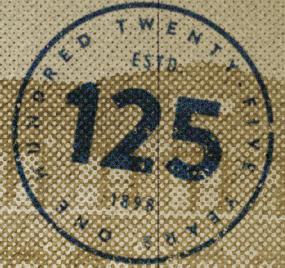


SECTION 3 FUNDS

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

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



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City of Tulsa

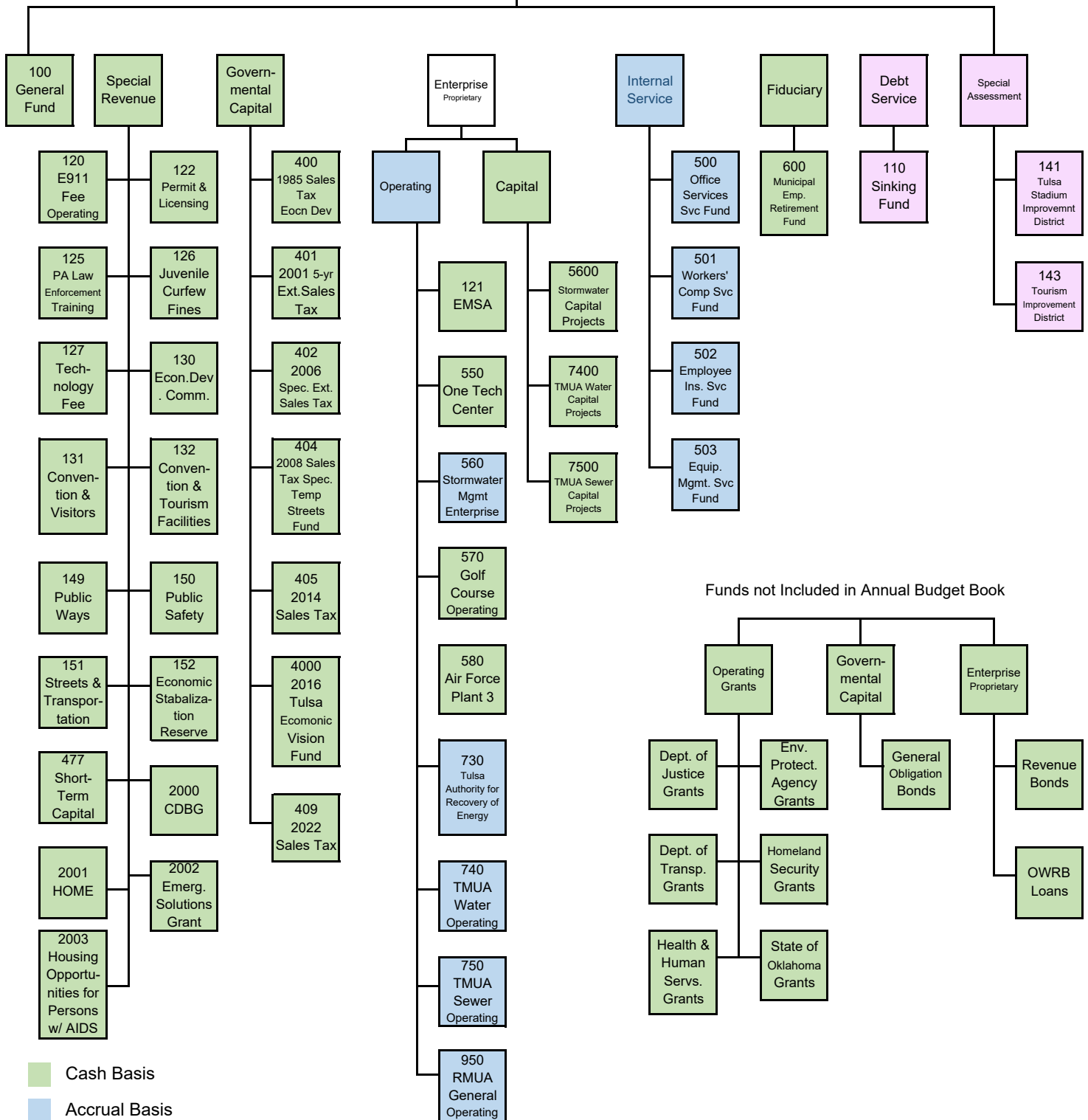
Fund Structure

By Budgetary Basis

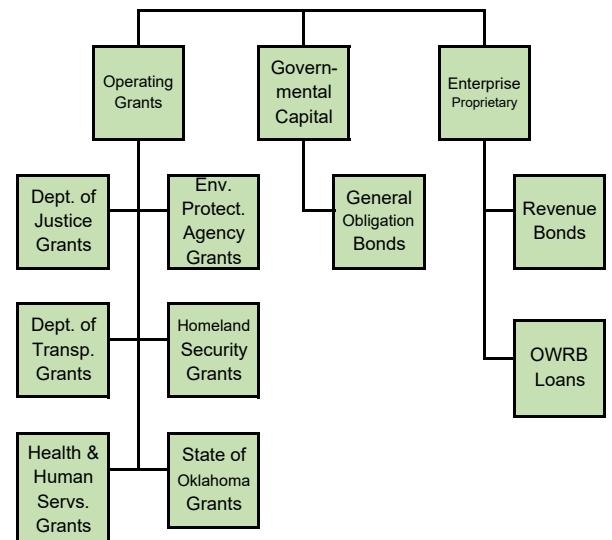


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Funds Included in Annual Budget Book



Funds not Included in Annual Budget Book



■ Cash Basis

■ Accrual Basis

■ Modified Accrual Basis

(See explanation on next page)

WHAT IS "BUDGETARY BASIS"?

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

Cash Basis indicates transactions are recognized only when cash is increased or decreased;

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

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

 Cash Basis Accrual Basis Modified Accrual Basis

Refers to chart colors on the previous page.

BUDGET METHODS

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

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

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

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

ACCOUNTING METHODS

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

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

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

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

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

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

MUNICIPAL BUDGET ACT FUNDS NOT INCLUDED IN THE ANNUAL BUDGET DOCUMENT

The City of Tulsa does not include all of the funds subject to the Municipal Budget Act in its Annual Budget document. The exception is the HUD Grants, which are included. Revenues such as General Obligation and Revenue Bonds, OWRB Loans, Department of Justice Grants, Homeland Security Grants, Department of Transportation Grants, Health and Human Services Grants, Environmental Protection Agency Grants, and State of Oklahoma Grants are received at various periods throughout the year and not enough information is available to reasonably estimate appropriations during the Annual Budget process. These funds will receive appropriations during the year by budget amendment after bonds are closed or grant agreements signed.

GENERAL FUND

FY 2022 - 2023 & FY 2023 - 2024

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 City's goal of a ten and zero tenths percent (10%) operating reserve was met this year. The reserve was increased from eight and zero tenths (8.0%) to ten and zero tenths percent (10%) of revenue which will be \$29.9 million. The percentage increase is attributable to an additional set aside of \$8.8 million.

In FY21, revenues over-performed estimates and expenditure budgets were underspent by \$14.6 million and ended the year with \$20.9 million in unassigned fund balance. This is largely the result of increased sales tax collection, use tax collection, and underspending expenditures. The FY22 revenue estimate reflects a stronger than expected economic upturn of \$27.6 million or eight and eight tenths percent (8.8%) over the FY22 original projection. The local economy was impacted by federal stimulus and relief funding, online shopping, and a faster than expected return to public events and gatherings during the pandemic.

REVENUE

FY23 GF revenues are projected to be \$358.3 million. This is fourteen and three tenth percent (14.3%) more than the FY22 Original Budget. Sales and uses taxes account for 63.9% of the General Fund.

EXPENDITURES

The FY23 GF budget is \$378.3 million. This is seventeen and eight tenths percent (17.8%) more than the FY22 Original Budget. The largest expenditure category is payroll, which represents 70.1% of the General Fund budget. As a priority of the Mayor, compensation considerations have been included in FY23 along with FY22 compensation for contract settlements that were not in the FY22 Original Budget. Low unemployment, recruiting issues, turnover, and inflation were all driving forces to make compensation a priority.

The Public Safety program's appropriations supporting the Police, Fire, Municipal Court, and Emergency Management, account for fifty-three and three tenths percent (53.3%) of the FY23 budget. The Administrative and Support Services category represents approximately nineteen and zero tenths percent (19.0%) of the FY23 budget. Public Works and Transportation will receive the third largest allocation at ten and nine tenths percent (10.9%) of the budget. Cultural and Recreational activities will be allocated six and three tenths percent (6.3%) of FY23 resources. The City's Economic Development and Neighborhood Services functions will consume three and nine tenths percent (3.9%) of the FY23 budget and the remaining six and six tenths percent (6.6%) will be transferred to other funds.

The Police and Fire Departments' total allocations are increasing in FY23 by sixteen and five tenths (16.5%) and six and five tenths percent (6.5%), respectively from the FY22 Original Budget. In FY23, Police academies of ninety (90) are funded and Fire Department an academy of thirty (30) cadets.

Cultural and Recreational programs will be impacted by nine and four tenths (9.4%) percent increase from the original FY22 budget in FY23. This is primarily caused by compensation increases planned and higher cost for materials and supplies. Recreation and cultural areas managed by private entities will be reorganized for FY23. The Zoo and Gilcrease Museum are both under management agreements and will be moved to a new department called Managed Entities - Culture & Recreation. The Zoo was funded within the Parks and Recreation Department and Gilcrease Museum was funded within its own department.

Social and Economic Development program allocations are increasing by nine and four tenths percent (9.4%) in FY23. The increase was largely attributed to compensation increases planned and higher cost for materials and supplies. To better manage economic development service agreements provided by entities outside of the City, a new department for FY23 called Managed Entities - Economic Development was created. Bringing all economic development service agreements into one department will improve oversight of agreements and functions.

Public Works and Transportation will increase by eleven and seven tenths percent (11.7%) in FY23. This increase is largely due to compensation increases planned and higher cost for materials, supplies, and services.

The Administrative and Support Services programs' allocations are increasing by fifteen and five tenths percent (15.5%). This increase is primarily due compensation increases planned and higher cost for materials, supplies, and services.

Transfers out will increase by \$17.6 million or two hundred thirty-one and two tenths percent (231.2%) in FY23 over the FY22 Original Budget primarily due to onetime items that are better served in other funds that are specific to the item, such as capital items transferred to capital funds. The major onetime items/projects that will be using fund balance are, Short Term Capital Fund, Fire Capital, Real Time Information Center (RTIC), Kirkpatrick Heights, Recreation Lake Bathroom and Boat Dock, and other projects.

ANNUAL RESOURCES AND OUTLAYS

(amounts expressed in thousands)

	<u>FY 21</u> <u>ACTUAL</u>	<u>FY 22</u> <u>ORIGINAL</u>	<u>FY 22</u> <u>ESTIMATE</u>	<u>FY 23</u> <u>BUDGET</u>	<u>PERCENT</u> <u>DIFF. FROM</u> <u>FY 22 EST.</u>	<u>FY 24</u> <u>FINANCIAL</u> <u>PLAN</u>
Annual Resources						
Revenue	\$ 297,471	\$ 262,910	\$ 290,566	\$ 299,109	2.9%	\$ 302,576
Transfers In	49,025	50,624	50,628	59,214	17.0%	60,548
Total Resources	346,496	313,534	341,194	358,323	5.0%	363,124
Annual Outlays						
Budget	296,040	313,629	321,371	353,164	9.9%	358,577
Transfers Out	35,836	7,612	7,550	25,211	233.9%	8,329
Total Outlays	331,876	321,241	328,921	378,375	15.0%	366,906
Resources Less Outlays	14,620	(7,707)	12,273	(20,052)		(3,782)
Fund Balance						
Beginning Unassigned Fund Balance	30,363	32,997	41,983	54,256		34,204
Addition to/(Use of)	14,620	(7,707)	12,273	(20,052)		(3,782)
Economic Stabilization Reserve	(3,000)	0	0	0		0
Downtown Maintenance Reserve	0	0	(150)	(150)		(150)
Operating Reserve (10.00%)	(21,033)	(21,033)	(29,911)	(29,911)		(30,258)
End of Year	\$ 20,950	\$ 4,257	\$ 24,195	\$ 4,143		\$ 14

ANNUAL RESOURCES

(amounts expressed in thousands)

REVENUE ACCOUNT	FY 21 <u>ACTUAL</u>	FY 22 <u>ORIGINAL</u>	FY 22 <u>ESTIMATE</u>	FY 23 <u>BUDGET</u>	PERCENT DIFF. FROM FY 22 EST	FY 24 <u>FINANCIAL PLAN</u>
<u>Taxes</u>						
Property Tax	\$ 719	\$ 734	\$ 978	\$ 997	1.9%	\$ 997
Franchise Tax	21,337	22,229	22,608	24,651	9.0%	24,651
Sales Tax	157,026	154,469	173,719	178,062	2.5%	180,732
Use Tax	44,443	42,539	\$ 49,534	\$ 50,772	\$	\$ 51,560
Hotel & Motel Tax	106	101	125	146	16.8%	151
Total Taxes	223,631	220,072	246,964	254,628	3.1%	258,091
<u>Licenses, Permits, and Fees</u>						
Business Licenses and Permits	1,193	1,750	1,359	1,349	-0.7%	1,349
Nonbusiness Licenses	6,711	8,203	9,361	9,453	1.0%	9,453
Total Licenses, Permits, and Fees	7,904	9,953	10,720	10,802	0.8%	10,802
<u>Intrqvmntl Grant Revenues</u>						
Federal Government Grants	31,536	501	523	523	0.0%	523
State Intrqvmntl Shared Revenue	7,499	7,475	7,936	8,184	3.1%	8,184
Total Intrqvmntl Grant Revenues	39,035	7,976	8,459	8,707	2.9%	8,707
<u>General Government</u>						
Indirects	7,744	7,792	7,472	7,631	2.1%	7,631
General Government Revenue	1,336	1,420	1,208	1,240	2.6%	1,240
Public Safety and Protection	1,863	641	627	634	1.1%	634
Public Works and Transportation	9	39	13	13	0.0%	13
Culture and Recreation	279	471	354	355	0.3%	355
Social and Economic Development	783	1,078	1,557	1,612	3.5%	1,612
Miscellaneous	274	224	255	255	0.0%	255
Total General Government	12,288	11,665	11,486	11,740	2.2%	11,740
<u>Fines and Forfeitures</u>						
Municipal Court Fines	5,591	6,757	6,388	6,570	2.8%	6,570
Court Related Fines and Forfeitures	225	283	190	190	0.0%	190
Other Fines and Forfeitures	57	6	82	82	0.0%	82
Special Assessments	0	0	46	46	0.0%	46
Total Fines and Forfeitures	5,873	7,046	6,706	6,888	2.7%	6,888
<u>Investment Income</u>						
Interest Earnings	3,275	3,223	2,583	2,850	10.3%	2,854
Total Investment Income	3,275	3,223	2,583	2,850	10.3%	2,854
<u>Transfers In</u>						
Transfers within Primary Government	2,350	650	650	723	11.2%	723
Transfers from Component Units	26,387	29,910	29,915	36,088	20.6%	36,527
Total Transfers In	28,737	30,560	30,565	36,811	20.4%	37,250

	FY 21 ACTUAL	FY 22 ORIGINAL	FY 22 ESTIMATE	FY 23 BUDGET	PERCENT DIFF. FROM FY 22 EST	FY 24 FINANCIAL PLAN
Miscellaneous						
Fee In Lieu	20,288	20,064	20,063	22,403	11.7%	23,298
Reimbursements	1,985	1,187	1,188	1,175	-1.1%	1,175
Recoveries	1,142	974	765	765	0.0%	765
Sale of City Property	665	561	436	429	-1.6%	429
Donations	2	22	7	7	0.0%	7
Other	1,671	231	1,252	1,118	-10.7%	1,118
Total Miscellaneous	25,753	23,039	23,711	25,897	9.2%	26,792
TOTAL ANNUAL RESOURCES	\$ 346,496	\$ 313,534	\$ 341,194	\$ 358,323	5.0%	\$ 363,124

ANNUAL OUTLAYS

(amounts expressed in thousands)

	FY 21 ACTUAL	FY 22 ORIGINAL	FY 23 BUDGET	PERCENT DIFF. FROM FY 22 ORIG	FY 24 FINANCIAL PLAN
PUBLIC SAFETY AND PROTECTION					
Municipal Court					
Personal Services	\$ 2,235	\$ 2,395	\$ 2,702	12.8%	\$ 2,702
Materials and Supplies	20	52	24	-53.8%	24
Other Services/Charges	113	206	564	173.8%	564
Total	2,368	2,653	3,290	24.0%	3,290
Police					
Personal Services	86,137	87,819	101,596	15.7%	106,183
Materials and Supplies	1,378	1,762	3,497	98.5%	2,625
Other Services/Charges	9,085	11,495	12,651	10.1%	12,235
Total	96,600	101,076	117,744	16.5%	121,043
Fire					
Personal Services	71,363	69,315	73,630	6.2%	73,692
Materials and Supplies	915	1,465	1,520	3.8%	1,411
Other Services/Charges	4,578	4,699	5,255	11.8%	5,139
Total	76,856	75,479	80,405	6.5%	80,242
Emergency Management					
Other Services/Charges	162	144	191	32.6%	196
Total	162	144	191	32.6%	196
Total Public Safety and Protection	175,986	179,352	201,630	12.4%	204,771
CULTURAL DEVELOPMENT AND RECREATION					
Park and Recreation					
Personal Services	5,750	6,857	7,808	13.9%	7,812
Materials and Supplies	691	864	910	5.3%	917
Other Services/Charges	9,411	9,983	3,859	-61.3%	3,946
Total	15,852	17,704	12,577	-29.0%	12,675
Gilcrease Museum					
Other Services/Charges	3,264	3,362	0	-100.0%	0
Total	3,264	3,362	0	-100.0%	0
River Parks					
Other Services/Charges	668	662	712	7.6%	735
Total	668	662	712	7.6%	735

	FY 21 ACTUAL	FY 22 ORIGINAL	FY 23 BUDGET	PERCENT DIFF. FROM FY 22 ORIG	FY 24 FINANCIAL PLAN
<u>Managed Entities - Culture & Recreation</u>					
Other Services/Charges	0	0	10,497	N/A	10,748
Total	0	0	10,497	N/A	10,748
Total Cultural Development & Recreation	19,784	21,728	23,786	9.5%	24,158
SOCIAL AND ECONOMIC DEVELOPMENT					
<u>Mayor's Office of Economic Development</u>					
Personal Services	915	0	0	N/A	0
Materials and Supplies	5	0	0	N/A	0
Other Services/Charges	35	0	0	N/A	0
Total	955	0	0	N/A	0
<u>Working in Neighborhoods</u>					
Personal Services	3,824	4,231	4,906	16.0%	4,906
Materials and Supplies	307	356	593	66.6%	588
Other Services/Charges	1,404	1,626	1,704	4.8%	1,673
Total	5,535	6,213	7,203	15.9%	7,167
<u>Development Services</u>					
Personal Services	4,755	5,480	6,094	11.2%	6,094
Materials and Supplies	15	81	35	-56.8%	25
Other Services/Charges	154	296	349	17.9%	338
Total	4,924	5,857	6,478	10.6%	6,457
<u>Tulsa Authority for Economic Opportunity</u>					
Other Services/Charges	0	1,358	728	-46.4%	728
Total	0	1,358	728	-46.4%	728
<u>Downtown Tulsa Partnership</u>					
Other Services/Charges	0	50	140	180.0%	90
Total	0	50	140	180.0%	90
<u>Managed Entities - Economic Development</u>					
Other Services/Charges	0	0	200	N/A	200
Total	0	0	200	N/A	200
Total Social & Economic Development	11,414	13,478	14,749	9.4%	14,642
PUBLIC WORKS AND TRANSPORTATION					
<u>Engineering Services</u>					
Personal Services	11,526	12,820	14,726	14.9%	14,726
Materials and Supplies	245	232	382	64.7%	322
Other Services/Charges	636	1,011	1,122	11.0%	1,119
Total	12,407	14,063	16,230	15.4%	16,167
<u>Streets and Stormwater</u>					
Personal Services	7,570	8,199	9,247	12.8%	9,319
Materials and Supplies	433	1,206	1,258	4.3%	1,278
Other Services/Charges	5,491	6,053	7,090	17.1%	7,060
Total	13,494	15,458	17,595	13.8%	17,657
<u>Tulsa Transit</u>					
Other Services/Charges	7,207	7,359	7,359	0.0%	7,433
Total	7,207	7,359	7,359	0.0%	7,433
Total Public Works & Transportation	33,108	36,880	41,184	11.7%	41,257

	FY 21 ACTUAL	FY 22 ORIGINAL	FY 23 BUDGET	PERCENT DIFF. FROM FY 22 ORIG	FY 24 FINANCIAL PLAN
ADMINISTRATIVE AND SUPPORT SERVICES					
<u>Mayor's Office</u>					
Personal Services	1,290	1,330	1,434	7.8%	1,434
Materials and Supplies	9	13	9	-30.8%	11
Other Services/Charges	50	98	101	3.1%	101
Total	1,349	1,441	1,544	7.1%	1,546
<u>City Auditor</u>					
Personal Services	843	1,170	1,286	9.9%	1,286
Materials and Supplies	1	7	20	185.7%	7
Other Services/Charges	238	100	142	42.0%	143
Total	1,082	1,277	1,448	13.4%	1,436
<u>City Council</u>					
Personal Services	1,059	1,266	1,478	16.7%	1,478
Materials and Supplies	11	21	15	-28.6%	15
Other Services/Charges	51	97	115	18.6%	114
Total	1,121	1,384	1,608	16.2%	1,607
<u>Legal</u>					
Personal Services	3,480	3,727	4,409	18.3%	4,409
Materials and Supplies	95	104	109	4.8%	86
Other Services/Charges	202	291	297	2.1%	305
Total	3,777	4,122	4,815	16.8%	4,800
<u>Human Resources</u>					
Personal Services	2,976	2,938	3,322	13.1%	3,322
Materials and Supplies	38	71	88	23.9%	72
Other Services/Charges	729	852	1,158	35.9%	1,214
Total	3,743	3,861	4,568	18.3%	4,608
<u>General Government</u>					
Other Services/Charges	2,267	3,007	3,181	5.8%	3,179
Total	2,267	3,007	3,181	5.8%	3,179
<u>INCOG</u>					
Other Services/Charges	2,543	2,612	3,020	15.6%	3,170
Total	2,543	2,612	3,020	15.6%	3,170
<u>Finance</u>					
Personal Services	10,686	11,763	12,891	9.6%	12,894
Materials and Supplies	136	403	392	-2.7%	392
Other Services/Charges	6,139	6,265	7,295	16.4%	7,228
Total	16,961	18,431	20,578	11.6%	20,514
<u>Information Technology</u>					
Personal Services	9,975	11,220	12,677	13.0%	12,677
Materials and Supplies	251	331	331	0.0%	337
Other Services/Charges	3,234	3,584	4,694	31.0%	6,668
Total	13,460	15,135	17,702	17.0%	19,682
<u>Customer Care</u>					
Personal Services	2,153	2,315	3,337	44.1%	3,337
Materials and Supplies	4	32	65	103.1%	67
Other Services/Charges	58	129	269	108.5%	269
Total	2,215	2,476	3,671	48.3%	3,673

	FY 21 ACTUAL	FY 22 ORIGINAL	FY 23 BUDGET	PERCENT DIFF. FROM FY 22 ORIG	FY 24 FINANCIAL PLAN
Communications					
Personal Services	506	607	765	26.0%	765
Materials and Supplies	9	11	14	27.3%	7
Other Services/Charges	18	33	45	36.4%	41
Total	533	651	824	26.6%	813
Asset Management					
Personal Services	2,607	2,908	3,176	9.2%	3,176
Materials and Supplies	437	513	598	16.6%	550
Other Services/Charges	3,653	4,373	5,082	16.2%	4,995
Total	6,697	7,794	8,856	13.6%	8,721
Total Administrative & Support Services	55,748	62,191	71,815	15.5%	73,749
TOTAL BUDGET	296,040	313,629	353,164	12.6%	358,577
(Expenditures or appropriations)					

	FY 21 ACTUAL	FY 22 ORIGINAL	FY 23 BUDGET	PERCENT DIFF. FROM FY 22 ORIG	FY 24 FINANCIAL PLAN
Transfers Out					
OTC Building Operation	4,395	4,395	4,384	-0.3%	4,386
Golf Course Operation	75	73	150	105.5%	75
Transfer to Facilities Maintenance	72	0	0	N/A	0
Pandemic Relief Recovery Fund	30,924	144	144	0.0%	144
Economic Stabilization Reserve	0	3,000	0	-100.0%	0
Graves Investigation	0	0	1,000	N/A	0
Economic Development Fund	0	0	120	N/A	0
E911 Operating Fund	0	0	1,060	N/A	0
Fire Capital	0	0	3,783	N/A	3,624
Kirkpatrick Heights	0	0	2,000	N/A	0
Short Term Capital	0	0	8,500	N/A	0
Recreation Lake Bathroom and Boat Dock	0	0	1,500	N/A	0
RTIC	0	0	2,550	N/A	0
Financial Empowerment Center	0	0	20	N/A	100
TIA Operating Fund	50	0	0	N/A	0
Long Range Capital Projects	320	0	0	N/A	0
TOTAL TRANSFERS OUT	35,836	7,612	25,211	231.2%	8,329
TOTAL ANNUAL OUTLAYS	\$ 331,876	\$ 321,241	\$ 378,375	17.8%	\$ 366,906

SUMMARY BY PROGRAM CATEGORY

(amounts expressed in thousands)

	FY 21 ACTUAL	FY 22 ORIGINAL	FY 23 BUDGET	PERCENT DIFF. FROM FY 22 ORIG	FY 24 FINANCIAL PLAN
PUBLIC SAFETY AND PROTECTION					
Personal Services	\$ 159,735	\$ 159,529	\$ 177,928	11.5%	\$ 182,577
Materials and Supplies	2,313	3,279	5,041	53.7%	4,060
Other Services/Charges	13,938	16,544	18,661	12.8%	18,134
Total	175,986	179,352	201,630	12.4%	204,771

	FY 21 ACTUAL	FY 22 ORIGINAL	FY 23 BUDGET	PERCENT DIFF. FROM FY 22 ORIG	FY 24 FINANCIAL PLAN
CULTURAL DEVELOPMENT AND RECREATION					
Personal Services	5,750	6,857	7,808	13.9%	7,812
Materials and Supplies	691	864	910	5.3%	917
Other Services/Charges	13,343	14,007	15,068	7.6%	15,429
Total	19,784	21,728	23,786	9.5%	24,158
SOCIAL AND ECONOMIC DEVELOPMENT					
Personal Services	9,494	9,711	11,000	13.3%	11,000
Materials and Supplies	327	437	628	43.7%	613
Other Services/Charges	1,593	3,330	3,121	-6.3%	3,029
Total	11,414	13,478	14,749	9.4%	14,642
PUBLIC WORKS AND TRANSPORTATION					
Personal Services	19,096	21,019	23,973	14.1%	24,045
Materials and Supplies	678	1,438	1,640	14.0%	1,600
Other Services/Charges	13,334	14,423	15,571	8.0%	15,612
Total	33,108	36,880	41,184	11.7%	41,257
ADMINISTRATIVE AND SUPPORT SERVICES					
Personal Services	35,575	39,244	44,775	14.1%	44,778
Materials and Supplies	991	1,506	1,641	9.0%	1,544
Other Services/Charges	19,182	21,441	25,399	18.5%	27,427
Total	55,748	62,191	71,815	15.5%	73,749
TRANSFERS	35,836	7,612	25,211	231.2%	8,329
TOTAL OUTLAYS	\$ 331,876	\$ 321,241	\$ 378,375	17.8%	\$ 366,906

SUMMARY BY ACCOUNT CLASSIFICATION

(amounts expressed in thousands)

	FY 21 ACTUAL	FY 22 ORIGINAL	FY 23 BUDGET	PERCENT DIFF. FROM FY 22 ORIG	FY 24 FINANCIAL PLAN
PERSONAL SERVICES	\$ 229,650	\$ 236,360	\$ 265,484	12.3%	\$ 270,212
MATERIALS AND SUPPLIES	5,000	7,524	9,860	31.0%	8,734
OTHER SERVICES / CHARGES	61,390	69,745	77,820	11.6%	79,631
TRANSFERS	35,836	7,612	25,211	231.2%	8,329
TOTAL OUTLAYS	\$ 331,876	\$ 321,241	\$ 378,375	17.8%	\$ 366,906

SINKING FUND

FY 2022 - 2023 & FY 2023 - 2024

OPERATING FUND

110

DEBT SERVICE FUND
BUDGETED ON A
MODIFIED ACCRUAL BASIS

OVERVIEW

The Sinking Fund is not subject to the Municipal Budget Act and is not part of the adopted budget. It is included here for informational purposes only. The Sinking Fund (a Debt Service Fund) accounts for the accumulation of financial resources for the payment of interest and principal on the City's general long-term debt. Ad Valorem taxes are used for the payment of principal, interest and commissions to fiscal agents on the City's general obligation bonds and judgments which are recorded in the General Long-Term Debt Account Group. The Oklahoma Constitution requires the City make an annual Ad Valorem tax levy for the sinking fund which, along with cash and investments in the fund, is sufficient to pay interest and principal on bonded indebtedness and judgments, as the City is by law required to pay.

