The Spavinaw Lake

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

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

Since the completion of the Spavinaw project at a cost of $7,500,000 engineering staff accomplished 60 miles of Oklahoma to construct Spavinaw dam, 3,500 spillway and reservoirs.

This section is for information only and is not part of the ordinances adopted by City Council.
The word “budget” originated from bougette which was a leather bag carried by the monarch’s treasurer to the medieval English Parliament. It contained documents surveying the kingdom’s needs and listed the realm’s resources. Today’s budgets are an annual plan for financial operations and incorporate an estimate of proposed expenditures and revenues. The budget represents the process through which policy is made and implemented.

**BUDGETING**

**BUDGET**

There are two annual budgets in the City of Tulsa - the Operating Budget and the Capital Budget.

**Operating Budget:** This sets the plan for the day-to-day operations of the City. The City’s annual operating budget is based on historical expenditures, priorities set forth by the elected officials and available revenues. Sales tax and utility billing charges provide the majority of resources used in the Operating Budget.

**Capital Budget:** The City’s Capital Improvements budget is the first year of its Five-Year Capital Plan. The Plan is updated annually to include new requests and to reflect ever-changing field and financing conditions. Sales Tax and Bonds finance nearly all of the City’s major capital needs.

**LEGISLATION**

**MUNICIPAL BUDGET ACT**

Since FY81, the City has produced its budget under the provisions of the Oklahoma Municipal Budget Act, 11 O.S. Supp. 1979, Sections 17-201 through 17-216. Municipal governments can use it to write their annual budgets. The Act establishes fiscal procedures, requirements for financial disclosure and generally accepted standards for financial management.

The Act is more flexible than the old law and imposes fewer restrictions on municipalities when they estimate revenues, appropriate money and make expenditures. The Act also provides for greater financial disclosure and for the implementation of generally accepted accounting principles. Both of these provisions increase the City’s ability to obtain a favorable bond rating, attain a better investment position, and improve compliance with federal grant requirements.

The Act stipulates time deadlines for submitting budget requests, holding public hearings and filing adopted budgets. It also prescribes the general content of the budget and requires expenditures to be grouped into five categories:

- Personal Services
- Materials and Supplies
- Other Services and Charges
- Capital Outlays
- Debt Service
- Transfers

**OPEN RECORDS ACT**

The Oklahoma Open Records Act 501.S, 1985 Section 24A, became effective November 1, 1985. Section 24A.9 states:

"Prior to taking action, including making a recommendation or issuing a report, a public official may keep confidential his or her personal notes and personally created materials other than departmental budget requests of a public body. . ."

This means that individual budget requests are public information, including any notes or other materials used for budget preparation or budget recommendation.

**REVENUE**

**Revenue** is the yield from sources of income (such as taxes, licenses, fines, user fees, etc.) that the City collects for public use. Revenues increase the assets of a fund, while not increasing a liability or representing a repayment of expenditure, a cancellation of a liability or an increase in contributed capital.
TYPES AND SOURCES

The City classifies its 200 plus sources of income into revenue categories. (For more information, see the Fund Summaries section, and City of Tulsa Revenue Sources.)

PROJECTING INCOME

The Budget and Planning Division of the Finance Department is responsible for estimating the City’s yearly income and monitoring actual collections on a monthly basis. Annual estimates of collections from the various sources are made using time series and deterministic methodologies. Departments whose activities generate income may be asked by the Budget and Planning Division to help make estimates or explain differences between estimates and actual collections.

• GOVERNMENTAL FUNDS •

The Oklahoma Municipal Budget Act defines a fund as:

“an independent fiscal and accounting entity with a self-balancing set of accounts to record cash and other financial resources, together with all liabilities, which are segregated for the purpose of carrying on specific activities or attaining certain objectives.”

In other words, separate records of all income and expenditures are maintained for each fund. They are analogous to individual checking accounts. Income and expenditures are recorded and it is illegal to spend more than has been authorized by the City Council. The “fund balance” within the fund would be similar to a savings account with money set aside for the future and not currently appropriated.

TYPES OF FUNDS

The eight major fund types used by the City are described below along with examples of some of the individual funds within each type.

General Fund - In conformance with the Oklahoma Municipal Budget Act, the General Fund is the City’s principal operating fund. Approximately two-thirds of its revenue comes from sales and use taxes. All of the revenue derived from the City’s permanent two percent sales tax is credited to this fund. With franchise and other taxes, the percentage of income from taxes for this fund is 71 percent. The remaining 29 percent comes from user charges, license fees, intergovernmental shared revenue, fines from court operations and interest income.

General Fund resources may be used to provide any service that the City has legal authority to provide under its charter and state laws. All general operations not accounted for otherwise are financed from this primary operating fund. It finances numerous and diverse activities such as police and fire protection, street maintenance, park operations, event facilities and administrative services.

Special Revenue Funds - These funds are used to account for certain specific revenue sources for which expenditures are legally restricted to a specific function or activity of the City.

Examples of Special Revenue Funds:

• Limited-Purpose Public Safety Permanent Sales Tax Fund (ordinance dedicated revenue from sales tax);
• The Short-Term Capital Fund (ordinance dedicated revenue from the Third Penny Sales Tax designated for "short-term" capital improvements, consisting of assets having a useful life of ten years or less);
• The Convention and Tourism Facilities Fund (ordinance dedicated revenue from the Hotel/Motel Tax); and
• Federal and State Grant Funds (accounts for financial assistance received from Federal and State agencies.)

Debt Service Fund - The Debt Service or Sinking Fund is used to account for the payment of principal, interest and other related costs of the City's general obligation bonds and certain other long-term debt.

Capital Projects Funds - A Capital Project Fund accounts for all resources used for the acquisition and/or construction of permanent facilities other than those financed by a special assessment or operating enterprise funds. The various sales tax and bond funds.

Special Assessment Funds - This type of fund is used to account for revenues received for financing public improvements or services deemed to benefit the specific properties against which special assessments are levied. The Tulsa Stadium Improvement District Fund is a Special Assessment Fund.
**Enterprise Funds** (Proprietary Funds) - Enterprise Funds are established to account for the acquisition, operation and maintenance of governmental facilities and services that are entirely or predominantly supported by user charges. Enterprise Funds are similar to private business enterprises in that they are accounted for in a manner so as to show profit or loss. Examples of Enterprise Funds include the: Emergency Medical Services Authority Fund and Golf Course Operating Fund.

