

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.



WHAT IS "BUDGETARY BASIS"?

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

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

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

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

 Cash Basis  Accrual Basis  Modified Accrual Basis

Refers to chart colors on the previous page.

BUDGET METHODS

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

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

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

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

ACCOUNTING METHODS

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

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

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

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

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

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

MUNICIPAL BUDGET ACT FUNDS NOT INCLUDED IN THE ANNUAL BUDGET DOCUMENT

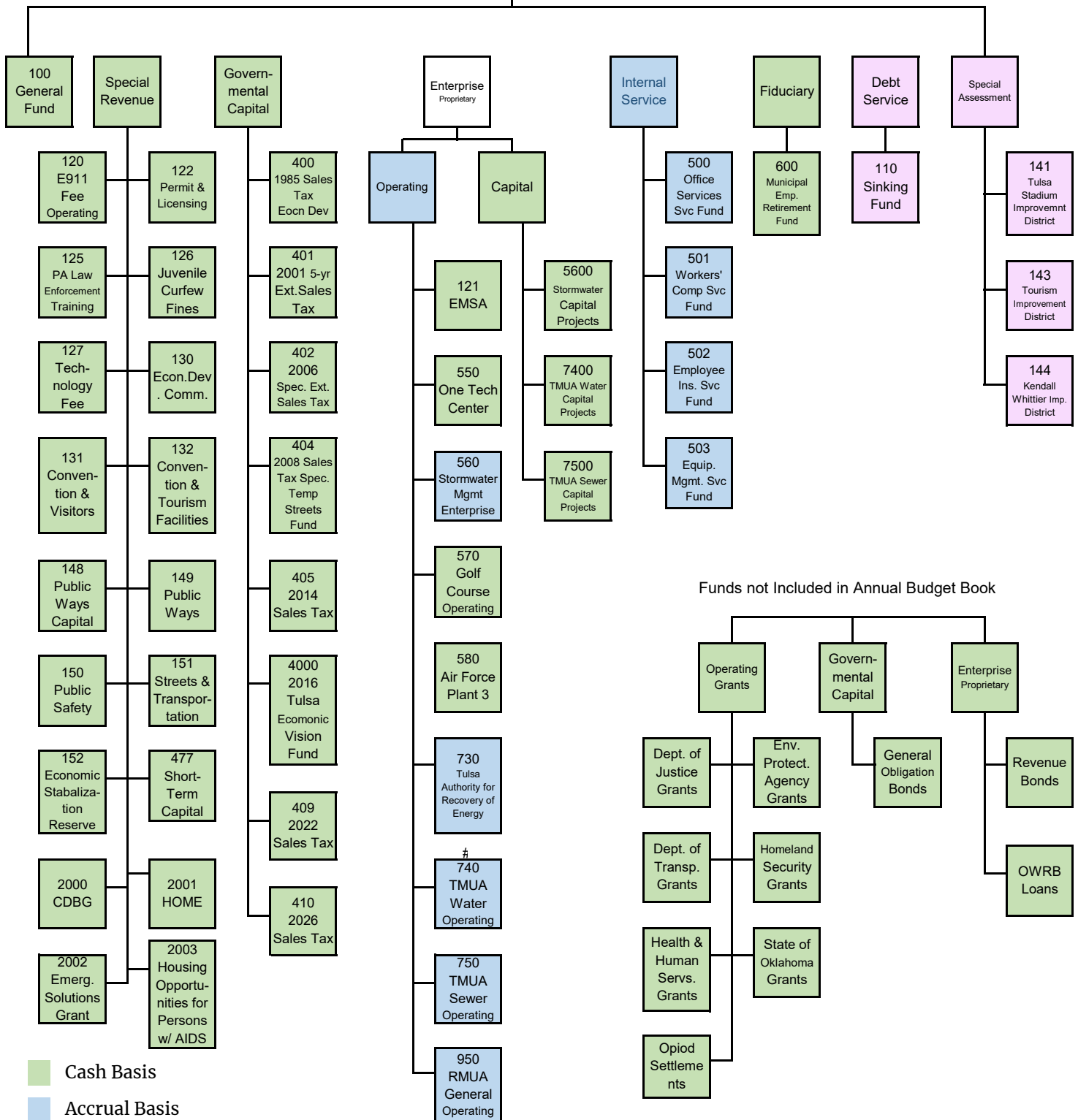
The City of Tulsa does not include all of the funds subject to the Municipal Budget Act in its Annual Budget document. The exception is the HUD Grants, which are included. Revenues such as General Obligation and Revenue Bonds, OWRB Loans, Department of Justice Grants, Homeland Security Grants, Department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

City of Tulsa Fund Structure

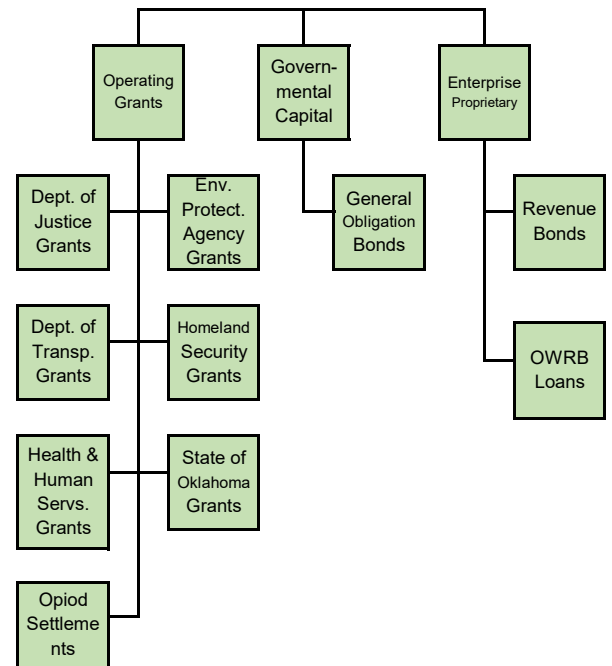
By Budgetary Basis



Funds Included in Annual Budget Book



Funds not Included in Annual Budget Book



- Cash Basis
- Accrual Basis
- Modified Accrual Basis

(See explanation on next page)

GENERAL FUND

FY 2025 - 2026 & FY 2026 - 2027

OPERATING FUND
100
GOVERNMENTAL FUND BUDGETED ON A CASH BASIS

OVERVIEW

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

The FY26 budget was developed with a focus on long-term sustainability. In recent years, the City utilized one-time reserves and federal pandemic relief funds to support ongoing services. While initially this was a pragmatic response to extraordinary circumstances, it has since created a structural gap in funding. The current administration, in partnership with the City Council, is working to gradually restore balance, promote transparency, and ensure resources are aligned with community priorities.

BUDGET SUMMARY

The current FY25 budget forecast indicated a growing imbalance between recurring revenues and expenditures. Continuing all services authorized in the FY25 Adopted Budget was projected to cost \$9.9 million more than initially budgeted in the previous year's FY26 financial plan, largely due to adjustments in compensation, benefits, and program needs that emerged after budget adoption.

As the FY26 budget process began, the City faced a projected funding need of approximately \$22.8 million - representing the additional cost of continuing all services approved in the FY25 Adopted Budget based on updated cost realities and known commitments. Through strategic reductions, modest revenue enhancements, and targeted reallocations within available resources, this gap was narrowed to approximately \$12.7 million. Notably, reductions were focused on non-sworn areas of government to minimize impacts to core public safety services.

Although the FY26 budget still relies on fund balance to close the gap, the draw has been cut in over half compared to the projected gap of \$22.8 million. Additionally, the City's Emergency Operating Reserve has been increased to 9.9% of General Fund revenue in the FY26 Proposed Budget and is maintained at that level in the FY27 Financial Plan.

REVENUE

FY26 General Fund revenues are projected at \$406.9 million, a 3.3% increase from the original FY25 budget. This includes modest growth in sales and use taxes, along with updates to intergovernmental transfers and service fees. Included are \$2.3 million in proposed new or adjusted service fees—each intended solely to offset existing costs the City already incurs in providing these services to the public.

EXPENDITURES

Total expenditures are budgeted at \$419.6 million, an increase of 2.6% over FY25. This total reflects the complete operating plan for FY26 and is supported by a combination of projected revenues and a planned use of unassigned fund balance. The City's Financial Policy 2g limits the use of prior year fund balance for recurring expenses to no more than 5% of the adopted General Fund budget—equivalent to approximately \$20.9 million. The FY26 Proposed Budget uses only \$12.6 million of fund balance for ongoing needs, remaining well within the City's conservative financial policy guidelines. Tulsa’s long-term goal remains a structurally balanced budget, where ongoing revenues fully fund ongoing expenditures. In pursuit of this, key cost control measures include \$3.9 million in reductions to non-sworn operations, abolishment of vacant positions, and deferral of non-critical IT and equipment upgrades. Departments across the City were asked to evaluate spending and identify efficiencies with minimal impact to service levels.

The expenditure breakdown is as follows:

- Personal Services: \$308.3M (73.5% of all expenses)
- Materials & Supplies: \$8.3M (2.0% of all expenses)
- Other Services & Charges: \$92.5M (22.0% of all expenses)
- Transfers: \$10.5M (2.5% of all expenses)

In addition to expenditure types, the budget is traditionally analyzed across five major program categories, each representing the following share of the total FY26 General Fund budget:

Public Safety and Protection: This category continues to represent the largest share of General Fund spending at 56.8% (or 62% when normalizing the fund total for reimbursements made through the City's internal cost allocation system). In FY26, Public Safety and Protection increases by 4.9% compared to the FY25 Original Budget. This growth reflects the

1120), Public Safety and Protection increased by 47.7% compared to the FY25 Original Budget. This growth reflects the proposed addition of academy classes for both the Police and Fire departments, with 55 new police cadets and 24 firefighter cadets to address attrition and maintain staffing strength. Investments in public safety also include targeted increases for core service delivery and operational continuity.

Cultural Development and Recreation: This category represents 6.9% of the total budget and experiences an increase of 3.1% over the FY25 Original Budget. While resources for personal services grows significantly, the increase is not due to service expansions, but rather the reallocation of personnel from the former Department of City Experience to the Parks Department. Specifically, the Design Studio section—formerly housed within City Experience — was moved under Parks to continue supporting vertical construction and facilities capital activities. This shift in departmental alignment moved associated staffing costs into the Culture and Recreation program, contributing to the increase of 6.3% in Personal Services.

Social and Economic Development: This category represents 4.9% of the total budget and sees an 11.4% decrease from FY25. This is primarily due to realignments in staffing to other areas of the City, as well as reductions in materials and supplies. However, targeted investments were preserved to sustain core services, including expanded financial counseling through the Financial Empowerment Center and continued support for neighborhood and economic development initiatives through code enforcement.

Public Works and Transportation: This category represents 9.2% of the total budget. Funding in this area effectively remained flat, with increased personnel costs offset by significant reductions in materials and supplies and stabilization in contracted services. The City continues to fund key infrastructure maintenance such as signalization, while identifying efficiencies in operational support.

Administrative and Support Services: This category represents 19.7% of the total budget and grows by 1.0% compared to the FY25 Original Budget. The increase reflects measured growth across several areas, including modest increases in technology licensing, compensation adjustments, and legal and security service contracts necessary to maintain baseline citywide support operations.

Transfers out will increase by 5.8% in FY26, primarily due to increased operational support provided by the Water and Sewer Department.

The FY26 budget also emphasizes strategic investments that reflect the shared priorities of the Mayor and City Council:

Housing & Homelessness: Dedicated staff and program alignment to implement 3H Task Force recommendations, increase affordable housing, and reduce evictions. One key investment in this area is the establishment of a Housing Division working directly with the Mayor's Office, which is focused on aligning policy and resources to advance the goal of creating 6,000 new units of affordable housing by 2028.

Public Safety & Wellness: The police department received a minimal reduction but also experienced targeted increases to support key initiatives. The FY26 budget also includes continued support for alternative response models and emphasizes efficient service delivery across departments. One example includes the formation of a standalone Animal Services Department to improve operational effectiveness and outcomes for neighborhood safety and public health.

Development Services: More staff for permitting and plan review to speed development and reduce barriers to business.

Children, Youth & Families: Funding the new Office of Children, Youth and Families to improve educational and economic outcomes for Tulsa's next generation.

Financial Empowerment: The FY26 budget continues ongoing funding for Financial Empowerment Center staff who were transitioned into the General Fund in FY25, reinforcing the City's commitment to financial resilience. In FY26, additional dollars were provided to support expanded engagement with financial counseling services.

DEPARTMENT REORGANIZATION

This proposed budget implements a reorganization of several departments in alignment with a vision for a more effective and accountable City structure. While the reorganization was announced in March, it is through the FY26 budget adoption that these changes are formally funded and operationalized:

- The Department of City Experience was restructured into the Department of Planning and Neighborhoods, focusing more directly on neighborhood quality, planning, and code enforcement.
- A new standalone Animal Services Department was created, reflecting the City's commitment to animal welfare and neighborhood livability.
- The new Department of Resilience and Equity was created as part of this reorganization, elevating the former Mayor's Office of Resilience and Equity within the Department of City Experience to a standalone department. Staff from this department and others will focus on initiatives such as the Mayor's Office of Children, Youth & Families and the Office of Public Art and Community Partnerships to support youth development, cultural access, and inclusive community partnerships.
- Leadership was enhanced through the creation of two Deputy City Administrator roles focused on Parks & Public

through the creation of the Deputy City Administrator roles located in Public Facilities and Planning & Performance, respectively.

These changes increase internal alignment and position the City to deliver better outcomes in areas that reflect the structural vision and priorities articulated by the Mayor and affirmed through this proposed budget.

Through continued collaboration between the Mayor, City Council, and City departments; FY26 represents an important step toward restoring structural balance to the City's finances. While challenges remain, Tulsa is committed to responsible fiscal management and minimizing service impacts to residents.

ANNUAL RESOURCES AND OUTLAYS

(amounts expressed in thousands)

	<u>FY 24</u>	<u>FY 25</u>	<u>FY 25</u>	<u>FY 26</u>	<u>PERCENT</u>	<u>FY 27</u>
	<u>ACTUAL</u>	<u>ORIGINAL</u>	<u>ESTIMATE</u>	<u>BUDGET</u>	<u>DIFF. FROM</u>	<u>FINANCIAL</u>
					<u>FY 25 EST.</u>	<u>PLAN</u>
Annual Resources						
Revenue	\$ 327,819	\$ 331,601	\$ 341,525	\$ 344,431	0.9%	\$ 348,115
Transfers In	<u>57,354</u>	<u>62,045</u>	<u>62,571</u>	<u>62,482</u>	-0.1%	<u>64,211</u>
Total Resources	385,173	393,646	404,096	406,913	0.7%	412,326
Annual Outlays						
Budget	366,043	399,006	398,177	409,196	2.8%	415,648
Transfers Out	<u>21,398</u>	<u>9,892</u>	<u>9,937</u>	<u>10,467</u>	5.3%	<u>9,429</u>
Total Outlays	387,441	408,898	408,114	419,663	2.8%	425,077
Resources Less Outlays	<u>(2,268)</u>	<u>(15,252)</u>	<u>(4,018)</u>	<u>(12,750)</u>		<u>(12,751)</u>
Fund Balance						
Beginning Unassigned Fund Balance	69,508	78,775	67,240	63,222		50,472
Addition to/(Use of)	(2,268)	(15,252)	(4,018)	(12,750)		(12,751)
Arbitrage Reserve	0	0	(2,500)	(2,500)		(839)
Downtown Maintenance Reserve	(115)	(115)	(115)	(150)		(150)
Operating Reserve (9.90%)	<u>(27,500)</u>	<u>(27,500)</u>	<u>(34,099)</u>	<u>(34,099)</u>		<u>(34,463)</u>
End of Year	<u>\$ 39,625</u>	<u>\$ 35,908</u>	<u>\$ 26,508</u>	<u>\$ 13,723</u>		<u>\$ 2,268</u>

ANNUAL RESOURCES
(amounts expressed in thousands)

REVENUE ACCOUNT	FY 24	FY 25	FY 25	FY 26	PERCENT	FY 27
	ACTUAL	ORIGINAL	ESTIMATE	BUDGET	DIFF. FROM	FINANCIAL
					FY 25 EST	PLAN
<u>Taxes</u>						
Property Tax	\$ 839	\$ 856	\$ 832	\$ 848	1.9%	\$ 864
Franchise Tax	21,503	23,664	22,489	23,734	5.5%	23,895
Sales Tax	190,800	193,214	191,920	193,078	0.6%	195,984
Use Tax	58,855	58,665	63,759	65,193	2.2%	66,825
Hotel & Motel Tax	197	194	197	198	0.5%	202
Total Taxes	272,194	276,593	279,197	283,051	1.4%	287,770
<u>Licenses, Permits, and Fees</u>						
Business Licenses and Permits	1,709	1,555	1,696	1,711	0.9%	1,713
Nonbusiness Licenses	9,488	9,957	10,030	10,242	2.1%	10,276
Total Licenses, Permits, and Fees	11,197	11,512	11,726	11,953	1.9%	11,989
<u>Intrgvmntl Grant Revenues</u>						
Federal Government Grants	299	549	505	505	0.0%	505
State Government Grants	301	0	0	0	N/A	0
State Intrgvmntl Shared Revenue	7,821	7,696	7,694	7,955	3.4%	7,955
Total Intrgvmntl Grant Revenues	8,421	8,245	8,199	8,460	3.2%	8,460
<u>General Government</u>						
Indirects	8,598	9,256	9,261	9,929	7.2%	9,929
General Government Revenue	1,562	1,598	1,383	1,583	14.5%	1,857
Public Safety and Protection	762	827	850	1,468	72.7%	1,652
Culture and Recreation	547	454	523	530	1.3%	533
Social and Economic Development	1,450	1,578	1,467	1,467	0.0%	1,467
Miscellaneous	304	277	320	321	0.3%	321
Total General Government	13,223	13,990	13,804	15,298	10.8%	15,759
<u>Fines and Forfeitures</u>						
Municipal Court Fines	6,346	6,206	6,323	6,500	2.8%	6,500
Court Related Fines and Forfeitures	276	247	251	250	-0.4%	253
Other Fines and Forfeitures	116	134	168	168	0.0%	168
Special Assessments	59	57	63	50	-20.6%	50
Total Fines and Forfeitures	6,797	6,644	6,805	6,968	2.4%	6,971
<u>Investment Income</u>						
Interest Earnings	12,117	10,084	17,356	13,711	-21.0%	11,629
Total Investment Income	12,117	10,084	17,356	13,711	-21.0%	11,629
<u>Transfers In</u>						
Transfers within Primary Government	1,726	1,730	1,730	1,030	-40.5%	730
Transfers from Component Units	30,773	34,680	34,680	34,281	-1.2%	35,011
Total Transfers In	32,499	36,410	36,410	35,311	-3.0%	35,741

	FY 24 ACTUAL	FY 25 ORIGINAL	FY 25 ESTIMATE	FY 26 BUDGET	PERCENT DIFF. FROM FY 25 EST	FY 27 FINANCIAL PLAN
Miscellaneous						
Fee In Lieu	24,855	25,635	26,161	27,171	3.9%	28,470
Reimbursements	1,063	1,541	1,216	1,215	-0.1%	1,217
Recoveries	994	1,183	1,133	1,133	0.0%	1,133
Sale of City Property	830	831	755	750	-0.7%	750
Donations	5	5	2	2	0.0%	2
Other	978	973	1,332	1,890	41.9%	2,435
Total Miscellaneous	28,725	30,168	30,599	32,161	5.1%	34,007
TOTAL ANNUAL RESOURCES	\$ 385,173	\$ 393,646	\$ 404,096	\$ 406,913	0.7%	\$ 412,326

ANNUAL OUTLAYS
(amounts expressed in thousands)

	FY 24 ACTUAL	FY 25 ORIGINAL	FY 26 BUDGET	PERCENT DIFF. FROM FY 25 ORIG	FY 27 FINANCIAL PLAN
PUBLIC SAFETY AND PROTECTION					
Municipal Court					
Personal Services	\$ 2,869	\$ 3,197	\$ 3,321	3.9%	\$ 3,416
Materials and Supplies	43	49	36	-26.5%	55
Other Services/Charges	174	195	232	19.0%	439
Total	3,086	3,441	3,589	4.3%	3,910
Police					
Personal Services	102,980	110,609	113,499	2.6%	114,982
Materials and Supplies	2,223	2,222	2,286	2.9%	2,266
Other Services/Charges	12,374	15,251	16,783	10.0%	16,816
Total	117,577	128,082	132,568	3.5%	134,064
Fire					
Personal Services	81,748	87,849	90,452	3.0%	90,579
Materials and Supplies	1,087	1,434	1,397	-2.6%	1,397
Other Services/Charges	6,011	6,204	6,034	-2.7%	6,024
Total	88,846	95,487	97,883	2.5%	98,000
Animal Services					
Personal Services	0	0	3,098	N/A	3,141
Materials and Supplies	0	0	501	N/A	501
Other Services/Charges	0	0	424	N/A	424
Total	0	0	4,023	N/A	4,066
Emergency Management					
Other Services/Charges	205	229	263	14.8%	263
Total	205	229	263	14.8%	263
Total Public Safety and Protection	209,714	227,239	238,326	4.9%	240,303
CULTURAL DEVELOPMENT AND RECREATION					
Park and Recreation					
Personal Services	7,356	8,495	9,028	6.3%	9,104
Materials and Supplies	979	1,185	1,137	-4.1%	1,128
Other Services/Charges	3,942	4,622	4,600	-0.5%	4,544
Total	12,277	14,302	14,765	3.2%	14,776

	FY 24 ACTUAL	FY 25 ORIGINAL	FY 26 BUDGET	PERCENT DIFF. FROM FY 25 ORIG	FY 27 FINANCIAL PLAN
River Parks					
Other Services/Charges	756	1,905	1,932	1.4%	2,037
Total	756	1,905	1,932	1.4%	2,037
Managed Entities - Culture & Recreation					
Other Services/Charges	10,720	12,097	12,484	3.2%	12,668
Total	10,720	12,097	12,484	3.2%	12,668
Total Cultural Development & Recreation	23,753	28,304	29,181	3.1%	29,481
SOCIAL AND ECONOMIC DEVELOPMENT					
Mayor's Office of Economic Development					
Personal Services	77	263	333	26.6%	334
Other Services/Charges	0	808	765	-5.3%	760
Total	77	1,071	1,098	2.5%	1,094
Planning and Neighborhoods					
Personal Services	8,970	10,846	6,782	-37.5%	6,774
Materials and Supplies	530	639	37	-94.2%	52
Other Services/Charges	1,976	2,404	1,990	-17.2%	1,770
Total	11,476	13,889	8,809	-36.6%	8,596
Development Services					
Personal Services	6,245	6,980	7,441	6.6%	7,511
Materials and Supplies	49	115	69	-40.0%	107
Other Services/Charges	195	377	392	4.0%	395
Total	6,489	7,472	7,902	5.8%	8,013
Department of Resilience and Equity					
Personal Services	0	0	1,056	N/A	1,068
Materials and Supplies	0	0	6	N/A	6
Other Services/Charges	0	0	528	N/A	603
Total	0	0	1,590	N/A	1,677
Tulsa Authority for Economic Opportunity					
Other Services/Charges	767	0	0	N/A	0
Total	767	0	0	N/A	0
Downtown Tulsa Partnership					
Other Services/Charges	77	104	154	48.1%	112
Total	77	104	154	48.1%	112
Managed Entities - Economic Development					
Other Services/Charges	616	385	750	94.8%	750
Total	616	385	750	94.8%	750
Total Social & Economic Development	19,502	22,921	20,303	-11.4%	20,242
PUBLIC WORKS AND TRANSPORTATION					
Public Works					
Personal Services	18,166	20,128	20,639	2.5%	20,846
Materials and Supplies	1,102	1,836	1,347	-26.6%	1,449
Other Services/Charges	20,535	9,191	9,175	-0.2%	9,127
Total	39,803	31,155	31,161	0.0%	31,422
Metropolitan Tulsa Transit Authority					
Other Services/Charges	7,433	7,582	7,582	0.0%	7,582
Total	7,433	7,582	7,582	0.0%	7,582
Total Public Works & Transportation	47,236	38,737	38,743	0.0%	39,004

	<u>FY 24</u> <u>ACTUAL</u>	<u>FY 25</u> <u>ORIGINAL</u>	<u>FY 26</u> <u>BUDGET</u>	<u>PERCENT</u> <u>DIFF. FROM</u> <u>FY 25 ORIG</u>	<u>FY 27</u> <u>FINANCIAL</u> <u>PLAN</u>
ADMINISTRATIVE AND SUPPORT SERVICES					
<u>Mayor's Office</u>					
Personal Services	714	1,295	2,284	76.4%	2,300
Materials and Supplies	4	23	13	-43.5%	7
Other Services/Charges	50	100	102	2.0%	107
Total	768	1,418	2,399	69.2%	2,414
<u>City Auditor</u>					
Personal Services	1,084	1,509	1,772	17.4%	1,783
Materials and Supplies	3	9	9	0.0%	7
Other Services/Charges	82	107	111	3.7%	112
Total	1,169	1,625	1,892	16.4%	1,902
<u>City Council</u>					
Personal Services	1,237	1,638	1,875	14.5%	1,932
Materials and Supplies	10	29	32	10.3%	21
Other Services/Charges	72	153	158	3.3%	165
Total	1,319	1,820	2,065	13.5%	2,118
<u>Legal</u>					
Personal Services	4,607	4,893	5,305	8.4%	5,336
Materials and Supplies	76	129	141	9.3%	152
Other Services/Charges	347	526	446	-15.2%	468
Total	5,030	5,548	5,892	6.2%	5,956
<u>Human Resources</u>					
Personal Services	3,563	3,910	3,934	0.6%	3,970
Materials and Supplies	104	123	112	-8.9%	76
Other Services/Charges	881	1,327	1,214	-8.5%	1,216
Total	4,548	5,360	5,260	-1.9%	5,262
<u>General Government</u>					
Other Services/Charges	3,025	5,077	4,560	-10.2%	6,780
Total	3,025	5,077	4,560	-10.2%	6,780
<u>INCOG</u>					
Other Services/Charges	631	620	643	3.7%	670
Total	631	620	643	3.7%	670
<u>Finance</u>					
Personal Services	12,454	14,809	13,493	-8.9%	13,644
Materials and Supplies	140	249	245	-1.6%	211
Other Services/Charges	3,763	6,223	6,256	0.5%	6,158
Total	16,357	21,281	19,994	-6.0%	20,013
<u>Information Technology</u>					
Personal Services	12,514	12,891	13,167	2.1%	13,284
Materials and Supplies	186	419	253	-39.6%	253
Other Services/Charges	6,334	8,933	8,608	-3.6%	9,241
Total	19,034	22,243	22,028	-1.0%	22,778
<u>Customer Care</u>					
Personal Services	3,547	3,952	4,149	5.0%	4,206
Materials and Supplies	88	74	38	-48.6%	56
Other Services/Charges	170	247	221	-10.5%	223
Total	3,805	4,273	4,408	3.2%	4,485

	FY 24 ACTUAL	FY 25 ORIGINAL	FY 26 BUDGET	PERCENT DIFF. FROM FY 25 ORIG	FY 27 FINANCIAL PLAN
Communications					
Personal Services	1,006	1,089	1,163	6.8%	1,173
Materials and Supplies	21	19	9	-52.6%	9
Other Services/Charges	60	106	104	-1.9%	104
Total	1,087	1,214	1,276	5.1%	1,286
Asset Management					
Personal Services	4,703	5,373	5,525	2.8%	5,584
Materials and Supplies	414	729	654	-10.3%	764
Other Services/Charges	3,948	5,224	6,047	15.8%	6,606
Total	9,065	11,326	12,226	7.9%	12,954
Total Administrative & Support Services	65,838	81,805	82,643	1.0%	86,618
TOTAL BUDGET	366,043	399,006	409,196	2.6%	415,648
(Expenditures or appropriations)					

	FY 24 ACTUAL	FY 25 ORIGINAL	FY 26 BUDGET	PERCENT DIFF. FROM FY 25 ORIG	FY 27 FINANCIAL PLAN
Transfers Out					
OTC Building Operation	4,386	4,394	4,406	0.3%	4,426
Golf Course Operation	75	150	144	-4.0%	69
OTC Building Maintenance	1,000	3,500	3,500	0.0%	3,500
Graves Investigation	0	740	1,000	35.1%	0
Pandemic Relief Recovery Fund	144	72	0	-100.0%	0
E911 Operating Fund	500	0	0	N/A	0
Fire Capital	3,324	0	0	N/A	0
Short Term Capital	8,000	0	0	N/A	0
Comm Development Block Grant	50	0	0	N/A	0
Financial Empowerment Center	100	0	0	N/A	0
Facilities Maintenance	3,572	0	0	N/A	0
Operational support - Water&Sewer	247	1,036	1,417	36.8%	1,434
TOTAL TRANSFERS OUT	21,398	9,892	10,467	5.8%	9,429
TOTAL ANNUAL OUTLAYS	\$ 387,441	\$ 408,898	\$ 419,663	2.6%	\$ 425,077

SUMMARY BY PROGRAM CATEGORY
(amounts expressed in thousands)

	FY 24 ACTUAL	FY 25 ORIGINAL	FY 26 BUDGET	PERCENT DIFF. FROM FY 25 ORIG	FY 27 FINANCIAL PLAN
PUBLIC SAFETY AND PROTECTION					
Personal Services	\$ 187,597	\$ 201,655	\$ 210,370	4.3%	\$ 212,118
Materials and Supplies	3,353	3,705	4,220	13.9%	4,219
Other Services/Charges	18,764	21,879	23,736	8.5%	23,966
Total	209,714	227,239	238,326	4.9%	240,303

