Revenues</u></b>						
Federal Government Grants	1,097	891	549	549	0.0%	549
State Government Grants	0	0	282	0	-100.0%	0
State Intrqvmntl Shared Revenue	7,851	8,128	7,515	7,696	2.4%	7,696
<b>Total Intrqvmntl Grant Revenues</b>	<b>8,948</b>	<b>9,019</b>	<b>8,346</b>	<b>8,245</b>	<b>-1.2%</b>	<b>8,245</b>
<b><u>General Government</u></b>						
Indirects	7,654	8,581	8,577	9,256	7.9%	9,256
General Government Revenue	1,896	1,500	1,640	1,597	-2.6%	1,597
Public Safety and Protection	533	587	659	827	25.5%	827
Public Works and Transportation	0	4	1	1	0.0%	1
Culture and Recreation	542	454	452	455	0.7%	455
Social and Economic Development	1,185	1,438	1,578	1,578	0.0%	1,578
Miscellaneous	349	301	277	277	0.0%	277
<b>Total General Government</b>	<b>12,159</b>	<b>12,865</b>	<b>13,184</b>	<b>13,991</b>	<b>6.1%</b>	<b>13,991</b>
<b><u>Fines and Forfeitures</u></b>						
Municipal Court Fines	6,301	6,679	6,592	6,206	-5.9%	6,206
Court Related Fines and Forfeitures	282	223	247	247	0.0%	247
Other Fines and Forfeitures	244	211	134	134	0.0%	134
Special Assessments	58	50	57	57	0.0%	57
<b>Total Fines and Forfeitures</b>	<b>6,885</b>	<b>7,163</b>	<b>7,030</b>	<b>6,644</b>	<b>-5.5%</b>	<b>6,644</b>
<b><u>Investment Income</u></b>						
Interest Earnings	8,350	5,280	11,117	10,084	-9.3%	8,149
<b>Total Investment Income</b>	<b>8,350</b>	<b>5,280</b>	<b>11,117</b>	<b>10,084</b>	<b>-9.3%</b>	<b>8,149</b>
<b><u>Transfers In</u></b>						
Transfers within Primary Government	726	1,723	1,729	1,730	0.1%	1,730
Transfers from Component Units	33,587	33,676	33,676	34,680	3.0%	34,811
<b>Total Transfers In</b>	<b>34,313</b>	<b>35,399</b>	<b>35,405</b>	<b>36,410</b>	<b>2.8%</b>	<b>36,541</b>

	FY 23 ACTUAL	FY 24 ORIGINAL	FY 24 ESTIMATE	FY 25 BUDGET	PERCENT DIFF. FROM FY 24 EST	FY 26 FINANCIAL PLAN
<b>Miscellaneous</b>						
Fee In Lieu	24,309	24,694	25,526	<b>25,635</b>	0.4%	27,096
Reimbursements	936	1,105	1,216	<b>1,541</b>	26.7%	1,571
Recoveries	1,466	1,220	1,183	<b>1,183</b>	0.0%	1,183
Sale of City Property	377	191	677	<b>831</b>	22.7%	831
Donations	0	2	5	<b>5</b>	0.0%	5
Other	1,070	1,097	978	<b>972</b>	-0.6%	972
<b>Total Miscellaneous</b>	<b>28,158</b>	<b>28,309</b>	<b>29,585</b>	<b>30,167</b>	<b>2.0%</b>	<b>31,658</b>
<b>TOTAL ANNUAL RESOURCES</b>	<b>\$ 381,149</b>	<b>\$ 377,138</b>	<b>\$ 386,647</b>	<b>\$ 393,647</b>	<b>1.8%</b>	<b>\$ 398,216</b>

## ANNUAL OUTLAYS

(amounts expressed in thousands)

	FY 23 ACTUAL	FY 24 ORIGINAL	FY 25 BUDGET	PERCENT DIFF. FROM FY 24 ORIG	FY 26 FINANCIAL PLAN
<b>PUBLIC SAFETY AND PROTECTION</b>					
<b>Municipal Court</b>					
Personal Services	\$ 2,607	\$ 2,950	\$ 3,197	8.4%	\$ 3,207
Materials and Supplies	24	44	49	11.4%	36
Other Services/Charges	184	183	195	6.6%	195
<b>Total</b>	<b>2,815</b>	<b>3,177</b>	<b>3,441</b>	<b>8.3%</b>	<b>3,438</b>
<b>Police</b>					
Personal Services	97,377	109,281	110,609	1.2%	111,830
Materials and Supplies	1,898	2,664	2,222	-16.6%	2,040
Other Services/Charges	12,223	13,263	15,251	15.0%	15,726
<b>Total</b>	<b>111,498</b>	<b>125,208</b>	<b>128,082</b>	<b>2.3%</b>	<b>129,596</b>
<b>Fire</b>					
Personal Services	79,682	80,755	87,849	8.8%	87,958
Materials and Supplies	995	1,424	1,434	0.7%	1,362
Other Services/Charges	6,012	5,921	6,204	4.8%	6,214
<b>Total</b>	<b>86,689</b>	<b>88,100</b>	<b>95,487</b>	<b>8.4%</b>	<b>95,534</b>
<b>Emergency Management</b>					
Other Services/Charges	191	205	229	11.7%	227
<b>Total</b>	<b>191</b>	<b>205</b>	<b>229</b>	<b>11.7%</b>	<b>227</b>
<b>Total Public Safety and Protection</b>	<b>201,193</b>	<b>216,690</b>	<b>227,239</b>	<b>4.9%</b>	<b>228,795</b>
<b>CULTURAL DEVELOPMENT AND RECREATION</b>					
<b>Park and Recreation</b>					
Personal Services	7,129	8,048	8,495	5.6%	8,546
Materials and Supplies	999	1,149	1,185	3.1%	1,181
Other Services/Charges	3,643	4,593	4,622	0.6%	4,600
<b>Total</b>	<b>11,771</b>	<b>13,790</b>	<b>14,302</b>	<b>3.7%</b>	<b>14,327</b>
<b>River Parks</b>					
Other Services/Charges	712	756	1,905	152.0%	1,908
<b>Total</b>	<b>712</b>	<b>756</b>	<b>1,905</b>	<b>152.0%</b>	<b>1,908</b>

	FY 23 ACTUAL	FY 24 ORIGINAL	FY 25 BUDGET	PERCENT DIFF. FROM FY 24 ORIG	FY 26 FINANCIAL PLAN
<b><u>Managed Entities - Culture &amp; Recreation</u></b>					
Other Services/Charges	10,182	11,259	12,097	7.4%	12,542
<b>Total</b>	<b>10,182</b>	<b>11,259</b>	<b>12,097</b>	<b>7.4%</b>	<b>12,542</b>
<b>Total Cultural Development &amp; Recreation</b>	<b>22,665</b>	<b>25,805</b>	<b>28,304</b>	<b>9.7%</b>	<b>28,777</b>
<b>SOCIAL AND ECONOMIC DEVELOPMENT</b>					
<b><u>Mayor's Office of Economic Development</u></b>					
Personal Services	37	0	263	N/A	263
Other Services/Charges	0	0	808	N/A	808
<b>Total</b>	<b>37</b>	<b>0</b>	<b>1,071</b>	<b>N/A</b>	<b>1,071</b>
<b><u>Department of City Experience</u></b>					
Personal Services	4,679	9,361	10,846	15.9%	10,898
Materials and Supplies	411	607	639	5.3%	541
Other Services/Charges	1,618	2,262	2,404	6.3%	2,153
<b>Total</b>	<b>6,708</b>	<b>12,230</b>	<b>13,889</b>	<b>13.6%</b>	<b>13,592</b>
<b><u>Development Services</u></b>					
Personal Services	5,849	6,560	6,980	6.4%	7,013
Materials and Supplies	25	51	115	125.5%	51
Other Services/Charges	225	327	377	15.3%	377
<b>Total</b>	<b>6,099</b>	<b>6,938</b>	<b>7,472</b>	<b>7.7%</b>	<b>7,441</b>
<b><u>Tulsa Authority for Economic Opportunity</u></b>					
Other Services/Charges	628	803	0	-100.0%	0
<b>Total</b>	<b>628</b>	<b>803</b>	<b>0</b>	<b>-100.0%</b>	<b>0</b>
<b><u>Downtown Tulsa Partnership</u></b>					
Other Services/Charges	125	165	104	-37.0%	104
<b>Total</b>	<b>125</b>	<b>165</b>	<b>104</b>	<b>-37.0%</b>	<b>104</b>
<b><u>Managed Entities - Economic Development</u></b>					
Other Services/Charges	499	200	385	92.5%	350
<b>Total</b>	<b>499</b>	<b>200</b>	<b>385</b>	<b>92.5%</b>	<b>350</b>
<b>Total Social &amp; Economic Development</b>	<b>14,096</b>	<b>20,336</b>	<b>22,921</b>	<b>12.7%</b>	<b>22,558</b>
<b>PUBLIC WORKS AND TRANSPORTATION</b>					
<b><u>Engineering Services</u></b>					
Personal Services	14,501	0	0	N/A	0
Materials and Supplies	355	0	0	N/A	0
Other Services/Charges	981	0	0	N/A	0
<b>Total</b>	<b>15,837</b>	<b>0</b>	<b>0</b>	<b>N/A</b>	<b>0</b>
<b><u>Public Works</u></b>					
Personal Services	9,294	19,044	20,128	5.7%	20,262
Materials and Supplies	874	1,529	1,836	20.1%	1,483
Other Services/Charges	7,498	9,177	9,191	0.2%	9,202
<b>Total</b>	<b>17,666</b>	<b>29,750</b>	<b>31,155</b>	<b>4.7%</b>	<b>30,947</b>
<b><u>Metropolitan Tulsa Transit Authority</u></b>					
Other Services/Charges	7,359	7,433	7,582	2.0%	7,582
<b>Total</b>	<b>7,359</b>	<b>7,433</b>	<b>7,582</b>	<b>2.0%</b>	<b>7,582</b>
<b>Total Public Works &amp; Transportation</b>	<b>40,862</b>	<b>37,183</b>	<b>38,737</b>	<b>4.2%</b>	<b>38,529</b>



	FY 23 ACTUAL	FY 24 ORIGINAL	FY 25 BUDGET	PERCENT DIFF. FROM FY 24 ORIG	FY 26 FINANCIAL PLAN
<b>ADMINISTRATIVE AND SUPPORT SERVICES</b>					
<b><u>Mayor's Office</u></b>					
Personal Services	1,458	1,218	1,295	6.3%	1,408
Materials and Supplies	3	11	23	109.1%	14
Other Services/Charges	68	102	100	-2.0%	102
<b>Total</b>	<b>1,529</b>	<b>1,331</b>	<b>1,418</b>	<b>6.5%</b>	<b>1,524</b>
<b><u>City Auditor</u></b>					
Personal Services	1,066	1,388	1,509	8.7%	1,544
Materials and Supplies	1	7	9	28.6%	7
Other Services/Charges	118	104	107	2.9%	109
<b>Total</b>	<b>1,185</b>	<b>1,499</b>	<b>1,625</b>	<b>8.4%</b>	<b>1,660</b>
<b><u>City Council</u></b>					
Personal Services	1,337	1,496	1,638	9.5%	1,721
Materials and Supplies	11	23	29	26.1%	26
Other Services/Charges	90	127	153	20.5%	151
<b>Total</b>	<b>1,438</b>	<b>1,646</b>	<b>1,820</b>	<b>10.6%</b>	<b>1,898</b>
<b><u>Legal</u></b>					
Personal Services	4,159	4,637	4,893	5.5%	4,908
Materials and Supplies	107	96	129	34.4%	142
Other Services/Charges	321	363	526	44.9%	426
<b>Total</b>	<b>4,587</b>	<b>5,096</b>	<b>5,548</b>	<b>8.9%</b>	<b>5,476</b>
<b><u>Human Resources</u></b>					
Personal Services	3,470	3,673	3,910	6.5%	3,929
Materials and Supplies	46	113	123	8.8%	95
Other Services/Charges	857	1,291	1,327	2.8%	1,326
<b>Total</b>	<b>4,373</b>	<b>5,077</b>	<b>5,360</b>	<b>5.6%</b>	<b>5,350</b>
<b><u>General Government</u></b>					
Other Services/Charges	2,642	3,747	5,077	35.5%	4,733
<b>Total</b>	<b>2,642</b>	<b>3,747</b>	<b>5,077</b>	<b>35.5%</b>	<b>4,733</b>
<b><u>INCOG</u></b>					
Other Services/Charges	3,070	631	620	-1.7%	670
<b>Total</b>	<b>3,070</b>	<b>631</b>	<b>620</b>	<b>-1.7%</b>	<b>670</b>
<b><u>Finance</u></b>					
Personal Services	12,017	12,990	14,809	14.0%	14,887
Materials and Supplies	141	202	249	23.3%	229
Other Services/Charges	6,249	6,093	6,223	2.1%	6,187
<b>Total</b>	<b>18,407</b>	<b>19,285</b>	<b>21,281</b>	<b>10.4%</b>	<b>21,303</b>
<b><u>Information Technology</u></b>					
Personal Services	11,857	13,926	12,891	-7.4%	12,928
Materials and Supplies	263	326	419	28.5%	375
Other Services/Charges	3,578	8,852	8,933	0.9%	9,108
<b>Total</b>	<b>15,698</b>	<b>23,104</b>	<b>22,243</b>	<b>-3.7%</b>	<b>22,411</b>
<b><u>Customer Care</u></b>					
Personal Services	3,033	3,740	3,952	5.7%	3,976
Materials and Supplies	65	111	74	-33.3%	45
Other Services/Charges	128	253	247	-2.4%	247
<b>Total</b>	<b>3,226</b>	<b>4,104</b>	<b>4,273</b>	<b>4.1%</b>	<b>4,268</b>

	FY 23 ACTUAL	FY 24 ORIGINAL	FY 25 BUDGET	PERCENT DIFF. FROM FY 24 ORIG	FY 26 FINANCIAL PLAN
<b>Communications</b>					
Personal Services	784	935	1,089	16.5%	1,086
Materials and Supplies	10	22	19	-13.6%	13
Other Services/Charges	74	86	106	23.3%	100
<b>Total</b>	<b>868</b>	<b>1,043</b>	<b>1,214</b>	<b>16.4%</b>	<b>1,199</b>
<b>Asset Management</b>					
Personal Services	3,463	4,616	5,373	16.4%	5,385
Materials and Supplies	545	570	729	27.9%	654
Other Services/Charges	4,726	4,622	5,224	13.0%	6,304
<b>Total</b>	<b>8,734</b>	<b>9,808</b>	<b>11,326</b>	<b>15.5%</b>	<b>12,343</b>
<b>Total Administrative &amp; Support Services</b>	<b>65,757</b>	<b>76,371</b>	<b>81,805</b>	<b>7.1%</b>	<b>82,835</b>
<b>TOTAL BUDGET</b>	<b>344,573</b>	<b>376,385</b>	<b>399,006</b>	<b>6.0%</b>	<b>401,494</b>
<b>(Expenditures or appropriations)</b>					

	FY 23 ACTUAL	FY 24 ORIGINAL	FY 25 BUDGET	PERCENT DIFF. FROM FY 24 ORIG	FY 26 FINANCIAL PLAN
<b>Transfers Out</b>					
OTC Building Operation	4,384	4,386	4,394	0.2%	4,406
Golf Course Operation	150	75	150	100.0%	150
OTC Building Maintenance	0	1,000	3,500	250.0%	4,000
Pandemic Relief Recovery Fund	144	144	72	-50.0%	0
Graves Investigation	1,000	0	740	N/A	0
Economic Development Fund	120	0	0	N/A	0
E911 Operating Fund	1,060	500	0	-100.0%	0
Fire Capital	3,783	3,324	0	-100.0%	0
Kirkpatrick Heights	2,000	0	0	N/A	0
Short Term Capital	8,409	8,000	0	-100.0%	0
Recreation Lake Bathroom and Boat Dock	1,500	0	0	N/A	0
RTIC	2,550	0	0	N/A	0
Comm Development Block Grant	0	50	0	-100.0%	0
Financial Empowerment Center	20	100	0	-100.0%	0
Facilities Maintenance	0	3,572	0	-100.0%	0
NICE Recording Software Match	18	0	0	N/A	0
Connect & Protect Grant Match	2	0	0	N/A	0
Human Trafficking Grant Match	168	0	0	N/A	0
Operational support - Water&Sewer	0	248	1,036	317.7%	1,062
<b>TOTAL TRANSFERS OUT</b>	<b>25,308</b>	<b>21,399</b>	<b>9,892</b>	<b>-53.8%</b>	<b>9,618</b>
<b>TOTAL ANNUAL OUTLAYS</b>	<b>\$ 369,881</b>	<b>\$ 397,784</b>	<b>\$ 408,898</b>	<b>2.8%</b>	<b>\$ 411,112</b>

## SUMMARY BY PROGRAM CATEGORY

(amounts expressed in thousands)

	FY 23	FY 24	FY 25	PERCENT DIFF. FROM	FY 26
	<u>ACTUAL</u>	<u>ORIGINAL</u>	<u>BUDGET</u>	<u>FY 24 ORIG</u>	<u>FINANCIAL PLAN</u>
<b>PUBLIC SAFETY AND PROTECTION</b>					
Personal Services	\$ 179,666	\$ 192,986	\$ 201,655	4.5%	\$ 202,995
Materials and Supplies	2,917	4,132	3,705	-10.3%	3,438
Other Services/Charges	18,610	19,572	21,879	11.8%	22,362
<b>Total</b>	<b>201,193</b>	<b>216,690</b>	<b>227,239</b>	<b>4.9%</b>	<b>228,795</b>
<b>CULTURAL DEVELOPMENT AND RECREATION</b>					
Personal Services	7,129	8,048	8,495	5.6%	8,546
Materials and Supplies	999	1,149	1,185	3.1%	1,181
Other Services/Charges	14,537	16,608	18,624	12.1%	19,050
<b>Total</b>	<b>22,665</b>	<b>25,805</b>	<b>28,304</b>	<b>9.7%</b>	<b>28,777</b>
<b>SOCIAL AND ECONOMIC DEVELOPMENT</b>					
Personal Services	10,565	15,921	18,089	13.6%	18,174
Materials and Supplies	436	658	754	14.6%	592
Other Services/Charges	3,095	3,757	4,078	8.5%	3,792
<b>Total</b>	<b>14,096</b>	<b>20,336</b>	<b>22,921</b>	<b>12.7%</b>	<b>22,558</b>
<b>PUBLIC WORKS AND TRANSPORTATION</b>					
Personal Services	23,795	19,044	20,128	5.7%	20,262
Materials and Supplies	1,229	1,529	1,836	20.1%	1,483
Other Services/Charges	15,838	16,610	16,773	1.0%	16,784
<b>Total</b>	<b>40,862</b>	<b>37,183</b>	<b>38,737</b>	<b>4.2%</b>	<b>38,529</b>
<b>ADMINISTRATIVE AND SUPPORT SERVICES</b>					
Personal Services	42,644	48,619	51,359	5.6%	51,772
Materials and Supplies	1,192	1,481	1,803	21.7%	1,600
Other Services/Charges	21,921	26,271	28,643	9.0%	29,463
<b>Total</b>	<b>65,757</b>	<b>76,371</b>	<b>81,805</b>	<b>7.1%</b>	<b>82,835</b>
<b>TRANSFERS</b>	25,308	21,399	9,892	-53.8%	9,618
<b>TOTAL OUTLAYS</b>	<b>\$ 369,881</b>	<b>\$ 397,784</b>	<b>\$ 408,898</b>	<b>2.8%</b>	<b>\$ 411,112</b>

## SUMMARY BY ACCOUNT CLASSIFICATION

(amounts expressed in thousands)

	FY 23	FY 24	FY 25	PERCENT DIFF. FROM	FY 26
	<u>ACTUAL</u>	<u>ORIGINAL</u>	<u>BUDGET</u>	<u>FY 24 ORIG</u>	<u>FINANCIAL PLAN</u>
<b>PERSONAL SERVICES</b>	\$ 263,799	\$ 284,618	\$ 299,726	5.3%	\$ 301,749
<b>MATERIALS AND SUPPLIES</b>	6,773	8,949	9,283	3.7%	8,294
<b>OTHER SERVICES / CHARGES</b>	74,001	82,818	89,997	8.7%	91,451
<b>TRANSFERS</b>	25,308	21,399	9,892	-53.8%	9,618
<b>TOTAL OUTLAYS</b>	<b>\$ 369,881</b>	<b>\$ 397,784</b>	<b>\$ 408,898</b>	<b>2.8%</b>	<b>\$ 411,112</b>

# SINKING FUND

FY 2024 - 2025 & FY 2025 - 2026

OPERATING FUND
<b>110</b>
DEBT SERVICE FUND BUDGETED ON A MODIFIED ACCRUAL BASIS

**OVERVIEW**

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

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

**BUDGET SUMMARY**

The estimated year-end fund balance will carry over to FY25 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)

	<u>FY 23</u>	<u>FY 24</u>	<u>FY 24</u>	<u>FY 25</u>	<u>PERCENT</u>	<u>FY 26</u>
	<u>ACTUAL</u>	<u>ORIGINAL</u>	<u>ESTIMATE</u>	<u>BUDGET</u>	<u>DIFF. FROM</u>	<u>FINANCIAL</u>
					<u>FY 24 EST.</u>	<u>PLAN</u>
<b>Annual Resources</b>						
Revenue	\$ 84,333	\$ 69,856	\$ 73,985	\$ 92,650	25.2%	\$ 105,839
Transfers In	520	471	471	180	-61.8%	154
<b>Total Resources</b>	<b>84,853</b>	<b>70,327</b>	<b>74,456</b>	<b>92,830</b>	<b>24.7%</b>	<b>105,993</b>
<b>Annual Outlays</b>						
Budget	96,601	71,705	75,375	78,580	4.3%	109,638
Transfers Out	0	0	0	0	N/A	0
<b>Total Outlays</b>	<b>96,601</b>	<b>71,705</b>	<b>75,375</b>	<b>78,580</b>	<b>4.3%</b>	<b>109,638</b>
<b>Resources Less Outlays</b>	<b>(11,748)</b>	<b>(1,378)</b>	<b>(919)</b>	<b>14,250</b>		<b>(3,645)</b>
<b>Fund Balance</b>						
Beginning Unassigned Fund Balance	86,392	69,978	74,644	73,725		87,975
Addition to/(Use of)	(11,748)	(1,378)	(919)	14,250		(3,645)
Debt Service Reserve (10.00%)	(67,197)	(67,197)	(63,269)	(63,269)		(80,432)
End of Year	<b>\$ 7,447</b>	<b>\$ 1,403</b>	<b>\$ 10,456</b>	<b>\$ 24,706</b>		<b>\$ 3,898</b>

## ANNUAL RESOURCES

(amounts expressed in thousands)

REVENUE ACCOUNT	FY 23 ACTUAL	FY 24 ORIGINAL	FY 24 ESTIMATE	FY 25 BUDGET	PERCENT DIFF. FROM FY 24 EST	FY 26 FINANCIAL PLAN
<b><u>Taxes</u></b>						
Property Tax	\$ 83,350	\$ 69,856	\$ 72,007	\$ 92,650	28.7%	\$ 105,839
<b>Total Taxes</b>	<b>83,350</b>	<b>69,856</b>	<b>72,007</b>	<b>92,650</b>	<b>28.7%</b>	<b>105,839</b>
<b><u>Debt Related Revenues</u></b>						
Premium on Bond Issuance	983	0	1,977	0	-100.0%	0
<b>Total Fines and Forfeitures</b>	<b>983</b>	<b>0</b>	<b>1,977</b>	<b>0</b>	<b>-100.0%</b>	<b>0</b>
<b><u>Transfers In</u></b>						
Transfers from Component Units	520	471	471	180	-61.8%	154
<b>Total Transfers In</b>	<b>520</b>	<b>471</b>	<b>471</b>	<b>180</b>	<b>-61.8%</b>	<b>154</b>
<b><u>Miscellaneous</u></b>						
Other	0	0	1	0	-100.0%	0
<b>Total Miscellaneous</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>-100.0%</b>	<b>0</b>
<b>TOTAL ANNUAL RESOURCES</b>	<b>\$ 84,853</b>	<b>\$ 70,327</b>	<b>\$ 74,456</b>	<b>\$ 92,830</b>	<b>24.7%</b>	<b>\$ 105,993</b>

## ANNUAL OUTLAYS

(amounts expressed in thousands)

DEBT SERVICE	FY 23 ACTUAL	FY 24 ORIGINAL	FY 25 BUDGET	PERCENT DIFF. FROM FY 24 ORIG	FY 26 FINANCIAL PLAN
Total	\$ 96,601	\$ 71,705	\$ 78,580	9.6%	\$ 109,638
<b>TOTAL ANNUAL OUTLAYS</b>	<b>\$ 96,601</b>	<b>\$ 71,705</b>	<b>\$ 78,580</b>	<b>9.6%</b>	<b>\$ 109,638</b>

# E 911 OPERATING

FY 2024 - 2025 & FY 2025 - 2026

OPERATING FUND
<b>120</b>
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 23 <u>ACTUAL</u>	FY 24 <u>ORIGINAL</u>	FY 24 <u>ESTIMATE</u>	FY 25 <u>BUDGET</u>	PERCENT DIFF. FROM FY 24 EST.	FY 26 FINANCIAL <u>PLAN</u>
<b>Annual Resources</b>						
Revenue	\$ 3,925	\$ 3,946	\$ 4,349	\$ 5,135	18.1%	\$ 5,218
Transfers In	1,060	500	500	0	-100.0%	0
<b>Total Resources</b>	<b>4,985</b>	<b>4,446</b>	<b>4,849</b>	<b>5,135</b>	<b>5.9%</b>	<b>5,218</b>
<b>Annual Outlays</b>						
Budget	4,928	4,369	4,579	4,820	5.3%	4,838
Transfers Out	264	448	493	511	3.7%	544
<b>Total Outlays</b>	<b>5,192</b>	<b>4,817</b>	<b>5,072</b>	<b>5,331</b>	<b>5.1%</b>	<b>5,382</b>
<b>Resources Less Outlays</b>	<b>(207)</b>	<b>(371)</b>	<b>(223)</b>	<b>(196)</b>		<b>(164)</b>
<b>Fund Balance</b>						
Beginning Unassigned Fund Balance	1,603	1,299	1,396	1,173		977
Addition to/(Use of)	(207)	(371)	(223)	(196)		(164)
End of Year	<b>\$ 1,396</b>	<b>\$ 928</b>	<b>\$ 1,173</b>	<b>\$ 977</b>		<b>\$ 813</b>

## ANNUAL RESOURCES

(amounts expressed in thousands)

	FY 23 <u>ACTUAL</u>	FY 24 <u>ORIGINAL</u>	FY 24 <u>ESTIMATE</u>	FY 25 <u>BUDGET</u>	PERCENT DIFF. FROM FY 24 EST	FY 26 FINANCIAL PLAN
<b>REVENUE ACCOUNT</b>						
<b><u>General Government</u></b>						
General Government Revenue	\$ 0	\$ 7	\$ 2	\$ 2	0.0%	\$ 2
Public Safety and Protection	<u>3,874</u>	<u>3,906</u>	<u>4,268</u>	<u>5,071</u>	18.8%	<u>5,172</u>
<b>Total General Government</b>	<b><u>3,874</u></b>	<b><u>3,913</u></b>	<b><u>4,270</u></b>	<b><u>5,073</u></b>	<b>18.8%</b>	<b><u>5,174</u></b>
<b><u>Investment Income</u></b>						
Interest Earnings	<u>51</u>	<u>33</u>	<u>68</u>	<u>62</u>	-8.8%	<u>44</u>
<b>Total Investment Income</b>	<b><u>51</u></b>	<b><u>33</u></b>	<b><u>68</u></b>	<b><u>62</u></b>	<b>-8.8%</b>	<b><u>44</u></b>
<b><u>Transfers In</u></b>						
Transfers within Primary Government	<u>1,060</u>	<u>500</u>	<u>500</u>	<u>0</u>	-100.0%	<u>0</u>
<b>Total Transfers In</b>	<b><u>1,060</u></b>	<b><u>500</u></b>	<b><u>500</u></b>	<b><u>0</u></b>	<b>-100.0%</b>	<b><u>0</u></b>
<b><u>Miscellaneous</u></b>						
Reimbursements	<u>0</u>	<u>0</u>	<u>11</u>	<u>0</u>	-100.0%	<u>0</u>
<b>Total Miscellaneous</b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>11</u></b>	<b><u>0</u></b>	<b>-100.0%</b>	<b><u>0</u></b>
<b>TOTAL ANNUAL RESOURCES</b>	<b><u>\$ 4,985</u></b>	<b><u>\$ 4,446</u></b>	<b><u>\$ 4,849</u></b>	<b><u>\$ 5,135</u></b>	<b>5.9%</b>	<b><u>\$ 5,218</u></b>

## ANNUAL OUTLAYS

(amounts expressed in thousands)

	FY 23 <u>ACTUAL</u>	FY 24 <u>ORIGINAL</u>	FY 25 <u>BUDGET</u>	PERCENT DIFF. FROM FY 24 ORIG	FY 26 FINANCIAL PLAN
<b>PUBLIC SAFETY AND PROTECTION</b>					
<b><u>Police</u></b>					
Personal Services	\$ 2,487	\$ 2,370	\$ 2,805	18.4%	\$ 2,823
Materials and Supplies	47	45	45	0.0%	45
Other Services/Charges	1,591	1,667	1,667	0.0%	1,667
Capital Outlay	<u>569</u>	<u>0</u>	<u>0</u>	N/A	<u>0</u>
<b>Total</b>	<b><u>4,694</u></b>	<b><u>4,082</u></b>	<b><u>4,517</u></b>	<b>10.7%</b>	<b><u>4,535</u></b>
<b>Total Public Safety and Protection</b>	<b><u>4,694</u></b>	<b><u>4,082</u></b>	<b><u>4,517</u></b>	<b>10.7%</b>	<b><u>4,535</u></b>
<b>ADMINISTRATIVE AND SUPPORT SERVICES</b>					
<b><u>Asset Management</u></b>					
Materials and Supplies	5	9	13	44.4%	13
Other Services/Charges	<u>229</u>	<u>278</u>	<u>290</u>	4.3%	<u>290</u>
<b>Total</b>	<b><u>234</u></b>	<b><u>287</u></b>	<b><u>303</u></b>	<b>5.6%</b>	<b><u>303</u></b>
<b>Total Administrative &amp; Support Services</b>	<b><u>234</u></b>	<b><u>287</u></b>	<b><u>303</u></b>	<b>5.6%</b>	<b><u>303</u></b>
<b>TOTAL BUDGET</b>	<b><u>4,928</u></b>	<b><u>4,369</u></b>	<b><u>4,820</u></b>	<b>10.3%</b>	<b><u>4,838</u></b>
<b>(Expenditures or appropriations)</b>					

	<b>FY 23</b>	<b>FY 24</b>	<b>FY 25</b>	<b>PERCENT</b>	<b>FY 26</b>
	<b>ACTUAL</b>	<b>ORIGINAL</b>	<b>BUDGET</b>	<b>DIFF. FROM</b>	<b>FINANCIAL</b>
<b><u>Transfers Out</u></b>				<b>FY 24 ORIG</b>	<b>PLAN</b>
Operational support - Asset Mgt	51	52	<b>83</b>	59.6%	107
Operational support - Info Tech	213	396	<b>402</b>	1.5%	410
Operational support - Finance	0	0	<b>18</b>	N/A	19
Operational support - Water&Sewer	0	0	<b>8</b>	N/A	8
<b>TOTAL TRANSFERS OUT</b>	264	448	<b>511</b>	14.1%	544
<b>TOTAL ANNUAL OUTLAYS</b>	<b>\$ 5,192</b>	<b>\$ 4,817</b>	<b>\$ 5,331</b>	<b>10.7%</b>	<b>\$ 5,382</b>



# EMSA UTILITY

FY 2024 - 2025 & FY 2025 - 2026

OPERATING FUND
<b>121</b>
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 \$6,671,000 in FY25 and all of it will be transferred to EMSA. Appropriations include ongoing funding within the Fire Department for medical supplies, as well as Neighborhood Inspector within Department of City Experience to ensure multi-family housing facilities are in compliance offering the Emergency Medical Fee to residents. In FY25 there are appropriations for a one-time pre-hospital community healthcare study.