**Internal Service Funds** - An Internal Service Fund is used to account for the financing of goods or services provided by one department or agency of the City to other departments or agencies on a cost reimbursement basis. The Employee Insurance Service Fund, Workers’ Compensation Service Fund, Equipment Management Service Fund, and Office Services Internal Service Fund are the City's Internal Service Funds.

**Trust and Agency Fund** (Fiduciary Funds) - These funds are used to account for assets held by the City in a trustee capacity or as an agency for individuals, private organizations and other governmental units, entities, or funds. An example of trust and agency funds is: Municipal Employees Retirement Fund.

• CITY ORGANIZATIONAL STRUCTURE •

The City has eleven divisions within its Chief Executive Office. All City departments report to one of the officers who reports to the Chief of Staff. All Authorities, Boards, and Commissions report to the Mayor directly. Listed below are the divisions and corresponding departments assigned to them.

<table>
<thead>
<tr>
<th>Chief of Staff</th>
<th>Chief Administrative Officer</th>
</tr>
</thead>
<tbody>
<tr>
<td>Communications</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Chief Financial Officer</th>
<th>Chief of Culture &amp; Recreation</th>
</tr>
</thead>
<tbody>
<tr>
<td>Finance</td>
<td>Parks, Culture &amp; Recreation</td>
</tr>
<tr>
<td>Office of the Chief Data Officer</td>
<td>BOK &amp; Convention Center</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Chief of Capital Investment</th>
<th>Chief of Culture &amp; Recreation</th>
</tr>
</thead>
<tbody>
<tr>
<td>Asset Management</td>
<td>Greenwood Cultural Center</td>
</tr>
<tr>
<td>Information Technology</td>
<td>Performing Arts Center</td>
</tr>
<tr>
<td>Public Works</td>
<td>River Parks</td>
</tr>
<tr>
<td>Water &amp; Sewer</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Deputy Mayor</th>
<th>Department of City Experience</th>
</tr>
</thead>
<tbody>
<tr>
<td>Customer Care</td>
<td>Animal Welfare</td>
</tr>
<tr>
<td>Development Services</td>
<td>Citizen Advocate</td>
</tr>
<tr>
<td>Human Resources</td>
<td>City Design Studio</td>
</tr>
<tr>
<td>Municipal Court</td>
<td>Code Enforcement</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Economic Development</th>
<th>Community Development</th>
</tr>
</thead>
<tbody>
<tr>
<td>Tulsa Authority for Economic Opportunity</td>
<td>Mayor’s Office of Resilience &amp; Equity</td>
</tr>
<tr>
<td>Tulsa Regional Chamber</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Fire Chief</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Fire</td>
<td>Special Events</td>
</tr>
<tr>
<td>EMSA</td>
<td></td>
</tr>
</tbody>
</table>

• CAPITAL IMPROVEMENTS •

A Capital Improvement Project is any significant acquisition, construction, replacement, or improvement to a City service delivery system that has a cost greater than $100,000 and a minimum useful life of five years. To be funded, a project must be part of the City’s Five-Year Capital Improvements Plan (CIP). The Capital Plan is a five-year schedule of specific projects and accompanying revenue allocations. The plan is updated annually through the Capital Budget. The Capital Improvements Program incorporates the planning, monitoring, programming, and budgeting processes used to allocate the City’s capital moneys.

Appendix 9-3
CAPITAL BUDGET PROCESS

Capital projects are processed through the Capital Improvements Program which is managed by the Budget and Planning Division. Specific policies for this program are included in the Finance Department’s Financial Policies under the heading “Capital Budget and Improvements” section.

Budget and Planning coordinates the budgeting of capital improvement projects included in the upcoming fiscal year’s budget. A list of the new and active capital improvement projects is reviewed and scheduled in the updated five-year Capital Improvements Plan. Any project receiving increases or decreases in funding, and projects slated for closure during the upcoming fiscal year are also listed.

• BUDGET REVIEW •

Upon receipt of departmental and agency budget requests, the Budget and Planning Division budget analysts begin a review process for assigned departments and agencies and develop recommendations for elected officials. Several factors influence the review and recommendation process. Some of the questions examined include:

1. Does the request meet established guidelines?
2. Are the requested allocations in line with providing the associated service?
3. Does the request fall within the inflationary parameters expected in the upcoming fiscal year?
4. Does the current level request seem reasonable compared to historical expenditures?
5. How does the modification request compare to the anticipated increase or decrease in service?
6. Does the request meet City policies and priorities?
7. What amount of revenue is expected within the next fiscal year?
8. What are the departments’ internal priorities for providing proper service levels?

Analysts meet with the Budget and Planning Division Manager and Finance Director to receive specific instructions for developing their departmental and agency budget recommendations. The analysts also meet with their assigned departments and agencies during the process to obtain clarifications and further information as needed.

Each department makes a presentation to the Budget and Planning Division Manager, Director of Finance and/or Mayor to provide additional information or clarification or to discuss service levels.

The Mayor begins the formal budget review process and develops a proposed budget for the next fiscal year operations. The City Charter requires the proposal be submitted to the City Council by May 1. The Council further reviews, refines, changes, and adopts it according to the policies and priorities it wishes to have implemented during the next fiscal year. State law requires the budget be adopted by the City Council seven days before the end of the City’s fiscal year, which is June 30.

• BUDGET ADOPTION •

The Oklahoma Municipal Budget Act, states:

“. . . At least seven (7) days prior to the beginning of the budget year, the governing body shall adopt the budget by resolution, or as any charter may require, at the level of classification as defined in Section 17-213. . . . The governing body may add or increase items or delete or decrease items in the budget. In all cases the proposed expenditures shall not exceed the estimated revenues for any fund.”

• BUDGET CHANGES •

There are two methods of changing the adopted budget during the course of the fiscal year: Budgetary Transfers and Budget Ordinances. Most often these actions originate in the departments and are sent to Budget and Planning for review, approval, and processing to the Mayor and/or Council.

BUDGETARY TRANSFERS

The Oklahoma Municipal Budget Act, Section 17-215 states:

"The chief executive officer, or designee, as authorized by the governing body, may transfer any unexpended and unencumbered appropriation or any portion thereof from one account to another within the same department or from one department to another within the same fund; except that no appropriation
An **Administrative Transfer (AT)** is a transfer of funds within the same expenditure account group, department, fund, and project. The Mayor allows the Budget and Planning Division Manager to approve or deny Administrative Transfers.