	FY 24 ACTUAL	FY 25 ORIGINAL	FY 26 BUDGET	PERCENT DIFF. FROM FY 25 ORIG	FY 27 FINANCIAL PLAN
CULTURAL DEVELOPMENT AND RECREATION					
Personal Services	7,356	8,495	9,028	6.3%	9,104
Materials and Supplies	979	1,185	1,137	-4.1%	1,128
Other Services/Charges	15,418	18,624	19,016	2.1%	19,249
Total	23,753	28,304	29,181	3.1%	29,481
SOCIAL AND ECONOMIC DEVELOPMENT					
Personal Services	15,292	18,089	15,612	-13.7%	15,687
Materials and Supplies	579	754	112	-85.1%	165
Other Services/Charges	3,631	4,078	4,579	12.3%	4,390
Total	19,502	22,921	20,303	-11.4%	20,242
PUBLIC WORKS AND TRANSPORTATION					
Personal Services	18,166	20,128	20,639	2.5%	20,846
Materials and Supplies	1,102	1,836	1,347	-26.6%	1,449
Other Services/Charges	27,968	16,773	16,757	-0.1%	16,709
Total	47,236	38,737	38,743	0.0%	39,004
ADMINISTRATIVE AND SUPPORT SERVICES					
Personal Services	45,429	51,359	52,667	2.5%	53,212
Materials and Supplies	1,046	1,803	1,506	-16.5%	1,556
Other Services/Charges	19,363	28,643	28,470	-0.6%	31,850
Total	65,838	81,805	82,643	1.0%	86,618
TRANSFERS	21,398	9,892	10,467	5.8%	9,429
TOTAL OUTLAYS	\$ 387,441	\$ 408,898	\$ 419,663	2.6%	\$ 425,077

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

	FY 24 ACTUAL	FY 25 ORIGINAL	FY 26 BUDGET	PERCENT DIFF. FROM FY 25 ORIG	FY 27 FINANCIAL PLAN
PERSONAL SERVICES	\$ 273,840	\$ 299,726	\$ 308,316	2.9%	\$ 310,967
MATERIALS AND SUPPLIES	7,059	9,283	8,322	-10.4%	8,517
OTHER SERVICES / CHARGES	85,144	89,997	92,558	2.8%	96,164
TRANSFERS	21,398	9,892	10,467	5.8%	9,429
TOTAL OUTLAYS	\$ 387,441	\$ 408,898	\$ 419,663	2.6%	\$ 425,077

SINKING FUND

FY 2025 - 2026 & FY 2026 - 2027

OPERATING FUND

110

DEBT SERVICE FUND
BUDGETED ON A
MODIFIED ACCRUAL BASIS

OVERVIEW

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

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

BUDGET SUMMARY

The estimated year-end fund balance will carry over to FY26 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 24 ACTUAL	FY 25 ORIGINAL	FY 25 ESTIMATE	FY 26 BUDGET	PERCENT DIFF. FROM FY 25 EST.	FY 27 FINANCIAL PLAN
Annual Resources						
Revenue	\$ 71,807	\$ 92,650	\$ 94,361	\$ 108,226	14.7%	\$ 103,945
Transfers In	471	180	180	155	-13.9%	0
Total Resources	72,278	92,830	94,541	108,381	14.6%	103,945
Annual Outlays						
Budget	74,967	78,580	77,794	95,747	23.1%	105,124
Transfers Out	0	0	0	0	N/A	0
Total Outlays	74,967	78,580	77,794	95,747	23.1%	105,124
Resources Less Outlays	(2,689)	14,250	16,747	12,634		(1,179)
Fund Balance						
Beginning Unassigned Fund Balance	77,333	69,978	74,644	91,391		104,025
Addition to/(Use of)	(2,689)	14,250	16,747	12,634		(1,179)
Debt Service Reserve (10.00%)	(67,197)	(67,197)	(63,269)	(63,269)		(80,432)
End of Year	\$ 7,447	\$ 17,031	\$ 28,122	\$ 40,756		\$ 22,414

ANNUAL RESOURCES

(amounts expressed in thousands)

REVENUE ACCOUNT	FY 24 ACTUAL	FY 25 ORIGINAL	FY 25 ESTIMATE	FY 26 BUDGET	PERCENT DIFF. FROM FY 25 EST	FY 27 FINANCIAL PLAN
<u>Taxes</u>						
Property Tax	\$ 69,829	\$ 92,650	\$ 94,349	\$ 108,226	14.7%	\$ 103,945
Total Taxes	69,829	92,650	94,349	108,226	14.7%	103,945
<u>Debt Related Revenues</u>						
Premium on Bond Issuance	1,977	0	0	0	N/A	0
Total Fines and Forfeitures	1,977	0	0	0	N/A	0
<u>Transfers In</u>						
Transfers from Component Units	471	180	180	155	-13.9%	0
Total Transfers In	471	180	180	155	-13.9%	0
<u>Miscellaneous</u>						
Other	1	0	12	0	-100.0%	0
Total Miscellaneous	1	0	12	0	-100.0%	0
TOTAL ANNUAL RESOURCES	\$ 72,278	\$ 92,830	\$ 94,541	\$ 108,381	14.6%	\$ 103,945

ANNUAL OUTLAYS

(amounts expressed in thousands)

DEBT SERVICE	FY 24 ACTUAL	FY 25 ORIGINAL	FY 26 BUDGET	PERCENT DIFF. FROM FY 25 ORIG	FY 27 FINANCIAL PLAN
Total	\$ 74,967	\$ 78,580	\$ 95,747	21.8%	\$ 105,124
TOTAL ANNUAL OUTLAYS	\$ 74,967	\$ 78,580	\$ 95,747	21.8%	\$ 105,124

E 911 OPERATING

FY 2025 - 2026 & FY 2026 - 2027

OPERATING FUND

120

SPECIAL REVENUE FUND
BUDGETED ON A
CASH BASIS

OVERVIEW

In July 1987, Tulsa voters approved the development and implementation of an enhanced 911 system and a fee on phone service to cover its costs. The E911 Fee Operating Fund was established to account for the collection of the fee and to track the enhanced 911 service expenditures. Ordinance #16930, approved by the Mayor in December 1989, set a first-year emergency telephone user charge of five percent (5.0%) of the tariff rate with subsequent years set at three percent (3.0%) of the tariff rate. In 1994, the City Council approved raising the tariff rate back to five percent (5.0%) to establish an emergency communication capital equipment replacement and acquisition program. While the initial projects have been implemented, revenues from the tariff continue to provide a significant funding source for emergency dispatching. In 2006, Tulsa County voters approved a 50 cent per month (\$0.50) user charge on cell phones. This revenue source also helps fund E911 operations. Revenues in the E911 Fee Operating Fund reflect passage of House Bill 3126, the "911 Reform Bill". Effective January 1, 2017, HB3126 increased the wireless 911 fee from \$0.50 to \$0.75 with the majority of the assessment being made available to municipalities to help fund 911 operations.

BUDGET SUMMARY

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

ANNUAL RESOURCES AND OUTLAYS

(amounts expressed in thousands)

	FY 24 ACTUAL	FY 25 ORIGINAL	FY 25 ESTIMATE	FY 26 BUDGET	PERCENT DIFF. FROM FY 25 EST.	FY 27 FINANCIAL PLAN
Annual Resources						
Revenue	\$ 4,664	\$ 5,135	\$ 5,085	\$ 5,089	0.1%	\$ 5,105
Transfers In	500	0	0	0	N/A	0
Total Resources	5,164	5,135	5,085	5,089	0.1%	5,105
Annual Outlays						
Budget	4,102	4,820	4,307	4,801	11.5%	4,834
Transfers Out	383	511	607	565	-6.9%	579
Total Outlays	4,485	5,331	4,914	5,366	9.2%	5,413
Resources Less Outlays	679	(196)	171	(277)		(308)
Fund Balance						
Beginning Unassigned Fund Balance	1,245	1,173	1,924	2,094		1,817
Addition to/(Use of)	679	(196)	171	(277)		(308)
End of Year	\$ 1,924	\$ 977	\$ 2,094	\$ 1,817		\$ 1,509

ANNUAL RESOURCES

(amounts expressed in thousands)

	FY 24 <u>ACTUAL</u>	FY 25 <u>ORIGINAL</u>	FY 25 <u>ESTIMATE</u>	FY 26 <u>BUDGET</u>	PERCENT DIFF. FROM <u>FY 25 EST</u>	FY 27 <u>FINANCIAL PLAN</u>
REVENUE ACCOUNT						
<u>General Government</u>						
General Government Revenue	\$ 0	\$ 2	\$ 0	\$ 0	N/A	\$ 0
Public Safety and Protection	<u>4,598</u>	<u>5,071</u>	<u>5,015</u>	<u>5,025</u>	0.2%	<u>5,050</u>
Total General Government	<u>4,598</u>	<u>5,073</u>	<u>5,015</u>	<u>5,025</u>	0.2%	<u>5,050</u>
<u>Investment Income</u>						
Interest Earnings	<u>55</u>	<u>62</u>	<u>70</u>	<u>64</u>	-8.6%	<u>55</u>
Total Investment Income	<u>55</u>	<u>62</u>	<u>70</u>	<u>64</u>	-8.6%	<u>55</u>
<u>Transfers In</u>						
Transfers within Primary Government	<u>500</u>	<u>0</u>	<u>0</u>	<u>0</u>	N/A	<u>0</u>
Total Transfers In	<u>500</u>	<u>0</u>	<u>0</u>	<u>0</u>	N/A	<u>0</u>
<u>Miscellaneous</u>						
Reimbursements	<u>11</u>	<u>0</u>	<u>0</u>	<u>0</u>	N/A	<u>0</u>
Total Miscellaneous	<u>11</u>	<u>0</u>	<u>0</u>	<u>0</u>	N/A	<u>0</u>
TOTAL ANNUAL RESOURCES	<u>\$ 5,164</u>	<u>\$ 5,135</u>	<u>\$ 5,085</u>	<u>\$ 5,089</u>	0.1%	<u>\$ 5,105</u>

ANNUAL OUTLAYS

(amounts expressed in thousands)

	FY 24 <u>ACTUAL</u>	FY 25 <u>ORIGINAL</u>	FY 26 <u>BUDGET</u>	PERCENT DIFF. FROM <u>FY 25 ORIG</u>	FY 27 <u>FINANCIAL PLAN</u>
PUBLIC SAFETY AND PROTECTION					
<u>Police</u>					
Personal Services	\$ 2,426	\$ 2,805	\$ 2,792	-0.5%	\$ 2,825
Materials and Supplies	18	45	45	0.0%	45
Other Services/Charges	1,471	1,667	1,668	0.1%	1,668
Capital Outlay	<u>8</u>	<u>0</u>	<u>0</u>	N/A	<u>0</u>
Total	<u>3,923</u>	<u>4,517</u>	<u>4,505</u>	-0.3%	<u>4,538</u>
Total Public Safety and Protection	<u>3,923</u>	<u>4,517</u>	<u>4,505</u>	-0.3%	<u>4,538</u>
ADMINISTRATIVE AND SUPPORT SERVICES					
<u>Asset Management</u>					
Materials and Supplies	1	13	13	0.0%	13
Other Services/Charges	<u>178</u>	<u>290</u>	<u>283</u>	-2.4%	<u>283</u>
Total	<u>179</u>	<u>303</u>	<u>296</u>	-2.3%	<u>296</u>
Total Administrative & Support Services	<u>179</u>	<u>303</u>	<u>296</u>	-2.3%	<u>296</u>
TOTAL BUDGET	<u>4,102</u>	<u>4,820</u>	<u>4,801</u>	-0.4%	<u>4,834</u>
(Expenditures or appropriations)					

	FY 24	FY 25	FY 26	PERCENT DIFF. FROM	FY 27
<u>Transfers Out</u>	<u>ACTUAL</u>	<u>ORIGINAL</u>	<u>BUDGET</u>	<u>FY 25 ORIG</u>	<u>FINANCIAL PLAN</u>
Operational support - Asset Mgt	51	83	112	34.9%	98
Operational support - Info Tech	332	402	389	-3.2%	411
Operational support - Finance	0	18	0	-100.0%	0
Operational support - Water&Sewer	0	8	64	>500%	70
TOTAL TRANSFERS OUT	383	511	565	10.6%	579
TOTAL ANNUAL OUTLAYS	\$ 4,485	\$ 5,331	\$ 5,366	0.7%	\$ 5,413

EMSA UTILITY

FY 2025 - 2026 & FY 2026 - 2027

OPERATING FUND

121

PROPRIETARY FUND
BUDGETED ON A
CASH BASIS

OVERVIEW

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

BUDGET SUMMARY

Emergency Management Services Authority Fund revenues are estimated to be \$6,743,000 in FY26. Appropriations include ongoing funding within the Fire Department for medical supplies, as well as Neighborhood Inspector within the Planning and Neighborhoods Department to ensure multi-family housing facilities are in compliance offering the Emergency Medical Fee to residents. All other resources will be made available for transfer to EMSA for rate stabilization purposes.

ANNUAL RESOURCES AND OUTLAYS

(amounts expressed in thousands)

	FY 24 ACTUAL	FY 25 ORIGINAL	FY 25 ESTIMATE	FY 26 BUDGET	PERCENT DIFF. FROM FY 25 EST.	FY 27 FINANCIAL PLAN
Annual Resources						
Revenue	\$ 6,639	\$ 6,671	\$ 6,755	\$ 6,743	-0.2%	\$ 6,711
Transfers In	0	0	0	0	N/A	0
Total Resources	6,639	6,671	6,755	6,743	-0.2%	6,711
Annual Outlays						
Budget	616	901	796	720	-9.6%	721
Transfers Out	7,143	7,711	7,716	7,622	-1.2%	7,625
Total Outlays	7,759	8,612	8,512	8,342	-2.0%	8,346
Resources Less Outlays	(1,120)	(1,941)	(1,757)	(1,599)		(1,635)
Fund Balance						
Beginning Unassigned Fund Balance	6,921	5,372	5,801	4,044		2,445
Addition to/(Use of)	(1,120)	(1,941)	(1,757)	(1,599)		(1,635)
End of Year	\$ 5,801	\$ 3,431	\$ 4,044	\$ 2,445		\$ 810

ANNUAL RESOURCES

(amounts expressed in thousands)

	FY 24 <u>ACTUAL</u>	FY 25 <u>ORIGINAL</u>	FY 25 <u>ESTIMATE</u>	FY 26 <u>BUDGET</u>	PERCENT DIFF. FROM <u>FY 25 EST</u>	FY 27 <u>FINANCIAL PLAN</u>
REVENUE ACCOUNT						
<u>Enterprise</u>						
EMSA Revenue	\$ 6,457	\$ 6,527	\$ 6,530	\$ 6,530	0.0%	\$ 6,530
Miscellaneous Utility Revenue	<u>4</u>	<u>3</u>	<u>5</u>	<u>5</u>	0.0%	<u>5</u>
Total Enterprise	6,461	6,530	6,535	6,535	0.0%	6,535
<u>Investment Income</u>						
Interest Earnings	<u>178</u>	<u>141</u>	<u>220</u>	<u>208</u>	-5.5%	<u>176</u>
Total Investment Income	178	141	220	208	-5.5%	176
TOTAL ANNUAL RESOURCES	<u>\$ 6,639</u>	<u>\$ 6,671</u>	<u>\$ 6,755</u>	<u>\$ 6,743</u>	-0.2%	<u>\$ 6,711</u>

ANNUAL OUTLAYS

(amounts expressed in thousands)

	FY 24 <u>ACTUAL</u>	FY 25 <u>ORIGINAL</u>	FY 26 <u>BUDGET</u>	PERCENT DIFF. FROM <u>FY 25 ORIG</u>	FY 27 <u>FINANCIAL PLAN</u>
PUBLIC SAFETY AND PROTECTION					
<u>Fire</u>					
Materials and Supplies	\$ 370	\$ 470	\$ 450	-4.3%	\$ 450
Other Services/Charges	<u>198</u>	<u>200</u>	<u>200</u>	0.0%	<u>200</u>
Total	568	670	650	-3.0%	650
Total Public Safety and Protection	568	670	650	-3.0%	650
SOCIAL AND ECONOMIC DEVELOPMENT					
<u>Planning and Neighborhoods</u>					
Personal Services	<u>48</u>	<u>81</u>	<u>70</u>	-13.6%	<u>71</u>
Total	48	81	70	-13.6%	71
Total Social & Economic Development	48	81	70	-13.6%	71
ADMINISTRATIVE AND SUPPORT SERVICES					
<u>Finance</u>					
Other Services/Charges	<u>0</u>	<u>150</u>	<u>0</u>	-100.0%	<u>0</u>
Total	0	150	0	-100.0%	0
Total Administrative & Support Services	0	150	0	-100.0%	0
TOTAL BUDGET	<u>616</u>	<u>901</u>	<u>720</u>	-20.1%	<u>721</u>
(Expenditures or appropriations)					

	FY 24	FY 25	FY 26	PERCENT DIFF. FROM	FY 27
Transfers Out	ACTUAL	ORIGINAL	BUDGET	FY 25 ORIG	FINANCIAL PLAN
General Fund	650	650	650	0.0%	650
Operational support - Info Tech	0	0	8	N/A	9
Operational support - Finance	118	134	137	2.2%	138
Operational support - Customer Care	114	128	44	-65.6%	45
Operational support - Water&Sewer	21	39	23	-41.0%	23
EMSA Trust	6,240	6,760	6,760	0.0%	6,760
TOTAL TRANSFERS OUT	7,143	7,711	7,622	-1.2%	7,625
TOTAL ANNUAL OUTLAYS	\$ 7,759	\$ 8,612	\$ 8,342	-3.1%	\$ 8,346

PERMIT & LICENSING SYSTEM

FY 2025 - 2026 & FY 2026 - 2027

OPERATING FUND

122

SPECIAL REVENUE FUND
BUDGETED ON A
CASH BASIS

OVERVIEW

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

BUDGET SUMMARY

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

ANNUAL RESOURCES AND OUTLAYS

(amounts expressed in thousands)

	FY 24 ACTUAL	FY 25 ORIGINAL	FY 25 ESTIMATE	FY 26 BUDGET	PERCENT DIFF. FROM FY 25 EST.	FY 27 FINANCIAL PLAN
Annual Resources						
Revenue	\$ 692	\$ 645	\$ 729	\$ 729	0.0%	\$ 729
Transfers In	0	0	0	0	N/A	0
Total Resources	692	645	729	729	0.0%	729
Annual Outlays						
Budget	632	581	581	598	2.9%	614
Transfers Out	0	0	0	0	N/A	0
Total Outlays	632	581	581	598	2.9%	614
Resources Less Outlays	60	64	148	131		115
Fund Balance						
Beginning Unassigned Fund Balance	2,407	2,423	2,467	2,615		2,746
Addition to/(Use of)	60	64	148	131		115
End of Year	\$ 2,467	\$ 2,487	\$ 2,615	\$ 2,746		\$ 2,861

ANNUAL RESOURCES

(amounts expressed in thousands)

	<u>FY 24 ACTUAL</u>	<u>FY 25 ORIGINAL</u>	<u>FY 25 ESTIMATE</u>	<u>FY 26 BUDGET</u>	<u>PERCENT DIFF. FROM FY 25 EST</u>	<u>FY 27 FINANCIAL PLAN</u>
REVENUE ACCOUNT						
<u>Licenses, Permits, and Fees</u>						
Nonbusiness Licenses	\$ 692	\$ 645	\$ 729	\$ 729	0.0%	\$ 729
Total Licenses, Permits, and Fees	692	645	729	729	0.0%	729
TOTAL ANNUAL RESOURCES	\$ 692	\$ 645	\$ 729	\$ 729	\$ 0	\$ 729

ANNUAL OUTLAYS

(amounts expressed in thousands)

	<u>FY 24 ACTUAL</u>	<u>FY 25 ORIGINAL</u>	<u>FY 26 BUDGET</u>	<u>PERCENT DIFF. FROM FY 25 ORIG</u>	<u>FY 27 FINANCIAL PLAN</u>
SOCIAL AND ECONOMIC DEVELOPMENT					
<u>Development Services</u>					
Other Services/Charges	\$ 632	\$ 581	\$ 598	2.9%	\$ 614
Total	632	581	598	2.9%	614
Total Social & Economic Development	632	581	598	2.9%	614
TOTAL BUDGET	632	581	598	2.9%	614
(Expenditures or appropriations)					
TOTAL ANNUAL OUTLAYS	\$ 632	\$ 581	\$ 598	2.9%	\$ 614

PA LAW ENFORCEMENT TRAINING

FY 2025 - 2026 & FY 2026 - 2027

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 FY26 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 24</u>	<u>FY 25</u>	<u>FY 25</u>	<u>FY 26</u>	<u>PERCENT</u>	<u>FY 27</u>
	<u>ACTUAL</u>	<u>ORIGINAL</u>	<u>ESTIMATE</u>	<u>BUDGET</u>	<u>DIFF. FROM</u>	<u>FINANCIAL</u>
					<u>FY 25 EST.</u>	<u>PLAN</u>
Annual Resources						
Revenue	\$ 86	\$ 76	\$ 68	\$ 72	5.9%	\$ 72
Transfers In	0	0	0	0	N/A	0
Total Resources	<u>86</u>	<u>76</u>	<u>68</u>	<u>72</u>	5.9%	<u>72</u>
Annual Outlays						
Budget	92	93	92	73	-20.7%	73
Transfers Out	0	0	0	0	N/A	0
Total Outlays	<u>92</u>	<u>93</u>	<u>92</u>	<u>73</u>	-20.7%	<u>73</u>
Resources Less Outlays	<u>(6)</u>	<u>(17)</u>	<u>(24)</u>	<u>(1)</u>		<u>(1)</u>
Fund Balance						
Beginning Unassigned Fund Balance	67	53	61	37		36
Addition to/(Use of)	(6)	(17)	(24)	(1)		(1)
End of Year	<u>\$ 61</u>	<u>\$ 36</u>	<u>\$ 37</u>	<u>\$ 36</u>		<u>\$ 35</u>

ANNUAL RESOURCES

(amounts expressed in thousands)

	FY 24 ACTUAL	FY 25 ORIGINAL	FY 25 ESTIMATE	FY 26 BUDGET	PERCENT DIFF. FROM FY 25 EST	FY 27 FINANCIAL PLAN
REVENUE ACCOUNT						
<u>Fines and Forfeitures</u>						
Court Related Fines and Forfeitures	\$ 81	\$ 76	\$ 67	\$ 72	7.5%	\$ 72
Total Fines and Forfeitures	81	76	67	72	7.5%	72
<u>Miscellaneous</u>						
Reimbursements	5	0	1	0	-100.0%	0
Total Miscellaneous	5	0	1	0	-100.0%	0
TOTAL ANNUAL RESOURCES	\$ 86	\$ 76	\$ 68	\$ 72	5.9%	\$ 72

ANNUAL OUTLAYS

(amounts expressed in thousands)

	FY 24 ACTUAL	FY 25 ORIGINAL	FY 26 BUDGET	PERCENT DIFF. FROM FY 25 ORIG	FY 27 FINANCIAL PLAN
PUBLIC SAFETY AND PROTECTION					
<u>Municipal Court</u>					
Other Services/Charges	\$ 3	\$ 3	\$ 3	0.0%	\$ 3
Total	3	3	3	0.0%	3
<u>Police</u>					
Other Services/Charges	86	87	67	-23.0%	67
Total	86	87	67	-23.0%	67
Total Public Safety and Protection	89	90	70	-22.2%	70
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	92	93	73	-21.5%	73
(Expenditures or appropriations)					
TOTAL ANNUAL OUTLAYS	\$ 92	\$ 93	\$ 73	-21.5%	\$ 73

JUVENILE CURFEW FINES

FY 2025 - 2026 & FY 2026 - 2027

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 were historically used to partially fund a Probation Officer in the Municipal Court department related to specialized counseling and referral support for juveniles. The position also monitors the progress of all juvenile court cases, facilitates work-in-lieu-of-fines, schedules classes, and prepares pre-sentence investigations. This position continues to be fully funded from the General Fund. There are no budgeted expenditures in FY26 and FY27 due to minimal anticipated revenues.

ANNUAL RESOURCES AND OUTLAYS

(amounts expressed in thousands)

	<u>FY 24</u>	<u>FY 25</u>	<u>FY 25</u>	<u>FY 26</u>	<u>PERCENT</u>	<u>FY 27</u>
	<u>ACTUAL</u>	<u>ORIGINAL</u>	<u>ESTIMATE</u>	<u>BUDGET</u>	<u>DIFF. FROM</u>	<u>FINANCIAL</u>
					<u>FY 25 EST.</u>	<u>PLAN</u>
Annual Resources						
Revenue	\$ 2	\$ 2	\$ 2	\$ 3	50.0%	\$ 3
Transfers In	0	0	0	0	N/A	0
Total Resources	<u>2</u>	<u>2</u>	<u>2</u>	<u>3</u>	50.0%	<u>3</u>
Annual Outlays						
Budget	0	0	0	0	N/A	0
Transfers Out	0	0	0	0	N/A	0
Total Outlays	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	N/A	<u>0</u>
Resources Less Outlays	<u>2</u>	<u>2</u>	<u>2</u>	<u>3</u>		<u>3</u>
Fund Balance						
Beginning Unassigned Fund Balance	14	15	16	18		21
Addition to/(Use of)	2	2	2	3		3
End of Year	<u>\$ 16</u>	<u>\$ 17</u>	<u>\$ 18</u>	<u>\$ 21</u>		<u>\$ 24</u>

ANNUAL RESOURCES

(amounts expressed in thousands)

	<u>FY 24 ACTUAL</u>	<u>FY 25 ORIGINAL</u>	<u>FY 25 ESTIMATE</u>	<u>FY 26 BUDGET</u>	<u>PERCENT DIFF. FROM FY 25 EST</u>	<u>FY 27 FINANCIAL PLAN</u>
REVENUE ACCOUNT						
<u>Fines and Forfeitures</u>						
Court Related Fines and Forfeitures	\$ 2	\$ 2	\$ 2	\$ 3	50.0%	\$ 3
Total Fines and Forfeitures	<u>2</u>	<u>2</u>	<u>2</u>	<u>3</u>	50.0%	<u>3</u>
TOTAL ANNUAL RESOURCES	<u>\$ 2</u>	<u>\$ 2</u>	<u>\$ 2</u>	<u>\$ 3</u>	\$	<u>\$ 3</u>

ANNUAL OUTLAYS

(amounts expressed in thousands)

	<u>FY 24 ACTUAL</u>	<u>FY 25 ORIGINAL</u>	<u>FY 26 BUDGET</u>	<u>PERCENT DIFF. FROM FY 25 ORIG</u>	<u>FY 27 FINANCIAL PLAN</u>
TOTAL ANNUAL OUTLAYS	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	N/A	<u>\$ 0</u>

TECHNOLOGY FEE ASSESSMENT

FY 2025 - 2026 & FY 2026 - 2027

OPERATING FUND
127
SPECIAL REVENUE FUND BUDGETED ON A CASH BASIS

OVERVIEW

This fund was established in 2018 to account for the revenue and appropriations related to the ongoing costs of the records and case management system implementation for the Police Department, Municipal Court, and City Prosecutor. Revenue for this fund is generated from a technology fee applied to City of Tulsa traffic citations and court cases.