**ANNUAL RESOURCES AND OUTLAYS**

(amounts expressed in thousands)

	FY 23 <u>ACTUAL</u>	FY 24 <u>ORIGINAL</u>	FY 24 <u>ESTIMATE</u>	FY 25 <u>BUDGET</u>	PERCENT DIFF. FROM FY 24 EST.	FY 26 FINANCIAL <u>PLAN</u>
<b>Annual Resources</b>						
Revenue	\$ 6,690	\$ 6,704	\$ 6,683	\$ 6,671	-0.2%	\$ 6,631
Transfers In	0	0	0	0	N/A	0
<b>Total Resources</b>	<b>6,690</b>	<b>6,704</b>	<b>6,683</b>	<b>6,671</b>	<b>-0.2%</b>	<b>6,631</b>
<b>Annual Outlays</b>						
Budget	411	869	690	901	30.6%	731
Transfers Out	5,682	7,684	7,687	7,711	0.3%	7,711
<b>Total Outlays</b>	<b>6,093</b>	<b>8,553</b>	<b>8,377</b>	<b>8,612</b>	<b>2.8%</b>	<b>8,442</b>
<b>Resources Less Outlays</b>	<b>597</b>	<b>(1,849)</b>	<b>(1,694)</b>	<b>(1,941)</b>		<b>(1,811)</b>
<b>Fund Balance</b>						
Beginning Unassigned Fund Balance	6,469	5,151	7,066	5,372		3,431
Addition to/(Use of)	597	(1,849)	(1,694)	(1,941)		(1,811)
End of Year	<b>\$ 7,066</b>	<b>\$ 3,302</b>	<b>\$ 5,372</b>	<b>\$ 3,431</b>		<b>\$ 1,620</b>

## ANNUAL RESOURCES

(amounts expressed in thousands)

	FY 23 <u>ACTUAL</u>	FY 24 <u>ORIGINAL</u>	FY 24 <u>ESTIMATE</u>	FY 25 <u>BUDGET</u>	PERCENT DIFF. FROM FY 24 EST	FY 26 FINANCIAL PLAN
<b>REVENUE ACCOUNT</b>						
<b><u>Enterprise</u></b>						
EMSA Revenue	\$ 6,572	\$ 6,607	\$ 6,524	\$ 6,527	0.0%	\$ 6,527
Miscellaneous Utility Revenue	<u>3</u>	<u>3</u>	<u>4</u>	<u>3</u>	-25.0%	<u>3</u>
<b>Total Enterprise</b>	<b>6,575</b>	<b>6,610</b>	<b>6,528</b>	<b>6,530</b>	<b>0.0%</b>	<b>6,530</b>
<b><u>Investment Income</u></b>						
Interest Earnings	<u>115</u>	<u>94</u>	<u>155</u>	<u>141</u>	-9.0%	<u>101</u>
<b>Total Investment Income</b>	<b>115</b>	<b>94</b>	<b>155</b>	<b>141</b>	<b>-9.0%</b>	<b>101</b>
<b>TOTAL ANNUAL RESOURCES</b>	<b><u>\$ 6,690</u></b>	<b><u>\$ 6,704</u></b>	<b><u>\$ 6,683</u></b>	<b><u>\$ 6,671</u></b>	<b>-0.2%</b>	<b><u>\$ 6,631</u></b>

## ANNUAL OUTLAYS

(amounts expressed in thousands)

	FY 23 <u>ACTUAL</u>	FY 24 <u>ORIGINAL</u>	FY 25 <u>BUDGET</u>	PERCENT DIFF. FROM FY 24 ORIG	FY 26 FINANCIAL PLAN
<b>PUBLIC SAFETY AND PROTECTION</b>					
<b><u>Fire</u></b>					
Materials and Supplies	\$ 229	\$ 450	\$ 470	4.4%	\$ 450
Other Services/Charges	<u>120</u>	<u>200</u>	<u>200</u>	0.0%	<u>200</u>
<b>Total</b>	<b><u>349</u></b>	<b><u>650</u></b>	<b><u>670</u></b>	<b>3.1%</b>	<b><u>650</u></b>
<b>Total Public Safety and Protection</b>	<b><u>349</u></b>	<b><u>650</u></b>	<b><u>670</u></b>	<b>3.1%</b>	<b><u>650</u></b>
<b>SOCIAL AND ECONOMIC DEVELOPMENT</b>					
<b><u>Department of City Experience</u></b>					
Personal Services	<u>62</u>	<u>69</u>	<u>81</u>	17.4%	<u>81</u>
<b>Total</b>	<b><u>62</u></b>	<b><u>69</u></b>	<b><u>81</u></b>	<b>17.4%</b>	<b><u>81</u></b>
<b>Total Social &amp; Economic Development</b>	<b><u>62</u></b>	<b><u>69</u></b>	<b><u>81</u></b>	<b>17.4%</b>	<b><u>81</u></b>
<b>ADMINISTRATIVE AND SUPPORT SERVICES</b>					
<b><u>Finance</u></b>					
Other Services/Charges	<u>0</u>	<u>150</u>	<u>150</u>	0.0%	<u>0</u>
<b>Total</b>	<b><u>0</u></b>	<b><u>150</u></b>	<b><u>150</u></b>	<b>0.0%</b>	<b><u>0</u></b>
<b>Total Administrative &amp; Support Services</b>	<b><u>0</u></b>	<b><u>150</u></b>	<b><u>150</u></b>	<b>0.0%</b>	<b><u>0</u></b>
<b>TOTAL BUDGET</b>	<b><u>411</u></b>	<b><u>869</u></b>	<b><u>901</u></b>	<b>3.7%</b>	<b><u>731</u></b>
<b>(Expenditures or appropriations)</b>					

	FY 23	FY 24	FY 25	PERCENT DIFF. FROM	FY 26
<u>Transfers Out</u>	<u>ACTUAL</u>	<u>ORIGINAL</u>	<u>BUDGET</u>	<u>FY 24 ORIG</u>	<u>FINANCIAL PLAN</u>
General Fund	650	650	<b>650</b>	0.0%	650
Operational support - Finance	126	132	<b>134</b>	1.5%	135
Operational support - Customer Care	97	123	<b>128</b>	4.1%	127
Operational support - Water&Sewer	9	19	<b>39</b>	105.3%	39
EMSA Trust	4,800	6,760	<b>6,760</b>	0.0%	6,760
<b>TOTAL TRANSFERS OUT</b>	5,682	7,684	<b>7,711</b>	0.4%	7,711
<b>TOTAL ANNUAL OUTLAYS</b>	<b>\$ 6,093</b>	<b>\$ 8,553</b>	<b>\$ 8,612</b>	<b>0.7%</b>	<b>\$ 8,442</b>

# PERMIT & LICENSING SYSTEM

FY 2024 - 2025 & FY 2025 - 2026

OPERATING FUND
<b>122</b>
SPECIAL REVENUE FUND BUDGETED ON A CASH BASIS

**OVERVIEW**

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

**BUDGET SUMMARY**

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

**ANNUAL RESOURCES AND OUTLAYS**

(amounts expressed in thousands)

	<u>FY 23</u> <u>ACTUAL</u>	<u>FY 24</u> <u>ORIGINAL</u>	<u>FY 24</u> <u>ESTIMATE</u>	<u>FY 25</u> <u>BUDGET</u>	<u>PERCENT</u> <u>DIFF. FROM</u> <u>FY 24 EST.</u>	<u>FY 26</u> <u>FINANCIAL</u> <u>PLAN</u>
<b>Annual Resources</b>						
Revenue	\$ 711	\$ 653	\$ 645	\$ 645	0.0%	\$ 645
Transfers In	0	0	0	0	N/A	0
<b>Total Resources</b>	<b>711</b>	<b>653</b>	<b>645</b>	<b>645</b>	<b>0.0%</b>	<b>645</b>
<b>Annual Outlays</b>						
Budget	583	564	628	581	-7.5%	598
Transfers Out	0	0	0	0	N/A	0
<b>Total Outlays</b>	<b>583</b>	<b>564</b>	<b>628</b>	<b>581</b>	<b>-7.5%</b>	<b>598</b>
<b>Resources Less Outlays</b>	<b>128</b>	<b>89</b>	<b>17</b>	<b>64</b>		<b>47</b>
<b>Fund Balance</b>						
Beginning Unassigned Fund Balance	2,278	2,332	2,406	2,423		2,487
Addition to/(Use of)	128	89	17	64		47
End of Year	<b>\$ 2,406</b>	<b>\$ 2,421</b>	<b>\$ 2,423</b>	<b>\$ 2,487</b>		<b>\$ 2,534</b>

## ANNUAL RESOURCES

(amounts expressed in thousands)

	<u>FY 23</u> <u>ACTUAL</u>	<u>FY 24</u> <u>ORIGINAL</u>	<u>FY 24</u> <u>ESTIMATE</u>	<u>FY 25</u> <u>BUDGET</u>	<u>PERCENT</u> <u>DIFF. FROM</u> <u>FY 24 EST</u>	<u>FY 26</u> <u>FINANCIAL</u> <u>PLAN</u>
<b>REVENUE ACCOUNT</b>						
<b><u>Licenses, Permits, and Fees</u></b>						
Nonbusiness Licenses	\$ 711	\$ 653	\$ 645	\$ 645	0.0%	\$ 645
<b>Total Licenses, Permits, and Fees</b>	<b>711</b>	<b>653</b>	<b>645</b>	<b>645</b>	<b>0.0%</b>	<b>645</b>
<b>TOTAL ANNUAL RESOURCES</b>	<b>\$ 711</b>	<b>\$ 653</b>	<b>\$ 645</b>	<b>\$ 645</b>	<b>0.0%</b>	<b>\$ 645</b>

## ANNUAL OUTLAYS

(amounts expressed in thousands)

	<u>FY 23</u> <u>ACTUAL</u>	<u>FY 24</u> <u>ORIGINAL</u>	<u>FY 25</u> <u>BUDGET</u>	<u>PERCENT</u> <u>DIFF. FROM</u> <u>FY 24 ORIG</u>	<u>FY 26</u> <u>FINANCIAL</u> <u>PLAN</u>
<b>SOCIAL AND ECONOMIC DEVELOPMENT</b>					
<b><u>Development Services</u></b>					
Other Services/Charges	\$ 583	\$ 564	\$ 581	3.0%	\$ 598
<b>Total</b>	<b>583</b>	<b>564</b>	<b>581</b>	<b>3.0%</b>	<b>598</b>
<b>Total Social &amp; Economic Development</b>	<b>583</b>	<b>564</b>	<b>581</b>	<b>3.0%</b>	<b>598</b>
<b>TOTAL BUDGET</b> (Expenditures or appropriations)	<b>583</b>	<b>564</b>	<b>581</b>	<b>3.0%</b>	<b>598</b>
<b>TOTAL ANNUAL OUTLAYS</b>	<b>\$ 583</b>	<b>\$ 564</b>	<b>\$ 581</b>	<b>3.0%</b>	<b>\$ 598</b>

# PA LAW ENFORCEMENT TRAINING

FY 2024 - 2025 & FY 2025 - 2026

OPERATING FUND
<b>125</b>
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 FY25 budget has been set to align with current resources. This budget will continue to provide training for the Tulsa Police Department, Municipal Court employees, and City Prosecutors.

**ANNUAL RESOURCES AND OUTLAYS**

(amounts expressed in thousands)

	<u>FY 23</u> <u>ACTUAL</u>	<u>FY 24</u> <u>ORIGINAL</u>	<u>FY 24</u> <u>ESTIMATE</u>	<u>FY 25</u> <u>BUDGET</u>	<u>PERCENT</u> <u>DIFF. FROM</u> <u>FY 24 EST.</u>	<u>FY 26</u> <u>FINANCIAL</u> <u>PLAN</u>
<b>Annual Resources</b>						
Revenue	\$ 78	\$ 78	\$ 79	\$ 76	-3.8%	\$ 76
Transfers In	0	0	0	0	N/A	0
<b>Total Resources</b>	<b>78</b>	<b>78</b>	<b>79</b>	<b>76</b>	<b>-3.8%</b>	<b>76</b>
<b>Annual Outlays</b>						
Budget	54	93	93	93	0.0%	73
Transfers Out	0	0	0	0	N/A	0
<b>Total Outlays</b>	<b>54</b>	<b>93</b>	<b>93</b>	<b>93</b>	<b>0.0%</b>	<b>73</b>
<b>Resources Less Outlays</b>	<b>24</b>	<b>(15)</b>	<b>(14)</b>	<b>(17)</b>		<b>3</b>
<b>Fund Balance</b>						
Beginning Unassigned Fund Balance	43	44	67	53		36
Addition to/(Use of)	24	(15)	(14)	(17)		3
End of Year	<b>\$ 67</b>	<b>\$ 29</b>	<b>\$ 53</b>	<b>\$ 36</b>		<b>\$ 39</b>

## ANNUAL RESOURCES

(amounts expressed in thousands)

	<u>FY 23</u> <u>ACTUAL</u>	<u>FY 24</u> <u>ORIGINAL</u>	<u>FY 24</u> <u>ESTIMATE</u>	<u>FY 25</u> <u>BUDGET</u>	<u>PERCENT</u> <u>DIFF. FROM</u> <u>FY 24 EST</u>	<u>FY 26</u> <u>FINANCIAL</u> <u>PLAN</u>
<b>REVENUE ACCOUNT</b>						
<b><u>Fines and Forfeitures</u></b>						
Court Related Fines and Forfeitures	\$ 75	\$ 78	\$ 74	\$ 76	2.7%	\$ 76
<b>Total Fines and Forfeitures</b>	<b>75</b>	<b>78</b>	<b>74</b>	<b>76</b>	<b>2.7%</b>	<b>76</b>
<b><u>Miscellaneous</u></b>						
Reimbursements	3	0	5	0	-100.0%	0
<b>Total Miscellaneous</b>	<b>3</b>	<b>0</b>	<b>5</b>	<b>0</b>	<b>-100.0%</b>	<b>0</b>
<b>TOTAL ANNUAL RESOURCES</b>	<b>\$ 78</b>	<b>\$ 78</b>	<b>\$ 79</b>	<b>\$ 76</b>	<b>-3.8%</b>	<b>\$ 76</b>

## ANNUAL OUTLAYS

(amounts expressed in thousands)

	<u>FY 23</u> <u>ACTUAL</u>	<u>FY 24</u> <u>ORIGINAL</u>	<u>FY 25</u> <u>BUDGET</u>	<u>PERCENT</u> <u>DIFF. FROM</u> <u>FY 24 ORIG</u>	<u>FY 26</u> <u>FINANCIAL</u> <u>PLAN</u>
<b>PUBLIC SAFETY AND PROTECTION</b>					
<b><u>Municipal Court</u></b>					
Other Services/Charges	\$ 0	\$ 3	\$ 3	0.0%	\$ 3
<b>Total</b>	<b>0</b>	<b>3</b>	<b>3</b>	<b>0.0%</b>	<b>3</b>
<b><u>Police</u></b>					
Other Services/Charges	51	87	87	0.0%	67
<b>Total</b>	<b>51</b>	<b>87</b>	<b>87</b>	<b>0.0%</b>	<b>67</b>
<b>Total Public Safety and Protection</b>	<b>51</b>	<b>90</b>	<b>90</b>	<b>0.0%</b>	<b>70</b>
<b>ADMINISTRATIVE AND SUPPORT SERVICES</b>					
<b><u>Legal</u></b>					
Other Services/Charges	3	3	3	0.0%	3
<b>Total</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>0.0%</b>	<b>3</b>
<b>Total Administrative &amp; Support Services</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>0.0%</b>	<b>3</b>
<b>TOTAL BUDGET</b>	<b>54</b>	<b>93</b>	<b>93</b>	<b>0.0%</b>	<b>73</b>
<b>(Expenditures or appropriations)</b>					
<b>TOTAL ANNUAL OUTLAYS</b>	<b>\$ 54</b>	<b>\$ 93</b>	<b>\$ 93</b>	<b>0.0%</b>	<b>\$ 73</b>

# JUVENILE CURFEW FINES

FY 2024 - 2025 & FY 2025 - 2026

OPERATING FUND
<b>126</b>
SPECIAL REVENUE FUND BUDGETED ON A CASH BASIS

**OVERVIEW**

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

**BUDGET SUMMARY**

Appropriations 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 from the General Fund. There are no budgeted expenditures in FY25 and FY26 due to minimal anticipated revenues.

**ANNUAL RESOURCES AND OUTLAYS**

(amounts expressed in thousands)

	<u>FY 23</u> <u>ACTUAL</u>	<u>FY 24</u> <u>ORIGINAL</u>	<u>FY 24</u> <u>ESTIMATE</u>	<u>FY 25</u> <u>BUDGET</u>	<u>PERCENT</u> <u>DIFF. FROM</u> <u>FY 24 EST.</u>	<u>FY 26</u> <u>FINANCIAL</u> <u>PLAN</u>
<b>Annual Resources</b>						
Revenue	\$ 4	\$ 4	\$ 2	\$ 2	0.0%	\$ 2
Transfers In	0	0	0	0	N/A	0
<b>Total Resources</b>	<b>4</b>	<b>4</b>	<b>2</b>	<b>2</b>	<b>0.0%</b>	<b>2</b>
<b>Annual Outlays</b>						
Budget	0	0	0	0	N/A	0
Transfers Out	0	0	0	0	N/A	0
<b>Total Outlays</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>N/A</b>	<b>0</b>
<b>Resources Less Outlays</b>	<b>4</b>	<b>4</b>	<b>2</b>	<b>2</b>		<b>2</b>
<b>Fund Balance</b>						
Beginning Unassigned Fund Balance	9	13	13	15		17
Addition to/(Use of)	4	4	2	2		2
End of Year	<b>\$ 13</b>	<b>\$ 17</b>	<b>\$ 15</b>	<b>\$ 17</b>		<b>\$ 19</b>



## ANNUAL RESOURCES

(amounts expressed in thousands)

REVENUE ACCOUNT	<u>FY 23 ACTUAL</u>	<u>FY 24 ORIGINAL</u>	<u>FY 24 ESTIMATE</u>	<u>FY 25 BUDGET</u>	<u>PERCENT DIFF. FROM FY 24 EST</u>	<u>FY 26 FINANCIAL PLAN</u>
<b><u>Fines and Forfeitures</u></b>						
Court Related Fines and Forfeitures	\$ 4	\$ 4	\$ 2	\$ 2	0.0%	\$ 2
<b>Total Fines and Forfeitures</b>	<b>4</b>	<b>4</b>	<b>2</b>	<b>2</b>	<b>0.0%</b>	<b>2</b>
<b>TOTAL ANNUAL RESOURCES</b>	<b><u>\$ 4</u></b>	<b><u>\$ 4</u></b>	<b><u>\$ 2</u></b>	<b><u>\$ 2</u></b>	<b>0.0%</b>	<b><u>\$ 2</u></b>

## ANNUAL OUTLAYS

(amounts expressed in thousands)

TOTAL ANNUAL OUTLAYS	<u>FY 23 ACTUAL</u>	<u>FY 24 ORIGINAL</u>	<u>FY 25 BUDGET</u>	<u>PERCENT DIFF. FROM FY 24 ORIG</u>	<u>FY 26 FINANCIAL PLAN</u>
	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	N/A	<u>\$ 0</u>

# TECHNOLOGY FEE ASSESSMENT

FY 2024 - 2025 & FY 2025 - 2026

OPERATING FUND
<b>127</b>
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 23</u> <u>ACTUAL</u>	<u>FY 24</u> <u>ORIGINAL</u>	<u>FY 24</u> <u>ESTIMATE</u>	<u>FY 25</u> <u>BUDGET</u>	<u>PERCENT</u> <u>DIFF. FROM</u> <u>FY 24 EST.</u>	<u>FY 26</u> <u>FINANCIAL</u> <u>PLAN</u>
<b>Annual Resources</b>						
Revenue	\$ 754	\$ 704	\$ 783	\$ 783	0.0%	\$ 783
Transfers In	0	0	0	0	N/A	0
<b>Total Resources</b>	<b>754</b>	<b>704</b>	<b>783</b>	<b>783</b>	<b>0.0%</b>	<b>783</b>
<b>Annual Outlays</b>						
Budget	353	968	970	782	-19.4%	780
Transfers Out	0	0	0	0	N/A	0
<b>Total Outlays</b>	<b>353</b>	<b>968</b>	<b>970</b>	<b>782</b>	<b>-19.4%</b>	<b>780</b>
<b>Resources Less Outlays</b>	<b>401</b>	<b>(264)</b>	<b>(187)</b>	<b>1</b>		<b>3</b>
<b>Fund Balance</b>						
Beginning Unassigned Fund Balance	2,170	1,676	2,571	2,384		2,385
Addition to/(Use of)	401	(264)	(187)	1		3
End of Year	<b>\$ 2,571</b>	<b>\$ 1,412</b>	<b>\$ 2,384</b>	<b>\$ 2,385</b>		<b>\$ 2,388</b>

## ANNUAL RESOURCES

(amounts expressed in thousands)

	FY 23 ACTUAL	FY 24 ORIGINAL	FY 24 ESTIMATE	FY 25 BUDGET	PERCENT DIFF. FROM FY 24 EST	FY 26 FINANCIAL PLAN
<b>REVENUE ACCOUNT</b>						
<b><u>Fines and Forfeitures</u></b>						
Court Related Fines and Forfeitures	\$ 754	\$ 704	\$ 783	\$ 783	0.0%	\$ 783
<b>Total Fines and Forfeitures</b>	<b>754</b>	<b>704</b>	<b>783</b>	<b>783</b>	<b>0.0%</b>	<b>783</b>
<b>TOTAL ANNUAL RESOURCES</b>	<b>\$ 754</b>	<b>\$ 704</b>	<b>\$ 783</b>	<b>\$ 783</b>	<b>0.0%</b>	<b>\$ 783</b>

## ANNUAL OUTLAYS

(amounts expressed in thousands)

	FY 23 ACTUAL	FY 24 ORIGINAL	FY 25 BUDGET	PERCENT DIFF. FROM FY 24 ORIG	FY 26 FINANCIAL PLAN
<b>PUBLIC SAFETY AND PROTECTION</b>					
<b><u>Municipal Court</u></b>					
Personal Services	\$ 89	\$ 91	\$ 97	6.6%	\$ 97
Other Services/Charges	0	0	188	N/A	186
<b>Total</b>	<b>89</b>	<b>91</b>	<b>285</b>	<b>213.2%</b>	<b>283</b>
<b><u>Police</u></b>					
Personal Services	264	232	240	3.4%	240
Other Services/Charges	0	645	257	-60.2%	257
<b>Total</b>	<b>264</b>	<b>877</b>	<b>497</b>	<b>-43.3%</b>	<b>497</b>
<b>Total Public Safety and Protection</b>	<b>353</b>	<b>968</b>	<b>782</b>	<b>-19.2%</b>	<b>780</b>
<b>TOTAL BUDGET</b>	<b>353</b>	<b>968</b>	<b>782</b>	<b>-19.2%</b>	<b>780</b>
<b>(Expenditures or appropriations)</b>					
<b>TOTAL ANNUAL OUTLAYS</b>	<b>\$ 353</b>	<b>\$ 968</b>	<b>\$ 782</b>	<b>-19.2%</b>	<b>\$ 780</b>

# ECONOMIC DEVELOPMENT COMM

FY 2024 - 2025 & FY 2025 - 2026

OPERATING FUND
<b>130</b>
SPECIAL REVENUE FUND BUDGETED ON A CASH BASIS

**OVERVIEW**

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

**BUDGET SUMMARY**

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

**ANNUAL RESOURCES AND OUTLAYS**

(amounts expressed in thousands)

	<u>FY 23</u>	<u>FY 24</u>	<u>FY 24</u>	<u>FY 25</u>	<u>PERCENT</u>	<u>FY 26</u>
	<u>ACTUAL</u>	<u>ORIGINAL</u>	<u>ESTIMATE</u>	<u>BUDGET</u>	<u>DIFF. FROM</u>	<u>FINANCIAL</u>
					<u>FY 24 EST.</u>	<u>PLAN</u>
<b>Annual Resources</b>						
Revenue	\$ 408	\$ 382	\$ 424	\$ 436	2.8%	\$ 452
Transfers In	120	0	0	0	N/A	0
<b>Total Resources</b>	<b>528</b>	<b>382</b>	<b>424</b>	<b>436</b>	<b>2.8%</b>	<b>452</b>
<b>Annual Outlays</b>						
Budget	429	373	491	493	0.4%	493
Transfers Out	0	1,000	1,000	0	-100.0%	0
<b>Total Outlays</b>	<b>429</b>	<b>1,373</b>	<b>1,491</b>	<b>493</b>	<b>-66.9%</b>	<b>493</b>
<b>Resources Less Outlays</b>	<b>99</b>	<b>(991)</b>	<b>(1,067)</b>	<b>(57)</b>		<b>(41)</b>
<b>Fund Balance</b>						
Beginning Unassigned Fund Balance	1,363	1,432	1,462	395		338
Addition to/(Use of)	99	(991)	(1,067)	(57)		(41)
End of Year	<b>\$ 1,462</b>	<b>\$ 441</b>	<b>\$ 395</b>	<b>\$ 338</b>		<b>\$ 297</b>

## ANNUAL RESOURCES

(amounts expressed in thousands)

	FY 23 ACTUAL	FY 24 ORIGINAL	FY 24 ESTIMATE	FY 25 BUDGET	PERCENT DIFF. FROM FY 24 EST	FY 26 FINANCIAL PLAN
<b>REVENUE ACCOUNT</b>						
<b><u>Taxes</u></b>						
Hotel & Motel Tax	\$ 407	\$ 382	\$ 422	\$ 436	3.3%	\$ 452
<b>Total Taxes</b>	<b>407</b>	<b>382</b>	<b>422</b>	<b>436</b>	<b>3.3%</b>	<b>452</b>
<b><u>Investment Income</u></b>						
Interest Earnings	1	0	2	0	-100.0%	0
<b>Total Investment Income</b>	<b>1</b>	<b>0</b>	<b>2</b>	<b>0</b>	<b>-100.0%</b>	<b>0</b>
<b><u>Transfers In</u></b>						
Transfers within Primary Government	120	0	0	0	N/A	0
<b>Total Transfers In</b>	<b>120</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>N/A</b>	<b>0</b>
<b>TOTAL ANNUAL RESOURCES</b>	<b>\$ 528</b>	<b>\$ 382</b>	<b>\$ 424</b>	<b>\$ 436</b>	<b>2.8%</b>	<b>\$ 452</b>

## ANNUAL OUTLAYS

(amounts expressed in thousands)

	FY 23 ACTUAL	FY 24 ORIGINAL	FY 25 BUDGET	PERCENT DIFF. FROM FY 24 ORIG	FY 26 FINANCIAL PLAN
<b>SOCIAL AND ECONOMIC DEVELOPMENT</b>					
<b><u>Mayor's Office of Economic Development</u></b>					
Other Services/Charges	\$ 0	\$ 0	\$ 243	N/A	\$ 243
<b>Total</b>	<b>0</b>	<b>0</b>	<b>243</b>	<b>N/A</b>	<b>243</b>
<b><u>Tulsa Authority for Economic Opportunity</u></b>					
Other Services/Charges	200	243	0	-100.0%	0
<b>Total</b>	<b>200</b>	<b>243</b>	<b>0</b>	<b>-100.0%</b>	<b>0</b>
<b><u>Managed Entities - Economic Development</u></b>					
Other Services/Charges	229	130	250	92.3%	250
<b>Total</b>	<b>229</b>	<b>130</b>	<b>250</b>	<b>92.3%</b>	<b>250</b>
<b>Total Social &amp; Economic Development</b>	<b>429</b>	<b>373</b>	<b>493</b>	<b>32.2%</b>	<b>493</b>
<b>TOTAL BUDGET</b>	<b>429</b>	<b>373</b>	<b>493</b>	<b>32.2%</b>	<b>493</b>

(Expenditures or appropriations)

	FY 23 ACTUAL	FY 24 ORIGINAL	FY 25 BUDGET	PERCENT DIFF. FROM FY 24 ORIG	FY 26 FINANCIAL PLAN
<b><u>Transfers Out</u></b>					
Economic Dev to GF	0	1,000	0	-100.0%	0
<b>TOTAL TRANSFERS OUT</b>	<b>0</b>	<b>1,000</b>	<b>0</b>	<b>-100.0%</b>	<b>0</b>
<b>TOTAL ANNUAL OUTLAYS</b>	<b>\$ 429</b>	<b>\$ 1,373</b>	<b>\$ 493</b>	<b>-64.1%</b>	<b>\$ 493</b>

# CONVENTION & VISITORS

FY 2024 - 2025 & FY 2025 - 2026

OPERATING FUND
<b>131</b>
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. The City of Tulsa will also be pursuing a licensing agreement with Olympic Inc. for the use of the Olympic rings for BMX's Olympic tryouts.

**ANNUAL RESOURCES AND OUTLAYS**

(amounts expressed in thousands)

	<u>FY 23</u>	<u>FY 24</u>	<u>FY 24</u>	<u>FY 25</u>	<u>PERCENT</u>	<u>FY 26</u>
	<u>ACTUAL</u>	<u>ORIGINAL</u>	<u>ESTIMATE</u>	<u>BUDGET</u>	<u>DIFF. FROM</u>	<u>FINANCIAL</u>
					<u>FY 24 EST.</u>	<u>PLAN</u>
<b>Annual Resources</b>						
Revenue	\$ 4,078	\$ 3,822	\$ 4,238	\$ 4,364	3.0%	\$ 4,517
Transfers In	0	0	0	0	N/A	0
<b>Total Resources</b>	<b>4,078</b>	<b>3,822</b>	<b>4,238</b>	<b>4,364</b>	<b>3.0%</b>	<b>4,517</b>
<b>Annual Outlays</b>						
Budget	3,813	3,973	4,932	4,498	-8.8%	4,559
Transfers Out	0	0	0	0	N/A	0
<b>Total Outlays</b>	<b>3,813</b>	<b>3,973</b>	<b>4,932</b>	<b>4,498</b>	<b>-8.8%</b>	<b>4,559</b>
<b>Resources Less Outlays</b>	<b>265</b>	<b>(151)</b>	<b>(694)</b>	<b>(134)</b>		<b>(42)</b>
<b>Fund Balance</b>						
Beginning Unassigned Fund Balance	675	640	940	246		112
Addition to/(Use of)	265	(151)	(694)	(134)		(42)
End of Year	<b>\$ 940</b>	<b>\$ 489</b>	<b>\$ 246</b>	<b>\$ 112</b>		<b>\$ 70</b>

## ANNUAL RESOURCES

(amounts expressed in thousands)

	<u>FY 23</u> <u>ACTUAL</u>	<u>FY 24</u> <u>ORIGINAL</u>	<u>FY 24</u> <u>ESTIMATE</u>	<u>FY 25</u> <u>BUDGET</u>	<u>PERCENT</u> <u>DIFF. FROM</u> <u>FY 24 EST</u>	<u>FY 26</u> <u>FINANCIAL</u> <u>PLAN</u>
<b>REVENUE ACCOUNT</b>						
<b><u>Taxes</u></b>						
Hotel & Motel Tax	\$ 4,066	\$ 3,822	\$ 4,215	\$ 4,364	3.5%	\$ 4,517
<b>Total Taxes</b>	<b>4,066</b>	<b>3,822</b>	<b>4,215</b>	<b>4,364</b>	<b>3.5%</b>	<b>4,517</b>
<b><u>Investment Income</u></b>						
Interest Earnings	12	0	23	0	-100.0%	0
<b>Total Investment Income</b>	<b>12</b>	<b>0</b>	<b>23</b>	<b>0</b>	<b>-100.0%</b>	<b>0</b>
<b>TOTAL ANNUAL RESOURCES</b>	<b>\$ 4,078</b>	<b>\$ 3,822</b>	<b>\$ 4,238</b>	<b>\$ 4,364</b>	<b>3.0%</b>	<b>\$ 4,517</b>

## ANNUAL OUTLAYS

(amounts expressed in thousands)

	<u>FY 23</u> <u>ACTUAL</u>	<u>FY 24</u> <u>ORIGINAL</u>	<u>FY 25</u> <u>BUDGET</u>	<u>PERCENT</u> <u>DIFF. FROM</u> <u>FY 24 ORIG</u>	<u>FY 26</u> <u>FINANCIAL</u> <u>PLAN</u>
<b>CULTURAL DEVELOPMENT AND RECREATION</b>					
<b><u>Park and Recreation</u></b>					
Personal Services	\$ 50	\$ 93	\$ 117	25.8%	\$ 118
Materials and Supplies	0	5	3	-40.0%	3
Other Services/Charges	0	4	4	0.0%	4
<b>Total</b>	<b>50</b>	<b>102</b>	<b>124</b>	<b>21.6%</b>	<b>125</b>
<b>Total Cultural Development &amp; Recreation</b>	<b>50</b>	<b>102</b>	<b>124</b>	<b>21.6%</b>	<b>125</b>
<b><u>Managed Entities - Economic Development</u></b>					
Other Services/Charges	3,763	3,871	4,374	13.0%	4,434
<b>Total</b>	<b>3,763</b>	<b>3,871</b>	<b>4,374</b>	<b>13.0%</b>	<b>4,434</b>
<b>TOTAL BUDGET</b>	<b>3,813</b>	<b>3,973</b>	<b>4,498</b>	<b>13.2%</b>	<b>4,559</b>
<b>(Expenditures or appropriations)</b>					
<b>TOTAL ANNUAL OUTLAYS</b>	<b>\$ 3,813</b>	<b>\$ 3,973</b>	<b>\$ 4,498</b>	<b>13.2%</b>	<b>\$ 4,559</b>

# CONVENTION & TOURISM FACILITY

FY 2024 - 2025 & FY 2025 - 2026

OPERATING FUND
<b>132</b>
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 Cox Business 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 Cox Business Convention Center. In FY25, the elevators in the Cox Business Convention Center will be replaced.

**ANNUAL RESOURCES AND OUTLAYS**

(amounts expressed in thousands)

	<u>FY 23</u> <u>ACTUAL</u>	<u>FY 24</u> <u>ORIGINAL</u>	<u>FY 24</u> <u>ESTIMATE</u>	<u>FY 25</u> <u>BUDGET</u>	<u>PERCENT</u> <u>DIFF. FROM</u> <u>FY 24 EST.</u>	<u>FY 26</u> <u>FINANCIAL</u> <u>PLAN</u>
<b>Annual Resources</b>						
Revenue	\$ 4,476	\$ 4,174	\$ 4,678	\$ 4,803	2.7%	\$ 4,940
Transfers In	0	0	0	0	N/A	0
<b>Total Resources</b>	<b>4,476</b>	<b>4,174</b>	<b>4,678</b>	<b>4,803</b>	<b>2.7%</b>	<b>4,940</b>
<b>Annual Outlays</b>						
Budget	2,106	2,602	2,586	4,876	88.6%	3,127
Transfers Out	1,518	1,500	1,500	1,927	28.5%	1,500
<b>Total Outlays</b>	<b>3,624</b>	<b>4,102</b>	<b>4,086</b>	<b>6,803</b>	<b>66.5%</b>	<b>4,627</b>
<b>Resources Less Outlays</b>	<b>852</b>	<b>72</b>	<b>592</b>	<b>(2,000)</b>		<b>313</b>
<b>Fund Balance</b>						
Beginning Unassigned Fund Balance	3,370	3,748	4,222	4,814		2,814
Addition to/(Use of)	852	72	592	(2,000)		313
End of Year	<b>\$ 4,222</b>	<b>\$ 3,820</b>	<b>\$ 4,814</b>	<b>\$ 2,814</b>		<b>\$ 3,127</b>



## ANNUAL RESOURCES

(amounts expressed in thousands)

REVENUE ACCOUNT	FY 23 ACTUAL	FY 24 ORIGINAL	FY 24 ESTIMATE	FY 25 BUDGET	PERCENT DIFF. FROM FY 24 EST	FY 26 FINANCIAL PLAN
<b><u>Taxes</u></b>						
Hotel & Motel Tax	\$ 4,382	\$ 4,119	\$ 4,543	\$ 4,703	3.5%	\$ 4,868
<b>Total Taxes</b>	<b>4,382</b>	<b>4,119</b>	<b>4,543</b>	<b>4,703</b>	<b>3.5%</b>	<b>4,868</b>
<b><u>Investment Income</u></b>						
Interest Earnings	94	55	135	100	-25.9%	72
<b>Total Investment Income</b>	<b>94</b>	<b>55</b>	<b>135</b>	<b>100</b>	<b>-25.9%</b>	<b>72</b>
<b>TOTAL ANNUAL RESOURCES</b>	<b>\$ 4,476</b>	<b>\$ 4,174</b>	<b>\$ 4,678</b>	<b>\$ 4,803</b>	<b>2.7%</b>	<b>\$ 4,940</b>

## ANNUAL OUTLAYS

(amounts expressed in thousands)

CULTURAL DEVELOPMENT AND RECREATION	FY 23 ACTUAL	FY 24 ORIGINAL	FY 25 BUDGET	PERCENT DIFF. FROM FY 24 ORIG	FY 26 FINANCIAL PLAN
<b><u>Park and Recreation</u></b>					
Personal Services	\$ 50	\$ 93	\$ 117	25.8%	\$ 118
Materials and Supplies	0	5	5	0.0%	5
Other Services/Charges	36	4	4	0.0%	4
<b>Total</b>	<b>86</b>	<b>102</b>	<b>126</b>	<b>23.5%</b>	<b>127</b>
<b><u>Managed Entities - Culture &amp; Recreation</u></b>					
Personal Services	119	0	0	N/A	0
Other Services/Charges	1,901	2,500	2,750	10.0%	3,000
<b>Total</b>	<b>2,020</b>	<b>2,500</b>	<b>2,750</b>	<b>10.0%</b>	<b>3,000</b>
<b>Total Cultural Development &amp; Recreation</b>	<b>2,106</b>	<b>2,602</b>	<b>2,876</b>	<b>10.5%</b>	<b>3,127</b>
<b>SOCIAL AND ECONOMIC DEVELOPMENT</b>					
<b><u>Department of City Experience</u></b>					
Capital Outlay	0	0	2,000	N/A	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>2,000</b>	<b>N/A</b>	<b>0</b>
<b>Total Social &amp; Economic Development</b>	<b>0</b>	<b>0</b>	<b>2,000</b>	<b>N/A</b>	<b>0</b>
<b>TOTAL BUDGET</b>	<b>2,106</b>	<b>2,602</b>	<b>4,876</b>	<b>87.4%</b>	<b>3,127</b>
<b>(Expenditures or appropriations)</b>					

Transfers Out	FY 23 ACTUAL	FY 24 ORIGINAL	FY 25 BUDGET	PERCENT DIFF. FROM FY 24 ORIG	FY 26 FINANCIAL PLAN
Cox Convention Center	1,500	1,500	1,927	28.5%	1,500
Tulsa Public Facilities Authority	18	0	0	N/A	0
<b>TOTAL TRANSFERS OUT</b>	<b>1,518</b>	<b>1,500</b>	<b>1,927</b>	<b>28.5%</b>	<b>1,500</b>
<b>TOTAL ANNUAL OUTLAYS</b>	<b>\$ 3,624</b>	<b>\$ 4,102</b>	<b>\$ 6,803</b>	<b>65.8%</b>	<b>\$ 4,627</b>

# TULSA STADIUM IMP DISTRICT

FY 2024 - 2025 & FY 2025 - 2026

OPERATING FUND
<b>141</b>
SPECIAL REVENUE FUND BUDGETED ON A CASH BASIS

**OVERVIEW**

The Tulsa Stadium Improvement District (TSID) No. 1 was created July 10, 2008, pursuant to Oklahoma Statutes Title 11, Sections 39-103 and 39-103.1. Its purpose is to create a funding source for improvements and services within downtown Tulsa, which included a funding mechanism for the construction of a multi-purpose public recreational facility with a primary purpose as a ballpark, together with its maintenance and other improvements and services.