Currently, the City Council has given the Mayor the authority to approve or deny requests to transfer funds totaling less than one hundred thousand dollars ($100,000) from one expenditure account group to another account group or from one project to another project within the same department and fund. This type of transfer is known as a **Mayoral Transfer (MT)**.

The third type of transfer is a **Council Transfer (CT)**. The Council has reserved the right to approve or deny the transfer of funds from one department to another, for the establishment of a new capital project or transfers in excess of one hundred thousand dollars ($100,000) between account groups in a department. This type of action requires a budget ordinance.

**BUDGET ORDINANCES**

A **Budget Ordinance** is the legal means to amend the adopted budget through recognizing revenue increases or decreases; transferring appropriations from one department to another; establishing new capital projects; decreasing appropriations in a fund or department; or providing supplemental appropriations to a department.

*The Oklahoma Municipal Budget Act, Sections 17-206, 17-215 and 17-216* allows for the City Council to transfer funds or to make supplemental appropriations. The last paragraph of section 17-216 provides the legal framework to amend budgets, stating:

"A budget amendment as provided in this section authorizing supplemental appropriations or a decrease or change in appropriation or funds shall be adopted at a meeting of the governing body and filed with the municipal clerk and the State Auditor and Inspector."
The Operating Fund Summary section and the Capital Fund Summary section are the only sections of the Budget document that are adopted by ordinance by the City Council. A numerical listing of the funds and their names can be found in the Table of Contents; an alphabetical listing is located in the Index. Each Fund summary contains the following information:

A box in the upper corner indicates the fund number and the Basis of Budgeting. The Basis of Budgeting refers to the basis of accounting used to estimate financing sources and uses in the budget. This generally takes one of three forms:

- GAAP—uniform standards for financial accounting and recording;
- Cash Basis—transactions are recognized only when cash is increased or decreased; or
- Modified accrual basis—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.

The Budget Overview provides general information on the purpose of the fund and the fund's basis for budgeting. Information in the Budget Summary is specific to the proposed or adopted budget. Where appropriate, charts and graphs visually enhance the reader's understanding of each fund's revenue and expenditure characteristics, and supporting tables follow.

Below is a general outline of the revenue and expenditure categories included in the budget and reflected in the Fund Summaries. Not all funds will utilize each type of revenue, and expenditure types will vary by fund.

**REVENUES BY CATEGORY**

The revenue types supporting the funds are divided into nine categories as follows:

<table>
<thead>
<tr>
<th>Revenue Type</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Taxes</td>
<td>These revenues represent franchise, sales and use taxes. The primary contributor to this category is sales tax, which generates a majority of this category's revenue in the General Fund.</td>
</tr>
<tr>
<td>Licenses and Permits</td>
<td>These revenues come from the City's efforts to provide licenses to business and inspection services to enforce compliance with minimum code requirements for building and operating safety.</td>
</tr>
<tr>
<td>Intergovernmental and Shared Revenue</td>
<td>This category represents grants from other governmental entities and taxes collected by the state which are distributed, in part, back to the cities within the state in proportion to their population. This apportionment is determined by the census conducted every ten years.</td>
</tr>
<tr>
<td>General Government</td>
<td>These revenues represent revenue received for services performed by the City. Some services are performed for governmental entities, including the City, and some are performed for the private sector.</td>
</tr>
<tr>
<td>Fines and Forfeits</td>
<td>This source consists primarily of fines from the Municipal Court, but also includes utility penalties and other smaller penalty revenues.</td>
</tr>
<tr>
<td>Miscellaneous Revenue</td>
<td>This category is comprised of revenue sources that do not fit the other categories.</td>
</tr>
<tr>
<td>Interest Income</td>
<td>This category represents the interest generated by the City's pooled portfolio. Also included is interest earned on an interim basis from money that is the City's, but is delayed in remittance.</td>
</tr>
<tr>
<td>Transfers In</td>
<td>Amounts transferred from another fund to assist in financing the services for the recipient fund.</td>
</tr>
</tbody>
</table>
**EXPENDITURES BY CATEGORY**

The categories of expenditures group departments with similar function and/or customers. They are as follows:

<table>
<thead>
<tr>
<th>Category</th>
<th>Departments and Agencies</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cultural Development/Recreation</td>
<td>Park and Recreation, Gilcrease Museum, Performing Arts Center, River Parks, and BOK Arena and Cox Business Convention Centers make up the departments in this category.</td>
</tr>
<tr>
<td>Social/Economic Development</td>
<td>Tulsa Authority for Economic Opportunity, Department of City Experience, and Development Services are included in this category.</td>
</tr>
<tr>
<td>Public Works/Transportation</td>
<td>Engineering Services, Public Works, Water and Sewer, and Tulsa Transit comprise this category.</td>
</tr>
<tr>
<td>Administrative/Support Services</td>
<td>This category contains the budgets for the City's elected officials: the Mayor, City Auditor and City Council. Legal, Human Resources, Workers' Compensation, Employee Insurance Administration, General Government, Indian Nations Council of Governments (INCOG), Finance, Information Technology, Customer Care, Communications and Asset Management make up the remainder of the departments within this category.</td>
</tr>
<tr>
<td>Transfers to Other Funds</td>
<td>Amounts transferred to another fund to assist in financing the services for the recipient fund.</td>
</tr>
</tbody>
</table>

**EXPENDITURES CLASSIFICATIONS**

Each fund is made up of accounts for classifying expenditures, as follows:

<table>
<thead>
<tr>
<th>Classification</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Personal Services</td>
<td>Includes expenses for salaries and related employee benefits paid to employees for services rendered.</td>
</tr>
<tr>
<td>Materials and Supplies</td>
<td>Used to account for the purchase of commodities which are consumed or materially altered when used, such as office supplies, operating supplies, repair and maintenance supplies, and all items of expense to any person, firm or corporation rendering a service in connection with repair, sale or trade of such articles or commodities.</td>
</tr>
<tr>
<td>Other Services and Charges</td>
<td>Used to account for the purchase of contractual services and other intangible products such as security, temporary employment, professional and landscaping services, leases, utilities and employee training and travel.</td>
</tr>
<tr>
<td>Capital Outlays</td>
<td>Fixed assets which have a value of $1,000 or more and have a useful economic lifetime of more than one year or assets of any value if the nature of the item is such that it must be controlled for custody purposes as a fixed asset. Also included in this category are Capital Improvement Projects.</td>
</tr>
<tr>
<td>Debt Service</td>
<td>The cost of paying principal and interest on borrowed money according to a predetermined payment schedule.</td>
</tr>
<tr>
<td>Fund Transfers</td>
<td>Amounts transferred from one fund to another to assist in financing the services for the recipient fund.</td>
</tr>
</tbody>
</table>
GLOSSARY

Account
An entity for recording specific revenues or expenditures, or for grouping related or similar classes of revenues and expenditures and recording them within a fund or department.