BUDGET SUMMARY

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

ANNUAL RESOURCES AND OUTLAYS

(amounts expressed in thousands)

	FY 24 ACTUAL	FY 25 ORIGINAL	FY 25 ESTIMATE	FY 26 BUDGET	PERCENT DIFF. FROM FY 25 EST.	FY 27 FINANCIAL PLAN
Annual Resources						
Revenue	\$ 869	\$ 783	\$ 795	\$ 800	0.6%	\$ 800
Transfers In	0	0	0	0	N/A	0
Total Resources	869	783	795	800	0.6%	800
Annual Outlays						
Budget	331	782	747	805	7.8%	818
Transfers Out	0	0	0	0	N/A	0
Total Outlays	331	782	747	805	7.8%	818
Resources Less Outlays	538	1	48	(5)		(18)
Fund Balance						
Beginning Unassigned Fund Balance	1,945	2,384	2,483	2,531		2,526
Addition to/(Use of)	538	1	48	(5)		(18)
End of Year	\$ 2,483	\$ 2,385	\$ 2,531	\$ 2,526		\$ 2,508

ANNUAL RESOURCES

(amounts expressed in thousands)

	<u>FY 24</u> <u>ACTUAL</u>	<u>FY 25</u> <u>ORIGINAL</u>	<u>FY 25</u> <u>ESTIMATE</u>	<u>FY 26</u> <u>BUDGET</u>	<u>PERCENT</u> <u>DIFF. FROM</u> <u>FY 25 EST</u>	<u>FY 27</u> <u>FINANCIAL</u> <u>PLAN</u>
REVENUE ACCOUNT						
<u>Fines and Forfeitures</u>						
Court Related Fines and Forfeitures	\$ 869	\$ 783	\$ 795	\$ 800	0.6%	\$ 800
Total Fines and Forfeitures	869	783	795	800	0.6%	800
TOTAL ANNUAL RESOURCES	\$ 869	\$ 783	\$ 795	\$ 800		\$ 800

ANNUAL OUTLAYS

(amounts expressed in thousands)

	<u>FY 24</u> <u>ACTUAL</u>	<u>FY 25</u> <u>ORIGINAL</u>	<u>FY 26</u> <u>BUDGET</u>	<u>PERCENT</u> <u>DIFF. FROM</u> <u>FY 25 ORIG</u>	<u>FY 27</u> <u>FINANCIAL</u> <u>PLAN</u>
PUBLIC SAFETY AND PROTECTION					
<u>Municipal Court</u>					
Personal Services	\$ 93	\$ 97	\$ 97	0.0%	\$ 98
Other Services/Charges	5	188	229	21.8%	240
Total	98	285	326	14.4%	338
<u>Police</u>					
Personal Services	219	240	222	-7.5%	223
Other Services/Charges	14	257	257	0.0%	257
Total	233	497	479	-3.6%	480
Total Public Safety and Protection	331	782	805	2.9%	818
TOTAL BUDGET (Expenditures or appropriations)	331	782	805	2.9%	818
TOTAL ANNUAL OUTLAYS	\$ 331	\$ 782	\$ 805	2.9%	\$ 818

ECONOMIC DEVELOPMENT

FY 2025 - 2026 & FY 2026 - 2027

OPERATING FUND

130

SPECIAL REVENUE FUND
BUDGETED ON A
CASH BASIS

OVERVIEW

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

BUDGET SUMMARY

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

	FY 24 ACTUAL	FY 25 ORIGINAL	FY 25 ESTIMATE	FY 26 BUDGET	PERCENT DIFF. FROM FY 25 EST.	FY 27 FINANCIAL PLAN
Annual Resources						
Revenue	\$ 447	\$ 436	\$ 444	\$ 446	0.5%	\$ 455
Transfers In	0	0	0	0	N/A	0
Total Resources	447	436	444	446	0.5%	455
Annual Outlays						
Budget	493	493	548	419	-23.5%	419
Transfers Out	0	0	0	0	N/A	0
Total Outlays	493	493	548	419	-23.5%	419
Resources Less Outlays	(46)	(57)	(104)	27		36
Fund Balance						
Beginning Unassigned Fund Balance	463	395	417	313		340
Addition to/(Use of)	(46)	(57)	(104)	27		36
End of Year	\$ 417	\$ 338	\$ 313	\$ 340		\$ 376

ANNUAL RESOURCES

(amounts expressed in thousands)

	<u>FY 24</u> <u>ACTUAL</u>	<u>FY 25</u> <u>ORIGINAL</u>	<u>FY 25</u> <u>ESTIMATE</u>	<u>FY 26</u> <u>BUDGET</u>	<u>PERCENT</u> <u>DIFF. FROM</u> <u>FY 25 EST</u>	<u>FY 27</u> <u>FINANCIAL</u> <u>PLAN</u>
REVENUE ACCOUNT						
<u>Taxes</u>						
Hotel & Motel Tax	\$ 444	\$ 436	\$ 443	\$ 446	0.7%	\$ 455
Total Taxes	444	436	443	446	0.7%	455
<u>Investment Income</u>						
Interest Earnings	3	0	1	0	-100.0%	0
Total Investment Income	3	0	1	0	-100.0%	0
TOTAL ANNUAL RESOURCES	\$ 447	\$ 436	\$ 444	\$ 446	0.5%	\$ 455

ANNUAL OUTLAYS

(amounts expressed in thousands)

	<u>FY 24</u> <u>ACTUAL</u>	<u>FY 25</u> <u>ORIGINAL</u>	<u>FY 26</u> <u>BUDGET</u>	<u>PERCENT</u> <u>DIFF. FROM</u> <u>FY 25 ORIG</u>	<u>FY 27</u> <u>FINANCIAL</u> <u>PLAN</u>
SOCIAL AND ECONOMIC DEVELOPMENT					
<u>Mayor's Office of Economic Development</u>					
Other Services/Charges	\$ 0	\$ 243	\$ 169	-30.5%	\$ 169
Total	0	243	169	-30.5%	169
<u>Tulsa Authority for Economic Opportunity</u>					
Other Services/Charges	243	0	0	N/A	0
Total	243	0	0	N/A	0
<u>Managed Entities - Economic Development</u>					
Other Services/Charges	250	250	250	0.0%	250
Total	250	250	250	0.0%	250
Total Social & Economic Development	493	493	419	-15.0%	419
TOTAL BUDGET	493	493	419	-15.0%	419
(Expenditures or appropriations)					
TOTAL ANNUAL OUTLAYS	\$ 493	\$ 493	\$ 419	-15.0%	\$ 419

CONVENTION & VISITORS

FY 2025 - 2026 & FY 2026 - 2027

OPERATING FUND

131

SPECIAL REVENUE FUND
BUDGETED ON A
CASH BASIS

OVERVIEW

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

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

BUDGET SUMMARY

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

ANNUAL RESOURCES AND OUTLAYS

(amounts expressed in thousands)

	FY 24 ACTUAL	FY 25 ORIGINAL	FY 25 ESTIMATE	FY 26 BUDGET	PERCENT DIFF. FROM FY 25 EST.	FY 27 FINANCIAL PLAN
Annual Resources						
Revenue	\$ 4,469	\$ 4,364	\$ 4,442	\$ 4,457	0.3%	\$ 4,546
Transfers In	0	0	0	0	N/A	0
Total Resources	4,469	4,364	4,442	4,457	0.3%	4,546
Annual Outlays						
Budget	4,869	4,498	4,721	4,457	-5.6%	4,546
Transfers Out	0	0	0	0	N/A	0
Total Outlays	4,869	4,498	4,721	4,457	-5.6%	4,546
Resources Less Outlays	(400)	(134)	(279)	0		0
Fund Balance						
Beginning Unassigned Fund Balance	857	246	457	178		178
Addition to/(Use of)	(400)	(134)	(279)	0		0
End of Year	\$ 457	\$ 112	\$ 178	\$ 178		\$ 178

ANNUAL RESOURCES

(amounts expressed in thousands)

REVENUE ACCOUNT	FY 24 ACTUAL	FY 25 ORIGINAL	FY 25 ESTIMATE	FY 26 BUDGET	PERCENT DIFF. FROM FY 25 EST	FY 27 FINANCIAL PLAN
<u>Taxes</u>						
Hotel & Motel Tax	\$ 4,443	\$ 4,364	\$ 4,433	\$ 4,457	0.5%	\$ 4,546
Total Taxes	4,443	4,364	4,433	4,457	0.5%	4,546
<u>Investment Income</u>						
Interest Earnings	26	0	9	0	-100.0%	0
Total Investment Income	26	0	9	0	-100.0%	0
TOTAL ANNUAL RESOURCES	\$ 4,469	\$ 4,364	\$ 4,442	\$ 4,457	0.3%	\$ 4,546

ANNUAL OUTLAYS

(amounts expressed in thousands)

CULTURAL DEVELOPMENT AND RECREATION	FY 24 ACTUAL	FY 25 ORIGINAL	FY 26 BUDGET	PERCENT DIFF. FROM FY 25 ORIG	FY 27 FINANCIAL PLAN
<u>Park and Recreation</u>					
Personal Services	\$ 75	\$ 117	\$ 0	-100.0%	\$ 0
Materials and Supplies	3	3	0	-100.0%	0
Other Services/Charges	0	4	0	-100.0%	0
Total	78	124	0	-100.0%	0
Total Cultural Development & Recreation	78	124	0	-100.0%	0
<u>Managed Entities - Economic Development</u>					
Other Services/Charges	4,791	4,374	4,457	1.9%	4,546
Total	4,791	4,374	4,457	1.9%	4,546
TOTAL BUDGET	4,869	4,498	4,457	-0.9%	4,546
(Expenditures or appropriations)					
TOTAL ANNUAL OUTLAYS	\$ 4,869	\$ 4,498	\$ 4,457	-0.9%	\$ 4,546

CONVENTION & TOURISM FACILITY

FY 2025 - 2026 & FY 2026 - 2027

OPERATING FUND

132

SPECIAL REVENUE FUND
BUDGETED ON A
CASH BASIS

OVERVIEW

With approval of Ordinance #23112 on May 27, 2014, the allocation of the Hotel/Motel Tax was revised. The Convention Fund was renamed the Convention & Tourism Facilities Fund. Effective April 8, 2019, this fund will receive 48.5 percent (48.5%) of the Hotel/Motel Tax levied pursuant to the first chapter of Title 44, together with all income derived from the investment of the tax. The previous allocation was 43 percent (43.0%).

This fund shall be used to construct, reconstruct, operate, maintain, and repair buildings and facilities to foster the development of the City as a convention and tourist destination, and to acquire land in connection therewith. In FY20, the Tulsa Performing Arts Center Trust, under an agreement with the City of Tulsa, took over day to day management of the Performing Arts Center. There is an agreement with Oak View Group to manage the BOK Arena and Arvest Convention Center.

BUDGET SUMMARY

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

ANNUAL RESOURCES AND OUTLAYS

(amounts expressed in thousands)

	FY 24 ACTUAL	FY 25 ORIGINAL	FY 25 ESTIMATE	FY 26 BUDGET	PERCENT DIFF. FROM FY 25 EST.	FY 27 FINANCIAL PLAN
Annual Resources						
Revenue	\$ 4,958	\$ 4,803	\$ 4,929	\$ 4,943	0.3%	\$ 5,019
Transfers In	0	0	0	0	N/A	0
Total Resources	4,958	4,803	4,929	4,943	0.3%	5,019
Annual Outlays						
Budget	2,588	4,876	5,145	3,325	-35.4%	3,398
Transfers Out	1,500	1,927	1,927	1,500	-22.2%	1,500
Total Outlays	4,088	6,803	7,072	4,825	-31.8%	4,898
Resources Less Outlays	870	(2,000)	(2,143)	118		121
Fund Balance						
Beginning Unassigned Fund Balance	3,788	4,814	4,658	2,515		2,633
Addition to/(Use of)	870	(2,000)	(2,143)	118		121
End of Year	\$ 4,658	\$ 2,814	\$ 2,515	\$ 2,633		\$ 2,754

ANNUAL RESOURCES

(amounts expressed in thousands)

REVENUE ACCOUNT	FY 24 ACTUAL	FY 25 ORIGINAL	FY 25 ESTIMATE	FY 26 BUDGET	PERCENT DIFF. FROM FY 25 EST	FY 27 FINANCIAL PLAN
<u>Taxes</u>						
Hotel & Motel Tax	\$ 4,789	\$ 4,703	\$ 4,779	\$ 4,803	0.5%	\$ 4,900
Total Taxes	4,789	4,703	4,779	4,803	0.5%	4,900
<u>Investment Income</u>						
Interest Earnings	169	100	150	140	-6.7%	119
Total Investment Income	169	100	150	140	-6.7%	119
TOTAL ANNUAL RESOURCES	\$ 4,958	\$ 4,803	\$ 4,929	\$ 4,943	0.3%	\$ 5,019

ANNUAL OUTLAYS

(amounts expressed in thousands)

CULTURAL DEVELOPMENT AND RECREATION	FY 24 ACTUAL	FY 25 ORIGINAL	FY 26 BUDGET	PERCENT DIFF. FROM FY 25 ORIG	FY 27 FINANCIAL PLAN
<u>Park and Recreation</u>					
Personal Services	\$ 75	\$ 117	\$ 215	83.8%	\$ 216
Materials and Supplies	3	5	8	60.0%	8
Other Services/Charges	0	4	8	100.0%	8
Total	78	126	231	83.3%	232
<u>Managed Entities - Culture & Recreation</u>					
Other Services/Charges	2,510	2,750	3,000	9.1%	3,072
Total	2,510	2,750	3,000	9.1%	3,072
Total Cultural Development & Recreation	2,588	2,876	3,231	12.3%	3,304
SOCIAL AND ECONOMIC DEVELOPMENT					
<u>Planning and Neighborhoods</u>					
Capital Outlay	0	2,000	0	-100.0%	0
Total	0	2,000	0	-100.0%	0
<u>Managed Entities - Economic Development</u>					
Other Services/Charges	0	0	94	N/A	94
Total	0	0	94	N/A	94
Total Social & Economic Development	0	2,000	94	-95.3%	94
TOTAL BUDGET	2,588	4,876	3,325	-31.8%	3,398
(Expenditures or appropriations)					

Transfers Out	FY 24 ACTUAL	FY 25 ORIGINAL	FY 26 BUDGET	PERCENT DIFF. FROM FY 25 ORIG	FY 27 FINANCIAL PLAN
Arvest Convention Center	1,500	1,927	1,500	-22.2%	1,500
TOTAL TRANSFERS OUT	1,500	1,927	1,500	-22.2%	1,500
TOTAL ANNUAL OUTLAYS	\$ 4,088	\$ 6,803	\$ 4,825	-29.1%	\$ 4,898

TULSA STADIUM IMP DISTRICT

FY 2025 - 2026 & FY 2026 - 2027

OPERATING FUND

141

SPECIAL REVENUE FUND
BUDGETED ON A
CASH BASIS

OVERVIEW

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

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

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

BUDGET SUMMARY

In FY26, 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 24 ACTUAL	FY 25 ORIGINAL	FY 25 ESTIMATE	FY 26 BUDGET	PERCENT DIFF. FROM FY 25 EST.	FY 27 FINANCIAL PLAN
Annual Resources						
Revenue	\$ 3,812	\$ 4,005	\$ 4,014	\$ 4,011	-0.1%	\$ 4,009
Transfers In	0	0	0	0	N/A	0
Total Resources	3,812	4,005	4,014	4,011	-0.1%	4,009
Annual Outlays						
Budget	1,463	1,505	1,490	1,505	1.0%	1,505
Transfers Out	2,359	2,474	2,474	2,474	0.0%	2,474
Total Outlays	3,822	3,979	3,964	3,979	0.4%	3,979
Resources Less Outlays	(10)	26	50	32		30
Fund Balance						
Beginning Unassigned Fund Balance	187	232	177	227		259
Addition to/(Use of)	(10)	26	50	32		30
Downtown Maintenance Reserve	(115)	(115)	(115)	(115)		(150)
End of Year	\$ 62	\$ 143	\$ 112	\$ 144		\$ 139

ANNUAL RESOURCES

(amounts expressed in thousands)

	FY 24 ACTUAL	FY 25 ORIGINAL	FY 25 ESTIMATE	FY 26 BUDGET	PERCENT DIFF. FROM FY 25 EST	FY 27 FINANCIAL PLAN
REVENUE ACCOUNT						
<u>Fines and Forfeitures</u>						
Special Assessments	\$ 3,787	\$ 3,979	\$ 3,980	\$ 3,979	0.0%	\$ 3,979
Total Fines and Forfeitures	3,787	3,979	3,980	3,979	0.0%	3,979
<u>Investment Income</u>						
Interest Earnings	25	26	34	32	-5.9%	30
Total Investment Income	25	26	34	32	-5.9%	30
TOTAL ANNUAL RESOURCES	\$ 3,812	\$ 4,005	\$ 4,014	\$ 4,011	-0.1%	\$ 4,009

ANNUAL OUTLAYS

(amounts expressed in thousands)

	FY 24 ACTUAL	FY 25 ORIGINAL	FY 26 BUDGET	PERCENT DIFF. FROM FY 25 ORIG	FY 27 FINANCIAL PLAN
<u>Downtown Tulsa Partnership</u>					
Other Services/Charges	\$ 1,463	\$ 1,505	\$ 1,505	0.0%	\$ 1,505
Total	1,463	1,505	1,505	0.0%	1,505
Total Social & Economic Development	1,463	1,505	1,505	0.0%	1,505
TOTAL BUDGET	1,463	1,505	1,505	0.0%	1,505
(Expenditures or appropriations)					
	FY 24 ACTUAL	FY 25 ORIGINAL	FY 26 BUDGET	PERCENT DIFF. FROM FY 25 ORIG	FY 27 FINANCIAL PLAN
<u>Transfers Out</u>					
Tulsa Stadium Trust	2,283	2,394	2,394	0.0%	2,394
General Fund	76	80	80	0.0%	80
TOTAL TRANSFERS OUT	2,359	2,474	2,474	0.0%	2,474
TOTAL ANNUAL OUTLAYS	\$ 3,822	\$ 3,979	\$ 3,979	0.0%	\$ 3,979

TOURISM IMPROVEMENT DISTRICT 1

FY 2025 - 2026 & FY 2026 - 2027

OPERATING FUND
143
SPECIAL REVENUE FUND BUDGETED ON A CASH BASIS

OVERVIEW

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

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

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

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

BUDGET SUMMARY

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

ANNUAL RESOURCES AND OUTLAYS

(amounts expressed in thousands)

	<u>FY 24</u>	<u>FY 25</u>	<u>FY 25</u>	<u>FY 26</u>	<u>PERCENT</u>	<u>FY 27</u>
	<u>ACTUAL</u>	<u>ORIGINAL</u>	<u>ESTIMATE</u>	<u>BUDGET</u>	<u>DIFF. FROM</u>	<u>FINANCIAL</u>
					<u>FY 25 EST.</u>	<u>PLAN</u>
Annual Resources						
Revenue	\$ 2,981	\$ 2,803	\$ 3,073	\$ 3,070	-0.1%	\$ 3,069
Transfers In	0	0	0	0	N/A	0
Total Resources	2,981	2,803	3,073	3,070	-0.1%	3,069
Annual Outlays						
Budget	2,946	2,798	3,196	3,016	-5.6%	3,016
Transfers Out	0	0	0	0	N/A	0
Total Outlays	2,946	2,798	3,196	3,016	-5.6%	3,016
Resources Less Outlays	35	5	(123)	54		53
Fund Balance						
Beginning Unassigned Fund Balance	334	0	369	246		300
Addition to/(Use of)	35	5	(123)	54		53
End of Year	\$ 369	\$ 5	\$ 246	\$ 300		\$ 353

ANNUAL RESOURCES

(amounts expressed in thousands)

	<u>FY 24</u> <u>ACTUAL</u>	<u>FY 25</u> <u>ORIGINAL</u>	<u>FY 25</u> <u>ESTIMATE</u>	<u>FY 26</u> <u>BUDGET</u>	<u>PERCENT</u> <u>DIFF. FROM</u> <u>FY 25 EST</u>	<u>FY 27</u> <u>FINANCIAL</u> <u>PLAN</u>
REVENUE ACCOUNT						
<u>Fines and Forfeitures</u>						
Special Assessments	\$ 2,974	\$ 2,798	\$ 3,065	\$ 3,065	0.0%	\$ 3,065
Total Fines and Forfeitures	2,974	2,798	3,065	3,065	0.0%	3,065
<u>Investment Income</u>						
Interest Earnings	7	5	8	5	-37.5%	4
Total Investment Income	7	5	8	5	-37.5%	4
TOTAL ANNUAL RESOURCES	\$ 2,981	\$ 2,803	\$ 3,073	\$ 3,070	-0.1%	\$ 3,069

ANNUAL OUTLAYS

(amounts expressed in thousands)

	<u>FY 24</u> <u>ACTUAL</u>	<u>FY 25</u> <u>ORIGINAL</u>	<u>FY 26</u> <u>BUDGET</u>	<u>PERCENT</u> <u>DIFF. FROM</u> <u>FY 25 ORIG</u>	<u>FY 27</u> <u>FINANCIAL</u> <u>PLAN</u>
<u>Managed Entities - Economic Development</u>					
Other Services/Charges	\$ 2,946	\$ 2,798	\$ 3,016	7.8%	\$ 3,016
Total	2,946	2,798	3,016	7.8%	3,016
Total Social & Economic Development	2,946	2,798	3,016	7.8%	3,016
TOTAL BUDGET	2,946	2,798	3,016	7.8%	3,016
(Expenditures or appropriations)					
TOTAL ANNUAL OUTLAYS	\$ 2,946	\$ 2,798	\$ 3,016	7.8%	\$ 3,016

KENDALL WHITTIER IMPROVEMENT DISTRICT

FY 2025 - 2026 & FY 2026 - 2027

OPERATING FUND
144
SPECIAL REVENUE FUND BUDGETED ON A CASH BASIS

OVERVIEW

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

BUDGET SUMMARY

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

ANNUAL RESOURCES AND OUTLAYS

(amounts expressed in thousands)

	<u>FY 24</u> <u>ACTUAL</u>	<u>FY 25</u> <u>ORIGINAL</u>	<u>FY 25</u> <u>ESTIMATE</u>	<u>FY 26</u> <u>BUDGET</u>	<u>PERCENT</u> <u>DIFF. FROM</u> <u>FY 25 EST.</u>	<u>FY 27</u> <u>FINANCIAL</u> <u>PLAN</u>
Annual Resources						
Revenue	\$ 53	\$ 52	\$ 49	\$ 48	-2.0%	\$ 47
Transfers In	0	0	0	0	N/A	0
Total Resources	<u>53</u>	<u>52</u>	<u>49</u>	<u>48</u>	-2.0%	<u>47</u>
Annual Outlays						
Budget	24	52	51	53	3.9%	53
Transfers Out	0	0	0	0	N/A	0
Total Outlays	<u>24</u>	<u>52</u>	<u>51</u>	<u>53</u>	3.9%	<u>53</u>
Resources Less Outlays	<u>29</u>	<u>0</u>	<u>(2)</u>	<u>(5)</u>		<u>(6)</u>
Fund Balance						
Beginning Unassigned Fund Balance	9	9	38	36		31
Addition to/(Use of)	29	0	(2)	(5)		(6)
End of Year	<u>\$ 38</u>	<u>\$ 9</u>	<u>\$ 36</u>	<u>\$ 31</u>		<u>\$ 25</u>

ANNUAL RESOURCES

(amounts expressed in thousands)

	FY 24 <u>ACTUAL</u>	FY 25 <u>ORIGINAL</u>	FY 25 <u>ESTIMATE</u>	FY 26 <u>BUDGET</u>	PERCENT DIFF. FROM <u>FY 25 EST</u>	FY 27 <u>FINANCIAL PLAN</u>
REVENUE ACCOUNT						
<u>Fines and Forfeitures</u>						
Special Assessments	\$ 51	\$ 51	\$ 46	\$ 46	0.0%	\$ 46
Total Fines and Forfeitures	51	51	46	46	0.0%	46
<u>Investment Income</u>						
Interest Earnings	2	1	3	2	-33.3%	1
Total Investment Income	2	1	3	2	-33.3%	1
TOTAL ANNUAL RESOURCES	<u>\$ 53</u>	<u>\$ 52</u>	<u>\$ 49</u>	<u>\$ 48</u>	-2.0%	<u>\$ 47</u>

ANNUAL OUTLAYS

(amounts expressed in thousands)

	FY 24 <u>ACTUAL</u>	FY 25 <u>ORIGINAL</u>	FY 26 <u>BUDGET</u>	PERCENT DIFF. FROM <u>FY 25 ORIG</u>	FY 27 <u>FINANCIAL PLAN</u>
ADMINISTRATIVE AND SUPPORT SERVICES					
<u>Finance</u>					
Other Services/Charges	\$ 24	\$ 52	\$ 53	1.9%	\$ 53
Total	24	52	53	1.9%	53
Total Administrative & Support Services	24	52	53	1.9%	53
TOTAL BUDGET	<u>24</u>	<u>52</u>	<u>53</u>	1.9%	<u>53</u>
(Expenditures or appropriations)					
TOTAL ANNUAL OUTLAYS	<u>\$ 24</u>	<u>\$ 52</u>	<u>\$ 53</u>	1.9%	<u>\$ 53</u>

PUBLIC WAYS CAPITAL

FY 2025 - 2026 & FY 2026 - 2027

CAPITAL FUND

148

GOVERNMENTAL CAPITAL FUND
BUDGETED ON A
CASH BASIS

OVERVIEW

This fund allows for the separate accounting of capital projects that are financed with revenue generated within the Public Ways Fund (Fund 14.9). The fund receives a transfer from the Public Ways Fund each fiscal year to provide financing for capital projects. The fund is a capital projects fund. Appropriations do not lapse at the end of each fiscal year as they do in operating funds. Interest revenue is credited to the Public Ways Fund. Most of the time, transfers are fully appropriated, but a fund balance available for appropriation can be generated when projects are constructed for less than original estimates.

BUDGET SUMMARY

In FY26, a transfer from the Public Ways Fund will finance needed utility line burial projects associated with the larger arterial rehabilitation program across the city.

ANNUAL RESOURCES AND OUTLAYS

(amounts expressed in thousands)

	FY 24 ACTUAL	FY 25 ORIGINAL	FY 25 ESTIMATE	FY 26 BUDGET	PERCENT DIFF. FROM FY 25 EST.	FY 27 FINANCIAL PLAN
Annual Resources						
Revenue	\$ 0	\$ 0	\$ 0	\$ 0	N/A	\$ 0
Transfers In	2,600	0	0	2,000	N/A	2,000
Total Resources	2,600	0	0	2,000	N/A	2,000
Annual Outlays						
Budget	0	0	0	0	N/A	0
Transfers Out	0	0	0	0	N/A	0
Total Outlays	0	0	0	0	N/A	0
Resources Less Outlays	2,600	0	0	2,000		2,000
Fund Balance						
Beginning Unassigned Fund Balance	167	4,933	2,767	2,767		4,767
Addition to/(Use of)	2,600	0	0	2,000		2,000
End of Year	\$ 2,767	\$ 4,933	\$ 2,767	\$ 4,767		\$ 6,767

ANNUAL RESOURCES

(amounts expressed in thousands)

REVENUE ACCOUNT	FY 24 <u>ACTUAL</u>	FY 25 <u>ORIGINAL</u>	FY 25 <u>ESTIMATE</u>	FY 26 <u>BUDGET</u>	PERCENT DIFF. FROM <u>FY 25 EST</u>	FY 27 FINANCIAL <u>PLAN</u>
<u>Transfers In</u>						
Transfers within Primary Government	\$ 2,600	\$ 0	\$ 0	\$ 2,000	N/A	\$ 2,000
Total Transfers In	2,600	0	0	2,000	N/A	2,000
TOTAL ANNUAL RESOURCES	<u>\$ 2,600</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 2,000</u>	N/A	<u>\$ 2,000</u>

ANNUAL OUTLAYS

(amounts expressed in thousands)

PUBLIC WORKS AND TRANSPORTATION	FY 24 <u>ACTUAL</u>	FY 25 <u>ORIGINAL</u>	FY 26 <u>BUDGET</u>	PERCENT DIFF. FROM <u>FY 25 ORIG</u>	FY 27 FINANCIAL <u>PLAN</u>
<u>Engineering Services</u>					
Capital Outlay	\$ (2,166)	\$ 0	\$ 0	N/A	\$ 0
Total	(2,166)	0	0	N/A	0
<u>Public Works</u>					
Capital Outlay	2,166	0	0	N/A	0
Total	2,166	0	0	N/A	0
Total Public Works & Transportation	<u>0</u>	<u>0</u>	<u>0</u>	N/A	<u>0</u>
TOTAL ANNUAL OUTLAYS	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	N/A	<u>\$ 0</u>

PUBLIC WAYS

FY 2025 - 2026 & FY 2026 - 2027

OPERATING FUND

149

SPECIAL REVENUE FUND
BUDGETED ON A
CASH BASIS

OVERVIEW

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

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

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

BUDGET SUMMARY

Revenues from the franchise fee will be used to identify priority areas within the City of Tulsa for maintenance and repair of public ways, street and highway lighting maintenance, repair, and replacements, and underground utility installation. Two departments will receive funding to accomplish these priorities, Public Works and the Department of Planning and Neighborhoods. Although each department will have its own responsibilities, they will coordinate priorities and work efforts to achieve the Mayor and Council objectives which established the fund. The FY26 budget further prioritizes the conversion of highway lighting to LED by funding the replacement of the remaining 5,800 fixtures covering 172 lane miles, by which creates energy efficiencies and enhances highway safety.

ANNUAL RESOURCES AND OUTLAYS

(amounts expressed in thousands)

	FY 24 ACTUAL	FY 25 ORIGINAL	FY 25 ESTIMATE	FY 26 BUDGET	PERCENT DIFF. FROM FY 25 EST.	FY 27 FINANCIAL PLAN
Annual Resources						
Revenue	\$ 5,955	\$ 6,805	\$ 6,192	\$ 6,661	7.6%	\$ 6,661
Transfers In	0	0	0	0	N/A	0
Total Resources	5,955	6,805	6,192	6,661	7.6%	6,661
Annual Outlays						
Budget	1,735	10,302	9,790	3,704	-62.2%	3,713
Transfers Out	2,600	0	0	2,000	N/A	2,000
Total Outlays	4,335	10,302	9,790	5,704	-41.7%	5,713
Resources Less Outlays	1,620	(3,497)	(3,598)	957		948
Fund Balance						
Beginning Unassigned Fund Balance	2,240	4,007	3,860	262		1,219
Addition to/(Use of)	1,620	(3,497)	(3,598)	957		948
End of Year	\$ 3,860	\$ 510	\$ 262	\$ 1,219		\$ 2,167

ANNUAL RESOURCES

(amounts expressed in thousands)

REVENUE ACCOUNT	FY 24 ACTUAL	FY 25 ORIGINAL	FY 25 ESTIMATE	FY 26 BUDGET	PERCENT DIFF. FROM FY 25 EST	FY 27 FINANCIAL PLAN
Taxes						
Franchise Tax	\$ 5,955	\$ 6,805	\$ 6,192	\$ 6,661	7.6%	\$ 6,661
Total Taxes	5,955	6,805	6,192	6,661	7.6%	6,661
TOTAL ANNUAL RESOURCES	\$ 5,955	\$ 6,805	\$ 6,192	\$ 6,661	\$	\$ 6,661

ANNUAL OUTLAYS

(amounts expressed in thousands)

SOCIAL AND ECONOMIC DEVELOPMENT	FY 24 ACTUAL	FY 25 ORIGINAL	FY 26 BUDGET	PERCENT DIFF. FROM FY 25 ORIG	FY 27 FINANCIAL PLAN
Planning and Neighborhoods					
Personal Services	\$ 129	\$ 161	\$ 156	-3.1%	\$ 158
Materials and Supplies	1	1	0	-100.0%	0
Other Services/Charges	0	4	0	-100.0%	0
Total	130	166	156	-6.0%	158
Total Social & Economic Development	130	166	156	-6.0%	158
PUBLIC WORKS AND TRANSPORTATION					
Public Works					
Personal Services	329	407	444	9.1%	451
Materials and Supplies	135	138	138	0.0%	138
Other Services/Charges	1,141	9,591	2,966	-69.1%	2,966
Total	1,605	10,136	3,548	-65.0%	3,555
Total Public Works & Transportation	1,605	10,136	3,548	-65.0%	3,555
TOTAL BUDGET	1,735	10,302	3,704	-64.0%	3,713
(Expenditures or appropriations)					

Transfers Out	FY 24 ACTUAL	FY 25 ORIGINAL	FY 26 BUDGET	PERCENT DIFF. FROM FY 25 ORIG	FY 27 FINANCIAL PLAN
Public Ways Capital Projects Transfer	2,600	0	2,000	N/A	2,000
TOTAL TRANSFERS OUT	2,600	0	2,000	N/A	2,000
TOTAL ANNUAL OUTLAYS	\$ 4,335	\$ 10,302	\$ 5,704	-44.6%	\$ 5,713

PUBLIC SAFETY SALES TAX

FY 2025 - 2026 & FY 2026 - 2027

OPERATING FUND

150

GOVERNMENTAL FUND
BUDGETED ON A
CASH BASIS

OVERVIEW

On April 5, 2016, Tulsa voters approved Ordinance #23420 setting a limited-purpose, permanent sales tax levy of sixteen one hundredths of one percent (0.16%) to begin January 1, 2017 and continuing until July 1, 2021, on which date the said sixteen one hundredths of one percent (0.16%) permanent sales tax shall increase to a twenty-six one-hundredths of one percent (0.26%) permanent sales tax for the purpose of providing revenue for the support of the public safety functions of the City of Tulsa as listed in detail in Title 43-I of Tulsa Revised Ordinances created with Ordinance #23423. In FY23, the final 6 of the original 16 Emergency Communicator I positions that were funded by Public Safety Tax were created.