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

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

**BUDGET SUMMARY**

In FY25, 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 23 <u>ACTUAL</u>	FY 24 <u>ORIGINAL</u>	FY 24 <u>ESTIMATE</u>	FY 25 <u>BUDGET</u>	PERCENT DIFF. FROM FY 24 EST.	FY 26 <u>FINANCIAL PLAN</u>
<b>Annual Resources</b>						
Revenue	\$ 3,790	\$ 3,668	\$ 4,006	\$ 4,005	0.0%	\$ 4,002
Transfers In	0	0	0	0	N/A	0
<b>Total Resources</b>	<b>3,790</b>	<b>3,668</b>	<b>4,006</b>	<b>4,005</b>	<b>0.0%</b>	<b>4,002</b>
<b>Annual Outlays</b>						
Budget	1,848	1,457	1,563	1,505	-3.7%	1,505
Transfers Out	2,384	2,259	2,460	2,474	0.6%	2,474
<b>Total Outlays</b>	<b>4,232</b>	<b>3,716</b>	<b>4,023</b>	<b>3,979</b>	<b>-1.1%</b>	<b>3,979</b>
<b>Resources Less Outlays</b>	<b>(442)</b>	<b>(48)</b>	<b>(17)</b>	<b>26</b>		<b>23</b>
<b>Fund Balance</b>						
Beginning Unassigned Fund Balance	691	223	249	232		258
Addition to/(Use of)	(442)	(48)	(17)	26		23
Downtown Maintenance Reserve	(75)	(75)	(115)	(115)		(150)
End of Year	<b>\$ 174</b>	<b>\$ 100</b>	<b>\$ 117</b>	<b>\$ 143</b>		<b>\$ 131</b>

## ANNUAL RESOURCES

(amounts expressed in thousands)

	FY 23 <u>ACTUAL</u>	FY 24 <u>ORIGINAL</u>	FY 24 <u>ESTIMATE</u>	FY 25 <u>BUDGET</u>	PERCENT DIFF. FROM <u>FY 24 EST</u>	FY 26 <u>FINANCIAL PLAN</u>
<b>REVENUE ACCOUNT</b>						
<b><u>Fines and Forfeitures</u></b>						
Special Assessments	\$ 3,751	\$ 3,637	\$ 3,979	\$ 3,979	0.0%	\$ 3,979
<b>Total Fines and Forfeitures</b>	<b>3,751</b>	<b>3,637</b>	<b>3,979</b>	<b>3,979</b>	<b>0.0%</b>	<b>3,979</b>
<b><u>Investment Income</u></b>						
Interest Earnings	39	31	27	26	-3.7%	23
<b>Total Investment Income</b>	<b>39</b>	<b>31</b>	<b>27</b>	<b>26</b>	<b>-3.7%</b>	<b>23</b>
<b>TOTAL ANNUAL RESOURCES</b>	<b>\$ 3,790</b>	<b>\$ 3,668</b>	<b>\$ 4,006</b>	<b>\$ 4,005</b>	<b>0.0%</b>	<b>\$ 4,002</b>

## ANNUAL OUTLAYS

(amounts expressed in thousands)

	FY 23 <u>ACTUAL</u>	FY 24 <u>ORIGINAL</u>	FY 25 <u>BUDGET</u>	PERCENT DIFF. FROM <u>FY 24 ORIG</u>	FY 26 <u>FINANCIAL PLAN</u>
<b><u>Downtown Tulsa Partnership</u></b>					
Other Services/Charges	\$ 1,848	\$ 1,457	\$ 1,505	3.3%	\$ 1,505
<b>Total</b>	<b>1,848</b>	<b>1,457</b>	<b>1,505</b>	<b>3.3%</b>	<b>1,505</b>
<b>Total Social &amp; Economic Development</b>	<b>1,848</b>	<b>1,457</b>	<b>1,505</b>	<b>3.3%</b>	<b>1,505</b>
<b>TOTAL BUDGET</b>	<b>1,848</b>	<b>1,457</b>	<b>1,505</b>	<b>3.3%</b>	<b>1,505</b>

(Expenditures or appropriations)

	FY 23 <u>ACTUAL</u>	FY 24 <u>ORIGINAL</u>	FY 25 <u>BUDGET</u>	PERCENT DIFF. FROM <u>FY 24 ORIG</u>	FY 26 <u>FINANCIAL PLAN</u>
<b><u>Transfers Out</u></b>					
Tulsa Stadium Trust	2,308	2,186	2,394	9.5%	2,394
General Fund	76	73	80	9.6%	80
<b>TOTAL TRANSFERS OUT</b>	<b>2,384</b>	<b>2,259</b>	<b>2,474</b>	<b>9.5%</b>	<b>2,474</b>
<b>TOTAL ANNUAL OUTLAYS</b>	<b>\$ 4,232</b>	<b>\$ 3,716</b>	<b>\$ 3,979</b>	<b>7.1%</b>	<b>\$ 3,979</b>

# TOURISM IMPROVEMENT DISTRICT 1

FY 2024 - 2025 & FY 2025 - 2026

OPERATING FUND
<b>143</b>
SPECIAL REVENUE FUND BUDGETED ON A CASH BASIS

**OVERVIEW**

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

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

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

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

**BUDGET SUMMARY**

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

**ANNUAL RESOURCES AND OUTLAYS**

(amounts expressed in thousands)

	<u>FY 23</u> <u>ACTUAL</u>	<u>FY 24</u> <u>ORIGINAL</u>	<u>FY 24</u> <u>ESTIMATE</u>	<u>FY 25</u> <u>BUDGET</u>	<u>PERCENT</u> <u>DIFF. FROM</u> <u>FY 24 EST.</u>	<u>FY 26</u> <u>FINANCIAL</u> <u>PLAN</u>
<b>Annual Resources</b>						
Revenue	\$ 2,906	\$ 2,493	\$ 2,947	\$ 2,803	-4.9%	\$ 2,802
Transfers In	0	0	0	0	N/A	0
<b>Total Resources</b>	<b>2,906</b>	<b>2,493</b>	<b>2,947</b>	<b>2,803</b>	<b>-4.9%</b>	<b>2,802</b>
<b>Annual Outlays</b>						
Budget	2,975	2,490	2,947	2,798	-5.1%	2,798
Transfers Out	0	0	0	0	N/A	0
<b>Total Outlays</b>	<b>2,975</b>	<b>2,490</b>	<b>2,947</b>	<b>2,798</b>	<b>-5.1%</b>	<b>2,798</b>
<b>Resources Less Outlays</b>	<b>(69)</b>	<b>3</b>	<b>0</b>	<b>5</b>		<b>4</b>
<b>Fund Balance</b>						
Beginning Unassigned Fund Balance	69	47	0	0		5
Addition to/(Use of)	(69)	3	0	5		4
End of Year	<b>\$ 0</b>	<b>\$ 50</b>	<b>\$ 0</b>	<b>\$ 5</b>		<b>\$ 9</b>

## ANNUAL RESOURCES

(amounts expressed in thousands)

	FY 23 <u>ACTUAL</u>	FY 24 <u>ORIGINAL</u>	FY 24 <u>ESTIMATE</u>	FY 25 <u>BUDGET</u>	PERCENT DIFF. FROM <u>FY 24 EST</u>	FY 26 <u>FINANCIAL PLAN</u>
<b>REVENUE ACCOUNT</b>						
<b><u>Fines and Forfeitures</u></b>						
Special Assessments	\$ 2,901	\$ 2,490	\$ 2,941	\$ 2,798	-4.9%	\$ 2,798
<b>Total Fines and Forfeitures</b>	<b>2,901</b>	<b>2,490</b>	<b>2,941</b>	<b>2,798</b>	<b>-4.9%</b>	<b>2,798</b>
<b><u>Investment Income</u></b>						
Interest Earnings	5	3	6	5	-16.7%	4
<b>Total Investment Income</b>	<b>5</b>	<b>3</b>	<b>6</b>	<b>5</b>	<b>-16.7%</b>	<b>4</b>
<b>TOTAL ANNUAL RESOURCES</b>	<b><u>\$ 2,906</u></b>	<b><u>\$ 2,493</u></b>	<b><u>\$ 2,947</u></b>	<b><u>\$ 2,803</u></b>	<b>-4.9%</b>	<b><u>\$ 2,802</u></b>

## ANNUAL OUTLAYS

(amounts expressed in thousands)

	FY 23 <u>ACTUAL</u>	FY 24 <u>ORIGINAL</u>	FY 25 <u>BUDGET</u>	PERCENT DIFF. FROM <u>FY 24 ORIG</u>	FY 26 <u>FINANCIAL PLAN</u>
<b><u>Managed Entities - Economic Development</u></b>					
Other Services/Charges	\$ 2,975	\$ 2,490	\$ 2,798	12.4%	\$ 2,798
<b>Total</b>	<b>2,975</b>	<b>2,490</b>	<b>2,798</b>	<b>12.4%</b>	<b>2,798</b>
<b>Total Social &amp; Economic Development</b>	<b>2,975</b>	<b>2,490</b>	<b>2,798</b>	<b>12.4%</b>	<b>2,798</b>
<b>TOTAL BUDGET</b>	<b><u>2,975</u></b>	<b><u>2,490</u></b>	<b><u>2,798</u></b>	<b>12.4%</b>	<b><u>2,798</u></b>
<b>(Expenditures or appropriations)</b>					
<b>TOTAL ANNUAL OUTLAYS</b>	<b><u>\$ 2,975</u></b>	<b><u>\$ 2,490</u></b>	<b><u>\$ 2,798</u></b>	<b>12.4%</b>	<b><u>\$ 2,798</u></b>

# KENDALL WHITTIER IMPROVEMENT DISTRICT

FY 2024 - 2025 & FY 2025 - 2026

OPERATING FUND
<b>144</b>
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 6<sup>th</sup> 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 23</u>	<u>FY 24</u>	<u>FY 24</u>	<u>FY 25</u>	<u>PERCENT</u>	<u>FY 26</u>
	<u>ACTUAL</u>	<u>ORIGINAL</u>	<u>ESTIMATE</u>	<u>BUDGET</u>	<u>DIFF. FROM</u>	<u>FINANCIAL</u>
					<u>FY 24 EST.</u>	<u>PLAN</u>
<b>Annual Resources</b>						
Revenue	\$ 45	\$ 44	\$ 53	\$ 52	-1.9%	\$ 52
Transfers In	0	0	0	0	N/A	0
<b>Total Resources</b>	<b>45</b>	<b>44</b>	<b>53</b>	<b>52</b>	<b>-1.9%</b>	<b>52</b>
<b>Annual Outlays</b>						
Budget	19	44	44	52	18.2%	52
Transfers Out	0	0	0	0	N/A	0
<b>Total Outlays</b>	<b>19</b>	<b>44</b>	<b>44</b>	<b>52</b>	<b>18.2%</b>	<b>52</b>
<b>Resources Less Outlays</b>	<b>26</b>	<b>0</b>	<b>9</b>	<b>0</b>		<b>0</b>
<b>Fund Balance</b>						
Beginning Unassigned Fund Balance	(26)	0	0	9		9
Addition to/(Use of)	26	0	9	0		0
End of Year	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 9</b>	<b>\$ 9</b>		<b>\$ 9</b>

## ANNUAL RESOURCES

(amounts expressed in thousands)

	FY 23 <u>ACTUAL</u>	FY 24 <u>ORIGINAL</u>	FY 24 <u>ESTIMATE</u>	FY 25 <u>BUDGET</u>	PERCENT DIFF. FROM FY 24 EST	FY 26 FINANCIAL PLAN
<b>REVENUE ACCOUNT</b>						
<b><u>Fines and Forfeitures</u></b>						
Special Assessments	\$ 44	\$ 44	\$ 51	\$ 51	0.0%	\$ 51
<b>Total Fines and Forfeitures</b>	<b>44</b>	<b>44</b>	<b>51</b>	<b>51</b>	<b>0.0%</b>	<b>51</b>
<b><u>Investment Income</u></b>						
Interest Earnings	1	0	2	1	-50.0%	1
<b>Total Investment Income</b>	<b>1</b>	<b>0</b>	<b>2</b>	<b>1</b>	<b>-50.0%</b>	<b>1</b>
<b>TOTAL ANNUAL RESOURCES</b>	<b>\$ 45</b>	<b>\$ 44</b>	<b>\$ 53</b>	<b>\$ 52</b>	<b>-1.9%</b>	<b>\$ 52</b>

## ANNUAL OUTLAYS

(amounts expressed in thousands)

	FY 23 <u>ACTUAL</u>	FY 24 <u>ORIGINAL</u>	FY 25 <u>BUDGET</u>	PERCENT DIFF. FROM FY 24 ORIG	FY 26 FINANCIAL PLAN
<b>ADMINISTRATIVE AND SUPPORT SERVICES</b>					
<b><u>Finance</u></b>					
Other Services/Charges	\$ 19	\$ 44	\$ 52	18.2%	\$ 52
<b>Total</b>	<b>19</b>	<b>44</b>	<b>52</b>	<b>18.2%</b>	<b>52</b>
<b>Total Administrative &amp; Support Services</b>	<b>19</b>	<b>44</b>	<b>52</b>	<b>18.2%</b>	<b>52</b>
<b>TOTAL BUDGET</b>	<b>19</b>	<b>44</b>	<b>52</b>	<b>18.2%</b>	<b>52</b>
<b>(Expenditures or appropriations)</b>					
<b>TOTAL ANNUAL OUTLAYS</b>	<b>\$ 19</b>	<b>\$ 44</b>	<b>\$ 52</b>	<b>18.2%</b>	<b>\$ 52</b>

# PUBLIC WAYS CAPITAL

FY 2024 - 2025 & FY 2025 - 2026

CAPITAL FUND
<b>148</b>
GOVERNMENTAL CAPITAL FUND
<b>BUDGETED ON A CASH BASIS</b>

## OVERVIEW

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

## BUDGET SUMMARY

No projects are scheduled for FY25. In FY26, a transfer from the Public Ways Fund will finance needed utility line burial projects associated with the larger arterial rehabilitation program across the city.

### ANNUAL RESOURCES AND OUTLAYS

(amounts expressed in thousands)

	<u>FY 23</u>	<u>FY 24</u>	<u>FY 24</u>	<u>FY 25</u>	<u>PERCENT</u>	<u>FY 26</u>
	<u>ACTUAL</u>	<u>ORIGINAL</u>	<u>ESTIMATE</u>	<u>BUDGET</u>	<u>DIFF. FROM</u>	<u>FINANCIAL</u>
					<u>FY 24 EST.</u>	<u>PLAN</u>
<b>Annual Resources</b>						
Revenue	\$ 0	\$ 0	\$ 0	\$ 0	N/A	\$ 0
Transfers In	2,600	2,600	2,600	0	-100.0%	3,021
<b>Total Resources</b>	<b>2,600</b>	<b>2,600</b>	<b>2,600</b>	<b>0</b>	<b>-100.0%</b>	<b>3,021</b>
<b>Annual Outlays</b>						
Budget	2,600	0	0	0	N/A	3,021
Transfers Out	0	0	0	0	N/A	0
<b>Total Outlays</b>	<b>2,600</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>N/A</b>	<b>3,021</b>
<b>Resources Less Outlays</b>	<b>0</b>	<b>2,600</b>	<b>2,600</b>	<b>0</b>		<b>0</b>
<b>Fund Balance</b>						
Beginning Unassigned Fund Balance	2,333	2,600	2,333	4,933		4,933
Addition to/(Use of)	0	2,600	2,600	0		0
End of Year	<b>\$ 2,333</b>	<b>\$ 5,200</b>	<b>\$ 4,933</b>	<b>\$ 4,933</b>		<b>\$ 4,933</b>



## ANNUAL RESOURCES

(amounts expressed in thousands)

REVENUE ACCOUNT	FY 23 ACTUAL	FY 24 ORIGINAL	FY 24 ESTIMATE	FY 25 BUDGET	PERCENT DIFF. FROM FY 24 EST	FY 26 FINANCIAL PLAN
<b>Transfers In</b>						
Transfers within Primary Government	\$ 2,600	\$ 2,600	\$ 2,600	\$ 0	-100.0%	\$ 3,021
<b>Total Transfers In</b>	<b>2,600</b>	<b>2,600</b>	<b>2,600</b>	<b>0</b>	<b>-100.0%</b>	<b>3,021</b>
<b>TOTAL ANNUAL RESOURCES</b>	<b>\$ 2,600</b>	<b>\$ 2,600</b>	<b>\$ 2,600</b>	<b>\$ 0</b>	<b>-100.0%</b>	<b>\$ 3,021</b>

## ANNUAL OUTLAYS

(amounts expressed in thousands)

PUBLIC WORKS AND TRANSPORTATION	FY 23 ACTUAL	FY 24 ORIGINAL	FY 25 BUDGET	PERCENT DIFF. FROM FY 24 ORIG	FY 26 FINANCIAL PLAN
<b>Engineering Services</b>					
Capital Outlay	\$ 2,600	\$ 0	\$ 0	N/A	\$ 0
<b>Total</b>	<b>2,600</b>	<b>0</b>	<b>0</b>	<b>N/A</b>	<b>0</b>
<b>Public Works</b>					
Capital Outlay	0	0	0	N/A	3,021
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>N/A</b>	<b>3,021</b>
<b>Total Public Works &amp; Transportation</b>	<b>2,600</b>	<b>0</b>	<b>0</b>	<b>N/A</b>	<b>3,021</b>
<b>TOTAL BUDGET</b> (Expenditures or appropriations)	<b>2,600</b>	<b>0</b>	<b>0</b>	<b>N/A</b>	<b>3,021</b>
<b>TOTAL ANNUAL OUTLAYS</b>	<b>\$ 2,600</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>N/A</b>	<b>\$ 3,021</b>

# PUBLIC WAYS

FY 2024 - 2025 & FY 2025 - 2026

OPERATING FUND
<b>149</b>
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 FY25 budget and FY26 financial plan further prioritize the conversion of highway lighting to LED by funding the replacement of the remaining 5,800 fixtures covering 172 lane miles, by which creates energy efficiencies and enhances highway safety.

**ANNUAL RESOURCES AND OUTLAYS**

(amounts expressed in thousands)

	<u>FY 23</u>	<u>FY 24</u>	<u>FY 24</u>	<u>FY 25</u>	<u>PERCENT</u>	<u>FY 26</u>
	<u>ACTUAL</u>	<u>ORIGINAL</u>	<u>ESTIMATE</u>	<u>BUDGET</u>	<u>DIFF. FROM</u>	<u>FINANCIAL</u>
					<u>FY 24 EST.</u>	<u>PLAN</u>
<b>Annual Resources</b>						
Revenue	\$ 5,964	\$ 6,018	\$ 6,257	\$ 6,805	8.8%	\$ 6,805
Transfers In	0	0	0	0	N/A	0
<b>Total Resources</b>	<b>5,964</b>	<b>6,018</b>	<b>6,257</b>	<b>6,805</b>	<b>8.8%</b>	<b>6,805</b>
<b>Annual Outlays</b>						
Budget	1,346	2,228	2,152	10,302	378.7%	3,680
Transfers Out	2,600	2,600	2,600	0	-100.0%	3,021
<b>Total Outlays</b>	<b>3,946</b>	<b>4,828</b>	<b>4,752</b>	<b>10,302</b>	<b>116.8%</b>	<b>6,701</b>
<b>Resources Less Outlays</b>	<b>2,018</b>	<b>1,190</b>	<b>1,505</b>	<b>(3,497)</b>		<b>104</b>
<b>Fund Balance</b>						
Beginning Unassigned Fund Balance	484	2,391	2,502	4,007		510
Addition to/(Use of)	2,018	1,190	1,505	(3,497)		104
End of Year	<b>\$ 2,502</b>	<b>\$ 3,581</b>	<b>\$ 4,007</b>	<b>\$ 510</b>		<b>\$ 614</b>

## ANNUAL RESOURCES

(amounts expressed in thousands)

REVENUE ACCOUNT	FY 23 ACTUAL	FY 24 ORIGINAL	FY 24 ESTIMATE	FY 25 BUDGET	PERCENT DIFF. FROM FY 24 EST	FY 26 FINANCIAL PLAN
<b>Taxes</b>						
Franchise Tax	\$ 5,964	\$ 6,018	\$ 6,257	\$ 6,805	8.8%	\$ 6,805
<b>Total Taxes</b>	<b>5,964</b>	<b>6,018</b>	<b>6,257</b>	<b>6,805</b>	<b>8.8%</b>	<b>6,805</b>
<b>TOTAL ANNUAL RESOURCES</b>	<b>\$ 5,964</b>	<b>\$ 6,018</b>	<b>\$ 6,257</b>	<b>\$ 6,805</b>	<b>8.8%</b>	<b>\$ 6,805</b>

## ANNUAL OUTLAYS

(amounts expressed in thousands)

SOCIAL AND ECONOMIC DEVELOPMENT	FY 23 ACTUAL	FY 24 ORIGINAL	FY 25 BUDGET	PERCENT DIFF. FROM FY 24 ORIG	FY 26 FINANCIAL PLAN
<b>Department of City Experience</b>					
Personal Services	\$ 92	\$ 139	\$ 161	15.8%	\$ 162
Materials and Supplies	16	1	1	0.0%	1
Other Services/Charges	0	4	4	0.0%	4
<b>Total</b>	<b>108</b>	<b>144</b>	<b>166</b>	<b>15.3%</b>	<b>167</b>
<b>Total Social &amp; Economic Development</b>	<b>108</b>	<b>144</b>	<b>166</b>	<b>15.3%</b>	<b>167</b>
<b>PUBLIC WORKS AND TRANSPORTATION</b>					
<b>Public Works</b>					
Personal Services	240	402	407	1.2%	409
Materials and Supplies	40	238	138	-42.0%	138
Other Services/Charges	958	1,444	9,591	>500%	2,966
<b>Total</b>	<b>1,238</b>	<b>2,084</b>	<b>10,136</b>	<b>386.4%</b>	<b>3,513</b>
<b>Total Public Works &amp; Transportation</b>	<b>1,238</b>	<b>2,084</b>	<b>10,136</b>	<b>386.4%</b>	<b>3,513</b>
<b>TOTAL BUDGET</b>	<b>1,346</b>	<b>2,228</b>	<b>10,302</b>	<b>362.4%</b>	<b>3,680</b>
<b>(Expenditures or appropriations)</b>					

Transfers Out	FY 23 ACTUAL	FY 24 ORIGINAL	FY 25 BUDGET	PERCENT DIFF. FROM FY 24 ORIG	FY 26 FINANCIAL PLAN
Public Ways Capital Projects Transfer	2,600	2,600	0	-100.0%	3,021
<b>TOTAL TRANSFERS OUT</b>	<b>2,600</b>	<b>2,600</b>	<b>0</b>	<b>-100.0%</b>	<b>3,021</b>
<b>TOTAL ANNUAL OUTLAYS</b>	<b>\$ 3,946</b>	<b>\$ 4,828</b>	<b>\$ 10,302</b>	<b>113.4%</b>	<b>\$ 6,701</b>

# PUBLIC SAFETY SALES TAX

FY 2024 - 2025 & FY 2025 - 2026

OPERATING FUND
<b>150</b>
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, Fire and Finance departments. Police and Fire also have expenses for supplies and services. Outlays are increased in FY25 due to one-time appropriations for bunker gear upgrades for the Fire Department as well as a staffing study for the Police Department.

## ANNUAL RESOURCES AND OUTLAYS

(amounts expressed in thousands)

	FY 23 ACTUAL	FY 24 ORIGINAL	FY 24 ESTIMATE	FY 25 BUDGET	PERCENT DIFF. FROM FY 24 EST.	FY 26 FINANCIAL PLAN
<b>Annual Resources</b>						
Revenue	\$ 24,723	\$ 24,348	\$ 25,080	\$ 25,436	1.4%	\$ 25,805
Transfers In	0	0	0	0	N/A	0
<b>Total Resources</b>	<b>24,723</b>	<b>24,348</b>	<b>25,080</b>	<b>25,436</b>	<b>1.4%</b>	<b>25,805</b>
<b>Annual Outlays</b>						
Budget	22,037	24,910	23,834	27,371	14.8%	26,256
Transfers Out	55	0	0	0	N/A	0
<b>Total Outlays</b>	<b>22,092</b>	<b>24,910</b>	<b>23,834</b>	<b>27,371</b>	<b>14.8%</b>	<b>26,256</b>
<b>Resources Less Outlays</b>	<b>2,631</b>	<b>(562)</b>	<b>1,246</b>	<b>(1,935)</b>		<b>(451)</b>
<b>Fund Balance</b>						
Beginning Unassigned Fund Balance	11,195	13,298	13,826	15,072		13,137
Addition to/(Use of)	2,631	(562)	1,246	(1,935)		(451)
End of Year	<b>\$ 13,826</b>	<b>\$ 12,736</b>	<b>\$ 15,072</b>	<b>\$ 13,137</b>		<b>\$ 12,686</b>

## ANNUAL RESOURCES

(amounts expressed in thousands)

REVENUE ACCOUNT	FY 23 ACTUAL	FY 24 ORIGINAL	FY 24 ESTIMATE	FY 25 BUDGET	PERCENT DIFF. FROM FY 24 EST	FY 26 FINANCIAL PLAN
<b><u>Taxes</u></b>						
Sales Tax	\$ 24,463	\$ 24,175	\$ 24,727	\$ 25,118	1.6%	\$ 25,570
<b>Total Taxes</b>	<b>24,463</b>	<b>24,175</b>	<b>24,727</b>	<b>25,118</b>	<b>1.6%</b>	<b>25,570</b>
<b><u>Investment Income</u></b>						
Interest Earnings	260	173	353	318	-9.9%	235
<b>Total Investment Income</b>	<b>260</b>	<b>173</b>	<b>353</b>	<b>318</b>	<b>-9.9%</b>	<b>235</b>
<b>TOTAL ANNUAL RESOURCES</b>	<b>\$ 24,723</b>	<b>\$ 24,348</b>	<b>\$ 25,080</b>	<b>\$ 25,436</b>	<b>1.4%</b>	<b>\$ 25,805</b>

## ANNUAL OUTLAYS

(amounts expressed in thousands)

PUBLIC SAFETY AND PROTECTION	FY 23 ACTUAL	FY 24 ORIGINAL	FY 25 BUDGET	PERCENT DIFF. FROM FY 24 ORIG	FY 26 FINANCIAL PLAN
<b><u>Police</u></b>					
Personal Services	\$ 15,640	\$ 17,034	\$ 18,342	7.7%	\$ 18,397
Materials and Supplies	93	90	90	0.0%	90
Other Services/Charges	357	521	894	71.6%	544
Capital Outlay	93	0	0	N/A	0
<b>Total</b>	<b>16,183</b>	<b>17,645</b>	<b>19,326</b>	<b>9.5%</b>	<b>19,031</b>
<b><u>Fire</u></b>					
Personal Services	5,410	6,449	6,353	-1.5%	6,326
Materials and Supplies	12	376	1,120	197.9%	376
Other Services/Charges	302	318	467	46.9%	417
Capital Outlay	29	19	0	-100.0%	0
<b>Total</b>	<b>5,753</b>	<b>7,162</b>	<b>7,940</b>	<b>10.9%</b>	<b>7,119</b>
<b>Total Public Safety and Protection</b>	<b>21,936</b>	<b>24,807</b>	<b>27,266</b>	<b>9.9%</b>	<b>26,150</b>
<b>ADMINISTRATIVE AND SUPPORT SERVICES</b>					
<b><u>Finance</u></b>					
Personal Services	101	103	105	1.9%	106
<b>Total</b>	<b>101</b>	<b>103</b>	<b>105</b>	<b>1.9%</b>	<b>106</b>
<b>Total Administrative &amp; Support Services</b>	<b>101</b>	<b>103</b>	<b>105</b>	<b>1.9%</b>	<b>106</b>
<b>TOTAL BUDGET</b>	<b>22,037</b>	<b>24,910</b>	<b>27,371</b>	<b>9.9%</b>	<b>26,256</b>
<b>(Expenditures or appropriations)</b>					

Transfers Out	FY 23 ACTUAL	FY 24 ORIGINAL	FY 25 BUDGET	PERCENT DIFF. FROM FY 24 ORIG	FY 26 FINANCIAL PLAN
Fire Prevention Grant Match	55	0	0	N/A	0
<b>TOTAL TRANSFERS OUT</b>	<b>55</b>	<b>0</b>	<b>0</b>	<b>N/A</b>	<b>0</b>
<b>TOTAL ANNUAL OUTLAYS</b>	<b>\$ 22,092</b>	<b>\$ 24,910</b>	<b>\$ 27,371</b>	<b>9.9%</b>	<b>\$ 26,256</b>

# TRANSPORTATION SALES TAX

FY 2024 - 2025 & FY 2025 - 2026

OPERATING FUND
<b>151</b>
GOVERNMENTAL FUND BUDGETED ON A CASH BASIS

**OVERVIEW**

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

**BUDGET SUMMARY**

Streets and Transit Fund outlays are for approved streets and transit functions. The fund accumulated a fund balance as planned operations were started. The 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)

	<u>FY 23</u> <u>ACTUAL</u>	<u>FY 24</u> <u>ORIGINAL</u>	<u>FY 24</u> <u>ESTIMATE</u>	<u>FY 25</u> <u>BUDGET</u>	<u>PERCENT</u> <u>DIFF. FROM</u> <u>FY 24 EST.</u>	<u>FY 26</u> <u>FINANCIAL</u> <u>PLAN</u>
<b>Annual Resources</b>						
Revenue	\$ 8,178	\$ 8,089	\$ 8,323	\$ 8,430	1.3%	\$ 8,518
Transfers In	0	0	0	0	N/A	0
<b>Total Resources</b>	<b>8,178</b>	<b>8,089</b>	<b>8,323</b>	<b>8,430</b>	<b>1.3%</b>	<b>8,518</b>
<b>Annual Outlays</b>						
Budget	7,469	7,942	7,863	8,299	5.5%	8,768
Transfers Out	3,000	0	0	0	N/A	0
<b>Total Outlays</b>	<b>10,469</b>	<b>7,942</b>	<b>7,863</b>	<b>8,299</b>	<b>5.5%</b>	<b>8,768</b>
<b>Resources Less Outlays</b>	<b>(2,291)</b>	<b>147</b>	<b>460</b>	<b>131</b>		<b>(250)</b>
<b>Fund Balance</b>						
Beginning Unassigned Fund Balance	11,390	8,893	9,099	9,559		9,690
Addition to/(Use of)	(2,291)	147	460	131		(250)
End of Year	<b>\$ 9,099</b>	<b>\$ 9,040</b>	<b>\$ 9,559</b>	<b>\$ 9,690</b>		<b>\$ 9,440</b>

## ANNUAL RESOURCES

(amounts expressed in thousands)

	<u>FY 23</u> <u>ACTUAL</u>	<u>FY 24</u> <u>ORIGINAL</u>	<u>FY 24</u> <u>ESTIMATE</u>	<u>FY 25</u> <u>BUDGET</u>	<u>PERCENT</u> <u>DIFF. FROM</u> <u>FY 24 EST</u>	<u>FY 26</u> <u>FINANCIAL</u> <u>PLAN</u>
<b>REVENUE ACCOUNT</b>						
<b><u>Taxes</u></b>						
Sales Tax	\$ 7,998	\$ 7,903	\$ 8,083	\$ 8,212	1.6%	\$ 8,359
<b>Total Taxes</b>	<b>7,998</b>	<b>7,903</b>	<b>8,083</b>	<b>8,212</b>	<b>1.6%</b>	<b>8,359</b>
<b><u>Investment Income</u></b>						
Interest Earnings	180	186	240	218	-9.2%	159
<b>Total Investment Income</b>	<b>180</b>	<b>186</b>	<b>240</b>	<b>218</b>	<b>-9.2%</b>	<b>159</b>
<b>TOTAL ANNUAL RESOURCES</b>	<b>\$ 8,178</b>	<b>\$ 8,089</b>	<b>\$ 8,323</b>	<b>\$ 8,430</b>	<b>1.3%</b>	<b>\$ 8,518</b>

## ANNUAL OUTLAYS

(amounts expressed in thousands)

	<u>FY 23</u> <u>ACTUAL</u>	<u>FY 24</u> <u>ORIGINAL</u>	<u>FY 25</u> <u>BUDGET</u>	<u>PERCENT</u> <u>DIFF. FROM</u> <u>FY 24 ORIG</u>	<u>FY 26</u> <u>FINANCIAL</u> <u>PLAN</u>
<b>PUBLIC WORKS AND TRANSPORTATION</b>					
<b><u>Public Works</u></b>					
Personal Services	\$ 2,067	\$ 2,241	\$ 2,396	6.9%	\$ 2,407
Materials and Supplies	793	871	871	0.0%	871
Other Services/Charges	826	540	543	0.6%	543
<b>Total</b>	<b>3,686</b>	<b>3,652</b>	<b>3,810</b>	<b>4.3%</b>	<b>3,821</b>
<b><u>Metropolitan Tulsa Transit Authority</u></b>					
Other Services/Charges	3,783	4,290	4,489	4.6%	4,947
<b>Total</b>	<b>3,783</b>	<b>4,290</b>	<b>4,489</b>	<b>4.6%</b>	<b>4,947</b>
<b>Total Public Works &amp; Transportation</b>	<b>7,469</b>	<b>7,942</b>	<b>8,299</b>	<b>4.5%</b>	<b>8,768</b>
<b>TOTAL BUDGET</b>	<b>7,469</b>	<b>7,942</b>	<b>8,299</b>	<b>4.5%</b>	<b>8,768</b>
<b>(Expenditures or appropriations)</b>					

	<u>FY 23</u> <u>ACTUAL</u>	<u>FY 24</u> <u>ORIGINAL</u>	<u>FY 25</u> <u>BUDGET</u>	<u>PERCENT</u> <u>DIFF. FROM</u> <u>FY 24 ORIG</u>	<u>FY 26</u> <u>FINANCIAL</u> <u>PLAN</u>
<b><u>Transfers Out</u></b>					
Center of the Universe	3,000	0	0	N/A	0
<b>TOTAL TRANSFERS OUT</b>	<b>3,000</b>	<b>0</b>	<b>0</b>	<b>N/A</b>	<b>0</b>
<b>TOTAL ANNUAL OUTLAYS</b>	<b>\$ 10,469</b>	<b>\$ 7,942</b>	<b>\$ 8,299</b>	<b>4.5%</b>	<b>\$ 8,768</b>

# ECONOMIC STABILIZATION RESERVE

FY 2024 - 2025 & FY 2025 - 2026

OPERATING FUND
<b>152</b>
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 \$5,050,000 in FY25. There are no planned appropriations. The anticipated ending fund balance for FY25 of \$22,974,000 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)

	<u>FY 23</u> <u>ACTUAL</u>	<u>FY 24</u> <u>ORIGINAL</u>	<u>FY 24</u> <u>ESTIMATE</u>	<u>FY 25</u> <u>BUDGET</u>	<u>PERCENT</u> <u>DIFF. FROM</u> <u>FY 24 EST.</u>	<u>FY 26</u> <u>FINANCIAL</u> <u>PLAN</u>
<b>Annual Resources</b>						
Revenue	\$ 4,896	\$ 4,691	\$ 5,002	\$ 5,050	1.0%	\$ 5,076
Transfers In	0	0	0	0	N/A	0
<b>Total Resources</b>	<b>4,896</b>	<b>4,691</b>	<b>5,002</b>	<b>5,050</b>	<b>1.0%</b>	<b>5,076</b>
<b>Annual Outlays</b>						
Budget	0	0	0	0	N/A	0
Transfers Out	0	0	0	0	N/A	0
<b>Total Outlays</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>N/A</b>	<b>0</b>
<b>Resources Less Outlays</b>	<b>4,896</b>	<b>4,691</b>	<b>5,002</b>	<b>5,050</b>		<b>5,076</b>
<b>Fund Balance</b>						
Beginning Unassigned Fund Balance	8,026	12,719	12,922	17,924		22,974
Addition to/(Use of)	4,896	4,691	5,002	5,050		5,076
End of Year	<b>\$ 12,922</b>	<b>\$ 17,410</b>	<b>\$ 17,924</b>	<b>\$ 22,974</b>		<b>\$ 28,050</b>



## ANNUAL RESOURCES

(amounts expressed in thousands)

	<u>FY 23</u> <u>ACTUAL</u>	<u>FY 24</u> <u>ORIGINAL</u>	<u>FY 24</u> <u>ESTIMATE</u>	<u>FY 25</u> <u>BUDGET</u>	<u>PERCENT</u> <u>DIFF. FROM</u> <u>FY 24 EST</u>	<u>FY 26</u> <u>FINANCIAL</u> <u>PLAN</u>
<b>REVENUE ACCOUNT</b>						
<b><u>Taxes</u></b>						
Sales Tax	\$ 4,713	\$ 4,649	\$ 4,755	\$ 4,830	1.6%	\$ 4,917
<b>Total Taxes</b>	<b>4,713</b>	<b>4,649</b>	<b>4,755</b>	<b>4,830</b>	<b>1.6%</b>	<b>4,917</b>
<b><u>Investment Income</u></b>						
Interest Earnings	183	42	247	220	-10.9%	159
<b>Total Investment Income</b>	<b>183</b>	<b>42</b>	<b>247</b>	<b>220</b>	<b>-10.9%</b>	<b>159</b>
<b>TOTAL ANNUAL RESOURCES</b>	<b><u>\$ 4,896</u></b>	<b><u>\$ 4,691</u></b>	<b><u>\$ 5,002</u></b>	<b><u>\$ 5,050</u></b>	<b>1.0%</b>	<b><u>\$ 5,076</u></b>

## ANNUAL OUTLAYS

(amounts expressed in thousands)

	<u>FY 23</u> <u>ACTUAL</u>	<u>FY 24</u> <u>ORIGINAL</u>	<u>FY 25</u> <u>BUDGET</u>	<u>PERCENT</u> <u>DIFF. FROM</u> <u>FY 24 ORIG</u>	<u>FY 26</u> <u>FINANCIAL</u> <u>PLAN</u>
<b>TOTAL ANNUAL OUTLAYS</b>	<b><u>\$ 0</u></b>	<b><u>\$ 0</u></b>	<b><u>\$ 0</u></b>	<b>N/A</b>	<b><u>\$ 0</u></b>

# COMMUNITY DEVELOP BLOCK GRANT

FY 2024 - 2025 & FY 2025 - 2026

OPERATING FUND
<b>2000</b>
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 FY25 appropriations consist of administrative costs in the Finance Department and allocation to eligible program activities. Any unspent balance is reserved for eligible program activities.