Accounting System
The total set of records and procedures that are used to record, classify and report information on the financial status and operations of the entity. (Also see Accrual Basis, Modified Accrual Basis and Cash Basis).

Accrual Basis
The method of accounting under which 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 or not).

Activity
Departmental efforts which contribute to the achievement of a specific set of program objectives; the smallest unit of the program budget.

Administrative Transfer (AT)
A Budgetary Transfer that allows for the movement of funds within the same expenditure account group within the same department, same fund and same project. This action requires Budget and Planning Division Manager approval.

Ad Valorem Taxes
Commonly referred to as property taxes, levied on both real and personal property according to the property’s valuation and the tax rate.

Annual Appropriation
An appropriation made for a certain period of time, generally for the budget year. At the end of the specified period, any unexpected or unencumbered balance lapses or ends unless otherwise provided by law. Most operating funds are lapsing funds.

Annualize
Taking changes that occurred partial year and calculating their cost for a full year for the purpose of preparing an annual budget.

Appropriation
An authorization or allocation made by the legislative body that permits officials to incur obligations against, and to make expenditures of governmental resources (revenues).

Appropriation Balance
A balance in which the available appropriation remains after expenditures, encumbrances, and commitments has been subtracted from the appropriation.

Assessed Valuation
The valuation set upon real estate and certain personal property by the Assessor as a basis for levying property taxes.

Assessment Ratio
The ratio at which the tax rate is applied to the tax base.

Asset
Resources owned or held by a government which has monetary value.

Attrition
A method of achieving a reduction in personnel by not refilling the positions vacated through resignation, reassignment, transfer, retirement or means other than layoffs.
Authorized Positions
Employee positions which are authorized in the adopted budget to be filled during the year.

Available (Undesignated and Unreserved) Fund Balance
This refers to the funds remaining from the prior year, after reserves and designations are made, which are available for appropriation and expenditure in the current year.

Balanced Budget
The use of resources for operating purposes does not exceed available resources over a defined budget period.

Base Budget
Cost of continuing the existing levels of service in the current budget year.

Bond
A long-term IOU or promise to pay; it is a promise to repay a specified amount of money (the face amount of the bond) on a particular date (the maturity date). Bonds are primarily used to finance capital projects.

  General Obligation (G.O.) Bond - This type of bond is backed by the full faith, credit and taxing power of the government.

  Revenue Bond – This type of bond is backed only by the revenues from a specific enterprise or project, such as a golf course or water system.

Bond Refinancing
The payoff and re-issuance of bonds to obtain better interest rates and/or bond conditions.

Budget
A plan of financial activity for a fiscal year indicating all planned revenues and expenses for the budget period. The City of Tulsa’s fiscal year is July 1 through June 30.

Budget Amendment
Legal means by which an adopted estimated revenue or expenditure authorization limit is increased or decreased.

Budgetary Basis
This refers to the basis of accounting used to estimate financing sources and uses in the budget. It is different from GAAP basis of accounting.

Budget Calendar
The schedule of key dates which a government follows in the preparation and adoption of the budget.

Budgetary Control
The control or management of a government in accordance with the approved budget for the purpose of keeping expenditures within the limitations of available appropriations and resources.

Budget Ordinance
The legal means to amend the adopted budget through recognizing revenue increases or decreases; transferring funding from one department to another from an existing capital project to a new capital project; decreasing funding of a fund or department or providing supplemental funding to a fund or department or establishing a new capital project. The City Council adopts or rejects all budget ordinances.

Budgetary Transfer
One of two means of amending the budget during the course of the fiscal year. The other means is a budget ordinance. Three types of budgetary transfers exist:

  Administrative Transfer (AT)—allows for the movement of funds within the same expenditure account group (i.e., moving funds from #5313101 to #5315501) within the same department, same fund, and same project. This action only requires Budget and Planning Division Manager approval.

  Mayoral Transfer (MT)—allows for the movement of up to $100,000 from one expenditure account group to another account group (i.e., moving funds from #5222101 to #5311103) or from one current project to another current project within the same department and fund. This action requires approval by the Mayor.
Council Transfer (CT)—allows for movement of money from one department to another, or for the establishment of a new capital project. A budget ordinance accompanies this kind of transfer, and this requires approval by the City Council.

---C---

Capital Assets
Assets of significant value and having a useful life greater than one year. Capital assets are also called fixed assets.

Capital Budget
The appropriation of bonds or other revenue for improvements to facilities and other infrastructure. The City budgets for Capital based on a Five-Year Capital Plan and updates, the Plan annually to include expanded capital projects or new capital projects. Approval of capital projects through the Capital Improvements Programs. The Third Penny Sales Tax and Bonds account for the majority of financing resources of capital projects.

Capital Improvement
Any significant physical acquisition, construction, replacement, or improvement to a City service delivery system that has a cost greater than $100,000 and a minimum useful life of five years.

Capital Improvements Program (CIP)
The process of planning, monitoring, programming and budgeting over a multi-year period used to allocate the City's capital monies.

Capital Outlay
Expenditure account category used for the purchase of any item whose value exceeds $1,000 with a useful life greater than one year, but generally less than ten years. Included are vehicles, heavy equipment, other equipment, personal computers, and some office furniture. These purchases are typically funded through the Short-Term Capital Fund which receives revenue from the Third Penny Sales Tax designated for short-term capital improvements. The costs of capital projects are also reflected in the Capital Outlay account category.

Capital Plan
The adopted Capital Improvements Plan that is based on a five-year schedule of specific projects and accompanying revenue allocations. The Plan is updated annually through the Capital Budget.

Capital Project
Major construction, acquisition or renovation activities which add value to a government’s physical assets or significantly increase their useful lives. Also called capital improvements, each individually funded capital improvement request has to be part of the City of Tulsa Five-Year Capital Improvements Plan.