BUDGET SUMMARY

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

ANNUAL RESOURCES AND OUTLAYS

(amounts expressed in thousands)

	FY 24 ACTUAL	FY 25 ORIGINAL	FY 25 ESTIMATE	FY 26 BUDGET	PERCENT DIFF. FROM FY 25 EST.	FY 27 FINANCIAL PLAN
Annual Resources						
Revenue	\$ 25,325	\$ 25,436	\$ 25,598	\$ 25,873	1.1%	\$ 26,310
Transfers In	0	0	0	0	N/A	0
Total Resources	25,325	25,436	25,598	25,873	1.1%	26,310
Annual Outlays						
Budget	23,548	27,371	27,332	26,711	-2.3%	26,855
Transfers Out	0	0	0	0	N/A	0
Total Outlays	23,548	27,371	27,332	26,711	-2.3%	26,855
Resources Less Outlays	1,777	(1,935)	(1,734)	(838)		(545)
Fund Balance						
Beginning Unassigned Fund Balance	13,557	15,072	15,334	13,600		12,762
Addition to/(Use of)	1,777	(1,935)	(1,734)	(838)		(545)
End of Year	\$ 15,334	\$ 13,137	\$ 13,600	\$ 12,762		\$ 12,217

ANNUAL RESOURCES

(amounts expressed in thousands)

	<u>FY 24</u> <u>ACTUAL</u>	<u>FY 25</u> <u>ORIGINAL</u>	<u>FY 25</u> <u>ESTIMATE</u>	<u>FY 26</u> <u>BUDGET</u>	PERCENT DIFF. FROM FY 25 EST	FY 27 FINANCIAL PLAN
REVENUE ACCOUNT						
<u>Taxes</u>						
Sales Tax	\$ 24,897	\$ 25,118	\$ 24,950	\$ 25,386	1.7%	\$ 25,894
Total Taxes	24,897	25,118	24,950	25,386	1.7%	25,894
<u>Investment Income</u>						
Interest Earnings	428	318	648	487	-24.8%	416
Total Investment Income	428	318	648	487	-24.8%	416
TOTAL ANNUAL RESOURCES	\$ 25,325	\$ 25,436	\$ 25,598	\$ 25,873	1.1%	\$ 26,310

ANNUAL OUTLAYS

(amounts expressed in thousands)

	<u>FY 24</u> <u>ACTUAL</u>	<u>FY 25</u> <u>ORIGINAL</u>	<u>FY 26</u> <u>BUDGET</u>	PERCENT DIFF. FROM FY 25 ORIG	FY 27 FINANCIAL PLAN
PUBLIC SAFETY AND PROTECTION					
<u>Police</u>					
Personal Services	\$ 16,865	\$ 18,342	\$ 18,854	2.8%	\$ 18,959
Materials and Supplies	56	90	90	0.0%	90
Other Services/Charges	345	894	575	-35.7%	578
Total	17,266	19,326	19,519	1.0%	19,627
<u>Fire</u>					
Personal Services	5,707	6,353	6,410	0.9%	6,446
Materials and Supplies	173	1,120	376	-66.4%	376
Other Services/Charges	280	467	406	-13.1%	406
Capital Outlay	19	0	0	N/A	0
Total	6,179	7,940	7,192	-9.4%	7,228
Total Public Safety and Protection	23,445	27,266	26,711	-2.0%	26,855
ADMINISTRATIVE AND SUPPORT SERVICES					
<u>Finance</u>					
Personal Services	103	105	0	-100.0%	0
Total	103	105	0	-100.0%	0
Total Administrative & Support Services	103	105	0	-100.0%	0
TOTAL BUDGET	23,548	27,371	26,711	-2.4%	26,855
(Expenditures or appropriations)					
TOTAL ANNUAL OUTLAYS	\$ 23,548	\$ 27,371	\$ 26,711	-2.4%	\$ 26,855

TRANSPORTATION SALES TAX

FY 2025 - 2026 & FY 2026 - 2027

OPERATING FUND
151
GOVERNMENTAL FUND BUDGETED ON A CASH BASIS

OVERVIEW

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

BUDGET SUMMARY

Transportation Sales Tax Fund outlays are for approved streets and transit functions. The fund accumulated a fund balance as planned operations were started. The fund will fund positions in Public Works as well as traffic materials and crossing guards. It also funds ongoing Transit operations for bus rapid transit, lift services, Sunday service, and downtown/midtown circular services.

ANNUAL RESOURCES AND OUTLAYS

(amounts expressed in thousands)

	<u>FY 24 ACTUAL</u>	<u>FY 25 ORIGINAL</u>	<u>FY 25 ESTIMATE</u>	<u>FY 26 BUDGET</u>	<u>PERCENT DIFF. FROM FY 25 EST.</u>	<u>FY 27 FINANCIAL PLAN</u>
Annual Resources						
Revenue	\$ 8,396	\$ 8,430	\$ 8,582	\$ 8,593	0.1%	\$ 8,716
Transfers In	0	0	0	0	N/A	0
Total Resources	<u>8,396</u>	<u>8,430</u>	<u>8,582</u>	<u>8,593</u>	<u>0.1%</u>	<u>8,716</u>
Annual Outlays						
Budget	7,067	8,299	8,261	8,893	7.7%	9,072
Transfers Out	0	0	0	0	N/A	0
Total Outlays	<u>7,067</u>	<u>8,299</u>	<u>8,261</u>	<u>8,893</u>	<u>7.7%</u>	<u>9,072</u>
Resources Less Outlays	<u>1,329</u>	<u>131</u>	<u>321</u>	<u>(300)</u>		<u>(356)</u>
Fund Balance						
Beginning Unassigned Fund Balance	8,592	9,559	9,921	10,242		9,942
Addition to/(Use of)	1,329	131	321	(300)		(356)
End of Year	<u>\$ 9,921</u>	<u>\$ 9,690</u>	<u>\$ 10,242</u>	<u>\$ 9,942</u>		<u>\$ 9,586</u>

ANNUAL RESOURCES

(amounts expressed in thousands)

REVENUE ACCOUNT	FY 24 ACTUAL	FY 25 ORIGINAL	FY 25 ESTIMATE	FY 26 BUDGET	PERCENT DIFF. FROM FY 25 EST	FY 27 FINANCIAL PLAN
<u>Taxes</u>						
Sales Tax	\$ 8,140	\$ 8,212	\$ 8,156	\$ 8,299	1.8%	\$ 8,465
Total Taxes	8,140	8,212	8,156	8,299	1.8%	8,465
<u>Investment Income</u>						
Interest Earnings	256	218	426	294	-31.0%	251
Total Investment Income	256	218	426	294	-31.0%	251
TOTAL ANNUAL RESOURCES	\$ 8,396	\$ 8,430	\$ 8,582	\$ 8,593	0.1%	\$ 8,716

ANNUAL OUTLAYS

(amounts expressed in thousands)

PUBLIC WORKS AND TRANSPORTATION	FY 24 ACTUAL	FY 25 ORIGINAL	FY 26 BUDGET	PERCENT DIFF. FROM FY 25 ORIG	FY 27 FINANCIAL PLAN
<u>Public Works</u>					
Personal Services	\$ 2,042	\$ 2,396	\$ 2,457	2.5%	\$ 2,481
Materials and Supplies	623	871	871	0.0%	871
Other Services/Charges	112	543	539	-0.7%	539
Capital Outlay	0	0	79	N/A	86
Total	2,777	3,810	3,946	3.6%	3,977
<u>Metropolitan Tulsa Transit Authority</u>					
Other Services/Charges	4,290	4,489	4,947	10.2%	5,095
Total	4,290	4,489	4,947	10.2%	5,095
Total Public Works & Transportation	7,067	8,299	8,893	7.2%	9,072
TOTAL BUDGET (Expenditures or appropriations)	7,067	8,299	8,893	7.2%	9,072
TOTAL ANNUAL OUTLAYS	\$ 7,067	\$ 8,299	\$ 8,893	7.2%	\$ 9,072

ECONOMIC STABILIZATION RESERVE

FY 2025 - 2026 & FY 2026 - 2027

OPERATING FUND
152
SPECIAL REVENUE FUND BUDGETED ON A CASH BASIS

OVERVIEW

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

BUDGET SUMMARY

Revenues in the Economic Stabilization Reserve Fund are estimated to be \$5,315,000 in FY26. There are no planned appropriations. The anticipated ending fund balance for FY26 of \$28,775,000 shall be held to be used in accordance with the provisions of Title 43-100.4 of the City of Tulsa Municipal Code.

ANNUAL RESOURCES AND OUTLAYS

(amounts expressed in thousands)

	<u>FY 24</u> <u>ACTUAL</u>	<u>FY 25</u> <u>ORIGINAL</u>	<u>FY 25</u> <u>ESTIMATE</u>	<u>FY 26</u> <u>BUDGET</u>	<u>PERCENT</u> <u>DIFF. FROM</u> <u>FY 25 EST.</u>	<u>FY 27</u> <u>FINANCIAL</u> <u>PLAN</u>
Annual Resources						
Revenue	\$ 5,165	\$ 5,050	\$ 5,408	\$ 5,315	-1.7%	\$ 5,347
Transfers In	0	0	0	0	N/A	0
Total Resources	<u>5,165</u>	<u>5,050</u>	<u>5,408</u>	<u>5,315</u>	-1.7%	<u>5,347</u>
Annual Outlays						
Budget	0	0	0	0	N/A	0
Transfers Out	0	0	0	0	N/A	0
Total Outlays	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	N/A	<u>0</u>
Resources Less Outlays	<u>5,165</u>	<u>5,050</u>	<u>5,408</u>	<u>5,315</u>		<u>5,347</u>
Fund Balance						
Beginning Unassigned Fund Balance	12,887	17,924	18,052	23,460		28,775
Addition to/(Use of)	5,165	5,050	5,408	5,315		5,347
End of Year	<u>\$ 18,052</u>	<u>\$ 22,974</u>	<u>\$ 23,460</u>	<u>\$ 28,775</u>		<u>\$ 34,122</u>

ANNUAL RESOURCES

(amounts expressed in thousands)

REVENUE ACCOUNT	<u>FY 24</u> <u>ACTUAL</u>	<u>FY 25</u> <u>ORIGINAL</u>	<u>FY 25</u> <u>ESTIMATE</u>	<u>FY 26</u> <u>BUDGET</u>	PERCENT DIFF. FROM <u>FY 25 EST</u>	<u>FY 27</u> <u>FINANCIAL</u> <u>PLAN</u>
<u>Taxes</u>						
Sales Tax	\$ 4,788	\$ 4,830	\$ 4,798	\$ 4,882	1.8%	\$ 4,980
Total Taxes	4,788	4,830	4,798	4,882	1.8%	4,980
<u>Investment Income</u>						
Interest Earnings	377	220	610	433	-29.0%	367
Total Investment Income	377	220	610	433	-29.0%	367
TOTAL ANNUAL RESOURCES	<u>\$ 5,165</u>	<u>\$ 5,050</u>	<u>\$ 5,408</u>	<u>\$ 5,315</u>	-1.7%	<u>\$ 5,347</u>

ANNUAL OUTLAYS

(amounts expressed in thousands)

TOTAL ANNUAL OUTLAYS	<u>FY 24</u> <u>ACTUAL</u>	<u>FY 25</u> <u>ORIGINAL</u>	<u>FY 26</u> <u>BUDGET</u>	PERCENT DIFF. FROM <u>FY 25 ORIG</u>	<u>FY 27</u> <u>FINANCIAL</u> <u>PLAN</u>
	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	N/A	<u>\$ 0</u>

COMMUNITY DEVELOP BLOCK GRANT

FY 2025 - 2026 & FY 2026 - 2027

OPERATING FUND
2000
SPECIAL REVENUE FUND BUDGETED ON A CASH BASIS

OVERVIEW

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

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

BUDGET SUMMARY

All FY26 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 24</u> <u>ACTUAL</u>	<u>FY 25</u> <u>ORIGINAL</u>	<u>FY 25</u> <u>ESTIMATE</u>	<u>FY 26</u> <u>BUDGET</u>	<u>PERCENT</u> <u>DIFF. FROM</u> <u>FY 25 EST.</u>	<u>FY 27</u> <u>FINANCIAL</u> <u>PLAN</u>
Annual Resources						
Revenue	\$ 5,668	\$ 5,626	\$ 5,626	\$ 5,622	-0.1%	\$ 5,622
Transfers In	0	0	0	0	N/A	0
Total Resources	<u>5,668</u>	<u>5,626</u>	<u>5,626</u>	<u>5,622</u>	-0.1%	<u>5,622</u>
Annual Outlays						
Budget	5,668	5,626	5,626	5,622	-0.1%	5,622
Transfers Out	0	0	0	0	N/A	0
Total Outlays	<u>5,668</u>	<u>5,626</u>	<u>5,626</u>	<u>5,622</u>	-0.1%	<u>5,622</u>
Resources Less Outlays	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>		<u>0</u>
Fund Balance						
End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>		<u>\$ 0</u>

ANNUAL RESOURCES

(amounts expressed in thousands)

REVENUE ACCOUNT	FY 24 ACTUAL	FY 25 ORIGINAL	FY 25 ESTIMATE	FY 26 BUDGET	PERCENT DIFF. FROM FY 25 EST	FY 27 FINANCIAL PLAN
<u>Intrgvmntl Grant Revenues</u>						
Federal Government Grants	\$ 3,668	\$ 3,626	\$ 3,626	\$ 3,622	-0.1%	\$ 3,622
Total Intrgvmntl Grant Revenues	3,668	3,626	3,626	3,622	-0.1%	3,622
<u>Miscellaneous</u>						
Program Income	2,000	2,000	2,000	2,000	0.0%	2,000
Total Miscellaneous	2,000	2,000	2,000	2,000	0.0%	2,000
TOTAL ANNUAL RESOURCES	\$ 5,668	\$ 5,626	\$ 5,626	\$ 5,622	-0.1%	\$ 5,622

ANNUAL OUTLAYS

(amounts expressed in thousands)

CULTURAL DEVELOPMENT AND RECREATION	FY 24 ACTUAL	FY 25 ORIGINAL	FY 26 BUDGET	PERCENT DIFF. FROM FY 25 ORIG	FY 27 FINANCIAL PLAN
<u>Park and Recreation</u>					
Capital Outlay	\$ 360	\$ 150	\$ 0	-100.0%	\$ 0
Total	360	150	0	-100.0%	0
Total Cultural Development & Recreation	360	150	0	-100.0%	0
<u>SOCIAL AND ECONOMIC DEVELOPMENT</u>					
<u>Planning and Neighborhoods</u>					
Personal Services	586	576	589	2.3%	589
Other Services/Charges	897	1,006	967	-3.9%	967
Total	1,483	1,582	1,556	-1.6%	1,556
Total Social & Economic Development	1,483	1,582	1,556	-1.6%	1,556
<u>PUBLIC WORKS AND TRANSPORTATION</u>					
<u>Public Works</u>					
Capital Outlay	301	385	290	-24.7%	290
Total	301	385	290	-24.7%	290
Total Public Works & Transportation	301	385	290	-24.7%	290
<u>ADMINISTRATIVE AND SUPPORT SERVICES</u>					
<u>Finance</u>					
Personal Services	547	547	553	1.1%	553
Materials and Supplies	15	15	15	0.0%	15
Other Services/Charges	2,962	2,947	3,208	8.9%	3,208
Total	3,524	3,509	3,776	7.6%	3,776
Total Administrative & Support Services	3,524	3,509	3,776	7.6%	3,776
TOTAL BUDGET	5,668	5,626	5,622	-0.1%	5,622
(Expenditures or appropriations)					
TOTAL ANNUAL OUTLAYS	\$ 5,668	\$ 5,626	\$ 5,622	-0.1%	\$ 5,622

HOME INVESTMENT PARTNERSHIP

FY 2025 - 2026 & FY 2026 - 2027

OPERATING FUND

2001

SPECIAL REVENUE FUND
BUDGETED ON A
CASH BASIS

OVERVIEW

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

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

BUDGET SUMMARY

All FY26 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 24 ACTUAL	FY 25 ORIGINAL	FY 25 ESTIMATE	FY 26 BUDGET	PERCENT DIFF. FROM FY 25 EST.	FY 27 FINANCIAL PLAN
Annual Resources						
Revenue	\$ 1,927	\$ 1,931	\$ 1,931	\$ 1,630	-15.6%	\$ 1,630
Transfers In	0	0	0	0	N/A	0
Total Resources	1,927	1,931	1,931	1,630	-15.6%	1,630
Annual Outlays						
Budget	1,927	1,931	1,931	1,630	-15.6%	1,630
Transfers Out	0	0	0	0	N/A	0
Total Outlays	1,927	1,931	1,931	1,630	-15.6%	1,630
Resources Less Outlays	0	0	0	0		0
Fund Balance						
Beginning Unassigned Fund Balance	0	0	0	0		0
Addition to/(Use of)	0	0	0	0		0
End of Year	\$ 0	\$ 0	\$ 0	\$ 0		\$ 0

ANNUAL RESOURCES

(amounts expressed in thousands)

	<u>FY 24</u> <u>ACTUAL</u>	<u>FY 25</u> <u>ORIGINAL</u>	<u>FY 25</u> <u>ESTIMATE</u>	<u>FY 26</u> <u>BUDGET</u>	<u>PERCENT</u> <u>DIFF. FROM</u> <u>FY 25 EST</u>	<u>FY 27</u> <u>FINANCIAL</u> <u>PLAN</u>
REVENUE ACCOUNT						
<u>Intrgvmntl Grant Revenues</u>						
Federal Government Grants	\$ 1,927	\$ 1,931	\$ 1,931	\$ 1,630	-15.6%	\$ 1,630
Total Intrgvmntl Grant Revenues	1,927	1,931	1,931	1,630	-15.6%	1,630
TOTAL ANNUAL RESOURCES	\$ 1,927	\$ 1,931	\$ 1,931	\$ 1,630		\$ 1,630

ANNUAL OUTLAYS

(amounts expressed in thousands)

	<u>FY 24</u> <u>ACTUAL</u>	<u>FY 25</u> <u>ORIGINAL</u>	<u>FY 26</u> <u>BUDGET</u>	<u>PERCENT</u> <u>DIFF. FROM</u> <u>FY 25 ORIG</u>	<u>FY 27</u> <u>FINANCIAL</u> <u>PLAN</u>
SOCIAL AND ECONOMIC DEVELOPMENT					
<u>Planning and Neighborhoods</u>					
Other Services/Charges	\$ 420	\$ 243	\$ 27	-88.9%	\$ 27
Total	420	243	27	-88.9%	27
Total Social & Economic Development	420	243	27	-88.9%	27
ADMINISTRATIVE AND SUPPORT SERVICES					
<u>Finance</u>					
Personal Services	156	156	137	-12.2%	137
Materials and Supplies	9	9	6	-33.3%	6
Other Services/Charges	1,342	1,523	1,460	-4.1%	1,460
Total	1,507	1,688	1,603	-5.0%	1,603
Total Administrative & Support Services	1,507	1,688	1,603	-5.0%	1,603
TOTAL BUDGET	1,927	1,931	1,630	-15.6%	1,630
(Expenditures or appropriations)					
TOTAL ANNUAL OUTLAYS	\$ 1,927	\$ 1,931	\$ 1,630	-15.6%	\$ 1,630

EMERGENCY SOLUTIONS GRANT

FY 2025 - 2026 & FY 2026 - 2027

OPERATING FUND
2002
SPECIAL REVENUE FUND BUDGETED ON A CASH BASIS

OVERVIEW

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

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

BUDGET SUMMARY

All FY26 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 24 ACTUAL	FY 25 ORIGINAL	FY 25 ESTIMATE	FY 26 BUDGET	PERCENT DIFF. FROM FY 25 EST.	FY 27 FINANCIAL PLAN
Annual Resources						
Revenue	\$ 310	\$ 310	\$ 310	\$ 306	-1.3%	\$ 306
Transfers In	0	0	0	0	N/A	0
Total Resources	310	310	310	306	-1.3%	306
Annual Outlays						
Budget	310	310	310	306	-1.3%	306
Transfers Out	0	0	0	0	N/A	0
Total Outlays	310	310	310	306	-1.3%	306
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 24</u> <u>ACTUAL</u>	<u>FY 25</u> <u>ORIGINAL</u>	<u>FY 25</u> <u>ESTIMATE</u>	<u>FY 26</u> <u>BUDGET</u>	<u>PERCENT</u> <u>DIFF. FROM</u> <u>FY 25 EST</u>	<u>FY 27</u> <u>FINANCIAL</u> <u>PLAN</u>
REVENUE ACCOUNT						
<u>Intrgvmntl Grant Revenues</u>						
Federal Government Grants	\$ 310	\$ 310	\$ 310	\$ 306	-1.3%	\$ 306
Total Intrgvmntl Grant Revenues	310	310	310	306	-1.3%	306
TOTAL ANNUAL RESOURCES	\$ 310	\$ 310	\$ 310	\$ 306		\$ 306

ANNUAL OUTLAYS

(amounts expressed in thousands)

	<u>FY 24</u> <u>ACTUAL</u>	<u>FY 25</u> <u>ORIGINAL</u>	<u>FY 26</u> <u>BUDGET</u>	<u>PERCENT</u> <u>DIFF. FROM</u> <u>FY 25 ORIG</u>	<u>FY 27</u> <u>FINANCIAL</u> <u>PLAN</u>
ADMINISTRATIVE AND SUPPORT SERVICES					
<u>Finance</u>					
Personal Services	\$ 22	\$ 22	\$ 22	0.0%	\$ 22
Other Services/Charges	288	288	284	-1.4%	284
Total	310	310	306	-1.3%	306
Total Administrative & Support Services	310	310	306	-1.3%	306
TOTAL BUDGET	310	310	306	-1.3%	306
(Expenditures or appropriations)					
TOTAL ANNUAL OUTLAYS	\$ 310	\$ 310	\$ 306	-1.3%	\$ 306

HOUSING OPP PERSONS W AIDS

FY 2025 - 2026 & FY 2026 - 2027

OPERATING FUND
2003
SPECIAL REVENUE FUND BUDGETED ON A CASH BASIS

OVERVIEW

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

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

BUDGET SUMMARY

All FY26 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 24 ACTUAL	FY 25 ORIGINAL	FY 25 ESTIMATE	FY 26 BUDGET	PERCENT DIFF. FROM FY 25 EST.	FY 27 FINANCIAL PLAN
Annual Resources						
Revenue	\$ 801	\$ 801	\$ 801	\$ 838	4.6%	\$ 838
Transfers In	0	0	0	0	N/A	0
Total Resources	801	801	801	838	4.6%	838
Annual Outlays						
Budget	801	801	801	838	4.6%	838
Transfers Out	0	0	0	0	N/A	0
Total Outlays	801	801	801	838	4.6%	838
Resources Less Outlays	0	0	0	0		0
Fund Balance						
End of Year	\$ 0	\$ 0	\$ 0	\$ 0		\$ 0

ANNUAL RESOURCES

(amounts expressed in thousands)

REVENUE ACCOUNT	FY 24 ACTUAL	FY 25 ORIGINAL	FY 25 ESTIMATE	FY 26 BUDGET	PERCENT DIFF. FROM FY 25 EST	FY 27 FINANCIAL PLAN
<u>Intrgvmntl Grant Revenues</u>						
Federal Government Grants	\$ 801	\$ 801	\$ 801	\$ 838	4.6%	\$ 838
Total Intrgvmntl Grant Revenues	801	801	801	838	4.6%	838
TOTAL ANNUAL RESOURCES	\$ 801	\$ 801	\$ 801	\$ 838		\$ 838

ANNUAL OUTLAYS

(amounts expressed in thousands)

ADMINISTRATIVE AND SUPPORT SERVICES	FY 24 ACTUAL	FY 25 ORIGINAL	FY 26 BUDGET	PERCENT DIFF. FROM FY 25 ORIG	FY 27 FINANCIAL PLAN
<u>Finance</u>					
Personal Services	\$ 24	\$ 24	\$ 25	4.2%	\$ 25
Other Services/Charges	777	777	813	4.6%	813
Total	801	801	838	4.6%	838
Total Administrative & Support Services	801	801	838	4.6%	838
TOTAL BUDGET	801	801	838	4.6%	838
(Expenditures or appropriations)					
TOTAL ANNUAL OUTLAYS	\$ 801	\$ 801	\$ 838	4.6%	\$ 838

1985 SALES TAX ECON DEVEL

FY 2025 - 2026 & FY 2026 - 2027

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 FY26 and FY27 fund balance will be reserved for projects identified by the City Council.

ANNUAL RESOURCES AND OUTLAYS

(amounts expressed in thousands)

	FY 24 ACTUAL	FY 25 ORIGINAL	FY 25 ESTIMATE	FY 26 BUDGET	PERCENT DIFF. FROM FY 25 EST.	FY 27 FINANCIAL PLAN
Annual Resources						
Revenue	\$ 0	\$ 4	\$ 2	\$ 0	-100.0%	\$ 0
Transfers In	0	0	0	0	N/A	0
Total Resources	0	4	2	0	-100.0%	0
Annual Outlays						
Budget	37	0	0	0	N/A	0
Transfers Out	0	0	0	0	N/A	0
Total Outlays	37	0	0	0	N/A	0
Resources Less Outlays	(37)	4	2	0		0
Fund Balance						
Beginning Unassigned Fund Balance	37	39	0	2		2
Addition to/(Use of)	(37)	4	2	0		0
End of Year	\$ 0	\$ 43	\$ 2	\$ 2		\$ 2

ANNUAL RESOURCES

(amounts expressed in thousands)

	<u>FY 24 ACTUAL</u>	<u>FY 25 ORIGINAL</u>	<u>FY 25 ESTIMATE</u>	<u>FY 26 BUDGET</u>	<u>PERCENT DIFF. FROM FY 25 EST</u>	<u>FY 27 FINANCIAL PLAN</u>
REVENUE ACCOUNT						
<u>Investment Income</u>						
Interest Earnings	\$ 0	\$ 4	\$ 2	\$ 0	-100.0%	\$ 0
Total Investment Income	0	4	2	0	-100.0%	0
TOTAL ANNUAL RESOURCES	\$ 0	\$ 4	\$ 2	\$ 0		\$ 0

ANNUAL OUTLAYS

(amounts expressed in thousands)

	<u>FY 24 ACTUAL</u>	<u>FY 25 ORIGINAL</u>	<u>FY 26 BUDGET</u>	<u>PERCENT DIFF. FROM FY 25 ORIG</u>	<u>FY 27 FINANCIAL PLAN</u>
PUBLIC WORKS AND TRANSPORTATION					
<u>Public Works</u>					
Capital Outlay	\$ 37	\$ 0	\$ 0	N/A	\$ 0
Total	37	0	0	N/A	0
Total Public Works & Transportation	37	0	0	N/A	0
TOTAL BUDGET	37	0	0	N/A	0
(Expenditures or appropriations)					
TOTAL ANNUAL OUTLAYS	\$ 37	\$ 0	\$ 0	N/A	\$ 0

2001 SALES TAX

FY 2025 - 2026 & FY 2026 - 2027

CAPITAL FUND

401

GOVERNMENTAL CAPITAL FUND

BUDGETED ON A
CASH BASIS

OVERVIEW

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

BUDGET SUMMARY

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

ANNUAL RESOURCES AND OUTLAYS

(amounts expressed in thousands)

	FY 24 ACTUAL	FY 25 ORIGINAL	FY 25 ESTIMATE	FY 26 BUDGET	PERCENT DIFF. FROM FY 25 EST.	FY 27 FINANCIAL PLAN
Annual Resources						
Revenue	\$ 1	\$ 5	\$ 1	\$ 0	-100.0%	\$ 0
Transfers In	0	0	0	0	N/A	0
Total Resources	1	5	1	0	-100.0%	0
Annual Outlays						
Budget	0	0	2	0	-100.0%	0
Transfers Out	0	0	0	0	N/A	0
Total Outlays	0	0	2	0	-100.0%	0
Resources Less Outlays	1	5	(1)	0		0
Fund Balance						
Beginning Unassigned Fund Balance	0	5	1	0		0
Addition to/(Use of)	1	5	(1)	0		0
End of Year	\$ 1	\$ 10	\$ 0	\$ 0		\$ 0

ANNUAL RESOURCES

(amounts expressed in thousands)

	<u>FY 24 ACTUAL</u>	<u>FY 25 ORIGINAL</u>	<u>FY 25 ESTIMATE</u>	<u>FY 26 BUDGET</u>	<u>PERCENT DIFF. FROM FY 25 EST</u>	<u>FY 27 FINANCIAL PLAN</u>
REVENUE ACCOUNT						
<u>Investment Income</u>						
Interest Earnings	\$ 1	\$ 5	\$ 1	\$ 0	-100.0%	\$ 0
Total Investment Income	1	5	1	0	-100.0%	0
TOTAL ANNUAL RESOURCES	<u>\$ 1</u>	<u>\$ 5</u>	<u>\$ 1</u>	<u>\$ 0</u>		<u>\$ 0</u>

ANNUAL OUTLAYS

(amounts expressed in thousands)