**ANNUAL RESOURCES AND OUTLAYS**

(amounts expressed in thousands)

	<u>FY 23</u> <u>ACTUAL</u>	<u>FY 24</u> <u>ORIGINAL</u>	<u>FY 24</u> <u>ESTIMATE</u>	<u>FY 25</u> <u>BUDGET</u>	<u>PERCENT</u> <u>DIFF. FROM</u> <u>FY 24 EST.</u>	<u>FY 26</u> <u>FINANCIAL</u> <u>PLAN</u>
<b>Annual Resources</b>						
Revenue	\$ 5,754	\$ 5,668	\$ 5,668	\$ 5,626	-0.7%	\$ 5,626
Transfers In	0	0	0	0	N/A	0
<b>Total Resources</b>	<b>5,754</b>	<b>5,668</b>	<b>5,668</b>	<b>5,626</b>	<b>-0.7%</b>	<b>5,626</b>
<b>Annual Outlays</b>						
Budget	5,754	5,668	5,668	5,626	-0.7%	5,626
Transfers Out	0	0	0	0	N/A	0
<b>Total Outlays</b>	<b>5,754</b>	<b>5,668</b>	<b>5,668</b>	<b>5,626</b>	<b>-0.7%</b>	<b>5,626</b>
<b>Resources Less Outlays</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>0</b>
<b>Fund Balance</b>						
End of Year	\$ 0	\$ 0	\$ 0	\$ 0		\$ 0

## ANNUAL RESOURCES

(amounts expressed in thousands)

REVENUE ACCOUNT	FY 23 ACTUAL	FY 24 ORIGINAL	FY 24 ESTIMATE	FY 25 BUDGET	PERCENT DIFF. FROM FY 24 EST	FY 26 FINANCIAL PLAN
<b><u>Intrgmntl Grant Revenues</u></b>						
Federal Government Grants	\$ 3,754	\$ 3,618	\$ 3,668	\$ 3,626	-1.1%	\$ 3,626
<b>Total Intrgmntl Grant Revenues</b>	<b>3,754</b>	<b>3,618</b>	<b>3,668</b>	<b>3,626</b>	<b>-1.1%</b>	<b>3,626</b>
<b><u>Miscellaneous</u></b>						
Program Income	2,000	2,000	2,000	2,000	0.0%	2,000
<b>Total Miscellaneous</b>	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>	<b>0.0%</b>	<b>2,000</b>
<b>TOTAL ANNUAL RESOURCES</b>	<b>\$ 5,754</b>	<b>\$ 5,618</b>	<b>\$ 5,668</b>	<b>\$ 5,626</b>	<b>-0.7%</b>	<b>\$ 5,626</b>

## ANNUAL OUTLAYS

(amounts expressed in thousands)

CULTURAL DEVELOPMENT AND RECREATION	FY 23 ACTUAL	FY 24 ORIGINAL	FY 25 BUDGET	PERCENT DIFF. FROM FY 24 ORIG	FY 26 FINANCIAL PLAN
<b><u>Park and Recreation</u></b>					
Capital Outlay	\$ 0	\$ 360	\$ 150	-58.3%	\$ 150
<b>Total</b>	<b>0</b>	<b>360</b>	<b>150</b>	<b>-58.3%</b>	<b>150</b>
<b>Total Cultural Development &amp; Recreation</b>	<b>0</b>	<b>360</b>	<b>150</b>	<b>-58.3%</b>	<b>150</b>
<b><u>SOCIAL AND ECONOMIC DEVELOPMENT</u></b>					
<b><u>Department of City Experience</u></b>					
Personal Services	515	586	576	-1.7%	576
Other Services/Charges	839	897	1,006	12.2%	1,006
<b>Total</b>	<b>1,354</b>	<b>1,483</b>	<b>1,582</b>	<b>6.7%</b>	<b>1,582</b>
<b>Total Social &amp; Economic Development</b>	<b>1,354</b>	<b>1,483</b>	<b>1,582</b>	<b>6.7%</b>	<b>1,582</b>
<b><u>PUBLIC WORKS AND TRANSPORTATION</u></b>					
<b><u>Public Works</u></b>					
Capital Outlay	343	301	385	27.9%	385
<b>Total</b>	<b>343</b>	<b>301</b>	<b>385</b>	<b>27.9%</b>	<b>385</b>
<b>Total Public Works &amp; Transportation</b>	<b>343</b>	<b>301</b>	<b>385</b>	<b>27.9%</b>	<b>385</b>
<b><u>ADMINISTRATIVE AND SUPPORT SERVICES</u></b>					
<b><u>Finance</u></b>					
Personal Services	533	547	547	0.0%	547
Materials and Supplies	12	15	15	0.0%	15
Other Services/Charges	3,512	2,962	2,947	-0.5%	2,947
<b>Total</b>	<b>4,057</b>	<b>3,524</b>	<b>3,509</b>	<b>-0.4%</b>	<b>3,509</b>
<b>Total Administrative &amp; Support Services</b>	<b>4,057</b>	<b>3,524</b>	<b>3,509</b>	<b>-0.4%</b>	<b>3,509</b>
<b>TOTAL BUDGET</b>	<b>5,754</b>	<b>5,668</b>	<b>5,626</b>	<b>-0.7%</b>	<b>5,626</b>
<b>(Expenditures or appropriations)</b>					
<b>TOTAL ANNUAL OUTLAYS</b>	<b>\$ 5,754</b>	<b>\$ 5,668</b>	<b>\$ 5,626</b>	<b>-0.7%</b>	<b>\$ 5,626</b>

# HOME INVESTMENT PARTNERSHIP

FY 2024 - 2025 & FY 2025 - 2026

OPERATING FUND
<b>2001</b>
SPECIAL REVENUE FUND BUDGETED ON A CASH BASIS

**OVERVIEW**

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

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

**BUDGET SUMMARY**

All FY25 appropriations consist of administrative costs in the Finance Department and allocation to eligible program activities. Any unspent balance is reserved for eligible program activities.

**ANNUAL RESOURCES AND OUTLAYS**

(amounts expressed in thousands)

	<u>FY 23</u> <u>ACTUAL</u>	<u>FY 24</u> <u>ORIGINAL</u>	<u>FY 24</u> <u>ESTIMATE</u>	<u>FY 25</u> <u>BUDGET</u>	<u>PERCENT</u> <u>DIFF. FROM</u> <u>FY 24 EST.</u>	<u>FY 26</u> <u>FINANCIAL</u> <u>PLAN</u>
<b>Annual Resources</b>						
Revenue	\$ 2,008	\$ 1,927	\$ 1,927	\$ 1,931	0.2%	\$ 1,931
Transfers In	0	0	0	0	N/A	0
<b>Total Resources</b>	<b>2,008</b>	<b>1,927</b>	<b>1,927</b>	<b>1,931</b>	<b>0.2%</b>	<b>1,931</b>
<b>Annual Outlays</b>						
Budget	2,008	1,927	1,927	1,931	0.2%	1,931
Transfers Out	0	0	0	0	N/A	0
<b>Total Outlays</b>	<b>2,008</b>	<b>1,927</b>	<b>1,927</b>	<b>1,931</b>	<b>0.2%</b>	<b>1,931</b>
<b>Resources Less Outlays</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>0</b>
<b>Fund Balance</b>						
End of Year	\$ 0	\$ 0	\$ 0	\$ 0		\$ 0

## ANNUAL RESOURCES

(amounts expressed in thousands)

	<u>FY 23</u> <u>ACTUAL</u>	<u>FY 24</u> <u>ORIGINAL</u>	<u>FY 24</u> <u>ESTIMATE</u>	<u>FY 25</u> <u>BUDGET</u>	<u>PERCENT</u> <u>DIFF. FROM</u> <u>FY 24 EST</u>	<u>FY 26</u> <u>FINANCIAL</u> <u>PLAN</u>
<b>REVENUE ACCOUNT</b>						
<b><u>Intrgvmntl Grant Revenues</u></b>						
Federal Government Grants	\$ 2,008	\$ 1,927	\$ 1,926	\$ 1,931	0.3%	\$ 1,931
<b>Total Intrgvmntl Grant Revenues</b>	<b>2,008</b>	<b>1,927</b>	<b>1,926</b>	<b>1,931</b>	<b>0.3%</b>	<b>1,931</b>
<b>TOTAL ANNUAL RESOURCES</b>	<b>\$ 2,008</b>	<b>\$ 1,927</b>	<b>\$ 1,926</b>	<b>\$ 1,931</b>	<b>0.3%</b>	<b>\$ 1,931</b>

## ANNUAL OUTLAYS

(amounts expressed in thousands)

	<u>FY 23</u> <u>ACTUAL</u>	<u>FY 24</u> <u>ORIGINAL</u>	<u>FY 25</u> <u>BUDGET</u>	<u>PERCENT</u> <u>DIFF. FROM</u> <u>FY 24 ORIG</u>	<u>FY 26</u> <u>FINANCIAL</u> <u>PLAN</u>
<b>SOCIAL AND ECONOMIC DEVELOPMENT</b>					
<b><u>Department of City Experience</u></b>					
Other Services/Charges	\$ 270	\$ 420	\$ 243	-42.1%	\$ 243
<b>Total</b>	<b>270</b>	<b>420</b>	<b>243</b>	<b>-42.1%</b>	<b>243</b>
<b>Total Social &amp; Economic Development</b>	<b>270</b>	<b>420</b>	<b>243</b>	<b>-42.1%</b>	<b>243</b>
<b>ADMINISTRATIVE AND SUPPORT SERVICES</b>					
<b><u>Finance</u></b>					
Personal Services	166	156	156	0.0%	156
Materials and Supplies	10	9	9	0.0%	9
Other Services/Charges	1,562	1,342	1,523	13.5%	1,523
<b>Total</b>	<b>1,738</b>	<b>1,507</b>	<b>1,688</b>	<b>12.0%</b>	<b>1,688</b>
<b>Total Administrative &amp; Support Services</b>	<b>1,738</b>	<b>1,507</b>	<b>1,688</b>	<b>12.0%</b>	<b>1,688</b>
<b>TOTAL BUDGET</b>	<b>2,008</b>	<b>1,927</b>	<b>1,931</b>	<b>0.2%</b>	<b>1,931</b>
<b>(Expenditures or appropriations)</b>					
<b>TOTAL ANNUAL OUTLAYS</b>	<b>\$ 2,008</b>	<b>\$ 1,927</b>	<b>\$ 1,931</b>	<b>0.2%</b>	<b>\$ 1,931</b>

# EMERGENCY SOLUTIONS GRANT

FY 2024 - 2025 & FY 2025 - 2026

OPERATING FUND
<b>2002</b>
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 FY25 appropriations consist of administrative costs in the Finance Department and allocation to eligible program activities. Any unspent balance is reserved for eligible program activities.

**ANNUAL RESOURCES AND OUTLAYS**

(amounts expressed in thousands)

	<u>FY 23</u> <u>ACTUAL</u>	<u>FY 24</u> <u>ORIGINAL</u>	<u>FY 24</u> <u>ESTIMATE</u>	<u>FY 25</u> <u>BUDGET</u>	<u>PERCENT</u> <u>DIFF. FROM</u> <u>FY 24 EST.</u>	<u>FY 26</u> <u>FINANCIAL</u> <u>PLAN</u>
<b>Annual Resources</b>						
Revenue	\$ 303	\$ 310	\$ 310	\$ 310	0.0%	\$ 310
Transfers In	0	0	0	0	N/A	0
<b>Total Resources</b>	<b>303</b>	<b>310</b>	<b>310</b>	<b>310</b>	<b>0.0%</b>	<b>310</b>
<b>Annual Outlays</b>						
Budget	303	310	310	310	0.0%	310
Transfers Out	0	0	0	0	N/A	0
<b>Total Outlays</b>	<b>303</b>	<b>310</b>	<b>310</b>	<b>310</b>	<b>0.0%</b>	<b>310</b>
<b>Resources Less Outlays</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>0</b>
<b>Fund Balance</b>						
End of Year	\$ 0	\$ 0	\$ 0	\$ 0		\$ 0

## ANNUAL RESOURCES

(amounts expressed in thousands)

	<u>FY 23</u> <u>ACTUAL</u>	<u>FY 24</u> <u>ORIGINAL</u>	<u>FY 24</u> <u>ESTIMATE</u>	<u>FY 25</u> <u>BUDGET</u>	<u>PERCENT</u> <u>DIFF. FROM</u> <u>FY 24 EST</u>	<u>FY 26</u> <u>FINANCIAL</u> <u>PLAN</u>
<b>REVENUE ACCOUNT</b>						
<b><u>Intrgvmntl Grant Revenues</u></b>						
Federal Government Grants	\$ 303	\$ 310	\$ 310	\$ 310	0.0%	\$ 310
<b>Total Intrgvmntl Grant Revenues</b>	<b>303</b>	<b>310</b>	<b>310</b>	<b>310</b>	<b>0.0%</b>	<b>310</b>
<b>TOTAL ANNUAL RESOURCES</b>	<b>\$ 303</b>	<b>\$ 310</b>	<b>\$ 310</b>	<b>\$ 310</b>	<b>0.0%</b>	<b>\$ 310</b>

## ANNUAL OUTLAYS

(amounts expressed in thousands)

	<u>FY 23</u> <u>ACTUAL</u>	<u>FY 24</u> <u>ORIGINAL</u>	<u>FY 25</u> <u>BUDGET</u>	<u>PERCENT</u> <u>DIFF. FROM</u> <u>FY 24 ORIG</u>	<u>FY 26</u> <u>FINANCIAL</u> <u>PLAN</u>
<b>ADMINISTRATIVE AND SUPPORT SERVICES</b>					
<b><u>Finance</u></b>					
Personal Services	\$ 22	\$ 22	\$ 22	0.0%	\$ 22
Other Services/Charges	281	288	288	0.0%	288
<b>Total</b>	<b>303</b>	<b>310</b>	<b>310</b>	<b>0.0%</b>	<b>310</b>
<b>Total Administrative &amp; Support Services</b>	<b>303</b>	<b>310</b>	<b>310</b>	<b>0.0%</b>	<b>310</b>
<b>TOTAL BUDGET</b>	<b>303</b>	<b>310</b>	<b>310</b>	<b>0.0%</b>	<b>310</b>
<b>(Expenditures or appropriations)</b>					
<b>TOTAL ANNUAL OUTLAYS</b>	<b>\$ 303</b>	<b>\$ 310</b>	<b>\$ 310</b>	<b>0.0%</b>	<b>\$ 310</b>

# HOUSING OPP PERSONS W AIDS

FY 2024 - 2025 & FY 2025 - 2026

OPERATING FUND
<b>2003</b>
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 FY25 appropriations consist of administrative costs in the Finance Department and allocation to eligible program activities. Any unspent balance is reserved for eligible program activities.

**ANNUAL RESOURCES AND OUTLAYS**

(amounts expressed in thousands)

	<u>FY 23</u> <u>ACTUAL</u>	<u>FY 24</u> <u>ORIGINAL</u>	<u>FY 24</u> <u>ESTIMATE</u>	<u>FY 25</u> <u>BUDGET</u>	<u>PERCENT</u> <u>DIFF. FROM</u> <u>FY 24 EST.</u>	<u>FY 26</u> <u>FINANCIAL</u> <u>PLAN</u>
<b>Annual Resources</b>						
Revenue	\$ 719	\$ 801	\$ 801	\$ 801	0.0%	\$ 801
Transfers In	0	0	0	0	N/A	0
<b>Total Resources</b>	<b>719</b>	<b>801</b>	<b>801</b>	<b>801</b>	<b>0.0%</b>	<b>801</b>
<b>Annual Outlays</b>						
Budget	719	801	801	801	0.0%	801
Transfers Out	0	0	0	0	N/A	0
<b>Total Outlays</b>	<b>719</b>	<b>801</b>	<b>801</b>	<b>801</b>	<b>0.0%</b>	<b>801</b>
<b>Resources Less Outlays</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>0</b>
<b>Fund Balance</b>						
End of Year	\$ 0	\$ 0	\$ 0	\$ 0		\$ 0



## ANNUAL RESOURCES

(amounts expressed in thousands)

	<u>FY 23</u> <u>ACTUAL</u>	<u>FY 24</u> <u>ORIGINAL</u>	<u>FY 24</u> <u>ESTIMATE</u>	<u>FY 25</u> <u>BUDGET</u>	<u>PERCENT</u> <u>DIFF. FROM</u> <u>FY 24 EST</u>	<u>FY 26</u> <u>FINANCIAL</u> <u>PLAN</u>
<b>REVENUE ACCOUNT</b>						
<b><u>Intrgvmntl Grant Revenues</u></b>						
Federal Government Grants	\$ 719	\$ 801	\$ 801	\$ 801	0.0%	\$ 801
<b>Total Intrgvmntl Grant Revenues</b>	<b>719</b>	<b>801</b>	<b>801</b>	<b>801</b>	<b>0.0%</b>	<b>801</b>
<b>TOTAL ANNUAL RESOURCES</b>	<b>\$ 719</b>	<b>\$ 801</b>	<b>\$ 801</b>	<b>\$ 801</b>	<b>0.0%</b>	<b>\$ 801</b>

## ANNUAL OUTLAYS

(amounts expressed in thousands)

	<u>FY 23</u> <u>ACTUAL</u>	<u>FY 24</u> <u>ORIGINAL</u>	<u>FY 25</u> <u>BUDGET</u>	<u>PERCENT</u> <u>DIFF. FROM</u> <u>FY 24 ORIG</u>	<u>FY 26</u> <u>FINANCIAL</u> <u>PLAN</u>
<b>ADMINISTRATIVE AND SUPPORT SERVICES</b>					
<b><u>Finance</u></b>					
Personal Services	\$ 22	\$ 24	\$ 24	0.0%	\$ 24
Other Services/Charges	697	777	777	0.0%	777
<b>Total</b>	<b>719</b>	<b>801</b>	<b>801</b>	<b>0.0%</b>	<b>801</b>
<b>Total Administrative &amp; Support Services</b>	<b>719</b>	<b>801</b>	<b>801</b>	<b>0.0%</b>	<b>801</b>
<b>TOTAL BUDGET</b>	<b>719</b>	<b>801</b>	<b>801</b>	<b>0.0%</b>	<b>801</b>
<b>(Expenditures or appropriations)</b>					
<b>TOTAL ANNUAL OUTLAYS</b>	<b>\$ 719</b>	<b>\$ 801</b>	<b>\$ 801</b>	<b>0.0%</b>	<b>\$ 801</b>

# 1985 SALES TAX ECON DEVEL

FY 2024 - 2025 & FY 2025 - 2026

CAPITAL FUND
<b>400</b>
GOVERNMENTAL CAPITAL FUND BUDGETED ON A CASH BASIS

**OVERVIEW**

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

**BUDGET SUMMARY**

The FY25 and FY26 fund balance will be reserved for projects identified by the City Council.

**ANNUAL RESOURCES AND OUTLAYS**

(amounts expressed in thousands)

	<u>FY 23</u> <u>ACTUAL</u>	<u>FY 24</u> <u>ORIGINAL</u>	<u>FY 24</u> <u>ESTIMATE</u>	<u>FY 25</u> <u>BUDGET</u>	<u>PERCENT</u> <u>DIFF. FROM</u> <u>FY 24 EST.</u>	<u>FY 26</u> <u>FINANCIAL</u> <u>PLAN</u>
<b>Annual Resources</b>						
Revenue	\$ 1	\$ 5	\$ 3	\$ 1	-66.7%	\$ 1
Transfers In	0	0	0	0	N/A	0
<b>Total Resources</b>	<b>1</b>	<b>5</b>	<b>3</b>	<b>1</b>	<b>-66.7%</b>	<b>1</b>
<b>Annual Outlays</b>						
Budget	0	0	0	0	N/A	0
Transfers Out	0	0	0	0	N/A	0
<b>Total Outlays</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>N/A</b>	<b>0</b>
<b>Resources Less Outlays</b>	<b>1</b>	<b>5</b>	<b>3</b>	<b>1</b>		<b>1</b>
<b>Fund Balance</b>						
Beginning Unassigned Fund Balance	35	36	36	39		40
Addition to/(Use of)	1	5	3	1		1
End of Year	<b>\$ 36</b>	<b>\$ 41</b>	<b>\$ 39</b>	<b>\$ 40</b>		<b>\$ 41</b>

## ANNUAL RESOURCES

(amounts expressed in thousands)

REVENUE ACCOUNT	FY 23 ACTUAL	FY 24 ORIGINAL	FY 24 ESTIMATE	FY 25 BUDGET	PERCENT DIFF. FROM FY 24 EST	FY 26 FINANCIAL PLAN
<b><u>Investment Income</u></b>						
Interest Earnings	\$ 1	\$ 5	\$ 3	\$ 1	-66.7%	\$ 1
<b>Total Investment Income</b>	<b>1</b>	<b>5</b>	<b>3</b>	<b>1</b>	<b>-66.7%</b>	<b>1</b>
<b>TOTAL ANNUAL RESOURCES</b>	<b><u>\$ 1</u></b>	<b><u>\$ 5</u></b>	<b><u>\$ 3</u></b>	<b><u>\$ 1</u></b>	<b>-66.7%</b>	<b><u>\$ 1</u></b>

## ANNUAL OUTLAYS

(amounts expressed in thousands)

TOTAL ANNUAL OUTLAYS	FY 23 ACTUAL	FY 24 ORIGINAL	FY 25 BUDGET	PERCENT DIFF. FROM FY 24 ORIG	FY 26 FINANCIAL PLAN
	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	N/A	<u>\$ 0</u>

# 2001 SALES TAX

FY 2024 - 2025 & FY 2025 - 2026

CAPITAL FUND
<b>401</b>
GOVERNMENTAL CAPITAL FUND
BUDGETED ON A CASH BASIS

**OVERVIEW**

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

**BUDGET SUMMARY**

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

**ANNUAL RESOURCES AND OUTLAYS**

(amounts expressed in thousands)

	<u>FY 23</u>	<u>FY 24</u>	<u>FY 24</u>	<u>FY 25</u>	<u>PERCENT</u>	<u>FY 26</u>
	<u>ACTUAL</u>	<u>ORIGINAL</u>	<u>ESTIMATE</u>	<u>BUDGET</u>	<u>DIFF. FROM</u>	<u>FINANCIAL</u>
					<u>FY 24 EST.</u>	<u>PLAN</u>
<b>Annual Resources</b>						
Revenue	\$ 1	\$ 6	\$ 3	\$ 2	-33.3%	\$ 1
Transfers In	0	0	0	0	N/A	0
<b>Total Resources</b>	<b>1</b>	<b>6</b>	<b>3</b>	<b>2</b>	<b>-33.3%</b>	<b>1</b>
<b>Annual Outlays</b>						
Budget	53	0	0	0	N/A	0
Transfers Out	0	0	0	0	N/A	0
<b>Total Outlays</b>	<b>53</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>N/A</b>	<b>0</b>
<b>Resources Less Outlays</b>	<b>(52)</b>	<b>6</b>	<b>3</b>	<b>2</b>		<b>1</b>
<b>Fund Balance</b>						
Beginning Unassigned Fund Balance	54	4	2	5		7
Addition to/(Use of)	(52)	6	3	2		1
End of Year	<b>\$ 2</b>	<b>\$ 10</b>	<b>\$ 5</b>	<b>\$ 7</b>		<b>\$ 8</b>

## ANNUAL RESOURCES

(amounts expressed in thousands)

REVENUE ACCOUNT	FY 23 ACTUAL	FY 24 ORIGINAL	FY 24 ESTIMATE	FY 25 BUDGET	PERCENT DIFF. FROM FY 24 EST	FY 26 FINANCIAL PLAN
<b><u>Investment Income</u></b>						
Interest Earnings	\$ 1	\$ 6	\$ 3	\$ 2	-33.3%	\$ 1
<b>Total Investment Income</b>	<b>1</b>	<b>6</b>	<b>3</b>	<b>2</b>	<b>-33.3%</b>	<b>1</b>
<b>TOTAL ANNUAL RESOURCES</b>	<b>\$ 1</b>	<b>\$ 6</b>	<b>\$ 3</b>	<b>\$ 2</b>	<b>-33.3%</b>	<b>\$ 1</b>

## ANNUAL OUTLAYS

(amounts expressed in thousands)

PUBLIC WORKS AND TRANSPORTATION	FY 23 ACTUAL	FY 24 ORIGINAL	FY 25 BUDGET	PERCENT DIFF. FROM FY 24 ORIG	FY 26 FINANCIAL PLAN
<b><u>Engineering Services</u></b>					
Capital Outlay	\$ 53	\$ 0	\$ 0	N/A	\$ 0
<b>Total</b>	<b>53</b>	<b>0</b>	<b>0</b>	<b>N/A</b>	<b>0</b>
<b>Total Public Works &amp; Transportation</b>	<b>53</b>	<b>0</b>	<b>0</b>	<b>N/A</b>	<b>0</b>
<b>TOTAL BUDGET</b>	<b>53</b>	<b>0</b>	<b>0</b>	<b>N/A</b>	<b>0</b>
<b>(Expenditures or appropriations)</b>					
<b>TOTAL ANNUAL OUTLAYS</b>	<b>\$ 53</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>N/A</b>	<b>\$ 0</b>

# 2006 SPECIAL EXTEND SALES TAX

FY 2024 - 2025 & FY 2025 - 2026

CAPITAL FUND
<b>402</b>
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.

**ANNUAL RESOURCES AND OUTLAYS**

(amounts expressed in thousands)

	<u>FY 23</u> <u>ACTUAL</u>	<u>FY 24</u> <u>ORIGINAL</u>	<u>FY 24</u> <u>ESTIMATE</u>	<u>FY 25</u> <u>BUDGET</u>	<u>PERCENT</u> <u>DIFF. FROM</u> <u>FY 24 EST.</u>	<u>FY 26</u> <u>FINANCIAL</u> <u>PLAN</u>
<b>Annual Resources</b>						
Revenue	\$ 163	\$ 372	\$ 186	\$ 199	7.0%	\$ 144
Transfers In	0	0	0	0	N/A	0
<b>Total Resources</b>	<b>163</b>	<b>372</b>	<b>186</b>	<b>199</b>	<b>7.0%</b>	<b>144</b>
<b>Annual Outlays</b>						
Budget	1,109	0	0	0	N/A	0
Transfers Out	0	0	0	0	N/A	0
<b>Total Outlays</b>	<b>1,109</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>N/A</b>	<b>0</b>
<b>Resources Less Outlays</b>	<b>(946)</b>	<b>372</b>	<b>186</b>	<b>199</b>		<b>144</b>
<b>Fund Balance</b>						
Beginning Unassigned Fund Balance	1,098	224	152	338		537
Addition to/(Use of)	(946)	372	186	199		144
End of Year	<b>\$ 152</b>	<b>\$ 596</b>	<b>\$ 338</b>	<b>\$ 537</b>		<b>\$ 681</b>

## ANNUAL RESOURCES

(amounts expressed in thousands)

REVENUE ACCOUNT	FY 23 ACTUAL	FY 24 ORIGINAL	FY 24 ESTIMATE	FY 25 BUDGET	PERCENT DIFF. FROM FY 24 EST	FY 26 FINANCIAL PLAN
<b><u>Investment Income</u></b>						
Interest Earnings	\$ 163	\$ 372	\$ 186	\$ 199	7.0%	\$ 144
<b>Total Investment Income</b>	<b>163</b>	<b>372</b>	<b>186</b>	<b>199</b>	<b>7.0%</b>	<b>144</b>
<b>TOTAL ANNUAL RESOURCES</b>	<b>\$ 163</b>	<b>\$ 372</b>	<b>\$ 186</b>	<b>\$ 199</b>	<b>7.0%</b>	<b>\$ 144</b>

## ANNUAL OUTLAYS

(amounts expressed in thousands)

PUBLIC WORKS AND TRANSPORTATION	FY 23 ACTUAL	FY 24 ORIGINAL	FY 25 BUDGET	PERCENT DIFF. FROM FY 24 ORIG	FY 26 FINANCIAL PLAN
<b><u>Engineering Services</u></b>					
Capital Outlay	\$ 1,109	\$ 0	\$ 0	N/A	\$ 0
<b>Total</b>	<b>1,109</b>	<b>0</b>	<b>0</b>	<b>N/A</b>	<b>0</b>
<b>Total Public Works &amp; Transportation</b>	<b>1,109</b>	<b>0</b>	<b>0</b>	<b>N/A</b>	<b>0</b>
<b>TOTAL BUDGET</b>	<b>1,109</b>	<b>0</b>	<b>0</b>	<b>N/A</b>	<b>0</b>
<b>(Expenditures or appropriations)</b>					
<b>TOTAL ANNUAL OUTLAYS</b>	<b>\$ 1,109</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>N/A</b>	<b>\$ 0</b>

# 2008 SPECIAL TEMP SALES TAX

FY 2024 - 2025 & FY 2025 - 2026

CAPITAL FUND
<b>404</b>
GOVERNMENTAL CAPITAL FUND
<b>BUDGETED ON A CASH BASIS</b>

**OVERVIEW**

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

**BUDGET SUMMARY**

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

**ANNUAL RESOURCES AND OUTLAYS**

(amounts expressed in thousands)

	<u>FY 23</u> <u>ACTUAL</u>	<u>FY 24</u> <u>ORIGINAL</u>	<u>FY 24</u> <u>ESTIMATE</u>	<u>FY 25</u> <u>BUDGET</u>	<u>PERCENT</u> <u>DIFF. FROM</u> <u>FY 24 EST.</u>	<u>FY 26</u> <u>FINANCIAL</u> <u>PLAN</u>
<b>Annual Resources</b>						
Revenue	\$ 72	\$ 118	\$ 59	\$ 88	49.2%	\$ 63
Transfers In	0	0	0	0	N/A	0
<b>Total Resources</b>	<b>72</b>	<b>118</b>	<b>59</b>	<b>88</b>	<b>49.2%</b>	<b>63</b>
<b>Annual Outlays</b>						
Budget	0	0	0	0	N/A	0
Transfers Out	0	0	0	0	N/A	0
<b>Total Outlays</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>N/A</b>	<b>0</b>
<b>Resources Less Outlays</b>	<b>72</b>	<b>118</b>	<b>59</b>	<b>88</b>		<b>63</b>
<b>Fund Balance</b>						
Beginning Unassigned Fund Balance	3,997	4,071	4,069	4,128		4,216
Addition to/(Use of)	72	118	59	88		63
End of Year	<b>\$ 4,069</b>	<b>\$ 4,189</b>	<b>\$ 4,128</b>	<b>\$ 4,216</b>		<b>\$ 4,279</b>



## ANNUAL RESOURCES

(amounts expressed in thousands)

REVENUE ACCOUNT	<u>FY 23 ACTUAL</u>	<u>FY 24 ORIGINAL</u>	<u>FY 24 ESTIMATE</u>	<u>FY 25 BUDGET</u>	<u>PERCENT DIFF. FROM FY 24 EST</u>	<u>FY 26 FINANCIAL PLAN</u>
<b><u>Investment Income</u></b>						
Interest Earnings	\$ 72	\$ 118	\$ 59	\$ 88	49.2%	\$ 63
<b>Total Investment Income</b>	<b>72</b>	<b>118</b>	<b>59</b>	<b>88</b>	<b>49.2%</b>	<b>63</b>
<b>TOTAL ANNUAL RESOURCES</b>	<b><u>\$ 72</u></b>	<b><u>\$ 118</u></b>	<b><u>\$ 59</u></b>	<b><u>\$ 88</u></b>	<b>49.2%</b>	<b><u>\$ 63</u></b>

## ANNUAL OUTLAYS

(amounts expressed in thousands)

TOTAL ANNUAL OUTLAYS	<u>FY 23 ACTUAL</u>	<u>FY 24 ORIGINAL</u>	<u>FY 25 BUDGET</u>	<u>PERCENT DIFF. FROM FY 24 ORIG</u>	<u>FY 26 FINANCIAL PLAN</u>
	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	N/A	<u>\$ 0</u>

# 2014 SALES TAX

FY 2024 - 2025 & FY 2025 - 2026

CAPITAL FUND
<b>405</b>
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 23</u>	<u>FY 24</u>	<u>FY 24</u>	<u>FY 25</u>	<u>PERCENT</u>	<u>FY 26</u>
	<u>ACTUAL</u>	<u>ORIGINAL</u>	<u>ESTIMATE</u>	<u>BUDGET</u>	<u>DIFF. FROM</u>	<u>FINANCIAL</u>
					<u>FY 24 EST.</u>	<u>PLAN</u>
<b>Annual Resources</b>						
Revenue	\$ 3,170	\$ 3,061	\$ 3,061	\$ 3,879	26.7%	\$ 2,793
Transfers In	0	0	0	0	N/A	0
<b>Total Resources</b>	<b>3,170</b>	<b>3,061</b>	<b>3,061</b>	<b>3,879</b>	<b>26.7%</b>	<b>2,793</b>
<b>Annual Outlays</b>						
Budget	11,039	0	0	0	N/A	0
Transfers Out	0	0	0	0	N/A	0
<b>Total Outlays</b>	<b>11,039</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>N/A</b>	<b>0</b>
<b>Resources Less Outlays</b>	<b>(7,869)</b>	<b>3,061</b>	<b>3,061</b>	<b>3,879</b>		<b>2,793</b>
<b>Fund Balance</b>						
Beginning Unassigned Fund Balance	12,558	6,872	4,689	7,750		11,629
Addition to/(Use of)	(7,869)	3,061	3,061	3,879		2,793
End of Year	<b>\$ 4,689</b>	<b>\$ 9,933</b>	<b>\$ 7,750</b>	<b>\$ 11,629</b>		<b>\$ 14,422</b>

## ANNUAL RESOURCES

(amounts expressed in thousands)

REVENUE ACCOUNT	FY 23 ACTUAL	FY 24 ORIGINAL	FY 24 ESTIMATE	FY 25 BUDGET	PERCENT DIFF. FROM FY 24 EST	FY 26 FINANCIAL PLAN
<b>Investment Income</b>						
Interest Earnings	\$ 3,170	\$ 3,061	\$ 3,061	\$ 3,879	26.7%	\$ 2,793
<b>Total Investment Income</b>	<b>3,170</b>	<b>3,061</b>	<b>3,061</b>	<b>3,879</b>	<b>26.7%</b>	<b>2,793</b>
<b>TOTAL ANNUAL RESOURCES</b>	<b>\$ 3,170</b>	<b>\$ 3,061</b>	<b>\$ 3,061</b>	<b>\$ 3,879</b>	<b>26.7%</b>	<b>\$ 2,793</b>

## ANNUAL OUTLAYS

(amounts expressed in thousands)

CULTURAL DEVELOPMENT AND RECREATION	FY 23 ACTUAL	FY 24 ORIGINAL	FY 25 BUDGET	PERCENT DIFF. FROM FY 24 ORIG	FY 26 FINANCIAL PLAN
<b>Park and Recreation</b>					
Materials and Supplies	\$ 5	\$ 0	\$ 0	N/A	\$ 0
<b>Total</b>	<b>5</b>	<b>0</b>	<b>0</b>	<b>N/A</b>	<b>0</b>
<b>Total Cultural Development &amp; Recreation</b>	<b>5</b>	<b>0</b>	<b>0</b>	<b>N/A</b>	<b>0</b>
<b>SOCIAL AND ECONOMIC DEVELOPMENT</b>					
<b>Planning</b>					
Capital Outlay	(5)	0	0	N/A	0
<b>Total</b>	<b>(5)</b>	<b>0</b>	<b>0</b>	<b>N/A</b>	<b>0</b>
<b>Development Services</b>					
Capital Outlay	(7)	0	0	N/A	0
<b>Total</b>	<b>(7)</b>	<b>0</b>	<b>0</b>	<b>N/A</b>	<b>0</b>
<b>Managed Entities - Economic Development</b>					
Other Services/Charges	7	0	0	N/A	0
<b>Total</b>	<b>7</b>	<b>0</b>	<b>0</b>	<b>N/A</b>	<b>0</b>
<b>Total Social &amp; Economic Development</b>	<b>(5)</b>	<b>0</b>	<b>0</b>	<b>N/A</b>	<b>0</b>
<b>PUBLIC WORKS AND TRANSPORTATION</b>					
<b>Engineering Services</b>					
Capital Outlay	11,039	0	0	N/A	0
<b>Total</b>	<b>11,039</b>	<b>0</b>	<b>0</b>	<b>N/A</b>	<b>0</b>
<b>Total Public Works &amp; Transportation</b>	<b>11,039</b>	<b>0</b>	<b>0</b>	<b>N/A</b>	<b>0</b>
<b>TOTAL BUDGET</b>	<b>11,039</b>	<b>0</b>	<b>0</b>	<b>N/A</b>	<b>0</b>
<b>(Expenditures or appropriations)</b>					
<b>TOTAL ANNUAL OUTLAYS</b>	<b>\$ 11,039</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>N/A</b>	<b>\$ 0</b>

# 2016 VISION ED CAPITAL PROJ

FY 2024 - 2025 & FY 2025 - 2026

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 FY25, \$15.8 million will be appropriated for projects within this fund. Another \$51.3 million will be transferred to the Tulsa Public Facilities Authority construction fund to support debt service on the associated revenue bonds.