BUDGET SUMMARY

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

ANNUAL RESOURCES AND OUTLAYS

(amounts expressed in thousands)

	FY 21 ACTUAL	FY 22 ORIGINAL	FY 22 ESTIMATE	FY 23 BUDGET	PERCENT DIFF. FROM FY 22 EST.	FY 24 FINANCIAL PLAN
Annual Resources						
Revenue	\$ 71,136	\$ 85,508	\$ 94,992	\$ 84,449	-11.1%	\$ 78,811
Transfers In	944	546	546	520	-4.8%	471
Total Resources	72,080	86,054	95,538	84,969	-11.1%	79,282
Annual Outlays						
Budget	70,737	68,045	67,875	96,177	41.7%	73,453
Transfers Out	0	0	0	0	N/A	0
Total Outlays	70,737	68,045	67,875	96,177	41.7%	73,453
Resources Less Outlays	1,343	18,009	27,663	(11,208)		5,829
Fund Balance						
Beginning Unassigned Fund Balance	68,212	77,766	69,555	97,218		86,010
Addition to/(Use of)	1,343	18,009	27,663	(11,208)		5,829
Reserve for Bond Maturities, Interest, and Judgments	(61,890)	(61,890)	(73,032)	(73,032)		(67,197)
End of Year	\$ 7,665	\$ 33,885	\$ 24,186	\$ 12,978		\$ 24,642

ANNUAL RESOURCES

(amounts expressed in thousands)

REVENUE ACCOUNT	<u>FY 21</u> <u>ACTUAL</u>	<u>FY 22</u> <u>ORIGINAL</u>	<u>FY 22</u> <u>ESTIMATE</u>	<u>FY 23</u> <u>BUDGET</u>	PERCENT DIFF. FROM FY 22 EST	FY 24 FINANCIAL PLAN
<u>Taxes</u>						
Property Tax	\$ 71,122	\$ 85,508	\$ 94,992	\$ 84,449	-11.1%	\$ 78,811
Total Taxes	71,122	85,508	94,992	84,449	-11.1%	78,811
<u>Transfers In</u>						
Transfers from Component Units	944	546	546	520	-4.8%	471
Total Transfers In	944	546	546	520	-4.8%	471
<u>Miscellaneous</u>						
Other	14	0	0	0	N/A	0
Total Miscellaneous	14	0	0	0	N/A	0
TOTAL ANNUAL RESOURCES	\$ 72,080	\$ 86,054	\$ 95,538	\$ 84,969	-11.1%	\$ 79,282

ANNUAL OUTLAYS

(amounts expressed in thousands)

DEBT SERVICE	<u>FY 21</u> <u>ACTUAL</u>	<u>FY 22</u> <u>ORIGINAL</u>	<u>FY 23</u> <u>BUDGET</u>	PERCENT DIFF. FROM FY 22 ORIG	FY 24 FINANCIAL PLAN
Total	\$ 70,737	\$ 68,045	\$ 96,177	41.3%	\$ 73,453
Total	70,737	68,045	96,177		73,453
TOTAL ANNUAL OUTLAYS	\$ 70,737	\$ 68,045	\$ 96,177	41.3%	\$ 73,453

E 911 OPERATING

FY 2022 - 2023 & FY 2023 - 2024

OPERATING FUND
120
SPECIAL REVENUE FUND BUDGETED ON A CASH BASIS

OVERVIEW

In July 1987, Tulsa voters approved the development and implementation of an enhanced 911 system and a fee on phone service to cover its costs. The E911 Fee Operating Fund was established to account for the collection of the fee and to track the enhanced 911 service expenditures. Ordinance #16930, approved by the Mayor in December 1989, set a first-year emergency telephone user charge of five percent of the tariff rate with subsequent years set at three percent of the tariff rate. In 1994, the City Council approved raising the tariff rate back to five percent to establish an emergency communication capital equipment replacement and acquisition program. 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 user charge on cell phones. This revenue source also helps fund E911 operations.

BUDGET SUMMARY

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

ANNUAL RESOURCES AND OUTLAYS

(amounts expressed in thousands)

	FY 21 ACTUAL	FY 22 ORIGINAL	FY 22 ESTIMATE	FY 23 BUDGET	PERCENT DIFF. FROM FY 22 EST.	FY 24 FINANCIAL PLAN
Annual Resources						
Revenue	\$ 4,011	\$ 4,093	\$ 3,971	\$ 4,008	0.9%	\$ 4,008
Transfers In	0	0	0	1,060	N/A	0
Total Resources	4,011	4,093	3,971	5,068	27.6%	4,008
Annual Outlays						
Budget	3,107	4,225	4,345	5,520	27.0%	4,443
Transfers Out	265	265	313	310	-1.0%	390
Total Outlays	3,372	4,490	4,658	5,830	25.2%	4,833
Resources Less Outlays	639	(397)	(687)	(762)		(825)
Fund Balance						
Beginning Unassigned Fund Balance	1,778	1,873	2,417	1,730		968
Addition to/(Use of)	639	(397)	(687)	(762)		(825)
End of Year	\$ 2,417	\$ 1,476	\$ 1,730	\$ 968		\$ 143

ANNUAL RESOURCES

(amounts expressed in thousands)

	FY 21 <u>ACTUAL</u>	FY 22 <u>ORIGINAL</u>	FY 22 <u>ESTIMATE</u>	FY 23 <u>BUDGET</u>	PERCENT DIFF. FROM FY 22 EST	FY 24 <u>FINANCIAL PLAN</u>
REVENUE ACCOUNT						
<u>General Government</u>						
General Government Revenue	\$ 17	\$ 34	\$ 20	\$ 20	0.0%	\$ 20
Public Safety and Protection	<u>3,971</u>	<u>4,036</u>	<u>3,934</u>	<u>3,969</u>	0.9%	<u>3,969</u>
Total General Government	3,988	4,070	3,954	3,989	0.9%	3,989
<u>Investment Income</u>						
Interest Earnings	<u>22</u>	<u>23</u>	<u>17</u>	<u>19</u>	11.8%	<u>19</u>
Total Investment Income	22	23	17	19	11.8%	19
<u>Transfers In</u>						
Transfers within Primary Government	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,060</u>	N/A	<u>0</u>
Total Transfers In	0	0	0	1,060	N/A	0
<u>Miscellaneous</u>						
Reimbursements	<u>1</u>	<u>0</u>	<u>0</u>	<u>0</u>	N/A	<u>0</u>
Total Miscellaneous	1	0	0	0	N/A	0
TOTAL ANNUAL RESOURCES	\$ 4,011	\$ 4,093	\$ 3,971	\$ 5,068	27.6%	\$ 4,008

ANNUAL OUTLAYS

(amounts expressed in thousands)

	FY 21 <u>ACTUAL</u>	FY 22 <u>ORIGINAL</u>	FY 23 <u>BUDGET</u>	PERCENT DIFF. FROM FY 22 ORIG	FY 24 <u>FINANCIAL PLAN</u>
PUBLIC SAFETY AND PROTECTION					
<u>Police</u>					
Personal Services	\$ 1,764	\$ 2,024	\$ 2,447	20.9%	\$ 2,447
Materials and Supplies	9	54	54	0.0%	54
Other Services/Charges	1,179	1,659	1,667	0.5%	1,667
Capital Outlay	<u>0</u>	<u>240</u>	<u>1,078</u>	349.2%	<u>0</u>
Total	2,952	3,977	5,246	31.9%	4,168
Total Public Safety and Protection	2,952	3,977	5,246	31.9%	4,168
ADMINISTRATIVE AND SUPPORT SERVICES					
<u>Asset Management</u>					
Materials and Supplies	2	9	9	0.0%	9
Other Services/Charges	<u>153</u>	<u>239</u>	<u>265</u>	10.9%	<u>266</u>
Total	155	248	274	10.5%	275
Total Administrative & Support Services	155	248	274	10.5%	275
TOTAL BUDGET	3,107	4,225	5,520	30.7%	4,443
(Expenditures or appropriations)					

	FY 21	FY 22	FY 23	PERCENT DIFF. FROM	FY 24
<u>Transfers Out</u>	<u>ACTUAL</u>	<u>ORIGINAL</u>	<u>BUDGET</u>	<u>FY 22 ORIG</u>	<u>FINANCIAL PLAN</u>
Operational support - Asset Mgt	43	79	49	-38.0%	49
Operational support - Info Tech	222	186	261	40.3%	341
TOTAL TRANSFERS OUT	265	265	310	17.0%	390
TOTAL ANNUAL OUTLAYS	\$ 3,372	\$ 4,490	\$ 5,830	29.8%	\$ 4,833

EMSA UTILITY

FY 2022 - 2023 & FY 2023 - 2024

OPERATING FUND

121

PROPRIETARY FUND
BUDGETED ON A
CASH BASIS

OVERVIEW

The Emergency Medical Services Authority (EMSA) Fund was created to support the operations of EMSA Eastern Division. However, a small amount pays EMSA's share of the City's utility billing system costs, a position to oversee certain compliance issues with the fee and an additional amount is used to defray some of the operational costs for the Fire Department's first responders. In December 2011, Ordinance #22596 was approved establishing a rate stabilization fund equal to 10 percent 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 \$6,707,000 in FY23 and most will be transferred to EMSA. A \$650,000 transfer to the General Fund to support the Fire Department's first responder program is included as well as \$350,000 for the department's purchase of supplies and equipment related to that program.

ANNUAL RESOURCES AND OUTLAYS

(amounts expressed in thousands)

	FY 21 ACTUAL	FY 22 ORIGINAL	FY 22 ESTIMATE	FY 23 BUDGET	PERCENT DIFF. FROM FY 22 EST.	FY 24 FINANCIAL PLAN
Annual Resources						
Revenue	\$ 6,798	\$ 6,761	\$ 6,708	\$ 6,707	0.0%	\$ 6,707
Transfers In	0	0	0	0	N/A	0
Total Resources	6,798	6,761	6,708	6,707	0.0%	6,707
Annual Outlays						
Budget	404	422	5,419	414	-92.4%	414
Transfers Out	5,126	10,997	863	7,667	>500%	7,664
Total Outlays	5,530	11,419	6,282	8,081	28.6%	8,078
Resources Less Outlays	1,268	(4,658)	426	(1,374)		(1,371)
Fund Balance						
Beginning Unassigned Fund Balance	4,553	4,938	5,821	6,247		4,873
Addition to/(Use of)	1,268	(4,658)	426	(1,374)		(1,371)
End of Year	\$ 5,821	\$ 280	\$ 6,247	\$ 4,873		\$ 3,502

ANNUAL RESOURCES

(amounts expressed in thousands)

REVENUE ACCOUNT	FY 21 ACTUAL	FY 22 ORIGINAL	FY 22 ESTIMATE	FY 23 BUDGET	PERCENT DIFF. FROM FY 22 EST	FY 24 FINANCIAL PLAN
Enterprise						
EMSA Revenue	\$ 6,701	\$ 6,715	\$ 6,658	\$ 6,658	0.0%	\$ 6,658
Miscellaneous Utility Revenue	2	2	3	3	0.0%	3
Total Enterprise	6,703	6,717	6,661	6,661	0.0%	6,661
Investment Income						
Interest Earnings	55	44	47	46	-2.1%	46
Total Investment Income	55	44	47	46	-2.1%	46
Miscellaneous						
Reimbursements	40	0	0	0	N/A	0
Total Miscellaneous	40	0	0	0	N/A	0
TOTAL ANNUAL RESOURCES	\$ 6,798	\$ 6,761	\$ 6,708	\$ 6,707	0.0%	\$ 6,707

ANNUAL OUTLAYS

(amounts expressed in thousands)

PUBLIC SAFETY AND PROTECTION	FY 21 ACTUAL	FY 22 ORIGINAL	FY 23 BUDGET	PERCENT DIFF. FROM FY 22 ORIG	FY 24 FINANCIAL PLAN
Fire					
Materials and Supplies	\$ 230	\$ 230	\$ 230	0.0%	\$ 230
Other Services/Charges	118	120	120	0.0%	120
Total	348	350	350	0.0%	350
Total Public Safety and Protection	348	350	350	0.0%	350
SOCIAL AND ECONOMIC DEVELOPMENT					
Working in Neighborhoods					
Personal Services	56	72	64	-11.1%	64
Total	56	72	64	-11.1%	64
Total Social & Economic Development	56	72	64	-11.1%	64
TOTAL BUDGET	404	422	414	-1.9%	414
(Expenditures or appropriations)					

Transfers Out	FY 21 ACTUAL	FY 22 ORIGINAL	FY 23 BUDGET	PERCENT DIFF. FROM FY 22 ORIG	FY 24 FINANCIAL PLAN
General Fund	650	650	650	0.0%	650
Operational support - Finance	101	122	138	13.1%	134
Operational support - Customer Care	67	74	110	48.6%	110
Operational support - Water&Sewer	8	8	9	12.5%	10
EMSA Trust	4,300	10,143	6,760	-33.4%	6,760
TOTAL TRANSFERS OUT	5,126	10,997	7,667	-30.3%	7,664
TOTAL ANNUAL OUTLAYS	\$ 5,530	\$ 11,419	\$ 8,081	-29.2%	\$ 8,078

PERMIT & LICENSING SYSTEM

FY 2022 - 2023 & FY 2023 - 2024

OPERATING FUND
122
SPECIAL REVENUE FUND BUDGETED ON A CASH BASIS

OVERVIEW

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

BUDGET SUMMARY

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

ANNUAL RESOURCES AND OUTLAYS

(amounts expressed in thousands)

	<u>FY 21 ACTUAL</u>	<u>FY 22 ORIGINAL</u>	<u>FY 22 ESTIMATE</u>	<u>FY 23 BUDGET</u>	<u>PERCENT DIFF. FROM FY 22 EST.</u>	<u>FY 24 FINANCIAL PLAN</u>
Annual Resources						
Revenue	\$ 469	\$ 544	\$ 650	\$ 651	0.2%	\$ 651
Transfers In	0	0	0	0	N/A	0
Total Resources	469	544	650	651	0.2%	651
Annual Outlays						
Budget	456	524	420	590	40.5%	606
Transfers Out	0	0	0	0	N/A	0
Total Outlays	456	524	420	590	40.5%	606
Resources Less Outlays	13	20	230	61		45
Fund Balance						
Beginning Unassigned Fund Balance	2,089	2,088	2,102	2,332		2,393
Addition to/(Use of)	13	20	230	61		45
End of Year	\$ 2,102	\$ 2,108	\$ 2,332	\$ 2,393		\$ 2,438

ANNUAL RESOURCES

(amounts expressed in thousands)

	<u>FY 21</u> <u>ACTUAL</u>	<u>FY 22</u> <u>ORIGINAL</u>	<u>FY 22</u> <u>ESTIMATE</u>	<u>FY 23</u> <u>BUDGET</u>	<u>PERCENT</u> <u>DIFF. FROM</u> <u>FY 22 EST</u>	<u>FY 24</u> <u>FINANCIAL</u> <u>PLAN</u>
REVENUE ACCOUNT						
<u>Licenses, Permits, and Fees</u>						
Nonbusiness Licenses	\$ 469	\$ 544	\$ 650	\$ 651	0.2%	\$ 651
Total Licenses, Permits, and Fees	469	544	650	651	0.2%	651
TOTAL ANNUAL RESOURCES	\$ 469	\$ 544	\$ 650	\$ 651	0.2%	\$ 651

ANNUAL OUTLAYS

(amounts expressed in thousands)

	<u>FY 21</u> <u>ACTUAL</u>	<u>FY 22</u> <u>ORIGINAL</u>	<u>FY 23</u> <u>BUDGET</u>	<u>PERCENT</u> <u>DIFF. FROM</u> <u>FY 22 ORIG</u>	<u>FY 24</u> <u>FINANCIAL</u> <u>PLAN</u>
SOCIAL AND ECONOMIC DEVELOPMENT					
<u>Development Services</u>					
Materials and Supplies	\$ 0	\$ 0	\$ 2	N/A	\$ 0
Other Services/Charges	456	524	588	12.2%	606
Total	456	524	590	12.6%	606
Total Social & Economic Development	456	524	590	12.6%	606
TOTAL BUDGET (Expenditures or appropriations)	456	524	590	12.6%	606
TOTAL ANNUAL OUTLAYS	\$ 456	\$ 524	\$ 590	12.6%	\$ 606

PA LAW ENFORCEMENT TRAINING

FY 2022 - 2023 & FY 2023 - 2024

OPERATING FUND
125
SPECIAL REVENUE FUND BUDGETED ON A CASH BASIS

OVERVIEW

The Penalty Assessment Law Enforcement Training Fund has been established to administer revenues collected under provisions contained in Oklahoma Statutes, "Title 20 -- Courts, Section 1313.2". This law allows any municipality having a basic law enforcement academy approved by the Council of Law Enforcement Education and Training (C.L.E.E.T.) to dedicate \$2.00 of each court fine over \$10.00, excluding parking or standing violations, to local law enforcement training programs. While the great majority of the money is appropriated to the Police Department, the law allows up to 7 percent (7.0%) of the amount collected to be used for court and prosecutor training. Appropriations to the Legal and Municipal Court Departments reflect this option.

BUDGET SUMMARY

The FY23 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 21 ACTUAL</u>	<u>FY 22 ORIGINAL</u>	<u>FY 22 ESTIMATE</u>	<u>FY 23 BUDGET</u>	<u>PERCENT DIFF. FROM FY 22 EST.</u>	<u>FY 24 FINANCIAL PLAN</u>
Annual Resources						
Revenue	\$ 57	\$ 58	\$ 61	\$ 67	9.8%	\$ 67
Transfers In	0	0	0	0	N/A	0
Total Resources	57	58	61	67	9.8%	67
Annual Outlays						
Budget	82	60	78	62	-20.1%	62
Transfers Out	0	0	0	0	N/A	0
Total Outlays	82	60	78	62	-20.1%	62
Resources Less Outlays	(25)	(2)	(17)	5		5
Fund Balance						
Beginning Unassigned Fund Balance	46	25	21	4		9
Addition to/(Use of)	(25)	(2)	(17)	5		5
End of Year	\$ 21	\$ 23	\$ 4	\$ 9		\$ 14

ANNUAL RESOURCES

(amounts expressed in thousands)

	<u>FY 21</u> <u>ACTUAL</u>	<u>FY 22</u> <u>ORIGINAL</u>	<u>FY 22</u> <u>ESTIMATE</u>	<u>FY 23</u> <u>BUDGET</u>	<u>PERCENT</u> <u>DIFF. FROM</u> <u>FY 22 EST</u>	<u>FY 24</u> <u>FINANCIAL</u> <u>PLAN</u>
REVENUE ACCOUNT						
<u>Fines and Forfeitures</u>						
Court Related Fines and Forfeitures	\$ 57	\$ 58	\$ 61	\$ 67	9.8%	\$ 67
Total Fines and Forfeitures	57	58	61	67	9.8%	67
TOTAL ANNUAL RESOURCES	\$ 57	\$ 58	\$ 61	\$ 67	\$	\$ 67

ANNUAL OUTLAYS

(amounts expressed in thousands)

	<u>FY 21</u> <u>ACTUAL</u>	<u>FY 22</u> <u>ORIGINAL</u>	<u>FY 23</u> <u>BUDGET</u>	<u>PERCENT</u> <u>DIFF. FROM</u> <u>FY 22 ORIG</u>	<u>FY 24</u> <u>FINANCIAL</u> <u>PLAN</u>
PUBLIC SAFETY AND PROTECTION					
<u>Municipal Court</u>					
Other Services/Charges	\$ 0	\$ 3	\$ 3	0.0%	\$ 3
Total	0	3	3	0.0%	3
<u>Police</u>					
Other Services/Charges	79	54	56	3.7%	56
Total	79	54	56	3.7%	56
Total Public Safety and Protection	79	57	59	3.5%	59
ADMINISTRATIVE AND SUPPORT SERVICES					
<u>Legal</u>					
Other Services/Charges	3	3	3	0.0%	3
Total	3	3	3	0.0%	3
Total Administrative & Support Services	3	3	3	0.0%	3
TOTAL BUDGET	82	60	62	3.3%	62
(Expenditures or appropriations)					
TOTAL ANNUAL OUTLAYS	\$ 82	\$ 60	\$ 62	3.3%	\$ 62

JUVENILE CURFEW FINES

FY 2022 - 2023 & FY 2023 - 2024

OPERATING FUND
126
SPECIAL REVENUE FUND BUDGETED ON A CASH BASIS

OVERVIEW

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

BUDGET SUMMARY

Appropriations are used to partially fund a Probation Officer in the Municipal Court department related to specialized counseling and referral support for juveniles. The position also monitors the progress of all juvenile court cases, facilitates work-in-lieu-of-fines, schedules classes and prepares pre-sentence investigations. There are no budgeted expenditures in FY23 and FY24 due to minimal anticipated revenues.

ANNUAL RESOURCES AND OUTLAYS

(amounts expressed in thousands)

	<u>FY 21 ACTUAL</u>	<u>FY 22 ORIGINAL</u>	<u>FY 22 ESTIMATE</u>	<u>FY 23 BUDGET</u>	<u>PERCENT DIFF. FROM FY 22 EST.</u>	<u>FY 24 FINANCIAL PLAN</u>
Annual Resources						
Revenue	\$ 2	\$ 3	\$ 3	\$ 2	-33.3%	\$ 2
Transfers In	0	0	0	0	N/A	0
Total Resources	2	3	3	2	-33.3%	2
Annual Outlays						
Budget	0	0	0	0	N/A	0
Transfers Out	0	0	0	0	N/A	0
Total Outlays	0	0	0	0	N/A	0
Resources Less Outlays	2	3	3	2		2
Fund Balance						
Beginning Unassigned Fund Balance	5	8	7	10		12
Addition to/(Use of)	2	3	3	2		2
End of Year	\$ 7	\$ 11	\$ 10	\$ 12		\$ 14

ANNUAL RESOURCES

(amounts expressed in thousands)

REVENUE ACCOUNT	<u>FY 21 ACTUAL</u>	<u>FY 22 ORIGINAL</u>	<u>FY 22 ESTIMATE</u>	<u>FY 23 BUDGET</u>	<u>PERCENT DIFF. FROM FY 22 EST</u>	<u>FY 24 FINANCIAL PLAN</u>
<u>Fines and Forfeitures</u>						
Court Related Fines and Forfeitures	\$ 2	\$ 3	\$ 3	\$ 2	-33.3%	\$ 2
Total Fines and Forfeitures	2	3	3	2	-33.3%	2
TOTAL ANNUAL RESOURCES	<u>\$ 2</u>	<u>\$ 3</u>	<u>\$ 3</u>	<u>\$ 2</u>	-33.3%	<u>\$ 2</u>

ANNUAL OUTLAYS

(amounts expressed in thousands)

TOTAL ANNUAL OUTLAYS	<u>FY 21 ACTUAL</u>	<u>FY 22 ORIGINAL</u>	<u>FY 23 BUDGET</u>	<u>PERCENT DIFF. FROM FY 22 ORIG</u>	<u>FY 24 FINANCIAL PLAN</u>
TOTAL ANNUAL OUTLAYS	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	N/A	<u>\$ 0</u>

TECHNOLOGY FEE ASSESSMENT

FY 2022 - 2023 & FY 2023 - 2024

OPERATING FUND
127
SPECIAL REVENUE FUND BUDGETED ON A CASH BASIS

OVERVIEW

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

BUDGET SUMMARY

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

ANNUAL RESOURCES AND OUTLAYS

(amounts expressed in thousands)

	<u>FY 21 ACTUAL</u>	<u>FY 22 ORIGINAL</u>	<u>FY 22 ESTIMATE</u>	<u>FY 23 BUDGET</u>	<u>PERCENT DIFF. FROM FY 22 EST.</u>	<u>FY 24 FINANCIAL PLAN</u>
Annual Resources						
Revenue	\$ 439	\$ 661	\$ 683	\$ 683	0.0%	\$ 683
Transfers In	0	0	0	0	N/A	0
Total Resources	439	661	683	683	0.0%	683
Annual Outlays						
Budget	253	1,168	1,156	1,196	3.5%	1,221
Transfers Out	0	0	0	0	N/A	0
Total Outlays	253	1,168	1,156	1,196	3.5%	1,221
Resources Less Outlays	186	(507)	(473)	(513)		(538)
Fund Balance						
Beginning Unassigned Fund Balance	1,417	1,664	1,603	1,130		617
Addition to/(Use of)	186	(507)	(473)	(513)		(538)
End of Year	\$ 1,603	\$ 1,157	\$ 1,130	\$ 617		\$ 79

ANNUAL RESOURCES

(amounts expressed in thousands)

	<u>FY 21 ACTUAL</u>	<u>FY 22 ORIGINAL</u>	<u>FY 22 ESTIMATE</u>	<u>FY 23 BUDGET</u>	<u>PERCENT DIFF. FROM FY 22 EST</u>	<u>FY 24 FINANCIAL PLAN</u>
REVENUE ACCOUNT						
<u>Fines and Forfeitures</u>						
Court Related Fines and Forfeitures	\$ 439	\$ 661	\$ 683	\$ 683	0.0%	\$ 683
Total Fines and Forfeitures	439	661	683	683	0.0%	683
TOTAL ANNUAL RESOURCES	\$ 439	\$ 661	\$ 683	\$ 683	0.0%	\$ 683

ANNUAL OUTLAYS

(amounts expressed in thousands)

	<u>FY 21 ACTUAL</u>	<u>FY 22 ORIGINAL</u>	<u>FY 23 BUDGET</u>	<u>PERCENT DIFF. FROM FY 22 ORIG</u>	<u>FY 24 FINANCIAL PLAN</u>
PUBLIC SAFETY AND PROTECTION					
<u>Municipal Court</u>					
Personal Services	\$ 85	\$ 101	\$ 89	-11.9%	\$ 89
Total	85	101	89	-11.9%	89
<u>Police</u>					
Personal Services	168	172	187	8.7%	187
Other Services/Charges	0	895	920	2.8%	945
Total	168	1,067	1,107	3.7%	1,132
Total Public Safety and Protection	253	1,168	1,196	2.4%	1,221
TOTAL BUDGET	253	1,168	1,196	2.4%	1,221
(Expenditures or appropriations)					
TOTAL ANNUAL OUTLAYS	\$ 253	\$ 1,168	\$ 1,196	2.4%	\$ 1,221

ECONOMIC DEVELOPMENT COMM

FY 2022 - 2023 & FY 2023 - 2024

OPERATING FUND
130
SPECIAL REVENUE FUND BUDGETED ON A CASH BASIS

OVERVIEW

With approval of Ordinance #23294 on May 27, 2015, the allocation of the Hotel/Motel Tax was revised. This ordinance designates specific percentages of the tax for specific purposes. This fund is allocated four and five tenth 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 21 ACTUAL</u>	<u>FY 22 ORIGINAL</u>	<u>FY 22 ESTIMATE</u>	<u>FY 23 BUDGET</u>	<u>PERCENT DIFF. FROM FY 22 EST.</u>	<u>FY 24 FINANCIAL PLAN</u>
Annual Resources						
Revenue	\$ 241	\$ 226	\$ 351	\$ 329	-6.3%	\$ 339
Transfers In	0	0	0	120	N/A	0
Total Resources	241	226	351	449	27.9%	339
Annual Outlays						
Budget	200	226	226	450	99.1%	273
Transfers Out	0	0	0	0	N/A	0
Total Outlays	200	226	226	450	99.1%	273
Resources Less Outlays	41	0	125	(1)		66
Fund Balance						
Beginning Unassigned Fund Balance	1,182	132	1,223	1,348		1,347
Addition to/(Use of)	41	0	125	(1)		66
End of Year	\$ 1,223	\$ 132	\$ 1,348	\$ 1,347		\$ 1,413

ANNUAL RESOURCES

(amounts expressed in thousands)

REVENUE ACCOUNT	FY 21 ACTUAL	FY 22 ORIGINAL	FY 22 ESTIMATE	FY 23 BUDGET	PERCENT DIFF. FROM FY 22 EST	FY 24 FINANCIAL PLAN
<u>Taxes</u>						
Hotel & Motel Tax	\$ 237	\$ 226	\$ 351	\$ 329	-6.3%	\$ 339
Total Taxes	237	226	351	329	-6.3%	339
<u>Investment Income</u>						
Interest Earnings	4	0	0	0	N/A	0
Total Investment Income	4	0	0	0	N/A	0
<u>Transfers In</u>						
Transfers within Primary Government	0	0	0	120	N/A	0
Total Transfers In	0	0	0	120	N/A	0
TOTAL ANNUAL RESOURCES	\$ 241	\$ 226	\$ 351	\$ 449	27.9%	\$ 339

ANNUAL OUTLAYS

(amounts expressed in thousands)

SOCIAL AND ECONOMIC DEVELOPMENT	FY 21 ACTUAL	FY 22 ORIGINAL	FY 23 BUDGET	PERCENT DIFF. FROM FY 22 ORIG	FY 24 FINANCIAL PLAN
<u>Mayor's Office of Economic Development</u>					
Personal Services	\$ 18	\$ 0	\$ 0	N/A	\$ 0
Materials and Supplies	4	0	0	N/A	0
Other Services/Charges	178	100	0	-100.0%	0
Total	200	100	0	-100.0%	0
<u>Tulsa Authority for Economic Opportunity</u>					
Other Services/Charges	0	126	200	58.7%	143
Total	0	126	200	58.7%	143
<u>Managed Entities - Economic Development</u>					
Other Services/Charges	0	0	250	N/A	130
Total	0	0	250	N/A	130
Total Social & Economic Development	200	226	450	99.1%	273
TOTAL BUDGET	200	226	450	99.1%	273
(Expenditures or appropriations)					
TOTAL ANNUAL OUTLAYS	\$ 200	\$ 226	\$ 450	99.1%	\$ 273

CONVENTION & VISITORS

FY 2022 - 2023 & FY 2023 - 2024

OPERATING FUND
131
SPECIAL REVENUE FUND BUDGETED ON A CASH BASIS

OVERVIEW

With approval of Ordinance #23112 on May 27, 2014, the Convention & Visitors Fund was created. Effective April 8, 2019, this fund is allocated forty-five percent (45%) of the Hotel/Motel Tax collected by the City. The fund shall be used to market and promote tourism and the use of convention facilities within the City of Tulsa.