	<u>FY 24 ACTUAL</u>	<u>FY 25 ORIGINAL</u>	<u>FY 26 BUDGET</u>	<u>PERCENT DIFF. FROM FY 25 ORIG</u>	<u>FY 27 FINANCIAL PLAN</u>
TOTAL ANNUAL OUTLAYS	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	N/A	<u>\$ 0</u>

2006 SPECIAL EXTEND SALES TAX

FY 2025 - 2026 & FY 2026 - 2027

CAPITAL FUND
402
GOVERNMENTAL CAPITAL FUND BUDGETED ON A CASH BASIS

OVERVIEW

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

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

BUDGET SUMMARY

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

ANNUAL RESOURCES AND OUTLAYS

(amounts expressed in thousands)

	FY 24 ACTUAL	FY 25 ORIGINAL	FY 25 ESTIMATE	FY 26 BUDGET	PERCENT DIFF. FROM FY 25 EST.	FY 27 FINANCIAL PLAN
Annual Resources						
Revenue	\$ 163	\$ 199	\$ 162	\$ 178	9.9%	\$ 151
Transfers In	0	0	0	0	N/A	0
Total Resources	163	199	162	178	9.9%	151
Annual Outlays						
Budget	0	0	354	0	-100.0%	0
Transfers Out	0	0	0	0	N/A	0
Total Outlays	0	0	354	0	-100.0%	0
Resources Less Outlays	163	199	(192)	178		151
Fund Balance						
Beginning Unassigned Fund Balance	330	338	493	301		479
Addition to/(Use of)	163	199	(192)	178		151
End of Year	\$ 493	\$ 537	\$ 301	\$ 479		\$ 630

ANNUAL RESOURCES

(amounts expressed in thousands)

	FY 24 ACTUAL	FY 25 ORIGINAL	FY 25 ESTIMATE	FY 26 BUDGET	PERCENT DIFF. FROM FY 25 EST	FY 27 FINANCIAL PLAN
REVENUE ACCOUNT						
<u>Investment Income</u>						
Interest Earnings	\$ 163	\$ 199	\$ 162	\$ 178	9.9%	\$ 151
Total Investment Income	163	199	162	178	9.9%	151
TOTAL ANNUAL RESOURCES	\$ 163	\$ 199	\$ 162	\$ 178		\$ 151

ANNUAL OUTLAYS

(amounts expressed in thousands)

	FY 24 ACTUAL	FY 25 ORIGINAL	FY 26 BUDGET	PERCENT DIFF. FROM FY 25 ORIG	FY 27 FINANCIAL PLAN
CULTURAL DEVELOPMENT AND RECREATION					
<u>River Parks</u>					
Capital Outlay	\$ (4,904)	\$ 0	\$ 0	N/A	\$ 0
Total	(4,904)	0	0	N/A	0
Total Cultural Development & Recreation	(4,904)	0	0	N/A	0
SOCIAL AND ECONOMIC DEVELOPMENT					
<u>Planning and Neighborhoods</u>					
Capital Outlay	5,338	0	0	N/A	0
Total	5,338	0	0	N/A	0
Total Social & Economic Development	5,338	0	0	N/A	0
PUBLIC WORKS AND TRANSPORTATION					
<u>Engineering Services</u>					
Capital Outlay	(651)	0	0	N/A	0
Total	(651)	0	0	N/A	0
<u>Public Works</u>					
Capital Outlay	217	0	0	N/A	0
Total	217	0	0	N/A	0
Total Public Works & Transportation	(434)	0	0	N/A	0
TOTAL ANNUAL OUTLAYS	\$ 0	\$ 0	\$ 0	N/A	\$ 0

2008 SPECIAL TEMP SALES TAX

FY 2025 - 2026 & FY 2026 - 2027

CAPITAL FUND
404
GOVERNMENTAL CAPITAL FUND
BUDGETED ON A CASH BASIS

OVERVIEW

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

BUDGET SUMMARY

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

ANNUAL RESOURCES AND OUTLAYS

(amounts expressed in thousands)

	FY 24 ACTUAL	FY 25 ORIGINAL	FY 25 ESTIMATE	FY 26 BUDGET	PERCENT DIFF. FROM FY 25 EST.	FY 27 FINANCIAL PLAN
Annual Resources						
Revenue	\$ 72	\$ 147	\$ 140	\$ 118	-15.4%	\$ 100
Transfers In	0	0	0	0	N/A	0
Total Resources	72	147	140	118	-15.4%	100
Annual Outlays						
Budget	0	0	4,165	0	-100.0%	0
Transfers Out	0	0	0	0	N/A	0
Total Outlays	0	0	4,165	0	-100.0%	0
Resources Less Outlays	72	147	(4,026)	118		100
Fund Balance						
Beginning Unassigned Fund Balance	3,954	4,128	4,026	0		118
Addition to/(Use of)	72	147	(4,026)	118		100
End of Year	\$ 4,026	\$ 4,275	\$ 0	\$ 118		\$ 218

ANNUAL RESOURCES

(amounts expressed in thousands)

	<u>FY 24 ACTUAL</u>	<u>FY 25 ORIGINAL</u>	<u>FY 25 ESTIMATE</u>	<u>FY 26 BUDGET</u>	<u>PERCENT DIFF. FROM FY 25 EST</u>	<u>FY 27 FINANCIAL PLAN</u>
REVENUE ACCOUNT						
<u>Investment Income</u>						
Interest Earnings	\$ 72	\$ 147	\$ 140	\$ 118	-15.4%	\$ 100
Total Investment Income	72	147	140	118	-15.4%	100
TOTAL ANNUAL RESOURCES	<u>\$ 72</u>	<u>\$ 147</u>	<u>\$ 140</u>	<u>\$ 118</u>		<u>\$ 100</u>

ANNUAL OUTLAYS

(amounts expressed in thousands)

	<u>FY 24 ACTUAL</u>	<u>FY 25 ORIGINAL</u>	<u>FY 26 BUDGET</u>	<u>PERCENT DIFF. FROM FY 25 ORIG</u>	<u>FY 27 FINANCIAL PLAN</u>
TOTAL ANNUAL OUTLAYS	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	N/A	<u>\$ 0</u>

2014 SALES TAX

FY 2025 - 2026 & FY 2026 - 2027

CAPITAL FUND

405

GOVERNMENTAL CAPITAL FUND

BUDGETED ON A
CASH BASIS

OVERVIEW

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

BUDGET SUMMARY

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

ANNUAL RESOURCES AND OUTLAYS

(amounts expressed in thousands)

	FY 24 ACTUAL	FY 25 ORIGINAL	FY 25 ESTIMATE	FY 26 BUDGET	PERCENT DIFF. FROM FY 25 EST.	FY 27 FINANCIAL PLAN
Annual Resources						
Revenue	\$ 3,170	\$ 3,879	\$ 3,030	\$ 4,035	33.2%	\$ 3,419
Transfers In	0	0	0	0	N/A	0
Total Resources	3,170	3,879	3,030	4,035	33.2%	3,419
Annual Outlays						
Budget	0	0	729	0	-100.0%	0
Transfers Out	0	0	0	0	N/A	0
Total Outlays	0	0	729	0	-100.0%	0
Resources Less Outlays	3,170	3,879	2,301	4,035		3,419
Fund Balance						
Beginning Unassigned Fund Balance	7,933	7,750	11,103	13,404		17,439
Addition to/(Use of)	3,170	3,879	2,301	4,035		3,419
End of Year	\$ 11,103	\$ 11,629	\$ 13,404	\$ 17,439		\$ 20,858

ANNUAL RESOURCES

(amounts expressed in thousands)

	FY 24 <u>ACTUAL</u>	FY 25 <u>ORIGINAL</u>	FY 25 <u>ESTIMATE</u>	FY 26 <u>BUDGET</u>	PERCENT DIFF. FROM FY 25 EST	FY 27 FINANCIAL PLAN
REVENUE ACCOUNT						
<u>Investment Income</u>						
Interest Earnings	\$ 3,170	\$ 3,879	\$ 3,030	\$ 4,035	33.2%	\$ 3,419
Total Investment Income	3,170	3,879	3,030	4,035	33.2%	3,419
TOTAL ANNUAL RESOURCES	\$ 3,170	\$ 3,879	\$ 3,030	\$ 4,035		\$ 3,419

ANNUAL OUTLAYS

(amounts expressed in thousands)

	FY 24 <u>ACTUAL</u>	FY 25 <u>ORIGINAL</u>	FY 26 <u>BUDGET</u>	PERCENT DIFF. FROM FY 25 ORIG	FY 27 FINANCIAL PLAN
CULTURAL DEVELOPMENT AND RECREATION					
<u>Park and Recreation</u>					
Capital Outlay	\$ (297)	\$ 0	\$ 0	N/A	\$ 0
Total	(297)	0	0	N/A	0
Total Cultural Development & Recreation	(297)	0	0	N/A	0
SOCIAL AND ECONOMIC DEVELOPMENT					
<u>Planning and Neighborhoods</u>					
Capital Outlay	22,835	0	0	N/A	0
Total	22,835	0	0	N/A	0
<u>Planning</u>					
Capital Outlay	(3,781)	0	0	N/A	0
Total	(3,781)	0	0	N/A	0
<u>Development Services</u>					
Capital Outlay	(239)	0	0	N/A	0
Total	(239)	0	0	N/A	0
<u>Downtown Tulsa Partnership</u>					
Other Services/Charges	80	0	0	N/A	0
Total	80	0	0	N/A	0
Total Social & Economic Development	18,895	0	0	N/A	0
PUBLIC WORKS AND TRANSPORTATION					
<u>Engineering Services</u>					
Capital Outlay	(99,488)	0	0	N/A	0
Total	(99,488)	0	0	N/A	0
<u>Public Works</u>					
Capital Outlay	75,901	0	0	N/A	0
Total	75,901	0	0	N/A	0
<u>Water and Sewer</u>					
Capital Outlay	4,989	0	0	N/A	0
Total	4,989	0	0	N/A	0
Total Public Works & Transportation	(18,598)	0	0	N/A	0

	<u>FY 24 ACTUAL</u>	<u>FY 25 ORIGINAL</u>	<u>FY 26 BUDGET</u>	<u>PERCENT DIFF. FROM FY 25 ORIG</u>	<u>FY 27 FINANCIAL PLAN</u>
ADMINISTRATIVE AND SUPPORT SERVICES					
Information Technology					
Personal Services	508	0	0	N/A	0
Capital Outlay	(508)	0	0	N/A	0
Total	<u>0</u>	<u>0</u>	<u>0</u>	<u>N/A</u>	<u>0</u>
Total Administrative & Support Services	<u>0</u>	<u>0</u>	<u>0</u>	<u>N/A</u>	<u>0</u>
TOTAL ANNUAL OUTLAYS	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>N/A</u>	<u>\$ 0</u>

PROJECT APPROPRIATIONS

(amounts expressed in thousands)

	<u>FY 26 BUDGET</u>	<u>FY 27 FINANCIAL PLAN</u>
PUBLIC WORKS		
Yale 96th - 101st St Wdn	\$ (1,594)	\$ -
101st St S & Sheridan INTERSCT	1,594	-
PUBLIC WORKS TOTAL	<u>-</u>	<u>-</u>
Grand Total	<u>\$ -</u>	<u>\$ -</u>

2016 VISION ED CAPITAL PROJ

FY 2025 - 2026 & FY 2026 - 2027

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 FY26, \$12.2 million will be appropriated for projects within this fund. Another \$23.3 million will be transferred to the Tulsa Public Facilities Authority construction fund to support debt service on the associated revenue bonds.

ANNUAL RESOURCES AND OUTLAYS

(amounts expressed in thousands)

	FY 24 ACTUAL	FY 25 ORIGINAL	FY 25 ESTIMATE	FY 26 BUDGET	PERCENT DIFF. FROM FY 25 EST.	FY 27 FINANCIAL PLAN
Annual Resources						
Revenue	\$ 85,221	\$ 89,731	\$ 92,312	\$ 44,045	-52.3%	\$ 44,532
Transfers In	0	0	0	0	N/A	0
Total Resources	85,221	89,731	92,312	44,045	-52.3%	44,532
Annual Outlays						
Budget	11,580	12,785	13,832	12,234	-2.9%	12,534
Transfers Out	57,148	54,263	51,263	24,367	-52.5%	22,968
Total Outlays	68,728	67,048	65,095	36,601	-41.9%	35,502
Resources Less Outlays	16,493	22,683	27,217	6,244		9,030
Fund Balance						
Beginning Unassigned Fund Balance	45,965	58,301	62,458	89,675		95,919
Addition to/(Use of)	16,493	22,683	27,217	6,244		9,030
End of Year	\$ 62,458	\$ 80,984	\$ 89,675	\$ 95,919		\$ 104,949

ANNUAL RESOURCES

(amounts expressed in thousands)

	FY 24 ACTUAL	FY 25 ORIGINAL	FY 25 ESTIMATE	FY 26 BUDGET	PERCENT DIFF. FROM FY 25 EST	FY 27 FINANCIAL PLAN
REVENUE ACCOUNT						
<u>Taxes</u>						
Sales Tax	\$ 75,742	\$ 77,769	\$ 77,248	\$ 29,780	-61.4%	\$ 30,376
Use Tax	9,008	10,408	11,313	11,568	2.3%	11,856
Total Taxes	84,750	88,177	88,561	41,348	-53.3%	42,232
<u>Investment Income</u>						
Interest Earnings	471	1,447	3,602	2,697	-25.1%	2,300
Total Investment Income	471	1,447	3,602	2,697	-25.1%	2,300
<u>Miscellaneous</u>						
Program Income	0	107	149	0	-100.0%	0
Total Miscellaneous	0	107	149	0	-100.0%	0
TOTAL ANNUAL RESOURCES	\$ 85,221	\$ 89,731	\$ 92,312	\$ 44,045	-52.3%	\$ 44,532

ANNUAL OUTLAYS

(amounts expressed in thousands)

	FY 24 ACTUAL	FY 25 ORIGINAL	FY 26 BUDGET	PERCENT DIFF. FROM FY 25 ORIG	FY 27 FINANCIAL PLAN
SOCIAL AND ECONOMIC DEVELOPMENT					
<u>Mayor's Office of Economic Development</u>					
Capital Outlay	(965)	0	0	N/A	0
Total	(965)	0	0	N/A	0
<u>Planning and Neighborhoods</u>					
Other Services/Charges	312	0	262	N/A	262
Capital Outlay	2,885	525	0	-100.0%	0
Total	3,197	525	262	-50.1%	262
<u>Planning</u>					
Other Services/Charges	(49)	0	0	N/A	0
Capital Outlay	(177)	0	0	N/A	0
Total	(226)	0	0	N/A	0
Total Social & Economic Development	2,006	525	262	-50.1%	262
PUBLIC WORKS AND TRANSPORTATION					
<u>Engineering Services</u>					
Capital Outlay	(12,555)	0	0	N/A	0
Total	(12,555)	0	0	N/A	0
<u>Public Works</u>					
Capital Outlay	20,579	10,710	11,822	21.6%	12,122
Total	20,579	10,710	11,822	21.6%	12,122
Total Public Works & Transportation	8,024	10,710	11,822	21.6%	12,122

	<u>FY 24</u>	<u>FY 25</u>	<u>FY 26</u>	<u>PERCENT</u>	<u>FY 27</u>
	<u>ACTUAL</u>	<u>ORIGINAL</u>	<u>BUDGET</u>	<u>DIFF. FROM</u>	<u>FINANCIAL</u>
				<u>FY 25 ORIG</u>	<u>PLAN</u>
ADMINISTRATIVE AND SUPPORT SERVICES					
<u>Mayor's Office</u>					
Other Services/Charges	1,550	1,550	150	-90.3%	150
Total	1,550	1,550	150	-90.3%	150
Total Administrative & Support Services	1,550	1,550	150	-90.3%	150
TOTAL BUDGET	11,580	12,785	12,234	5.1%	12,534
(Expenditures or appropriations)					

	<u>FY 24</u>	<u>FY 25</u>	<u>FY 26</u>	<u>PERCENT</u>	<u>FY 27</u>
	<u>ACTUAL</u>	<u>ORIGINAL</u>	<u>BUDGET</u>	<u>DIFF. FROM</u>	<u>FINANCIAL</u>
				<u>FY 25 ORIG</u>	<u>PLAN</u>
<u>Transfers Out</u>					
Short Term Capital	3,000	3,000	0	-100.0%	0
TPFA Vision Series 2017	10,154	10,120	10,107	-0.1%	10,110
TPFA Vision Series 2018	14,484	14,619	13,230	-9.5%	12,858
TPFA Vision Series 2019	29,510	26,524	0	-100.0%	0
RRRLF Principal Repayment Transfer	0	0	1,030	N/A	0
TOTAL TRANSFERS OUT	57,148	54,263	24,367	-55.1%	22,968
TOTAL ANNUAL OUTLAYS	\$ 68,728	\$ 67,048	\$ 36,601	-43.6%	\$ 35,502

PROJECT APPROPRIATIONS

(amounts expressed in thousands)

	<u>FY 26</u> <u>BUDGET</u>	<u>FY 27</u> <u>FINANCIAL</u> <u>PLAN</u>
ELECTED OFFICIALS - MAYOR'S OFFICE		
Tulsa Arts Commission	\$ 150	\$ 150
ELECTED OFFICIALS - MAYOR'S OFFICE TOTAL	<u>150</u>	<u>150</u>
PLANNING AND NEIGHBORHOODS		
CW & Rt 66 Beaut Rvst_PLAN	263	263
PLANNING AND NEIGHBORHOODS TOTAL	<u>263</u>	<u>263</u>
PUBLIC WORKS		
CW & Rt 66 Beaut Rvst_ENGR	263	263
Low-Water Dam and Pedestrian Bridge	10,360	11,860
Trail E Bank 101 Cousins Park	1,200	0
PUBLIC WORKS TOTAL	<u>11,823</u>	<u>12,123</u>
TRANSFERS		
RRRLF Principal Repayment Transfer	1,030	0
Transfer to TPFA 2017	10,107	10,110
Transfer to TPFA 2018	13,230	12,858
TRANSFERS TOTAL	<u>24,367</u>	<u>22,968</u>
Grand Total	<u><u>\$ 36,602</u></u>	<u><u>\$ 35,503</u></u>

2021 SALES TAX

FY 2025 - 2026 & FY 2026 - 2027

CAPITAL FUND

409

GOVERNMENTAL CAPITAL FUND

BUDGETED ON A
CASH BASIS

OVERVIEW

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

BUDGET SUMMARY

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 FY26 total \$37.5 million. Any fund balance will be used to support current and future appropriations in accordance with the 2021 Improve Our Tulsa II Sales Tax Ordinance.

ANNUAL RESOURCES AND OUTLAYS

(amounts expressed in thousands)

	FY 24 ACTUAL	FY 25 ORIGINAL	FY 25 ESTIMATE	FY 26 BUDGET	PERCENT DIFF. FROM FY 25 EST.	FY 27 FINANCIAL PLAN
Annual Resources						
Revenue	\$ 43,018	\$ 44,299	\$ 45,210	\$ 17,459	-61.4%	\$ 1,111
Transfers In	0	0	0	0	N/A	0
Total Resources	43,018	44,299	45,210	17,459	-61.4%	1,111
Annual Outlays						
Budget	27,450	24,845	37,823	31,890	-15.7%	0
Transfers Out	11,278	11,278	0	5,639	N/A	0
Total Outlays	38,728	36,123	37,823	37,529	-0.8%	0
Resources Less Outlays	4,290	8,176	7,387	(20,070)		1,111
Fund Balance						
Beginning Unassigned Fund Balance	15,939	21,097	20,229	27,616		7,546
Addition to/(Use of)	4,290	8,176	7,387	(20,070)		1,111
End of Year	\$ 20,229	\$ 29,273	\$ 27,616	\$ 7,546		\$ 8,657

ANNUAL RESOURCES

(amounts expressed in thousands)

	FY 24 <u>ACTUAL</u>	FY 25 <u>ORIGINAL</u>	FY 25 <u>ESTIMATE</u>	FY 26 <u>BUDGET</u>	PERCENT DIFF. FROM <u>FY 25 EST</u>	FY 27 <u>FINANCIAL PLAN</u>
REVENUE ACCOUNT						
<u>Taxes</u>						
Sales Tax	\$ 42,340	\$ 43,473	\$ 43,182	\$ 15,848	-63.3%	\$ 0
Total Taxes	42,340	43,473	43,182	15,848	-63.3%	0
<u>Investment Income</u>						
Interest Earnings	678	826	2,028	1,611	-20.6%	1,111
Total Investment Income	678	826	2,028	1,611	-20.6%	1,111
TOTAL ANNUAL RESOURCES	\$ 43,018	\$ 44,299	\$ 45,210	\$ 17,459	-61.4%	\$ 1,111

ANNUAL OUTLAYS

(amounts expressed in thousands)

	FY 24 <u>ACTUAL</u>	FY 25 <u>ORIGINAL</u>	FY 26 <u>BUDGET</u>	PERCENT DIFF. FROM <u>FY 25 ORIG</u>	FY 27 <u>FINANCIAL PLAN</u>
PUBLIC SAFETY AND PROTECTION					
<u>Police</u>					
Capital Outlay	\$ 200	\$ 0	\$ 0	N/A	\$ 0
Total	200	0	0	N/A	0
<u>Fire</u>					
Capital Outlay	4,300	2,890	1,510	-47.8%	0
Total	4,300	2,890	1,510	-47.8%	0
Total Public Safety and Protection	4,500	2,890	1,510	-47.8%	0
CULTURAL DEVELOPMENT AND RECREATION					
<u>Park and Recreation</u>					
Capital Outlay	7,575	9,300	21,980	136.3%	0
Total	7,575	9,300	21,980	136.3%	0
Total Cultural Development & Recreation	7,575	9,300	21,980	136.3%	0
SOCIAL AND ECONOMIC DEVELOPMENT					
<u>Mayor's Office of Economic Development</u>					
Capital Outlay	1,650	2,350	1,300	-44.7%	0
Total	1,650	2,350	1,300	-44.7%	0
<u>Planning and Neighborhoods</u>					
Capital Outlay	10,018	4,805	0	-100.0%	0
Total	10,018	4,805	0	-100.0%	0
Total Social & Economic Development	11,668	7,155	1,300	-81.8%	0
PUBLIC WORKS AND TRANSPORTATION					
<u>Engineering Services</u>					
Capital Outlay	(1,312)	0	0	N/A	0
Total	(1,312)	0	0	N/A	0

	FY 24 ACTUAL	FY 25 ORIGINAL	FY 26 BUDGET	PERCENT DIFF. FROM FY 25 ORIG	FY 27 FINANCIAL PLAN
Public Works					
Capital Outlay	1,219	0	0	N/A	0
Total	1,219	0	0	N/A	0
Metropolitan Tulsa Transit Authority					
Capital Outlay	3,800	4,600	7,100	54.3%	0
Total	3,800	4,600	7,100	54.3%	0
Total Public Works & Transportation	3,707	4,600	7,100	54.3%	0

ADMINISTRATIVE AND SUPPORT SERVICES

Asset Management

Capital Outlay	0	900	0	-100.0%	0
Total	0	900	0	-100.0%	0
Total Administrative & Support Services	0	900	0	-100.0%	0
TOTAL BUDGET	27,450	24,845	31,890	28.4%	0

(Expenditures or appropriations)

	FY 24 ACTUAL	FY 25 ORIGINAL	FY 26 BUDGET	PERCENT DIFF. FROM FY 25 ORIG	FY 27 FINANCIAL PLAN
Transfers Out					
Short Term Capital	11,278	11,278	5,639	-50.0%	0
TOTAL TRANSFERS OUT	11,278	11,278	5,639	-50.0%	0
TOTAL ANNUAL OUTLAYS	\$ 38,728	\$ 36,123	\$ 37,529	3.9%	\$ 0

PROJECT APPROPRIATIONS
(amounts expressed in thousands)

	<u>FY 26</u> <u>BUDGET</u>	<u>FY 27</u> <u>FINANCIAL</u> <u>PLAN</u>
FIRE		
Fire Apparatus and Equipment	\$ 1,510	\$ 0
FIRE TOTAL	<u>1,510</u>	<u>0</u>
MAYOR'S OFFICE OF ECONOMIC DEVELOPMENT		
CW - Eco Devo Infrastructure	<u>1,300</u>	<u>0</u>
MAYOR'S OFFICE OF ECONOMIC DEVELOPMENT TOTAL	<u>1,300</u>	<u>0</u>
METROPOLITAN TULSA TRANSIT AUTHORITY		
Transit Fleet Replacement	<u>7,100</u>	<u>0</u>
METROPOLITAN TULSA TRANSIT AUTHORITY TOTAL	<u>7,100</u>	<u>0</u>
PARKS AND RECREATION		
ADA Imp for City Facilities	2,000	0
ADA Imp for City Parks	1,000	0
CW - Outdoor Park Play Ameniti	1,900	0
CW - Park Facilities	2,375	0
CW - Park System Parking Rehab	475	0
CW - Public Facilities Rehab/R	2,050	0
CW - Tennis Court Rehab/Replac	2,100	0
CW- Public Facilities - Roofs	530	0
Hill Park Improvements	2,250	0
Mohawk Park Rehab and Renovati	900	0
Police Courts Building	1,000	0
Tulsa Zoo Entrance and Parking	<u>5,400</u>	<u>0</u>
PARKS AND RECREATION TOTAL	<u>21,980</u>	<u>0</u>
TRANSFERS		
Capital Equipment	<u>5,639</u>	<u>0</u>
TRANSFERS TOTAL	<u>5,639</u>	<u>0</u>
Grand Total	<u>\$ 37,529</u>	<u>\$ 0</u>

2023 SALES TAX

FY 2025 - 2026 & FY 2026 - 2027

CAPITAL FUND
410
GOVERNMENTAL CAPITAL FUND BUDGETED ON A CASH BASIS

OVERVIEW

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

BUDGET SUMMARY

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

ANNUAL RESOURCES AND OUTLAYS

(amounts expressed in thousands)

	<u>FY 24</u>	<u>FY 25</u>	<u>FY 25</u>	<u>FY 26</u>	<u>PERCENT</u>	<u>FY 27</u>
	<u>ACTUAL</u>	<u>ORIGINAL</u>	<u>ESTIMATE</u>	<u>BUDGET</u>	<u>DIFF. FROM</u>	<u>FINANCIAL</u>
					<u>FY 25 EST.</u>	<u>PLAN</u>
Annual Resources						
Revenue	\$ 0	\$ 0	\$ 0	\$ 76,909	N/A	\$ 95,820
Transfers In	0	0	0	0	N/A	0
Total Resources	0	0	0	76,909	N/A	95,820
Annual Outlays						
Budget	0	0	0	40,922	N/A	48,711
Transfers Out	0	0	0	10,477	N/A	20,956
Total Outlays	0	0	0	51,399	N/A	69,667
Resources Less Outlays	0	0	0	25,510		26,153
Fund Balance						
Beginning Unassigned Fund Balance	0	0	0	0		25,510
Addition to/(Use of)	0	0	0	25,510		26,153
End of Year	\$ 0	\$ 0	\$ 0	\$ 25,510		\$ 51,663

ANNUAL RESOURCES

(amounts expressed in thousands)

	FY 24 ACTUAL	FY 25 ORIGINAL	FY 25 ESTIMATE	FY 26 BUDGET	PERCENT DIFF. FROM FY 25 EST	FY 27 FINANCIAL PLAN
REVENUE ACCOUNT						
<u>Taxes</u>						
Sales Tax	\$ 0	\$ 0	\$ 0	\$ 76,909	N/A	\$ 94,612
Total Taxes	0	0	0	76,909	N/A	94,612
<u>Investment Income</u>						
Interest Earnings	0	0	0	0	N/A	1,208
Total Investment Income	0	0	0	0	N/A	1,208
TOTAL ANNUAL RESOURCES	\$ 0	\$ 0	\$ 0	\$ 76,909	N/A	\$ 95,820

ANNUAL OUTLAYS

(amounts expressed in thousands)

	FY 24 ACTUAL	FY 25 ORIGINAL	FY 26 BUDGET	PERCENT DIFF. FROM FY 25 ORIG	FY 27 FINANCIAL PLAN
PUBLIC SAFETY AND PROTECTION					
<u>Fire</u>					
Capital Outlay	0	0	21,012	N/A	7,461
Total	0	0	21,012	N/A	7,461
Total Public Safety and Protection	0	0	21,012	N/A	7,461
CULTURAL DEVELOPMENT AND RECREATION					
<u>Park and Recreation</u>					
Capital Outlay	0	0	0	N/A	14,500
Total	0	0	0	N/A	14,500
Total Cultural Development & Recreation	0	0	0	N/A	14,500
SOCIAL AND ECONOMIC DEVELOPMENT					
<u>Planning and Neighborhoods</u>					
Capital Outlay	0	0	3,000	N/A	5,500
Total	0	0	3,000	N/A	5,500
Total Social & Economic Development	0	0	3,000	N/A	5,500
PUBLIC WORKS AND TRANSPORTATION					
<u>Public Works</u>					
Capital Outlay	0	0	11,910	N/A	16,250
Total	0	0	11,910	N/A	16,250
Total Public Works & Transportation	0	0	11,910	N/A	16,250
ADMINISTRATIVE AND SUPPORT SERVICES					
<u>Asset Management</u>					
Capital Outlay	0	0	5,000	N/A	5,000
Total	0	0	5,000	N/A	5,000
Total Administrative & Support Services	0	0	5,000	N/A	5,000
TOTAL BUDGET	0	0	40,922	N/A	48,711

(Expenditures or appropriations)

	FY 24 ACTUAL	FY 25 ORIGINAL	FY 26 BUDGET	PERCENT DIFF. FROM FY 25 ORIG	FY 27 FINANCIAL PLAN
Transfers Out					
Short Term Capital	0	0	10,477	N/A	20,956
TOTAL TRANSFERS OUT	0	0	10,477	N/A	20,956
TOTAL ANNUAL OUTLAYS	\$ 0	\$ 0	\$ 51,399	N/A	\$ 69,667

PROJECT APPROPRIATIONS

(amounts expressed in thousands)

	FY 26 BUDGET	FY 27 FINANCIAL PLAN
ASSET MANAGEMENT		
Citywide Facilities Maintenance	\$ 5,000	\$ 5,000
ASSET MANAGEMENT TOTAL	5,000	5,000
FIRE		
Fire Apparatus and Equipment	21,012	7,461
FIRE TOTAL	21,012	7,461
PARKS AND RECREATION		
ACC - Building Improvements	0	10,500
Page Belcher Golf Course - Reno	0	4,000
PARKS AND RECREATION TOTAL	0	14,500
PLANNING AND NEIGHBORHOODS		
Housing Initiatives	0	0
Kirkpatrick Heights-Greenwood MPI	0	2,500
Neighborhood Revitalization	3,000	3,000
PLANNING AND NEIGHBORHOODS TOTAL	3,000	5,500
PUBLIC WORKS		
Construction Completion Incentives	1,000	1,000
CW Arterial Street Rehab	2,459	2,690
CW Non-Arterial Street Rehab	4,992	5,461
CW Street Match Funds for Grants	0	3,600
Engineering Inspection and Testing	500	500
TE: Construction & Design	985	275
TE: Guardrail Repair & Replacement	160	160
TE: Lighting Repair and Replacement	200	700
TE: Pavement Markings & Signs	570	570
TE: Signal Coordination & Communic	150	150
TE: Signal Install, Repair & Repl	750	1,000
TE: Traffic Calming	105	105
TE: Traffic Studies	40	40
PUBLIC WORKS TOTAL	11,910	16,250
TRANSFERS		
Capital Equipment	10,477	20,956
TRANSFERS TOTAL	10,477	20,956
Grand Total	\$ 51,399	\$ 69,667

SHORT TERM CAPITAL

FY 2025 - 2026 & FY 2026 - 2027

CAPITAL FUND
477
SPECIAL REVENUE FUND BUDGETED ON A CASH BASIS

OVERVIEW

The Short-Term Capital Fund was established to finance the City's short-term capital needs. For budget purposes, a short-term capital asset has a minimum value of \$1,000 and a useful life of more than one year but less than ten years. Revenue is provided by Sales Tax Capital Programs which each include provisions for "short-term" capital improvement projects. In 2016, the electorate approved the 2016 Tulsa Vision Economic Development Fund which will provide funding from 2022 – 2025. In November 2019 the electorate approved the 2021 Sales Tax Fund which will provide funding from 2022 – 2026 for "short-term" capital improvement projects. Most recently, in August 2023 the electorate approved the 2023 Sales Tax Fund which will provide funding from 2026 – 2030 for "short-term" capital improvement projects.