## ANNUAL RESOURCES AND OUTLAYS

(amounts expressed in thousands)

	FY 23 ACTUAL	FY 24 ORIGINAL	FY 24 ESTIMATE	FY 25 BUDGET	PERCENT DIFF. FROM FY 24 EST.	FY 26 FINANCIAL PLAN
<b>Annual Resources</b>						
Revenue	\$ 85,221	\$ 85,311	\$ 88,468	\$ 89,731	1.4%	\$ 41,760
Transfers In	0	0	0	0	N/A	0
<b>Total Resources</b>	<b>85,221</b>	<b>85,311</b>	<b>88,468</b>	<b>89,731</b>	<b>1.4%</b>	<b>41,760</b>
<b>Annual Outlays</b>						
Budget	7,100	18,049	18,049	12,786	-29.2%	12,236
Transfers Out	57,356	57,148	57,148	54,263	-5.0%	23,337
<b>Total Outlays</b>	<b>64,456</b>	<b>75,197</b>	<b>75,197</b>	<b>67,049</b>	<b>-10.8%</b>	<b>35,573</b>
<b>Resources Less Outlays</b>	<b>20,765</b>	<b>10,114</b>	<b>13,271</b>	<b>22,682</b>		<b>6,187</b>
<b>Fund Balance</b>						
Beginning Unassigned Fund Balance	24,265	45,721	45,030	58,301		80,983
Addition to/(Use of)	20,765	10,114	13,271	22,682		6,187
End of Year	<b>\$ 45,030</b>	<b>\$ 55,835</b>	<b>\$ 58,301</b>	<b>\$ 80,983</b>		<b>\$ 87,170</b>

## ANNUAL RESOURCES

(amounts expressed in thousands)

REVENUE ACCOUNT	FY 23 ACTUAL	FY 24 ORIGINAL	FY 24 ESTIMATE	FY 25 BUDGET	PERCENT DIFF. FROM FY 24 EST	FY 26 FINANCIAL PLAN
<b><u>Taxes</u></b>						
Sales Tax	\$ 75,742	\$ 74,848	\$ 76,553	\$ 77,769	1.6%	\$ 29,995
Use Tax	9,008	9,640	10,221	10,408	1.8%	10,596
<b>Total Taxes</b>	<b>84,750</b>	<b>84,488</b>	<b>86,774</b>	<b>88,177</b>	<b>1.6%</b>	<b>40,591</b>
<b><u>Investment Income</u></b>						
Interest Earnings	471	823	1,587	1,447	-8.8%	1,062
<b>Total Investment Income</b>	<b>471</b>	<b>823</b>	<b>1,587</b>	<b>1,447</b>	<b>-8.8%</b>	<b>1,062</b>
<b><u>Miscellaneous</u></b>						
Program Income	0	0	107	107	0.0%	107
<b>Total Miscellaneous</b>	<b>0</b>	<b>0</b>	<b>107</b>	<b>107</b>	<b>0.0%</b>	<b>107</b>
<b>TOTAL ANNUAL RESOURCES</b>	<b>\$ 85,221</b>	<b>\$ 85,311</b>	<b>\$ 88,468</b>	<b>\$ 89,731</b>	<b>1.4%</b>	<b>\$ 41,760</b>

## ANNUAL OUTLAYS

(amounts expressed in thousands)

SOCIAL AND ECONOMIC DEVELOPMENT	FY 23 ACTUAL	FY 24 ORIGINAL	FY 25 BUDGET	PERCENT DIFF. FROM FY 24 ORIG	FY 26 FINANCIAL PLAN
<b><u>Mayor's Office of Economic Development</u></b>					
Capital Outlay	\$ 36	\$ 0	\$ 0	N/A	\$ 0
<b>Total</b>	<b>36</b>	<b>0</b>	<b>0</b>	<b>N/A</b>	<b>0</b>
<b><u>Department of City Experience</u></b>					
Capital Outlay	0	0	525	N/A	525
<b>Total</b>	<b>0</b>	<b>0</b>	<b>525</b>	<b>N/A</b>	<b>525</b>
<b><u>Planning</u></b>					
Other Services/Charges	0	263	0	-100.0%	0
Capital Outlay	266	0	0	N/A	0
<b>Total</b>	<b>266</b>	<b>263</b>	<b>0</b>	<b>-100.0%</b>	<b>0</b>
<b>Total Social &amp; Economic Development</b>	<b>302</b>	<b>263</b>	<b>525</b>	<b>99.6%</b>	<b>525</b>
<b><u>PUBLIC WORKS AND TRANSPORTATION</u></b>					
<b><u>Engineering Services</u></b>					
Capital Outlay	5,198	16,236	0	-100.0%	0
<b>Total</b>	<b>5,198</b>	<b>16,236</b>	<b>0</b>	<b>-100.0%</b>	<b>0</b>
<b><u>Public Works</u></b>					
Capital Outlay	0	0	10,710	N/A	11,560
<b>Total</b>	<b>0</b>	<b>0</b>	<b>10,710</b>	<b>N/A</b>	<b>11,560</b>
<b>Total Public Works &amp; Transportation</b>	<b>5,198</b>	<b>16,236</b>	<b>10,710</b>	<b>-34.0%</b>	<b>11,560</b>

	FY 23 ACTUAL	FY 24 ORIGINAL	FY 25 BUDGET	PERCENT DIFF. FROM FY 24 ORIG	FY 26 FINANCIAL PLAN
<b>ADMINISTRATIVE AND SUPPORT SERVICES</b>					
<b>Mayor's Office</b>					
Other Services/Charges	1,600	1,550	1,550	0.0%	150
<b>Total</b>	<b>1,600</b>	<b>1,550</b>	<b>1,550</b>	<b>0.0%</b>	<b>150</b>
<b>Total Administrative &amp; Support Services</b>	<b>1,600</b>	<b>1,550</b>	<b>1,550</b>	<b>0.0%</b>	<b>150</b>
<b>TOTAL BUDGET</b>	<b>7,100</b>	<b>18,049</b>	<b>12,785</b>	<b>-29.2%</b>	<b>12,235</b>
<b>(Expenditures or appropriations)</b>					

	FY 23 ACTUAL	FY 24 ORIGINAL	FY 25 BUDGET	PERCENT DIFF. FROM FY 24 ORIG	FY 26 FINANCIAL PLAN
<b>Transfers Out</b>					
TPFA Vision Series 2017	\$ 10,196	\$ 10,154	\$ 10,120	-0.3%	\$ 10,107
TPFA Vision Series 2018	12,447	14,484	14,619	0.9%	13,230
TPFA Vision Series 2019	31,713	29,510	26,524	-10.1%	0
Short Term Capital	3,000	3,000	3,000	0.0%	0
<b>TOTAL TRANSFERS OUT</b>	<b>57,356</b>	<b>57,148</b>	<b>54,263</b>	<b>-5.0%</b>	<b>23,337</b>
<b>TOTAL ANNUAL OUTLAYS</b>	<b>\$ 64,456</b>	<b>\$ 75,197</b>	<b>\$ 67,048</b>	<b>-10.8%</b>	<b>\$ 35,572</b>

## PROJECT APPROPRIATIONS

(amounts expressed in thousands)

	FY 25 BUDGET	FY 26 FINANCIAL PLAN
<b>DEPARTMENT OF CITY EXPERIENCE</b>		
CW & Rt 66 Beaut Rvst_ENGR	\$ 263	\$ 263
CW & Rt 66 Beaut Rvst_PLAN	263	263
<b>DEPARTMENT OF CITY EXPERIENCE TOTAL</b>	<b>525</b>	<b>525</b>
<b>ELECTED OFFICIALS - MAYOR'S OFFICE</b>		
Public Schools Partnership	1,400	0
Tulsa Arts Commission	150	150
<b>ELECTED OFFICIALS - MAYOR'S OFFICE TOTAL</b>	<b>1,550</b>	<b>150</b>
<b>PUBLIC WORKS</b>		
Low-Water Dam and Pedestrian Bridge	10,310	11,560
Trail E Bank 101 Cousins Park	400	0
<b>PUBLIC WORKS TOTAL</b>	<b>10,710</b>	<b>11,560</b>
<b>TRANSFERS</b>		
Capital Equip (Non Pub Safety)	3,000	0
Transfer to TPFA 2017	10,120	10,107
Transfer to TPFA 2018	14,619	13,230
Transfer to TPFA 2019	26,524	0
<b>TRANSFERS TOTAL</b>	<b>54,263</b>	<b>23,337</b>
<b>Grand Total</b>	<b>\$ 67,048</b>	<b>\$ 35,572</b>

# 2022 SALES TAX

FY 2024 - 2025 & FY 2025 - 2026

CAPITAL FUND
<b>409</b>
GOVERNMENTAL CAPITAL FUND
<b>BUDGETED ON A CASH BASIS</b>

**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**

Revenues from the Improve Our Tulsa II Sales Tax Program are normally used in the year received to fund capital and capital maintenance projects. Total appropriations in FY25 total \$36.1 million. Any fund balance will be used to support current and future appropriations in accordance with the 2020 Improve Our Tulsa II Sales Tax Ordinance.

**ANNUAL RESOURCES AND OUTLAYS**

(amounts expressed in thousands)

	<u>FY 23</u>	<u>FY 24</u>	<u>FY 24</u>	<u>FY 25</u>	<u>PERCENT</u>	<u>FY 26</u>
	<u>ACTUAL</u>	<u>ORIGINAL</u>	<u>ESTIMATE</u>	<u>BUDGET</u>	<u>DIFF. FROM</u>	<u>FINANCIAL</u>
					<u>FY 24 EST.</u>	<u>PLAN</u>
<b>Annual Resources</b>						
Revenue	\$ 43,018	\$ 42,059	\$ 43,723	\$ 44,299	1.3%	\$ 24,877
Transfers In	0	0	0	0	N/A	0
<b>Total Resources</b>	<b>43,018</b>	<b>42,059</b>	<b>43,723</b>	<b>44,299</b>	<b>1.3%</b>	<b>24,877</b>
<b>Annual Outlays</b>						
Budget	29,060	25,600	25,800	24,845	-3.7%	31,890
Transfers Out	11,278	11,278	11,278	11,278	0.0%	5,639
<b>Total Outlays</b>	<b>40,338</b>	<b>36,878</b>	<b>37,078</b>	<b>36,123</b>	<b>-2.6%</b>	<b>37,529</b>
<b>Resources Less Outlays</b>	<b>2,680</b>	<b>5,181</b>	<b>6,645</b>	<b>8,176</b>		<b>(12,652)</b>
<b>Fund Balance</b>						
Beginning Unassigned Fund Balance	11,772	13,479	14,452	21,097		29,273
Addition to/(Use of)	2,680	5,181	6,645	8,176		(12,652)
End of Year	<b>\$ 14,452</b>	<b>\$ 18,660</b>	<b>\$ 21,097</b>	<b>\$ 29,273</b>		<b>\$ 16,621</b>

## ANNUAL RESOURCES

(amounts expressed in thousands)

REVENUE ACCOUNT	FY 23 ACTUAL	FY 24 ORIGINAL	FY 24 ESTIMATE	FY 25 BUDGET	PERCENT DIFF. FROM FY 24 EST	FY 26 FINANCIAL PLAN
<b>Taxes</b>						
Sales Tax	\$ 42,340	\$ 41,841	\$ 42,779	\$ 43,473	1.6%	\$ 24,272
<b>Total Taxes</b>	<b>42,340</b>	<b>41,841</b>	<b>42,779</b>	<b>43,473</b>	<b>1.6%</b>	<b>24,272</b>
<b>Investment Income</b>						
Interest Earnings	678	218	744	826	11.0%	605
<b>Total Investment Income</b>	<b>678</b>	<b>218</b>	<b>744</b>	<b>826</b>	<b>11.0%</b>	<b>605</b>
<b>Miscellaneous</b>						
Sale of City Property	0	0	200	0	-100.0%	0
<b>Total Miscellaneous</b>	<b>0</b>	<b>0</b>	<b>200</b>	<b>0</b>	<b>-100.0%</b>	<b>0</b>
<b>TOTAL ANNUAL RESOURCES</b>	<b>\$ 43,018</b>	<b>\$ 42,059</b>	<b>\$ 43,723</b>	<b>\$ 44,299</b>	<b>1.3%</b>	<b>\$ 24,877</b>

## ANNUAL OUTLAYS

(amounts expressed in thousands)

PUBLIC SAFETY AND PROTECTION	FY 23 ACTUAL	FY 24 ORIGINAL	FY 25 BUDGET	PERCENT DIFF. FROM FY 24 ORIG	FY 26 FINANCIAL PLAN
<b>Police</b>					
Capital Outlay	\$ 4,500	\$ 0	\$ 0	N/A	\$ 0
<b>Total</b>	<b>4,500</b>	<b>0</b>	<b>0</b>	<b>N/A</b>	<b>0</b>
<b>Fire</b>					
Capital Outlay	3,900	4,300	2,890	-32.8%	1,510
<b>Total</b>	<b>3,900</b>	<b>4,300</b>	<b>2,890</b>	<b>-32.8%</b>	<b>1,510</b>
<b>Total Public Safety and Protection</b>	<b>8,400</b>	<b>4,300</b>	<b>2,890</b>	<b>-32.8%</b>	<b>1,510</b>
<b>CULTURAL DEVELOPMENT AND RECREATION</b>					
<b>Park and Recreation</b>					
Capital Outlay	4,700	7,575	9,300	22.8%	15,925
<b>Total</b>	<b>4,700</b>	<b>7,575</b>	<b>9,300</b>	<b>22.8%</b>	<b>15,925</b>
<b>Total Cultural Development &amp; Recreation</b>	<b>4,700</b>	<b>7,575</b>	<b>9,300</b>	<b>22.8%</b>	<b>15,925</b>
<b>SOCIAL AND ECONOMIC DEVELOPMENT</b>					
<b>Mayor's Office of Economic Development</b>					
Capital Outlay	400	1,650	2,350	42.4%	1,300
<b>Total</b>	<b>400</b>	<b>1,650</b>	<b>2,350</b>	<b>42.4%</b>	<b>1,300</b>
<b>Department of City Experience</b>					
Capital Outlay	0	0	4,805	N/A	6,055
<b>Total</b>	<b>0</b>	<b>0</b>	<b>4,805</b>	<b>N/A</b>	<b>6,055</b>
<b>Total Social &amp; Economic Development</b>	<b>400</b>	<b>1,650</b>	<b>7,155</b>	<b>333.6%</b>	<b>7,355</b>



	FY 23 ACTUAL	FY 24 ORIGINAL	FY 25 BUDGET	PERCENT DIFF. FROM FY 24 ORIG	FY 26 FINANCIAL PLAN
<b>PUBLIC WORKS AND TRANSPORTATION</b>					
<b><u>Engineering Services</u></b>					
Capital Outlay	11,810	8,275	0	-100.0%	0
<b>Total</b>	<b>11,810</b>	<b>8,275</b>	<b>0</b>	<b>-100.0%</b>	<b>0</b>
<b><u>Metropolitan Tulsa Transit Authority</u></b>					
Capital Outlay	1,250	3,800	4,600	21.1%	7,100
<b>Total</b>	<b>1,250</b>	<b>3,800</b>	<b>4,600</b>	<b>21.1%</b>	<b>7,100</b>
<b>Total Public Works &amp; Transportation</b>	<b>13,060</b>	<b>12,075</b>	<b>4,600</b>	<b>-61.9%</b>	<b>7,100</b>
<b>ADMINISTRATIVE AND SUPPORT SERVICES</b>					
<b><u>Information Technology</u></b>					
Capital Outlay	2,500	0	0	N/A	0
<b>Total</b>	<b>2,500</b>	<b>0</b>	<b>0</b>	<b>N/A</b>	<b>0</b>
<b><u>Asset Management</u></b>					
Capital Outlay	0	0	900	N/A	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>900</b>	<b>N/A</b>	<b>0</b>
<b>Total Administrative &amp; Support Services</b>	<b>2,500</b>	<b>0</b>	<b>900</b>	<b>N/A</b>	<b>0</b>
<b>TOTAL BUDGET</b>	<b>29,060</b>	<b>25,600</b>	<b>24,845</b>	<b>-2.9%</b>	<b>31,890</b>
<b>(Expenditures or appropriations)</b>					

	FY 23 ACTUAL	FY 24 ORIGINAL	FY 25 BUDGET	PERCENT DIFF. FROM FY 24 ORIG	FY 26 FINANCIAL PLAN
<b><u>Transfers Out</u></b>					
Short Term Capital	11,278	11,278	11,278	0.0%	5,639
<b>TOTAL TRANSFERS OUT</b>	<b>11,278</b>	<b>11,278</b>	<b>11,278</b>	<b>0.0%</b>	<b>5,639</b>
<b>TOTAL ANNUAL OUTLAYS</b>	<b>\$ 40,338</b>	<b>\$ 36,878</b>	<b>\$ 36,123</b>	<b>-2.0%</b>	<b>\$ 37,529</b>

## PROJECT APPROPRIATIONS

(amounts expressed in thousands)

	FY 25 BUDGET	FY 26 FINANCIAL PLAN
<b>ASSET MANAGEMENT</b>		
600 Civic Center - Equip Reloc	\$ 200	\$ 0
One Technology Center - Maint/	700	0
<b>ASSET MANAGEMENT TOTAL</b>	<b>900</b>	<b>0</b>
 <b>DEPARTMENT OF CITY EXPERIENCE</b>		
ADA Imp for City Facilities	1,750	2,000
CW - Park System Parking Rehab	525	475
CW - Public Facilities Rehab/R	2,000	2,050
CW- Public Facilities - Roofs	530	530
Police Courts Building	0	1,000
<b>DEPARTMENT OF CITY EXPERIENCE TOTAL</b>	<b>4,805</b>	<b>6,055</b>
 <b>FIRE</b>		
Fire Apparatus and Equipment	2,890	1,510
<b>FIRE TOTAL</b>	<b>2,890</b>	<b>1,510</b>
 <b>MAYOR'S OFFICE OF ECONOMIC DEVELOPMENT</b>		
CW - Eco Devo Infrastructure	2,350	1,300
<b>MAYOR'S OFFICE OF ECONOMIC DEVELOPMENT TOTAL</b>	<b>2,350</b>	<b>1,300</b>
 <b>METROPOLITAN TULSA TRANSIT AUTHORITY</b>		
Transit Fleet Replacement	4,600	7,100
<b>METROPOLITAN TULSA TRANSIT AUTHORITY TOTAL</b>	<b>4,600</b>	<b>7,100</b>
 <b>PARKS AND RECREATION</b>		
ADA Imp for City Parks	1,000	1,000
CW - Outdoor Park Play Ameniti	3,100	1,900
CW - Park Facilities	2,500	2,375
CW - Tennis Court Rehab/Replac	1,500	2,100
Hill Park Improvements	500	2,250
Mohawk Park Rehab and Renovati	100	900
Tulsa Zoo Entrance and Parking	600	5,400
<b>PARKS AND RECREATION TOTAL</b>	<b>9,300</b>	<b>15,925</b>
 <b>TRANSFERS</b>		
Capital Equipment	11,278	11,278
<b>TRANSFERS TOTAL</b>	<b>11,278</b>	<b>5,639</b>
 Grand Total	 <b>\$ 36,123</b>	 <b>\$ 37,529</b>

# 2023 SALES TAX

FY 2024 - 2025 & FY 2025 - 2026

CAPITAL FUND
<b>410</b>
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 will begin receiving sales tax revenue in January 2026, or when the Improve Our Tulsa II concludes 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. There are no appropriations in FY25. 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)

	<u>FY 23</u> <u>ACTUAL</u>	<u>FY 24</u> <u>ORIGINAL</u>	<u>FY 24</u> <u>ESTIMATE</u>	<u>FY 25</u> <u>BUDGET</u>	<u>PERCENT</u> <u>DIFF. FROM</u> <u>FY 24 EST.</u>	<u>FY 26</u> <u>FINANCIAL</u> <u>PLAN</u>
<b>Annual Resources</b>						
Revenue	\$ 0	\$ 0	\$ 0	\$ 0	N/A	\$ 70,364
Transfers In	0	0	0	0	N/A	0
<b>Total Resources</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>N/A</b>	<b>70,364</b>
<b>Annual Outlays</b>						
Budget	0	0	0	0	N/A	54,696
Transfers Out	0	0	0	0	N/A	10,477
<b>Total Outlays</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>N/A</b>	<b>65,173</b>
<b>Resources Less Outlays</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>5,191</b>
<b>Fund Balance</b>						
Addition to/(Use of)	0	0	0	0		5,191
End of Year	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>		<b>\$ 5,191</b>

## ANNUAL RESOURCES

(amounts expressed in thousands)

REVENUE ACCOUNT	FY 23 ACTUAL	FY 24 ORIGINAL	FY 24 ESTIMATE	FY 25 BUDGET	PERCENT DIFF. FROM FY 24 EST	FY 26 FINANCIAL PLAN
<b><u>Taxes</u></b>						
Sales Tax	\$ 0	\$ 0	\$ 0	\$ 0	N/A	\$ 69,156
<b>Total Taxes</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>N/A</b>	<b>69,156</b>
<b><u>Investment Income</u></b>						
Interest Earnings	0	0	0	0	N/A	1,208
<b>Total Investment Income</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>N/A</b>	<b>1,208</b>
<b>TOTAL ANNUAL RESOURCES</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>N/A</b>	<b>\$ 70,364</b>

## ANNUAL OUTLAYS

(amounts expressed in thousands)

PUBLIC SAFETY AND PROTECTION	FY 23 ACTUAL	FY 24 ORIGINAL	FY 25 BUDGET	PERCENT DIFF. FROM FY 24 ORIG	FY 26 FINANCIAL PLAN
<b><u>Fire</u></b>					
Capital Outlay	0	0	0	N/A	21,012
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>N/A</b>	<b>21,012</b>
<b>Total Public Safety and Protection</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>N/A</b>	<b>21,012</b>
<b><u>SOCIAL AND ECONOMIC DEVELOPMENT</u></b>					
<b><u>Department of City Experience</u></b>					
Capital Outlay	0	0	0	N/A	21,774
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>N/A</b>	<b>21,774</b>
<b>Total Social &amp; Economic Development</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>N/A</b>	<b>21,774</b>
<b><u>PUBLIC WORKS AND TRANSPORTATION</u></b>					
<b><u>Public Works</u></b>					
Capital Outlay	0	0	0	N/A	11,910
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>N/A</b>	<b>11,910</b>
<b>Total Public Works &amp; Transportation</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>N/A</b>	<b>11,910</b>
<b>TOTAL BUDGET</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>N/A</b>	<b>54,696</b>
<b>(Expenditures or appropriations)</b>					

Transfers Out	FY 23 ACTUAL	FY 24 ORIGINAL	FY 25 BUDGET	PERCENT DIFF. FROM FY 24 ORIG	FY 26 FINANCIAL PLAN
Recreation Lake Bathroom and Boat Dock	0	0	0	N/A	10,477
<b>TOTAL TRANSFERS OUT</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>N/A</b>	<b>10,477</b>
<b>TOTAL ANNUAL OUTLAYS</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>N/A</b>	<b>\$ 65,173</b>

## PROJECT APPROPRIATIONS

(amounts expressed in thousands)

	<u>FY 25</u> <u>BUDGET</u>	<u>FY 26</u> <u>FINANCIAL</u> <u>PLAN</u>
<b>DEPARTMENT OF CITY EXPERIENCE</b>		
Citywide Facilities Maintenance	\$ 0	\$ 5,000
Housing	0	13,774
Neighborhood Revitalization	<u>0</u>	<u>3,000</u>
DEPARTMENT OF CITY EXPERIENCE TOTAL	<u>0</u>	<u>21,774</u>
<b>FIRE</b>		
Fire Apparatus and Equipment	<u>0</u>	<u>21,012</u>
FIRE TOTAL	<u>0</u>	<u>21,012</u>
<b>PUBLIC WORKS</b>		
Construction Completion Incentives	0	1,000
Engineering Inspection and Testing	0	500
Routine & Preventative Maintenance	0	7,450
Traffic Engineering	<u>0</u>	<u>2,960</u>
PUBLIC WORKS TOTAL	<u>0</u>	<u>11,910</u>
<b>TRANSFERS</b>		
Capital Equipment - Veh/Equip/IT	<u>0</u>	<u>10,477</u>
TRANSFERS TOTAL	<u>0</u>	<u>10,477</u>
Grand Total	<u>\$ 0</u>	<u>\$ 65,173</u>

# SHORT TERM CAPITAL

FY 2024 - 2025 & FY 2025 - 2026

CAPITAL FUND
<b>477</b>
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 2024 Sales Tax Fund which will provide funding from 2026 – 2030 for "short-term" capital improvement projects.

**BUDGET SUMMARY**

Since July 2022, sales tax revenue in the Short-Term Capital Fund has come from the Improve Our Tulsa II funding package which was approved by voters in November 2019 and is anticipated to provide its final year of funding for capital equipment in 2026 when the package expires. Additionally, the 2016 Tulsa Vision Economic Development Fund will provide its final year of revenues for capital in FY25. Beginning in FY26, funding will be provided by both the 2022 Improve Our Tulsa III and 2024 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)

	FY 23 <u>ACTUAL</u>	FY 24 <u>ORIGINAL</u>	FY 24 <u>ESTIMATE</u>	FY 25 <u>BUDGET</u>	PERCENT DIFF. FROM FY 24 EST.	FY 26 FINANCIAL <u>PLAN</u>
<b>Annual Resources</b>						
Revenue	\$ 56	\$ 0	\$ 100	\$ 0	-100.0%	\$ 0
Transfers In	<u>26,470</u>	<u>25,602</u>	<u>25,602</u>	<u>14,278</u>	-44.2%	<u>16,116</u>
<b>Total Resources</b>	<b>26,526</b>	<b>25,602</b>	<b>25,702</b>	<b>14,278</b>	<b>-44.4%</b>	<b>16,116</b>
<b>Annual Outlays</b>						
Budget	15,389	22,070	21,059	<b>20,564</b>	-2.3%	19,170
Transfers Out	<u>138</u>	<u>123</u>	<u>123</u>	<u>123</u>	0.0%	<u>123</u>
<b>Total Outlays</b>	<b>15,527</b>	<b>22,193</b>	<b>21,182</b>	<b>20,687</b>	<b>-2.3%</b>	<b>19,293</b>
<b>Resources Less Outlays</b>	<u><b>10,999</b></u>	<u><b>3,409</b></u>	<u><b>4,520</b></u>	<u><b>(6,409)</b></u>		<u><b>(3,177)</b></u>
<b>Fund Balance</b>						
Beginning Unassigned Fund Balance	1,011	11,362	12,010	<b>16,530</b>		10,121
Addition to/(Use of)	<u>10,999</u>	<u>3,409</u>	<u>4,520</u>	<u><b>(6,409)</b></u>		<u><b>(3,177)</b></u>
End of Year	<u><b>\$ 12,010</b></u>	<u><b>\$ 14,771</b></u>	<u><b>\$ 16,530</b></u>	<u><b>\$ 10,121</b></u>		<u><b>\$ 6,944</b></u>

## ANNUAL RESOURCES

(amounts expressed in thousands)

	<u>FY 23</u> <u>ACTUAL</u>	<u>FY 24</u> <u>ORIGINAL</u>	<u>FY 24</u> <u>ESTIMATE</u>	<u>FY 25</u> <u>BUDGET</u>	<u>PERCENT</u> <u>DIFF. FROM</u> <u>FY 24 EST</u>	<u>FY 26</u> <u>FINANCIAL</u> <u>PLAN</u>
<b>REVENUE ACCOUNT</b>						
<b><u>Transfers In</u></b>						
Transfers within Primary Government	\$ 26,470	\$ 25,602	\$ 25,602	\$ 14,278	-44.2%	\$ 16,116
<b>Total Transfers In</b>	<b>26,470</b>	<b>25,602</b>	<b>25,602</b>	<b>14,278</b>	<b>-44.2%</b>	<b>16,116</b>
<b><u>Miscellaneous</u></b>						
Reimbursements	0	0	71	0	-100.0%	0
Recoveries	56	0	29	0	-100.0%	0
<b>Total Miscellaneous</b>	<b>56</b>	<b>0</b>	<b>100</b>	<b>0</b>	<b>-100.0%</b>	<b>0</b>
<b>TOTAL ANNUAL RESOURCES</b>	<b>\$ 26,526</b>	<b>\$ 25,602</b>	<b>\$ 25,702</b>	<b>\$ 14,278</b>	<b>-44.4%</b>	<b>\$ 16,116</b>

## ANNUAL OUTLAYS

(amounts expressed in thousands)

	<u>FY 23</u> <u>ACTUAL</u>	<u>FY 24</u> <u>ORIGINAL</u>	<u>FY 25</u> <u>BUDGET</u>	<u>PERCENT</u> <u>DIFF. FROM</u> <u>FY 24 ORIG</u>	<u>FY 26</u> <u>FINANCIAL</u> <u>PLAN</u>
<b>PUBLIC SAFETY AND PROTECTION</b>					
<b><u>Municipal Court</u></b>					
Capital Outlay	\$ 11	\$ 0	\$ 0	N/A	\$ 21
<b>Total</b>	<b>11</b>	<b>0</b>	<b>0</b>	<b>N/A</b>	<b>21</b>
<b><u>Police</u></b>					
Capital Outlay	4,961	7,398	6,905	-6.7%	7,599
<b>Total</b>	<b>4,961</b>	<b>7,398</b>	<b>6,905</b>	<b>-6.7%</b>	<b>7,599</b>
<b><u>Fire</u></b>					
Capital Outlay	2,335	5,134	3,203	-37.6%	766
<b>Total</b>	<b>2,335</b>	<b>5,134</b>	<b>3,203</b>	<b>-37.6%</b>	<b>766</b>
<b><u>Emergency Management</u></b>					
Capital Outlay	0	0	30	N/A	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>30</b>	<b>N/A</b>	<b>0</b>
<b>Total Public Safety and Protection</b>	<b>7,307</b>	<b>12,532</b>	<b>10,138</b>	<b>-19.1%</b>	<b>8,386</b>
<b>CULTURAL DEVELOPMENT AND RECREATION</b>					
<b><u>Park and Recreation</u></b>					
Capital Outlay	550	430	606	40.9%	762
<b>Total</b>	<b>550</b>	<b>430</b>	<b>606</b>	<b>40.9%</b>	<b>762</b>
<b><u>River Parks</u></b>					
Capital Outlay	36	436	620	42.2%	185
<b>Total</b>	<b>36</b>	<b>436</b>	<b>620</b>	<b>42.2%</b>	<b>185</b>
<b><u>Managed Entities - Culture &amp; Recreation</u></b>					
Capital Outlay	0	173	173	0.0%	173
<b>Total</b>	<b>0</b>	<b>173</b>	<b>173</b>	<b>0.0%</b>	<b>173</b>
<b>Total Cultural Development &amp; Recreation</b>	<b>586</b>	<b>1,039</b>	<b>1,399</b>	<b>34.6%</b>	<b>1,120</b>

	FY 23 ACTUAL	FY 24 ORIGINAL	FY 25 BUDGET	PERCENT DIFF. FROM FY 24 ORIG	FY 26 FINANCIAL PLAN
<b>SOCIAL AND ECONOMIC DEVELOPMENT</b>					
<b><u>Department of City Experience</u></b>					
Capital Outlay	117	486	360	-25.9%	416
<b>Total</b>	<b>117</b>	<b>486</b>	<b>360</b>	<b>-25.9%</b>	<b>416</b>
<b><u>Development Services</u></b>					
Capital Outlay	0	112	112	0.0%	141
<b>Total</b>	<b>0</b>	<b>112</b>	<b>112</b>	<b>0.0%</b>	<b>141</b>
<b>Total Social &amp; Economic Development</b>	<b>117</b>	<b>598</b>	<b>472</b>	<b>-21.1%</b>	<b>557</b>
<b>PUBLIC WORKS AND TRANSPORTATION</b>					
<b><u>Engineering Services</u></b>					
Capital Outlay	228	0	0	N/A	0
<b>Total</b>	<b>228</b>	<b>0</b>	<b>0</b>	<b>N/A</b>	<b>0</b>
<b><u>Public Works</u></b>					
Capital Outlay	579	2,106	2,708	28.6%	3,335
<b>Total</b>	<b>579</b>	<b>2,106</b>	<b>2,708</b>	<b>28.6%</b>	<b>3,335</b>
<b><u>Metropolitan Tulsa Transit Authority</u></b>					
Capital Outlay	115	115	115	0.0%	115
<b>Total</b>	<b>115</b>	<b>115</b>	<b>115</b>	<b>0.0%</b>	<b>115</b>
<b>Total Public Works &amp; Transportation</b>	<b>922</b>	<b>2,221</b>	<b>2,823</b>	<b>27.1%</b>	<b>3,450</b>
<b>ADMINISTRATIVE AND SUPPORT SERVICES</b>					
<b><u>Legal</u></b>					
Capital Outlay	2	5	5	0.0%	5
<b>Total</b>	<b>2</b>	<b>5</b>	<b>5</b>	<b>0.0%</b>	<b>5</b>
<b><u>Human Resources</u></b>					
Capital Outlay	32	50	0	-100.0%	0
<b>Total</b>	<b>32</b>	<b>50</b>	<b>0</b>	<b>-100.0%</b>	<b>0</b>
<b><u>Finance</u></b>					
Capital Outlay	2	20	143	>500%	6
<b>Total</b>	<b>2</b>	<b>20</b>	<b>143</b>	<b>&gt;500%</b>	<b>6</b>
<b><u>Information Technology</u></b>					
Capital Outlay	5,701	5,148	5,148	0.0%	5,148
<b>Total</b>	<b>5,701</b>	<b>5,148</b>	<b>5,148</b>	<b>0.0%</b>	<b>5,148</b>
<b><u>Customer Care</u></b>					
Capital Outlay	242	0	0	N/A	0
<b>Total</b>	<b>242</b>	<b>0</b>	<b>0</b>	<b>N/A</b>	<b>0</b>
<b><u>Communications</u></b>					
Capital Outlay	0	7	6	-14.3%	4
<b>Total</b>	<b>0</b>	<b>7</b>	<b>6</b>	<b>-14.3%</b>	<b>4</b>
<b><u>Asset Management</u></b>					
Capital Outlay	478	450	430	-4.4%	494
<b>Total</b>	<b>478</b>	<b>450</b>	<b>430</b>	<b>-4.4%</b>	<b>494</b>
<b>Total Administrative &amp; Support Services</b>	<b>6,457</b>	<b>5,680</b>	<b>5,732</b>	<b>0.9%</b>	<b>5,657</b>
<b>TOTAL BUDGET</b>	<b>15,389</b>	<b>22,070</b>	<b>20,564</b>	<b>-6.8%</b>	<b>19,170</b>
<b>(Expenditures or appropriations)</b>					



	<b>FY 23</b>	<b>FY 24</b>	<b>FY 25</b>	<b>PERCENT</b>	<b>FY 26</b>
<b><u>Transfers Out</u></b>	<b><u>ACTUAL</u></b>	<b><u>ORIGINAL</u></b>	<b><u>BUDGET</u></b>	<b><u>DIFF. FROM</u></b>	<b><u>FINANCIAL</u></b>
				<b><u>FY 24 ORIG</u></b>	<b><u>PLAN</u></b>
Golf Course Capital	123	123	<b>123</b>	0.0%	123
CMAQ Grant Match- Electric Trucks	15	0	<b>0</b>	N/A	0
<b>TOTAL TRANSFERS OUT</b>	138	123	<b>123</b>	0.0%	123
<b>TOTAL ANNUAL OUTLAYS</b>	<b>\$ 15,527</b>	<b>\$ 22,193</b>	<b>\$ 20,687</b>	<b>-6.8%</b>	<b>\$ 19,293</b>

# OFFICE SERVICES

FY 2024 - 2025 & FY 2025 - 2026

OPERATING FUND
<b>500</b>
INTERNAL SERVICES FUND BUDGETED ON A ACCRUAL BASIS

**OVERVIEW**

The Office Services Internal Service Fund is used to manage the City's chargeback system convenience copier rental, printing services, wireless devices, record storage charges, personal computers, and software. This fund was established to clearly identify these costs at the department level. Funding for these expenses is appropriated in the Office Services budget. Funding is increased or decreased based on department requests. The goal of the chargeback system is to better manage expenditures and reduce costs. While this fund is supported primarily by the General Fund, approximately one-fourth of its services are charged to the Enterprise Funds.

**BUDGET SUMMARY**

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

**ANNUAL RESOURCES AND OUTLAYS**

(amounts expressed in thousands)

	<u>FY 23</u> <u>ACTUAL</u>	<u>FY 24</u> <u>ORIGINAL</u>	<u>FY 24</u> <u>ESTIMATE</u>	<u>FY 25</u> <u>BUDGET</u>	<u>PERCENT</u> <u>DIFF. FROM</u> <u>FY 24 EST.</u>	<u>FY 26</u> <u>FINANCIAL</u> <u>PLAN</u>
<b>Annual Resources</b>						
Revenue	\$ 3,776	\$ 6,393	\$ 5,743	\$ 5,750	0.1%	\$ 5,294
Transfers In	0	0	0	0	N/A	0
<b>Total Resources</b>	<b>3,776</b>	<b>6,393</b>	<b>5,743</b>	<b>5,750</b>	<b>0.1%</b>	<b>5,294</b>
<b>Annual Outlays</b>						
Budget	3,751	6,304	5,663	5,750	1.5%	5,294
Transfers Out	0	0	0	0	N/A	0
<b>Total Outlays</b>	<b>3,751</b>	<b>6,304</b>	<b>5,663</b>	<b>5,750</b>	<b>1.5%</b>	<b>5,294</b>
<b>Resources Less Outlays</b>	<b>25</b>	<b>89</b>	<b>80</b>	<b>0</b>		<b>0</b>
<b>Fund Balance</b>						
Beginning Unassigned Fund Balance	(105)	(50)	(80)	0		0
Addition to/(Use of)	25	89	80	0		0
End of Year	<b>\$ (80)</b>	<b>\$ 39</b>	<b>\$ 0</b>	<b>\$ 0</b>		<b>\$ 0</b>

## ANNUAL RESOURCES

(amounts expressed in thousands)

REVENUE ACCOUNT	FY 23 ACTUAL	FY 24 ORIGINAL	FY 24 ESTIMATE	FY 25 BUDGET	PERCENT DIFF. FROM FY 24 EST	FY 26 FINANCIAL PLAN
<b>General Government</b>						
Miscellaneous	\$ 3,776	\$ 6,393	\$ 5,743	\$ 5,750	0.1%	\$ 5,294
<b>Total General Government</b>	<b>3,776</b>	<b>6,393</b>	<b>5,743</b>	<b>5,750</b>	<b>0.1%</b>	<b>5,294</b>
<b>TOTAL ANNUAL RESOURCES</b>	<b>\$ 3,776</b>	<b>\$ 6,393</b>	<b>\$ 5,743</b>	<b>\$ 5,750</b>	<b>0.1%</b>	<b>\$ 5,294</b>

## ANNUAL OUTLAYS

(amounts expressed in thousands)

ADMINISTRATIVE AND SUPPORT SERVICES	FY 23 ACTUAL	FY 24 ORIGINAL	FY 25 BUDGET	PERCENT DIFF. FROM FY 24 ORIG	FY 26 FINANCIAL PLAN
<b>Information Technology</b>					
Materials and Supplies	\$ 329	\$ 1,080	\$ 1,518	40.6%	\$ 706
Other Services/Charges	3,422	5,224	4,232	-19.0%	4,588
<b>Total</b>	<b>3,751</b>	<b>6,304</b>	<b>5,750</b>	<b>-8.8%</b>	<b>5,294</b>
<b>Total Administrative &amp; Support Services</b>	<b>3,751</b>	<b>6,304</b>	<b>5,750</b>	<b>-8.8%</b>	<b>5,294</b>
<b>TOTAL BUDGET</b>	<b>3,751</b>	<b>6,304</b>	<b>5,750</b>	<b>-8.8%</b>	<b>5,294</b>
<b>(Expenditures or appropriations)</b>					
<b>TOTAL ANNUAL OUTLAYS</b>	<b>\$ 3,751</b>	<b>\$ 6,304</b>	<b>\$ 5,750</b>	<b>-8.8%</b>	<b>\$ 5,294</b>

# WORKERS COMPENSATION

FY 2024 - 2025 & FY 2025 - 2026

OPERATING FUND
<b>501</b>
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 FY25 this review did not identify a need for a premium adjustment.