BUDGET SUMMARY

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

ANNUAL RESOURCES AND OUTLAYS

(amounts expressed in thousands)

	<u>FY 21 ACTUAL</u>	<u>FY 22 ORIGINAL</u>	<u>FY 22 ESTIMATE</u>	<u>FY 23 BUDGET</u>	<u>PERCENT DIFF. FROM FY 22 EST.</u>	<u>FY 24 FINANCIAL PLAN</u>
Annual Resources						
Revenue	\$ 2,411	\$ 2,262	\$ 3,506	\$ 3,294	-6.0%	\$ 3,393
Transfers In	0	0	0	0	N/A	0
Total Resources	2,411	2,262	3,506	3,294	-6.0%	3,393
Annual Outlays						
Budget	1,865	2,262	3,050	3,294	8.0%	3,393
Transfers Out	0	0	0	0	N/A	0
Total Outlays	1,865	2,262	3,050	3,294	8.0%	3,393
Resources Less Outlays	546	0	456	0		0
Fund Balance						
Beginning Unassigned Fund Balance	(388)	117	158	614		614
Addition to/(Use of)	546	0	456	0		0
End of Year	\$ 158	\$ 117	\$ 614	\$ 614		\$ 614

ANNUAL RESOURCES

(amounts expressed in thousands)

	<u>FY 21</u> <u>ACTUAL</u>	<u>FY 22</u> <u>ORIGINAL</u>	<u>FY 22</u> <u>ESTIMATE</u>	<u>FY 23</u> <u>BUDGET</u>	<u>PERCENT</u> <u>DIFF. FROM</u> <u>FY 22 EST</u>	<u>FY 24</u> <u>FINANCIAL</u> <u>PLAN</u>
REVENUE ACCOUNT						
<u>Taxes</u>						
Hotel & Motel Tax	\$ 2,374	\$ 2,262	\$ 3,505	\$ 3,294	-6.0%	\$ 3,393
Total Taxes	2,374	2,262	3,505	3,294	-6.0%	3,393
<u>Investment Income</u>						
Interest Earnings	37	0	1	0	-100.0%	0
Total Investment Income	37	0	1	0	-100.0%	0
TOTAL ANNUAL RESOURCES	\$ 2,411	\$ 2,262	\$ 3,506	\$ 3,294	-6.0%	\$ 3,393

ANNUAL OUTLAYS

(amounts expressed in thousands)

	<u>FY 21</u> <u>ACTUAL</u>	<u>FY 22</u> <u>ORIGINAL</u>	<u>FY 23</u> <u>BUDGET</u>	<u>PERCENT</u> <u>DIFF. FROM</u> <u>FY 22 ORIG</u>	<u>FY 24</u> <u>FINANCIAL</u> <u>PLAN</u>
CULTURAL DEVELOPMENT AND RECREATION					
<u>Park and Recreation</u>					
Personal Services	\$ 0	\$ 0	\$ 56	N/A	\$ 56
Materials and Supplies	0	0	2	N/A	2
Other Services/Charges	0	0	2	N/A	2
Total	0	0	60	N/A	60
Total Cultural Development & Recreation	0	0	60	N/A	60
SOCIAL AND ECONOMIC DEVELOPMENT					
<u>Mayor's Office of Economic Development</u>					
Other Services/Charges	1,865	2,262	0	-100.0%	0
Total	1,865	2,262	0	-100.0%	0
<u>Managed Entities - Economic Development</u>					
Other Services/Charges	0	0	3,234	N/A	3,333
Total	0	0	3,234	N/A	3,333
Total Social & Economic Development	1,865	2,262	3,234	43.0%	3,333
TOTAL BUDGET	1,865	2,262	3,294	45.6%	3,393
(Expenditures or appropriations)					
TOTAL ANNUAL OUTLAYS	\$ 1,865	\$ 2,262	\$ 3,294	45.6%	\$ 3,393

CONVENTION & TOURISM FACILITY

FY 2022 - 2023 & FY 2023 - 2024

OPERATING FUND
132
SPECIAL REVENUE FUND BUDGETED ON A CASH BASIS

OVERVIEW

With approval of Ordinance #23112 on May 27, 2014, the allocation of the Hotel/Motel Tax was revised. The Convention Fund was renamed the Convention & Tourism Facilities Fund. Effective April 8, 2019, this fund will receive forty-eight and five tenth 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 forty-three percent (43%). This fund shall be used to construct, reconstruct, operate, maintain, and repair buildings and facilities to foster the development of the City as a convention and tourist destination, and to acquire land in connection therewith.

BUDGET SUMMARY

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

ANNUAL RESOURCES AND OUTLAYS

(amounts expressed in thousands)

	<u>FY 21</u>	<u>FY 22</u>	<u>FY 22</u>	<u>FY 23</u>	<u>PERCENT</u>	<u>FY 24</u>
	<u>ACTUAL</u>	<u>ORIGINAL</u>	<u>ESTIMATE</u>	<u>BUDGET</u>	<u>DIFF. FROM</u>	<u>FINANCIAL</u>
					<u>FY 22 EST.</u>	<u>PLAN</u>
Annual Resources						
Revenue	\$ 2,616	\$ 2,456	\$ 3,799	\$ 3,565	-6.2%	\$ 3,671
Transfers In	2,300	0	0	0	N/A	0
Total Resources	4,916	2,456	3,799	3,565	-6.2%	3,671
Annual Outlays						
Budget	1,856	1,750	1,975	2,060	4.3%	2,310
Transfers Out	1,500	1,500	1,521	1,518	-0.2%	1,500
Total Outlays	3,356	3,250	3,496	3,578	2.3%	3,810
Resources Less Outlays	1,560	(794)	303	(13)		(139)
Fund Balance						
Beginning Unassigned Fund Balance	925	2,104	2,485	2,788		2,775
Addition to/(Use of)	1,560	(794)	303	(13)		(139)
End of Year	\$ 2,485	\$ 1,310	\$ 2,788	\$ 2,775		\$ 2,636

ANNUAL RESOURCES

(amounts expressed in thousands)

REVENUE ACCOUNT	FY 21 ACTUAL	FY 22 ORIGINAL	FY 22 ESTIMATE	FY 23 BUDGET	PERCENT DIFF. FROM FY 22 EST	FY 24 FINANCIAL PLAN
<u>Taxes</u>						
Hotel & Motel Tax	\$ 2,559	\$ 2,438	\$ 3,778	\$ 3,551	-6.0%	\$ 3,657
Total Taxes	2,559	2,438	3,778	3,551	-6.0%	3,657
<u>Investment Income</u>						
Interest Earnings	57	18	21	14	-33.3%	14
Total Investment Income	57	18	21	14	-33.3%	14
<u>Transfers In</u>						
Transfers within Primary Government	2,300	0	0	0	N/A	0
Total Transfers In	2,300	0	0	0	N/A	0
TOTAL ANNUAL RESOURCES	\$ 4,916	\$ 2,456	\$ 3,799	\$ 3,565	-6.2%	\$ 3,671

ANNUAL OUTLAYS

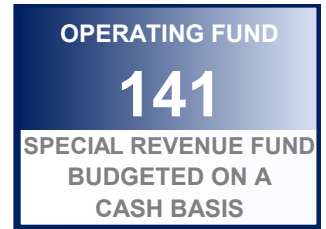
(amounts expressed in thousands)

CULTURAL DEVELOPMENT AND RECREATION	FY 21 ACTUAL	FY 22 ORIGINAL	FY 23 BUDGET	PERCENT DIFF. FROM FY 22 ORIG	FY 24 FINANCIAL PLAN
<u>Park and Recreation</u>					
Personal Services	\$ 0	\$ 0	\$ 56	N/A	\$ 56
Materials and Supplies	0	0	2	N/A	2
Other Services/Charges	0	0	2	N/A	2
Total	0	0	60	N/A	60
<u>Performing Arts Center</u>					
Personal Services	116	123	0	-100.0%	0
Other Services/Charges	1,740	1,627	0	-100.0%	0
Total	1,856	1,750	0	-100.0%	0
<u>Managed Entities - Culture & Recreation</u>					
Personal Services	0	0	132	N/A	0
Other Services/Charges	0	0	1,868	N/A	2,250
Total	0	0	2,000	N/A	2,250
Total Cultural Development & Recreation	1,856	1,750	2,060	17.7%	2,310
TOTAL BUDGET	1,856	1,750	2,060	17.7%	2,310
(Expenditures or appropriations)					

Transfers Out	FY 21 ACTUAL	FY 22 ORIGINAL	FY 23 BUDGET	PERCENT DIFF. FROM FY 22 ORIG	FY 24 FINANCIAL PLAN
Cox Convention Center	1,500	1,500	1,500	0.0%	1,500
Tulsa Public Facilities Authority	0	0	18	N/A	0
TOTAL TRANSFERS OUT	1,500	1,500	1,518	1.2%	1,500
TOTAL ANNUAL OUTLAYS	\$ 3,356	\$ 3,250	\$ 3,578	10.1%	\$ 3,810

TULSA STADIUM IMP DISTRICT

FY 2022 - 2023 & FY 2023 - 2024



OVERVIEW

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

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

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

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

BUDGET SUMMARY

In FY23, 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 21 ACTUAL	FY 22 ORIGINAL	FY 22 ESTIMATE	FY 23 BUDGET	PERCENT DIFF. FROM FY 22 EST.	FY 24 FINANCIAL PLAN
Annual Resources						
Revenue	\$ 3,472	\$ 3,617	\$ 3,702	\$ 3,688	-0.4%	\$ 3,688
Transfers In	0	0	0	0	N/A	0
Total Resources	3,472	3,617	3,702	3,688	-0.4%	3,688
Annual Outlays						
Budget	1,438	1,371	1,390	1,642	18.1%	1,354
Transfers Out	2,143	2,253	2,344	2,304	-1.7%	2,304
Total Outlays	3,581	3,624	3,734	3,946	5.7%	3,658
Resources Less Outlays	(109)	(7)	(32)	(258)		30
Fund Balance						
Beginning Unassigned Fund Balance	864	323	755	723		465
Addition to/(Use of)	(109)	(7)	(32)	(258)		30
Downtown Maintenance Reserve	0	0	(150)	(150)		(150)
End of Year	\$ 755	\$ 316	\$ 573	\$ 315		\$ 345

ANNUAL RESOURCES

(amounts expressed in thousands)

	<u>FY 21</u> <u>ACTUAL</u>	<u>FY 22</u> <u>ORIGINAL</u>	<u>FY 22</u> <u>ESTIMATE</u>	<u>FY 23</u> <u>BUDGET</u>	<u>PERCENT</u> <u>DIFF. FROM</u> <u>FY 22 EST</u>	<u>FY 24</u> <u>FINANCIAL</u> <u>PLAN</u>
REVENUE ACCOUNT						
<u>Intrgvmtl Grant Revenues</u>						
Federal Government Grants	\$ 85	\$ 0	\$ 0	\$ 0	N/A	\$ 0
Total Intrgvmtl Grant Revenues	85	0	0	0	N/A	0
<u>Fines and Forfeitures</u>						
Special Assessments	3,358	3,600	3,669	3,659	-0.3%	3,659
Total Fines and Forfeitures	3,358	3,600	3,669	3,659	-0.3%	3,659
<u>Investment Income</u>						
Interest Earnings	23	17	28	29	3.6%	29
Total Investment Income	23	17	28	29	3.6%	29
<u>Miscellaneous</u>						
Reimbursements	2	0	1	0	-100.0%	0
Recoveries	4	0	4	0	-100.0%	0
Total Miscellaneous	6	0	5	0	-100.0%	0
TOTAL ANNUAL RESOURCES	\$ 3,472	\$ 3,617	\$ 3,702	\$ 3,688	-0.4%	\$ 3,688

ANNUAL OUTLAYS

(amounts expressed in thousands)

	<u>FY 21</u> <u>ACTUAL</u>	<u>FY 22</u> <u>ORIGINAL</u>	<u>FY 23</u> <u>BUDGET</u>	<u>PERCENT</u> <u>DIFF. FROM</u> <u>FY 22 ORIG</u>	<u>FY 24</u> <u>FINANCIAL</u> <u>PLAN</u>
SOCIAL AND ECONOMIC DEVELOPMENT					
<u>Mayor's Office of Economic Development</u>					
Personal Services	\$ 363	\$ 0	\$ 0	N/A	\$ 0
Materials and Supplies	133	0	0	N/A	0
Other Services/Charges	861	0	0	N/A	0
Total	1,357	0	0	N/A	0
<u>Downtown Tulsa Partnership</u>					
Other Services/Charges	0	1,280	1,642	28.3%	1,354
Total	0	1,280	1,642	28.3%	1,354
Total Social & Economic Development	1,357	1,280	1,642	28.3%	1,354
ADMINISTRATIVE AND SUPPORT SERVICES					
<u>Finance</u>					
Personal Services	73	75	0	-100.0%	0
Materials and Supplies	2	6	0	-100.0%	0
Other Services/Charges	6	10	0	-100.0%	0
Total	81	91	0	-100.0%	0
Total Administrative & Support Services	81	91	0	-100.0%	0
TOTAL BUDGET	1,438	1,371	1,642	19.8%	1,354
(Expenditures or appropriations)					

	FY 21	FY 22	FY 23	PERCENT DIFF. FROM	FY 24 FINANCIAL
<u>Transfers Out</u>	<u>ACTUAL</u>	<u>ORIGINAL</u>	<u>BUDGET</u>	<u>FY 22 ORIG</u>	<u>PLAN</u>
Tulsa Stadium Trust	2,143	2,253	2,231	-1.0%	2,231
General Fund	0	0	73	N/A	73
TOTAL TRANSFERS OUT	2,143	2,253	2,304	2.3%	2,304
TOTAL ANNUAL OUTLAYS	\$ 3,581	\$ 3,624	\$ 3,946	8.9%	\$ 3,658

TOURISM IMPROVEMENT DISTRICT 1

FY 2022 - 2023 & FY 2023 - 2024

OPERATING FUND
143
SPECIAL REVENUE FUND BUDGETED ON A CASH BASIS

OVERVIEW

The Tourism Improvement District No. 1 (TID) was created December 5, 2018 pursuant to Oklahoma Statutes Title 11, Section 39-103.1. Its purpose is to create a funding source for marketing services for private and public events reasonably calculated to increase occupancy and room rates for the class of properties consisting of hotels and motels with 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 FY19 assessment shall be 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%) of the estimated assessment to be used for marketing services. Per the resolution the remaining two percent (2%) will be deposited into the City of Tulsa's General Fund to pay expense incurred by the City of Tulsa in the performance of its obligations.

ANNUAL RESOURCES AND OUTLAYS

(amounts expressed in thousands)

	<u>FY 21 ACTUAL</u>	<u>FY 22 ORIGINAL</u>	<u>FY 22 ESTIMATE</u>	<u>FY 23 BUDGET</u>	<u>PERCENT DIFF. FROM FY 22 EST.</u>	<u>FY 24 FINANCIAL PLAN</u>
Annual Resources						
Revenue	\$ 0	\$ 0	\$ 1,505	\$ 2,005	33.2%	\$ 2,065
Transfers In	0	0	0	0	N/A	0
Total Resources	0	0	1,505	2,005	33.2%	2,065
Annual Outlays						
Budget	0	0	1,505	2,002	33.0%	2,062
Transfers Out	0	0	0	0	N/A	0
Total Outlays	0	0	1,505	2,002	33.0%	2,062
Resources Less Outlays	0	0	0	3		3
Fund Balance						
Beginning Unassigned Fund Balance	0	0	0	0		3
Addition to/(Use of)	0	0	0	3		3
End of Year	\$ 0	\$ 0	\$ 0	\$ 3		\$ 6

ANNUAL RESOURCES

(amounts expressed in thousands)

	<u>FY 21 ACTUAL</u>	<u>FY 22 ORIGINAL</u>	<u>FY 22 ESTIMATE</u>	<u>FY 23 BUDGET</u>	<u>PERCENT DIFF. FROM FY 22 EST</u>	<u>FY 24 FINANCIAL PLAN</u>
REVENUE ACCOUNT						
<u>Fines and Forfeitures</u>						
Special Assessments	\$ 0	\$ 0	\$ 1,502	\$ 2,002	33.3%	\$ 2,062
Total Fines and Forfeitures	0	0	1,502	2,002	33.3%	2,062
<u>Investment Income</u>						
Interest Earnings	0	0	3	3	0.0%	3
Total Investment Income	0	0	3	3	0.0%	3
TOTAL ANNUAL RESOURCES	\$ 0	\$ 0	\$ 1,505	\$ 2,005	33.2%	\$ 2,065

ANNUAL OUTLAYS

(amounts expressed in thousands)

	<u>FY 21 ACTUAL</u>	<u>FY 22 ORIGINAL</u>	<u>FY 23 BUDGET</u>	<u>PERCENT DIFF. FROM FY 22 ORIG</u>	<u>FY 24 FINANCIAL PLAN</u>
<u>Managed Entities - Economic Development</u>					
Other Services/Charges	\$ 0	\$ 0	\$ 2,002	N/A	\$ 2,062
Total	0	0	2,002	N/A	2,062
TOTAL BUDGET (Expenditures or appropriations)	0	0	2,002	N/A	2,062
TOTAL ANNUAL OUTLAYS	\$ 0	\$ 0	\$ 2,002	N/A	\$ 2,062

PUBLIC WAYS

FY 2022 - 2023 & FY 2023 - 2024

OPERATING FUND
149
SPECIAL REVENUE FUND BUDGETED ON A CASH BASIS

OVERVIEW

On February 8, 2022, Tulsa voters approved Ordinance #24721 creating a special revenue fund for the maintenance and repair of public ways, to be financed by one percent (1%) 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 by 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 priority 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. Three departments will receive funding to accomplish these priorities, Streets and Stormwater, Engineering Services, and Working in Neighborhoods. Although each department will have its' own responsibilities, they will coordinate priorities and work efforts to achieve the Mayor and Council objectives.

ANNUAL RESOURCES AND OUTLAYS

(amounts expressed in thousands)

	<u>FY 21</u>	<u>FY 22</u>	<u>FY 22</u>	<u>FY 23</u>	<u>PERCENT</u>	<u>FY 24</u>
	<u>ACTUAL</u>	<u>ORIGINAL</u>	<u>ESTIMATE</u>	<u>BUDGET</u>	<u>DIFF. FROM</u>	<u>FINANCIAL</u>
					<u>FY 22 EST.</u>	<u>PLAN</u>
Annual Resources						
Revenue	\$ 0	\$ 0	\$ 0	\$ 5,787	N/A	\$ 5,787
Transfers In	0	0	0	0	N/A	0
Total Resources	0	0	0	5,787	N/A	5,787
Annual Outlays						
Budget	0	0	0	4,792	N/A	4,534
Transfers Out	0	0	0	0	N/A	0
Total Outlays	0	0	0	4,792	N/A	4,534
Resources Less Outlays	0	0	0	995		1,253
Fund Balance						
Beginning Unassigned Fund Balance	0	0	0	0		995
Addition to/(Use of)	0	0	0	995		1,253
End of Year	\$ 0	\$ 0	\$ 0	\$ 995		\$ 2,248

ANNUAL RESOURCES

(amounts expressed in thousands)

REVENUE ACCOUNT	FY 21 <u>ACTUAL</u>	FY 22 <u>ORIGINAL</u>	FY 22 <u>ESTIMATE</u>	FY 23 <u>BUDGET</u>	PERCENT DIFF. FROM FY 22 EST	FY 24 <u>FINANCIAL PLAN</u>
<u>Taxes</u>						
Franchise Tax	\$ 0	\$ 0	\$ 0	\$ 5,787	N/A	\$ 5,787
Total Taxes	0	0	0	5,787	N/A	5,787
TOTAL ANNUAL RESOURCES	\$ 0	\$ 0	\$ 0	\$ 5,787	N/A	\$ 5,787

ANNUAL OUTLAYS

(amounts expressed in thousands)

SOCIAL AND ECONOMIC DEVELOPMENT	FY 21 <u>ACTUAL</u>	FY 22 <u>ORIGINAL</u>	FY 23 <u>BUDGET</u>	PERCENT DIFF. FROM FY 22 ORIG	FY 24 <u>FINANCIAL PLAN</u>
<u>Working in Neighborhoods</u>					
Personal Services	\$ 0	\$ 0	\$ 105	N/A	\$ 105
Materials and Supplies	0	0	24	N/A	1
Other Services/Charges	0	0	5	N/A	4
Capital Outlay	0	0	54	N/A	0
Total	0	0	188	N/A	110
Total Social & Economic Development	0	0	188	N/A	110
<u>PUBLIC WORKS AND TRANSPORTATION</u>					
<u>Engineering Services</u>					
Personal Services	0	0	76	N/A	76
Capital Outlay	0	0	2,600	N/A	2,600
Total	0	0	2,676	N/A	2,676
<u>Streets and Stormwater</u>					
Personal Services	0	0	208	N/A	208
Materials and Supplies	0	0	108	N/A	102
Other Services/Charges	0	0	1,427	N/A	1,438
Capital Outlay	0	0	135	N/A	0
Total	0	0	1,878	N/A	1,748
Total Public Works & Transportation	0	0	4,554	N/A	4,424
<u>ADMINISTRATIVE AND SUPPORT SERVICES</u>					
<u>INCOG</u>					
Other Services/Charges	0	0	50	N/A	0
Total	0	0	50	N/A	0
Total Administrative & Support Services	0	0	50	N/A	0
TOTAL BUDGET	0	0	4,792	N/A	4,534
(Expenditures or appropriations)					
TOTAL ANNUAL OUTLAYS	\$ 0	\$ 0	\$ 4,792	N/A	\$ 4,534

PUBLIC SAFETY SALES TAX

FY 2022 - 2023 & FY 2023 - 2024

OPERATING FUND
150
GOVERNMENTAL FUND BUDGETED ON A CASH BASIS

OVERVIEW

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

BUDGET SUMMARY

Revenues in the Public Safety Tax Fund are expected to exceed outlays for approved public safety functions.

ANNUAL RESOURCES AND OUTLAYS

(amounts expressed in thousands)

	<u>FY 21</u>	<u>FY 22</u>	<u>FY 22</u>	<u>FY 23</u>	<u>PERCENT</u>	<u>FY 24</u>
	<u>ACTUAL</u>	<u>ORIGINAL</u>	<u>ESTIMATE</u>	<u>BUDGET</u>	<u>DIFF. FROM</u>	<u>FINANCIAL</u>
					<u>FY 22 EST.</u>	<u>PLAN</u>
Annual Resources						
Revenue	\$ 13,880	\$ 20,255	\$ 22,670	\$ 23,254	2.6%	\$ 23,601
Transfers In	0	0	0	0	N/A	0
Total Resources	13,880	20,255	22,670	23,254	2.6%	23,601
Annual Outlays						
Budget	14,739	17,691	19,670	22,806	15.9%	22,414
Transfers Out	0	0	0	0	N/A	0
Total Outlays	14,739	17,691	19,670	22,806	15.9%	22,414
Resources Less Outlays	(859)	2,564	3,000	448		1,187
Fund Balance						
Beginning Unassigned Fund Balance	9,529	6,917	8,670	11,670		12,118
Addition to/(Use of)	(859)	2,564	3,000	448		1,187
End of Year	\$ 8,670	\$ 9,481	\$ 11,670	\$ 12,118		\$ 13,305

ANNUAL RESOURCES

(amounts expressed in thousands)

REVENUE ACCOUNT	FY 21 <u>ACTUAL</u>	FY 22 <u>ORIGINAL</u>	FY 22 <u>ESTIMATE</u>	FY 23 <u>BUDGET</u>	PERCENT DIFF. FROM FY 22 EST	FY 24 <u>FINANCIAL PLAN</u>
Taxes						
Sales Tax	\$ 13,733	\$ 20,081	\$ 22,584	\$ 23,148	2.5%	\$ 23,495
Total Taxes	13,733	20,081	22,584	23,148	2.5%	23,495
Investment Income						
Interest Earnings	122	174	86	106	23.3%	106
Total Investment Income	122	174	86	106	23.3%	106
Miscellaneous						
Reimbursements	25	0	0	0	N/A	0
Total Miscellaneous	25	0	0	0	N/A	0
TOTAL ANNUAL RESOURCES	\$ 13,880	\$ 20,255	\$ 22,670	\$ 23,254	2.6%	\$ 23,601

ANNUAL OUTLAYS

(amounts expressed in thousands)

PUBLIC SAFETY AND PROTECTION	FY 21 <u>ACTUAL</u>	FY 22 <u>ORIGINAL</u>	FY 23 <u>BUDGET</u>	PERCENT DIFF. FROM FY 22 ORIG	FY 24 <u>FINANCIAL PLAN</u>
Police					
Personal Services	\$ 9,819	\$ 12,190	\$ 15,345	25.9%	\$ 15,345
Materials and Supplies	203	43	336	>500%	116
Other Services/Charges	193	410	481	17.3%	406
Capital Outlay	862	0	0	N/A	0
Total	11,077	12,643	16,162	27.8%	15,867
Fire					
Personal Services	3,623	4,756	5,817	22.3%	5,817
Materials and Supplies	0	2	376	>500%	376
Other Services/Charges	39	235	270	14.9%	260
Capital Outlay	0	0	87	N/A	0
Total	3,662	4,993	6,550	31.2%	6,453
Total Public Safety and Protection	14,739	17,636	22,712	28.8%	22,320
ADMINISTRATIVE AND SUPPORT SERVICES					
Finance					
Personal Services	0	55	94	70.9%	94
Total	0	55	94	70.9%	94
Total Administrative & Support Services	0	55	94	70.9%	94
TOTAL BUDGET	14,739	17,691	22,806	28.9%	22,414
(Expenditures or appropriations)					
TOTAL ANNUAL OUTLAYS	\$ 14,739	\$ 17,691	\$ 22,806	28.9%	\$ 22,414

TRANSPORTATION SALES TAX

FY 2022 - 2023 & FY 2023 - 2024

OPERATING FUND
151
GOVERNMENTAL FUND BUDGETED ON A CASH BASIS

OVERVIEW

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

BUDGET SUMMARY

Streets and Transit Fund outlays are for approved streets and transit functions. The fund accumulated a fund balance as planned operations were started. The fund is funding Transit operations for bus rapid transit, lift services, Sunday service and downtown/midtown circular services.