BUDGET SUMMARY

Since July 2022, sales tax revenue in the Short-Term Capital Fund has come from the Improve Our Tulsa II funding package which was approved by voters in November 2019 and is anticipated to provide its final year of funding for capital equipment in 2026 when the package expires. Additionally, the 2016 Tulsa Vision Economic Development Fund provided its final year of revenues for capital in FY25. Beginning in FY26, funding will be provided by both the 2021 Improve Our Tulsa II and 2023 Improve Our Tulsa III Funds.

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

ANNUAL RESOURCES AND OUTLAYS

(amounts expressed in thousands)

	<u>FY 24 ACTUAL</u>	<u>FY 25 ORIGINAL</u>	<u>FY 25 ESTIMATE</u>	<u>FY 26 BUDGET</u>	<u>PERCENT DIFF. FROM FY 25 EST.</u>	<u>FY 27 FINANCIAL PLAN</u>
Annual Resources						
Revenue	\$ 228	\$ 0	\$ 167	\$ 0	-100.0%	\$ 0
Transfers In	25,614	14,278	14,278	16,116	12.9%	20,956
Total Resources	25,842	14,278	14,445	16,116	11.6%	20,956
Annual Outlays						
Budget	8,764	20,564	19,581	17,448	-10.9%	21,132
Transfers Out	123	123	123	123	0.0%	123
Total Outlays	8,887	20,687	19,704	17,571	-10.8%	21,255
Resources Less Outlays	16,943	(6,409)	(5,259)	(1,455)		(299)
Fund Balance						
Beginning Unassigned Fund Balance	288	16,530	17,231	11,972		10,517
Addition to/(Use of)	16,943	(6,409)	(5,259)	(1,455)		(299)
End of Year	\$ 17,231	\$ 10,121	\$ 11,972	\$ 10,517		\$ 10,218

ANNUAL RESOURCES

(amounts expressed in thousands)

	FY 24 <u>ACTUAL</u>	FY 25 <u>ORIGINAL</u>	FY 25 <u>ESTIMATE</u>	FY 26 <u>BUDGET</u>	PERCENT DIFF. FROM FY 25 EST	FY 27 FINANCIAL PLAN
REVENUE ACCOUNT						
<u>Transfers In</u>						
Transfers within Primary Government	\$ 25,602	\$ 14,278	\$ 14,278	\$ 16,116	12.9%	\$ 20,956
Total Transfers In	25,602	14,278	14,278	16,116	12.9%	20,956
<u>Miscellaneous</u>						
Reimbursements	71	0	0	0	N/A	0
Recoveries	157	0	167	0	-100.0%	0
Total Miscellaneous	228	0	167	0	-100.0%	0
TOTAL ANNUAL RESOURCES	\$ 25,830	\$ 14,278	\$ 14,445	\$ 16,116	11.6%	\$ 20,956

ANNUAL OUTLAYS

(amounts expressed in thousands)

	FY 24 <u>ACTUAL</u>	FY 25 <u>ORIGINAL</u>	FY 26 <u>BUDGET</u>	PERCENT DIFF. FROM FY 25 ORIG	FY 27 FINANCIAL PLAN
PUBLIC SAFETY AND PROTECTION					
<u>Police</u>					
Capital Outlay	\$ 2,948	\$ 6,905	\$ 8,709	26.1%	\$ 6,889
Total	2,948	6,905	8,709	26.1%	6,889
<u>Fire</u>					
Capital Outlay	605	3,203	1,565	-51.1%	550
Total	605	3,203	1,565	-51.1%	550
<u>Animal Services</u>					
Capital Outlay	0	0	165	N/A	0
Total	0	0	165	N/A	0
<u>Emergency Management</u>					
Capital Outlay	0	30	0	-100.0%	0
Total	0	30	0	-100.0%	0
Total Public Safety and Protection	3,553	10,138	10,439	3.0%	7,439
CULTURAL DEVELOPMENT AND RECREATION					
<u>Park and Recreation</u>					
Capital Outlay	299	606	840	38.6%	732
Total	299	606	840	38.6%	732
<u>River Parks</u>					
Capital Outlay	36	620	180	-71.0%	225
Total	36	620	180	-71.0%	225
<u>Managed Entities - Culture & Recreation</u>					
Capital Outlay	73	173	173	0.0%	173
Total	73	173	173	0.0%	173
Total Cultural Development & Recreation	408	1,399	1,193	-14.7%	1,130

	FY 24 ACTUAL	FY 25 ORIGINAL	FY 26 BUDGET	PERCENT DIFF. FROM FY 25 ORIG	FY 27 FINANCIAL PLAN
SOCIAL AND ECONOMIC DEVELOPMENT					
<u>Planning and Neighborhoods</u>					
Capital Outlay	175	360	354	-1.7%	0
Total	175	360	354	-1.7%	0
<u>Development Services</u>					
Capital Outlay	110	112	112	0.0%	0
Total	110	112	112	0.0%	0
Total Social & Economic Development	285	472	466	-1.3%	0
PUBLIC WORKS AND TRANSPORTATION					
<u>Public Works</u>					
Capital Outlay	1,472	2,708	3,108	14.8%	1,665
Total	1,472	2,708	3,108	14.8%	1,665
<u>Metropolitan Tulsa Transit Authority</u>					
Capital Outlay	115	115	201	74.8%	159
Total	115	115	201	74.8%	159
Total Public Works & Transportation	1,587	2,823	3,309	17.2%	1,824
ADMINISTRATIVE AND SUPPORT SERVICES					
<u>Legal</u>					
Capital Outlay	0	5	0	-100.0%	0
Total	0	5	0	-100.0%	0
<u>Human Resources</u>					
Capital Outlay	99	0	0	N/A	0
Total	99	0	0	N/A	0
<u>Finance</u>					
Capital Outlay	0	143	93	-35.0%	347
Total	0	143	93	-35.0%	347
<u>Information Technology</u>					
Capital Outlay	2,276	5,148	1,421	-72.4%	10,385
Total	2,276	5,148	1,421	-72.4%	10,385
<u>Communications</u>					
Capital Outlay	0	6	4	-33.3%	0
Total	0	6	4	-33.3%	0
<u>Asset Management</u>					
Capital Outlay	556	430	523	21.6%	7
Total	556	430	523	21.6%	7
Total Administrative & Support Services	2,931	5,732	2,041	-64.4%	10,739
TOTAL BUDGET	8,764	20,564	17,448	-15.2%	21,132
(Expenditures or appropriations)					

	FY 24 ACTUAL	FY 25 ORIGINAL	FY 26 BUDGET	PERCENT DIFF. FROM FY 25 ORIG	FY 27 FINANCIAL PLAN
<u>Transfers Out</u>					
Golf Course Capital	123	123	123	0.0%	123
TOTAL TRANSFERS OUT	123	123	123	0.0%	123
TOTAL ANNUAL OUTLAYS	\$ 8,887	\$ 20,687	\$ 17,571	-15.1%	\$ 21,255

OFFICE SERVICES

FY 2025 - 2026 & FY 2026 - 2027

OPERATING FUND
500
INTERNAL SERVICES FUND BUDGETED ON A ACCRUAL BASIS

OVERVIEW

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

While this fund is supported primarily by the General Fund, approximately one-fourth of its services are charged to the Enterprise Funds.

BUDGET SUMMARY

Revenue received from charge backs to the user departments is based on actual expenditures. The Information Technology Department tracks and bills each department using their services. Given the function of the Office Services Internal Service Fund, any negative fund balance will be recovered from the departments receiving goods and services.

ANNUAL RESOURCES AND OUTLAYS

(amounts expressed in thousands)

	FY 24 ACTUAL	FY 25 ORIGINAL	FY 25 ESTIMATE	FY 26 BUDGET	PERCENT DIFF. FROM FY 25 EST.	FY 27 FINANCIAL PLAN
Annual Resources						
Revenue	\$ 4,491	\$ 5,750	\$ 5,839	\$ 4,718	-19.2%	\$ 4,450
Transfers In	0	0	0	0	N/A	0
Total Resources	4,491	5,750	5,839	4,718	-19.2%	4,450
Annual Outlays						
Budget	4,482	5,749	5,734	4,718	-17.7%	4,449
Transfers Out	0	0	0	0	N/A	0
Total Outlays	4,482	5,749	5,734	4,718	-17.7%	4,449
Resources Less Outlays	9	1	105	0		1
Fund Balance						
Beginning Unassigned Fund Balance	(113)	0	(104)	1		1
Addition to/(Use of)	9	1	105	0		1
End of Year	\$ (104)	\$ 1	\$ 1	\$ 1		\$ 2

ANNUAL RESOURCES

(amounts expressed in thousands)

	<u>FY 24</u> <u>ACTUAL</u>	<u>FY 25</u> <u>ORIGINAL</u>	<u>FY 25</u> <u>ESTIMATE</u>	<u>FY 26</u> <u>BUDGET</u>	<u>PERCENT</u> <u>DIFF. FROM</u> <u>FY 25 EST</u>	<u>FY 27</u> <u>FINANCIAL</u> <u>PLAN</u>
REVENUE ACCOUNT						
<u>General Government</u>						
Miscellaneous	\$ 4,491	\$ 5,750	\$ 5,839	\$ 4,718	-19.2%	\$ 4,450
Total General Government	4,491	5,750	5,839	4,718	-19.2%	4,450
TOTAL ANNUAL RESOURCES	\$ 4,491	\$ 5,750	\$ 5,839	\$ 4,718		\$ 4,450

ANNUAL OUTLAYS

(amounts expressed in thousands)

	<u>FY 24</u> <u>ACTUAL</u>	<u>FY 25</u> <u>ORIGINAL</u>	<u>FY 26</u> <u>BUDGET</u>	<u>PERCENT</u> <u>DIFF. FROM</u> <u>FY 25 ORIG</u>	<u>FY 27</u> <u>FINANCIAL</u> <u>PLAN</u>
ADMINISTRATIVE AND SUPPORT SERVICES					
<u>Information Technology</u>					
Materials and Supplies	\$ 683	\$ 1,517	\$ 1	-99.9%	\$ 0
Other Services/Charges	3,799	4,232	4,717	11.5%	4,449
Total	4,482	5,749	4,718	-17.9%	4,449
Total Administrative & Support Services	4,482	5,749	4,718	-17.9%	4,449
TOTAL BUDGET	4,482	5,749	4,718	-17.9%	4,449
(Expenditures or appropriations)					
TOTAL ANNUAL OUTLAYS	\$ 4,482	\$ 5,749	\$ 4,718	-17.9%	\$ 4,449

WORKERS COMPENSATION

FY 2025 - 2026 & FY 2026 - 2027

OPERATING FUND
501
INTERNAL SERVICES FUND BUDGETED ON A ACCRUAL BASIS

OVERVIEW

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

BUDGET SUMMARY

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

Annually, a review is completed to identify if premium adjustments are needed. In FY26 this review did not identify a need for a premium adjustment.

ANNUAL RESOURCES AND OUTLAYS

(amounts expressed in thousands)

	FY 24 ACTUAL	FY 25 ORIGINAL	FY 25 ESTIMATE	FY 26 BUDGET	PERCENT DIFF. FROM FY 25 EST.	FY 27 FINANCIAL PLAN
Annual Resources						
Revenue	\$ 5,982	\$ 6,594	\$ 7,170	\$ 6,892	-3.9%	\$ 6,702
Transfers In	0	0	0	0	N/A	0
Total Resources	5,982	6,594	7,170	6,892	-3.9%	6,702
Annual Outlays						
Budget	5,114	6,029	5,890	6,575	11.6%	6,578
Transfers Out	0	0	0	0	N/A	0
Total Outlays	5,114	6,029	5,890	6,575	11.6%	6,578
Resources Less Outlays	868	565	1,280	317		124
Fund Balance						
Beginning Unassigned Fund Balance	0	4,588	868	2,148		2,465
Addition to/(Use of)	868	565	1,280	317		124
End of Year	\$ 868	\$ 5,153	\$ 2,148	\$ 2,465		\$ 2,589

ANNUAL RESOURCES

(amounts expressed in thousands)

	<u>FY 24</u> <u>ACTUAL</u>	<u>FY 25</u> <u>ORIGINAL</u>	<u>FY 25</u> <u>ESTIMATE</u>	<u>FY 26</u> <u>BUDGET</u>	<u>PERCENT</u> <u>DIFF. FROM</u> <u>FY 25 EST</u>	<u>FY 27</u> <u>FINANCIAL</u> <u>PLAN</u>
REVENUE ACCOUNT						
<u>General Government</u>						
General Government Revenue	\$ 236	\$ 0	\$ 224	\$ 0	-100.0%	\$ 0
Employee Insurance Fund	5,239	6,200	6,273	6,300	0.4%	6,200
Total General Government	5,475	6,200	6,497	6,300	-3.0%	6,200
<u>Investment Income</u>						
Interest Earnings	507	394	673	592	-12.0%	502
Total Investment Income	507	394	673	592	-12.0%	502
TOTAL ANNUAL RESOURCES	\$ 5,982	\$ 6,594	\$ 7,170	\$ 6,892	-3.9%	\$ 6,702

ANNUAL OUTLAYS

(amounts expressed in thousands)

	<u>FY 24</u> <u>ACTUAL</u>	<u>FY 25</u> <u>ORIGINAL</u>	<u>FY 26</u> <u>BUDGET</u>	<u>PERCENT</u> <u>DIFF. FROM</u> <u>FY 25 ORIG</u>	<u>FY 27</u> <u>FINANCIAL</u> <u>PLAN</u>
ADMINISTRATIVE AND SUPPORT SERVICES					
<u>Human Resources</u>					
Personal Services	\$ 490	\$ 500	\$ 596	19.2%	\$ 599
Materials and Supplies	0	45	45	0.0%	45
Other Services/Charges	4,624	5,484	5,934	8.2%	5,934
Total	5,114	6,029	6,575	9.1%	6,578
Total Administrative & Support Services	5,114	6,029	6,575	9.1%	6,578
TOTAL BUDGET	5,114	6,029	6,575	9.1%	6,578
(Expenditures or appropriations)					
TOTAL ANNUAL OUTLAYS	\$ 5,114	\$ 6,029	\$ 6,575	9.1%	\$ 6,578

EMPLOYEE INSURANCE SERVICE

FY 2025 - 2026 & FY 2026 - 2027

OPERATING FUND

502

INTERNAL SERVICES FUND
BUDGETED ON A
ACCURAL BASIS

OVERVIEW

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

In FY95, the Firefighters' Union opted out of the City's dental, health, and life plans and now procures separate coverage for its members. In FY08, the Police Officers' Union opted out of the City's dental, health, and life plans and now procures separate coverage for its members.

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

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

BUDGET SUMMARY

In FY22, the City went out for bid for health care provider services which resulted in savings not only to the City but its' employees. Our health care provider held premium rates in calendar years 2022 and 2023 with an optional renewal in calendar year 2024 with a modest premium increase. The City opted to renew the contract for calendar year 2024 and initiated a new bidding process for FY25 plan options. The FY26 budget reflects a premium increase for the new benefit plan.

ANNUAL RESOURCES AND OUTLAYS

(amounts expressed in thousands)

	FY 24 ACTUAL	FY 25 ORIGINAL	FY 25 ESTIMATE	FY 26 BUDGET	PERCENT DIFF. FROM FY 25 EST.	FY 27 FINANCIAL PLAN
Annual Resources						
Revenue	\$ 21,288	\$ 24,179	\$ 24,225	\$ 25,916	7.0%	\$ 26,975
Transfers In	0	0	0	0	N/A	0
Total Resources	21,288	24,179	24,225	25,916	7.0%	26,975
Annual Outlays						
Budget	20,991	24,323	24,173	26,623	10.1%	27,666
Transfers Out	0	0	0	0	N/A	0
Total Outlays	20,991	24,323	24,173	26,623	10.1%	27,666
Resources Less Outlays	297	(144)	52	(707)		(691)
Fund Balance						
Beginning Unassigned Fund Balance	1,084	1,318	1,381	1,433		726
Addition to/(Use of)	297	(144)	52	(707)		(691)
End of Year	\$ 1,381	\$ 1,174	\$ 1,433	\$ 726		\$ 35

ANNUAL RESOURCES

(amounts expressed in thousands)

	FY 24 <u>ACTUAL</u>	FY 25 <u>ORIGINAL</u>	FY 25 <u>ESTIMATE</u>	FY 26 <u>BUDGET</u>	PERCENT DIFF. FROM <u>FY 25 EST</u>	FY 27 <u>FINANCIAL PLAN</u>
REVENUE ACCOUNT						
<u>General Government</u>						
Employee Insurance Fund	\$ 20,500	\$ 23,418	\$ 23,388	\$ 25,012	6.9%	\$ 26,081
Miscellaneous	<u>736</u>	<u>725</u>	<u>763</u>	<u>843</u>	10.5%	<u>843</u>
Total General Government	21,236	24,143	24,151	25,855	7.1%	26,924
<u>Investment Income</u>						
Interest Earnings	<u>52</u>	<u>36</u>	<u>74</u>	<u>61</u>	-17.6%	<u>51</u>
Total Investment Income	52	36	74	61	-17.6%	51
TOTAL ANNUAL RESOURCES	<u>\$ 21,288</u>	<u>\$ 24,179</u>	<u>\$ 24,225</u>	<u>\$ 25,916</u>	7.0%	<u>\$ 26,975</u>

ANNUAL OUTLAYS

(amounts expressed in thousands)

	FY 24 <u>ACTUAL</u>	FY 25 <u>ORIGINAL</u>	FY 26 <u>BUDGET</u>	PERCENT DIFF. FROM <u>FY 25 ORIG</u>	FY 27 <u>FINANCIAL PLAN</u>
ADMINISTRATIVE AND SUPPORT SERVICES					
<u>Human Resources</u>					
Personal Services	\$ 195	\$ 247	\$ 265	7.3%	\$ 268
Other Services/Charges	<u>20,796</u>	<u>24,076</u>	<u>26,358</u>	9.5%	<u>27,398</u>
Total	<u>20,991</u>	<u>24,323</u>	<u>26,623</u>	9.5%	<u>27,666</u>
Total Administrative & Support Services	<u>20,991</u>	<u>24,323</u>	<u>26,623</u>	9.5%	<u>27,666</u>
TOTAL BUDGET	<u>20,991</u>	<u>24,323</u>	<u>26,623</u>	9.5%	<u>27,666</u>
(Expenditures or appropriations)					
TOTAL ANNUAL OUTLAYS	<u>\$ 20,991</u>	<u>\$ 24,323</u>	<u>\$ 26,623</u>	9.5%	<u>\$ 27,666</u>

EQUIPMENT MANAGEMENT SERVICE

FY 2025 - 2026 & FY 2026 - 2027

OPERATING FUND

503

INTERNAL SERVICES FUND
BUDGETED ON A
ACCRUAL BASIS

OVERVIEW

The Equipment Management Service Fund is used to account for the centralized maintenance program for all City vehicles. Each year a rate structure is established for the specific services provided by the Equipment Management Division of the Asset Management Department. These services include vehicle repairs, regular preventive maintenance, body shop repairs, fuel for on-road and off-road vehicles, car wash, and a motor pool of vehicles available for City business. Rates are set to recover only funds needed to support operations. Monthly billing for services rendered are charged through the department's Equipment Management Information System.

While this fund is supported primarily by the General Fund, approximately forty percent (40.0%) of its services are charged to the Enterprise Funds. Some revenue is also received from other outside agencies that use the City's facilities for vehicle maintenance and fuel.

BUDGET SUMMARY

In FY26 and FY27, rates will be constant as in the previous fiscal year to align with increases in personnel costs and inflationary increases to operational supplies and services.

ANNUAL RESOURCES AND OUTLAYS

(amounts expressed in thousands)

	FY 24 ACTUAL	FY 25 ORIGINAL	FY 25 ESTIMATE	FY 26 BUDGET	PERCENT DIFF. FROM FY 25 EST.	FY 27 FINANCIAL PLAN
Annual Resources						
Revenue	\$ 21,469	\$ 24,836	\$ 21,622	\$ 25,157	16.3%	\$ 25,150
Transfers In	0	0	0	0	N/A	0
Total Resources	21,469	24,836	21,622	25,157	16.3%	25,150
Annual Outlays						
Budget	19,636	24,163	21,054	23,722	12.7%	23,798
Transfers Out	672	849	879	1,178	34.0%	892
Total Outlays	20,308	25,012	21,933	24,900	13.5%	24,690
Resources Less Outlays	1,161	(176)	(311)	257		460
Fund Balance						
Beginning Unassigned Fund Balance	344	1,701	1,505	1,194		1,451
Addition to/(Use of)	1,161	(176)	(311)	257		460
End of Year	\$ 1,505	\$ 1,525	\$ 1,194	\$ 1,451		\$ 1,911

ANNUAL RESOURCES

(amounts expressed in thousands)

	<u>FY 24</u> <u>ACTUAL</u>	<u>FY 25</u> <u>ORIGINAL</u>	<u>FY 25</u> <u>ESTIMATE</u>	<u>FY 26</u> <u>BUDGET</u>	<u>PERCENT</u> <u>DIFF. FROM</u> <u>FY 25 EST</u>	<u>FY 27</u> <u>FINANCIAL</u> <u>PLAN</u>
REVENUE ACCOUNT						
<u>General Government</u>						
Miscellaneous	\$ 21,412	\$ 24,789	\$ 21,536	\$ 25,109	16.6%	\$ 25,109
Total General Government	21,412	24,789	21,536	25,109	16.6%	25,109
<u>Investment Income</u>						
Interest Earnings	20	10	54	48	-11.1%	41
Total Investment Income	20	10	54	48	-11.1%	41
<u>Miscellaneous</u>						
Reimbursements	0	1	0	0	N/A	0
Sale of City Property	4	0	0	0	N/A	0
Other	33	36	32	0	-100.0%	0
Total Miscellaneous	37	37	32	0	-100.0%	0
TOTAL ANNUAL RESOURCES	\$ 21,469	\$ 24,836	\$ 21,622	\$ 25,157	16.3%	\$ 25,150

ANNUAL OUTLAYS

(amounts expressed in thousands)

	<u>FY 24</u> <u>ACTUAL</u>	<u>FY 25</u> <u>ORIGINAL</u>	<u>FY 26</u> <u>BUDGET</u>	<u>PERCENT</u> <u>DIFF. FROM</u> <u>FY 25 ORIG</u>	<u>FY 27</u> <u>FINANCIAL</u> <u>PLAN</u>
ADMINISTRATIVE AND SUPPORT SERVICES					
<u>Asset Management</u>					
Personal Services	\$ 5,852	\$ 6,670	\$ 6,551	-1.8%	\$ 6,627
Materials and Supplies	10,667	13,493	13,477	-0.1%	13,477
Other Services/Charges	3,117	4,000	3,694	-7.6%	3,694
Total	19,636	24,163	23,722	-1.8%	23,798
Total Administrative & Support Services	19,636	24,163	23,722	-1.8%	23,798
TOTAL BUDGET	19,636	24,163	23,722	-1.8%	23,798
(Expenditures or appropriations)					
	<u>FY 24</u> <u>ACTUAL</u>	<u>FY 25</u> <u>ORIGINAL</u>	<u>FY 26</u> <u>BUDGET</u>	<u>PERCENT</u> <u>DIFF. FROM</u> <u>FY 25 ORIG</u>	<u>FY 27</u> <u>FINANCIAL</u> <u>PLAN</u>
<u>Transfers Out</u>					
General Fund Reimbursement	0	0	300	N/A	0
Operational support - Asset Mgt	395	497	547	10.1%	556
Operational support - Info Tech	277	314	331	5.4%	336
Operational support - Finance	0	38	0	-100.0%	0
TOTAL TRANSFERS OUT	672	849	1,178	38.8%	892
TOTAL ANNUAL OUTLAYS	\$ 20,308	\$ 25,012	\$ 24,900	-0.4%	\$ 24,690

TPFA OTC BUILDING OPERATIONS

FY 2025 - 2026 & FY 2026 - 2027

OPERATING FUND

550

ENTERPRISE FUND
BUDGETED ON A
CASH BASIS

OVERVIEW

In September 2007, the Tulsa Public Facilities Authority (TPFA) purchased the 15 floor 630,000 square foot One Technology Center (OTC) from Leucedia National Corporation for \$53 million. The purchase was financed by lease payment revenue bonds. TPFA leased the building's space to the City of Tulsa for housing the City staff and to private sector tenants. Currently, active efforts are underway to market the vacant space on a few floors. The One Technology Center (OTC) Fund was established to account for the revenues and expenditures associated with the operation of the 630,000 square foot facility.

BUDGET SUMMARY

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

ANNUAL RESOURCES AND OUTLAYS

(amounts expressed in thousands)

	FY 24 ACTUAL	FY 25 ORIGINAL	FY 25 ESTIMATE	FY 26 BUDGET	PERCENT DIFF. FROM FY 25 EST.	FY 27 FINANCIAL PLAN
Annual Resources						
Revenue	\$ 9,037	\$ 3,985	\$ 4,060	\$ 4,749	17.0%	\$ 4,522
Transfers In	5,386	7,894	7,894	7,906	0.2%	7,926
Total Resources	14,423	11,879	11,954	12,655	5.9%	12,448
Annual Outlays						
Budget	10,189	12,562	12,756	13,038	2.2%	12,828
Transfers Out	276	276	276	276	0.0%	276
Total Outlays	10,465	12,838	13,032	13,314	2.2%	13,104
Resources Less Outlays	3,958	(959)	(1,078)	(659)		(656)
Fund Balance						
Beginning Unassigned Fund Balance	396	3,024	4,354	3,276		2,617
Addition to/(Use of)	3,958	(959)	(1,078)	(659)		(656)
Payments to Capital Fund	(1,148)	(1,148)	(1,148)	(1,148)		(1,148)
End of Year	\$ 3,206	\$ 917	\$ 2,128	\$ 1,469		\$ 813

ANNUAL RESOURCES

(amounts expressed in thousands)

	FY 24 ACTUAL	FY 25 ORIGINAL	FY 25 ESTIMATE	FY 26 BUDGET	PERCENT DIFF. FROM FY 25 EST	FY 27 FINANCIAL PLAN
REVENUE ACCOUNT						
General Government						
General Government Revenue	\$ 819	\$ 637	\$ 651	\$ 857	31.6%	\$ 856
Miscellaneous	7,763	2,939	2,948	3,502	18.8%	3,288
Total General Government	8,582	3,576	3,599	4,359	21.1%	4,144
Investment Income						
Interest Earnings	432	377	443	364	-17.8%	337
Total Investment Income	432	377	443	364	-17.8%	337
Transfers In						
Transfers from Primary Government	5,386	7,894	7,894	7,906	0.2%	7,926
Total Transfers In	5,386	7,894	7,894	7,906	0.2%	7,926
Miscellaneous						
Other	23	32	18	26	44.4%	41
Total Miscellaneous	23	32	18	26	44.4%	41
TOTAL ANNUAL RESOURCES	\$ 14,423	\$ 11,879	\$ 11,954	\$ 12,655	5.9%	\$ 12,448

ANNUAL OUTLAYS

(amounts expressed in thousands)

	FY 24 ACTUAL	FY 25 ORIGINAL	FY 26 BUDGET	PERCENT DIFF. FROM FY 25 ORIG	FY 27 FINANCIAL PLAN
ADMINISTRATIVE AND SUPPORT SERVICES					
Asset Management					
Personal Services	\$ 2,025	\$ 2,182	\$ 2,385	9.3%	\$ 2,409
Materials and Supplies	125	205	205	0.0%	208
Other Services/Charges	4,049	5,957	6,218	4.4%	5,961
Capital Outlay	0	100	100	0.0%	100
Total	6,199	8,444	8,908	5.5%	8,678
Total Administrative & Support Services	6,199	8,444	8,908	5.5%	8,678
TOTAL BUDGET	6,199	8,444	8,908	5.5%	8,678
(Expenditures or appropriations)					
DEBT SERVICE	3,990	4,118	4,130	0.3%	4,150
Total	3,990	4,118	4,130	0.3%	4,150
Transfers Out					
TPFA OTC Building Capital Reserve	200	200	200	0.0%	200
TPFA OTC Garage Cap Reserve	76	76	76	0.0%	76
TOTAL TRANSFERS OUT	276	276	276	0.0%	276
TOTAL ANNUAL OUTLAYS	\$ 10,465	\$ 12,838	\$ 13,314	3.7%	\$ 13,104

STORMWATER ENTERPRISE

FY 2025 - 2026 & FY 2026 - 2027

OPERATING FUND

560

PROPRIETARY FUND
BUDGETED ON A
ACCRUAL BASIS

OVERVIEW

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

BUDGET SUMMARY

A twelve percent (12.0%) rate increase is included for FY26. The FY27 financial plan includes a nine percent (9.0%) rate increase. FY26 and FY27 will see additional staff added to support operations for Municipal Stormwater permitting compliance (MS4).