**ANNUAL RESOURCES AND OUTLAYS**

(amounts expressed in thousands)

	<u>FY 23</u>	<u>FY 24</u>	<u>FY 24</u>	<u>FY 25</u>	<u>PERCENT</u>	<u>FY 26</u>
	<u>ACTUAL</u>	<u>ORIGINAL</u>	<u>ESTIMATE</u>	<u>BUDGET</u>	<u>DIFF. FROM</u>	<u>FINANCIAL</u>
					<u>FY 24 EST.</u>	<u>PLAN</u>
<b>Annual Resources</b>						
Revenue	\$ 6,291	\$ 6,419	\$ 6,683	\$ 6,594	-1.3%	\$ 6,484
Transfers In	0	0	0	0	N/A	0
<b>Total Resources</b>	<b>6,291</b>	<b>6,419</b>	<b>6,683</b>	<b>6,594</b>	<b>-1.3%</b>	<b>6,484</b>
<b>Annual Outlays</b>						
Budget	5,262	6,029	5,538	6,029	8.9%	6,481
Transfers Out	0	0	0	0	N/A	0
<b>Total Outlays</b>	<b>5,262</b>	<b>6,029</b>	<b>5,538</b>	<b>6,029</b>	<b>8.9%</b>	<b>6,481</b>
<b>Resources Less Outlays</b>	<b>1,029</b>	<b>390</b>	<b>1,145</b>	<b>565</b>		<b>3</b>
<b>Fund Balance</b>						
Beginning Unassigned Fund Balance	2,414	5,042	3,443	4,588		5,153
Addition to/(Use of)	1,029	390	1,145	565		3
End of Year	<b>\$ 3,443</b>	<b>\$ 5,432</b>	<b>\$ 4,588</b>	<b>\$ 5,153</b>		<b>\$ 5,156</b>

## ANNUAL RESOURCES

(amounts expressed in thousands)

	FY 23 <u>ACTUAL</u>	FY 24 <u>ORIGINAL</u>	FY 24 <u>ESTIMATE</u>	FY 25 <u>BUDGET</u>	PERCENT DIFF. FROM FY 24 EST	FY 26 FINANCIAL PLAN
<b>REVENUE ACCOUNT</b>						
<b><u>General Government</u></b>						
General Government Revenue	\$ 236	\$ 0	\$ 236	\$ 0	-100.0%	\$ 0
Employee Insurance Fund	<u>5,730</u>	<u>6,200</u>	<u>6,013</u>	<u>6,200</u>	3.1%	<u>6,200</u>
<b>Total General Government</b>	<b>5,966</b>	<b>6,200</b>	<b>6,249</b>	<b>6,200</b>	<b>-0.8%</b>	<b>6,200</b>
<b><u>Investment Income</u></b>						
Interest Earnings	<u>325</u>	<u>219</u>	<u>434</u>	<u>394</u>	-9.2%	<u>284</u>
<b>Total Investment Income</b>	<b>325</b>	<b>219</b>	<b>434</b>	<b>394</b>	<b>-9.2%</b>	<b>284</b>
<b>TOTAL ANNUAL RESOURCES</b>	<b><u>\$ 6,291</u></b>	<b><u>\$ 6,419</u></b>	<b><u>\$ 6,683</u></b>	<b><u>\$ 6,594</u></b>	<b>-1.3%</b>	<b><u>\$ 6,484</u></b>

## ANNUAL OUTLAYS

(amounts expressed in thousands)

	FY 23 <u>ACTUAL</u>	FY 24 <u>ORIGINAL</u>	FY 25 <u>BUDGET</u>	PERCENT DIFF. FROM FY 24 ORIG	FY 26 FINANCIAL PLAN
<b>ADMINISTRATIVE AND SUPPORT SERVICES</b>					
<b><u>Human Resources</u></b>					
Personal Services	\$ 492	\$ 500	\$ 500	0.0%	\$ 502
Materials and Supplies	7	45	45	0.0%	45
Other Services/Charges	<u>4,763</u>	<u>5,484</u>	<u>5,484</u>	0.0%	<u>5,934</u>
<b>Total</b>	<b><u>5,262</u></b>	<b><u>6,029</u></b>	<b><u>6,029</u></b>	<b>0.0%</b>	<b><u>6,481</u></b>
<b>Total Administrative &amp; Support Services</b>	<b><u>5,262</u></b>	<b><u>6,029</u></b>	<b><u>6,029</u></b>	<b>0.0%</b>	<b><u>6,481</u></b>
<b>TOTAL BUDGET</b>	<b><u>5,262</u></b>	<b><u>6,029</u></b>	<b><u>6,029</u></b>	<b>0.0%</b>	<b><u>6,481</u></b>
<b>(Expenditures or appropriations)</b>					
<b>TOTAL ANNUAL OUTLAYS</b>	<b><u>\$ 5,262</u></b>	<b><u>\$ 6,029</u></b>	<b><u>\$ 6,029</u></b>	<b>0.0%</b>	<b><u>\$ 6,481</u></b>

# EMPLOYEE INSURANCE SERVICE

FY 2024 - 2025 & FY 2025 - 2026

OPERATING FUND
<b>502</b>
INTERNAL SERVICES FUND
BUDGETED ON A
ACCRUAL BASIS

**OVERVIEW**

The City offers its employees and various agencies insurance plans covering health, dental, life, and long-term disability. Providing only one health provider has allowed a firmer control of escalating health insurance costs while still providing complete insurance coverage. In FY95, the Firefighters' Union opted out of the City's dental, health, and life plans and now procures separate coverage for its members. In FY08, the Police Officers' Union opted out of the City's dental, health, and life plans and now procures separate coverage for its members.

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

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

**BUDGET SUMMARY**

In FY22, the City went out for bid for health care provider services which resulted in savings not only to the City but its' employees. Our health care provider held premium rates in calendar years 2022 and 2023 with an optional renewal in calendar year 2024 with a modest premium increase. The City opted to renew the contract for calendar year 2024 and will initiate a new bidding process for both fully insured and self-funded plan options. The option will be determined following evaluation of bids. The FY25 budget reflects an anticipated premium increase.

**ANNUAL RESOURCES AND OUTLAYS**

(amounts expressed in thousands)

	<u>FY 23</u>	<u>FY 24</u>	<u>FY 24</u>	<u>FY 25</u>	<u>PERCENT</u>	<u>FY 26</u>
	<u>ACTUAL</u>	<u>ORIGINAL</u>	<u>ESTIMATE</u>	<u>BUDGET</u>	<u>DIFF. FROM</u>	<u>FINANCIAL</u>
					<u>FY 24 EST.</u>	<u>PLAN</u>
<b>Annual Resources</b>						
Revenue	\$ 19,836	\$ 22,489	\$ 21,277	\$ 24,179	13.6%	\$ 25,347
Transfers In	0	0	0	0	N/A	0
<b>Total Resources</b>	<b>19,836</b>	<b>22,489</b>	<b>21,277</b>	<b>24,179</b>	<b>13.6%</b>	<b>25,347</b>
<b>Annual Outlays</b>						
Budget	19,737	22,418	21,442	24,323	13.4%	25,504
Transfers Out	0	0	0	0	N/A	0
<b>Total Outlays</b>	<b>19,737</b>	<b>22,418</b>	<b>21,442</b>	<b>24,323</b>	<b>13.4%</b>	<b>25,504</b>
<b>Resources Less Outlays</b>	<b>99</b>	<b>71</b>	<b>(165)</b>	<b>(144)</b>		<b>(157)</b>
<b>Fund Balance</b>						
Beginning Unassigned Fund Balance	1,384	81	1,483	1,318		1,174
Addition to/(Use of)	99	71	(165)	(144)		(157)
End of Year	<b>\$ 1,483</b>	<b>\$ 152</b>	<b>\$ 1,318</b>	<b>\$ 1,174</b>		<b>\$ 1,017</b>

## ANNUAL RESOURCES

(amounts expressed in thousands)

	<u>FY 23</u> <u>ACTUAL</u>	<u>FY 24</u> <u>ORIGINAL</u>	<u>FY 24</u> <u>ESTIMATE</u>	<u>FY 25</u> <u>BUDGET</u>	<u>PERCENT</u> <u>DIFF. FROM</u> <u>FY 24 EST</u>	<u>FY 26</u> <u>FINANCIAL</u> <u>PLAN</u>
<b>REVENUE ACCOUNT</b>						
<b><u>General Government</u></b>						
Employee Insurance Fund	\$ 19,096	\$ 21,735	\$ 20,509	\$ 23,418	14.2%	\$ 24,596
Miscellaneous	710	741	728	725	-0.4%	725
<b>Total General Government</b>	<b>19,806</b>	<b>22,476</b>	<b>21,237</b>	<b>24,143</b>	<b>13.7%</b>	<b>25,321</b>
<b><u>Investment Income</u></b>						
Interest Earnings	30	13	40	36	-10.0%	26
<b>Total Investment Income</b>	<b>30</b>	<b>13</b>	<b>40</b>	<b>36</b>	<b>-10.0%</b>	<b>26</b>
<b>TOTAL ANNUAL RESOURCES</b>	<b>\$ 19,836</b>	<b>\$ 22,489</b>	<b>\$ 21,277</b>	<b>\$ 24,179</b>	<b>13.6%</b>	<b>\$ 25,347</b>

## ANNUAL OUTLAYS

(amounts expressed in thousands)

	<u>FY 23</u> <u>ACTUAL</u>	<u>FY 24</u> <u>ORIGINAL</u>	<u>FY 25</u> <u>BUDGET</u>	<u>PERCENT</u> <u>DIFF. FROM</u> <u>FY 24 ORIG</u>	<u>FY 26</u> <u>FINANCIAL</u> <u>PLAN</u>
<b>ADMINISTRATIVE AND SUPPORT SERVICES</b>					
<b><u>Human Resources</u></b>					
Personal Services	\$ 148	\$ 199	\$ 247	24.1%	\$ 249
Other Services/Charges	19,589	22,219	24,076	8.4%	25,255
<b>Total</b>	<b>19,737</b>	<b>22,418</b>	<b>24,323</b>	<b>8.5%</b>	<b>25,504</b>
<b>Total Administrative &amp; Support Services</b>	<b>19,737</b>	<b>22,418</b>	<b>24,323</b>	<b>8.5%</b>	<b>25,504</b>
<b>TOTAL BUDGET</b>	<b>19,737</b>	<b>22,418</b>	<b>24,323</b>	<b>8.5%</b>	<b>25,504</b>
<b>(Expenditures or appropriations)</b>					
<b>TOTAL ANNUAL OUTLAYS</b>	<b>\$ 19,737</b>	<b>\$ 22,418</b>	<b>\$ 24,323</b>	<b>8.5%</b>	<b>\$ 25,504</b>

# EQUIPMENT MANAGEMENT SERVICE

FY 2024 - 2025 & FY 2025 - 2026

OPERATING FUND
<b>503</b>
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 FY25 and FY26, rates will increase slightly to align with increases in personnel costs and inflationary increases to operational supplies and services.

**ANNUAL RESOURCES AND OUTLAYS**

(amounts expressed in thousands)

	<u>FY 23</u> <u>ACTUAL</u>	<u>FY 24</u> <u>ORIGINAL</u>	<u>FY 24</u> <u>ESTIMATE</u>	<u>FY 25</u> <u>BUDGET</u>	<u>PERCENT</u> <u>DIFF. FROM</u> <u>FY 24 EST.</u>	<u>FY 26</u> <u>FINANCIAL</u> <u>PLAN</u>
<b>Annual Resources</b>						
Revenue	\$ 21,830	\$ 24,090	\$ 23,841	\$ 24,836	4.2%	\$ 24,833
Transfers In	0	0	0	0	N/A	0
<b>Total Resources</b>	<b>21,830</b>	<b>24,090</b>	<b>23,841</b>	<b>24,836</b>	<b>4.2%</b>	<b>24,833</b>
<b>Annual Outlays</b>						
Budget	20,210	22,856	22,794	24,163	6.0%	23,768
Transfers Out	536	737	750	849	13.2%	816
<b>Total Outlays</b>	<b>20,746</b>	<b>23,593</b>	<b>23,544</b>	<b>25,012</b>	<b>6.2%</b>	<b>24,584</b>
<b>Resources Less Outlays</b>	<b>1,084</b>	<b>497</b>	<b>297</b>	<b>(176)</b>		<b>249</b>
<b>Fund Balance</b>						
Beginning Unassigned Fund Balance	320	318	1,404	1,701		1,525
Addition to/(Use of)	1,084	497	297	(176)		249
End of Year	<b>\$ 1,404</b>	<b>\$ 815</b>	<b>\$ 1,701</b>	<b>\$ 1,525</b>		<b>\$ 1,774</b>



## ANNUAL RESOURCES

(amounts expressed in thousands)

	FY 23 <u>ACTUAL</u>	FY 24 <u>ORIGINAL</u>	FY 24 <u>ESTIMATE</u>	FY 25 <u>BUDGET</u>	PERCENT DIFF. FROM FY 24 EST	FY 26 FINANCIAL PLAN
<b>REVENUE ACCOUNT</b>						
<b><u>General Government</u></b>						
Miscellaneous	\$ 21,786	\$ 24,027	\$ 23,781	\$ 24,789	4.2%	\$ 24,789
<b>Total General Government</b>	<b>21,786</b>	<b>24,027</b>	<b>23,781</b>	<b>24,789</b>	<b>4.2%</b>	<b>24,789</b>
<b><u>Investment Income</u></b>						
Interest Earnings	0	0	0	10	N/A	7
<b>Total Investment Income</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>10</b>	<b>N/A</b>	<b>7</b>
<b><u>Miscellaneous</u></b>						
Reimbursements	1	2	1	1	0.0%	1
Sale of City Property	1	0	4	0	-100.0%	0
Other	42	61	55	36	-34.5%	36
<b>Total Miscellaneous</b>	<b>44</b>	<b>63</b>	<b>60</b>	<b>37</b>	<b>-38.3%</b>	<b>37</b>
<b>TOTAL ANNUAL RESOURCES</b>	<b>\$ 21,830</b>	<b>\$ 24,090</b>	<b>\$ 23,841</b>	<b>\$ 24,836</b>	<b>4.2%</b>	<b>\$ 24,833</b>

## ANNUAL OUTLAYS

(amounts expressed in thousands)

	FY 23 <u>ACTUAL</u>	FY 24 <u>ORIGINAL</u>	FY 25 <u>BUDGET</u>	PERCENT DIFF. FROM FY 24 ORIG	FY 26 FINANCIAL PLAN
<b>ADMINISTRATIVE AND SUPPORT SERVICES</b>					
<b><u>Asset Management</u></b>					
Personal Services	\$ 6,066	\$ 6,224	\$ 6,670	7.2%	\$ 6,597
Materials and Supplies	11,467	13,482	13,493	0.1%	13,477
Other Services/Charges	2,673	3,150	4,000	27.0%	3,694
Capital Outlay	4	0	0	N/A	0
<b>Total</b>	<b>20,210</b>	<b>22,856</b>	<b>24,163</b>	<b>5.7%</b>	<b>23,768</b>
<b>Total Administrative &amp; Support Services</b>	<b>20,210</b>	<b>22,856</b>	<b>24,163</b>	<b>5.7%</b>	<b>23,768</b>
<b>TOTAL BUDGET</b>	<b>20,210</b>	<b>22,856</b>	<b>24,163</b>	<b>5.7%</b>	<b>23,768</b>
<b>(Expenditures or appropriations)</b>					

	FY 23 <u>ACTUAL</u>	FY 24 <u>ORIGINAL</u>	FY 25 <u>BUDGET</u>	PERCENT DIFF. FROM FY 24 ORIG	FY 26 FINANCIAL PLAN
<b><u>Transfers Out</u></b>					
Operational support - Asset Mgt	304	419	497	18.6%	463
Operational support - Info Tech	232	318	314	-1.3%	316
Operational support - Finance	0	0	38	N/A	37
<b>TOTAL TRANSFERS OUT</b>	<b>536</b>	<b>737</b>	<b>849</b>	<b>15.2%</b>	<b>816</b>
<b>TOTAL ANNUAL OUTLAYS</b>	<b>\$ 20,746</b>	<b>\$ 23,593</b>	<b>\$ 25,012</b>	<b>6.0%</b>	<b>\$ 24,584</b>

# TPFA OTC BUILDING OPERATIONS

FY 2024 - 2025 & FY 2025 - 2026

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 23 ACTUAL	FY 24 ORIGINAL	FY 24 ESTIMATE	FY 25 BUDGET	PERCENT DIFF. FROM FY 24 EST.	FY 26 FINANCIAL PLAN
<b>Annual Resources</b>						
Revenue	\$ 5,325	\$ 4,932	\$ 5,069	\$ 3,985	-21.4%	\$ 3,618
Transfers In	4,384	5,386	5,719	7,894	38.0%	8,406
<b>Total Resources</b>	<b>9,709</b>	<b>10,318</b>	<b>10,788</b>	<b>11,879</b>	<b>10.1%</b>	<b>12,024</b>
<b>Annual Outlays</b>						
Budget	10,638	11,255	12,230	12,562	2.7%	12,598
Transfers Out	276	276	276	276	0.0%	276
<b>Total Outlays</b>	<b>10,914</b>	<b>11,531</b>	<b>12,506</b>	<b>12,838</b>	<b>2.7%</b>	<b>12,874</b>
<b>Resources Less Outlays</b>	<b>(1,205)</b>	<b>(1,213)</b>	<b>(1,718)</b>	<b>(959)</b>		<b>(850)</b>
<b>Fund Balance</b>						
Beginning Unassigned Fund Balance	5,947	5,178	4,742	3,024		2,065
Addition to/(Use of)	(1,205)	(1,213)	(1,718)	(959)		(850)
Less Cash Reserve for Debt and Payments to Capital Fund	(1,972)	(1,972)	(1,148)	(1,148)		(1,148)
End of Year	<b>\$ 2,770</b>	<b>\$ 1,993</b>	<b>\$ 1,876</b>	<b>\$ 917</b>		<b>\$ 67</b>

## ANNUAL RESOURCES

(amounts expressed in thousands)

	FY 23 ACTUAL	FY 24 ORIGINAL	FY 24 ESTIMATE	FY 25 BUDGET	PERCENT DIFF. FROM FY 24 EST	FY 26 FINANCIAL PLAN
<b>REVENUE ACCOUNT</b>						
<b><u>General Government</u></b>						
General Government Revenue	\$ 720	\$ 925	\$ 815	\$ 637	-21.8%	\$ 597
Miscellaneous	4,476	3,695	4,091	2,939	-28.2%	2,651
<b>Total General Government</b>	<b>5,196</b>	<b>4,620</b>	<b>4,906</b>	<b>3,576</b>	<b>-27.1%</b>	<b>3,248</b>
<b><u>Investment Income</u></b>						
Interest Earnings	113	276	151	377	149.7%	338
<b>Total Investment Income</b>	<b>113</b>	<b>276</b>	<b>151</b>	<b>377</b>	<b>149.7%</b>	<b>338</b>
<b><u>Transfers In</u></b>						
Transfers from Primary Government	4,384	5,386	5,719	7,894	38.0%	8,406
<b>Total Transfers In</b>	<b>4,384</b>	<b>5,386</b>	<b>5,719</b>	<b>7,894</b>	<b>38.0%</b>	<b>8,406</b>
<b><u>Miscellaneous</u></b>						
Other	16	36	12	32	166.7%	32
<b>Total Miscellaneous</b>	<b>16</b>	<b>36</b>	<b>12</b>	<b>32</b>	<b>166.7%</b>	<b>32</b>
<b>TOTAL ANNUAL RESOURCES</b>	<b>\$ 9,709</b>	<b>\$ 10,318</b>	<b>\$ 10,788</b>	<b>\$ 11,879</b>	<b>10.1%</b>	<b>\$ 12,024</b>

## ANNUAL OUTLAYS

(amounts expressed in thousands)

	FY 23 ACTUAL	FY 24 ORIGINAL	FY 25 BUDGET	PERCENT DIFF. FROM FY 24 ORIG	FY 26 FINANCIAL PLAN
<b>ADMINISTRATIVE AND SUPPORT SERVICES</b>					
<b><u>Asset Management</u></b>					
Personal Services	\$ 1,334	\$ 2,056	\$ 2,182	6.1%	\$ 2,198
Materials and Supplies	127	188	205	9.0%	205
Other Services/Charges	4,837	4,702	5,957	26.7%	5,965
Capital Outlay	272	199	100	-49.7%	100
<b>Total</b>	<b>6,570</b>	<b>7,145</b>	<b>8,444</b>	<b>18.2%</b>	<b>8,468</b>
<b>Total Administrative &amp; Support Services</b>	<b>6,570</b>	<b>7,145</b>	<b>8,444</b>	<b>18.2%</b>	<b>8,468</b>
<b>TOTAL BUDGET</b>	<b>6,570</b>	<b>7,145</b>	<b>8,444</b>	<b>18.2%</b>	<b>8,468</b>
<b>(Expenditures or appropriations)</b>					
<b>DEBT SERVICE</b>					
Total	4,068	4,110	4,118	0.2%	4,130
<b>Total</b>	<b>4,068</b>	<b>4,110</b>	<b>4,118</b>		<b>4,130</b>
<b><u>Transfers Out</u></b>					
TPFA OTC Building Capital Reserve	200	200	200	0.0%	200
TPFA OTC Garage Cap Reserve	76	76	76	0.0%	76
<b>TOTAL TRANSFERS OUT</b>	<b>276</b>	<b>276</b>	<b>276</b>	<b>0.0%</b>	<b>276</b>
<b>TOTAL ANNUAL OUTLAYS</b>	<b>\$ 10,914</b>	<b>\$ 11,531</b>	<b>\$ 12,838</b>	<b>11.3%</b>	<b>\$ 12,874</b>

# STORMWATER ENTERPRISE

FY 2024 - 2025 & FY 2025 - 2026

OPERATING FUND
<b>560</b>
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 fifteen percent (15.0%) rate increase is included for FY25 and the FY26 financial plan. In FY25, additional staff were added to support operations for Municipal Stormwater permitting compliance (MS4).

The fund has an informal policy of maintaining an operating reserve of 5 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)

	<u>FY 23</u>	<u>FY 24</u>	<u>FY 24</u>	<u>FY 25</u>	<u>PERCENT</u>	<u>FY 26</u>
	<u>ACTUAL</u>	<u>ORIGINAL</u>	<u>ESTIMATE</u>	<u>BUDGET</u>	<u>DIFF. FROM</u>	<u>FINANCIAL</u>
					<u>FY 24 EST.</u>	<u>PLAN</u>
<b>Annual Resources</b>						
Revenue	\$ 42,560	\$ 45,927	\$ 46,313	\$ 51,615	11.4%	\$ 59,294
Transfers In	0	0	0	0	N/A	0
<b>Total Resources</b>	<b>42,560</b>	<b>45,927</b>	<b>46,313</b>	<b>51,615</b>	<b>11.4%</b>	<b>59,294</b>
<b>Annual Outlays</b>						
Budget	25,931	32,451	30,086	39,083	29.9%	36,738
Transfers Out	15,142	18,600	19,160	18,229	-4.9%	20,483
<b>Total Outlays</b>	<b>41,073</b>	<b>51,051</b>	<b>49,246</b>	<b>57,312</b>	<b>16.4%</b>	<b>57,221</b>
<b>Resources Less Outlays</b>	<b>1,487</b>	<b>(5,124)</b>	<b>(2,933)</b>	<b>(5,697)</b>		<b>2,073</b>
<b>Fund Balance</b>						
Beginning Unassigned Fund Balance	10,184	9,375	11,671	8,738		3,041
Addition to/(Use of)	1,487	(5,124)	(2,933)	(5,697)		2,073
Operating Reserve (5.00%)	(2,272)	(2,272)	(2,272)	(2,560)		(2,944)
End of Year	<b>\$ 9,399</b>	<b>\$ 1,979</b>	<b>\$ 6,466</b>	<b>\$ 481</b>		<b>\$ 2,170</b>

## ANNUAL RESOURCES

(amounts expressed in thousands)

	FY 23 ACTUAL	FY 24 ORIGINAL	FY 24 ESTIMATE	FY 25 BUDGET	PERCENT DIFF. FROM FY 24 EST	FY 26 FINANCIAL PLAN
<b>REVENUE ACCOUNT</b>						
<b><u>General Government</u></b>						
Public Safety and Protection	\$ 61	\$ 0	\$ 34	\$ 0	-100.0%	\$ 0
Miscellaneous	19	21	17	15	-11.8%	15
<b>Total General Government</b>	<b>80</b>	<b>21</b>	<b>51</b>	<b>15</b>	<b>-70.6%</b>	<b>15</b>
<b><u>Enterprise</u></b>						
Stormwater Revenue	41,623	45,443	45,468	51,197	12.6%	58,876
Miscellaneous Utility Revenue	100	112	100	119	19.0%	119
<b>Total Enterprise</b>	<b>41,723</b>	<b>45,555</b>	<b>45,568</b>	<b>51,316</b>	<b>12.6%</b>	<b>58,995</b>
<b><u>Fines and Forfeitures</u></b>						
Other Fines and Forfeitures	2	1	0	0	N/A	0
<b>Total Fines and Forfeitures</b>	<b>2</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>N/A</b>	<b>0</b>
<b><u>Investment Income</u></b>						
Interest Earnings	471	350	635	284	-55.3%	284
<b>Total Investment Income</b>	<b>471</b>	<b>350</b>	<b>635</b>	<b>284</b>	<b>-55.3%</b>	<b>284</b>
<b><u>Miscellaneous</u></b>						
Reimbursements	1	0	1	0	-100.0%	0
Sale of City Property	283	0	58	0	-100.0%	0
<b>Total Miscellaneous</b>	<b>284</b>	<b>0</b>	<b>59</b>	<b>0</b>	<b>-100.0%</b>	<b>0</b>
<b>TOTAL ANNUAL RESOURCES</b>	<b>\$ 42,560</b>	<b>\$ 45,927</b>	<b>\$ 46,313</b>	<b>\$ 51,615</b>	<b>11.4%</b>	<b>\$ 59,294</b>

## ANNUAL OUTLAYS

(amounts expressed in thousands)

	FY 23 ACTUAL	FY 24 ORIGINAL	FY 25 BUDGET	PERCENT DIFF. FROM FY 24 ORIG	FY 26 FINANCIAL PLAN
<b>PUBLIC WORKS AND TRANSPORTATION</b>					
<b><u>Engineering Services</u></b>					
Personal Services	\$ 16	\$ 0	\$ 0	N/A	\$ 0
Other Services/Charges	3,360	0	0	N/A	0
Capital Outlay	59	0	0	N/A	0
<b>Total</b>	<b>3,435</b>	<b>0</b>	<b>0</b>	<b>N/A</b>	<b>0</b>
<b><u>Public Works</u></b>					
Personal Services	6,875	7,879	9,504	20.6%	9,704
Materials and Supplies	748	875	993	13.5%	1,013
Other Services/Charges	10,579	16,461	15,046	-8.6%	15,733
Capital Outlay	1,738	3,331	5,582	67.6%	2,854
<b>Total</b>	<b>19,940</b>	<b>28,546</b>	<b>31,125</b>	<b>9.0%</b>	<b>29,304</b>

	FY 23 ACTUAL	FY 24 ORIGINAL	FY 25 BUDGET	PERCENT DIFF. FROM FY 24 ORIG	FY 26 FINANCIAL PLAN
<b><u>Water and Sewer</u></b>					
Materials and Supplies	0	8	8	0.0%	10
Other Services/Charges	23	193	3,102	>500%	1,817
Capital Outlay	147	319	364	14.1%	358
<b>Total</b>	<b>170</b>	<b>520</b>	<b>3,474</b>	<b>&gt;500%</b>	<b>2,185</b>
<b>Total Public Works &amp; Transportation</b>	<b>23,545</b>	<b>29,066</b>	<b>34,599</b>	<b>19.0%</b>	<b>31,489</b>

**ADMINISTRATIVE AND SUPPORT SERVICES**

	FY 23 ACTUAL	FY 24 ORIGINAL	FY 25 BUDGET	PERCENT DIFF. FROM FY 24 ORIG	FY 26 FINANCIAL PLAN
<b><u>Information Technology</u></b>					
Capital Outlay	23	36	36	0.0%	36
<b>Total</b>	<b>23</b>	<b>36</b>	<b>36</b>	<b>0.0%</b>	<b>36</b>
<b><u>Asset Management</u></b>					
Other Services/Charges	63	63	63	0.0%	63
<b>Total</b>	<b>63</b>	<b>63</b>	<b>63</b>	<b>0.0%</b>	<b>63</b>
<b>Total Administrative &amp; Support Services</b>	<b>86</b>	<b>99</b>	<b>99</b>	<b>0.0%</b>	<b>99</b>
<b>TOTAL BUDGET</b>	<b>23,631</b>	<b>29,165</b>	<b>34,698</b>	<b>19.0%</b>	<b>31,588</b>
<b>(Expenditures or appropriations)</b>					

<b>DEBT SERVICE</b>	2,300	3,286	4,385	33.4%	5,150
<b>Total</b>	<b>2,300</b>	<b>3,286</b>	<b>4,385</b>		<b>5,150</b>

	FY 23 ACTUAL	FY 24 ORIGINAL	FY 25 BUDGET	PERCENT DIFF. FROM FY 24 ORIG	FY 26 FINANCIAL PLAN
<b><u>Transfers Out</u></b>					
Stormwater Capital Projects Transfer	5,425	7,189	6,670	-7.2%	8,885
CMAQ Grant Match- Electric Trucks	15	0	0	N/A	0
Operational support - Asset Mgt	271	358	405	13.1%	418
Operational support - Info Tech	634	918	891	-2.9%	895
Operational support - Finance	782	814	918	12.8%	923
Operational support - Customer Care	322	410	427	4.1%	428
Operational support - Engineering Svcs	3,607	0	0	N/A	0
Operational support - Streets&Storm	2,834	5,430	5,390	-0.7%	5,368
Operational support - Parks & Rec	557	636	682	7.2%	684
Operational support - Water&Sewer	695	2,845	2,846	0.0%	2,882
<b>TOTAL TRANSFERS OUT</b>	<b>15,142</b>	<b>18,600</b>	<b>18,229</b>	<b>-2.0%</b>	<b>20,483</b>
<b>TOTAL ANNUAL OUTLAYS</b>	<b>\$ 41,073</b>	<b>\$ 51,051</b>	<b>\$ 57,312</b>	<b>12.3%</b>	<b>\$ 57,221</b>

# STORMWATER CAPITAL PROJECTS

FY 2024 - 2025 & FY 2025 - 2026

CAPITAL FUND
<b>5600</b>
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 FY25 and FY26, 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 23</u>	<u>FY 24</u>	<u>FY 24</u>	<u>FY 25</u>	<u>PERCENT</u>	<u>FY 26</u>
	<u>ACTUAL</u>	<u>ORIGINAL</u>	<u>ESTIMATE</u>	<u>BUDGET</u>	<u>DIFF. FROM</u>	<u>FINANCIAL</u>
					<u>FY 24 EST.</u>	<u>PLAN</u>
<b>Annual Resources</b>						
Revenue	\$ 0	\$ 0	\$ 0	\$ 0	N/A	\$ 0
Transfers In	5,425	7,189	7,189	6,670	15.2%	8,885
<b>Total Resources</b>	<b>5,425</b>	<b>7,189</b>	<b>5,789</b>	<b>6,670</b>	<b>15.2%</b>	<b>8,885</b>
<b>Annual Outlays</b>						
Budget	5,425	7,189	7,189	6,670	-7.2%	8,885
Transfers Out	0	0	0	0	N/A	0
<b>Total Outlays</b>	<b>5,425</b>	<b>7,189</b>	<b>7,189</b>	<b>6,670</b>	<b>-7.2%</b>	<b>8,885</b>
<b>Resources Less Outlays</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>0</b>
<b>Fund Balance</b>						
Beginning Unassigned Fund Balance	2,582	0	2,582	2,582		2,582
Addition to/(Use of)	0	0	0	0		0
End of Year	<b>\$ 2,582</b>	<b>\$ 0</b>	<b>\$ 2,582</b>	<b>\$ 2,582</b>		<b>\$ 2,582</b>

## ANNUAL RESOURCES

(amounts expressed in thousands)

REVENUE ACCOUNT	FY 23 ACTUAL	FY 24 ORIGINAL	FY 24 ESTIMATE	FY 25 BUDGET	PERCENT DIFF. FROM FY 24 EST	FY 26 FINANCIAL PLAN
<b>Transfers In</b>						
Transfers within Primary Government	\$ 5,425	\$ 7,189	\$ 7,189	\$ 6,670	15.2%	\$ 8,885
<b>Total Transfers In</b>	<b>5,425</b>	<b>7,189</b>	<b>7,189</b>	<b>6,670</b>	<b>15.2%</b>	<b>8,885</b>
<b>TOTAL ANNUAL RESOURCES</b>	<b>\$ 5,425</b>	<b>\$ 7,189</b>	<b>\$ 7,189</b>	<b>\$ 6,670</b>	<b>15.2%</b>	<b>\$ 8,885</b>

## ANNUAL OUTLAYS

(amounts expressed in thousands)

PUBLIC WORKS AND TRANSPORTATION	FY 23 ACTUAL	FY 24 ORIGINAL	FY 25 BUDGET	PERCENT DIFF. FROM FY 24 ORIG	FY 26 FINANCIAL PLAN
<b>Engineering Services</b>					
Capital Outlay	\$ 5,425	\$ 7,189	\$ 0	-100.0%	\$ 0
<b>Total</b>	<b>5,425</b>	<b>7,189</b>	<b>0</b>	<b>-100.0%</b>	<b>0</b>
<b>Water and Sewer</b>					
Capital Outlay	0	0	6,670	N/A	8,885
<b>Total</b>	<b>0</b>	<b>0</b>	<b>6,670</b>	<b>N/A</b>	<b>8,885</b>
<b>Total Public Works &amp; Transportation</b>	<b>5,425</b>	<b>7,189</b>	<b>6,670</b>	<b>-7.2%</b>	<b>8,885</b>
<b>TOTAL BUDGET</b> (Expenditures or appropriations)	<b>5,425</b>	<b>7,189</b>	<b>6,670</b>	<b>-7.2%</b>	<b>8,885</b>
<b>TOTAL ANNUAL OUTLAYS</b>	<b>\$ 5,425</b>	<b>\$ 7,189</b>	<b>\$ 6,670</b>	<b>-7.2%</b>	<b>\$ 8,885</b>



## PROJECT APPROPRIATIONS

(amounts expressed in thousands)

	FY 25 BUDGET	FY 26 FINANCIAL PLAN
<b>WATER AND SEWER</b>		
43rd&Sheridan FEMA BRIC Grant Match	\$ 0	\$ 3,000
47th and Lewis	100	\$ 0
56th St N - MLK to Peoria	0	300
Centennial Park Pond	300	300
Citywide Economic Development	400	400
Citywide FEMA buyout program	200	150
Citywide Rehab & Replacement	2,120	2,185
Crescent Park	0	250
CW - Concrete Channel Rehab	250	500
CW - Detention Pond Rehabilitation	200	500
Hager Creek - SS Relief Line	1,000	0
Highland Park Channel Improvements	500	0
Small Drainage - Citywide Urgent	250	250
Small Drainage - CW Geotech Testing	50	50
Small Drainage On-Call Design	150	250
SS Ext - Citywide On-Call Survey	100	100
SS Ext -Dawson Road/BNSF	0	150
SS Extension - Zink Park	450	0
Stormwater Improvements Citywide	600	500
<b>WATER AND SEWER TOTAL</b>	<b>6,670</b>	<b>8,885</b>
 Grand Total	<b>\$ 6,670</b>	<b>\$ 8,885</b>

# GOLF COURSE

FY 2024 - 2025 & FY 2025 - 2026

OPERATING FUND
<b>570</b>
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 FY25, total resources and operating subsidies for this fund are expected to exceed outlays.