In FY22 unassigned fund balance was utilized to provide a grant match for the Build Grant, this grant will be utilized for the development of the Rt66 BRT and enhancements to the Peoria BRT. The FY23 budget includes a transfer to provide funding for the Boston Avenue Pedestrian Bridge/Center of the Universe restoration.

ANNUAL RESOURCES AND OUTLAYS

(amounts expressed in thousands)

	FY 21 ACTUAL	FY 22 ORIGINAL	FY 22 ESTIMATE	FY 23 BUDGET	PERCENT DIFF. FROM FY 22 EST.	FY 24 FINANCIAL PLAN
Annual Resources						
Revenue	\$ 6,795	\$ 6,697	\$ 7,473	\$ 7,666	2.6%	\$ 7,779
Transfers In	0	0	0	0	N/A	0
Total Resources	6,795	6,697	7,473	7,666	2.6%	7,779
Annual Outlays						
Budget	5,390	6,539	7,784	7,361	-5.4%	7,755
Transfers Out	0	0	0	3,000	N/A	0
Total Outlays	5,390	6,539	7,784	10,361	33.1%	7,755
Resources Less Outlays	1,405	158	(311)	(2,695)		24
Fund Balance						
Beginning Unassigned Fund Balance	9,602	9,663	11,007	10,696		8,001
Addition to/(Use of)	1,405	158	(311)	(2,695)		24
End of Year	\$ 11,007	\$ 9,821	\$ 10,696	\$ 8,001		\$ 8,025

ANNUAL RESOURCES

(amounts expressed in thousands)

	<u>FY 21</u> <u>ACTUAL</u>	<u>FY 22</u> <u>ORIGINAL</u>	<u>FY 22</u> <u>ESTIMATE</u>	<u>FY 23</u> <u>BUDGET</u>	PERCENT DIFF. FROM FY 22 EST	FY 24 FINANCIAL PLAN
REVENUE ACCOUNT						
<u>Taxes</u>						
Sales Tax	\$ 6,682	\$ 6,565	\$ 7,383	\$ 7,568	2.5%	\$ 7,681
Total Taxes	6,682	6,565	7,383	7,568	2.5%	7,681
<u>Investment Income</u>						
Interest Earnings	113	132	90	98	8.9%	98
Total Investment Income	113	132	90	98	8.9%	98
TOTAL ANNUAL RESOURCES	\$ 6,795	\$ 6,697	\$ 7,473	\$ 7,666	2.6%	\$ 7,779

ANNUAL OUTLAYS

(amounts expressed in thousands)

	<u>FY 21</u> <u>ACTUAL</u>	<u>FY 22</u> <u>ORIGINAL</u>	<u>FY 23</u> <u>BUDGET</u>	PERCENT DIFF. FROM FY 22 ORIG	FY 24 FINANCIAL PLAN
PUBLIC WORKS AND TRANSPORTATION					
<u>Streets and Stormwater</u>					
Personal Services	\$ 1,792	\$ 1,946	\$ 2,115	8.7%	\$ 2,115
Materials and Supplies	519	856	856	0.0%	856
Other Services/Charges	481	458	506	10.5%	494
Total	2,792	3,260	3,477	6.7%	3,465
<u>Tulsa Transit</u>					
Other Services/Charges	2,598	3,279	3,884	18.5%	4,290
Total	2,598	3,279	3,884	18.5%	4,290
Total Public Works & Transportation	5,390	6,539	7,361	12.6%	7,755
TOTAL BUDGET	5,390	6,539	7,361	12.6%	7,755
(Expenditures or appropriations)					

	<u>FY 21</u> <u>ACTUAL</u>	<u>FY 22</u> <u>ORIGINAL</u>	<u>FY 23</u> <u>BUDGET</u>	PERCENT DIFF. FROM FY 22 ORIG	FY 24 FINANCIAL PLAN
<u>Transfers Out</u>					
Center of the Universe	0	0	3,000	N/A	0
TOTAL TRANSFERS OUT	0	0	3,000	N/A	0
TOTAL ANNUAL OUTLAYS	\$ 5,390	\$ 6,539	\$ 10,361	58.4%	\$ 7,755

ECONOMIC STABILIZATION RESERVE

FY 2022 - 2023 & FY 2023 - 2024

OPERATING FUND
152
SPECIAL REVENUE FUND BUDGETED ON A CASH BASIS

OVERVIEW

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

BUDGET SUMMARY

Revenues in the Economic Stabilization Reserve Fund are estimated to be \$4,452,000 in FY23. There are no planned appropriations. Ending fund balance 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 21 ACTUAL</u>	<u>FY 22 ORIGINAL</u>	<u>FY 22 ESTIMATE</u>	<u>FY 23 BUDGET</u>	<u>PERCENT DIFF. FROM FY 22 EST.</u>	<u>FY 24 FINANCIAL PLAN</u>
Annual Resources						
Revenue	\$ 577	\$ 3,897	\$ 4,376	\$ 4,452	1.7%	\$ 4,518
Transfers In	0	3,000	3,000	0	-100.0%	0
Total Resources	577	6,897	7,376	4,452	-39.6%	4,518
Annual Outlays						
Budget	0	0	0	0	N/A	0
Transfers Out	0	0	0	0	N/A	0
Total Outlays	0	0	0	0	N/A	0
Resources Less Outlays	577	6,897	7,376	4,452		4,518
Fund Balance						
Beginning Unassigned Fund Balance	0	446	577	7,953		12,405
Addition to/(Use of)	577	6,897	7,376	4,452		4,518
End of Year	\$ 577	\$ 7,343	\$ 7,953	\$ 12,405		\$ 16,923

ANNUAL RESOURCES

(amounts expressed in thousands)

REVENUE ACCOUNT	<u>FY 21 ACTUAL</u>	<u>FY 22 ORIGINAL</u>	<u>FY 22 ESTIMATE</u>	<u>FY 23 BUDGET</u>	PERCENT DIFF. FROM FY 22 EST	<u>FY 24 FINANCIAL PLAN</u>
<u>Taxes</u>						
Sales Tax	\$ 577	\$ 3,862	\$ 4,343	\$ 4,452	2.5%	\$ 4,518
Total Taxes	577	3,862	4,343	4,452	2.5%	4,518
<u>Investment Income</u>						
Interest Earnings	0	35	33	0	-100.0%	0
Total Investment Income	0	35	33	0	-100.0%	0
<u>Transfers In</u>						
Transfers within Primary Government	0	3,000	3,000	0	-100.0%	0
Total Transfers In	0	3,000	3,000	0	-100.0%	0
TOTAL ANNUAL RESOURCES	\$ 577	\$ 6,897	\$ 7,376	\$ 4,452	-39.6%	\$ 4,518

ANNUAL OUTLAYS

(amounts expressed in thousands)

TOTAL ANNUAL OUTLAYS	<u>FY 21 ACTUAL</u>	<u>FY 22 ORIGINAL</u>	<u>FY 23 BUDGET</u>	PERCENT DIFF. FROM FY 22 ORIG	<u>FY 24 FINANCIAL PLAN</u>
TOTAL ANNUAL OUTLAYS	\$ 0	\$ 0	\$ 0	N/A	\$ 0

COMMUNITY DEVELOP BLOCK GRANT

FY 2022 - 2023 & FY 2023 - 2024



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 FY23 appropriations consist of administrative costs in the Finance Department and allocation to eligible program activities. Any unspent balance is reserved for eligible program activities.

ANNUAL RESOURCES AND OUTLAYS

(amounts expressed in thousands)

	FY 21 ACTUAL	FY 22 ORIGINAL	FY 22 ESTIMATE	FY 23 BUDGET	PERCENT DIFF. FROM FY 22 EST.	FY 24 FINANCIAL PLAN
Annual Resources						
Revenue	\$ 5,132	\$ 5,109	\$ 5,109	\$ 5,835	14.2%	\$ 5,835
Transfers In	0	0	0	0	N/A	0
Total Resources	5,132	5,109	5,109	5,835	14.2%	5,835
Annual Outlays						
Budget	5,132	5,109	5,109	5,835	14.2%	5,835
Transfers Out	0	0	0	0	N/A	0
Total Outlays	5,132	5,109	5,109	5,835	14.2%	5,835
Resources Less Outlays	0	0	0	0		0
Fund Balance						
End of Year	\$ 0	\$ 0	\$ 0	\$ 0		\$ 0

ANNUAL RESOURCES

(amounts expressed in thousands)

	<u>FY 21</u> <u>ACTUAL</u>	<u>FY 22</u> <u>ORIGINAL</u>	<u>FY 22</u> <u>ESTIMATE</u>	<u>FY 23</u> <u>BUDGET</u>	<u>PERCENT</u> <u>DIFF. FROM</u> <u>FY 22 EST</u>	<u>FY 24</u> <u>FINANCIAL</u> <u>PLAN</u>
REVENUE ACCOUNT						
<u>Intrgvmtl Grant Revenues</u>						
Federal Government Grants	\$ 3,632	\$ 3,609	\$ 3,609	\$ 3,835	6.3%	\$ 3,835
Total Intrgvmtl Grant Revenues	3,632	3,609	3,609	3,835	6.3%	3,835
<u>Miscellaneous</u>						
Program Income	1,500	1,500	1,500	2,000	33.3%	2,000
Total Miscellaneous	1,500	1,500	1,500	2,000	33.3%	2,000
TOTAL ANNUAL RESOURCES	\$ 5,132	\$ 5,109	\$ 5,109	\$ 5,835	14.2%	\$ 5,835

ANNUAL OUTLAYS

(amounts expressed in thousands)

	<u>FY 21</u> <u>ACTUAL</u>	<u>FY 22</u> <u>ORIGINAL</u>	<u>FY 23</u> <u>BUDGET</u>	<u>PERCENT</u> <u>DIFF. FROM</u> <u>FY 22 ORIG</u>	<u>FY 24</u> <u>FINANCIAL</u> <u>PLAN</u>
SOCIAL AND ECONOMIC DEVELOPMENT					
<u>Working in Neighborhoods</u>					
Personal Services	\$ 584	\$ 487	\$ 540	10.9%	\$ 540
Other Services/Charges	618	1,119	839	-25.0%	839
Total	1,202	1,606	1,379	-14.1%	1,379
Total Social & Economic Development	1,202	1,606	1,379	-14.1%	1,379
PUBLIC WORKS AND TRANSPORTATION					
<u>Streets and Stormwater</u>					
Capital Outlay	290	173	343	98.3%	343
Total	290	173	343	98.3%	343
Total Public Works & Transportation	290	173	343	98.3%	343
ADMINISTRATIVE AND SUPPORT SERVICES					
<u>Finance</u>					
Personal Services	641	526	533	1.3%	533
Materials and Supplies	7	27	12	-55.6%	12
Other Services/Charges	2,992	2,777	3,568	28.5%	3,568
Total	3,640	3,330	4,113	23.5%	4,113
Total Administrative & Support Services	3,640	3,330	4,113	23.5%	4,113
TOTAL BUDGET	5,132	5,109	5,835	14.2%	5,835
(Expenditures or appropriations)					
TOTAL ANNUAL OUTLAYS	\$ 5,132	\$ 5,109	\$ 5,835	14.2%	\$ 5,835

HOME INVESTMENT PARTNERSHIP

FY 2022 - 2023 & FY 2023 - 2024



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 FY23 appropriations consist of administrative costs in the Finance Department and allocation to eligible program activities. Any unspent balance is reserved for eligible program activities.

ANNUAL RESOURCES AND OUTLAYS

(amounts expressed in thousands)

	FY 21 ACTUAL	FY 22 ORIGINAL	FY 22 ESTIMATE	FY 23 BUDGET	PERCENT DIFF. FROM FY 22 EST.	FY 24 FINANCIAL PLAN
Annual Resources						
Revenue	\$ 1,920	\$ 1,788	\$ 1,788	\$ 1,787	-0.1%	\$ 1,787
Transfers In	0	0	0	0	N/A	0
Total Resources	1,920	1,788	1,788	1,787	-0.1%	1,787
Annual Outlays						
Budget	1,920	1,788	1,788	1,787	-0.1%	1,787
Transfers Out	0	0	0	0	N/A	0
Total Outlays	1,920	1,788	1,788	1,787	-0.1%	1,787
Resources Less Outlays	0	0	0	0		0
Fund Balance						
End of Year	\$ 0	\$ 0	\$ 0	\$ 0		\$ 0

ANNUAL RESOURCES

(amounts expressed in thousands)

	<u>FY 21</u> <u>ACTUAL</u>	<u>FY 22</u> <u>ORIGINAL</u>	<u>FY 22</u> <u>ESTIMATE</u>	<u>FY 23</u> <u>BUDGET</u>	<u>PERCENT</u> <u>DIFF. FROM</u> <u>FY 22 EST</u>	<u>FY 24</u> <u>FINANCIAL</u> <u>PLAN</u>
REVENUE ACCOUNT						
<u>Intrgvmntl Grant Revenues</u>						
Federal Government Grants	\$ 1,920	\$ 1,788	\$ 1,788	\$ 1,787	-0.1%	\$ 1,787
Total Intrgvmntl Grant Revenues	1,920	1,788	1,788	1,787	-0.1%	1,787
TOTAL ANNUAL RESOURCES	\$ 1,920	\$ 1,788	\$ 1,788	\$ 1,787	-0.1%	\$ 1,787

ANNUAL OUTLAYS

(amounts expressed in thousands)

	<u>FY 21</u> <u>ACTUAL</u>	<u>FY 22</u> <u>ORIGINAL</u>	<u>FY 23</u> <u>BUDGET</u>	<u>PERCENT</u> <u>DIFF. FROM</u> <u>FY 22 ORIG</u>	<u>FY 24</u> <u>FINANCIAL</u> <u>PLAN</u>
SOCIAL AND ECONOMIC DEVELOPMENT					
<u>Working in Neighborhoods</u>					
Other Services/Charges	\$ 60	\$ 259	\$ 270	4.2%	\$ 270
Total	60	259	270	4.2%	270
Total Social & Economic Development	60	259	270	4.2%	270
ADMINISTRATIVE AND SUPPORT SERVICES					
<u>Finance</u>					
Personal Services	151	151	144	-4.6%	144
Materials and Supplies	0	10	10	0.0%	10
Other Services/Charges	1,709	1,368	1,363	-0.4%	1,363
Total	1,860	1,529	1,517	-0.8%	1,517
Total Administrative & Support Services	1,860	1,529	1,517	-0.8%	1,517
TOTAL BUDGET	1,920	1,788	1,787	-0.1%	1,787
(Expenditures or appropriations)					
TOTAL ANNUAL OUTLAYS	\$ 1,920	\$ 1,788	\$ 1,787	-0.1%	\$ 1,787

EMERGENCY SOLUTIONS GRANT

FY 2022 - 2023 & FY 2023 - 2024



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 and was updated on January 15, 2016. No Final Rule has been issued.

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 FY23 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 21</u> <u>ACTUAL</u>	<u>FY 22</u> <u>ORIGINAL</u>	<u>FY 22</u> <u>ESTIMATE</u>	<u>FY 23</u> <u>BUDGET</u>	<u>PERCENT</u> <u>DIFF. FROM</u> <u>FY 22 EST.</u>	<u>FY 24</u> <u>FINANCIAL</u> <u>PLAN</u>
Annual Resources						
Revenue	\$ 301	\$ 302	\$ 302	\$ 302	0.0%	\$ 302
Transfers In	0	0	0	0	N/A	0
Total Resources	301	302	302	302	0.0%	302
Annual Outlays						
Budget	301	302	302	302	0.0%	302
Transfers Out	0	0	0	0	N/A	0
Total Outlays	301	302	302	302	0.0%	302
Resources Less Outlays	0	0	0	0		0
Fund Balance						
End of Year	\$ 0	\$ 0	\$ 0	\$ 0		\$ 0

ANNUAL RESOURCES

(amounts expressed in thousands)

	<u>FY 21 ACTUAL</u>	<u>FY 22 ORIGINAL</u>	<u>FY 22 ESTIMATE</u>	<u>FY 23 BUDGET</u>	<u>PERCENT DIFF. FROM FY 22 EST</u>	<u>FY 24 FINANCIAL PLAN</u>
REVENUE ACCOUNT						
<u>Intrgvmntl Grant Revenues</u>						
Federal Government Grants	\$ 301	\$ 302	\$ 302	\$ 302	0.0%	\$ 302
Total Intrgvmntl Grant Revenues	301	302	302	302	0.0%	302
TOTAL ANNUAL RESOURCES	\$ 301	\$ 302	\$ 302	\$ 302	0.0%	\$ 302

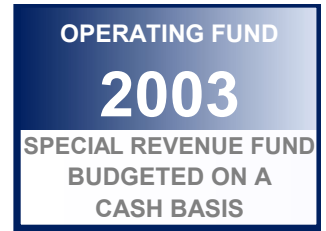
ANNUAL OUTLAYS

(amounts expressed in thousands)

	<u>FY 21 ACTUAL</u>	<u>FY 22 ORIGINAL</u>	<u>FY 23 BUDGET</u>	<u>PERCENT DIFF. FROM FY 22 ORIG</u>	<u>FY 24 FINANCIAL PLAN</u>
ADMINISTRATIVE AND SUPPORT SERVICES					
<u>Finance</u>					
Personal Services	\$ 22	\$ 22	\$ 22	0.0%	\$ 22
Other Services/Charges	279	280	280	0.0%	280
Total	301	302	302	0.0%	302
Total Administrative & Support Services	301	302	302	0.0%	302
TOTAL BUDGET	301	302	302	0.0%	302
(Expenditures or appropriations)					
TOTAL ANNUAL OUTLAYS	\$ 301	\$ 302	\$ 302	0.0%	\$ 302

HOUSING OPP PERSONS W AIDS

FY 2022 - 2023 & FY 2023 - 2024



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 FY23 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 21</u> <u>ACTUAL</u>	<u>FY 22</u> <u>ORIGINAL</u>	<u>FY 22</u> <u>ESTIMATE</u>	<u>FY 23</u> <u>BUDGET</u>	<u>PERCENT</u> <u>DIFF. FROM</u> <u>FY 22 EST.</u>	<u>FY 24</u> <u>FINANCIAL</u> <u>PLAN</u>
Annual Resources						
Revenue	\$ 594	\$ 667	\$ 667	\$ 667	0.0%	\$ 667
Transfers In	0	0	0	0	N/A	0
Total Resources	594	667	667	667	0.0%	667
Annual Outlays						
Budget	594	667	667	667	0.0%	667
Transfers Out	0	0	0	0	N/A	0
Total Outlays	594	667	667	667	0.0%	667
Resources Less Outlays	0	0	0	0		0
Fund Balance						
End of Year	\$ 0	\$ 0	\$ 0	\$ 0		\$ 0

ANNUAL RESOURCES

(amounts expressed in thousands)

	<u>FY 21 ACTUAL</u>	<u>FY 22 ORIGINAL</u>	<u>FY 22 ESTIMATE</u>	<u>FY 23 BUDGET</u>	<u>PERCENT DIFF. FROM FY 22 EST</u>	<u>FY 24 FINANCIAL PLAN</u>
REVENUE ACCOUNT						
<u>Intrgvmntl Grant Revenues</u>						
Federal Government Grants	\$ 594	\$ 667	\$ 667	\$ 667	0.0%	\$ 667
Total Intrgvmntl Grant Revenues	594	667	667	667	0.0%	667
TOTAL ANNUAL RESOURCES	\$ 594	\$ 667	\$ 667	\$ 667	0.0%	\$ 667

ANNUAL OUTLAYS

(amounts expressed in thousands)

	<u>FY 21 ACTUAL</u>	<u>FY 22 ORIGINAL</u>	<u>FY 23 BUDGET</u>	<u>PERCENT DIFF. FROM FY 22 ORIG</u>	<u>FY 24 FINANCIAL PLAN</u>
ADMINISTRATIVE AND SUPPORT SERVICES					
<u>Finance</u>					
Personal Services	\$ 18	\$ 20	\$ 20	0.0%	\$ 20
Other Services/Charges	576	647	647	0.0%	647
Total	594	667	667	0.0%	667
Total Administrative & Support Services	594	667	667	0.0%	667
TOTAL BUDGET	594	667	667	0.0%	667
(Expenditures or appropriations)					
TOTAL ANNUAL OUTLAYS	\$ 594	\$ 667	\$ 667	0.0%	\$ 667

1985 SALES TAX ECON DEVEL

FY 2022 - 2023 & FY 2023 - 2024

CAPITAL FUND
400
GOVERNMENTAL CAPITAL FUND BUDGETED ON A CASH BASIS

OVERVIEW

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

BUDGET SUMMARY

The FY23 and FY24 fund balance will be reserved for projects identified by the City Council.

ANNUAL RESOURCES AND OUTLAYS

(amounts expressed in thousands)

	<u>FY 21 ACTUAL</u>	<u>FY 22 ORIGINAL</u>	<u>FY 22 ESTIMATE</u>	<u>FY 23 BUDGET</u>	<u>PERCENT DIFF. FROM FY 22 EST.</u>	<u>FY 24 FINANCIAL PLAN</u>
Annual Resources						
Revenue	\$ 5	\$ 3	\$ 1	\$ 2	100.0%	\$ 2
Transfers In	0	0	0	0	N/A	0
Total Resources	5	3	1	2	100.0%	2
Annual Outlays						
Budget	0	0	0	0	N/A	0
Transfers Out	0	0	0	0	N/A	0
Total Outlays	0	0	0	0	N/A	0
Resources Less Outlays	5	3	1	2		2
Fund Balance						
Beginning Unassigned Fund Balance	29	35	34	35		37
Addition to/(Use of)	5	3	1	2		2
End of Year	\$ 34	\$ 38	\$ 35	\$ 37		\$ 39

ANNUAL RESOURCES

(amounts expressed in thousands)

REVENUE ACCOUNT	<u>FY 21 ACTUAL</u>	<u>FY 22 ORIGINAL</u>	<u>FY 22 ESTIMATE</u>	<u>FY 23 BUDGET</u>	<u>PERCENT DIFF. FROM FY 22 EST</u>	<u>FY 24 FINANCIAL PLAN</u>
<u>Investment Income</u>						
Interest Earnings	\$ 5	\$ 3	\$ 1	\$ 2	100.0%	\$ 2
Total Investment Income	5	3	1	2	100.0%	2
TOTAL ANNUAL RESOURCES	<u>\$ 5</u>	<u>\$ 3</u>	<u>\$ 1</u>	<u>\$ 2</u>	100.0%	<u>\$ 2</u>

ANNUAL OUTLAYS

(amounts expressed in thousands)

TOTAL ANNUAL OUTLAYS	<u>FY 21 ACTUAL</u>	<u>FY 22 ORIGINAL</u>	<u>FY 23 BUDGET</u>	<u>PERCENT DIFF. FROM FY 22 ORIG</u>	<u>FY 24 FINANCIAL PLAN</u>
	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	N/A	<u>\$ 0</u>

2001 SALES TAX

FY 2022 - 2023 & FY 2023 - 2024



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. The FY23 and FY24 fund balance will be reserved for projects identified by the Mayor and City Council.

ANNUAL RESOURCES AND OUTLAYS

(amounts expressed in thousands)

	<u>FY 21 ACTUAL</u>	<u>FY 22 ORIGINAL</u>	<u>FY 22 ESTIMATE</u>	<u>FY 23 BUDGET</u>	<u>PERCENT DIFF. FROM FY 22 EST.</u>	<u>FY 24 FINANCIAL PLAN</u>
Annual Resources						
Revenue	\$ 9	\$ 5	\$ 1	\$ 2	100.0%	\$ 2
Transfers In	0	0	0	0	N/A	0
Total Resources	9	5	1	2	100.0%	2
Annual Outlays						
Budget	0	0	0	0	N/A	0
Transfers Out	0	0	0	0	N/A	0
Total Outlays	0	0	0	0	N/A	0
Resources Less Outlays	9	5	1	2		2
Fund Balance						
Beginning Unassigned Fund Balance	182	52	191	192		194
Addition to/(Use of)	9	5	1	2		2
End of Year	\$ 191	\$ 57	\$ 192	\$ 194		\$ 196

ANNUAL RESOURCES

(amounts expressed in thousands)

REVENUE ACCOUNT	<u>FY 21 ACTUAL</u>	<u>FY 22 ORIGINAL</u>	<u>FY 22 ESTIMATE</u>	<u>FY 23 BUDGET</u>	PERCENT DIFF. FROM <u>FY 22 EST</u>	<u>FY 24 FINANCIAL PLAN</u>
<u>Investment Income</u>						
Interest Earnings	\$ 9	\$ 5	\$ 1	\$ 2	100.0%	\$ 2
Total Investment Income	9	5	1	2	100.0%	2
TOTAL ANNUAL RESOURCES	<u>\$ 9</u>	<u>\$ 5</u>	<u>\$ 1</u>	<u>\$ 2</u>	100.0%	<u>\$ 2</u>

ANNUAL OUTLAYS

(amounts expressed in thousands)

TOTAL ANNUAL OUTLAYS	<u>FY 21 ACTUAL</u>	<u>FY 22 ORIGINAL</u>	<u>FY 23 BUDGET</u>	PERCENT DIFF. FROM <u>FY 22 ORIG</u>	<u>FY 24 FINANCIAL PLAN</u>
	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	N/A	<u>\$ 0</u>

2006 SPECIAL EXTEND SALES TAX

FY 2022 - 2023 & FY 2023 - 2024



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.

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. 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 21 ACTUAL</u>	<u>FY 22 ORIGINAL</u>	<u>FY 22 ESTIMATE</u>	<u>FY 23 BUDGET</u>	<u>PERCENT DIFF. FROM FY 22 EST.</u>	<u>FY 24 FINANCIAL PLAN</u>
Annual Resources						
Revenue	\$ 482	\$ 214	\$ 97	\$ 110	13.4%	\$ 110
Transfers In	0	0	0	0	N/A	0
Total Resources	482	214	97	110	13.4%	110
Annual Outlays						
Budget	0	0	0	0	N/A	0
Transfers Out	0	0	0	0	N/A	0
Total Outlays	0	0	0	0	N/A	0
Resources Less Outlays	482	214	97	110		110
Fund Balance						
Beginning Unassigned Fund Balance	1,144	1,154	1,626	1,723		1,833
Addition to/(Use of)	482	214	97	110		110
End of Year	\$ 1,626	\$ 1,368	\$ 1,723	\$ 1,833		\$ 1,943

ANNUAL RESOURCES

(amounts expressed in thousands)

REVENUE ACCOUNT	<u>FY 21 ACTUAL</u>	<u>FY 22 ORIGINAL</u>	<u>FY 22 ESTIMATE</u>	<u>FY 23 BUDGET</u>	PERCENT DIFF. FROM FY 22 EST	<u>FY 24 FINANCIAL PLAN</u>
<u>Investment Income</u>						
Interest Earnings	\$ 482	\$ 214	\$ 97	\$ 110	13.4%	\$ 110
Total Investment Income	482	214	97	110	13.4%	110
TOTAL ANNUAL RESOURCES	<u>\$ 482</u>	<u>\$ 214</u>	<u>\$ 97</u>	<u>\$ 110</u>	13.4%	<u>\$ 110</u>

ANNUAL OUTLAYS

(amounts expressed in thousands)

TOTAL ANNUAL OUTLAYS	<u>FY 21 ACTUAL</u>	<u>FY 22 ORIGINAL</u>	<u>FY 23 BUDGET</u>	PERCENT DIFF. FROM FY 22 ORIG	<u>FY 24 FINANCIAL PLAN</u>
	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	N/A	<u>\$ 0</u>

2008 SPECIAL TEMP SALES TAX

FY 2022 - 2023 & FY 2023 - 2024



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 to complete projects within the original program in the event of cost overruns.