Capital Reserve
An account used to segregate a portion of the government’s equity to be used for future capital program expenditures. The amount of capital reserve is roughly equal to the government’s annual equipment depreciation and an amount identified as being needed for future capital acquisitions.

Carryover
Appropriated funds that are encumbered at the end of a fiscal year are allowed to be retained in the budget to be expended in the next fiscal year for the purpose designated.

Cash Basis
A basis of accounting in which transactions are recognized only when cash is increased or decreased.

Charges for Services
Revenues received for services performed by the City. Some services are performed for governmental entities, including the City, and some are performed for the private sector.

Collective Bargaining Agreement
A legal contract between the employer and a verified representative of a recognized bargaining unit for specific terms and conditions of employment (e.g., hours, working conditions, salary, fringe benefits and matters affecting health and safety of employees).
**Commodities**
Expendable items that are consumable or have a short life span. Examples include office supplies, gasoline, minor equipment and road salt.

**Constant or Real Dollars**
The presentation of dollar amounts adjusted for inflation to reflect the real purchasing power of money when compared to a certain point of time in the past.

**Consumer Price Index (CPI)**
A statistical description of price levels provided by the U. S. Department of Labor. The index is used as a measure of the increase/decrease in the cost of living (i.e., economic inflation/deflation).

**Contingency**
A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted.

**Contractual Services**
Services rendered to a government by private firms, individuals or other governmental agencies. Examples include utilities, rent, maintenance agreements and professional consulting services.

**Council Transfer (CT)**
A Budgetary Transfer that allows for movement of money from one department to another or for the establishment of a new capital project. A budget ordinance accompanies this kind of transfer and requires approval by the City Council.

**Current Budget**
The original budget as approved by the City Council, along with any carryover encumbrances from the prior fiscal year, and any transfers or amendments that have been made since July 1.

---D---

**Debt Service**
The cost of paying principal and interest on borrowed money according to a predetermined payment schedule.

**Dedicated Tax**
A tax levied to support a specific government program or purpose.

**Deficit**
The excess of an entity’s liabilities over its assets or the excess of expenses over revenues during a single accounting period.

**Department**
The basic organizational unit of government which is functionally unique in its delivery of services.

**Depreciation**
Expiration in the service life of capital assets, attributable to wear and tear, deterioration, action of the physical elements, inadequacy or obsolescence.

**Development Related Fees**
Those fees and charges generated by building, development and growth in a community. Included are building and street permits, development review fees and zoning, platting and subdivision fees.

**Disbursement**
The expenditure of monies from an account.

**Distinguished Budget Presentation Awards Program**
A voluntary awards program administered by the Government Finance Officers Association to encourage governments to prepare effective budget documents.

**Division**
A sub-unit of a department which encompasses a substantial portion of the duties assigned to a department. May consist of several activities.
Employee Benefits
Contributions made by a government to meet commitments or obligations for employee fringe benefits. Included are the government’s share of costs for Social Security and the various pensions, medical and life insurance plans.

Encumbrance
Obligations in the form of purchase orders or contracts that are chargeable to an appropriation and for which a part of the appropriation is reserved. These cease to be encumbrances once the obligations are paid or otherwise liquidated.

Enterprise Funds
Established to account for revenues and expenditures generated by City functions for which customers are charged a fee. Used for the following service areas: Solid waste management through the Tulsa Authority for Recovery of Energy (TARE); Tulsa Metropolitan Utility Authority (TMUA) Water Utility; TMUA Sanitary Sewer Utility; Stormwater; and Golf Operations.

Entitlements
Payments to which local governmental units are entitled, pursuant to an allocation formula determined by the agency providing the monies, usually the state or the federal government.

Expenditure
The payment of cash on the transfer of property or services for the purpose of acquiring an asset, service or settling a loss. Where accounts are kept on the accrual or modified accrual basis of accounting, the cost of goods received or services rendered whether cash payments have been made or not. Where accounts are kept on a cash basis, expenditures are recognized only when the cash payments for the above purposes are made.

Expense
Charges incurred whether paid immediately or unpaid for operations, maintenance, interest or other charges.

Fines and Forfeitures
A revenue source that consists primarily of fines from the Municipal Court and also includes utility penalties and other smaller penalty revenues.

Fiscal Policy
A government’s policies with respect to revenues, spending and debt management as these relate to government services, programs and capital investment. Fiscal policy provides an agreed-upon set of principles for the planning and programming of government budgets and their funding.

Fiscal Year
A twelve-month period designated as the operating year for accounting and budgeting purposes in an organization. The City of Tulsa’s fiscal year is July 1 through June 30.

Fixed Assets
Assets of long-term character that are intended to continue to be held or used, such as land, buildings, machinery, furniture and other equipment. Capital assets are also called fixed assets.

Full Faith and Credit
A pledge of a government’s taxing power to repay debt obligations.

Full-time Equivalent Position (FTE)
A part-time position converted to the decimal equivalent of a full-time position based on 2,080 hours per year. For example, a part-time position working for 20 hours per week would be the equivalent to .5 of a full-time position.
Function
A group of related activities aimed at accomplishing a major service or regulatory program for which a government is responsible (e.g., public safety).

Fund
An independent accounting entity with a self-balancing set of accounts for recording all revenues and all related liabilities and residual equities or balances, along with any changes to the above. In other words, each fund is separate from every other fund and maintains records of all income and expenditures for the fund. By law, expenditures cannot exceed the revenues. As an example, a fund is like an individual checking account. Income is recorded in, expenditures are recorded out, and one cannot spend more than one has available in the account.

Fund Balance
The excess of the assets of a fund over its liabilities, reserves and carryover. The following fund balance distinctions are in accordance with Governmental Accounting Standards Board (GASB) #54 guidelines.

Assigned Fund Balance - refers to the funds intended use of resources. Such intent has to be established by the governing body itself or by a body or official delegated by the governing body.

Committed Fund Balance - reflects the amount of the fund balance that is constrained by limitations that the government imposes upon itself at its highest level of decision making and that remain binding unless removed in the same manner.

Non-Spendable Fund Balance - represents resources that are not in spendable form or are legally or contractually required to be maintained intact. Non-Spendable fund balance may include but is not limited to: supplies inventories and prepaid items, the long-term portion of loans receivable and nonfinancial assets held for resale. Legal or contractual requirements may include but are not limited to: the principal of an endowment or a revolving loan fund.