**ANNUAL RESOURCES AND OUTLAYS**

(amounts expressed in thousands)

	<u>FY 23</u> <u>ACTUAL</u>	<u>FY 24</u> <u>ORIGINAL</u>	<u>FY 24</u> <u>ESTIMATE</u>	<u>FY 25</u> <u>BUDGET</u>	<u>PERCENT</u> <u>DIFF. FROM</u> <u>FY 24 EST.</u>	<u>FY 26</u> <u>FINANCIAL</u> <u>PLAN</u>
<b>Annual Resources</b>						
Revenue	\$ 3,391	\$ 3,385	\$ 3,164	\$ 3,464	9.5%	\$ 3,483
Transfers In	273	198	198	273	37.9%	273
<b>Total Resources</b>	<b>3,664</b>	<b>3,583</b>	<b>3,362</b>	<b>3,737</b>	<b>11.2%</b>	<b>3,756</b>
<b>Annual Outlays</b>						
Budget	3,879	3,510	3,475	3,730	7.3%	3,730
Transfers Out	0	0	0	0	N/A	0
<b>Total Outlays</b>	<b>3,879</b>	<b>3,510</b>	<b>3,475</b>	<b>3,730</b>	<b>7.3%</b>	<b>3,730</b>
<b>Resources Less Outlays</b>	<b>(215)</b>	<b>73</b>	<b>(113)</b>	<b>7</b>		<b>26</b>
<b>Fund Balance</b>						
Beginning Unassigned Fund Balance	328	209	113	0		7
Addition to/(Use of)	(215)	73	(113)	7		26
End of Year	<b>\$ 113</b>	<b>\$ 282</b>	<b>\$ 0</b>	<b>\$ 7</b>		<b>\$ 33</b>

## ANNUAL RESOURCES

(amounts expressed in thousands)

	<u>FY 23</u> <u>ACTUAL</u>	<u>FY 24</u> <u>ORIGINAL</u>	<u>FY 24</u> <u>ESTIMATE</u>	<u>FY 25</u> <u>BUDGET</u>	<u>PERCENT</u> <u>DIFF. FROM</u> <u>FY 24 EST</u>	<u>FY 26</u> <u>FINANCIAL</u> <u>PLAN</u>
<b>REVENUE ACCOUNT</b>						
<b><u>General Government</u></b>						
Culture and Recreation	\$ 3,385	\$ 3,379	\$ 3,156	\$ 3,456	9.5%	\$ 3,477
<b>Total General Government</b>	<b>3,385</b>	<b>3,379</b>	<b>3,156</b>	<b>3,456</b>	<b>9.5%</b>	<b>3,477</b>
<b><u>Investment Income</u></b>						
Interest Earnings	6	6	8	8	0.0%	6
<b>Total Investment Income</b>	<b>6</b>	<b>6</b>	<b>8</b>	<b>8</b>	<b>0.0%</b>	<b>6</b>
<b><u>Transfers In</u></b>						
Transfers within Primary Government	273	198	198	273	37.9%	273
<b>Total Transfers In</b>	<b>273</b>	<b>198</b>	<b>198</b>	<b>273</b>	<b>37.9%</b>	<b>273</b>
<b>TOTAL ANNUAL RESOURCES</b>	<b>\$ 3,664</b>	<b>\$ 3,583</b>	<b>\$ 3,362</b>	<b>\$ 3,737</b>	<b>11.2%</b>	<b>\$ 3,756</b>

## ANNUAL OUTLAYS

(amounts expressed in thousands)

	<u>FY 23</u> <u>ACTUAL</u>	<u>FY 24</u> <u>ORIGINAL</u>	<u>FY 25</u> <u>BUDGET</u>	<u>PERCENT</u> <u>DIFF. FROM</u> <u>FY 24 ORIG</u>	<u>FY 26</u> <u>FINANCIAL</u> <u>PLAN</u>
<b><u>Managed Entities - Culture &amp; Recreation</u></b>					
Other Services/Charges	\$ 3,756	\$ 3,387	\$ 3,607	6.5%	\$ 3,607
Capital Outlay	123	123	123	0.0%	123
<b>Total</b>	<b>3,879</b>	<b>3,510</b>	<b>3,730</b>	<b>6.3%</b>	<b>3,730</b>
<b>TOTAL BUDGET</b>	<b>3,879</b>	<b>3,510</b>	<b>3,730</b>	<b>6.3%</b>	<b>3,730</b>
<b>(Expenditures or appropriations)</b>					
<b>TOTAL ANNUAL OUTLAYS</b>	<b>\$ 3,879</b>	<b>\$ 3,510</b>	<b>\$ 3,730</b>	<b>6.3%</b>	<b>\$ 3,730</b>

# AIR FORCE PL 3 OPERATING

FY 2024 - 2025 & FY 2025 - 2026

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 FY25 budget will continue to provide for improvements to the facility.

### ANNUAL RESOURCES AND OUTLAYS

(amounts expressed in thousands)

	<u>FY 23</u>	<u>FY 24</u>	<u>FY 24</u>	<u>FY 25</u>	<u>PERCENT</u>	<u>FY 26</u>
	<u>ACTUAL</u>	<u>ORIGINAL</u>	<u>ESTIMATE</u>	<u>BUDGET</u>	<u>DIFF. FROM</u>	<u>FINANCIAL</u>
					<u>FY 24 EST.</u>	<u>PLAN</u>
<b>Annual Resources</b>						
Revenue	\$ 189	\$ 208	\$ 196	\$ 191	-2.6%	\$ 177
Transfers In	0	0	0	0	N/A	0
<b>Total Resources</b>	<b>189</b>	<b>208</b>	<b>196</b>	<b>191</b>	<b>-2.6%</b>	<b>177</b>
<b>Annual Outlays</b>						
Budget	11	259	256	2,114	>500%	177
Transfers Out	0	0	0	0	N/A	0
<b>Total Outlays</b>	<b>11</b>	<b>259</b>	<b>256</b>	<b>2,114</b>	<b>&gt;500%</b>	<b>177</b>
<b>Resources Less Outlays</b>	<b>178</b>	<b>(51)</b>	<b>(60)</b>	<b>(1,923)</b>		<b>0</b>
<b>Fund Balance</b>						
Beginning Unassigned Fund Balance	1,805	611	1,983	1,923		0
Addition to/(Use of)	178	(51)	(60)	(1,923)		0
End of Year	<b>\$ 1,983</b>	<b>\$ 560</b>	<b>\$ 1,923</b>	<b>\$ 0</b>		<b>\$ 0</b>

## ANNUAL RESOURCES

(amounts expressed in thousands)

	<u>FY 23</u> <u>ACTUAL</u>	<u>FY 24</u> <u>ORIGINAL</u>	<u>FY 24</u> <u>ESTIMATE</u>	<u>FY 25</u> <u>BUDGET</u>	<u>PERCENT</u> <u>DIFF. FROM</u> <u>FY 24 EST</u>	<u>FY 26</u> <u>FINANCIAL</u> <u>PLAN</u>
<b>REVENUE ACCOUNT</b>						
<b><u>General Government</u></b>						
Miscellaneous	\$ 149	\$ 179	\$ 142	\$ 142	0.0%	\$ 142
<b>Total General Government</b>	<b>149</b>	<b>179</b>	<b>142</b>	<b>142</b>	<b>0.0%</b>	<b>142</b>
<b><u>Investment Income</u></b>						
Interest Earnings	40	29	54	49	-9.3%	35
<b>Total Investment Income</b>	<b>40</b>	<b>29</b>	<b>54</b>	<b>49</b>	<b>-9.3%</b>	<b>35</b>
<b>TOTAL ANNUAL RESOURCES</b>	<b>\$ 189</b>	<b>\$ 208</b>	<b>\$ 196</b>	<b>\$ 191</b>	<b>-2.6%</b>	<b>\$ 177</b>

## ANNUAL OUTLAYS

(amounts expressed in thousands)

	<u>FY 23</u> <u>ACTUAL</u>	<u>FY 24</u> <u>ORIGINAL</u>	<u>FY 25</u> <u>BUDGET</u>	<u>PERCENT</u> <u>DIFF. FROM</u> <u>FY 24 ORIG</u>	<u>FY 26</u> <u>FINANCIAL</u> <u>PLAN</u>
<b>ADMINISTRATIVE AND SUPPORT SERVICES</b>					
<b><u>Asset Management</u></b>					
Other Services/Charges	\$ 11	\$ 31	\$ 31	0.0%	\$ 31
Capital Outlay	0	228	2,083	>500%	146
<b>Total</b>	<b>11</b>	<b>259</b>	<b>2,114</b>	<b>&gt;500%</b>	<b>177</b>
<b>Total Administrative &amp; Support Services</b>	<b>11</b>	<b>259</b>	<b>2,114</b>	<b>&gt;500%</b>	<b>177</b>
<b>TOTAL BUDGET</b>	<b>11</b>	<b>259</b>	<b>2,114</b>	<b>&gt;500%</b>	<b>177</b>
<b>(Expenditures or appropriations)</b>					
<b>TOTAL ANNUAL OUTLAYS</b>	<b>\$ 11</b>	<b>\$ 259</b>	<b>\$ 2,114</b>	<b>&gt;500%</b>	<b>\$ 177</b>

# MERP ADMINISTRATION

FY 2024 - 2025 & FY 2025 - 2026

OPERATING FUND
<b>600</b>
FIDUCIARY FUND BUDGETED ON A CASH BASIS

**OVERVIEW**

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

**BUDGET SUMMARY**

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

**ANNUAL RESOURCES AND OUTLAYS**

(amounts expressed in thousands)

	<u>FY 23</u>	<u>FY 24</u>	<u>FY 24</u>	<u>FY 25</u>	<u>PERCENT</u>	<u>FY 26</u>
	<u>ACTUAL</u>	<u>ORIGINAL</u>	<u>ESTIMATE</u>	<u>BUDGET</u>	<u>DIFF. FROM</u>	<u>FINANCIAL</u>
					<u>FY 24 EST.</u>	<u>PLAN</u>
<b>Annual Resources</b>						
Revenue	\$ 1	\$ 2	\$ 7	\$ 0	-100.0%	\$ 0
Transfers In	354	354	354	417	17.8%	452
<b>Total Resources</b>	<b>355</b>	<b>356</b>	<b>361</b>	<b>417</b>	<b>15.5%</b>	<b>452</b>
<b>Annual Outlays</b>						
Budget	290	432	448	471	5.1%	475
Transfers Out	0	0	0	0	N/A	0
<b>Total Outlays</b>	<b>290</b>	<b>432</b>	<b>448</b>	<b>471</b>	<b>5.1%</b>	<b>475</b>
<b>Resources Less Outlays</b>	<b>65</b>	<b>(76)</b>	<b>(87)</b>	<b>(54)</b>		<b>(23)</b>
<b>Fund Balance</b>						
Beginning Unassigned Fund Balance	115	123	180	93		39
Addition to/(Use of)	65	(76)	(87)	(54)		(23)
End of Year	<b>\$ 180</b>	<b>\$ 47</b>	<b>\$ 93</b>	<b>\$ 39</b>		<b>\$ 16</b>

## ANNUAL RESOURCES

(amounts expressed in thousands)

	<u>FY 23</u> <u>ACTUAL</u>	<u>FY 24</u> <u>ORIGINAL</u>	<u>FY 24</u> <u>ESTIMATE</u>	<u>FY 25</u> <u>BUDGET</u>	<u>PERCENT</u> <u>DIFF. FROM</u> <u>FY 24 EST</u>	<u>FY 26</u> <u>FINANCIAL</u> <u>PLAN</u>
<b>REVENUE ACCOUNT</b>						
<b><u>Investment Income</u></b>						
Interest Earnings	\$ 1	\$ 2	\$ 7	\$ 0	-100.0%	\$ 0
<b>Total Investment Income</b>	<b>1</b>	<b>2</b>	<b>7</b>	<b>0</b>	<b>-100.0%</b>	<b>0</b>
<b><u>Transfers In</u></b>						
Transfers within Primary Government	354	354	354	417	17.8%	452
<b>Total Transfers In</b>	<b>354</b>	<b>354</b>	<b>354</b>	<b>417</b>	<b>17.8%</b>	<b>452</b>
<b>TOTAL ANNUAL RESOURCES</b>	<b>\$ 355</b>	<b>\$ 356</b>	<b>\$ 361</b>	<b>\$ 417</b>	<b>15.5%</b>	<b>\$ 452</b>

## ANNUAL OUTLAYS

(amounts expressed in thousands)

	<u>FY 23</u> <u>ACTUAL</u>	<u>FY 24</u> <u>ORIGINAL</u>	<u>FY 25</u> <u>BUDGET</u>	<u>PERCENT</u> <u>DIFF. FROM</u> <u>FY 24 ORIG</u>	<u>FY 26</u> <u>FINANCIAL</u> <u>PLAN</u>
<b>ADMINISTRATIVE AND SUPPORT SERVICES</b>					
<b><u>Human Resources</u></b>					
Personal Services	\$ 285	\$ 379	\$ 417	10.0%	\$ 421
Materials and Supplies	0	3	4	33.3%	4
Other Services/Charges	5	50	50	0.0%	50
<b>Total</b>	<b>290</b>	<b>432</b>	<b>471</b>	<b>9.0%</b>	<b>475</b>
<b>Total Administrative &amp; Support Services</b>	<b>290</b>	<b>432</b>	<b>471</b>	<b>9.0%</b>	<b>475</b>
<b>TOTAL BUDGET</b>	<b>290</b>	<b>432</b>	<b>471</b>	<b>9.0%</b>	<b>475</b>
<b>(Expenditures or appropriations)</b>					
<b>TOTAL ANNUAL OUTLAYS</b>	<b>\$ 290</b>	<b>\$ 432</b>	<b>\$ 471</b>	<b>9.0%</b>	<b>\$ 475</b>

# TARE REFUSE OPERATING

FY 2024 - 2025 & FY 2025 - 2026

OPERATING FUND

730

PROPRIETARY FUND  
BUDGETED ON A  
ACCRUAL BASIS

## OVERVIEW

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

The TARE fund was established to account for the revenues and expenditures involved with collection and disposal of trash within the city. Revenues are derived from charges on trash collection and disposal. The solid waste service revenues are used for collection of refuse and recycling, disposal of refuse, membership in the Metropolitan Environmental Trust (Met), liter pickup, green waste site and bulky waste programs.

## BUDGET SUMMARY

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

TARE has an operating reserve policy to maintain funds equal to 10% of it's annual budgeted expenditures.

TARE will begin FY25 with a fund balance after reserving for encumbrances and the operating reserve. The payment in lieu of taxes to the General Fund is 6.7% (6.7%). Rates for collection of residential waste will be increased by 9 percent (9.0%) in FY25 and 5 percent (5.0%) in FY26.

## ANNUAL RESOURCES AND OUTLAYS

(amounts expressed in thousands)

	FY 23 ACTUAL	FY 24 ORIGINAL	FY 24 ESTIMATE	FY 25 BUDGET	PERCENT DIFF. FROM FY 24 EST.	FY 26 FINANCIAL PLAN
<b>Annual Resources</b>						
Revenue	\$ 31,616	\$ 34,962	\$ 35,919	\$ 37,505	4.4%	\$ 39,916
Transfers In	0	0	0	0	N/A	0
<b>Total Resources</b>	<b>31,616</b>	<b>34,962</b>	<b>35,919</b>	<b>37,505</b>	<b>4.4%</b>	<b>39,916</b>
<b>Annual Outlays</b>						
Budget	29,216	37,485	37,927	37,769	-0.4%	38,820
Transfers Out	1,799	2,328	2,398	2,439	1.7%	2,432
<b>Total Outlays</b>	<b>31,015</b>	<b>39,813</b>	<b>40,325</b>	<b>40,208</b>	<b>-0.3%</b>	<b>41,252</b>
<b>Resources Less Outlays</b>	<b>601</b>	<b>(4,851)</b>	<b>(4,406)</b>	<b>(2,703)</b>		<b>(1,336)</b>
<b>Fund Balance</b>						
Beginning Unassigned Fund Balance	15,770	14,289	16,371	11,965		9,262
Addition to/(Use of)	601	(4,851)	(4,406)	(2,703)		(1,336)
Operating Reserve (10.00%)	(5,915)	(5,915)	(4,208)	(4,208)		(4,125)
End of Year	<b>\$ 10,456</b>	<b>\$ 3,523</b>	<b>\$ 7,757</b>	<b>\$ 5,054</b>		<b>\$ 3,801</b>



## ANNUAL RESOURCES

(amounts expressed in thousands)

	FY 23 <u>ACTUAL</u>	FY 24 <u>ORIGINAL</u>	FY 24 <u>ESTIMATE</u>	FY 25 <u>BUDGET</u>	PERCENT DIFF. FROM FY 24 EST	FY 26 FINANCIAL PLAN
<b>REVENUE ACCOUNT</b>						
<b><u>Enterprise</u></b>						
Refuse Revenue	\$ 31,099	\$ 34,529	\$ 35,224	\$ 37,180	5.6%	\$ 39,591
Miscellaneous Utility Revenue	103	100	94	103	9.6%	103
<b>Total Enterprise</b>	<b>31,202</b>	<b>34,629</b>	<b>35,318</b>	<b>37,283</b>	<b>5.6%</b>	<b>39,694</b>
<b><u>Investment Income</u></b>						
Interest Earnings	383	308	513	220	-57.1%	220
<b>Total Investment Income</b>	<b>383</b>	<b>308</b>	<b>513</b>	<b>220</b>	<b>-57.1%</b>	<b>220</b>
<b><u>Miscellaneous</u></b>						
Reimbursements	1	0	0	0	N/A	0
Sale of City Property	30	0	79	0	-100.0%	0
Other	0	25	9	2	-77.8%	2
<b>Total Miscellaneous</b>	<b>31</b>	<b>25</b>	<b>88</b>	<b>2</b>	<b>-97.7%</b>	<b>2</b>
<b>TOTAL ANNUAL RESOURCES</b>	<b>\$ 31,616</b>	<b>\$ 34,962</b>	<b>\$ 35,919</b>	<b>\$ 37,505</b>	<b>4.4%</b>	<b>\$ 39,916</b>

## ANNUAL OUTLAYS

(amounts expressed in thousands)

	FY 23 <u>ACTUAL</u>	FY 24 <u>ORIGINAL</u>	FY 25 <u>BUDGET</u>	PERCENT DIFF. FROM FY 24 ORIG	FY 26 FINANCIAL PLAN
<b>PUBLIC WORKS AND TRANSPORTATION</b>					
<b><u>Public Works</u></b>					
Personal Services	\$ 4,103	\$ 4,711	\$ 5,020	6.6%	\$ 5,053
Materials and Supplies	255	201	233	15.9%	230
Other Services/Charges	22,895	27,592	29,259	6.0%	30,528
Capital Outlay	1,071	3,924	2,161	-44.9%	2,104
<b>Total</b>	<b>28,324</b>	<b>36,428</b>	<b>36,673</b>	<b>0.7%</b>	<b>37,915</b>
<b>Total Public Works &amp; Transportation</b>	<b>28,324</b>	<b>36,428</b>	<b>36,673</b>	<b>0.7%</b>	<b>37,915</b>
<b>ADMINISTRATIVE AND SUPPORT SERVICES</b>					
<b><u>Information Technology</u></b>					
Capital Outlay	28	52	52	0.0%	52
<b>Total</b>	<b>28</b>	<b>52</b>	<b>52</b>	<b>0.0%</b>	<b>52</b>
<b><u>Asset Management</u></b>					
Personal Services	97	141	158	12.1%	156
Materials and Supplies	38	56	59	5.4%	60
Other Services/Charges	701	753	827	9.8%	637
Capital Outlay	28	55	0	-100.0%	0
<b>Total</b>	<b>864</b>	<b>1,005</b>	<b>1,044</b>	<b>3.9%</b>	<b>853</b>
<b>Total Administrative &amp; Support Services</b>	<b>892</b>	<b>1,057</b>	<b>1,096</b>	<b>3.7%</b>	<b>905</b>
<b>TOTAL BUDGET</b>	<b>29,216</b>	<b>37,485</b>	<b>37,769</b>	<b>0.8%</b>	<b>38,820</b>

(Expenditures or appropriations)

	<b>FY 23</b>	<b>FY 24</b>	<b>FY 25</b>	<b>PERCENT</b>	<b>FY 26</b>
<b><u>Transfers Out</u></b>	<b><u>ACTUAL</u></b>	<b><u>ORIGINAL</u></b>	<b><u>BUDGET</u></b>	<b><u>DIFF. FROM</u></b>	<b><u>FINANCIAL</u></b>
				<b><u>FY 24 ORIG</u></b>	<b><u>PLAN</u></b>
Operational support - Asset Mgt	77	83	<b>106</b>	27.7%	118
Operational support - Info Tech	308	472	<b>466</b>	-1.3%	469
Operational support - Finance	572	536	<b>577</b>	7.6%	581
Operational support - Customer Care	258	328	<b>342</b>	4.3%	342
Operational support - Streets&Storm	522	833	<b>859</b>	3.1%	832
Operational support - Water&Sewer	62	76	<b>89</b>	17.1%	90
<b>TOTAL TRANSFERS OUT</b>	1,799	2,328	<b>2,439</b>	4.8%	2,432
<b>TOTAL ANNUAL OUTLAYS</b>	<b>\$ 31,015</b>	<b>\$ 39,813</b>	<b>\$ 40,208</b>	1.0%	<b>\$ 41,252</b>

# TMUA WATER OPERATING

FY 2024 - 2025 & FY 2025 - 2026

OPERATING FUND

**740**

PROPRIETARY FUND  
BUDGETED ON A  
ACCRUAL BASIS

## OVERVIEW

The Tulsa Metropolitan Water Authority was established as a Trust on April 5, 1957 (Ordinance #8113) for the purpose of maintaining the City's water and wastewater systems. The name was changed on August 23, 1989, to the Tulsa Metropolitan Utility Authority (TMUA). A lease agreement and operation and maintenance contract dated February 1, 1984, were entered into between the City and TMUA specifying the City would lease to TMUA the water and sewer system assets, and the City would operate and maintain them. Two operating funds were established to account for these activities - one for water services and one for sanitary sewer services. Within the Water Operating Fund, the City records all revenues and expenditures generated by the water supply system's operations. Over 90 percent (90.0%) of the revenue in the fund is derived from the sale of treated water.

## BUDGET SUMMARY

In FY98, the TMUA Board decided to establish an operating reserve totaling 5 percent (5.0%) of projected revenues from annual water sales. TMUA established two other reserves in FY08, a rate stabilization reserve and a capital projects reserve. Those reserves will be funded over time as resources are available. The FY25 beginning fund balance reflects the cash balance in the fund after reserving for encumbrances and the 5 percent (5.0%) operating reserve.

A three percent rate (3.0%) increase is included for FY25, and a six percent rate (6.0%) increase the FY26 financial plan. In FY25, the year-end balance after reserving for the 5 percent (5.0%) cash operating reserve is estimated to be positive. The payment in lieu of taxes to the General Fund is seven and forty-five hundredth percent (7.45%).

## ANNUAL RESOURCES AND OUTLAYS

(amounts expressed in thousands)

	FY 23 ACTUAL	FY 24 ORIGINAL	FY 24 ESTIMATE	FY 25 BUDGET	PERCENT DIFF. FROM FY 24 EST.	FY 26 FINANCIAL PLAN
<b>Annual Resources</b>						
Revenue	\$ 140,520	\$ 136,650	\$ 138,644	\$ 139,236	0.4%	\$ 145,900
Transfers In	11,296	17,255	17,255	18,064	4.7%	18,313
<b>Total Resources</b>	<b>151,816</b>	<b>153,905</b>	<b>155,899</b>	<b>157,300</b>	<b>0.9%</b>	<b>164,213</b>
<b>Annual Outlays</b>						
Budget	105,075	120,219	119,388	127,378	6.7%	126,960
Transfers Out	70,606	42,548	42,855	35,790	-16.5%	32,161
<b>Total Outlays</b>	<b>175,681</b>	<b>162,767</b>	<b>162,243</b>	<b>163,168</b>	<b>0.6%</b>	<b>159,121</b>
<b>Resources Less Outlays</b>	<b>(23,865)</b>	<b>(8,862)</b>	<b>(6,344)</b>	<b>(5,868)</b>		<b>5,092</b>
<b>Fund Balance</b>						
Beginning Unassigned Fund Balance	43,992	16,733	20,127	13,783		7,915
Addition to/(Use of)	(23,865)	(8,862)	(6,344)	(5,868)		5,092
Operating Reserve (5.00%)	(6,481)	(6,481)	(6,625)	(6,625)		(6,958)
Capital Reserve	(1,000)	(1,000)	0	0		0
End of Year	<b>\$ 12,646</b>	<b>\$ 390</b>	<b>\$ 7,158</b>	<b>\$ 1,290</b>		<b>\$ 6,049</b>

## ANNUAL RESOURCES

(amounts expressed in thousands)

	FY 23 ACTUAL	FY 24 ORIGINAL	FY 24 ESTIMATE	FY 25 BUDGET	PERCENT DIFF. FROM FY 24 EST	FY 26 FINANCIAL PLAN
<b>REVENUE ACCOUNT</b>						
<b><u>Licenses, Permits, and Fees</u></b>						
Nonbusiness Licenses	\$ 32	\$ 22	\$ 16	\$ 16	0.0%	\$ 16
<b>Total Licenses, Permits, and Fees</b>	<b>32</b>	<b>22</b>	<b>16</b>	<b>16</b>	<b>0.0%</b>	<b>16</b>
<b><u>General Government</u></b>						
General Government Revenue	2	1	0	1	N/A	1
Public Works and Transportation	47	21	48	48	0.0%	48
Culture and Recreation	60	63	67	67	0.0%	67
Miscellaneous	76	153	107	107	0.0%	107
<b>Total General Government</b>	<b>185</b>	<b>238</b>	<b>222</b>	<b>223</b>	<b>0.5%</b>	<b>223</b>
<b><u>Enterprise</u></b>						
Water Revenue	137,181	132,500	133,592	135,466	1.4%	142,118
Miscellaneous Utility Revenue	368	550	401	540	34.7%	552
<b>Total Enterprise</b>	<b>137,549</b>	<b>133,050</b>	<b>133,993</b>	<b>136,006</b>	<b>1.5%</b>	<b>142,670</b>
<b><u>Investment Income</u></b>						
Interest Earnings	2,400	2,818	4,058	2,711	-33.2%	2,711
<b>Total Investment Income</b>	<b>2,400</b>	<b>2,818</b>	<b>4,058</b>	<b>2,711</b>	<b>-33.2%</b>	<b>2,711</b>
<b><u>Transfers In</u></b>						
Transfers from Component Units	11,296	17,255	17,255	18,064	4.7%	18,313
<b>Total Transfers In</b>	<b>11,296</b>	<b>17,255</b>	<b>17,255</b>	<b>18,064</b>	<b>4.7%</b>	<b>18,313</b>
<b><u>Miscellaneous</u></b>						
Reimbursements	0	274	117	117	0.0%	117
Sale of City Property	216	0	75	0	-100.0%	0
Other	138	248	163	163	0.0%	163
<b>Total Miscellaneous</b>	<b>354</b>	<b>522</b>	<b>355</b>	<b>280</b>	<b>-21.1%</b>	<b>280</b>
<b>TOTAL ANNUAL RESOURCES</b>	<b>\$ 151,816</b>	<b>\$ 153,905</b>	<b>\$ 155,899</b>	<b>\$ 157,300</b>	<b>0.9%</b>	<b>\$ 164,213</b>

## ANNUAL OUTLAYS

(amounts expressed in thousands)

	FY 23 ACTUAL	FY 24 ORIGINAL	FY 25 BUDGET	PERCENT DIFF. FROM FY 24 ORIG	FY 26 FINANCIAL PLAN
<b>PUBLIC WORKS AND TRANSPORTATION</b>					
<b><u>Engineering Services</u></b>					
Personal Services	\$ 42	\$ 0	\$ 0	N/A	\$ 0
Other Services/Charges	611	0	0	N/A	0
Capital Outlay	183	0	0	N/A	0
<b>Total</b>	<b>836</b>	<b>0</b>	<b>0</b>	<b>N/A</b>	<b>0</b>

	FY 23 ACTUAL	FY 24 ORIGINAL	FY 25 BUDGET	PERCENT DIFF. FROM FY 24 ORIG	FY 26 FINANCIAL PLAN
<b>Public Works</b>					
Other Services/Charges	15	18	21	16.7%	21
Capital Outlay	0	0	311	N/A	300
<b>Total</b>	<b>15</b>	<b>18</b>	<b>332</b>	<b>&gt;500%</b>	<b>321</b>
<b>Water and Sewer</b>					
Personal Services	37,052	43,424	46,710	7.6%	47,291
Materials and Supplies	12,962	14,027	14,608	4.1%	14,549
Other Services/Charges	36,074	38,695	38,798	0.3%	38,534
Capital Outlay	4,003	8,774	12,710	44.9%	10,752
<b>Total</b>	<b>90,091</b>	<b>104,920</b>	<b>112,826</b>	<b>7.5%</b>	<b>111,126</b>
<b>Total Public Works &amp; Transportation</b>	<b>90,942</b>	<b>104,938</b>	<b>113,158</b>	<b>7.8%</b>	<b>111,447</b>

**ADMINISTRATIVE AND SUPPORT SERVICES**

	FY 23 ACTUAL	FY 24 ORIGINAL	FY 25 BUDGET	PERCENT DIFF. FROM FY 24 ORIG	FY 26 FINANCIAL PLAN
<b>Human Resources</b>					
Personal Services	28	38	41	7.9%	41
<b>Total</b>	<b>28</b>	<b>38</b>	<b>41</b>	<b>7.9%</b>	<b>41</b>
<b>Information Technology</b>					
Other Services/Charges	0	54	54	0.0%	54
Capital Outlay	246	208	208	0.0%	208
<b>Total</b>	<b>246</b>	<b>262</b>	<b>262</b>	<b>0.0%</b>	<b>262</b>
<b>Asset Management</b>					
Capital Outlay	69	127	114	-10.2%	0
<b>Total</b>	<b>69</b>	<b>127</b>	<b>114</b>	<b>-10.2%</b>	<b>0</b>
<b>Total Administrative &amp; Support Services</b>	<b>343</b>	<b>427</b>	<b>417</b>	<b>-2.3%</b>	<b>303</b>
<b>TOTAL BUDGET</b>	<b>91,285</b>	<b>105,365</b>	<b>113,575</b>	<b>7.8%</b>	<b>111,750</b>

(Expenditures or appropriations)

<b>DEBT SERVICE</b>	13,790	14,854	13,803	-7.1%	15,210
<b>Total</b>	<b>13,790</b>	<b>14,854</b>	<b>13,803</b>		<b>15,210</b>

	FY 23 ACTUAL	FY 24 ORIGINAL	FY 25 BUDGET	PERCENT DIFF. FROM FY 24 ORIG	FY 26 FINANCIAL PLAN
<b>Transfers Out</b>					
Water Capital Projects Transfer	58,761	30,854	23,520	-23.8%	19,881
TMUA Financial Empowerment Center	0	68	68	0.0%	0
CMAQ Grant Match- Electric Trucks	35	0	0	N/A	0
Operational support - Asset Mgt	941	1,060	1,201	13.3%	1,229
Operational support - Info Tech	2,353	3,473	3,508	1.0%	3,529
Operational support - Finance	3,029	3,194	3,525	10.4%	3,542
Operational support - Customer Care	968	1,231	1,282	4.1%	1,281
Operational support - Engineering Svs	4,014	0	0	N/A	0
Operational support - Public Works	505	2,668	2,686	0.7%	2,699
<b>TOTAL TRANSFERS OUT</b>	<b>70,606</b>	<b>42,548</b>	<b>35,790</b>	<b>-15.9%</b>	<b>32,161</b>
<b>TOTAL ANNUAL OUTLAYS</b>	<b>\$ 175,681</b>	<b>\$ 162,767</b>	<b>\$ 163,168</b>	<b>0.2%</b>	<b>\$ 159,121</b>

# TMUA WATER CAPITAL PROJECTS

FY 2024 - 2025 & FY 2025 - 2026

CAPITAL FUND

**7400**

PROPRIETARY FUND  
BUDGETED ON A  
ACCRUAL BASIS

## OVERVIEW

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

## BUDGET SUMMARY

In FY25 and FY26, a transfer from the TMUA-Water Operating Fund will finance needed water system improvement projects. All of the projects are contained in the TMUA/City Council adopted Capital Improvements Plan. They are listed at the end of this fund summary.

### ANNUAL RESOURCES AND OUTLAYS

(amounts expressed in thousands)

	<u>FY 23</u>	<u>FY 24</u>	<u>FY 24</u>	<u>FY 25</u>	<u>PERCENT</u>	<u>FY 26</u>
	<u>ACTUAL</u>	<u>ORIGINAL</u>	<u>ESTIMATE</u>	<u>BUDGET</u>	<u>DIFF. FROM</u>	<u>FINANCIAL</u>
					<u>FY 24 EST.</u>	<u>PLAN</u>
<b>Annual Resources</b>						
Revenue	\$ 0	\$ 0	\$ 0	\$ 0	N/A	\$ 0
Transfers In	58,761	30,854	30,854	23,520	-23.8%	19,881
<b>Total Resources</b>	<b>58,761</b>	<b>30,854</b>	<b>30,854</b>	<b>23,520</b>	<b>-23.8%</b>	<b>19,881</b>
<b>Annual Outlays</b>						
Budget	58,761	30,854	30,854	23,520	-23.8%	19,881
Transfers Out	0	0	0	0	N/A	0
<b>Total Outlays</b>	<b>58,761</b>	<b>30,854</b>	<b>30,854</b>	<b>23,520</b>	<b>-23.8%</b>	<b>19,881</b>
<b>Resources Less Outlays</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>0</b>
<b>Fund Balance</b>						
Beginning Unassigned Fund Balance	938	679	938	938		938
End of Year	<b>\$ 938</b>	<b>\$ 679</b>	<b>\$ 938</b>	<b>\$ 938</b>		<b>\$ 938</b>

## ANNUAL RESOURCES

(amounts expressed in thousands)

	<u>FY 23</u> <u>ACTUAL</u>	<u>FY 24</u> <u>ORIGINAL</u>	<u>FY 24</u> <u>ESTIMATE</u>	<u>FY 25</u> <u>BUDGET</u>	<u>PERCENT</u> <u>DIFF. FROM</u> <u>FY 24 EST</u>	<u>FY 26</u> <u>FINANCIAL</u> <u>PLAN</u>
<b>REVENUE ACCOUNT</b>						
<b><u>Transfers In</u></b>						
Transfers from Component Units	\$ 58,761	\$ 30,854	\$ 30,854	\$ 23,520	-23.8%	\$ 19,881
<b>Total Transfers In</b>	<b>58,761</b>	<b>30,854</b>	<b>30,854</b>	<b>23,520</b>	<b>-23.8%</b>	<b>19,881</b>
<b>TOTAL ANNUAL RESOURCES</b>	<b>\$ 58,761</b>	<b>\$ 30,854</b>	<b>\$ 30,854</b>	<b>\$ 23,520</b>	<b>-23.8%</b>	<b>\$ 19,881</b>

## ANNUAL OUTLAYS

(amounts expressed in thousands)

	<u>FY 23</u> <u>ACTUAL</u>	<u>FY 24</u> <u>ORIGINAL</u>	<u>FY 25</u> <u>BUDGET</u>	<u>PERCENT</u> <u>DIFF. FROM</u> <u>FY 24 ORIG</u>	<u>FY 26</u> <u>FINANCIAL</u> <u>PLAN</u>
<b>PUBLIC WORKS AND TRANSPORTATION</b>					
<b><u>Engineering Services</u></b>					
Capital Outlay	\$ 58,687	\$ 30,854	\$ 0	-100.0%	\$ 0
<b>Total</b>	<b>58,687</b>	<b>30,854</b>	<b>0</b>	<b>-100.0%</b>	<b>0</b>
<b><u>Water and Sewer</u></b>					
Capital Outlay	74	0	23,520	N/A	19,881
<b>Total</b>	<b>74</b>	<b>0</b>	<b>23,520</b>	<b>N/A</b>	<b>19,881</b>
<b>Total Public Works &amp; Transportation</b>	<b>58,761</b>	<b>30,854</b>	<b>23,520</b>	<b>-23.8%</b>	<b>19,881</b>
<b>TOTAL BUDGET</b> (Expenditures or appropriations)	<b>58,761</b>	<b>30,854</b>	<b>23,520</b>	<b>-23.8%</b>	<b>19,881</b>
<b>TOTAL ANNUAL OUTLAYS</b>	<b>\$ 58,761</b>	<b>\$ 30,854</b>	<b>\$ 23,520</b>	<b>-23.8%</b>	<b>\$ 19,881</b>

## PROJECT APPROPRIATIONS

(amounts expressed in thousands)

	FY 25 BUDGET	FY 26 FINANCIAL PLAN
<b>WATER AND SEWER</b>		
ABJ - Chem Feed Facilities Improv	\$ 0	\$ 765
CW - Water Line Relocations	900	950
CW - Automatic Meter Reading	3,500	2,100
CW - Large Water Valve Replacement	106	106
CW - Water Mains Replacements	12,688	8,607
CW-Trans Line Condition Assess	0	206
Dead-End Connections & Extensions	350	350
Economic Development Citywide	500	500
Emergency Waterline Repair Contract	500	1,050
Eucha, Spav Water Qlty Court Master	515	530
Facility Roof Repairs Citywide	599	599
Grand River PS Refurbishment	500	0
Mohawk Disinfection Alternatives	420	0
Raw Water FL Repairs Spavinaw	250	0
Raw Water Flowlines Repairs Oologah	250	0
Reservoir Hill Tank Rehabilitation	330	0
Source Wtr Protect & Mgmt Program	0	530
Spavinaw Creek Bridge Replacement	0	258
Spavinaw WTP Backwash Lagoon Stem	0	400
Utility Bridges - Repaint/Rehab	0	109
Water Tanks - Repaint/Rehab	0	2,608
Water Vault & Large Meter Upgrades	212	213
Woods Pump Station Refurb	1,900	0
<b>WATER AND SEWER TOTAL</b>	<b>23,520</b>	<b>19,881</b>
 Grand Total	<b>\$ 23,520</b>	<b>\$ 19,881</b>



# TMUA SEWER OPERATING

FY 2024 - 2025 & FY 2025 - 2026

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

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

A three percent (3.0%) rate increase is projected for the FY25 budget and FY26 financial plan. The increase is needed to support debt service and the Authority's goal of funding more capital projects from cash rather than debt. In FY25, the year-end balance after reserving for the 5 percent (5.0%) cash operating reserve is estimated to be positive. The payment in lieu of taxes to the General Fund is six and seven tenth percent (6.7%).