ANNUAL RESOURCES AND OUTLAYS

(amounts expressed in thousands)

	<u>FY 21 ACTUAL</u>	<u>FY 22 ORIGINAL</u>	<u>FY 22 ESTIMATE</u>	<u>FY 23 BUDGET</u>	<u>PERCENT DIFF. FROM FY 22 EST.</u>	<u>FY 24 FINANCIAL PLAN</u>
Annual Resources						
Revenue	\$ 257	\$ 97	\$ 29	\$ 35	20.7%	\$ 35
Transfers In	0	0	0	0	N/A	0
Total Resources	257	97	29	35	20.7%	35
Annual Outlays						
Budget	0	0	0	0	N/A	0
Transfers Out	0	0	0	0	N/A	0
Total Outlays	0	0	0	0	N/A	0
Resources Less Outlays	257	97	29	35		35
Fund Balance						
Beginning Unassigned Fund Balance	1,697	4,590	1,954	1,983		2,018
Addition to/(Use of)	257	97	29	35		35
End of Year	\$ 1,954	\$ 4,687	\$ 1,983	\$ 2,018		\$ 2,053

ANNUAL RESOURCES

(amounts expressed in thousands)

REVENUE ACCOUNT	<u>FY 21 ACTUAL</u>	<u>FY 22 ORIGINAL</u>	<u>FY 22 ESTIMATE</u>	<u>FY 23 BUDGET</u>	<u>PERCENT DIFF. FROM FY 22 EST</u>	<u>FY 24 FINANCIAL PLAN</u>
<u>Investment Income</u>						
Interest Earnings	\$ 257	\$ 97	\$ 29	\$ 35	20.7%	\$ 35
Total Investment Income	257	97	29	35	20.7%	35
TOTAL ANNUAL RESOURCES	<u>\$ 257</u>	<u>\$ 97</u>	<u>\$ 29</u>	<u>\$ 35</u>	20.7%	<u>\$ 35</u>

ANNUAL OUTLAYS

(amounts expressed in thousands)

TOTAL ANNUAL OUTLAYS	<u>FY 21 ACTUAL</u>	<u>FY 22 ORIGINAL</u>	<u>FY 23 BUDGET</u>	<u>PERCENT DIFF. FROM FY 22 ORIG</u>	<u>FY 24 FINANCIAL PLAN</u>
	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	N/A	<u>\$ 0</u>

2014 SALES TAX

FY 2022 - 2023 & FY 2023 - 2024



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 authorized tax levy expired June 30, 2021. 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. All remaining 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 21</u>	<u>FY 22</u>	<u>FY 22</u>	<u>FY 23</u>	<u>PERCENT</u>	<u>FY 24</u>
	<u>ACTUAL</u>	<u>ORIGINAL</u>	<u>ESTIMATE</u>	<u>BUDGET</u>	<u>DIFF. FROM</u>	<u>FINANCIAL</u>
					<u>FY 22 EST.</u>	<u>PLAN</u>
Annual Resources						
Revenue	\$ 84,423	\$ 2,653	\$ 1,552	\$ 1,763	13.6%	\$ 1,763
Transfers In	0	0	0	0	N/A	0
Total Resources	84,423	2,653	1,552	1,763	13.6%	1,763
Annual Outlays						
Budget	63,053	0	0	0	N/A	0
Transfers Out	10,635	0	0	0	N/A	0
Total Outlays	73,688	0	0	0	N/A	0
Resources Less Outlays	10,735	2,653	1,552	1,763		1,763
Fund Balance						
Beginning Unassigned Fund Balance	1,410	16,664	12,145	13,697		15,460
Addition to/(Use of)	10,735	2,653	1,552	1,763		1,763
End of Year	\$ 12,145	\$ 19,317	\$ 13,697	\$ 15,460		\$ 17,223

ANNUAL RESOURCES

(amounts expressed in thousands)

REVENUE ACCOUNT	FY 21 <u>ACTUAL</u>	FY 22 <u>ORIGINAL</u>	FY 22 <u>ESTIMATE</u>	FY 23 <u>BUDGET</u>	PERCENT DIFF. FROM FY 22 EST	FY 24 <u>FINANCIAL PLAN</u>
<u>Taxes</u>						
Sales Tax	\$ 80,717	\$ 0	\$ 0	\$ 0	N/A	\$ 0
Total Taxes	80,717	0	0	0	N/A	0
<u>Investment Income</u>						
Interest Earnings	3,706	2,608	1,552	1,763	13.6%	1,763
Total Investment Income	3,706	2,608	1,552	1,763	13.6%	1,763
<u>Miscellaneous</u>						
Reimbursements	0	45	0	0	N/A	0
Total Miscellaneous	0	45	0	0	N/A	0
TOTAL ANNUAL RESOURCES	\$ 84,423	\$ 2,653	\$ 1,552	\$ 1,763	13.6%	\$ 1,763

ANNUAL OUTLAYS

(amounts expressed in thousands)

PUBLIC SAFETY AND PROTECTION	FY 21 <u>ACTUAL</u>	FY 22 <u>ORIGINAL</u>	FY 23 <u>BUDGET</u>	PERCENT DIFF. FROM FY 22 ORIG	FY 24 <u>FINANCIAL PLAN</u>
<u>Fire</u>					
Capital Outlay	\$ 2,100	\$ 0	\$ 0	N/A	\$ 0
Total	2,100	0	0	N/A	0
Total Public Safety and Protection	2,100	0	0	N/A	0
CULTURAL DEVELOPMENT AND RECREATION					
<u>Park and Recreation</u>					
Capital Outlay	10,625	0	0	N/A	0
Total	10,625	0	0	N/A	0
Total Cultural Development & Recreation	10,625	0	0	N/A	0
SOCIAL AND ECONOMIC DEVELOPMENT					
<u>Planning</u>					
Capital Outlay	445	0	0	N/A	0
Total	445	0	0	N/A	0
Total Social & Economic Development	445	0	0	N/A	0
PUBLIC WORKS AND TRANSPORTATION					
<u>Engineering Services</u>					
Capital Outlay	45,310	0	0	N/A	0
Total	45,310	0	0	N/A	0
<u>Streets and Stormwater</u>					
Capital Outlay	2,365	0	0	N/A	0
Total	2,365	0	0	N/A	0

	FY 21 ACTUAL	FY 22 ORIGINAL	FY 23 BUDGET	PERCENT DIFF. FROM FY 22 ORIG	FY 24 FINANCIAL PLAN
<u>Tulsa Transit</u>					
Other Services/Charges	1,058	0	0	N/A	0
Total	1,058	0	0	N/A	0
Total Public Works & Transportation	48,733	0	0	N/A	0

ADMINISTRATIVE AND SUPPORT SERVICES

	FY 21 ACTUAL	FY 22 ORIGINAL	FY 23 BUDGET	PERCENT DIFF. FROM FY 22 ORIG	FY 24 FINANCIAL PLAN
<u>Information Technology</u>					
Personal Services	(215)	0	0	N/A	0
Capital Outlay	215	0	0	N/A	0
Total	0	0	0	N/A	0
<u>Asset Management</u>					
Capital Outlay	1,150	0	0	N/A	0
Total	1,150	0	0	N/A	0
Total Administrative & Support Services	1,150	0	0	N/A	0
TOTAL BUDGET	63,053	0	0	N/A	0
(Expenditures or appropriations)					

	FY 21 ACTUAL	FY 22 ORIGINAL	FY 23 BUDGET	PERCENT DIFF. FROM FY 22 ORIG	FY 24 FINANCIAL PLAN
<u>Transfers Out</u>					
CDBG	10,635	0	0	N/A	0
TOTAL TRANSFERS OUT	10,635	0	0	N/A	0
TOTAL ANNUAL OUTLAYS	\$ 73,688	\$ 0	\$ 0	N/A	\$ 0

2016 VISION ED CAPITAL PROJ

FY 2022 - 2023 & FY 2023 - 2024

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 FY23, \$12.2 million will be appropriated for projects within this fund. Another \$54.4 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)

	<u>FY 21 ACTUAL</u>	<u>FY 22 ORIGINAL</u>	<u>FY 22 ESTIMATE</u>	<u>FY 23 BUDGET</u>	<u>PERCENT DIFF. FROM FY 22 EST.</u>	<u>FY 24 FINANCIAL PLAN</u>
Annual Resources						
Revenue	\$ 29,562	\$ 70,146	\$ 79,106	\$ 81,107	2.5%	\$ 82,322
Transfers In	0	0	0	0	N/A	0
Total Resources	29,562	70,146	79,106	81,107	2.5%	82,322
Annual Outlays						
Budget	12,443	6,928	6,928	7,064	2.0%	2,074
Transfers Out	26,250	55,400	55,400	57,356	3.5%	57,145
Total Outlays	38,693	62,328	62,328	64,420	3.4%	59,219
Resources Less Outlays	(9,131)	7,818	16,778	16,687		23,103
Fund Balance						
Beginning Unassigned Fund Balance	15,717	6,418	6,586	23,364		40,051
Addition to/(Use of)	(9,131)	7,818	16,778	16,687		23,103
End of Year	\$ 6,586	\$ 14,236	\$ 23,364	\$ 40,051		\$ 63,154

ANNUAL RESOURCES

(amounts expressed in thousands)

	<u>FY 21</u> <u>ACTUAL</u>	<u>FY 22</u> <u>ORIGINAL</u>	<u>FY 22</u> <u>ESTIMATE</u>	<u>FY 23</u> <u>BUDGET</u>	<u>PERCENT</u> <u>DIFF. FROM</u> <u>FY 22 EST</u>	<u>FY 24</u> <u>FINANCIAL</u> <u>PLAN</u>
REVENUE ACCOUNT						
<u>Taxes</u>						
Sales Tax	\$ 22,380	\$ 62,174	\$ 69,919	\$ 71,670	2.5%	\$ 72,745
Use Tax	6,523	7,547	8,788	9,008	2.5%	9,148
Total Taxes	28,903	69,721	78,707	80,678	2.5%	81,893
<u>Investment Income</u>						
Interest Earnings	659	425	399	429	7.5%	429
Total Investment Income	659	425	399	429	7.5%	429
TOTAL ANNUAL RESOURCES	\$ 29,562	\$ 70,146	\$ 79,106	\$ 81,107	2.5%	\$ 82,322

ANNUAL OUTLAYS

(amounts expressed in thousands)

	<u>FY 21</u> <u>ACTUAL</u>	<u>FY 22</u> <u>ORIGINAL</u>	<u>FY 23</u> <u>BUDGET</u>	<u>PERCENT</u> <u>DIFF. FROM</u> <u>FY 22 ORIG</u>	<u>FY 24</u> <u>FINANCIAL</u> <u>PLAN</u>
SOCIAL AND ECONOMIC DEVELOPMENT					
<u>Mayor's Office of Economic Development</u>					
Capital Outlay	\$ 3,126	\$ 0	\$ 0	N/A	\$ 0
Total	3,126	0	0	N/A	0
<u>Planning</u>					
Capital Outlay	199	266	266	0.0%	262
Total	199	266	266	0.0%	262
Total Social & Economic Development	3,325	266	266	0.0%	262
PUBLIC WORKS AND TRANSPORTATION					
<u>Engineering Services</u>					
Capital Outlay	7,068	5,062	5,198	2.7%	262
Total	7,068	5,062	5,198	2.7%	262
Total Public Works & Transportation	7,068	5,062	5,198	2.7%	262
ADMINISTRATIVE AND SUPPORT SERVICES					
<u>Mayor's Office</u>					
Other Services/Charges	2,050	1,600	1,600	0.0%	1,550
Total	2,050	1,600	1,600	0.0%	1,550
Total Administrative & Support Services	2,050	1,600	1,600	0.0%	1,550
TOTAL BUDGET	12,443	6,928	7,064	2.0%	2,074
(Expenditures or appropriations)					

	FY 21	FY 22	FY 23	PERCENT DIFF. FROM FY 22 ORIG	FY 24 FINANCIAL PLAN
<u>Transfers Out</u>	<u>ACTUAL</u>	<u>ORIGINAL</u>	<u>BUDGET</u>		
TPFA Vision Series 2017	10,400	11,000	10,196	-7.3%	10,151
TPFA Vision Series 2018	10,600	11,200	12,447	11.1%	14,484
TPFA Vision Series 2019	5,700	33,200	31,713	-4.5%	29,510
Short Term Capital	0	0	3,000	N/A	3,000
Tulsa Arts Commission	(450)	0	0	N/A	0
TOTAL TRANSFERS OUT	26,250	55,400	57,356	3.5%	57,145
TOTAL ANNUAL OUTLAYS	\$ 38,693	\$ 62,328	\$ 64,420	3.4%	\$ 59,219

PROJECT APPROPRIATIONS

(amounts expressed in thousands)

	FY 23 BUDGET	FY 24 FINANCIAL PLAN
ELECTED OFFICIALS - MAYOR'S OFFICE		
Public School Partnership	\$ 1,450	\$ 1,400
Tulsa Arts Commission	150	150
ELECTED OFFICIALS - MAYOR'S OFFICE TOTAL	1,600	1,550
ENGINEERING SERVICES		
CW & Rt 66 Beaut Reinvestment_ENGR	238	263
Levee District #12 Rehab (Matching)	4,560	0
Trail E Bank 101 Cousins Park	400	0
ENGINEERING SERVICES TOTAL	5,198	263
INDIAN NATIONS COUNCIL OF GOVERNMENT		
CW & Rt 66 Beaut Reinvestment_PLAN	266	263
INDIAN NATIONS COUNCIL OF GOVERNMENT TOTAL	266	263
TRANSFERS		
Capital Equipment (Non Pub Safety)	3,000	3,000
Transfer to TPFA 2017	10,196	10,151
Transfer to TPFA 2019	12,447	14,484
Transfer to TPFA 2020	31,713	29,510
TRANSFERS TOTAL	57,356	57,145
Grand Total	\$ 64,419	\$ 59,220

2022 SALES TAX

FY 2022 - 2023 & FY 2023 - 2024

CAPITAL FUND
409
GOVERNMENTAL CAPITAL FUND
BUDGETED ON A CASH BASIS

OVERVIEW

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

BUDGET SUMMARY

Revenues from the Improve Our Tulsa II Sales Tax Program are normally used in the year received to fund capital and capital maintenance projects. Total appropriations in FY23 total \$35.9 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)

	FY 21 ACTUAL	FY 22 ORIGINAL	FY 22 ESTIMATE	FY 23 BUDGET	PERCENT DIFF. FROM FY 22 EST.	FY 24 FINANCIAL PLAN
Annual Resources						
Revenue	\$ 500	\$ 34,756	\$ 39,149	\$ 40,127	2.5%	\$ 40,728
Transfers In	0	0	0	0	N/A	0
Total Resources	500	34,756	39,149	40,127	2.5%	40,728
Annual Outlays						
Budget	500	21,640	21,840	24,710	13.1%	22,715
Transfers Out	0	11,278	11,278	11,278	0.0%	11,278
Total Outlays	500	32,918	33,118	35,988	8.7%	33,993
Resources Less Outlays	0	1,838	6,031	4,139		6,735
Fund Balance						
Beginning Unassigned Fund Balance	4,697	3,515	4,697	10,728		14,867
Addition to/(Use of)	0	1,838	6,031	4,139		6,735
End of Year	\$ 4,697	\$ 5,353	\$ 10,728	\$ 14,867		\$ 21,602

ANNUAL RESOURCES

(amounts expressed in thousands)

	<u>FY 21 ACTUAL</u>	<u>FY 22 ORIGINAL</u>	<u>FY 22 ESTIMATE</u>	<u>FY 23 BUDGET</u>	<u>PERCENT DIFF. FROM FY 22 EST</u>	<u>FY 24 FINANCIAL PLAN</u>
REVENUE ACCOUNT						
<u>Taxes</u>						
Sales Tax	\$ 500	\$ 34,756	\$ 39,086	\$ 40,064	2.5%	\$ 40,665
Total Taxes	500	34,756	39,086	40,064	2.5%	40,665
<u>Investment Income</u>						
Interest Earnings	0	0	63	63	0.0%	63
Total Investment Income	0	0	63	63	0.0%	63
TOTAL ANNUAL RESOURCES	\$ 500	\$ 34,756	\$ 39,149	\$ 40,127	2.5%	\$ 40,728

ANNUAL OUTLAYS

(amounts expressed in thousands)

	<u>FY 21 ACTUAL</u>	<u>FY 22 ORIGINAL</u>	<u>FY 23 BUDGET</u>	<u>PERCENT DIFF. FROM FY 22 ORIG</u>	<u>FY 24 FINANCIAL PLAN</u>
PUBLIC SAFETY AND PROTECTION					
<u>Police</u>					
Capital Outlay	\$ 0	\$ 0	4,500	N/A	0
Total	0	0	4,500	N/A	0
<u>Fire</u>					
Capital Outlay	0	10,400	3,900	-62.5%	4,300
Total	0	10,400	3,900	-62.5%	4,300
Total Public Safety and Protection	0	10,400	8,400	-19.2%	4,300
CULTURAL DEVELOPMENT AND RECREATION					
<u>Park and Recreation</u>					
Capital Outlay	0	500	500	0.0%	4,825
Total	0	500	500	0.0%	4,825
Total Cultural Development & Recreation	0	500	500	0.0%	4,825
SOCIAL AND ECONOMIC DEVELOPMENT					
<u>Mayor's Office of Economic Development</u>					
Capital Outlay	0	800	400	-50.0%	1,650
Total	0	800	400	-50.0%	1,650
Total Social & Economic Development	0	800	400	-50.0%	1,650
PUBLIC WORKS AND TRANSPORTATION					
<u>Engineering Services</u>					
Capital Outlay	500	7,380	11,660	58.0%	8,140
Total	500	7,380	11,660	58.0%	8,140
<u>Tulsa Transit</u>					
Capital Outlay	0	1,250	1,250	0.0%	3,800
Total	0	1,250	1,250	0.0%	3,800
Total Public Works & Transportation	500	8,630	12,910	49.6%	11,940

PERCENT FY 24

	<u>FY 21 ACTUAL</u>	<u>FY 22 ORIGINAL</u>	<u>FY 23 BUDGET</u>	<u>DIFF. FROM FY 22 ORIG</u>	<u>FINANCIAL PLAN</u>
ADMINISTRATIVE AND SUPPORT SERVICES					
<u>Information Technology</u>					
Capital Outlay	0	1,010	2,500	147.5%	0
Total	0	1,010	2,500	147.5%	0
<u>Asset Management</u>					
Capital Outlay	0	300	0	-100.0%	0
Total	0	300	0	-100.0%	0
Total Administrative & Support Services	0	1,310	2,500	90.8%	0
TOTAL BUDGET	500	21,640	24,710	14.2%	22,715
(Expenditures or appropriations)					

	<u>FY 21 ACTUAL</u>	<u>FY 22 ORIGINAL</u>	<u>FY 23 BUDGET</u>	<u>PERCENT DIFF. FROM FY 22 ORIG</u>	<u>FY 24 FINANCIAL PLAN</u>
<u>Transfers Out</u>					
Short Term Capital	0	11,278	11,278	0.0%	11,278
TOTAL TRANSFERS OUT	0	11,278	11,278	0.0%	11,278
TOTAL ANNUAL OUTLAYS	\$ 500	\$ 32,918	\$ 35,988	9.3%	\$ 33,993

PROJECT APPROPRIATIONS

(amounts expressed in thousands)

	FY 23 BUDGET	FY 24 FINANCIAL PLAN
ENGINEERING SERVICES		
ADA Imp for City Facilities	\$ 100	\$ 900
CW - Public Facilities Rehab/Repair	500	2,000
CW- Public Facilities - Roofs	400	400
Gilcrease Museum Improvements	6,660	0
Greenwood Cultural Center Rehab	0	4,840
Parking Facilities	4,000	0
ENGINEERING SERVICES TOTAL	11,660	8,140
 FIRE		
Fire Apparatus and Equipment	3,900	4,300
FIRE TOTAL	3,900	4,300
 INFORMATION TECHNOLOGY		
911 Station Alert System	2,500	0
INFORMATION TECHNOLOGY TOTAL	2,500	0
 MAYOR'S OFFICE OF ECONOMIC DEVELOPMENT		
CW - Eco Devo Infrastructure	400	1,650
MAYOR'S OFFICE OF ECONOMIC DEVELOPMEN	400	1,650
 PARKS AND RECREATION		
ADA Imp for City Parks	0	1,000
Fred Johnson Rehab	250	2,625
Swan Lake Rehabilitation	250	1,200
PARKS AND RECREATION TOTAL	500	4,825
 POLICE		
Police Helicopter Replacement	4,500	0
POLICE TOTAL	4,500	0
 TRANSFERS		
Capital Equipment	11,278	11,278
TRANSFERS TOTAL	11,278	11,278
 TULSA TRANSIT		
Transit Fleet Replacement	1,250	3,800
TULSA TRANSIT TOTAL	1,250	3,800
 Grand Total	\$ 35,988	\$ 33,993

SHORT TERM CAPITAL

FY 2022 - 2023 & FY 2023 - 2024

CAPITAL FUND
477
SPECIAL REVENUE FUND BUDGETED ON A CASH BASIS

OVERVIEW

The Short-Term Capital Fund was established to finance the City's short-term capital needs. For budget purposes, a short-term capital asset has a minimum value of \$1,000 and a useful life of more than one year but less than ten years. Revenue is provided by the 2022 Sales Tax Fund which includes provisions for "short-term" capital improvement projects.

BUDGET SUMMARY

Resources for short-term capital are based on equipment replacement schedules over the life expectancy of identifies equipment, primarily for General Fund operations. The budgetary challenge is setting priorities for replacing or adding new equipment. The FY23 budget sets department spending levels close to levels taken from equipment replacement schedules with approvals for exceptions. However, in the FY23 budget and FY24 financial plan are transfers of \$3.8 and \$3.6 million from the General Fund to address Fire Department equipment issues. Unassigned fund balance is generated from savings, decisions not to spend, and recovery reimbursements from insurance companies for damaged equipment. The FY23 budget is \$18.5 million, which is a 27.7% increase above the FY22 estimate.

Currently, inflationary pressures and supply chain disruptions have significantly driven up the costs of replacing routine equipment and fleet. This is causing lengthy delays in replacement, as well as significantly increased costs; both of which ultimately impact the daily service levels of City departments. To address this issue, in FY23 funding has been provided to conduct a thorough study on the current state of departments' operating capital needs, as well as recommending an efficient financial plan going forward which best mitigates currently unpredictable and rising costs. This will include a more extensive inventory of existing assets and their respective life cycles, more cost-effective directives for asset replacement, and financial modeling to maximize the efficiency of timing and costs within future schedules. To this end, an additional one-time transfer in FY23 of \$8.5 million will be made from the General Fund to the Short Term Capital Fund to address inflationary impact of already budgeted equipment and implement plan recommendations pending the results of the study.

ANNUAL RESOURCES AND OUTLAYS

(amounts expressed in thousands)

	FY 21 ACTUAL	FY 22 ORIGINAL	FY 22 ESTIMATE	FY 23 BUDGET	PERCENT DIFF. FROM FY 22 EST.	FY 24 FINANCIAL PLAN
Annual Resources						
Revenue	\$ 155	\$ 77	\$ 135	\$ 0	-100.0%	\$ 0
Transfers In	10,635	14,278	14,278	26,561	86.0%	17,902
Total Resources	10,790	14,355	14,413	26,561	84.3%	17,902
Annual Outlays						
Budget	6,344	13,703	14,387	18,401	27.9%	17,856
Transfers Out	92	123	123	123	0.0%	123
Total Outlays	6,436	13,826	14,510	18,524	27.7%	17,979
Resources Less Outlays	4,354	529	(97)	8,037		(77)
Fund Balance						
Beginning Unassigned Fund Balance	(1,104)	2,207	3,250	3,153		11,190
Addition to/(Use of)	4,354	529	(97)	8,037		(77)
End of Year	\$ 3,250	\$ 2,736	\$ 3,153	\$ 11,190		\$ 11,113

ANNUAL RESOURCES

(amounts expressed in thousands)

	<u>FY 21</u> <u>ACTUAL</u>	<u>FY 22</u> <u>ORIGINAL</u>	<u>FY 22</u> <u>ESTIMATE</u>	<u>FY 23</u> <u>BUDGET</u>	<u>PERCENT</u> <u>DIFF. FROM</u> <u>FY 22 EST</u>	<u>FY 24</u> <u>FINANCIAL</u> <u>PLAN</u>
REVENUE ACCOUNT						
<u>Transfers In</u>						
Transfers within Primary Government	\$ 10,635	\$ 14,278	\$ 14,278	\$ 26,561	86.0%	\$ 17,902
Total Transfers In	10,635	14,278	14,278	26,561	86.0%	17,902
<u>Miscellaneous</u>						
Reimbursements	56	0	0	0	N/A	0
Recoveries	99	77	135	0	-100.0%	0
Total Miscellaneous	155	77	135	0	-100.0%	0
TOTAL ANNUAL RESOURCES	\$ 10,790	\$ 14,355	\$ 14,413	\$ 26,561	84.3%	\$ 17,902

ANNUAL OUTLAYS

(amounts expressed in thousands)

	<u>FY 21</u> <u>ACTUAL</u>	<u>FY 22</u> <u>ORIGINAL</u>	<u>FY 23</u> <u>BUDGET</u>	<u>PERCENT</u> <u>DIFF. FROM</u> <u>FY 22 ORIG</u>	<u>FY 24</u> <u>FINANCIAL</u> <u>PLAN</u>
PUBLIC SAFETY AND PROTECTION					
<u>Municipal Court</u>					
Capital Outlay	\$ 0	\$ 24	\$ 0	-100.0%	\$ 0
Total	0	24	0	-100.0%	0
<u>Police</u>					
Capital Outlay	2,764	3,881	3,939	1.5%	3,956
Total	2,764	3,881	3,939	1.5%	3,956
<u>Fire</u>					
Capital Outlay	300	610	4,451	>500%	4,234
Total	300	610	4,451	>500%	4,234
<u>Emergency Management</u>					
Capital Outlay	0	32	0	-100.0%	0
Total	0	32	0	-100.0%	0
Total Public Safety and Protection	3,064	4,547	8,390	84.5%	8,190
CULTURAL DEVELOPMENT AND RECREATION					
<u>Park and Recreation</u>					
Capital Outlay	22	589	606	2.9%	605
Total	22	589	606	2.9%	605
<u>Gilcrease Museum</u>					
Capital Outlay	0	48	0	-100.0%	0
Total	0	48	0	-100.0%	0
<u>River Parks</u>					
Capital Outlay	36	42	36	-14.3%	36
Total	36	42	36	-14.3%	36
<u>Managed Entities - Culture & Recreation</u>					
Capital Outlay	0	0	73	N/A	73
Total	0	0	73	N/A	73
Total Cultural Development & Recreation	58	679	715	5.3%	714