The fund has an informal policy of maintaining an operating reserve of five percent (5.0%) of revenues. This use of fund balance will be for capital drainage improvements throughout the City.

The Stormwater Drainage & Hazard Mitigation Advisory Board has identified a need for a drainage system assessment and an evaluation of operating and capital improvement needs. The City has engaged an engineering firm to assist in the process called the stormwater utility enterprise initiative. The payment in lieu of taxes to the General Fund is six and seven tenths percent (6.7%).

ANNUAL RESOURCES AND OUTLAYS

(amounts expressed in thousands)

	FY 24 ACTUAL	FY 25 ORIGINAL	FY 25 ESTIMATE	FY 26 BUDGET	PERCENT DIFF. FROM FY 25 EST.	FY 27 FINANCIAL PLAN
Annual Resources						
Revenue	\$ 45,356	\$ 51,614	\$ 52,699	\$ 56,982	8.1%	\$ 62,534
Transfers In	0	0	0	0	N/A	0
Total Resources	45,356	51,614	52,699	56,982	8.1%	62,534
Annual Outlays						
Budget	23,943	39,083	37,376	41,025	9.8%	40,949
Transfers Out	17,791	18,229	18,559	20,082	8.2%	19,660
Total Outlays	41,734	57,312	55,935	61,107	9.2%	60,609
Resources Less Outlays	3,622	(5,698)	(3,236)	(4,125)		1,925
Fund Balance						
Beginning Unassigned Fund Balance	8,460	8,738	12,082	8,845		4,720
Addition to/(Use of)	3,622	(5,698)	(3,236)	(4,125)		1,925
Operating Reserve (5.00%)	(2,560)	(2,560)	(2,797)	(2,797)		(3,075)
End of Year	\$ 9,522	\$ 480	\$ 6,048	\$ 1,923		\$ 3,571

ANNUAL RESOURCES

(amounts expressed in thousands)

	FY 24 ACTUAL	FY 25 ORIGINAL	FY 25 ESTIMATE	FY 26 BUDGET	PERCENT DIFF. FROM FY 25 EST	FY 27 FINANCIAL PLAN
REVENUE ACCOUNT						
General Government						
Public Safety and Protection	\$ 57	\$ 0	\$ 49	\$ 0	-100.0%	\$ 0
Miscellaneous	4	15	7	6	-14.3%	6
Total General Government	61	15	56	6	-89.3%	6
Enterprise						
Stormwater Revenue	44,468	51,197	51,552	55,940	8.5%	61,492
Miscellaneous Utility Revenue	95	118	124	123	-0.8%	123
Total Enterprise	44,563	51,315	51,676	56,063	8.5%	61,615
Fines and Forfeitures						
Other Fines and Forfeitures	0	0	1	0	-100.0%	0
Total Fines and Forfeitures	0	0	1	0	-100.0%	0
Investment Income						
Interest Earnings	732	284	962	907	-5.7%	907
Total Investment Income	732	284	962	907	-5.7%	907
Miscellaneous						
Reimbursements	0	0	0	6	N/A	6
Sale of City Property	0	0	4	0	-100.0%	0
Total Miscellaneous	0	0	4	6	50.0%	6
TOTAL ANNUAL RESOURCES	\$ 45,356	\$ 51,614	\$ 52,699	\$ 56,982	8.1%	\$ 62,534

ANNUAL OUTLAYS

(amounts expressed in thousands)

	FY 24 ACTUAL	FY 25 ORIGINAL	FY 26 BUDGET	PERCENT DIFF. FROM FY 25 ORIG	FY 27 FINANCIAL PLAN
PUBLIC WORKS AND TRANSPORTATION					
Public Works					
Personal Services	\$ 7,708	\$ 9,504	\$ 10,080	6.1%	\$ 10,463
Materials and Supplies	629	993	1,206	21.5%	1,157
Other Services/Charges	12,481	15,046	16,005	6.4%	16,693
Capital Outlay	207	5,582	5,547	-0.6%	4,384
Total	21,025	31,125	32,838	5.5%	32,697
Water and Sewer					
Materials and Supplies	0	8	10	25.0%	10
Other Services/Charges	98	3,102	2,602	-16.1%	2,033
Capital Outlay	102	364	447	22.8%	386
Total	200	3,474	3,059	-11.9%	2,429
Total Public Works & Transportation	21,225	34,599	35,897	3.8%	35,126

	FY 24 ACTUAL	FY 25 ORIGINAL	FY 26 BUDGET	PERCENT DIFF. FROM FY 25 ORIG	FY 27 FINANCIAL PLAN
ADMINISTRATIVE AND SUPPORT SERVICES					
Information Technology					
Capital Outlay	0	36	36	0.0%	36
Total	0	36	36	0.0%	36
Asset Management					
Other Services/Charges	63	63	63	0.0%	63
Total	63	63	63	0.0%	63
Total Administrative & Support Services	63	99	99	0.0%	99
TOTAL BUDGET	21,288	34,698	35,996	3.7%	35,225
(Expenditures or appropriations)					

DEBT SERVICE	2,655	4,385	5,029	14.7%	5,724
Total	2,655	4,385	5,029		5,724

	FY 24 ACTUAL	FY 25 ORIGINAL	FY 26 BUDGET	PERCENT DIFF. FROM FY 25 ORIG	FY 27 FINANCIAL PLAN
Transfers Out					
Stormwater Capital Projects Transfer	7,189	6,670	7,985	19.7%	7,370
Operational support - Planning & Neighborhoods	0	0	69	N/A	73
Operational support - Asset Mgt	351	405	414	2.2%	452
Operational support - Info Tech	822	891	925	3.8%	936
Operational support - Finance	724	918	887	-3.4%	891
Operational support - Customer Care	381	427	486	13.8%	493
Operational support - Engineering Svs	57	0	0	N/A	0
Operational support - Streets&Storm	5,034	5,390	5,432	0.8%	5,535
Operational support - Parks & Rec	645	682	624	-8.5%	641
Operational support - Water&Sewer	2,588	2,846	3,260	14.5%	3,269
TOTAL TRANSFERS OUT	17,791	18,229	20,082	10.2%	19,660
TOTAL ANNUAL OUTLAYS	\$ 41,734	\$ 57,312	\$ 61,107	6.6%	\$ 60,609

STORMWATER CAPITAL PROJECTS

FY 2025 - 2026 & FY 2026 - 2027

CAPITAL FUND
5600
PROPRIETARY FUND BUDGETED ON A CASH BASIS

OVERVIEW

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

BUDGET SUMMARY

In FY26 and FY27, a transfer from the stormwater operating fund will finance needed stormwater system improvement projects as part of the City’s Stormwater Utility Enterprise Initiative. Appropriations will be for flood control projects recommended by the Stormwater Drainage and Hazard Mitigation Advisory Board, staff, and elected officials with input from neighborhood groups and citizens.

ANNUAL RESOURCES AND OUTLAYS

(amounts expressed in thousands)

	<u>FY 24</u>	<u>FY 25</u>	<u>FY 25</u>	<u>FY 26</u>	<u>PERCENT</u>	<u>FY 27</u>
	<u>ACTUAL</u>	<u>ORIGINAL</u>	<u>ESTIMATE</u>	<u>BUDGET</u>	<u>DIFF. FROM</u>	<u>FINANCIAL</u>
					<u>FY 25 EST.</u>	<u>PLAN</u>
Annual Resources						
Revenue	\$ 0	\$ 0	\$ 0	\$ 0	N/A	\$ 0
Transfers In	7,189	6,670	6,670	7,985	19.7%	7,370
Total Resources	7,189	6,670	6,670	7,985	19.7%	7,370
Annual Outlays						
Budget	5,968	6,670	6,670	7,985	19.7%	7,370
Transfers Out	1,221	0	0	0	N/A	0
Total Outlays	7,189	6,670	6,670	7,985	19.7%	7,370
Resources Less Outlays	0	0	0	0		0
Fund Balance						
Beginning Unassigned Fund Balance	2,880	2,582	2,880	2,880		2,880
End of Year	\$ 2,880	\$ 2,582	\$ 2,880	\$ 2,880		\$ 2,880

ANNUAL RESOURCES

(amounts expressed in thousands)

	FY 24 <u>ACTUAL</u>	FY 25 <u>ORIGINAL</u>	FY 25 <u>ESTIMATE</u>	FY 26 <u>BUDGET</u>	PERCENT DIFF. FROM <u>FY 25 EST</u>	FY 27 FINANCIAL <u>PLAN</u>
REVENUE ACCOUNT						
<u>Transfers In</u>						
Transfers within Primary Government	\$ 7,189	\$ 6,670	\$ 6,670	\$ 7,985	19.7%	\$ 7,370
Total Transfers In	7,189	6,670	6,670	7,985	19.7%	7,370
TOTAL ANNUAL RESOURCES	\$ 7,189	\$ 6,670	\$ 6,670	\$ 7,985	0	\$ 7,370

ANNUAL OUTLAYS

(amounts expressed in thousands)

	FY 24 <u>ACTUAL</u>	FY 25 <u>ORIGINAL</u>	FY 26 <u>BUDGET</u>	PERCENT DIFF. FROM <u>FY 25 ORIG</u>	FY 27 FINANCIAL <u>PLAN</u>
PUBLIC WORKS AND TRANSPORTATION					
<u>Engineering Services</u>					
Capital Outlay	\$ (3,777)	\$ 0	\$ 0	N/A	\$ 0
Total	(3,777)	0	0	N/A	0
<u>Public Works</u>					
Capital Outlay	98	0	0	N/A	0
Total	98	0	0	N/A	0
<u>Water and Sewer</u>					
Capital Outlay	9,647	6,670	7,985	19.7%	7,370
Total	9,647	6,670	7,985	19.7%	7,370
Total Public Works & Transportation	5,968	6,670	7,985	19.7%	7,370
TOTAL BUDGET	5,968	6,670	7,985	19.7%	7,370
(Expenditures or appropriations)					

	FY 24 <u>ACTUAL</u>	FY 25 <u>ORIGINAL</u>	FY 26 <u>BUDGET</u>	PERCENT DIFF. FROM <u>FY 25 ORIG</u>	FY 27 FINANCIAL <u>PLAN</u>
<u>Transfers Out</u>					
	1,221	0	0	N/A	0
TOTAL TRANSFERS OUT	1,221	0	0	N/A	0
TOTAL ANNUAL OUTLAYS	\$ 7,189	\$ 6,670	\$ 7,985	19.7%	\$ 7,370

PROJECT APPROPRIATIONS

(amounts expressed in thousands)

	FY 26 BUDGET	FY 27 FINANCIAL PLAN
WATER AND SEWER		
116th-Sheridan Erosion Stabilization	\$ 0	\$ 150
43 & Sheridan FEMA BRIC Grnt Mch	3,000	0
Centennial Park Pond	500	750
Citywide Culvert Replacement	0	500
Citywide Economic Development	400	400
Citywide Geotechnical Testing	50	50
Coal Creek/King's Ridge Chnnl Rep	300	0
Crescent Park	250	0
CW - Concrete Channel Rehab	0	500
CW - Rehabilitation & Replacement	2,185	2,250
OWRB Annual Dam Inspection	0	70
Small Drainage - Citywide Urgent	0	500
Small Drainage -CW buyout Program	150	150
Small Drainage On-Call Design	150	150
SS Extensions - Citywide	0	250
SS Extensions - DawsonRoad/BNSF	150	1,000
Stormwater Improvements Citywide	850	500
Vensel Creek - 84th to Pittsburg	0	150
WATER AND SEWER TOTAL	7,985	7,370
 Grand Total	 \$ 7,985	 \$ 7,370

GOLF COURSE

FY 2025 - 2026 & FY 2026 - 2027

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 began contracting services for the management and staffing of the City's four golf courses at Page Belcher and Mohawk Park. In 2025, a competitive bid was held and a new operator selected to operate the courses. In FY26, total resources and operating subsidies for this fund are expected to exceed outlays. Lastly, an operating reserve of \$150,000 will begin to be held beginning in FY26.

ANNUAL RESOURCES AND OUTLAYS

(amounts expressed in thousands)

	FY 24 ACTUAL	FY 25 ORIGINAL	FY 25 ESTIMATE	FY 26 BUDGET	PERCENT DIFF. FROM FY 25 EST.	FY 27 FINANCIAL PLAN
Annual Resources						
Revenue	\$ 3,439	\$ 3,464	\$ 3,294	\$ 4,857	47.4%	\$ 4,962
Transfers In	198	273	273	267	-2.2%	192
Total Resources	3,637	3,737	3,567	5,124	43.7%	5,154
Annual Outlays						
Budget	3,845	3,730	3,693	5,115	38.5%	5,146
Transfers Out	0	0	0	0	N/A	0
Total Outlays	3,845	3,730	3,693	5,115	38.5%	5,146
Resources Less Outlays	(208)	7	(126)	9		8
Fund Balance						
Beginning Unassigned Fund Balance	686	0	478	352		361
Addition to/(Use of)	(208)	7	(126)	9		8
Operating Reserve	0	0	(150)	(150)		(150)
End of Year	\$ 478	\$ 7	\$ 202	\$ 211		\$ 219

ANNUAL RESOURCES

(amounts expressed in thousands)

	<u>FY 24</u> <u>ACTUAL</u>	<u>FY 25</u> <u>ORIGINAL</u>	<u>FY 25</u> <u>ESTIMATE</u>	<u>FY 26</u> <u>BUDGET</u>	<u>PERCENT</u> <u>DIFF. FROM</u> <u>FY 25 EST</u>	<u>FY 27</u> <u>FINANCIAL</u> <u>PLAN</u>
REVENUE ACCOUNT						
<u>General Government</u>						
Culture and Recreation	\$ 3,431	\$ 3,456	\$ 3,284	\$ 4,848	47.6%	\$ 4,954
Total General Government	3,431	3,456	3,284	4,848	47.6%	4,954
<u>Investment Income</u>						
Interest Earnings	8	8	10	9	-10.0%	8
Total Investment Income	8	8	10	9	-10.0%	8
<u>Transfers In</u>						
Transfers within Primary Government	198	273	273	267	-2.2%	192
Total Transfers In	198	273	273	267	-2.2%	192
TOTAL ANNUAL RESOURCES	\$ 3,637	\$ 3,737	\$ 3,567	\$ 5,124	43.7%	\$ 5,154

ANNUAL OUTLAYS

(amounts expressed in thousands)

	<u>FY 24</u> <u>ACTUAL</u>	<u>FY 25</u> <u>ORIGINAL</u>	<u>FY 26</u> <u>BUDGET</u>	<u>PERCENT</u> <u>DIFF. FROM</u> <u>FY 25 ORIG</u>	<u>FY 27</u> <u>FINANCIAL</u> <u>PLAN</u>
<u>Managed Entities - Culture & Recreation</u>					
Other Services/Charges	\$ 3,723	\$ 3,607	\$ 4,992	38.4%	\$ 5,023
Capital Outlay	122	123	123	0.0%	123
Total	3,845	3,730	5,115	37.1%	5,146
TOTAL BUDGET	3,845	3,730	5,115	37.1%	5,146
(Expenditures or appropriations)					
TOTAL ANNUAL OUTLAYS	\$ 3,845	\$ 3,730	\$ 5,115	37.1%	\$ 5,146

AIR FORCE PL 3 OPERATING

FY 2025 - 2026 & FY 2026 - 2027

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 FY26 budget will continue to provide for improvements to the facility.

ANNUAL RESOURCES AND OUTLAYS

(amounts expressed in thousands)

	FY 24 ACTUAL	FY 25 ORIGINAL	FY 25 ESTIMATE	FY 26 BUDGET	PERCENT DIFF. FROM FY 25 EST.	FY 27 FINANCIAL PLAN
Annual Resources						
Revenue	\$ 178	\$ 191	\$ 221	\$ 200	-9.5%	\$ 190
Transfers In	0	0	0	0	N/A	0
Total Resources	178	191	221	200	-9.5%	190
Annual Outlays						
Budget	24	2,114	2,114	177	-91.6%	31
Transfers Out	0	0	0	0	N/A	0
Total Outlays	24	2,114	2,114	177	-91.6%	31
Resources Less Outlays	154	(1,923)	(1,893)	23		159
Fund Balance						
Beginning Unassigned Fund Balance	2,025	1,923	2,179	286		309
Addition to/(Use of)	154	(1,923)	(1,893)	23		159
End of Year	\$ 2,179	\$ 0	\$ 286	\$ 309		\$ 468

ANNUAL RESOURCES

(amounts expressed in thousands)

	<u>FY 24</u> <u>ACTUAL</u>	<u>FY 25</u> <u>ORIGINAL</u>	<u>FY 25</u> <u>ESTIMATE</u>	<u>FY 26</u> <u>BUDGET</u>	<u>PERCENT</u> <u>DIFF. FROM</u> <u>FY 25 EST</u>	<u>FY 27</u> <u>FINANCIAL</u> <u>PLAN</u>
REVENUE ACCOUNT						
<u>General Government</u>						
Miscellaneous	\$ 118	\$ 142	\$ 130	\$ 130	0.0%	\$ 130
Total General Government	118	142	130	130	0.0%	130
<u>Investment Income</u>						
Interest Earnings	60	49	91	70	-23.1%	60
Total Investment Income	60	49	91	70	-23.1%	60
TOTAL ANNUAL RESOURCES	\$ 178	\$ 191	\$ 221	\$ 200	-9.5%	\$ 190

ANNUAL OUTLAYS

(amounts expressed in thousands)

	<u>FY 24</u> <u>ACTUAL</u>	<u>FY 25</u> <u>ORIGINAL</u>	<u>FY 26</u> <u>BUDGET</u>	<u>PERCENT</u> <u>DIFF. FROM</u> <u>FY 25 ORIG</u>	<u>FY 27</u> <u>FINANCIAL</u> <u>PLAN</u>
ADMINISTRATIVE AND SUPPORT SERVICES					
<u>Asset Management</u>					
Other Services/Charges	\$ 22	\$ 31	\$ 31	0.0%	\$ 31
Capital Outlay	2	2,083	146	-93.0%	0
Total	24	2,114	177	-91.6%	31
Total Administrative & Support Services	24	2,114	177	-91.6%	31
TOTAL BUDGET	24	2,114	177	-91.6%	31
(Expenditures or appropriations)					
TOTAL ANNUAL OUTLAYS	\$ 24	\$ 2,114	\$ 177	-91.6%	\$ 31

MERP ADMINISTRATION

FY 2025 - 2026 & FY 2026 - 2027

OPERATING FUND

600

FIDUCIARY FUND
BUDGETED ON A
CASH BASIS

OVERVIEW

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

BUDGET SUMMARY

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

ANNUAL RESOURCES AND OUTLAYS

(amounts expressed in thousands)

	FY 24 ACTUAL	FY 25 ORIGINAL	FY 25 ESTIMATE	FY 26 BUDGET	PERCENT DIFF. FROM FY 25 EST.	FY 27 FINANCIAL PLAN
Annual Resources						
Revenue	\$ 8	\$ 0	\$ 0	\$ 9	N/A	\$ 8
Transfers In	354	417	417	493	18.2%	581
Total Resources	362	417	417	502	20.4%	589
Annual Outlays						
Budget	397	471	466	493	5.8%	587
Transfers Out	0	0	0	0	N/A	0
Total Outlays	397	471	466	493	5.8%	587
Resources Less Outlays	(35)	(54)	(49)	9		2
Fund Balance						
Beginning Unassigned Fund Balance	180	93	145	96		105
Addition to/(Use of)	(35)	(54)	(49)	9		2
End of Year	\$ 145	\$ 39	\$ 96	\$ 105		\$ 107

ANNUAL RESOURCES

(amounts expressed in thousands)

	<u>FY 24</u> <u>ACTUAL</u>	<u>FY 25</u> <u>ORIGINAL</u>	<u>FY 25</u> <u>ESTIMATE</u>	<u>FY 26</u> <u>BUDGET</u>	<u>PERCENT</u> <u>DIFF. FROM</u> <u>FY 25 EST</u>	<u>FY 27</u> <u>FINANCIAL</u> <u>PLAN</u>
REVENUE ACCOUNT						
<u>Investment Income</u>						
Interest Earnings	\$ 8	\$ 0	\$ 0	\$ 9	N/A	\$ 8
Total Investment Income	8	0	0	9	N/A	8
<u>Transfers In</u>						
Transfers within Primary Government	354	417	417	493	18.2%	581
Total Transfers In	354	417	417	493	18.2%	581
TOTAL ANNUAL RESOURCES	\$ 362	\$ 417	\$ 417	\$ 502	20.4%	\$ 589

ANNUAL OUTLAYS

(amounts expressed in thousands)

	<u>FY 24</u> <u>ACTUAL</u>	<u>FY 25</u> <u>ORIGINAL</u>	<u>FY 26</u> <u>BUDGET</u>	<u>PERCENT</u> <u>DIFF. FROM</u> <u>FY 25 ORIG</u>	<u>FY 27</u> <u>FINANCIAL</u> <u>PLAN</u>
ADMINISTRATIVE AND SUPPORT SERVICES					
<u>Human Resources</u>					
Personal Services	\$ 367	\$ 417	\$ 435	4.3%	\$ 529
Materials and Supplies	1	4	4	0.0%	4
Other Services/Charges	29	50	54	8.0%	54
Total	397	471	493	4.7%	587
Total Administrative & Support Services	397	471	493	4.7%	587
TOTAL BUDGET	397	471	493	4.7%	587
(Expenditures or appropriations)					
TOTAL ANNUAL OUTLAYS	\$ 397	\$ 471	\$ 493	4.7%	\$ 587

TARE REFUSE OPERATING

FY 2025 - 2026 & FY 2026 - 2027

OPERATING FUND

730

PROPRIETARY FUND
BUDGETED ON A
ACCRUAL BASIS

OVERVIEW

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

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

BUDGET SUMMARY

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

TARE has an operating reserve policy to maintain 10% of budgeted annual expenditures.

TARE will begin FY26 with a fund balance after reserving for encumbrances and the operating reserve. The payment in lieu of taxes to the General Fund is six and seven tenths percent (6.7%). Rates for collection of residential waste will be increased by four percent (4.0%) in FY26 and three percent (3.0%) in FY27.

ANNUAL RESOURCES AND OUTLAYS

(amounts expressed in thousands)

	FY 24 ACTUAL	FY 25 ORIGINAL	FY 25 ESTIMATE	FY 26 BUDGET	PERCENT DIFF. FROM FY 25 EST.	FY 27 FINANCIAL PLAN
Annual Resources						
Revenue	\$ 36,088	\$ 37,504	\$ 39,641	\$ 41,280	4.1%	\$ 42,366
Transfers In	0	0	0	0	N/A	0
Total Resources	36,088	37,504	39,641	41,280	4.1%	42,366
Annual Outlays						
Budget	32,356	37,769	37,676	39,765	5.5%	42,242
Transfers Out	2,147	2,439	2,580	2,367	-8.3%	2,409
Total Outlays	34,503	40,208	40,256	42,132	4.7%	44,651
Resources Less Outlays	1,585	(2,704)	(615)	(852)		(2,285)
Fund Balance						
Beginning Unassigned Fund Balance	12,332	11,965	13,917	13,302		12,450
Addition to/(Use of)	1,585	(2,704)	(615)	(852)		(2,285)
Operating Reserve (10.00%)	(4,208)	(4,208)	(4,213)	(4,213)		(4,465)
End of Year	\$ 9,709	\$ 5,053	\$ 9,089	\$ 8,237		\$ 5,700

ANNUAL RESOURCES

(amounts expressed in thousands)

	FY 24 <u>ACTUAL</u>	FY 25 <u>ORIGINAL</u>	FY 25 <u>ESTIMATE</u>	FY 26 <u>BUDGET</u>	PERCENT DIFF. FROM FY 25 EST	FY 27 FINANCIAL PLAN
REVENUE ACCOUNT						
<u>Enterprise</u>						
Refuse Revenue	\$ 35,406	\$ 37,179	\$ 38,671	\$ 40,601	5.0%	\$ 41,739
Miscellaneous Utility Revenue	97	103	120	0	-100.0%	0
Total Enterprise	35,503	37,282	38,791	40,601	4.7%	41,739
<u>Investment Income</u>						
Interest Earnings	495	220	639	574	-10.2%	522
Total Investment Income	495	220	639	574	-10.2%	522
<u>Miscellaneous</u>						
Sale of City Property	89	0	210	0	-100.0%	0
Other	1	2	1	105	>500%	105
Total Miscellaneous	90	2	211	105	-50.2%	105
TOTAL ANNUAL RESOURCES	\$ 36,088	\$ 37,504	\$ 39,641	\$ 41,280	4.1%	\$ 42,366

ANNUAL OUTLAYS

(amounts expressed in thousands)

	FY 24 <u>ACTUAL</u>	FY 25 <u>ORIGINAL</u>	FY 26 <u>BUDGET</u>	PERCENT DIFF. FROM FY 25 ORIG	FY 27 FINANCIAL PLAN
PUBLIC WORKS AND TRANSPORTATION					
<u>Public Works</u>					
Personal Services	\$ 4,386	\$ 5,020	\$ 5,219	4.0%	\$ 5,216
Materials and Supplies	115	233	324	39.1%	323
Other Services/Charges	24,515	29,259	30,470	4.1%	31,579
Capital Outlay	2,495	2,161	2,506	16.0%	3,360
Total	31,511	36,673	38,519	5.0%	40,478
Total Public Works & Transportation	31,511	36,673	38,519	5.0%	40,478
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	142	158	156	-1.3%	158
Materials and Supplies	37	59	60	1.7%	60
Other Services/Charges	613	827	978	18.3%	1,494
Capital Outlay	53	0	0	N/A	0
Total	845	1,044	1,194	14.4%	1,712
Total Administrative & Support Services	845	1,096	1,246	13.7%	1,764
TOTAL BUDGET	32,356	37,769	39,765	5.3%	42,242

(Expenditures or appropriations)

	FY 24	FY 25	FY 26	PERCENT DIFF. FROM	FY 27
Transfers Out	ACTUAL	ORIGINAL	BUDGET	FY 25 ORIG	FINANCIAL PLAN
Operational support - Planning & Neighborhoods	0	0	35	N/A	37
Operational support - Asset Mgt	86	106	121	14.2%	118
Operational support - Info Tech	419	466	473	1.5%	484
Operational support - Finance	476	577	553	-4.2%	556
Operational support - Customer Care	305	342	353	3.2%	358
Operational support - Streets&Storm	776	859	728	-15.3%	750
Operational support - Water&Sewer	85	89	104	16.9%	106
TOTAL TRANSFERS OUT	2,147	2,439	2,367	-3.0%	2,409
TOTAL ANNUAL OUTLAYS	\$ 34,503	\$ 40,208	\$ 42,132	4.8%	\$ 44,651

TMUA WATER OPERATING

FY 2025 - 2026 & FY 2026 - 2027

OPERATING FUND

740

PROPRIETARY FUND
BUDGETED ON A
ACCRUAL BASIS

OVERVIEW

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

BUDGET SUMMARY

In FY98, the TMUA Board decided to establish an operating reserve totaling 5 percent (5.0%) of projected revenues from annual water sales. TMUA established two other reserves in FY08, a rate stabilization reserve and a capital projects reserve. Those reserves will be funded over time as resources are available. The FY26 beginning fund balance reflects the cash balance in the fund after reserving for encumbrances and the 5 percent (5.0%) operating reserve. A four percent (4.0%) rate increase is projected for FY26 budget and the FY27 financial plan. In FY26, the year-end balance after reserving for the 5 percent (5.0%) cash operating reserve is estimated to be positive. The payment in lieu of taxes to the General Fund is seven and forty-five hundredth percent (7.45%).