Restricted Fund Balance - resources of a fund that are subject to externally enforceable legal restrictions. Such restrictions can be externally imposed by creditors, grantors, contributors or laws of other governments, or imposed by law through constitutional provisions or enabling legislation.

Unassigned Fund Balance - total fund balance in the general fund in excess of non-spendable, restricted, committed, and assigned fund balance.

GAAP
Generally Accepted Accounting Principles. Uniform minimum standards for financial accounting and recording, encompassing the conventions, rules, and procedures that define accepted accounting principles.

General Fund
Serves as the primary operating fund for the City of Tulsa. All general operations that are not accounted for otherwise are financed from this primary operating fund.

Goal
A statement of broad direction, purpose or intent based on the needs of the community. A goal is general and timeless.

Grants
A contribution by a government or other organization to support a particular function. Grants may be classified as either operational or capital depending upon the grantee.

Indirect Cost
A cost necessary for the functioning of the organization as a whole, but cannot be directly assigned to one service.

Infrastructure
The physical assets of a government (streets, waterlines, sewers, public buildings, parks, etc.).

Interest Income
Revenue generated by the City’s pooled portfolio.
Interfund Transfer
The movement of monies between funds of the same governmental entity.

Intergovernmental Revenue
Funds received from federal, state and other local government sources in the form of grants, shared revenues and payments in lieu of taxes.

Internal Service Charges
The charges to user departments for internal services provided by another government agency, such as equipment management, or insurance funded from a central pool.

Internal Service Funds
Funds used to account for Internal Service charges and expenditures.

Kana
Software used by City for delivery of actionable intelligence to optimize workforce and manage customer interactions in accordance with each department’s AIM goals and objectives.

Levy
To impose taxes for the support of government activities.

Licenses and Permits
Revenues that come from the City’s efforts to provide licenses to business and inspection services to enforce compliance with code requirements for building and operating safety.

Line-item Budget
A budget prepared along departmental lines that focuses on what is to be expended.

Longevity
Employee compensation payments made in recognition of a certain minimum number of years employed full time with the same entity.

Long-term Debt
Debt with a maturity of more than one year after the date of issuance.

Materials and Supplies
Expenditure account category used for the purchase of commodities which are consumed or materially altered when used, such as office supplies, operating supplies, repair and maintenance supplies, and all items of expense to any person, firm or corporation rendering a service in connection with repair, sale or trade of such articles or commodities.

Mayoral Transfer (MT)
A Budgetary Transfer that allows for the movement of up to $100,000 from one expenditure account group to another account group (i.e. moving funds from #5222101 to #5311103) or from one current project to another current project within the same department and fund. This action requires approval by the Mayor.

Mill
The property tax rate which is based on the valuation of property. A tax rate of one mill produces one dollar of taxes on each $1,000 of net assessed property valuation.

Miscellaneous Revenue
A revenue category that is comprised of revenue sources that do not fit the other categories of Taxes, Licenses and Permits, Intergovernmental Revenue, Shared Revenue, Charges for Services, Fines and Forfeits or Interest Income.
**Modified Accrual Basis of Accounting**
The method of accounting under which 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. These should be accrued to reflect properly the taxes levied and revenue earned.

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**Net Budget**
The legally adopted budget less all interfund transfers and inter-departmental charges.

**Nominal Dollars**
The presentation of dollar amounts not adjusted for inflation. Adjusting for inflation is done to reflect the real purchasing power of money today.

**Non-Lapsing Fund**
A fund whose unencumbered appropriation balance remains available for expenditure after the end of the fiscal year. A non-lapsing fund remains open and available for use until all appropriations are expended, transferred or closed by budgetary action. Grants and Capital Funds normally operate as non-lapsing funds.

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**Object of Expenditure**
An expenditure classification referring to the lowest and most detailed level of classification, such as electricity, office supplies, asphalt and furniture.

**Objective**
Something to be accomplished in specific, well-defined and measurable terms that is achievable within a specific time-frame.

**Obligations**
Amounts which a government may be legally required to pay out of its resources. They include actual liabilities but also encumbrances not yet paid.

**Operating Budget**
This sets the plan for the day-to-day operations of the City. The City budgets operating funds annually, based on historical expenditures, priorities set forth by the elected officials, and economic conditions. Sales Tax Revenues and Utility Billing Charges provide the majority of the resources available for use within the Operating Budget.

**Operating Expenses**
The cost of personnel, materials and equipment required for a department to function.

**Operating Revenue**
Funds that the government receives as income to pay for ongoing operations. It includes such items as taxes, fees from specific services, interest earnings and grant revenues. Operating revenues are used to pay for day-to-day services.

**Operating Transfer**
Part of the Other Services and Charges expenditure account category used to account for the transfer of funds within the primary government, to component units and to primary government. This is typically budgeted in the Transfers to Other Funds organizational unit.

**Original Budget**
The adopted budget as approved by the City Council before the start of a new fiscal year.

**Other Services and Charges**
Expenditure account category used for the purchase of contractual services and other intangible products such as security, temporary employment, professional and landscaping services, leases, utilities and employee training and travel.

**Output Indicator**
A unit of work accomplished without reference to the resources required to do the work (e.g., number of permits issued, number of refuse collections made or number of burglary arrests made). Output indicators do not reflect the effectiveness or efficiency of the work performed.
Pay-as-you-go Basis
A term used to describe a financial policy by which capital outlays are financed from current revenues rather than through borrowing.

Performance Budget
A budget wherein expenditures are based primarily upon measurable performance of activities and work programs.

Performance Indicators
Specific quantitative and qualitative measures of work performed as an objective of specific departments or programs.

Performance Measures
Data collected to determine how effective or efficient a program is in achieving its objectives.

Permit and Licensing System (PALS)
A subsidiary system of the City's General Ledger system. It tracks building/construction permits and licenses issued by the City.

Personal Computer
Any computer workstation, terminal, or laptop with components.

Personal Services
Expenditure account category used for all cost related to compensating employees, including employee benefits such as pension, social security, uniform allowance, long-term disability, insurance, workers' compensation, etc.

Prior-Year Encumbrances
Obligations from previous fiscal years in the form of purchase orders or contracts which are chargeable to an appropriation and for which a part of the appropriation is reserved. They cease to be encumbrances when the obligations are paid or otherwise terminated.

Program
A group of related activities performed by one or more organizational units for the purpose of accomplishing a function for which the government is responsible.