	FY 21 ACTUAL	FY 22 ORIGINAL	FY 23 BUDGET	PERCENT DIFF. FROM FY 22 ORIG	FY 24 FINANCIAL PLAN
SOCIAL AND ECONOMIC DEVELOPMENT					
<u>Working in Neighborhoods</u>					
Capital Outlay	1	336	316	-6.0%	316
Total	1	336	316	-6.0%	316
<u>Development Services</u>					
Capital Outlay	0	94	334	255.3%	94
Total	0	94	334	255.3%	94
Total Social & Economic Development	1	430	650	51.2%	410
PUBLIC WORKS AND TRANSPORTATION					
<u>Engineering Services</u>					
Capital Outlay	0	45	255	466.7%	59
Total	0	45	255	466.7%	59
<u>Streets and Stormwater</u>					
Capital Outlay	727	2,174	2,174	0.0%	2,174
Total	727	2,174	2,174	0.0%	2,174
<u>Tulsa Transit</u>					
Capital Outlay	92	115	115	0.0%	115
Total	92	115	115	0.0%	115
Total Public Works & Transportation	819	2,334	2,544	9.0%	2,348
ADMINISTRATIVE AND SUPPORT SERVICES					
<u>City Council</u>					
Capital Outlay	4	0	0	N/A	0
Total	4	0	0	N/A	0
<u>Legal</u>					
Capital Outlay	0	5	5	0.0%	5
Total	0	5	5	0.0%	5
<u>Human Resources</u>					
Capital Outlay	9	40	75	87.5%	0
Total	9	40	75	87.5%	0
<u>Finance</u>					
Capital Outlay	15	0	58	N/A	0
Total	15	0	58	N/A	0
<u>Information Technology</u>					
Capital Outlay	2,244	5,148	5,148	0.0%	5,148
Total	2,244	5,148	5,148	0.0%	5,148
<u>Customer Care</u>					
Capital Outlay	0	0	365	N/A	648
Total	0	0	365	N/A	648
<u>Asset Management</u>					
Capital Outlay	130	520	451	-13.3%	393
Total	130	520	451	-13.3%	393
Total Administrative & Support Services	2,402	5,713	6,102	6.8%	6,194
TOTAL BUDGET	6,344	13,703	18,401	34.3%	17,856
(Expenditures or appropriations)					

	FY 21	FY 22	FY 23	PERCENT DIFF. FROM	FY 24 FINANCIAL
<u>Transfers Out</u>	<u>ACTUAL</u>	<u>ORIGINAL</u>	<u>BUDGET</u>	<u>FY 22 ORIG</u>	<u>PLAN</u>
Golf Course Capital	92	123	123	0.0%	123
TOTAL TRANSFERS OUT	92	123	123	0.0%	123
TOTAL ANNUAL OUTLAYS	\$ 6,436	\$ 13,826	\$ 18,524	34.0%	\$ 17,979

OFFICE SERVICES

FY 2022 - 2023 & FY 2023 - 2024

OPERATING FUND
500
INTERNAL SERVICES FUND BUDGETED ON A ACCRUAL BASIS

OVERVIEW

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

BUDGET SUMMARY

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

ANNUAL RESOURCES AND OUTLAYS

(amounts expressed in thousands)

	FY 21 ACTUAL	FY 22 ORIGINAL	FY 22 ESTIMATE	FY 23 BUDGET	PERCENT DIFF. FROM FY 22 EST.	FY 24 FINANCIAL PLAN
Annual Resources						
Revenue	\$ 3,335	\$ 3,758	\$ 3,770	\$ 4,128	9.5%	\$ 4,311
Transfers In	0	0	0	0	N/A	0
Total Resources	3,335	3,758	3,770	4,128	9.5%	4,311
Annual Outlays						
Budget	3,309	3,786	3,748	4,128	10.1%	4,311
Transfers Out	0	0	0	0	N/A	0
Total Outlays	3,309	3,786	3,748	4,128	10.1%	4,311
Resources Less Outlays	26	(28)	22	0		0
Fund Balance						
Beginning Unassigned Fund Balance	(48)	0	(22)	0		0
Addition to/(Use of)	26	(28)	22	0		0
End of Year	\$ (22)	\$ (28)	\$ 0	\$ 0		\$ 0

ANNUAL RESOURCES

(amounts expressed in thousands)

REVENUE ACCOUNT	FY 21 <u>ACTUAL</u>	FY 22 <u>ORIGINAL</u>	FY 22 <u>ESTIMATE</u>	FY 23 <u>BUDGET</u>	PERCENT DIFF. FROM FY 22 EST	FY 24 <u>FINANCIAL PLAN</u>
<u>General Government</u>						
Miscellaneous	\$ 3,331	\$ 3,758	\$ 3,770	\$ 4,128	9.5%	\$ 4,311
Total General Government	3,331	3,758	3,770	4,128	9.5%	4,311
<u>Miscellaneous</u>						
Reimbursements	4	0	0	0	N/A	0
Total Miscellaneous	4	0	0	0	N/A	0
TOTAL ANNUAL RESOURCES	\$ 3,335	\$ 3,758	\$ 3,770	\$ 4,128	9.5%	\$ 4,311

ANNUAL OUTLAYS

(amounts expressed in thousands)

ADMINISTRATIVE AND SUPPORT SERVICES	FY 21 <u>ACTUAL</u>	FY 22 <u>ORIGINAL</u>	FY 23 <u>BUDGET</u>	PERCENT DIFF. FROM FY 22 ORIG	FY 24 <u>FINANCIAL PLAN</u>
<u>Information Technology</u>					
Materials and Supplies	\$ 425	\$ 571	\$ 748	31.0%	\$ 746
Other Services/Charges	2,884	3,215	3,380	5.1%	3,565
Total	3,309	3,786	4,128	9.0%	4,311
Total Administrative & Support Services	3,309	3,786	4,128	9.0%	4,311
TOTAL BUDGET	3,309	3,786	4,128	9.0%	4,311
(Expenditures or appropriations)					
TOTAL ANNUAL OUTLAYS	\$ 3,309	\$ 3,786	\$ 4,128	9.0%	\$ 4,311

WORKERS COMPENSATION

FY 2022 - 2023 & FY 2023 - 2024

OPERATING FUND

501

INTERNAL SERVICES FUND
BUDGETED ON A
ACCRUAL BASIS

OVERVIEW

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

BUDGET SUMMARY

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

In FY21 and FY22 the City experienced increased claims due to Covid 19 exposures, documented by contact tracing. Fund balance was utilized to cover the increased cost in FY21. In FY22, \$1.6 million was received from the City's ARPA grant allocation.

In the FY23 budget workers' compensation premiums have been adjusted to account for these increased costs.

ANNUAL RESOURCES AND OUTLAYS

(amounts expressed in thousands)

	<u>FY 21 ACTUAL</u>	<u>FY 22 ORIGINAL</u>	<u>FY 22 ESTIMATE</u>	<u>FY 23 BUDGET</u>	<u>PERCENT DIFF. FROM FY 22 EST.</u>	<u>FY 24 FINANCIAL PLAN</u>
Annual Resources						
Revenue	\$ 3,856	\$ 3,872	\$ 6,141	\$ 6,329	3.1%	\$ 6,329
Transfers In	0	0	0	0	N/A	0
Total Resources	3,856	3,872	6,141	6,329	3.1%	6,329
Annual Outlays						
Budget	5,144	5,291	6,045	5,942	-1.7%	5,942
Transfers Out	0	0	0	0	N/A	0
Total Outlays	5,144	5,291	6,045	5,942	-1.7%	5,942
Resources Less Outlays	(1,288)	(1,419)	96	387		387
Fund Balance						
Beginning Unassigned Fund Balance	1,968	3,910	680	776		1,163
Addition to/(Use of)	(1,288)	(1,419)	96	387		387
End of Year	\$ 680	\$ 2,491	\$ 776	\$ 1,163		\$ 1,550

ANNUAL RESOURCES

(amounts expressed in thousands)

	<u>FY 21</u> <u>ACTUAL</u>	<u>FY 22</u> <u>ORIGINAL</u>	<u>FY 22</u> <u>ESTIMATE</u>	<u>FY 23</u> <u>BUDGET</u>	<u>PERCENT</u> <u>DIFF. FROM</u> <u>FY 22 EST</u>	<u>FY 24</u> <u>FINANCIAL</u> <u>PLAN</u>
REVENUE ACCOUNT						
<u>General Government</u>						
General Government Revenue	\$ 232	\$ 0	\$ 232	\$ 0	-100.0%	\$ 0
Employee Insurance Fund	<u>3,459</u>	<u>3,670</u>	<u>5,799</u>	<u>6,200</u>	6.9%	<u>6,200</u>
Total General Government	<u>3,691</u>	<u>3,670</u>	<u>6,031</u>	<u>6,200</u>	2.8%	<u>6,200</u>
<u>Investment Income</u>						
Interest Earnings	<u>165</u>	<u>202</u>	<u>110</u>	<u>129</u>	17.3%	<u>129</u>
Total Investment Income	<u>165</u>	<u>202</u>	<u>110</u>	<u>129</u>	17.3%	<u>129</u>
TOTAL ANNUAL RESOURCES	<u>\$ 3,856</u>	<u>\$ 3,872</u>	<u>\$ 6,141</u>	<u>\$ 6,329</u>	3.1%	<u>\$ 6,329</u>

ANNUAL OUTLAYS

(amounts expressed in thousands)

	<u>FY 21</u> <u>ACTUAL</u>	<u>FY 22</u> <u>ORIGINAL</u>	<u>FY 23</u> <u>BUDGET</u>	<u>PERCENT</u> <u>DIFF. FROM</u> <u>FY 22 ORIG</u>	<u>FY 24</u> <u>FINANCIAL</u> <u>PLAN</u>
ADMINISTRATIVE AND SUPPORT SERVICES					
<u>Human Resources</u>					
Personal Services	\$ 229	\$ 416	\$ 472	13.5%	\$ 472
Materials and Supplies	8	36	45	25.0%	45
Other Services/Charges	<u>4,907</u>	<u>4,839</u>	<u>5,425</u>	12.1%	<u>5,425</u>
Total	<u>5,144</u>	<u>5,291</u>	<u>5,942</u>	12.3%	<u>5,942</u>
Total Administrative & Support Services	<u>5,144</u>	<u>5,291</u>	<u>5,942</u>	12.3%	<u>5,942</u>
TOTAL BUDGET	<u>5,144</u>	<u>5,291</u>	<u>5,942</u>	12.3%	<u>5,942</u>
(Expenditures or appropriations)					
TOTAL ANNUAL OUTLAYS	<u>\$ 5,144</u>	<u>\$ 5,291</u>	<u>\$ 5,942</u>	12.3%	<u>\$ 5,942</u>

EMPLOYEE INSURANCE SERVICE

FY 2022 - 2023 & FY 2023 - 2024

OPERATING FUND
502
INTERNAL SERVICES FUND BUDGETED ON A ACCRUAL BASIS

OVERVIEW

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

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

BUDGET SUMMARY

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. 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.

ANNUAL RESOURCES AND OUTLAYS

(amounts expressed in thousands)

	<u>FY 21</u>	<u>FY 22</u>	<u>FY 22</u>	<u>FY 23</u>	<u>PERCENT</u>	<u>FY 24</u>
	<u>ACTUAL</u>	<u>ORIGINAL</u>	<u>ESTIMATE</u>	<u>BUDGET</u>	<u>DIFF. FROM</u>	<u>FINANCIAL</u>
					<u>FY 22 EST.</u>	<u>PLAN</u>
Annual Resources						
Revenue	\$ 21,983	\$ 22,594	\$ 20,916	\$ 19,429	-7.1%	\$ 19,429
Transfers In	0	0	0	0	N/A	0
Total Resources	21,983	22,594	20,916	19,429	-7.1%	19,429
Annual Outlays						
Budget	20,449	22,568	20,100	19,279	-4.1%	19,279
Transfers Out	0	0	0	0	N/A	0
Total Outlays	20,449	22,568	20,100	19,279	-4.1%	19,279
Resources Less Outlays	1,534	26	816	150		150
Fund Balance						
Beginning Unassigned Fund Balance	(580)	70	954	1,770		1,920
Addition to/(Use of)	1,534	26	816	150		150
End of Year	\$ 954	\$ 96	\$ 1,770	\$ 1,920		\$ 2,070

ANNUAL RESOURCES

(amounts expressed in thousands)

	<u>FY 21</u> <u>ACTUAL</u>	<u>FY 22</u> <u>ORIGINAL</u>	<u>FY 22</u> <u>ESTIMATE</u>	<u>FY 23</u> <u>BUDGET</u>	<u>PERCENT</u> <u>DIFF. FROM</u> <u>FY 22 EST</u>	<u>FY 24</u> <u>FINANCIAL</u> <u>PLAN</u>
REVENUE ACCOUNT						
<u>General Government</u>						
Employee Insurance Fund	\$ 21,483	\$ 21,861	\$ 20,232	\$ 18,714	-7.5%	\$ 18,714
Miscellaneous	499	733	678	709	4.6%	709
Total General Government	21,982	22,594	20,910	19,423	-7.1%	19,423
<u>Investment Income</u>						
Interest Earnings	1	0	6	6	0.0%	6
Total Investment Income	1	0	6	6	0.0%	6
TOTAL ANNUAL RESOURCES	\$ 21,983	\$ 22,594	\$ 20,916	\$ 19,429	-7.1%	\$ 19,429

ANNUAL OUTLAYS

(amounts expressed in thousands)

	<u>FY 21</u> <u>ACTUAL</u>	<u>FY 22</u> <u>ORIGINAL</u>	<u>FY 23</u> <u>BUDGET</u>	<u>PERCENT</u> <u>DIFF. FROM</u> <u>FY 22 ORIG</u>	<u>FY 24</u> <u>FINANCIAL</u> <u>PLAN</u>
ADMINISTRATIVE AND SUPPORT SERVICES					
<u>Human Resources</u>					
Personal Services	\$ 114	\$ 150	\$ 148	-1.3%	\$ 148
Other Services/Charges	20,335	22,418	19,131	-14.7%	19,131
Total	20,449	22,568	19,279	-14.6%	19,279
Total Administrative & Support Services	20,449	22,568	19,279	-14.6%	19,279
TOTAL BUDGET	20,449	22,568	19,279	-14.6%	19,279
(Expenditures or appropriations)					
TOTAL ANNUAL OUTLAYS	\$ 20,449	\$ 22,568	\$ 19,279	-14.6%	\$ 19,279

EQUIPMENT MANAGEMENT SERVICE

FY 2022 - 2023 & FY 2023 - 2024

OPERATING FUND
503
INTERNAL SERVICES FUND BUDGETED ON A ACCRUAL BASIS

OVERVIEW

The Equipment Management Service Fund is used to account for the centralized maintenance program for all City vehicles. Each year a rate structure is established for the specific services provided by the Equipment Management Division of the Asset Management Department. These services include vehicle repairs, regular preventive maintenance, body shop repairs, fuel for on-road and off-road vehicles, car wash, and a motor pool of vehicles available for City business. Rates are set to recover only funds needed to support operations. Monthly billing for services rendered are charged through the department's Equipment Management Information System. While this fund is supported primarily by the General Fund, approximately forty percent (40%) 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 FY22, labor rates for maintenance and repairs increased to align with expenses. In FY23 rates will increase to align with increases in personnel costs and anticipated increases in fuel cost. Although FY23 is expected to have higher than normal fuel prices, in FY24 it is anticipated fuel cost will decrease with oil prices returning to a more normal rate.

ANNUAL RESOURCES AND OUTLAYS

(amounts expressed in thousands)

	<u>FY 21</u>	<u>FY 22</u>	<u>FY 22</u>	<u>FY 23</u>	<u>PERCENT</u>	<u>FY 24</u>
	<u>ACTUAL</u>	<u>ORIGINAL</u>	<u>ESTIMATE</u>	<u>BUDGET</u>	<u>DIFF. FROM</u>	<u>FINANCIAL</u>
					<u>FY 22 EST.</u>	<u>PLAN</u>
Annual Resources						
Revenue	\$ 15,955	\$ 18,098	\$ 18,285	\$ 22,020	20.4%	\$ 19,711
Transfers In	0	0	0	0	N/A	0
Total Resources	15,955	18,098	18,285	22,020	20.4%	19,711
Annual Outlays						
Budget	14,633	16,974	17,666	20,874	18.2%	18,719
Transfers Out	587	554	616	687	11.5%	705
Total Outlays	15,220	17,528	18,282	21,561	17.9%	19,424
Resources Less Outlays	735	570	3	459		287
Fund Balance						
Beginning Unassigned Fund Balance	(185)	394	550	553		1,012
Addition to/(Use of)	735	570	3	459		287
End of Year	\$ 550	\$ 964	\$ 553	\$ 1,012		\$ 1,299

ANNUAL RESOURCES

(amounts expressed in thousands)

REVENUE ACCOUNT	FY 21 <u>ACTUAL</u>	FY 22 <u>ORIGINAL</u>	FY 22 <u>ESTIMATE</u>	FY 23 <u>BUDGET</u>	PERCENT DIFF. FROM FY 22 EST	FY 24 <u>FINANCIAL PLAN</u>
General Government						
Miscellaneous	\$ 15,878	\$ 18,043	\$ 18,252	\$ 21,969	20.4%	\$ 19,660
Total General Government	15,878	18,043	18,252	21,969	20.4%	19,660
Miscellaneous						
Reimbursements	12	13	5	5	0.0%	5
Sale of City Property	4	0	2	0	-100.0%	0
Other	61	42	26	46	76.9%	46
Total Miscellaneous	77	55	33	51	54.5%	51
TOTAL ANNUAL RESOURCES	\$ 15,955	\$ 18,098	\$ 18,285	\$ 22,020	20.4%	\$ 19,711

ANNUAL OUTLAYS

(amounts expressed in thousands)

ADMINISTRATIVE AND SUPPORT SERVICES	FY 21 <u>ACTUAL</u>	FY 22 <u>ORIGINAL</u>	FY 23 <u>BUDGET</u>	PERCENT DIFF. FROM FY 22 ORIG	FY 24 <u>FINANCIAL PLAN</u>
Asset Management					
Personal Services	\$ 5,198	\$ 5,447	\$ 5,942	9.1%	\$ 5,942
Materials and Supplies	7,404	9,297	12,582	35.3%	10,362
Other Services/Charges	1,912	2,230	2,350	5.4%	2,415
Capital Outlay	119	0	0	N/A	0
Total	14,633	16,974	20,874	23.0%	18,719
Total Administrative & Support Services	14,633	16,974	20,874	23.0%	18,719
TOTAL BUDGET	14,633	16,974	20,874	23.0%	18,719
(Expenditures or appropriations)					

Transfers Out	FY 21 <u>ACTUAL</u>	FY 22 <u>ORIGINAL</u>	FY 23 <u>BUDGET</u>	PERCENT DIFF. FROM FY 22 ORIG	FY 24 <u>FINANCIAL PLAN</u>
CMAQ Grant Match	8	0	0	N/A	0
Operational support - Asset Mgt	385	405	433	6.9%	431
Operational support - Info Tech	194	149	254	70.5%	274
TOTAL TRANSFERS OUT	587	554	687	24.0%	705
TOTAL ANNUAL OUTLAYS	\$ 15,220	\$ 17,528	\$ 21,561	23.0%	\$ 19,424

TPFA OTC BUILDING OPERATIONS

FY 2022 - 2023 & FY 2023 - 2024

OPERATING FUND

550

ENTERPRISE FUND
BUDGETED ON A
CASH BASIS

OVERVIEW

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

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

BUDGET SUMMARY

Revenue from parking fees, rental income, interest income, a transfer from the General Fund, and other miscellaneous sources will be used to finance the operation of the facility and for debt service obligations. Capital improvement projects to be funded in FY23 are: lighting system replacement with LED, sidewalk paver replacement, air handler replacement, solar well carpet replacement, and various other replacements and enhancements.

ANNUAL RESOURCES AND OUTLAYS

(amounts expressed in thousands)

	FY 21 ACTUAL	FY 22 ORIGINAL	FY 22 ESTIMATE	FY 23 BUDGET	PERCENT DIFF. FROM FY 22 EST.	FY 24 FINANCIAL PLAN
Annual Resources						
Revenue	\$ 5,156	\$ 5,679	\$ 5,242	\$ 5,563	6.1%	\$ 6,592
Transfers In	4,467	4,395	4,395	4,384	-0.3%	4,386
Total Resources	9,623	10,074	9,637	9,947	3.2%	10,978
Annual Outlays						
Budget	8,925	10,316	10,410	12,897	23.9%	10,513
Transfers Out	276	276	276	276	0.0%	276
Total Outlays	9,201	10,592	10,686	13,173	23.3%	10,789
Resources Less Outlays	422	(518)	(1,049)	(3,226)		189
Fund Balance						
Beginning Unassigned Fund Balance	6,615	5,015	7,037	5,988		2,762
Addition to/(Use of)	422	(518)	(1,049)	(3,226)		189
Operating Reserve (35.45%)	(1,972)	(1,972)	(1,972)	(1,972)		(1,972)
End of Year	\$ 5,065	\$ 2,525	\$ 4,016	\$ 790		\$ 979

ANNUAL RESOURCES

(amounts expressed in thousands)

	FY 21 <u>ACTUAL</u>	FY 22 <u>ORIGINAL</u>	FY 22 <u>ESTIMATE</u>	FY 23 <u>BUDGET</u>	PERCENT DIFF. FROM FY 22 EST	FY 24 <u>FINANCIAL PLAN</u>
REVENUE ACCOUNT						
<u>General Government</u>						
General Government Revenue	\$ 763	\$ 734	\$ 660	\$ 688	4.2%	\$ 708
Miscellaneous	<u>3,916</u>	<u>4,438</u>	<u>4,508</u>	<u>4,461</u>	-1.0%	<u>5,466</u>
Total General Government	4,679	5,172	5,168	5,149	-0.4%	6,174
<u>Enterprise</u>						
Miscellaneous Utility Revenue	<u>1</u>	<u>0</u>	<u>0</u>	<u>0</u>	N/A	<u>0</u>
Total Enterprise	1	0	0	0	N/A	0
<u>Investment Income</u>						
Interest Earnings	<u>454</u>	<u>474</u>	<u>49</u>	<u>382</u>	>500%	<u>382</u>
Total Investment Income	454	474	49	382	>500%	382
<u>Transfers In</u>						
Transfers from Primary Government	<u>4,467</u>	<u>4,395</u>	<u>4,395</u>	<u>4,384</u>	-0.3%	<u>4,386</u>
Total Transfers In	4,467	4,395	4,395	4,384	-0.3%	4,386
<u>Miscellaneous</u>						
Reimbursements	6	0	0	0	N/A	0
Other	<u>16</u>	<u>33</u>	<u>25</u>	<u>32</u>	28.0%	<u>36</u>
Total Miscellaneous	22	33	25	32	28.0%	36
TOTAL ANNUAL RESOURCES	\$ 9,623	\$ 10,074	\$ 9,637	\$ 9,947	3.2%	\$ 10,978

ANNUAL OUTLAYS

(amounts expressed in thousands)

	FY 21 <u>ACTUAL</u>	FY 22 <u>ORIGINAL</u>	FY 23 <u>BUDGET</u>	PERCENT DIFF. FROM FY 22 ORIG	FY 24 <u>FINANCIAL PLAN</u>
ADMINISTRATIVE AND SUPPORT SERVICES					
<u>Asset Management</u>					
Personal Services	\$ 968	\$ 984	\$ 1,049	6.6%	\$ 1,049
Materials and Supplies	96	188	188	0.0%	188
Other Services/Charges	3,637	4,705	4,952	5.2%	4,967
Capital Outlay	<u>108</u>	<u>329</u>	<u>2,600</u>	>500%	<u>199</u>
Total	4,809	6,206	8,789	41.6%	6,403
Total Administrative & Support Services	4,809	6,206	8,789	41.6%	6,403
TOTAL BUDGET	4,809	6,206	8,789	41.6%	6,403
(Expenditures or appropriations)					
DEBT SERVICE					
Total	4,116	4,110	4,108	0.0%	4,110

	FY 21	FY 22	FY 23	PERCENT DIFF. FROM	FY 24 FINANCIAL
<u>Transfers Out</u>	<u>ACTUAL</u>	<u>ORIGINAL</u>	<u>BUDGET</u>	<u>FY 22 ORIG</u>	<u>PLAN</u>
TPFA OTC Building Capital Reserve	200	200	200	0.0%	200
TPFA OTC Garage Cap Reserve	76	76	76	0.0%	76
TOTAL TRANSFERS OUT	276	276	276	0.0%	276
TOTAL ANNUAL OUTLAYS	\$ 9,201	\$ 10,592	\$ 13,173	24.4%	\$ 10,789

STORMWATER ENTERPRISE

FY 2022 - 2023 & FY 2023 - 2024

OPERATING FUND

560

PROPRIETARY FUND
BUDGETED ON A
ACCRUAL BASIS

OVERVIEW

The Stormwater Management Enterprise Fund was established by Ordinance #17285 in January 1985. It is "for the purpose of identifying and controlling all revenues and expenses attributable to stormwater drainage services." The primary revenue source for the fund is the Stormwater Management Fee. A monthly service fee is charged for each equivalent service unit (ESU) of impervious surface assigned to a lot, tract or parcel of real estate as provided in City ordinance. An ESU is 2,650 square feet of impervious surface. Residential parcels are considered one ESU. The fee provides funds for "operating, constructing, equipping, maintaining, acquiring and owning within the City a stormwater drainage system and hazard mitigation program." In addition to financing the development and maintenance of facilities, the fee also provides funds for studying and mapping the city's drainage system to identify and assess flood-prone areas. The Stormwater Drainage and Hazard Mitigation Advisory Board (SDHMAB) was established to oversee stormwater policy, hear policy appeals and oversee the budget.

BUDGET SUMMARY

The fund has an informal policy of maintaining an operating reserve of 5 percent of revenues. For FY23, the reserve would be \$2,082,000. The FY22 estimated outlays are expected to exceed revenues for the fiscal year resulting in a use of fund balance. This use of fund balance will be for capital drainage improvements throughout the City.

The Stormwater Drainage & Hazard Mitigation Advisory Board has identified a need for a drainage system assessment and an evaluation of operating and capital improvement needs. The City has engaged an engineering firm to assist in the process called the stormwater utility enterprise initiative. The recommended five-year plan proposes an eight and a half percent rate increase in both FY23 and FY24. The payment in lieu of taxes to the General Fund is 6.7 percent.