## ANNUAL RESOURCES AND OUTLAYS

(amounts expressed in thousands)

	FY 23 ACTUAL	FY 24 ORIGINAL	FY 24 ESTIMATE	FY 25 BUDGET	PERCENT DIFF. FROM FY 24 EST.	FY 26 FINANCIAL PLAN
<b>Annual Resources</b>						
Revenue	\$ 148,355	\$ 150,546	\$ 153,341	\$ 152,733	-0.4%	\$ 156,540
Transfers In	0	0	0	0	N/A	0
<b>Total Resources</b>	<b>148,355</b>	<b>150,546</b>	<b>153,341</b>	<b>152,733</b>	<b>-0.4%</b>	<b>156,540</b>
<b>Annual Outlays</b>						
Budget	83,342	94,526	92,832	99,433	7.1%	100,103
Transfers Out	51,616	64,334	64,763	66,585	2.8%	54,244
<b>Total Outlays</b>	<b>134,958</b>	<b>158,860</b>	<b>157,595</b>	<b>166,018</b>	<b>5.3%</b>	<b>154,347</b>
<b>Resources Less Outlays</b>	<b>13,397</b>	<b>(8,314)</b>	<b>(4,254)</b>	<b>(13,285)</b>		<b>2,193</b>
<b>Fund Balance</b>						
Beginning Unassigned Fund Balance	14,683	20,595	28,080	23,826		10,541
Addition to/(Use of)	13,397	(8,314)	(4,254)	(13,285)		2,193
Operating Reserve (5.00%)	(7,236)	(7,236)	(7,345)	(7,345)		(7,560)
End of Year	<b>\$ 20,844</b>	<b>\$ 5,045</b>	<b>\$ 16,481</b>	<b>\$ 3,196</b>		<b>\$ 5,174</b>

## ANNUAL RESOURCES

(amounts expressed in thousands)

	FY 23 ACTUAL	FY 24 ORIGINAL	FY 24 ESTIMATE	FY 25 BUDGET	PERCENT DIFF. FROM FY 24 EST	FY 26 FINANCIAL PLAN
<b>REVENUE ACCOUNT</b>						
<b><u>Licenses, Permits, and Fees</u></b>						
Nonbusiness Licenses	\$ 249	\$ 135	\$ 231	\$ 231	0.0%	\$ 232
<b>Total Licenses, Permits, and Fees</b>	<b>249</b>	<b>135</b>	<b>231</b>	<b>231</b>	<b>0.0%</b>	<b>232</b>
<b><u>General Government</u></b>						
General Government Revenue	3	3	3	3	0.0%	3
<b>Total General Government</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>0.0%</b>	<b>3</b>
<b><u>Enterprise</u></b>						
Sewer Revenue	144,237	147,986	148,526	149,963	1.0%	154,277
Miscellaneous Utility Revenue	212	231	203	203	0.0%	203
<b>Total Enterprise</b>	<b>144,449</b>	<b>148,217</b>	<b>148,729</b>	<b>150,166</b>	<b>1.0%</b>	<b>154,480</b>
<b><u>Fines and Forfeitures</u></b>						
Other Fines and Forfeitures	59	143	69	69	0.0%	69
<b>Total Fines and Forfeitures</b>	<b>59</b>	<b>143</b>	<b>69</b>	<b>69</b>	<b>0.0%</b>	<b>69</b>
<b><u>Investment Income</u></b>						
Interest Earnings	3,557	1,995	4,198	2,172	-48.3%	1,664
<b>Total Investment Income</b>	<b>3,557</b>	<b>1,995</b>	<b>4,198</b>	<b>2,172</b>	<b>-48.3%</b>	<b>1,664</b>
<b><u>Miscellaneous</u></b>						
Reimbursements	0	21	16	21	31.2%	21
Recoveries	0	22	59	58	-1.7%	58
Sale of City Property	31	0	23	0	-100.0%	0
Other	7	10	13	13	0.0%	13
<b>Total Miscellaneous</b>	<b>38</b>	<b>53</b>	<b>111</b>	<b>92</b>	<b>-17.1%</b>	<b>92</b>
<b>TOTAL ANNUAL RESOURCES</b>	<b>\$ 148,355</b>	<b>\$ 150,546</b>	<b>\$ 153,341</b>	<b>\$ 152,733</b>	<b>-0.4%</b>	<b>\$ 156,540</b>

## ANNUAL OUTLAYS

(amounts expressed in thousands)

	FY 23 ACTUAL	FY 24 ORIGINAL	FY 25 BUDGET	PERCENT DIFF. FROM FY 24 ORIG	FY 26 FINANCIAL PLAN
<b>PUBLIC WORKS AND TRANSPORTATION</b>					
<b><u>Engineering Services</u></b>					
Personal Services	\$ 42	\$ 0	\$ 0	N/A	\$ 0
Other Services/Charges	1,438	0	0	N/A	0
Capital Outlay	131	0	0	N/A	0
<b>Total</b>	<b>1,611</b>	<b>0</b>	<b>0</b>	<b>N/A</b>	<b>0</b>
<b><u>Public Works</u></b>					
Other Services/Charges	2	2	2	0.0%	2
Capital Outlay	0	0	48	N/A	50
<b>Total</b>	<b>2</b>	<b>2</b>	<b>50</b>	<b>&gt;500%</b>	<b>52</b>

	<u>FY 23</u> <u>ACTUAL</u>	<u>FY 24</u> <u>ORIGINAL</u>	<u>FY 25</u> <u>BUDGET</u>	<u>PERCENT</u> <u>DIFF. FROM</u> <u>FY 24 ORIG</u>	<u>FY 26</u> <u>FINANCIAL</u> <u>PLAN</u>
<b><u>Water and Sewer</u></b>					
Personal Services	16,097	17,080	<b>18,205</b>	6.6%	18,705
Materials and Supplies	3,103	3,899	<b>4,080</b>	4.6%	3,989
Other Services/Charges	28,155	32,410	<b>32,848</b>	1.4%	33,648
Capital Outlay	5,075	9,162	<b>10,968</b>	19.7%	10,736
<b>Total</b>	<b>52,430</b>	<b>62,551</b>	<b>66,101</b>	<b>5.7%</b>	<b>67,078</b>
<b>Total Public Works &amp; Transportation</b>	<b>54,043</b>	<b>62,553</b>	<b>66,151</b>	<b>5.8%</b>	<b>67,130</b>

**ADMINISTRATIVE AND SUPPORT SERVICES**

**Human Resources**

Personal Services	28	38	<b>41</b>	7.9%	41
<b>Total</b>	<b>28</b>	<b>38</b>	<b>41</b>	<b>7.9%</b>	<b>41</b>

**Information Technology**

Other Services/Charges	15	46	<b>46</b>	0.0%	46
Capital Outlay	86	64	<b>64</b>	0.0%	64
<b>Total</b>	<b>101</b>	<b>110</b>	<b>110</b>	<b>0.0%</b>	<b>110</b>

**Asset Management**

Capital Outlay	0	16	<b>8</b>	-50.0%	0
<b>Total</b>	<b>0</b>	<b>16</b>	<b>8</b>	<b>-50.0%</b>	<b>0</b>

<b>Total Administrative &amp; Support Services</b>	<b>129</b>	<b>164</b>	<b>159</b>	<b>-3.0%</b>	<b>151</b>
--	------------	------------	------------	--------------	------------

<b>TOTAL BUDGET</b>	<b>54,172</b>	<b>62,717</b>	<b>66,310</b>	<b>5.7%</b>	<b>67,281</b>
---------------------	---------------	---------------	---------------	-------------	---------------

(Expenditures or appropriations)

<b>DEBT SERVICE</b>	29,170	31,877	<b>33,123</b>	3.9%	32,822
<b>Total</b>	<b>29,170</b>	<b>31,877</b>	<b>33,123</b>		<b>32,822</b>

	<u>FY 23</u> <u>ACTUAL</u>	<u>FY 24</u> <u>ORIGINAL</u>	<u>FY 25</u> <u>BUDGET</u>	<u>PERCENT</u> <u>DIFF. FROM</u> <u>FY 24 ORIG</u>	<u>FY 26</u> <u>FINANCIAL</u> <u>PLAN</u>
<b><u>Transfers Out</u></b>					
Sinking Fund	520	471	<b>180</b>	-61.8%	154
Sewer Capital Projects Transfer	30,521	39,873	<b>42,495</b>	6.6%	29,998
TMUA Financial Empowerment Center	0	68	<b>0</b>	-100.0%	0
TMUA Financial Empowerment Center	0	68	<b>68</b>	0.0%	0
CMAQ Grant Match- Electric Trucks	35	0	<b>0</b>	N/A	0
Operational support - Asset Mgt	840	949	<b>1,053</b>	11.0%	1,082
Operational support - Info Tech	1,459	2,301	<b>2,092</b>	-9.1%	2,105
Operational support - Finance	2,743	3,080	<b>3,249</b>	5.5%	3,268
Operational support - Customer Care	968	1,231	<b>1,282</b>	4.1%	1,281
Operational support - Engineering Svcs	3,936	0	<b>0</b>	N/A	0
Operational support - Streets&Storm	64	2,228	<b>2,119</b>	-4.9%	2,126
Operational support - Water&Sewer	10,530	14,065	<b>14,047</b>	-0.1%	14,230
<b>TOTAL TRANSFERS OUT</b>	<b>51,616</b>	<b>64,334</b>	<b>66,585</b>	<b>3.5%</b>	<b>54,244</b>
<b>TOTAL ANNUAL OUTLAYS</b>	<b>\$ 134,958</b>	<b>\$ 158,928</b>	<b>\$ 166,018</b>	<b>4.5%</b>	<b>\$ 154,347</b>

# TMUA SEWER CAPITAL PROJECTS

FY 2024 - 2025 & FY 2025 - 2026

CAPITAL FUND
<b>7500</b>
PROPRIETARY FUND BUDGETED ON A ACCRUAL BASIS

**OVERVIEW**

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

**BUDGET SUMMARY**

In FY25 and FY26, a transfer from the TMUA-Sewer Operating Fund will finance needed sanitary sewer system improvement projects. All of the projects are contained in the TMUA/City Council adopted Capital Improvements Plan. They are listed at the end of this fund summary.

**ANNUAL RESOURCES AND OUTLAYS**

(amounts expressed in thousands)

	<u>FY 23 ACTUAL</u>	<u>FY 24 ORIGINAL</u>	<u>FY 24 ESTIMATE</u>	<u>FY 25 BUDGET</u>	<u>PERCENT DIFF. FROM FY 24 EST.</u>	<u>FY 26 FINANCIAL PLAN</u>
<b>Annual Resources</b>						
Revenue	\$ 0	\$ 0	\$ 0	\$ 0	N/A	\$ 0
Transfers In	40,751	39,873	39,873	42,495	6.6%	29,998
<b>Total Resources</b>	<b>40,751</b>	<b>39,873</b>	<b>39,873</b>	<b>42,495</b>	<b>6.6%</b>	<b>29,998</b>
<b>Annual Outlays</b>						
Budget	40,751	39,873	39,873	42,495	6.6%	29,998
Transfers Out	0	0	0	0	N/A	0
<b>Total Outlays</b>	<b>40,751</b>	<b>39,873</b>	<b>39,873</b>	<b>42,495</b>	<b>6.6%</b>	<b>29,998</b>
<b>Resources Less Outlays</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>		<u>0</u>
<b>Fund Balance</b>						
End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>		<u>\$ 0</u>

## ANNUAL RESOURCES

(amounts expressed in thousands)

	<u>FY 23</u> <u>ACTUAL</u>	<u>FY 24</u> <u>ORIGINAL</u>	<u>FY 24</u> <u>ESTIMATE</u>	<u>FY 25</u> <u>BUDGET</u>	<u>PERCENT</u> <u>DIFF. FROM</u> <u>FY 24 EST</u>	<u>FY 26</u> <u>FINANCIAL</u> <u>PLAN</u>
<b>REVENUE ACCOUNT</b>						
<b><u>Transfers In</u></b>						
Transfers from Component Units	\$ 40,751	\$ 39,873	\$ 39,873	\$ 42,495	6.6%	\$ 29,998
<b>Total Transfers In</b>	<b>40,751</b>	<b>39,873</b>	<b>39,873</b>	<b>42,495</b>	<b>6.6%</b>	<b>29,998</b>
<b>TOTAL ANNUAL RESOURCES</b>	<b>\$ 40,751</b>	<b>\$ 39,873</b>	<b>\$ 39,873</b>	<b>\$ 42,495</b>	<b>6.6%</b>	<b>\$ 29,998</b>

## ANNUAL OUTLAYS

(amounts expressed in thousands)

	<u>FY 23</u> <u>ACTUAL</u>	<u>FY 24</u> <u>ORIGINAL</u>	<u>FY 25</u> <u>BUDGET</u>	<u>PERCENT</u> <u>DIFF. FROM</u> <u>FY 24 ORIG</u>	<u>FY 26</u> <u>FINANCIAL</u> <u>PLAN</u>
<b>PUBLIC WORKS AND TRANSPORTATION</b>					
<b><u>Engineering Services</u></b>					
Capital Outlay	\$ 34,950	\$ 34,386	\$ 0	-100.0%	\$ 0
<b>Total</b>	<b>34,950</b>	<b>34,386</b>	<b>0</b>	<b>-100.0%</b>	<b>0</b>
<b><u>Water and Sewer</u></b>					
Capital Outlay	5,801	5,487	42,495	>500%	29,998
<b>Total</b>	<b>5,801</b>	<b>5,487</b>	<b>42,495</b>	<b>&gt;500%</b>	<b>29,998</b>
<b>Total Public Works &amp; Transportation</b>	<b>40,751</b>	<b>39,873</b>	<b>42,495</b>	<b>6.6%</b>	<b>29,998</b>
<b>TOTAL BUDGET</b>	<b>40,751</b>	<b>39,873</b>	<b>42,495</b>	<b>6.6%</b>	<b>29,998</b>
<b>(Expenditures or appropriations)</b>					
<b>TOTAL ANNUAL OUTLAYS</b>	<b>\$ 40,751</b>	<b>\$ 39,873</b>	<b>\$ 42,495</b>	<b>6.6%</b>	<b>\$ 29,998</b>

## PROJECT APPROPRIATIONS

(amounts expressed in thousands)

	FY 25 BUDGET	FY 26 FINANCIAL PLAN
<b>WATER AND SEWER</b>		
Areawide Point Repairs	\$ 3,000	\$ 3,000
Coal Creek (103-N) Parallel Interc	3,361	0
Coal Creek Rehabilitation & Relief	700	3,337
Crow Creek Rehab & Relief	543	5,352
Econ Devel WW Infrastructure	500	500
Emergency Sewer Repair, Rehab & Repl	2,200	2,200
Flatrock Creek Rehab and Relief	0	1,244
Force Main Condition Assessment	0	656
Haikey Creek Oxidation Ditch Demo	217	0
Haikey Creek SAMS Equip Replacement	535	551
Interceptor Condition Assessment	0	750
Lift Station Replace or Upgrades	2,075	2,712
LwrBrdCrk WWTP ExpPhse 2 ARPA Grant	16,000	0
LwrBrdCrk WWTP OxidationDitchMixers	370	0
ManholeCon Assess and Rehab Program	3,000	3,000
Northside Interceptor Improvements	700	0
NS/LBC WWTP Electrical Improvements	0	358
NSWWTP Digester Lid Repair Phase 2	1,235	0
Sewer Rehab Area Wide	3,238	1,500
Sewer Rehab/Replacement	3,500	3,500
SS WWTP Concrete Rehab & Repl	0	838
Unsewered Areawide Mainline Exts	500	500
W&S Dept Long Range Facility Plan	243	0
WestTulsa 39, 40, 41-S Rehab&Relief	578	0
<b>WATER AND SEWER TOTAL</b>	<b>42,495</b>	<b>29,998</b>
 Grand Total	 <b>\$ 42,495</b>	 <b>\$ 29,998</b>

# RMUA GENERAL OPERATING

FY 2024 - 2025 & FY 2025 - 2026

OPERATING FUND
<b>950</b>
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 FY25, revenues are expected to exceed outlays contributing to the estimated year-end fund balance.

**ANNUAL RESOURCES AND OUTLAYS**

(amounts expressed in thousands)

	<u>FY 23</u> <u>ACTUAL</u>	<u>FY 24</u> <u>ORIGINAL</u>	<u>FY 24</u> <u>ESTIMATE</u>	<u>FY 25</u> <u>BUDGET</u>	<u>PERCENT</u> <u>DIFF. FROM</u> <u>FY 24 EST.</u>	<u>FY 26</u> <u>FINANCIAL</u> <u>PLAN</u>
<b>Annual Resources</b>						
Revenue	\$ 3,421	\$ 4,486	\$ 3,272	\$ 5,056	54.5%	\$ 5,056
Transfers In	296	574	229	578	152.4%	578
<b>Total Resources</b>	<b>3,717</b>	<b>5,060</b>	<b>3,501</b>	<b>5,634</b>	<b>60.9%</b>	<b>5,634</b>
<b>Annual Outlays</b>						
Budget	3,970	5,038	4,206	4,797	14.1%	4,797
Transfers Out	0	0	0	0	N/A	0
<b>Total Outlays</b>	<b>3,970</b>	<b>5,038</b>	<b>4,206</b>	<b>4,797</b>	<b>14.1%</b>	<b>4,797</b>
<b>Resources Less Outlays</b>	<b>(253)</b>	<b>22</b>	<b>(705)</b>	<b>837</b>		<b>837</b>
<b>Fund Balance</b>						
Beginning Unassigned Fund Balance	2,855	1,410	2,602	1,897		2,734
Addition to/(Use of)	(253)	22	(705)	837		837
Operating Reserve	(1,000)	(1,000)	(1,000)	(1,000)		(1,000)
End of Year	<b>\$ 1,602</b>	<b>\$ 432</b>	<b>\$ 897</b>	<b>\$ 1,734</b>		<b>\$ 2,571</b>

## ANNUAL RESOURCES

(amounts expressed in thousands)

	<u>FY 23</u> <u>ACTUAL</u>	<u>FY 24</u> <u>ORIGINAL</u>	<u>FY 24</u> <u>ESTIMATE</u>	<u>FY 25</u> <u>BUDGET</u>	<u>PERCENT</u> <u>DIFF. FROM</u> <u>FY 24 EST</u>	<u>FY 26</u> <u>FINANCIAL</u> <u>PLAN</u>
<b>REVENUE ACCOUNT</b>						
<b><u>General Government</u></b>						
General Government Revenue	\$ 286	\$ 214	\$ 109	\$ 214	96.3%	\$ 214
<b>Total General Government</b>	<b>286</b>	<b>214</b>	<b>109</b>	<b>214</b>	<b>96.3%</b>	<b>214</b>
<b><u>Enterprise</u></b>						
Sewer Revenue	3,104	4,272	3,120	4,842	55.2%	4,842
<b>Total Enterprise</b>	<b>3,104</b>	<b>4,272</b>	<b>3,120</b>	<b>4,842</b>	<b>55.2%</b>	<b>4,842</b>
<b><u>Investment Income</u></b>						
Interest Earnings	31	0	43	0	-100.0%	0
<b>Total Investment Income</b>	<b>31</b>	<b>0</b>	<b>43</b>	<b>0</b>	<b>-100.0%</b>	<b>0</b>
<b><u>Transfers In</u></b>						
Transfers from Related Entities	296	574	229	578	152.4%	578
<b>Total Transfers In</b>	<b>296</b>	<b>574</b>	<b>229</b>	<b>578</b>	<b>152.4%</b>	<b>578</b>
<b>TOTAL ANNUAL RESOURCES</b>	<b>\$ 3,717</b>	<b>\$ 5,060</b>	<b>\$ 3,501</b>	<b>\$ 5,634</b>	<b>60.9%</b>	<b>\$ 5,634</b>

## ANNUAL OUTLAYS

(amounts expressed in thousands)

	<u>FY 23</u> <u>ACTUAL</u>	<u>FY 24</u> <u>ORIGINAL</u>	<u>FY 25</u> <u>BUDGET</u>	<u>PERCENT</u> <u>DIFF. FROM</u> <u>FY 24 ORIG</u>	<u>FY 26</u> <u>FINANCIAL</u> <u>PLAN</u>
<b><u>Regional Metropolitan Utility Authority (RMUA)</u></b>					
Other Services/Charges	\$ 3,288	\$ 4,272	\$ 4,210	-1.5%	\$ 4,210
Capital Outlay	682	766	587	-23.4%	587
<b>Total</b>	<b>3,970</b>	<b>5,038</b>	<b>4,797</b>	<b>-4.8%</b>	<b>4,797</b>
<b>TOTAL BUDGET</b>	<b>3,970</b>	<b>5,038</b>	<b>4,797</b>	<b>-4.8%</b>	<b>4,797</b>
<b>(Expenditures or appropriations)</b>					
<b>TOTAL ANNUAL OUTLAYS</b>	<b>\$ 3,970</b>	<b>\$ 5,038</b>	<b>\$ 4,797</b>	<b>-4.8%</b>	<b>\$ 4,797</b>



**Project Close List - FY25 Adopted Budget**

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

<b>Project number</b>	<b>Project Name</b>	<b>Project number</b>	<b>Project Name</b>
016100	Forensic Lab Expansion	2134B0002Z	Village Flats Phase II Apts
032042	Lift Station Modifications	2159FR0003	Small Business Loan Program
053091	G Operations	2159FR0006	Housing Rehabilitation Loan
055200	Fire Trng Ctr/Reloc Sta 16	2159FR0009	Safety Upgrades McClure ECDC
064002	Residential Streets Rehab	2159FR0030	HOME Administration PY20
064003	Traffic Signals & Lighting	2159FR0031	Baltimore Apartments Rehab
064004	Traffic Signal Sync	2159FR0043	Emergency Shelter and Utilities
081008	Wtr Main Replac - < Than 6"	2159FR0045	Housing Care Program
104003	61st S-33rd W Ave to Union	2159FR0046	Unallocated HUD Grant Proceeds
104006	101St S-Harvard Ave To Yale	2159FR0047	Rapid Rehousing - TDC
104011	Citywide - Trails	2159FR0060	MH - Rental Assistance - RRH
104013	Citywide - Local Match	2159FR0061	Housing Solutions HMIS Oversight
104014	Citywide General Eng/Test/In	2159FR0063	CARES ESG DVIS - Shelter
104015	Citywide Nonarterial Reh&Re	2159FR0064	CARES ESG Legal Aid - Shelter
104016	Citywide Nonarterial Sidewlk	2159FR0065	CARES ESG Sal Army - Shelter
104020	Citywide-Arterial Rt&Pv Main	2159FR0066	CARES ESG TDC - Shelter
104023	Lewis Ave 21st to 11th	2159FR0067	Rapid Rehousing - TDC
104041	Memorial Dr-21St St S To11Th	2159FR0068	Housing Solutions Street Outreach
104043	PINE ST-YALE TO SHERIDAN RD	2159FR0069	Housing Solutions Non Cong Shelter
104107	Maintenance Zone 1007	2159FR0070	YST - Street Outreach
104171	Maintenance Zone 1071	2159FR0071	YST - Shelter Ops and Services
104231	Maintenance Zone 2131	2159FR0075	Facility Improve Sal Army
104266	Maintenance Zone 2065 C	2159FR0076	Facility Improve DVIS
104317	Maintenance Zone 3017	2159FR0077	Facility Improve Touch
104413	Maintenance Zone 4013	2159FR0078	Facility Improve YWCA
110001	Time And Attendance System	2159FR0080	Job Training Madison
111035	Water Main Replace/Citywide	2159FR0081	Food Services Morton
132001	Lift Station Replacements	2159FR0082	Food Services Life Sr Svs
136002	Hr Info System Phase Ii	2159FR0083	Emergency Payments HPT
141002	Ab Jewell Inst-Scada System	2159FR0084	Emergency Payments RHM
141018	Bixby Mstr Meter Cnnct Imp	2159FR0085	211 Coordination Center
142000	Haikey Creek Sams Equip Repl	2159FR0086	DV Emergency Services
142004	Concrete Pipe Replacement	2159FR0087	Staff Led Troops
142009	Apache Ls Screen Imp & Vfds	2159FR0088	COVID Legal Assistance
142013	Apache Ls Access Rd & Upgrds	2159FR0089	COVID Relief Meals
142022	Resface Wwtp & Ls Road & Pk	2159FR0090	Reading Partners Tutoring
144007	Traffic Calming & Safety	2159FR0091	Youth at Heart Covid Response
144011	GPS Emgency Vehicle Preemp Sys	2159FR0092	CIS Covid Response
144020	Citywide-Arterial Rt&Pv Main	2159FR0201	TCF Arts Alliance Tulsa
144022	Art/NonArt Routine & Prevention	2159FR0202	MHAOK
144105	25 W Ave: Edison-Apache (DS-W)	2159FR0203	YMCA of Greater Tulsa
144203	W 41st St S 41st W - S 33rd W	2159FR0204	Family and Children's
144218	41st St & Lewis Intersection	2159FR0205	Family Hope House
144546	Maintenance Zone 5046	2159FR0206	Lilyfield
145330	PAC - Fire Alarm System	2159FR0207	MetCares Foundation
145720	GM HVAC Humidification	2159FR0208	Tulsa Regional STEM Alliance
147180	Lacy Park Master Plan - Ph 1	2159FR0209	Parent Child Center of Tulsa
147190	Water Playgrounds	2159FR0210	OK United Methodist Circle of Care
147200	Rp - Pedestrian Bridge Imp	2159FR0211	Tulsa Dream Center

**Project Close List - FY25 Adopted Budget**

<b>Project number</b>	<b>Project Name</b>	<b>Project number</b>	<b>Project Name</b>
151004	Ps Rehab (Rsv Hill & Sss)	2159FR0212	TCF The Opportunity Project
151008	Wtr Main Replac-< Than 6"	2159FR0213	One Hope Tulsa
151012	W 23Rd 16" Transmission Line	2159FR0214	Building All Children
151028	23rd & Jackson Fac Renov	2159FR0215	New Hope OK
151111	Eucha Dam Rehabilitation	2159FR0216	Surayya Anne Foundation
151120	Water Dist Secuty Enhancmnts	2159FR0217	Tulsa Hope Academy
152007	Ns Wwtp Pstrztn/Digstr#5 Exp	2159FR0218	The Pencil Box
152042	Lift Station Modifications	2159FR0219	Education-Recreation, Inc.
155107	Police Courts Renovation	2159FR0220	Not Forgotten Children
161001	Facilities 56& Garnett	2159FR0221	Emergency Infant Services
161015	AB Jewell Ctr RM Bldg HVAC	2159FR0222	University of Central OK A+
161016	Eucha Spavinaw Wtr Ctrl Mst	2159FR0223	Community Service Council
161037	Water Mains Replacement	2159FR0224	Growing Together
161112	Eucha Dam Anchoring	2159FR0225	Oklahomans for Equality
161120	Raw Water Flowlines Repairs	2159FR0226	Blessings to Share Foundation
161124	Utility BRDG Paint Rehab	2159FR0227	Pathways to Adult Learning Center
161400	Spavinaw Pump Station Rehab	2159FR0228	TSHA, Inc
162000	Haikey Creek Sams Equip Repl	2159FR0229	New View Oklahoma
162003	Feb Joint Crack Repair	2159FR0230	Special Olympics Oklahoma
162004	Concrete Pipe Replacement	2159FR0231	A New Leaf
162005	Areawide Point Repairs	2159FR0232	DVIS
162007	Solids Facility Pls and Imp	2159FR0233	Kendall Whittier Main Street
162018	SSWTP Odor Control Study	2159FR0234	Black Wall Street Chamber
162021	Spunky Crk Main Stm South C1	2159FR0235	Fab Lab Tulsa
163501	FEMA 16 - Wenzel Acq #14	2159FR0236	TCF Hunger Free Oklahoma
164901	ODOT - ADA Sidewalk Improve CW	2159FR0237	Meals on Wheels of Metro Tulsa
171008	Watermain Replacement <6"	2159FR0238	Global Gardens
171010	Eucha Spavinaw Wtr Ctrl Mst	2159FR0239	Restoration Collective
171013	Lynn Lane Yahola Repairs	2159FR0240	TCF HCSI Inc
171113	Eucha Dam Radial Gate Rehab	2159FR0241	Iron Gate
171121	Mohawk Hsps Rehab & Improve	2159FR0242	Neighbors Along the Line
171123	Large Valve Replacement	2159FR0243	TulsaRise
171125	Powd Activated Crbn Feed Sys	2159FR0244	Community Food Bank of Eastern OK
172000	Haikey Creek SAMS Equip Repl	2159FR0245	Catholic Charities of Eastern OK
172003	SS WWTP Inftt LS - RPL Screens	2159FR0246	Comunidad de Esperanza
172015	Sewer Rehab Areawide	2159FR0247	Food on the Move
172018	SSWTP Odor Control Study	2159FR0248	Tulsa Advocates for the Protection
172021	Spunky Crk Main Stm South C1	2159FR0249	Revitalize T-Town
172026	RL Jones Airport Sewer East	2159FR0250	Family Promise of Tulsa County
172042	Lift Station Replace Upgrade	2159FR0251	Lindsey House
172200	30-N Relief	2159FR0252	Community ShareHouse
172201	Airport NE LS	2159FR0253	Tulsa Day Center
962201	Gilcrease Museum Renovation	2159FR0254	Operation Hope Prison Ministry
963108	Ext.Serv.To Unsewered Areas	2159FR0255	Resonance Center for Women
964108	Downtown Streets To Two-Way	2159FR0256	TCF 501tech
1040326001	Bartlett Fountain Repair	2159FR0257	MyHealth Access Network
082007R	Haikey Crk Wwtp Sec&Saf Imp	2159FR0258	Modus, Inc.
143018T	FY15 Haikey Equip Rehab/Repl	2159FR0259	TCF Terence Crutcher Foundation
152014T	Haikey Creek Maint Building	2159FR0260	Health Outreach Prevention Educatio
183900000Z	Hazard Mitigation Plan Update FY18	2159FR0261	Amplify Youth Health Collective
1929TH0003	Other State Forfeitures	2159FR0262	Planned Parenthood Great Plains

**Project Close List - FY25 Adopted Budget**

<b>Project number</b>	<b>Project Name</b>	<b>Project number</b>	<b>Project Name</b>
193110002Z	Eucha/Spavinaw Wtr Quality Crtr Mstr	2159FR0263	Life Senior Services - RSVP
193120029Z	71st St Dewatering - Storage Tank	2159FR0264	LIFE Senior Services
193120031Z	Concrete Pipe Replacement	2159FR0265	TCF Tulsa Responds
193130006Z	CW - Detention Pond Rehab	2159FR0266	Urban Strategies, Inc
193310004Z	Mohawk Pump Stations 1 & 2 Rehab	2159FR0268	Harvest House
193310006Z	NaOH Storage & Feed System Upgrade	2159FR0269	This Machine dba Tulsa Bike Share
193320000Z	Jones Creek Relief (91-N)	2159FR0270	Tulsa Hub Syndicate
193320001Z	30-N Relief	2159FR0271	Oklahoma's Mothers' Milk Bank
193320002Z	Airport - Northeast LS & FM	2159FR0272	Oklahoma Project Woman
193320005Z	Apache Lift Station Force Main	2159FR0273	Goodwill Industries of Tulsa
193320020Z	Areawide Point Repairs	2159FR0274	YWCA Tulsa
193400000Z	Zoo Playground	2159FR0275	Retention Bonus - Non Sworn
193520010Z	71st Street LS Electrical Upgrades	2159FR0276	Retention Bonus - Public Safety
193520013Z	Haikey Ck LS Elect Upg (MATCH)	2159FR0277	Hiring Stipend - Critical Hire
193520014Z	Haikey Ck WWTP Elect Imp (MATCH)	2159FR0278	Hiring Stipend - Public Safety
193520015Z	Haikey Creek SAMS Equip Replacement	2159FR0281	Fire Department Lexipol
203130000Z	Transportation Related Flood Imp	2159FR0286	Gilcrease Museum
2031F00002	Channel Erosion & stabilization - C	2159FR0287	Tulsa Health Dept Temp Staff
203310002Z	Eucha/Spavinaw Wtr Quality Crtr Mstr	2159FR0288	Tulsa Health Dept Vaccine Incent
203310003Z	Bird Crk No. 1 Pump Station Refurb	2159FR0289	Tulsa Health Dept Preservation Stip
203310006Z	NaOH Storage & Feed System Upgrade	2159FR0290	Tulsa Health Dept Covid Response OT
203310007Z	CW - Water Line Relocations	2159FR0291	Tulsa Health Dept Uninsured Lab Ass
203310009Z	CW - Water Mains Replacements <6 in	2159FR0293	Medical Assistant
203310015Z	CW - Transmission Ln Condition Ass	2159FR0308	Worker's Compensation
203310023Z	Raw Water Flowline Repairs Spavinaw	2159TH0027	Automated Vehicle Location
203310024Z	ABJ WTP HSPS Power Resilience Eval	2159TH0029	36 DN at City Hall
203320000Z	SS-WWTP Peak Flow Plant Improvemen	2159TH0033	Convention and Tourism Assistance
203320005Z	Street Package - Sewer Rehab	2159TH0034	General Fund Assistance
203320010Z	71st Street LS Electrical Upgrades	2159TH0037	Vibrant Neighborhoods Partnership
203320011Z	SS WWTP Digester MCC Replacement	2229FR0003	2021 OHSO Traffic Enforce
203320013R	Haikey Ck LS Elect Upg (RMUA)	2229FR0004	Cyber Security Updates
203320013T	Haikey Ck LS Elect Upg (MATCH)	2229FR0014	Domestic Violence Diversion Iniativ
203320014T	Haikey Ck WWTP Elect Imp (MATCH)	2231F00003	Transportation Related Flood Imp
203320015T	Haikey Creek SAMS Equip (MATCH)	2231F00010	CW Urban Lake Maintenance
203320017Z	Lift Station Replacements/Upgrades	2231S00002	SS WWTP Lagoon No. 7 Connection
203330002Z	CW Channel Erosion & Stabilization	2231S00003	SS WWTP Digester Liquid Loadout
203330003Z	CW Channel Culvert Replacement	2231S00004	SS WWTP Replace Sludge Trnfr Piping
203330005Z	CW Concrete Channel Rehab	2231S00006	West Bank Lift Station Improvements
203400000Z	23rd & Jackson Site Improvements	2231S00007	Upper Joe Creek - East Branch
203400001Z	Tulsa Zoo Department	2231S00015	Unsewered Areas Areawide
2034W0002Z	Mohawk Storage Building	2231S0001T	HC WWTP Anaerobic Digester Addition
2036A0009Z	Pine St: Peoria Ave - Lewis Ave	2231S00020	Concrete Pipe Replacement
2036A0020Z	Lewis Ave: Pine St - Admiral PI	2231S00026	Jones Creek Relief (91-N)
2036A0035Z	41st St S & Elwood Ave INTERSCTN	2231S00029	71st St Dewatering Facy Tank Rhab
2036A0072Z	11th St S & Lewis Ave INTERSCTN	2231S0002T	HC WWTP Dewatering Facility
2036A0076Z	31st St S & Peoria Ave INTERSCTN	2231S0003T	HC SAMS Equipment Replacements
2036D0006Z	CBD: Lansing Ave	2231W00001	Woods Pump Station Refurbishment
2036N3010Z	Maintenance Zone 3010	2231W00002	Grand River Pump Station Refurb
2036X0001Z	ADA: Transition Plan Update	2231W00008	CW - Water Line Relocations
2037B0167Z	Bridge #167	2234B00003	COT Fiber: 56 & Garnett - 51 & 129
2037B0258Z	Bridge #258	2234B00004	Gilcrease Museum Improvements

**Project Close List - FY25 Adopted Budget**

<b>Project number</b>	<b>Project Name</b>	<b>Project number</b>	<b>Project Name</b>
2037B0261A	Bridge #261A	2259FR0003	Small Business Loan Program
2037B0359Z	Bridge #359	2259FR0004	Route 66 Microenterprise
205900002Z	Oil Capital Building. LLC	2259FR0007	Demolition Spot Blight
2059FR0045	Housing Care Program	2259FR0011	Housing Energy Conservation
2059FR0050	CARES ESG Administration	2259FR0018	Transitional Living
2059FR0062	CARES Financial Literacy	2259FR0023	Staff-Led Troops
2059TH0002	RWJF Special Project	2259FR0026	Sidewalks
2119X00001	TIF Overcollection Repay to County	2259FR0030	HOME Administration
2129FR0004	Homeland Security X-Ray	2259FR0045	Housing Care Program
2129FR0005	USAR Equipment #1060.022	2259FR0047	Rapid Rehousing - TDC
2129FR0033	Improving Criminal Justice Response	2329ST0002	Forensic Nurse Services
2129FR0034	Improving Criminal Justice Response	2329TH0004	TPD Foundation
2131F00001	Zink Lake Bank Imp & Stabilization	2331F00014	47th and Lewis
2131F0001Z	Transportation Related Flood Imp	2331F00015	Dawson Road Flooding
2131S00001	Junction Box 782 - 3rd River Cross	2331S00002	NS WWTP Aeration Jockey Blower Add
2131S00002	SE Basin West Leg Interceptor Rehab	2331S00009	Haikey Interceptor Rehab Phase 2
2131S00009	Concrete Pipe Replacement	2331S00024	Emergency Sewer Repr, Rehab, Replc
2131S0002Z	West Bank Lift Station Improvements	2331W00013	Water Line Relocations-Citywide
2131S0006Z	Riverwest Choice Neighborhoods	2359FR0035	ESG Administration PY22
2131S0007T	Haikey Creek SAMS Equip (MATCH)	2359FR0044	HOPWA COT Admin PY22
2131S0014Z	Force Main Condition Assessment	2359TH0003	Best Friends Training
2131W0008Z	AB Jewell Clarifier Upgrades/Rehab	2419TH0001	Learning with a Wrench
2131W0017Z	Facility Roof Repairs Citywide	2431F00003	CW - Channel Erosion & Stabilizatio
2131W0019Z	Emergency Waterline Repair Contract		