Program Budget
A budget which allocates money to the functions or activities of a government rather than to specific items of cost or to specific departments.

Program Performance Budget
A method of budgeting whereby the services provided to the residents are broken down in identifiable service programs or performance units. A unit can be a department, a division or a workgroup. Each program has an identifiable service or output and objectives to effectively provide the service. The effectiveness and efficiency of providing the service by the program is measured by performance indicators.

Program Revenue (Income)
Revenues earned by a program including fees for services, license and permit fees and fines.

Project Number
Used to identify any special activity, especially where specific reporting requirements exist regarding the activity. These numbers are always used with capital projects and grants.

Purpose
A broad statement of the goals, in terms of meeting public service needs, that a department is organized to meet.
**Reserve**
A portion of fund equity legally restricted for a specific purpose or not available for appropriation and subsequent spending. It is funds set aside for emergencies or unforeseen expenditures not otherwise budgeted.

**Resolution**
A special or temporary order of a legislative body requiring less legal formality than an ordinance or statute.

**Resources**
Total amounts available for appropriation including estimated revenues, fund transfers and beginning balances.

**Revenue**
The yield from sources of income, such as taxes, licenses, fines, etc., that the City collects and receives into the treasury for public use. Revenue increases the assets of a fund, while not increasing a liability or representing a repayment of expenditure, a cancellation of a liability or an increase in contributed capital.

**Revenue Estimates**
Projected revenue using both time series analysis and deterministic methods.

**Service Lease**
A lease under which the lessor maintains and services the asset.

**Service Level**
Services or products which comprise an actual or expected output of a given program. Focus is on results rather than measures of workload.

**Shared Revenue**
Taxes collected by the state are distributed, in part, back to the cities within the state in proportion to their population. This apportionment is determined by the census conducted every ten years.

**Sinking Fund**
Established to pay for General Obligation Bond debt and judgments against the City.

**Source of Revenue**
Revenues are classified according to their source or point of origin.

**Supplemental Appropriation**
An additional appropriation made by the governing body after the budget year has started.

**Supplemental Requests**
Programs and services which departments would like to have added, in priority order, over their target budget, or if revenue received is greater than anticipated.

**Target Budget**
Desirable expenditure levels provided to departments in developing the coming year’s recommended budget. It is based on the prior year’s adopted budget, excluding one-time expenditures, projected revenues and reserve requirements.

**Tax Levy**
The resultant product when the tax rate per one hundred dollars is multiplied by the tax base.

**Tulsa Metropolitan Statistical Area (TMSA)**
An area made up of Creek, Okmulgee, Osage, Pawnee, Rogers, Tulsa, and Wagoner counties. It is often used for analysis for the number of persons and the amount of income in the Tulsa labor market.

**Taxes**
Compulsory charges levied by a government for the purpose of financing services performed for the common benefit of the people. This term does not include specific charges made against particular persons or property for current or permanent benefit such as special assessments. Examples of tax revenues to the City of Tulsa are franchise, sales and use taxes.
Transfers In/Out
Amounts transferred from one fund to another to assist in financing the services for the recipient fund.

---U---

Unencumbered Balance
The amount of an appropriation that is neither expended nor encumbered. It is the amount of money still available for future purposes.

User Charges
The payment of a fee for direct receipt of a public service by the party who benefits from the service.

---V---

Variable Cost
A cost that increases/decreases with increases/decreases in the amount of service provided.

---W---

Working Cash
Excess of readily available assets over current liabilities or cash on hand equivalents which may be used to satisfy cash flow needs.

Workload Indicator
A unit of work to be done (e.g., number of permit applications received, the number of households receiving refuse collection service or the number of burglaries to be investigated).

---X---

---Y---

---Z---
## APPENDIX OF ABBREVIATIONS

<table>
<thead>
<tr>
<th>Abbreviation</th>
<th>Full Form</th>
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<tbody>
<tr>
<td>AAP</td>
<td>Affirmative Action Plan</td>
</tr>
<tr>
<td>ADA</td>
<td>Americans with Disabilities Act</td>
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<tr>
<td>AFP3</td>
<td>Air Force Plant 3</td>
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<tr>
<td>ARPA</td>
<td>American Rescue Plan Act</td>
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<tr>
<td>AT</td>
<td>Administrative Transfer</td>
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<tr>
<td>BDP</td>
<td>Basin Drainage Plans</td>
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<tr>
<td>BOK</td>
<td>Bank of Oklahoma Arena</td>
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<tr>
<td>CAER</td>
<td>Center for Applied Economic Research</td>
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<tr>
<td>CALEA</td>
<td>Commission on Accreditation for Law Enforcement</td>
</tr>
<tr>
<td>CARES</td>
<td>Coronavirus Aid, Relief, and Economic Security (Act)</td>
</tr>
<tr>
<td>CBD</td>
<td>Central Business District</td>
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<tr>
<td>CDBG</td>
<td>Community Development Block Grant</td>
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<tr>
<td>CIP</td>
<td>Capital Improvements Plan</td>
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<tr>
<td>City</td>
<td>(When capitalized) City of Tulsa, Oklahoma Municipal Government</td>
</tr>
<tr>
<td>C.L.E.E.T.</td>
<td>Council of Law Enforcement Education and Training</td>
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<tr>
<td>COPS</td>
<td>Community Oriented Policing Services</td>
</tr>
<tr>
<td>CNG</td>
<td>Compressed Natural Gas</td>
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<tr>
<td>CPI</td>
<td>Consumer Price Index</td>
</tr>
<tr>
<td>CT</td>
<td>Council Transfer</td>
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<tr>
<td>CTAG</td>
<td>Coalition of Tulsa Area Governments</td>
</tr>
<tr>
<td>CW</td>
<td>City Wide</td>
</tr>
<tr>
<td>CWSS</td>
<td>City Wide Sewer System</td>
</tr>
<tr>
<td>CY</td>
<td>Calendar Year</td>
</tr>
<tr>
<td>DCE</td>
<td>Department of City Experience</td>
</tr>
<tr>
<td>DEQ</td>
<td>Oklahoma Department of Environmental Quality</td>
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<tr>
<td>Diff.</td>
<td>Difference</td>
</tr>
<tr>
<td>DTP</td>
<td>Downtown Tulsa Partnership</td>
</tr>
<tr>
<td>E-911</td>
<td>Enhanced 911 emergency telephone number system (Police, Fire and Ambulance services)</td>
</tr>
<tr>
<td>EDC</td>
<td>Economic Development Commission</td>
</tr>
<tr>
<td>EMSA</td>
<td>Emergency Medical Services Authority</td>
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<tr>
<td>EPA</td>
<td>U.S. Environmental Protection Agency</td>
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<tr>
<td>ERP</td>
<td>Enterprise Resource Planning</td>
</tr>
<tr>
<td>ESG</td>
<td>Emergency Solutions Grant</td>
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<tr>
<td>EST.</td>
<td>Estimates</td>
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<tr>
<td>FAA</td>
<td>Federal Aviation Agency</td>
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<tr>
<td>FCC</td>
<td>Federal Communications Commission</td>
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<td>FEMA</td>
<td>Federal Emergency Management Agency</td>
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<tr>
<td>FLSA</td>
<td>Fair Labor Standards Act</td>
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</tbody>
</table>
APPENDIX OF ABBREVIATIONS
(continued)