ANNUAL RESOURCES AND OUTLAYS

(amounts expressed in thousands)

	FY 21 ACTUAL	FY 22 ORIGINAL	FY 22 ESTIMATE	FY 23 BUDGET	PERCENT DIFF. FROM FY 22 EST.	FY 24 FINANCIAL PLAN
Annual Resources						
Revenue	\$ 38,165	\$ 39,080	\$ 39,335	\$ 41,981	6.7%	\$ 45,521
Transfers In	0	0	0	0	N/A	0
Total Resources	38,165	39,080	39,335	41,981	6.7%	45,521
Annual Outlays						
Budget	18,263	24,476	24,667	28,378	15.0%	27,847
Transfers Out	12,405	14,747	15,149	15,520	2.4%	16,781
Total Outlays	30,668	39,223	39,816	43,898	10.3%	44,628
Resources Less Outlays	7,497	(143)	(481)	(1,917)		893
Fund Balance						
Beginning Unassigned Fund Balance	53	5,739	7,550	7,069		5,152
Addition to/(Use of)	7,497	(143)	(481)	(1,917)		893
Operating Reserve (5.0%)	(1,937)	(1,937)	(2,063)	(2,082)		(2,259)
End of Year	\$ 5,613	\$ 3,659	\$ 5,006	\$ 3,069		\$ 3,785

ANNUAL RESOURCES

(amounts expressed in thousands)

	FY 21 ACTUAL	FY 22 ORIGINAL	FY 22 ESTIMATE	FY 23 BUDGET	PERCENT DIFF. FROM FY 22 EST	FY 24 FINANCIAL PLAN
REVENUE ACCOUNT						
<u>General Government</u>						
Public Safety and Protection	\$ 23	\$ 0	\$ 28	\$ 0	-100.0%	\$ 0
Miscellaneous	7	4	6	9	50.0%	9
Total General Government	30	4	34	9	-73.5%	9
<u>Enterprise</u>						
Stormwater Revenue	37,666	38,745	38,954	41,691	7.0%	45,231
Miscellaneous Utility Revenue	88	101	108	112	3.7%	112
Total Enterprise	37,754	38,846	39,062	41,803	7.0%	45,343
<u>Fines and Forfeitures</u>						
Other Fines and Forfeitures	1	1	1	0	-100.0%	0
Total Fines and Forfeitures	1	1	1	0	-100.0%	0
<u>Investment Income</u>						
Interest Earnings	200	193	171	169	-1.2%	169
Total Investment Income	200	193	171	169	-1.2%	169
<u>Miscellaneous</u>						
Reimbursements	14	0	1	0	-100.0%	0
Recoveries	8	0	0	0	N/A	0
Sale of City Property	132	0	55	0	-100.0%	0
Other	26	36	11	0	-100.0%	0
Total Miscellaneous	180	36	67	0	-100.0%	0
TOTAL ANNUAL RESOURCES	\$ 38,165	\$ 39,080	\$ 39,335	\$ 41,981	6.7%	\$ 45,521

ANNUAL OUTLAYS

(amounts expressed in thousands)

	FY 21 ACTUAL	FY 22 ORIGINAL	FY 23 BUDGET	PERCENT DIFF. FROM FY 22 ORIG	FY 24 FINANCIAL PLAN
PUBLIC WORKS AND TRANSPORTATION					
<u>Engineering Services</u>					
Personal Services	\$ 76	\$ 76	\$ 87	14.5%	\$ 87
Materials and Supplies	0	1	1	0.0%	1
Other Services/Charges	1,003	2,850	3,111	9.2%	3,100
Capital Outlay	0	33	0	-100.0%	0
Total	1,079	2,960	3,199	8.1%	3,188
<u>Streets and Stormwater</u>					
Personal Services	5,497	6,135	7,313	19.2%	7,572
Materials and Supplies	419	820	834	1.7%	834
Other Services/Charges	8,794	10,784	11,876	10.1%	12,577
Capital Outlay	330	1,395	2,875	106.1%	1,438
Total	15,040	19,134	22,898	19.7%	22,421

	FY 21 ACTUAL	FY 22 ORIGINAL	FY 23 BUDGET	PERCENT DIFF. FROM FY 22 ORIG	FY 24 FINANCIAL PLAN
Water and Sewer					
Other Services/Charges	19	23	23	0.0%	24
Capital Outlay	8	46	44	-4.3%	23
Total	27	69	67	-2.9%	47
Total Public Works & Transportation	16,146	22,163	26,164	18.1%	25,656

ADMINISTRATIVE AND SUPPORT SERVICES

	FY 21 ACTUAL	FY 22 ORIGINAL	FY 23 BUDGET	PERCENT DIFF. FROM FY 22 ORIG	FY 24 FINANCIAL PLAN
Information Technology					
Capital Outlay	0	36	36	0.0%	36
Total	0	36	36	0.0%	36
Asset Management					
Other Services/Charges	40	63	63	0.0%	63
Total	40	63	63	0.0%	63
Total Administrative & Support Services	40	99	99	0.0%	99
TOTAL BUDGET	16,186	22,262	26,263	18.0%	25,755

(Expenditures or appropriations)

DEBT SERVICE	2,077	2,214	2,115	-4.5%	2,092
Total	2,077	2,214	2,115		2,092

	FY 21 ACTUAL	FY 22 ORIGINAL	FY 23 BUDGET	PERCENT DIFF. FROM FY 22 ORIG	FY 24 FINANCIAL PLAN
Transfers Out					
Stormwater Capital Projects Transfer	5,000	6,150	5,425	-11.8%	6,609
Operational support - Asset Mgt	253	328	279	-14.9%	282
Operational support - Info Tech	502	370	687	85.7%	726
Operational support - Finance	619	746	856	14.7%	834
Operational support - Customer Care	221	247	367	48.6%	368
Operational support - Engineering Svs	2,678	3,169	3,725	17.5%	3,716
Operational support - Streets&Storm	2,136	2,537	2,904	14.5%	2,958
Operational support - Parks & Rec	430	513	570	11.1%	575
Operational support - Water&Sewer	566	687	707	2.9%	713
TOTAL TRANSFERS OUT	12,405	14,747	15,520	5.2%	16,781
TOTAL ANNUAL OUTLAYS	\$ 30,668	\$ 39,223	\$ 43,898	11.9%	\$ 44,628

STORMWATER CAPITAL PROJECTS

FY 2022 - 2023 & FY 2023 - 2024

CAPITAL FUND
5600
PROPRIETARY FUND BUDGETED ON A CASH BASIS

OVERVIEW

This fund allows for the separate accounting of capital projects that are financed with revenue generated within the Stormwater Management Enterprise Fund (Fund 5600). 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

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

ANNUAL RESOURCES AND OUTLAYS

(amounts expressed in thousands)

	<u>FY 21 ACTUAL</u>	<u>FY 22 ORIGINAL</u>	<u>FY 22 ESTIMATE</u>	<u>FY 23 BUDGET</u>	<u>PERCENT DIFF. FROM FY 22 EST.</u>	<u>FY 24 FINANCIAL PLAN</u>
Annual Resources						
Revenue	\$ 0	\$ 0	\$ 0	\$ 0	N/A	\$ 0
Transfers In	5,000	6,150	6,150	5,425	-11.8%	6,609
Total Resources	5,000	6,150	6,150	5,425	-11.8%	6,609
Annual Outlays						
Budget	5,000	6,150	6,150	5,425	-11.8%	6,609
Transfers Out	0	0	0	0	N/A	0
Total Outlays	5,000	6,150	6,150	5,425	-11.8%	6,609
Resources Less Outlays	0	0	0	0		0
Fund Balance						
End of Year	\$ 0	\$ 0	\$ 0	\$ 0		\$ 0

ANNUAL RESOURCES

(amounts expressed in thousands)

	<u>FY 21</u> <u>ACTUAL</u>	<u>FY 22</u> <u>ORIGINAL</u>	<u>FY 22</u> <u>ESTIMATE</u>	<u>FY 23</u> <u>BUDGET</u>	<u>PERCENT</u> <u>DIFF. FROM</u> <u>FY 22 EST</u>	<u>FY 24</u> <u>FINANCIAL</u> <u>PLAN</u>
REVENUE ACCOUNT						
<u>Transfers In</u>						
Transfers within Primary Government	\$ 5,000	\$ 6,150	\$ 6,150	\$ 5,425	-11.8%	\$ 6,609
Total Transfers In	5,000	6,150	6,150	5,425	-11.8%	6,609
TOTAL ANNUAL RESOURCES	\$ 5,000	\$ 6,150	\$ 6,150	\$ 5,425	-11.8%	\$ 6,609

ANNUAL OUTLAYS

(amounts expressed in thousands)

	<u>FY 21</u> <u>ACTUAL</u>	<u>FY 22</u> <u>ORIGINAL</u>	<u>FY 23</u> <u>BUDGET</u>	<u>PERCENT</u> <u>DIFF. FROM</u> <u>FY 22 ORIG</u>	<u>FY 24</u> <u>FINANCIAL</u> <u>PLAN</u>
PUBLIC WORKS AND TRANSPORTATION					
<u>Engineering Services</u>					
Capital Outlay	\$ 5,000	\$ 6,150	\$ 5,425	-11.8%	\$ 6,609
Total	5,000	6,150	5,425	-11.8%	6,609
Total Public Works & Transportation	5,000	6,150	5,425	-11.8%	6,609
TOTAL BUDGET	5,000	6,150	5,425	-11.8%	6,609
(Expenditures or appropriations)					
TOTAL ANNUAL OUTLAYS	\$ 5,000	\$ 6,150	\$ 5,425	-11.8%	\$ 6,609

PROJECT APPROPRIATIONS

(amounts expressed in thousands)

	FY 23 BUDGET	FY 24 FINANCIAL PLAN
ENGINEERING SERVICES		
2929 S Woodward Blvd Drain Improve	\$ 200	\$ 0
41st and Yale	100	0
41st Union to Elwood	0	50
47th and Lewis	75	0
4th and Kenosha storm sewer improve	300	0
Admiral PI - Memorial to Mingo	0	150
American Airlines	1,000	0
Bell Creek Channel- Fulton Neighborhood	0	1,100
Citywide Culvert Replacement	0	250
Citywide Economic Development	0	500
Citywide FEMA buyout program	100	200
Citywide Geotechnical Testing	50	100
Citywide On-Call Survey	100	150
Dawson Road Flooding	75	0
Freese & Nichols On-Call Design	0	125
Gilcrease and Apache	200	150
Little Haikey Channel Improvements	0	400
Maintenance Zone 5016	0	50
Maintenance Zone 5039	200	200
Meshek On-Call Design	0	125
Mingo and Audobon Creek	1,100	0
Mohawk and Bird Creek Pond Outlet	0	690
N Toledo Bridge 22 and 23	100	0
Owen Park	250	0
OWRB Annual Dam Inspection	0	60
Repair & Rehabilitation	200	2,059
Stormwater Maint Building Expansion	50	0
Town Center Detention	525	0
Tulsa Park Ponds - Annual	0	250
Upper Bell Trib at Fontana	100	0
Vensel Creek Access Road	200	0
Zink Lake - Peary Creek	500	0
ENGINEERING SERVICES TOTAL	5,425	6,609
 Grand Total	\$ 5,425	\$ 6,609

GOLF COURSE

FY 2022 - 2023 & FY 2023 - 2024

OPERATING FUND

570

PROPRIETARY FUND
BUDGETED ON A
ACCRUAL BASIS

OVERVIEW

The Golf Course Operating Fund was created for the purpose of accounting for the operations of the City's golf courses located at Mohawk and Page Belcher Parks. To comply with the Governmental Accounting Standards Board's (GASB) Statement No. 34, the City began accounting for all golf operating revenues and expenditures in this separate fund, beginning July 1, 2000. Enterprise funds are used to report activity for which a fee is charged to users for goods or services.

BUDGET SUMMARY

In January 2008 the City entered into a management contract for the management and staffing of the City's four golf courses at Page Belcher and Mohawk Park. Revenues exceeded expectations in FY21 and in FY22 the fund balance will be used for maintenance to the golf courses.

ANNUAL RESOURCES AND OUTLAYS

(amounts expressed in thousands)

	<u>FY 21 ACTUAL</u>	<u>FY 22 ORIGINAL</u>	<u>FY 22 ESTIMATE</u>	<u>FY 23 BUDGET</u>	<u>PERCENT DIFF. FROM FY 22 EST.</u>	<u>FY 24 FINANCIAL PLAN</u>
Annual Resources						
Revenue	\$ 2,847	\$ 2,549	\$ 2,594	\$ 3,315	27.8%	\$ 3,315
Transfers In	167	196	196	273	39.3%	198
Total Resources	3,014	2,745	2,790	3,588	28.6%	3,513
Annual Outlays						
Budget	2,498	2,729	3,203	3,585	11.9%	3,510
Transfers Out	0	0	0	0	N/A	0
Total Outlays	2,498	2,729	3,203	3,585	11.9%	3,510
Resources Less Outlays	516	16	(413)	3		3
Fund Balance						
Beginning Unassigned Fund Balance	235	277	751	338		341
Addition to/(Use of)	516	16	(413)	3		3
End of Year	\$ 751	\$ 293	\$ 338	\$ 341		\$ 344

ANNUAL RESOURCES

(amounts expressed in thousands)

	FY 21 <u>ACTUAL</u>	FY 22 <u>ORIGINAL</u>	FY 22 <u>ESTIMATE</u>	FY 23 <u>BUDGET</u>	PERCENT DIFF. FROM FY 22 EST	FY 24 <u>FINANCIAL PLAN</u>
REVENUE ACCOUNT						
<u>General Government</u>						
Culture and Recreation	\$ 2,845	\$ 2,547	\$ 2,591	\$ 3,312	27.8%	\$ 3,312
Total General Government	2,845	2,547	2,591	3,312	27.8%	3,312
<u>Investment Income</u>						
Interest Earnings	2	2	3	3	0.0%	3
Total Investment Income	2	2	3	3	0.0%	3
<u>Transfers In</u>						
Transfers within Primary Government	167	196	196	273	39.3%	198
Total Transfers In	167	196	196	273	39.3%	198
TOTAL ANNUAL RESOURCES	\$ 3,014	\$ 2,745	\$ 2,790	\$ 3,588	28.6%	\$ 3,513

ANNUAL OUTLAYS

(amounts expressed in thousands)

	FY 21 <u>ACTUAL</u>	FY 22 <u>ORIGINAL</u>	FY 23 <u>BUDGET</u>	PERCENT DIFF. FROM FY 22 ORIG	FY 24 <u>FINANCIAL PLAN</u>
CULTURAL DEVELOPMENT AND RECREATION					
<u>Park and Recreation</u>					
Other Services/Charges	\$ 2,394	\$ 2,606	\$ 0	-100.0%	\$ 0
Capital Outlay	104	123	0	-100.0%	0
Total	2,498	2,729	0	-100.0%	0
<u>Managed Entities - Culture & Recreation</u>					
Other Services/Charges	0	0	3,462	N/A	3,387
Capital Outlay	0	0	123	N/A	123
Total	0	0	3,585	N/A	3,510
Total Cultural Development & Recreation	2,498	2,729	3,585	31.4%	3,510
TOTAL BUDGET	2,498	2,729	3,585	31.4%	3,510
(Expenditures or appropriations)					
TOTAL ANNUAL OUTLAYS	\$ 2,498	\$ 2,729	\$ 3,585	31.4%	\$ 3,510

TPFA AIR FORCE PL 3 OPERATING

FY 2022 - 2023 & FY 2023 - 2024

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 FY23 budget will continue to provide for improvements to the facility.

ANNUAL RESOURCES AND OUTLAYS

(amounts expressed in thousands)

	<u>FY 21</u>	<u>FY 22</u>	<u>FY 22</u>	<u>FY 23</u>	<u>PERCENT</u>	<u>FY 24</u>
	<u>ACTUAL</u>	<u>ORIGINAL</u>	<u>ESTIMATE</u>	<u>BUDGET</u>	<u>DIFF. FROM</u>	<u>FINANCIAL</u>
					<u>FY 22 EST.</u>	<u>PLAN</u>
Annual Resources						
Revenue	\$ 225	\$ 248	\$ 230	\$ 232	0.9%	\$ 232
Transfers In	0	0	0	0	N/A	0
Total Resources	225	248	230	232	0.9%	232
Annual Outlays						
Budget	47	1,996	620	1,420	129.0%	248
Transfers Out	0	0	0	0	N/A	0
Total Outlays	47	1,996	620	1,420	129.0%	248
Resources Less Outlays	178	(1,748)	(390)	(1,188)		(16)
Fund Balance						
Beginning Unassigned Fund Balance	1,416	1,780	1,594	1,204		16
Addition to/(Use of)	178	(1,748)	(390)	(1,188)		(16)
End of Year	\$ 1,594	\$ 32	\$ 1,204	\$ 16		\$ 0

ANNUAL RESOURCES

(amounts expressed in thousands)

	<u>FY 21</u> <u>ACTUAL</u>	<u>FY 22</u> <u>ORIGINAL</u>	<u>FY 22</u> <u>ESTIMATE</u>	<u>FY 23</u> <u>BUDGET</u>	<u>PERCENT</u> <u>DIFF. FROM</u> <u>FY 22 EST</u>	<u>FY 24</u> <u>FINANCIAL</u> <u>PLAN</u>
REVENUE ACCOUNT						
<u>General Government</u>						
Miscellaneous	\$ 206	\$ 227	\$ 215	\$ 215	0.0%	\$ 215
Total General Government	206	227	215	215	0.0%	215
<u>Investment Income</u>						
Interest Earnings	19	21	15	17	13.3%	17
Total Investment Income	19	21	15	17	13.3%	17
TOTAL ANNUAL RESOURCES	\$ 225	\$ 248	\$ 230	\$ 232	0.9%	\$ 232

ANNUAL OUTLAYS

(amounts expressed in thousands)

	<u>FY 21</u> <u>ACTUAL</u>	<u>FY 22</u> <u>ORIGINAL</u>	<u>FY 23</u> <u>BUDGET</u>	<u>PERCENT</u> <u>DIFF. FROM</u> <u>FY 22 ORIG</u>	<u>FY 24</u> <u>FINANCIAL</u> <u>PLAN</u>
ADMINISTRATIVE AND SUPPORT SERVICES					
<u>Asset Management</u>					
Other Services/Charges	\$ 3	\$ 20	\$ 20	0.0%	\$ 20
Capital Outlay	44	1,976	1,400	-29.1%	228
Total	47	1,996	1,420	-28.9%	248
Total Administrative & Support Services	47	1,996	1,420	-28.9%	248
TOTAL BUDGET	47	1,996	1,420	-28.9%	248
(Expenditures or appropriations)					
TOTAL ANNUAL OUTLAYS	\$ 47	\$ 1,996	\$ 1,420	-28.9%	\$ 248

MERP ADMINISTRATION

FY 2022 - 2023 & FY 2023 - 2024

OPERATING FUND
600
FIDUCIARY FUND BUDGETED ON A CASH BASIS

OVERVIEW

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

BUDGET SUMMARY

Appropriations will fund administrative and operational costs to manage the MERP pension retirement benefits for employees.

ANNUAL RESOURCES AND OUTLAYS

(amounts expressed in thousands)

	<u>FY 21 ACTUAL</u>	<u>FY 22 ORIGINAL</u>	<u>FY 22 ESTIMATE</u>	<u>FY 23 BUDGET</u>	<u>PERCENT DIFF. FROM FY 22 EST.</u>	<u>FY 24 FINANCIAL PLAN</u>
Annual Resources						
Revenue	\$ 2	\$ 3	\$ 2	\$ 1	-50.0%	\$ 1
Transfers In	400	354	354	354	0.0%	354
Total Resources	402	357	356	355	-0.3%	355
Annual Outlays						
Budget	380	372	369	379	2.7%	379
Transfers Out	0	0	0	0	N/A	0
Total Outlays	380	372	369	379	2.7%	379
Resources Less Outlays	22	(15)	(13)	(24)		(24)
Fund Balance						
Beginning Unassigned Fund Balance	57	37	79	66		42
Addition to/(Use of)	22	(15)	(13)	(24)		(24)
End of Year	\$ 79	\$ 22	\$ 66	\$ 42		\$ 18

ANNUAL RESOURCES

(amounts expressed in thousands)

	<u>FY 21</u> <u>ACTUAL</u>	<u>FY 22</u> <u>ORIGINAL</u>	<u>FY 22</u> <u>ESTIMATE</u>	<u>FY 23</u> <u>BUDGET</u>	<u>PERCENT</u> <u>DIFF. FROM</u> <u>FY 22 EST</u>	<u>FY 24</u> <u>FINANCIAL</u> <u>PLAN</u>
REVENUE ACCOUNT						
<u>Investment Income</u>						
Interest Earnings	\$ 2	\$ 3	\$ 2	\$ 1	-50.0%	\$ 1
Total Investment Income	2	3	2	1	-50.0%	1
<u>Transfers In</u>						
Transfers within Primary Government	400	354	354	354	0.0%	354
Total Transfers In	400	354	354	354	0.0%	354
TOTAL ANNUAL RESOURCES	<u>\$ 402</u>	<u>\$ 357</u>	<u>\$ 356</u>	<u>\$ 355</u>	-0.3%	<u>\$ 355</u>

ANNUAL OUTLAYS

(amounts expressed in thousands)

	<u>FY 21</u> <u>ACTUAL</u>	<u>FY 22</u> <u>ORIGINAL</u>	<u>FY 23</u> <u>BUDGET</u>	<u>PERCENT</u> <u>DIFF. FROM</u> <u>FY 22 ORIG</u>	<u>FY 24</u> <u>FINANCIAL</u> <u>PLAN</u>
ADMINISTRATIVE AND SUPPORT SERVICES					
<u>Human Resources</u>					
Personal Services	\$ 379	\$ 332	\$ 339	2.1%	\$ 339
Materials and Supplies	0	3	3	0.0%	3
Other Services/Charges	1	37	37	0.0%	37
Total	<u>380</u>	<u>372</u>	<u>379</u>	1.9%	<u>379</u>
Total Administrative & Support Services	<u>380</u>	<u>372</u>	<u>379</u>	1.9%	<u>379</u>
TOTAL BUDGET	<u>380</u>	<u>372</u>	<u>379</u>	1.9%	<u>379</u>
(Expenditures or appropriations)					
TOTAL ANNUAL OUTLAYS	<u>\$ 380</u>	<u>\$ 372</u>	<u>\$ 379</u>	1.9%	<u>\$ 379</u>

TARE REFUSE OPERATING

FY 2022 - 2023 & FY 2023 - 2024

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 provides refuse collection, recycling collection and recycling processing. City staff provides collection service for bulky waste and neighborhood cleanup programs. City staff also manages a green waste dump site.

TARE has an operating reserve policy to maintain funds equal to two (2) months of average monthly expenditures. The payment in lieu of taxes to the General Fund is 6.7 percent. TARE will begin FY23 with a fund balance of approximately \$12.7 million after reserving for encumbrances and the operating reserve. TARE is currently undertaking an asset and rate optimization study which should conclude by the end of FY22. This study will inform budget decisions going forward. Currently, rates are not projected to be sufficient to support services in FY24. The Board will be considering increased rates in FY23.

ANNUAL RESOURCES AND OUTLAYS

(amounts expressed in thousands)

	<u>FY 21</u>	<u>FY 22</u>	<u>FY 22</u>	<u>FY 23</u>	<u>PERCENT</u>	<u>FY 24</u>
	<u>ACTUAL</u>	<u>ORIGINAL</u>	<u>ESTIMATE</u>	<u>BUDGET</u>	<u>DIFF. FROM</u>	<u>FINANCIAL</u>
					<u>FY 22 EST.</u>	<u>PLAN</u>
Annual Resources						
Revenue	\$ 27,627	\$ 27,578	\$ 27,694	\$ 27,512	-0.7%	\$ 27,512
Transfers In	0	0	0	0	N/A	0
Total Resources	27,627	27,578	27,694	27,512	-0.7%	27,512
Annual Outlays						
Budget	22,690	27,685	27,382	32,119	17.3%	33,692
Transfers Out	1,430	1,584	1,698	1,962	15.5%	1,998
Total Outlays	24,120	29,269	29,080	34,081	17.2%	35,690
Resources Less Outlays	3,507	(1,691)	(1,386)	(6,569)		(8,178)
Fund Balance						
Beginning Unassigned Fund Balance	15,384	17,382	18,891	17,505		10,936
Addition to/(Use of)	3,507	(1,691)	(1,386)	(6,569)		(8,178)
Operating Reserve	(4,481)	(4,594)	(4,838)	(5,663)		(5,946)
End of Year	\$ 14,410	\$ 11,097	\$ 12,667	\$ 5,273		\$ (3,188)

ANNUAL RESOURCES

(amounts expressed in thousands)

	<u>FY 21 ACTUAL</u>	<u>FY 22 ORIGINAL</u>	<u>FY 22 ESTIMATE</u>	<u>FY 23 BUDGET</u>	<u>PERCENT DIFF. FROM FY 22 EST</u>	<u>FY 24 FINANCIAL PLAN</u>
REVENUE ACCOUNT						
<u>Enterprise</u>						
Refuse Revenue	\$ 27,181	\$ 27,207	\$ 27,327	\$ 27,207	-0.4%	\$ 27,207
Miscellaneous Utility Revenue	90	100	111	100	-9.9%	100
Total Enterprise	27,271	27,307	27,438	27,307	-0.5%	27,307
<u>Investment Income</u>						
Interest Earnings	213	246	154	180	16.9%	180
Total Investment Income	213	246	154	180	16.9%	180
<u>Miscellaneous</u>						
Reimbursements	10	0	0	0	N/A	0
Sale of City Property	114	0	87	0	-100.0%	0
Other	19	25	15	25	66.7%	25
Total Miscellaneous	143	25	102	25	-75.5%	25
TOTAL ANNUAL RESOURCES	\$ 27,627	\$ 27,578	\$ 27,694	\$ 27,512	-0.7%	\$ 27,512

ANNUAL OUTLAYS

(amounts expressed in thousands)

	<u>FY 21 ACTUAL</u>	<u>FY 22 ORIGINAL</u>	<u>FY 23 BUDGET</u>	<u>PERCENT DIFF. FROM FY 22 ORIG</u>	<u>FY 24 FINANCIAL PLAN</u>
PUBLIC WORKS AND TRANSPORTATION					
<u>Streets and Stormwater</u>					
Personal Services	\$ 3,656	\$ 3,969	\$ 4,388	10.6%	\$ 4,392
Materials and Supplies	397	442	200	-54.8%	206
Other Services/Charges	17,649	21,466	24,053	12.1%	24,786
Capital Outlay	569	786	2,567	226.6%	3,400
Total	22,271	26,663	31,208	17.0%	32,784
Total Public Works & Transportation	22,271	26,663	31,208	17.0%	32,784
ADMINISTRATIVE AND SUPPORT SERVICES					
<u>Information Technology</u>					
Capital Outlay	0	52	52	0.0%	52
Total	0	52	52	0.0%	52
<u>Asset Management</u>					
Personal Services	45	55	72	30.9%	72
Materials and Supplies	22	55	55	0.0%	55
Other Services/Charges	350	785	677	-13.8%	674
Capital Outlay	2	75	55	-26.7%	55
Total	419	970	859	-11.4%	856
Total Administrative & Support Services	419	1,022	911	-10.9%	908
TOTAL BUDGET	22,690	27,685	32,119	16.0%	33,692

(Expenditures or appropriations)

	FY 21	FY 22	FY 23	PERCENT DIFF. FROM	FY 24 FINANCIAL
<u>Transfers Out</u>	<u>ACTUAL</u>	<u>ORIGINAL</u>	<u>BUDGET</u>	<u>FY 22 ORIG</u>	<u>PLAN</u>
Operational support - Asset Mgt	61	69	76	10.1%	76
Operational support - Info Tech	280	238	347	45.8%	387
Operational support - Finance	453	544	623	14.5%	606
Operational support - Customer Care	177	198	294	48.5%	294
Operational support - Streets&Storm	401	476	557	17.0%	568
Operational support - Water&Sewer	58	59	65	10.2%	67
TOTAL TRANSFERS OUT	1,430	1,584	1,962	23.9%	1,998
TOTAL ANNUAL OUTLAYS	\$ 24,120	\$ 29,269	\$ 34,081	16.4%	\$ 35,690

TMUA WATER OPERATING

FY 2022 - 2023 & FY 2023 - 2024

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 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 ninety 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 five 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 FY23 beginning unassigned fund balance of \$21,204,000 reflects the cash balance in the fund after reserving for encumbrances, the capital reserve, and the five percent (5.0%) operating reserve.

No rate increase is projected for FY23. A three percent rate increase is projected for the FY24 financial plan. In FY23, the year-end balance after reserving for the 5 percent cash operating reserve is estimated to be positive. The payment in lieu of taxes to the General Fund is seven and forty-five hundredth (7.45%).

ANNUAL RESOURCES AND OUTLAYS

(amounts expressed in thousands)

	FY 21 ACTUAL	FY 22 ORIGINAL	FY 22 ESTIMATE	FY 23 BUDGET	PERCENT DIFF. FROM FY 22 EST.	FY 24 FINANCIAL PLAN
Annual Resources						
Revenue	\$ 129,557	\$ 127,149	\$ 126,034	\$ 125,964	-0.1%	\$ 128,397
Transfers In	9,829	11,096	11,096	11,746	5.9%	11,847
Total Resources	139,386	138,245	137,130	137,710	0.4%	140,244
Annual Outlays						
Budget	88,424	95,746	99,147	103,073	4.0%	101,175
Transfers Out	36,464	28,559	29,174	62,558	114.4%	34,485
Total Outlays	124,888	124,305	128,321	165,631	29.1%	135,660
Resources Less Outlays	14,498	13,940	8,809	(27,921)		4,584
Fund Balance						
Beginning Unassigned Fund Balance	20,840	33,511	35,338	44,147		16,226
Addition to/(Use of)	14,498	13,940	8,809	(27,921)		4,584
Operating Reserve (5%)	(5,870)	(6,032)	(6,043)	(6,042)		(6,163)
Capital Reserve	(9,000)	(19,700)	(16,900)	(10,000)		(10,000)
End of Year	\$ 20,468	\$ 21,719	\$ 21,204	\$ 184		\$ 4,647

ANNUAL RESOURCES

(amounts expressed in thousands)

	FY 21 <u>ACTUAL</u>	FY 22 <u>ORIGINAL</u>	FY 22 <u>ESTIMATE</u>	FY 23 <u>BUDGET</u>	PERCENT DIFF. FROM FY 22 EST	FY 24 <u>FINANCIAL PLAN</u>
REVENUE ACCOUNT						
<u>Licenses, Permits, and Fees</u>						
Nonbusiness Licenses	\$ 14	\$ 17	\$ 19	\$ 19	0.0%	\$ 19
Total Licenses, Permits, and Fees	14	17	19	19	0.0%	19
<u>General Government</u>						
General Government Revenue	1	1	2	1	-50.0%	1
Public Works and Transportation	10	13	13	13	0.0%	13
Culture and Recreation	42	37	55	55	0.0%	55
Miscellaneous	523	466	159	159	0.0%	159
Total General Government	576	517	229	228	-0.4%	228
<u>Enterprise</u>						
Water Revenue	126,060	124,062	123,623	123,631	0.0%	126,048
Miscellaneous Utility Revenue	693	550	459	550	19.8%	566
Total Enterprise	126,753	124,612	124,082	124,181	0.1%	126,614
<u>Investment Income</u>						
Interest Earnings	1,384	1,836	1,082	1,213	12.1%	1,213
Total Investment Income	1,384	1,836	1,082	1,213	12.1%	1,213
<u>Transfers In</u>						
Transfers from Component Units	9,829	11,096	11,096	11,746	5.9%	11,847
Total Transfers In	9,829	11,096	11,096	11,746	5.9%	11,847
<u>Miscellaneous</u>						
Reimbursements	141	81	163	163	0.0%	163
Recoveries	176	0	0	0	N/A	0
Sale of City Property	405	0	299	0	-100.0%	0
Other	108	86	160	160	0.0%	160
Total Miscellaneous	830	167	622	323	-48.1%	323
TOTAL ANNUAL RESOURCES	\$ 139,386	\$ 138,245	\$ 137,130	\$ 137,710	0.4%	\$ 140,244

ANNUAL OUTLAYS

(amounts expressed in thousands)

	FY 21 <u>ACTUAL</u>	FY 22 <u>ORIGINAL</u>	FY 23 <u>BUDGET</u>	PERCENT DIFF. FROM FY 22 ORIG	FY 24 <u>FINANCIAL PLAN</u>
PUBLIC WORKS AND TRANSPORTATION					
<u>Engineering Services</u>					
Personal Services	\$ 0	\$ 38	\$ 42	10.5%	\$ 42
Other Services/Charges	433	602	659	9.5%	512
Capital Outlay	0	33	121	266.7%	36
Total	433	673	822	22.1%	590

	FY 21 ACTUAL	FY 22 ORIGINAL	FY 23 BUDGET	PERCENT DIFF. FROM FY 22 ORIG	FY 24 FINANCIAL PLAN
<u>Streets and Stormwater</u>					
Other Services/Charges	11	10	15	50.0%	15
Total	11	10	15	50.0%	15
<u>Water and Sewer</u>					
Personal Services	31,604	32,852	36,262	10.4%	36,267
Materials and Supplies	8,977	10,923	11,971	9.6%	12,073
Other Services/Charges	29,341	30,071	33,833	12.5%	33,116
Capital Outlay	3,994	6,805	5,741	-15.6%	4,558
Total	73,916	80,651	87,807	8.9%	86,014
Total Public Works & Transportation	74,360	81,334	88,644	9.0%	86,619

ADMINISTRATIVE AND SUPPORT SERVICES

<u>Human Resources</u>					
Personal Services	0	0	32	N/A	32
Total	0	0	32	N/A	32
<u>Information Technology</u>					
Other Services/Charges	0	54	54	0.0%	54
Capital Outlay	0	208	208	0.0%	208
Total	0	262	262	0.0%	262
<u>Asset Management</u>					
Capital Outlay	11	35	50	42.9%	40
Total	11	35	50	42.9%	40
Total Administrative & Support Services	11	297	344	15.8%	334
TOTAL BUDGET	74,371	81,631	88,988	9.0%	86,953

(Expenditures or appropriations)

DEBT SERVICE	14,053	14,115	14,085	-0.2%	14,222
Total	14,053	14,115	14,085		14,222

	FY 21 ACTUAL	FY 22 ORIGINAL	FY 23 BUDGET	PERCENT DIFF. FROM FY 22 ORIG	FY 24 FINANCIAL PLAN
<u>Transfers Out</u>					
Water Capital Projects Transfer	27,300	18,160	49,761	174.0%	21,513
Operational support - Asset Mgt	700	901	977	8.4%	986
Operational support - Info Tech	1,752	1,755	2,679	52.6%	2,919
Operational support - Finance	2,458	3,018	3,445	14.1%	3,371
Operational support - Customer Care	643	743	1,101	48.2%	1,102
Operational support - Engineering Svcs	3,212	3,535	3,987	12.8%	3,986
Operational support - Streets&Storm	399	447	608	36.0%	608
TOTAL TRANSFERS OUT	36,464	28,559	62,558	119.0%	34,485
TOTAL ANNUAL OUTLAYS	\$ 124,888	\$ 124,305	\$ 165,631	33.2%	\$ 135,660

TMUA WATER CAPITAL PROJECTS

FY 2022 - 2023 & FY 2023 - 2024

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 7400). 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 FY23 and FY24, 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 21</u>	<u>FY 22</u>	<u>FY 22</u>	<u>FY 23</u>	<u>PERCENT</u>	<u>FY 24</u>
	<u>ACTUAL</u>	<u>ORIGINAL</u>	<u>ESTIMATE</u>	<u>BUDGET</u>	<u>DIFF. FROM</u>	<u>FINANCIAL</u>
					<u>FY 22 EST.</u>	<u>PLAN</u>
Annual Resources						
Revenue	\$ 0	\$ 150	\$ 0	\$ 0	N/A	\$ 0
Transfers In	27,300	18,160	18,160	49,761	174.0%	21,513
Total Resources	27,300	18,310	18,160	49,761	174.0%	21,513
Annual Outlays						
Budget	27,300	18,160	17,957	49,761	177.1%	21,513
Transfers Out	0	0	0	0	N/A	0
Total Outlays	27,300	18,160	17,957	49,761	177.1%	21,513
Resources Less Outlays	0	150	203	0		0
Fund Balance						
Beginning Unassigned Fund Balance	326	1,512	326	529		529
Addition to/(Use of)	0	150	203	0		0
End of Year	\$ 326	\$ 1,662	\$ 529	\$ 529		\$ 529

ANNUAL RESOURCES

(amounts expressed in thousands)

REVENUE ACCOUNT	FY 21 <u>ACTUAL</u>	FY 22 <u>ORIGINAL</u>	FY 22 <u>ESTIMATE</u>	FY 23 <u>BUDGET</u>	PERCENT DIFF. FROM FY 22 EST	FY 24 FINANCIAL <u>PLAN</u>
Transfers In						
Transfers from Component Units	\$ 27,300	\$ 18,160	\$ 18,160	\$ 49,761	174.0%	\$ 21,513
Total Transfers In	27,300	18,160	18,160	49,761	174.0%	21,513
TOTAL ANNUAL RESOURCES	<u>\$ 27,300</u>	<u>\$ 18,160</u>	<u>\$ 18,160</u>	<u>\$ 49,761</u>	174.0%	<u>\$ 21,513</u>

ANNUAL OUTLAYS

(amounts expressed in thousands)

PUBLIC WORKS AND TRANSPORTATION	FY 21 <u>ACTUAL</u>	FY 22 <u>ORIGINAL</u>	FY 23 <u>BUDGET</u>	PERCENT DIFF. FROM FY 22 ORIG	FY 24 FINANCIAL <u>PLAN</u>
Engineering Services					
Capital Outlay	\$ 25,918	\$ 15,870	\$ 49,687	213.1%	\$ 21,513
Total	25,918	15,870	49,687	213.1%	21,513
Water and Sewer					
Capital Outlay	1,382	1,000	74	-92.6%	0
Total	1,382	1,000	74	-92.6%	0
Total Public Works & Transportation	<u>27,300</u>	<u>16,870</u>	<u>49,761</u>	195.0%	<u>21,513</u>
ADMINISTRATIVE AND SUPPORT SERVICES					
Information Technology					
Capital Outlay	0	1,290	0	-100.0%	0
Total	0	1,290	0	-100.0%	0
Total Administrative & Support Services	0	1,290	0	-100.0%	0
TOTAL BUDGET	<u>27,300</u>	<u>18,160</u>	<u>49,761</u>	174.0%	<u>21,513</u>
(Expenditures or appropriations)					
TOTAL ANNUAL OUTLAYS	<u>\$ 27,300</u>	<u>\$ 18,160</u>	<u>\$ 49,761</u>	174.0%	<u>\$ 21,513</u>

PROJECT APPROPRIATIONS

(amounts expressed in thousands)

	FY 23 BUDGET	FY 24 FINANCIAL PLAN
ENGINEERING SERVICES		
23rd & Jackson Facilities Maint and Improvements	\$ 0	\$ 1,264
23rd & Jackson Facilt Maint/Improve	1,264	0
A.B. Jewell -Chemical Feed Facilities Improvements	0	721
A.B. Jewell Clarifier Upgade/Rehab	9,500	0
A.B. Jewell WTP Filter Gallery Pipe and Concrete Re	0	1,126
A.B. Jewell WTP Site Improvements	1,623	0
Automatic Meter Reading - City Wide	3,713	3,825
Bird Creek PS Flow Meter and Oologah Valve Replac	0	103
Comprehensive Water System Study	530	0
Dead-End Connections & Extensions	350	350
Economic Development Citywide	500	500
Eucha Dam Anchoring	17,100	0
Eucha, Spavinaw Water Quality Court Master	0	500
Facility Roof Repairs Citywide	600	600
Grand River Pump Station Refurbishment	0	721
Lake Yahola Terminal Storage Repair	101	0
Large Water Valve Replacement-City Wide	0	103
Lead Service Line Inventory	711	732
Oologah Pump Station Chemical Building	0	103
Pump Station Rehabilitation (Reservoir Hill PS and S	0	103
Raw Water Flowline Repairs Spavinaw	250	0
Raw Water Flowlines Repairs Oologah	250	0
Raw Water SCADA System	0	258
Source Water Protection & Management Program	0	500
Spavinaw Creek Bridge Replacement	272	104
Spavinaw Pump Station 54-inch Discharge Valve	0	350
Spavinaw Pump Stn. 54" Disch. Valve	75	0
Spavinaw WTP Backwash Lagoon Stem Wall	0	52
Transmission Line Conditn Assess-CW	200	0
Water Line Relocations-Citywide	900	900
Water Mains Replacements - City Wide-Enterprise Fi	0	7,398
Water Mains Replacements-Citywide	11,498	0
Woods Pump Station Refurbishment	250	1,200
ENGINEERING SERVICES TOTAL	49,687	21,513
 WATER AND SEWER		
ArcFlash Inspection	74	0
WATER AND SEWER TOTAL	74	0
 Grand Total	\$ 49,761	\$ 21,513

TMUA SEWER OPERATING

FY 2022 - 2023 & FY 2023 - 2024

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 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 seven percent rate increase is projected for FY23 and a six percent rate increase for FY24 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 FY23, the year-end balance after reserving for the 5 percent 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 21 ACTUAL	FY 22 ORIGINAL	FY 22 ESTIMATE	FY 23 BUDGET	PERCENT DIFF. FROM FY 22 EST.	FY 24 FINANCIAL PLAN
Annual Resources						
Revenue	\$ 130,014	\$ 128,198	\$ 130,993	\$ 135,664	3.6%	\$ 142,880
Transfers In	0	0	0	0	N/A	0
Total Resources	130,014	128,198	130,993	135,664	3.6%	142,880
Annual Outlays						
Budget	68,707	82,019	80,566	87,154	8.2%	90,116
Transfers Out	54,261	55,446	54,785	55,672	1.6%	52,983
Total Outlays	122,968	137,465	135,351	142,826	5.5%	143,099
Resources Less Outlays	7,046	(9,267)	(4,358)	(7,162)		(219)
Fund Balance						
Beginning Unassigned Fund Balance	12,081	15,617	19,127	14,769		7,607
Addition to/(Use of)	7,046	(9,267)	(4,358)	(7,162)		(219)
Operating Reserve (5%)	(5,986)	(6,183)	(6,319)	(6,558)		(6,914)
End of Year	\$ 13,141	\$ 167	\$ 8,450	\$ 1,049		\$ 474

ANNUAL RESOURCES

(amounts expressed in thousands)

	FY 21 <u>ACTUAL</u>	FY 22 <u>ORIGINAL</u>	FY 22 <u>ESTIMATE</u>	FY 23 <u>BUDGET</u>	PERCENT DIFF. FROM FY 22 EST	FY 24 FINANCIAL <u>PLAN</u>
REVENUE ACCOUNT						
<u>Licenses, Permits, and Fees</u>						
Nonbusiness Licenses	\$ 33	\$ 113	\$ 53	\$ 53	0.0%	\$ 53
Total Licenses, Permits, and Fees	33	113	53	53	0.0%	53
<u>General Government</u>						
General Government Revenue	5	5	3	3	0.0%	3
Total General Government	5	5	3	3	0.0%	3
<u>Enterprise</u>						
Sewer Revenue	128,473	126,739	129,459	134,222	3.7%	141,340
Miscellaneous Utility Revenue	210	237	239	239	0.0%	239
Total Enterprise	128,683	126,976	129,698	134,461	3.7%	141,579
<u>Fines and Forfeitures</u>						
Other Fines and Forfeitures	311	249	338	338	0.0%	338
Total Fines and Forfeitures	311	249	338	338	0.0%	338
<u>Investment Income</u>						
Interest Earnings	733	800	620	703	13.4%	801
Total Investment Income	733	800	620	703	13.4%	801
<u>Miscellaneous</u>						
Reimbursements	77	21	21	21	0.0%	21
Recoveries	5	18	50	50	0.0%	50
Sale of City Property	149	0	175	0	-100.0%	0
Other	18	16	35	35	0.0%	35
Total Miscellaneous	249	55	281	106	-62.3%	106
TOTAL ANNUAL RESOURCES	\$ 130,014	\$ 128,198	\$ 130,993	\$ 135,664	3.6%	\$ 142,880

ANNUAL OUTLAYS

(amounts expressed in thousands)

	FY 21 <u>ACTUAL</u>	FY 22 <u>ORIGINAL</u>	FY 23 <u>BUDGET</u>	PERCENT DIFF. FROM FY 22 ORIG	FY 24 FINANCIAL <u>PLAN</u>
PUBLIC WORKS AND TRANSPORTATION					
<u>Engineering Services</u>					
Personal Services	\$ 0	\$ 38	\$ 42	10.5%	\$ 42
Other Services/Charges	779	1,414	1,563	10.5%	1,496
Capital Outlay	0	33	36	9.1%	46
Total	779	1,485	1,641	10.5%	1,584
<u>Streets and Stormwater</u>					
Other Services/Charges	4	2	2	0.0%	2
Total	4	2	2	0.0%	2

	FY 21 ACTUAL	FY 22 ORIGINAL	FY 23 BUDGET	PERCENT DIFF. FROM FY 22 ORIG	FY 24 FINANCIAL PLAN
<u>Water and Sewer</u>					
Personal Services	14,150	14,560	16,416	12.7%	16,722
Materials and Supplies	2,288	3,057	3,201	4.7%	3,212
Other Services/Charges	21,296	24,281	27,489	13.2%	28,529
Capital Outlay	2,599	6,629	6,473	-2.4%	7,517
Total	40,333	48,527	53,579	10.4%	55,980
Total Public Works & Transportation	41,116	50,014	55,222	10.4%	57,566

ADMINISTRATIVE AND SUPPORT SERVICES

Human Resources

Personal Services	0	0	32	N/A	32
Total	0	0	32	N/A	32

Information Technology

Other Services/Charges	32	46	46	0.0%	46
Capital Outlay	0	64	64	0.0%	64
Total	32	110	110	0.0%	110

Asset Management

Capital Outlay	0	0	16	N/A	0
Total	0	0	16	N/A	0

Total Administrative & Support Services	32	110	158	43.6%	142
TOTAL BUDGET	41,148	50,124	55,380	10.5%	57,708

(Expenditures or appropriations)

DEBT SERVICE	27,559	31,895	31,774	-0.4%	32,408
Total	27,559	31,895	31,774		32,408

	FY 21 ACTUAL	FY 22 ORIGINAL	FY 23 BUDGET	PERCENT DIFF. FROM FY 22 ORIG	FY 24 FINANCIAL PLAN
<u>Transfers Out</u>					
Sinking Fund	944	546	520	-4.8%	471
Sewer Capital Projects Transfer	36,121	35,497	33,427	-5.8%	30,627
Operational support - Asset Mgt	618	816	878	7.6%	885
Operational support - Info Tech	1,623	1,298	1,694	30.5%	1,836
Operational support - Finance	2,161	2,728	3,051	11.8%	2,976
Operational support - Customer Care	643	743	1,101	48.2%	1,102
Operational support - Engineering Svs	2,888	3,413	3,965	16.2%	3,956
Operational support - Streets&Storm	65	64	72	12.5%	72
Operational support - Water&Sewer	9,198	10,341	10,964	6.0%	11,058
TOTAL TRANSFERS OUT	54,261	55,446	55,672	0.4%	52,983
TOTAL ANNUAL OUTLAYS	\$ 122,968	\$ 137,465	\$ 142,826	3.9%	\$ 143,099

TMUA SEWER CAPITAL PROJECTS

FY 2022 - 2023 & FY 2023 - 2024

CAPITAL FUND
7500
PROPRIETARY FUND BUDGETED ON A ACCRUAL BASIS

OVERVIEW

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

BUDGET SUMMARY

In FY23 and FY24, 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 21 ACTUAL</u>	<u>FY 22 ORIGINAL</u>	<u>FY 22 ESTIMATE</u>	<u>FY 23 BUDGET</u>	<u>PERCENT DIFF. FROM FY 22 EST.</u>	<u>FY 24 FINANCIAL PLAN</u>
Annual Resources						
Revenue	\$ 0	\$ 0	\$ 0	\$ 0	N/A	\$ 0
Transfers In	36,121	35,497	34,097	33,427	-2.0%	30,627
Total Resources	36,121	35,497	34,097	33,427	-2.0%	30,627
Annual Outlays						
Budget	36,121	35,497	34,097	33,427	-2.0%	30,627
Transfers Out	0	0	0	0	N/A	0
Total Outlays	36,121	35,497	34,097	33,427	-2.0%	30,627
Resources Less Outlays	0	0	0	0		0
Fund Balance						
End of Year	\$ 0	\$ 0	\$ 0	\$ 0		\$ 0

ANNUAL RESOURCES

(amounts expressed in thousands)

	<u>FY 21 ACTUAL</u>	<u>FY 22 ORIGINAL</u>	<u>FY 22 ESTIMATE</u>	<u>FY 23 BUDGET</u>	<u>PERCENT DIFF. FROM FY 22 EST</u>	<u>FY 24 FINANCIAL PLAN</u>
REVENUE ACCOUNT						
<u>Transfers In</u>						
Transfers from Component Units	\$ 36,121	\$ 35,497	\$ 34,097	\$ 33,427	-2.0%	\$ 30,627
Total Transfers In	36,121	35,497	34,097	33,427	-2.0%	30,627
TOTAL ANNUAL RESOURCES	<u>\$ 36,121</u>	<u>\$ 35,497</u>	<u>\$ 34,097</u>	<u>\$ 33,427</u>	-2.0%	<u>\$ 30,627</u>

ANNUAL OUTLAYS

(amounts expressed in thousands)

	<u>FY 21 ACTUAL</u>	<u>FY 22 ORIGINAL</u>	<u>FY 23 BUDGET</u>	<u>PERCENT DIFF. FROM FY 22 ORIG</u>	<u>FY 24 FINANCIAL PLAN</u>
PUBLIC WORKS AND TRANSPORTATION					
<u>Engineering Services</u>					
Capital Outlay	\$ 35,553	\$ 32,808	\$ 27,626	-15.8%	\$ 24,908
Total	35,553	32,808	27,626	-15.8%	24,908
<u>Water and Sewer</u>					
Capital Outlay	568	2,689	5,801	115.7%	5,719
Total	568	2,689	5,801	115.7%	5,719
Total Public Works & Transportation	36,121	35,497	33,427	-5.8%	30,627
TOTAL BUDGET	<u>36,121</u>	<u>35,497</u>	<u>33,427</u>	-5.8%	<u>30,627</u>
(Expenditures or appropriations)					
TOTAL ANNUAL OUTLAYS	<u>\$ 36,121</u>	<u>\$ 35,497</u>	<u>\$ 33,427</u>	-5.8%	<u>\$ 30,627</u>

PROJECT APPROPRIATIONS

(amounts expressed in thousands)

	<u>FY 23 BUDGET</u>	<u>FY 24 FINANCIAL PLAN</u>
ENGINEERING SERVICES		
Coal Creek Rehabilitation	\$ 0	\$ 518
Concrete Pipe Replacement	5,107	0
Crow Creek Rehab & Relief	498	0
CW Econ Develop WW Infrastructure	500	0
Economic Development Wastewater Infrastructure	0	500
Flatrock Creek Rehabilitation and Relief	0	783
Force Main Condition Assessment	450	463
Haikey Interceptor Rehab Phase 2	2,121	0
Interceptor Condition Assessment	753	776
Joe Creek/LaFortune Park Rehab	0	96
Lift Station Replace or Upgrades	1,294	0
Lift Station Replacements or Upgrades	0	1,140
Manhole Condition Assess/Rehab Prog	3,000	0
Manhole Condition Assessment and Rehabilitation Pr	0	3,000
Northside WWTP Aeration Basin Baffle Addition	0	89
Northside WWTP Aeration Jockey Blower Addition	0	1,126
NS WWTP Aeration Jockey Blower Add	71	0
NS WWTP Digester Lid Repair Phase 2	2,623	0
Sewer Rehab Area Wide	1,900	0
Southside WWTP Digester Feed Piping Improvemen	0	137
Southside WWTP Sludge Dewatering Alternative	0	11,989
Spunky Creek East Branch Contract 1	303	251
Spunky Creek Main Stem S Contract	545	0
Spunky Creek Main Stem South Contract 1-5	0	540
SS WWTP Digester Feed Piping Improv	13	0
SS WWTP Digester Liquid Loadout	39	0
SS WWTP Lagoon No. 7 Connection	219	0
SS WWTP Replace Sludge Transfr Pipe	89	0
SS WWTP Sludge Dewatering Alternati	1,164	0
Street Package - Sewer Rehab	3,500	3,500
Unsewered Areas Areawide	2,907	0
WW Comprehensive Study Update	530	0
ENGINEERING SERVICES TOTAL	27,626	24,908
WATER AND SEWER		
ArcFlash Inspection Sewer	453	0
Areawide Point Repairs	3,000	3,000
Emergency Sewer Repair, Rehabilitation and Replac	0	2,200
Emergency Sewer Repr, Rehab, Replc	2,200	0
HC SAMS Equipment Replacements	148	519
WATER AND SEWER TOTAL	5,801	5,719
Grand Total	\$ 33,427	\$ 30,627

RMUA GENERAL OPERATING

FY 2022 - 2023 & FY 2023 - 2024

OPERATING FUND

950

FOR INFORMATION
ONLY

OVERVIEW

The Regional Metropolitan Utility Authority (RMUA) was established as a Trust by Ordinance #12644 on October 10, 1972. This fund was established in order to facilitate cooperative ventures between the City of Tulsa and surrounding legal entities acting through the Trust. The purposes of RMUA, as described in its trust indenture, are to provide water supply treatment, wastewater treatment, and pollution control facilities for governmental entities that have agreed to participate. Currently, the City of Tulsa operates a sewage treatment plant with the City of Broken Arrow. Operating costs are shared by the two cities, but the City of Tulsa actually operates the plant. Costs are allocated based on the flow rates into the plant from each city. RMUA's annual budget is subject to approval by the RMUA Trustees. It is being presented here for information and disclosure only. It is not subject to City Council approval under the Oklahoma Municipal Budget Act. Revenues come from Broken Arrow and Tulsa and are determined by the actual cost of operation.

BUDGET SUMMARY

In FY23, revenues are expected to exceed outlays by \$184,000, contributing to the estimated year-end fund balance of \$623,000.

ANNUAL RESOURCES AND OUTLAYS

(amounts expressed in thousands)

	FY 21 ACTUAL	FY 22 ORIGINAL	FY 22 ESTIMATE	FY 23 BUDGET	PERCENT DIFF. FROM FY 22 EST.	FY 24 FINANCIAL PLAN
Annual Resources						
Revenue	\$ 3,163	\$ 4,167	\$ 3,050	\$ 4,039	32.4%	\$ 4,039
Transfers In	289	233	94	0	-100.0%	0
Total Resources	3,452	4,400	3,144	4,039	28.5%	4,039
Annual Outlays						
Budget	2,706	3,559	3,550	3,855	8.6%	3,855
Transfers Out	840	0	0	0	N/A	0
Total Outlays	3,546	3,559	3,550	3,855	8.6%	3,855
Resources Less Outlays	(94)	841	(406)	184		184
Fund Balance						
Beginning Unassigned Fund Balance	1,939	1,766	1,845	1,439		1,623
Addition to/(Use of)	(94)	841	(406)	184		184
Operating Reserve	(1,000)	(1,000)	(1,000)	(1,000)		(1,000)
End of Year	\$ 845	\$ 1,607	\$ 439	\$ 623		\$ 807

ANNUAL RESOURCES

(amounts expressed in thousands)

	<u>FY 21</u> <u>ACTUAL</u>	<u>FY 22</u> <u>ORIGINAL</u>	<u>FY 22</u> <u>ESTIMATE</u>	<u>FY 23</u> <u>BUDGET</u>	<u>PERCENT</u> <u>DIFF. FROM</u> <u>FY 22 EST</u>	<u>FY 24</u> <u>FINANCIAL</u> <u>PLAN</u>
REVENUE ACCOUNT						
<u>General Government</u>						
General Government Revenue	\$ 207	\$ 232	\$ 354	\$ 296	-16.4%	\$ 296
Total General Government	207	232	354	296	-16.4%	296
<u>Enterprise</u>						
Sewer Revenue	2,956	3,935	2,696	3,743	38.8%	3,743
Total Enterprise	2,956	3,935	2,696	3,743	38.8%	3,743
<u>Transfers In</u>						
Transfers from Related Entities	289	233	94	0	-100.0%	0
Total Transfers In	289	233	94	0	-100.0%	0
TOTAL ANNUAL RESOURCES	\$ 3,452	\$ 4,400	\$ 3,144	\$ 4,039	28.5%	\$ 4,039

ANNUAL OUTLAYS

(amounts expressed in thousands)

	<u>FY 21</u> <u>ACTUAL</u>	<u>FY 22</u> <u>ORIGINAL</u>	<u>FY 23</u> <u>BUDGET</u>	<u>PERCENT</u> <u>DIFF. FROM</u> <u>FY 22 ORIG</u>	<u>FY 24</u> <u>FINANCIAL</u> <u>PLAN</u>
<u>Regional Metropolitan Utility Authority (RMUA)</u>					
Other Services/Charges	\$ 2,670	\$ 3,074	\$ 3,355	9.1%	\$ 3,355
Capital Outlay	\$ 36	\$ 485	\$ 500	3.1%	\$ 500
Total	2,706	3,559	3,855	8.3%	3,855
TOTAL BUDGET	2,706	3,559	3,855	8.3%	3,855
(Expenditures or appropriations)					

	<u>FY 21</u> <u>ACTUAL</u>	<u>FY 22</u> <u>ORIGINAL</u>	<u>FY 23</u> <u>BUDGET</u>	<u>PERCENT</u> <u>DIFF. FROM</u> <u>FY 22 ORIG</u>	<u>FY 24</u> <u>FINANCIAL</u> <u>PLAN</u>
<u>Transfers Out</u>					
RMUA Capital Fund	840	0	0	N/A	0
TOTAL TRANSFERS OUT	840	0	0	N/A	0
TOTAL ANNUAL OUTLAYS	\$ 3,546	\$ 3,559	\$ 3,855	8.3%	\$ 3,855