FM  Force Main
FMLA  Family Medical Leave Act
FY  Fiscal Year (July 1 through June 30)
GAAP  Generally Accepted Accounting Principles
GASB  Governmental Accounting Standards Board
GF  General Fund
GFOA  The Government Finance Officers Association of the U.S. and Canada
GIS  Geographical Information System
GO  General Obligation (Bonds)
GRDA  Grant River Dam Authority
HOME  Home Investment Partnership Program
HOPWA  Housing Opportunities for Persons with AIDS
HR  Human Resources
HRIS  Human Resources Information System
HUD  Department of Housing & Urban Development
INCOG  Indian Nation Council of Governments
IDL  Inner Dispersal Loop (circle of highways around downtown Tulsa)
IT  Information Technology
IVR  Interactive Voice Response
JAG  Justice Assisted Grant
LS  Lift Station
MERP  Municipal Employees Retirement Plan
Met  Metropolitan Environmental Trust
MGD  Millions of Gallons per Day
M K & T  Missouri, Kansas and Texas Railroad (River Parks Trail)
MSA  Metropolitan Statistical Area
MT  Mayoral Transfer
MTTA  Metropolitan Tulsa Transit Authority
NFPA  National Fire Protection Association
NSWWTP  North Side Waste Water Treatment Plant
ODOT  Oklahoma Dept of Transportation
ONG  Oklahoma Natural Gas
OPEB  Other Post Employment Benefits
ORIG  Original
OTC  One Technology Center
OWRB  Oklahoma Water Resource Board
PAC  Performing Arts Center (of Tulsa)
P.A. Law  Penalty Assessment Law Enforcement
## APPENDIX OF ABBREVIATIONS (continued)

<table>
<thead>
<tr>
<th>Abbreviation</th>
<th>Description</th>
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<tbody>
<tr>
<td>PALS</td>
<td>Permit and Licensing System Section</td>
</tr>
<tr>
<td>PCI</td>
<td>Pavement Condition Index</td>
</tr>
<tr>
<td>PFPI</td>
<td>Privately Financed Public Improvements</td>
</tr>
<tr>
<td>PILOT</td>
<td>Payment in Lieu of Taxes</td>
</tr>
<tr>
<td>PSO</td>
<td>Public Service Company of Oklahoma</td>
</tr>
<tr>
<td>RFP</td>
<td>Request for Proposal</td>
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<tr>
<td>ROI</td>
<td>Return on Investment</td>
</tr>
<tr>
<td>ROW</td>
<td>Right of Way</td>
</tr>
<tr>
<td>RVS</td>
<td>R. L. Jones Airport</td>
</tr>
<tr>
<td>RUMA</td>
<td>Regional Metropolitan Utility Authority</td>
</tr>
<tr>
<td>SAFER</td>
<td>Staffing for Adequate Fire &amp; Emergency Response Grants</td>
</tr>
<tr>
<td>SCBA</td>
<td>Self-Contained Breathing Apparatus</td>
</tr>
<tr>
<td>ST</td>
<td>Sales Tax</td>
</tr>
<tr>
<td>SSWWTP</td>
<td>South Side Waste Water Treatment Plant</td>
</tr>
<tr>
<td>TAA</td>
<td>Tulsa Airport Authority</td>
</tr>
<tr>
<td>TAEMA</td>
<td>Tulsa Area Emergency Management Agency</td>
</tr>
<tr>
<td>TAEO</td>
<td>Tulsa Authority for Economic Opportunity</td>
</tr>
<tr>
<td>TARE</td>
<td>Tulsa Authority for Recovery of Energy</td>
</tr>
<tr>
<td>TCC</td>
<td>Tulsa Convention Center</td>
</tr>
<tr>
<td>TCWSS</td>
<td>Tulsa Comprehensive Water System Study</td>
</tr>
<tr>
<td>TGOV</td>
<td>Tulsa’s Government Cable Access Television Station</td>
</tr>
<tr>
<td>TIF</td>
<td>Tax Increment Financing</td>
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<tr>
<td>TMATS</td>
<td>Tulsa Metropolitan Area Transportation Study</td>
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<tr>
<td>TMAPC</td>
<td>Tulsa Metropolitan Area Planning Commission</td>
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<tr>
<td>TMCC</td>
<td>Tulsa Metropolitan Chamber of Commerce</td>
</tr>
<tr>
<td>TMSA</td>
<td>Tulsa Metropolitan Statistical Area</td>
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<tr>
<td>TMUA</td>
<td>Tulsa Metropolitan Utility Authority</td>
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<tr>
<td>TPACT</td>
<td>Tulsa Performing Arts Center Trust</td>
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<tr>
<td>TPFA</td>
<td>Tulsa Public Facilities Authority</td>
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<td>TSID</td>
<td>Tulsa Stadium Improvement District</td>
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<tr>
<td>TU</td>
<td>University of Tulsa</td>
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<tr>
<td>TZMI</td>
<td>Tulsa Zoo Management, Inc.</td>
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<tr>
<td>VoIP</td>
<td>Voice Over Internet Protocol</td>
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<tr>
<td>WIN</td>
<td>Working in Neighborhoods</td>
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<tr>
<td>WSID</td>
<td>Whittier Square Improvement District</td>
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<tr>
<td>WTP</td>
<td>Water Treatment Plant</td>
</tr>
<tr>
<td>WWTP</td>
<td>Waste Water Treatment Plant</td>
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</tbody>
</table>