ANNUAL RESOURCES AND OUTLAYS

(amounts expressed in thousands)

	FY 24 ACTUAL	FY 25 ORIGINAL	FY 25 ESTIMATE	FY 26 BUDGET	PERCENT DIFF. FROM FY 25 EST.	FY 27 FINANCIAL PLAN
Annual Resources						
Revenue	\$ 138,460	\$ 139,234	\$ 144,586	\$ 142,496	-1.4%	\$ 147,927
Transfers In	16,434	18,064	18,064	19,581	8.4%	19,886
Total Resources	154,894	157,298	162,650	162,077	-0.4%	167,813
Annual Outlays						
Budget	113,468	127,378	128,797	128,885	0.1%	132,037
Transfers Out	41,453	35,790	36,317	36,185	-0.4%	34,705
Total Outlays	154,921	163,168	165,114	165,070	0.0%	166,742
Resources Less Outlays	(27)	(5,870)	(2,464)	(2,993)		1,071
Fund Balance						
Beginning Unassigned Fund Balance	13,579	13,783	13,552	11,088		8,095
Addition to/(Use of)	(27)	(5,870)	(2,464)	(2,993)		1,071
Operating Reserve (5.00%)	(6,625)	(6,625)	(6,769)	(6,769)		(7,039)
End of Year	\$ 6,927	\$ 1,288	\$ 4,319	\$ 1,326		\$ 2,127

ANNUAL RESOURCES

(amounts expressed in thousands)

	FY 24 <u>ACTUAL</u>	FY 25 <u>ORIGINAL</u>	FY 25 <u>ESTIMATE</u>	FY 26 <u>BUDGET</u>	PERCENT DIFF. FROM <u>FY 25 EST</u>	FY 27 <u>FINANCIAL PLAN</u>
REVENUE ACCOUNT						
<u>Licenses, Permits, and Fees</u>						
Nonbusiness Licenses	\$ 23	\$ 16	\$ 12	\$ 12	0.0%	\$ 12
Total Licenses, Permits, and Fees	23	16	12	12	0.0%	12
<u>General Government</u>						
General Government Revenue	4	1	2	0	-100.0%	0
Public Works and Transportation	65	48	32	32	0.0%	32
Culture and Recreation	65	67	71	71	0.0%	71
Miscellaneous	78	107	93	94	1.1%	94
Total General Government	212	223	198	197	-0.5%	197
<u>Enterprise</u>						
Water Revenue	133,014	135,465	137,720	137,637	-0.1%	143,058
Miscellaneous Utility Revenue	346	540	489	550	12.5%	560
Total Enterprise	133,360	136,005	138,209	138,187	0.0%	143,618
<u>Investment Income</u>						
Interest Earnings	4,403	2,710	5,603	3,725	-33.5%	3,725
Total Investment Income	4,403	2,710	5,603	3,725	-33.5%	3,725
<u>Transfers In</u>						
Transfers from Component Units	16,434	18,064	18,064	19,581	8.4%	19,886
Total Transfers In	16,434	18,064	18,064	19,581	8.4%	19,886
<u>Miscellaneous</u>						
Reimbursements	(76)	117	75	75	0.0%	75
Recoveries	0	0	12	0	-100.0%	0
Sale of City Property	435	0	0	0	N/A	0
Other	103	163	477	300	-37.1%	300
Total Miscellaneous	462	280	564	375	-33.5%	375
TOTAL ANNUAL RESOURCES	\$ 154,894	\$ 157,298	\$ 162,650	\$ 162,077	-0.4%	\$ 167,813

ANNUAL OUTLAYS

(amounts expressed in thousands)

	FY 24 <u>ACTUAL</u>	FY 25 <u>ORIGINAL</u>	FY 26 <u>BUDGET</u>	PERCENT DIFF. FROM <u>FY 25 ORIG</u>	FY 27 <u>FINANCIAL PLAN</u>
PUBLIC WORKS AND TRANSPORTATION					
<u>Public Works</u>					
Other Services/Charges	\$ 18	\$ 21	\$ 96	357.1%	\$ 96
Capital Outlay	0	311	132	-57.6%	79
Total	18	332	228	-31.3%	175

	FY 24 ACTUAL	FY 25 ORIGINAL	FY 26 BUDGET	PERCENT DIFF. FROM FY 25 ORIG	FY 27 FINANCIAL PLAN
<u>Water and Sewer</u>					
Personal Services	45,021	46,710	48,905	4.7%	49,623
Materials and Supplies	12,659	14,608	14,602	0.0%	14,498
Other Services/Charges	36,738	38,798	38,884	0.2%	39,507
Capital Outlay	4,795	12,710	11,785	-7.3%	12,324
Total	99,213	112,826	114,176	1.2%	115,952
Total Public Works & Transportation	99,231	113,158	114,404	1.1%	116,127

ADMINISTRATIVE AND SUPPORT SERVICES

Human Resources

Personal Services	39	41	37	-9.8%	37
Total	39	41	37	-9.8%	37

Information Technology

Other Services/Charges	0	54	54	0.0%	54
Capital Outlay	0	208	208	0.0%	208
Total	0	262	262	0.0%	262

Asset Management

Capital Outlay	42	114	0	-100.0%	0
Total	42	114	0	-100.0%	0

Total Administrative & Support Services	81	417	299	-28.3%	299
--	-----------	------------	------------	---------------	------------

TOTAL BUDGET	99,312	113,575	114,703	1.0%	116,426
---------------------	---------------	----------------	----------------	-------------	----------------

(Expenditures or appropriations)

DEBT SERVICE	14,156	13,803	14,182	2.7%	15,611
Total	14,156	13,803	14,182		15,611

	FY 24 ACTUAL	FY 25 ORIGINAL	FY 26 BUDGET	PERCENT DIFF. FROM FY 25 ORIG	FY 27 FINANCIAL PLAN
<u>Transfers Out</u>					
Water Capital Projects Transfer	30,854	23,520	24,177	2.8%	22,449
TMUA Financial Empowerment Center	68	68	0	-100.0%	0
Operational support - Planning and Neighborhoods	0	0	259	N/A	277
Operational support - Asset Mgt	1,038	1,201	1,147	-4.5%	1,242
Operational support - Info Tech	3,096	3,508	3,249	-7.4%	3,317
Operational support - Finance	2,902	3,525	3,344	-5.1%	3,353
Operational support - Customer Care	1,143	1,282	1,325	3.4%	1,345
Operational support - Engineering Svs	12	0	0	N/A	0
Operational support - Public Works	2,340	2,686	2,684	-0.1%	2,722
TOTAL TRANSFERS OUT	41,453	35,790	36,185	1.1%	34,705
TOTAL ANNUAL OUTLAYS	\$ 154,921	\$ 163,168	\$ 165,070	1.2%	\$ 166,742

TMUA WATER CAPITAL PROJECTS

FY 2025 - 2026 & FY 2026 - 2027

CAPITAL FUND
7400
PROPRIETARY FUND BUDGETED ON A ACCRUAL BASIS

OVERVIEW

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

BUDGET SUMMARY

In FY26 and FY27, 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 24</u> <u>ACTUAL</u>	<u>FY 25</u> <u>ORIGINAL</u>	<u>FY 25</u> <u>ESTIMATE</u>	<u>FY 26</u> <u>BUDGET</u>	<u>PERCENT</u> <u>DIFF. FROM</u> <u>FY 25 EST.</u>	<u>FY 27</u> <u>FINANCIAL</u> <u>PLAN</u>
Annual Resources						
Revenue	\$ 0	\$ 0	\$ 0	\$ 0	N/A	\$ 0
Transfers In	30,854	23,520	23,520	24,177	2.8%	22,449
Total Resources	<u>30,854</u>	<u>23,520</u>	<u>23,520</u>	<u>24,177</u>	<u>2.8%</u>	<u>22,449</u>
Annual Outlays						
Budget	30,854	23,520	23,520	24,177	2.8%	22,449
Transfers Out	0	0	0	0	N/A	0
Total Outlays	<u>30,854</u>	<u>23,520</u>	<u>23,520</u>	<u>24,177</u>	<u>2.8%</u>	<u>22,449</u>
Resources Less Outlays	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>		<u>0</u>
Fund Balance						
Beginning Unassigned Fund Balance	10,397	938	10,397	10,397		10,397
End of Year	<u>\$ 10,397</u>	<u>\$ 938</u>	<u>\$ 10,397</u>	<u>\$ 10,397</u>		<u>\$ 10,397</u>

ANNUAL RESOURCES

(amounts expressed in thousands)

REVENUE ACCOUNT	FY 24 ACTUAL	FY 25 ORIGINAL	FY 25 ESTIMATE	FY 26 BUDGET	PERCENT DIFF. FROM FY 25 EST	FY 27 FINANCIAL PLAN
Transfers In						
Transfers from Component Units	\$ 30,854	\$ 23,520	\$ 23,520	\$ 24,177	2.8%	\$ 22,449
Total Transfers In	30,854	23,520	23,520	24,177	2.8%	22,449
TOTAL ANNUAL RESOURCES	\$ 30,854	\$ 23,520	\$ 23,520	\$ 24,177		\$ 22,449

ANNUAL OUTLAYS

(amounts expressed in thousands)

PUBLIC WORKS AND TRANSPORTATION	FY 24 ACTUAL	FY 25 ORIGINAL	FY 26 BUDGET	PERCENT DIFF. FROM FY 25 ORIG	FY 27 FINANCIAL PLAN
Engineering Services					
Capital Outlay	\$ (36,504)	\$ 0	\$ 0	N/A	\$ 0
Total	(36,504)	0	0	N/A	0
Water and Sewer					
Capital Outlay	67,358	23,520	24,177	2.8%	22,449
Total	67,358	23,520	24,177	2.8%	22,449
Total Public Works & Transportation	30,854	23,520	24,177	2.8%	22,449
TOTAL BUDGET (Expenditures or appropriations)	30,854	23,520	24,177	2.8%	22,449
TOTAL ANNUAL OUTLAYS	\$ 30,854	\$ 23,520	\$ 24,177	2.8%	\$ 22,449

PROJECT APPROPRIATIONS

(amounts expressed in thousands)

	FY 26 BUDGET	FY 27 FINANCIAL PLAN
WATER AND SEWER		
A.B. Jewell WTP Elec Reliab Improv	\$ 500	\$ 0
ABJ Chemical Feed Improvements	0	788
ABJ WTP Filter Gallery Pipe&Conc Repl	0	1,432
ABJ WTP Impr-Residuals Impr Ph 2	0	4,223
CW - Facility Roof Repairs	0	600
CW - Trnsmission Line Condition Asses	0	212
CW - Water Mains Relocations	950	950
CW - Water Mains Replacements	13,069	10,300
Dead-End Connections & Extensions	350	350
East Tulsa Secondary System	1,030	0
Economic Development Citywide	500	500
Emergency Water Main Rep&Repl	1,051	0
Eucha, Spav Water Qlty Court Master	618	637
Lake Yahola Improvements	2,575	0
Large Water Valve & Vault Replace	106	106
Lrg Wtr Meters & Vault Replacements	0	212
Mohawk SCADA Replacement	155	0
Mohawk WTP Chemical Tank Repl	1,442	0
Mohawk WTP Elec Reliab Improv	309	0
Mohawk WTP Plant-Wide Elec Reh	206	0
Raw Water SCADA System	0	1,093
Raw Wtr Flowline Repair Oologah	0	250
Raw Wtr Flowline Repair Spavinaw	0	250
SCADA Network	250	0
Source Wtr Protect&Manage Prog	0	546
Spavinaw Creek Bridge Replace	258	0
Spavinaw WTP Backwash LagoonSW	450	0
Unruh Intake Valve Replacement	249	0
Utility Bridge Rehabilitation	109	0
WATER AND SEWER TOTAL	24,177	22,449
 Grand Total	 \$ 24,177	 \$ 22,449

TMUA SEWER OPERATING

FY 2025 - 2026 & FY 2026 - 2027

OPERATING FUND

750

PROPRIETARY FUND
BUDGETED ON A
ACCRUAL BASIS

OVERVIEW

The Tulsa Metropolitan Water Authority was established as a Trust on April 5, 1957 (Ordinance #8113) for the purpose of maintaining the City's water and wastewater systems. The name was changed August 23, 1989, to the Tulsa Metropolitan Utility Authority (TMUA). A lease agreement and operation and maintenance contract dated February 1, 1984, were entered into between the City and TMUA specifying the City would lease to TMUA the water and sewer system assets and the City would operate and maintain the assets. Operating funds were established to account for these activities - one for water services and one for sanitary sewer services. Within the Sanitary Sewer Operating Fund, the City records all revenues and expenditures generated by the sanitary sewer system's operations. The major portion of the revenues are generated by fees charged for disposing of wastewater.

BUDGET SUMMARY

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

A two percent (2.0%) rate increase is included for the FY26 budget and a five percent (5.0%) rate increase for the FY27 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 FY26, the year-end balance after reserving for the 5 percent (5.0%) cash operating reserve is estimated to be positive. The payment in lieu of taxes to the General Fund is six and seven tenth percent (6.7%).

ANNUAL RESOURCES AND OUTLAYS

(amounts expressed in thousands)

	FY 24 ACTUAL	FY 25 ORIGINAL	FY 25 ESTIMATE	FY 26 BUDGET	PERCENT DIFF. FROM FY 25 EST.	FY 27 FINANCIAL PLAN
Annual Resources						
Revenue	\$ 154,997	\$ 152,732	\$ 160,869	\$ 164,439	2.2%	\$ 171,100
Transfers In	0	0	0	0	N/A	0
Total Resources	154,997	152,732	160,869	164,439	2.2%	171,100
Annual Outlays						
Budget	77,475	99,433	104,383	104,220	-0.2%	106,095
Transfers Out	62,715	66,517	67,247	64,644	-3.9%	66,388
Total Outlays	140,190	165,950	171,630	168,864	-1.6%	172,483
Resources Less Outlays	14,807	(13,218)	(10,761)	(4,425)		(1,383)
Fund Balance						
Beginning Unassigned Fund Balance	15,955	23,826	30,762	20,001		15,576
Addition to/(Use of)	14,807	(13,218)	(10,761)	(4,425)		(1,383)
Operating Reserve (5.00%)	(7,345)	(7,345)	(7,932)	(7,932)		(8,265)
End of Year	\$ 23,417	\$ 3,263	\$ 12,069	\$ 7,644		\$ 5,928

ANNUAL RESOURCES

(amounts expressed in thousands)

	FY 24 <u>ACTUAL</u>	FY 25 <u>ORIGINAL</u>	FY 25 <u>ESTIMATE</u>	FY 26 <u>BUDGET</u>	PERCENT DIFF. FROM <u>FY 25 EST</u>	FY 27 <u>FINANCIAL PLAN</u>
REVENUE ACCOUNT						
<u>Licenses, Permits, and Fees</u>						
Nonbusiness Licenses	\$ 221	\$ 230	\$ 509	\$ 301	-40.9%	\$ 298
Total Licenses, Permits, and Fees	221	230	509	301	-40.9%	298
<u>General Government</u>						
General Government Revenue	3	3	2	2	0.0%	2
Total General Government	3	3	2	2	0.0%	2
<u>Enterprise</u>						
Sewer Revenue	148,976	149,963	154,448	161,629	4.6%	168,291
Miscellaneous Utility Revenue	200	203	246	82	-66.7%	84
Total Enterprise	149,176	150,166	154,694	161,711	4.5%	168,375
<u>Fines and Forfeitures</u>						
Other Fines and Forfeitures	34	69	44	43	-2.3%	43
Total Fines and Forfeitures	34	69	44	43	-2.3%	43
<u>Investment Income</u>						
Interest Earnings	5,364	2,172	5,062	2,300	-54.6%	2,300
Total Investment Income	5,364	2,172	5,062	2,300	-54.6%	2,300
<u>Miscellaneous</u>						
Reimbursements	(4)	21	12	22	83.3%	22
Recoveries	143	58	429	36	-91.6%	36
Sale of City Property	45	0	84	0	-100.0%	0
Other	15	13	33	24	-27.3%	24
Total Miscellaneous	199	92	558	82	-85.3%	82
TOTAL ANNUAL RESOURCES	\$ 154,997	\$ 152,732	\$ 160,869	\$ 164,439	2.2%	\$ 171,100

ANNUAL OUTLAYS

(amounts expressed in thousands)

	FY 24 <u>ACTUAL</u>	FY 25 <u>ORIGINAL</u>	FY 26 <u>BUDGET</u>	PERCENT DIFF. FROM <u>FY 25 ORIG</u>	FY 27 <u>FINANCIAL PLAN</u>
PUBLIC WORKS AND TRANSPORTATION					
<u>Public Works</u>					
Other Services/Charges	\$ 2	\$ 2	\$ 62	>500%	\$ 62
Capital Outlay	0	48	0	-100.0%	0
Total	2	50	62	24.0%	62
<u>Water and Sewer</u>					
Personal Services	16,884	18,205	18,998	4.4%	19,515
Materials and Supplies	3,171	4,080	4,105	0.6%	4,427
Other Services/Charges	27,109	32,848	37,090	12.9%	38,760

	FY 24 ACTUAL	FY 25 ORIGINAL	FY 26 BUDGET	PERCENT DIFF. FROM FY 25 ORIG	FY 27 FINANCIAL PLAN
Capital Outlay	1,408	10,968	12,171	11.0%	10,573
Total	48,572	66,101	72,364	9.5%	73,275
Total Public Works & Transportation	48,574	66,151	72,426	9.5%	73,337

ADMINISTRATIVE AND SUPPORT SERVICES

Human Resources

Personal Services	39	41	37	-9.8%	37
Total	39	41	37	-9.8%	37

Information Technology

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

Asset Management

Capital Outlay	3	8	0	-100.0%	0
Total	3	8	0	-100.0%	0

Total Administrative & Support Services	42	159	147	-7.5%	147
--	-----------	------------	------------	--------------	------------

TOTAL BUDGET	48,616	66,310	72,573	9.4%	73,484
---------------------	---------------	---------------	---------------	-------------	---------------

(Expenditures or appropriations)

DEBT SERVICE	28,859	33,123	31,647	-4.5%	32,611
Total	28,859	33,123	31,647		32,611

	FY 24 ACTUAL	FY 25 ORIGINAL	FY 26 BUDGET	PERCENT DIFF. FROM FY 25 ORIG	FY 27 FINANCIAL PLAN
<u>Transfers Out</u>					
Sinking Fund	471	180	155	-13.9%	0
Sewer Capital Projects Transfer	39,873	42,495	40,172	-5.5%	41,569
Operational support - Planning and Neighborhoods	0	0	86	N/A	92
Operational support - Asset Mgt	921	1,053	1,027	-2.5%	1,139
Operational support - Info Tech	2,070	2,092	1,766	-15.6%	1,810
Operational support - Finance	2,766	3,249	3,065	-5.7%	3,081
Operational support - Customer Care	1,143	1,282	1,458	13.7%	1,479
Operational support - Engineering Svs	15	0	0	N/A	0
Operational support - Streets&Storm	1,963	2,119	2,203	4.0%	2,234
Operational support - Water&Sewer	13,493	14,047	14,712	4.7%	14,984
TOTAL TRANSFERS OUT	62,715	66,517	64,644	-2.8%	66,388
TOTAL ANNUAL OUTLAYS	\$ 140,190	\$ 165,950	\$ 168,864	1.8%	\$ 172,483

TMUA SEWER CAPITAL PROJECTS

FY 2025 - 2026 & FY 2026 - 2027

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

ANNUAL RESOURCES AND OUTLAYS

(amounts expressed in thousands)

	FY 24 ACTUAL	FY 25 ORIGINAL	FY 25 ESTIMATE	FY 26 BUDGET	PERCENT DIFF. FROM FY 25 EST.	FY 27 FINANCIAL PLAN
Annual Resources						
Revenue	\$ 0	\$ 0	\$ 0	\$ 0	N/A	\$ 0
Transfers In	40,751	42,495	48,124	40,172	-16.5%	41,569
Total Resources	40,751	42,495	48,124	40,172	-16.5%	41,569
Annual Outlays						
Budget	39,873	42,495	48,124	40,172	-16.5%	41,569
Transfers Out	0	0	0	0	N/A	0
Total Outlays	39,873	42,495	48,124	40,172	-16.5%	41,569
Resources Less Outlays	878	0	0	0		0
Fund Balance						
Beginning Unassigned Fund Balance	2,102	0	2,980	2,980		2,980
Addition to/(Use of)	878	0	0	0		0
End of Year	\$ 2,980	\$ 0	\$ 2,980	\$ 2,980		\$ 2,980

ANNUAL RESOURCES

(amounts expressed in thousands)

	<u>FY 24</u> <u>ACTUAL</u>	<u>FY 25</u> <u>ORIGINAL</u>	<u>FY 25</u> <u>ESTIMATE</u>	<u>FY 26</u> <u>BUDGET</u>	<u>PERCENT</u> <u>DIFF. FROM</u> <u>FY 25 EST</u>	<u>FY 27</u> <u>FINANCIAL</u> <u>PLAN</u>
REVENUE ACCOUNT						
<u>Transfers In</u>						
Transfers from Component Units	\$ 40,751	\$ 42,495	\$ 48,124	\$ 40,172	-16.5%	\$ 41,569
Total Transfers In	40,751	42,495	48,124	40,172	-16.5%	41,569
TOTAL ANNUAL RESOURCES	\$ 40,751	\$ 42,495	\$ 48,124	\$ 40,172		\$ 41,569

ANNUAL OUTLAYS

(amounts expressed in thousands)

	<u>FY 24</u> <u>ACTUAL</u>	<u>FY 25</u> <u>ORIGINAL</u>	<u>FY 26</u> <u>BUDGET</u>	<u>PERCENT</u> <u>DIFF. FROM</u> <u>FY 25 ORIG</u>	<u>FY 27</u> <u>FINANCIAL</u> <u>PLAN</u>
PUBLIC WORKS AND TRANSPORTATION					
<u>Engineering Services</u>					
Capital Outlay	\$ (6,045)	\$ 0	\$ 0	N/A	\$ 0
Total	(6,045)	0	0	N/A	0
<u>Water and Sewer</u>					
Capital Outlay	46,292	42,495	40,172	-5.5%	41,569
Total	46,292	42,495	40,172	-5.5%	41,569
Total Public Works & Transportation	40,247	42,495	40,172	-5.5%	41,569
ADMINISTRATIVE AND SUPPORT SERVICES					
<u>Finance</u>					
Capital Outlay	(374)	0	0	N/A	0
Total	(374)	0	0	N/A	0
Total Administrative & Support Services	(374)	0	0	N/A	0
TOTAL BUDGET	39,873	42,495	40,172	-5.5%	41,569
(Expenditures or appropriations)					
TOTAL ANNUAL OUTLAYS	\$ 39,873	\$ 42,495	\$ 40,172	-5.5%	\$ 41,569

PROJECT APPROPRIATIONS

(amounts expressed in thousands)

	FY 26 BUDGET	FY 27 FINANCIAL PLAN
WATER AND SEWER		
Areawide Point Repairs	\$ 3,000	\$ 3,000
Coal Creek Rehabilitation	3,852	4,414
Crow Creek Rehabilitation & Relief	0	186
Econ Devel WW Infrastructure	500	500
Economic Development Liftstation	5,352	0
Emergency Sewer Repair, Rehab & Repl	2,200	2,200
Flatrock Creek Rehab & Relief	1,244	7,881
Force Main Condition Assessment	656	676
Haikey Creek LS Phase 4	613	0
Haikey Creek SAMS Equip Replacement	535	551
Interceptor Condiion Assesment	0	750
Interceptor Condition Assessment	750	0
Lift Station Replace or Upgrade	2,712	2,422
ManholeCon Asses and Rehab Program	3,000	3,000
NS Digester Sludge Heating Impr	473	0
SCADA Network	250	0
Sewer Rehab Areawide	7,103	6,316
Sewer Rehab/Replacement	3,500	3,500
Small Unsewered area Mainline Ext	500	500
SS WWTP Concrete Rehab & Repl	838	1,000
SS WWTP Intermediate LS Rehab	832	0
SS WWTP Rehab & Cover 2 Slud Dry	808	0
Upper Joe Creek-East Branch	447	463
WestTulsa 39, 40, 41-S Rehab&Relief	1,007	4,210
WATER AND SEWER TOTAL	40,172	41,569
Grand Total	\$ 40,172	\$ 41,569

RMUA GENERAL OPERATING

FY 2025 - 2026 & FY 2026 - 2027

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 FY26, revenues are expected to be less than outlays by \$46,000, resulting in the use of the fund balance. Consequently, the estimated year-end fund balance will be \$533,000.

ANNUAL RESOURCES AND OUTLAYS

(amounts expressed in thousands)

	FY 24 ACTUAL	FY 25 ORIGINAL	FY 25 ESTIMATE	FY 26 BUDGET	PERCENT DIFF. FROM FY 25 EST.	FY 27 FINANCIAL PLAN
Annual Resources						
Revenue	\$ (2,989)	\$ 5,056	\$ 3,713	\$ 5,056	36.2%	\$ 5,057
Transfers In	68	578	262	578	120.6%	574
Total Resources	(2,921)	5,634	3,975	5,634	41.7%	5,631
Annual Outlays						
Budget	3,370	4,797	4,210	5,680	34.9%	5,680
Transfers Out	0	0	0	0	N/A	0
Total Outlays	3,370	4,797	4,210	5,680	34.9%	5,680
Resources Less Outlays	(6,291)	837	(235)	(46)		(49)
Fund Balance						
Beginning Unassigned Fund Balance	8,105	190	1,814	1,579		1,533
Addition to/(Use of)	(6,291)	837	(235)	(46)		(49)
Operating Reserve (5.00%)	(1,000)	(1,000)	(1,000)	(1,000)		(1,000)
End of Year	\$ 814	\$ 27	\$ 579	\$ 533		\$ 484

ANNUAL RESOURCES

(amounts expressed in thousands)

	<u>FY 24</u> <u>ACTUAL</u>	<u>FY 25</u> <u>ORIGINAL</u>	<u>FY 25</u> <u>ESTIMATE</u>	<u>FY 26</u> <u>BUDGET</u>	<u>PERCENT</u> <u>DIFF. FROM</u> <u>FY 25 EST</u>	<u>FY 27</u> <u>FINANCIAL</u> <u>PLAN</u>
REVENUE ACCOUNT						
<u>General Government</u>						
General Government Revenue	\$ 57	\$ 214	\$ 152	\$ 214	40.8%	\$ 215
Total General Government	57	214	152	214	40.8%	215
<u>Enterprise</u>						
Sewer Revenue	(3,098)	4,842	3,561	4,842	36.0%	4,842
Total Enterprise	(3,098)	4,842	3,561	4,842	36.0%	4,842
<u>Investment Income</u>						
Interest Earnings	52	0	0	0	N/A	0
Total Investment Income	52	0	0	0	N/A	0
<u>Transfers In</u>						
Transfers from Related Entities	68	578	262	578	120.6%	574
Total Transfers In	68	578	262	578	120.6%	574
TOTAL ANNUAL RESOURCES	(\$2,921)	\$ 5,634	\$ 3,975	\$ 5,634	41.7%	\$ 5,631

ANNUAL OUTLAYS

(amounts expressed in thousands)

	<u>FY 24</u> <u>ACTUAL</u>	<u>FY 25</u> <u>ORIGINAL</u>	<u>FY 26</u> <u>BUDGET</u>	<u>PERCENT</u> <u>DIFF. FROM</u> <u>FY 25 ORIG</u>	<u>FY 27</u> <u>FINANCIAL</u> <u>PLAN</u>
<u>Regional Metropolitan Utility Authority (RMUA)</u>					
Other Services/Charges	\$ 3,314	\$ 4,210	\$ 5,092	21.0%	\$ 5,092
Capital Outlay	56	587	588	0.2%	588
Total	3,370	4,797	5,680	18.4%	5,680
TOTAL BUDGET	3,370	4,797	5,680	18.4%	5,680
(Expenditures or appropriations)					
TOTAL ANNUAL OUTLAYS	\$ 3,370	\$ 4,797	\$ 5,680	18.4%	\$ 5,680

The following projects have been completed during FY25, and/or: have no encumbrances, no available balance, and no upcoming appropriations.

Project number	Project Name	Project number	Project Name
170100	Air National Guard Training Center	178054	2016 FEMA SAFER
064060	Bridge Replacement	2259FR0005	Housing Rehabilitation Grant
064062	Bridge Rehab/Repair Cw	2259FR0006	Housing Rehabilitation Loan
064104	91St And Sheridan Inters	2259FR0027	Deaf Services Program TSHA
064105	61St St Riverside To Peoria	2259FR0029	Employment Services YWCA
064106	Garnett-11Th To I-244	2359FR0001	CDBG Administration
064107	Mingo 71St To 81St	2359FR0002	Roma Berry Center for Seniors
064108	Pine St-Memorial To Mingo	2359FR0003	Small Business Loan Program
144104	Riverside Dr & Rltd Infrstr	2359FR0004	Route 66 Microenterprise
144106	Maintenance Zone 1006	2359FR0010	Down Payment Assistance
144158	Maintenance Zone 1157	2359FR0011	Housing Energy Conservation
144200	36 St: N MLK - Peoria Ave	2359FR0012	Free Nurse's Clinic
144201	Apache St: Mlk - Peoria	2359FR0013	Community Building Clubs
144204	S33rd W: 41st St to 51st St	2359FR0014	Shelter and Feeding Program
144205	Apache St: Lewis To Harvard	2359FR0015	Community Reentry Services
144208	11th St: Sheridan - Memorial	2359FR0016	Reentry Employment Project
144209	21st St: Garnett to 129th E	2359FR0017	The Zone
144210	21st St-129th East Ave Inter	2359FR0018	Transitional Living
144212	51st St Sheridan to Memorial	2359FR0019	Morton Transportation
144219	Maintenance Zone 2119	2359FR0020	Frost ECEC
144225	Maintenance Zone 2125	2359FR0021	Court Advocacy
144230	Maintenance Zone 2130	2359FR0022	Work Advance
144255	Maintenance Zone 2055	2359FR0023	Staff Led Troops
144265	Maintenance Zone 2065	2359FR0024	Equipping Youth for Success
144318	Maintenance Zone 3018	2359FR0026	Sidewalks COT SSW
144431	Maintenance Zone 4031	2359FR0027	Deaf Services Program
144533	Maintenance Zone 5033	2359FR0028	Meals on Wheels
144635	Maintenance Zone 6035	2359FR0029	Employment Services YWCA
144944	Maintenance Zone 9044	2359FR0034	Unallocated HUD Grant Proceeds
144945	Maintenance Zone 9045	2359FR0036	Sharelink - HMIS CSC
2036A0058Z	Pine St & Mingo Rd INTERSCTN	2359FR0037	Intensive HP - SA
2036A0065Z	11th St S: Harvard Ave - Yale Ave	2359FR0039	Hope Project FSC
2036A0119Z	Sheridan Rd: 71st St S - 81st St S	2359FR0040	Adolescent Emergency Shelter
2036D0002Z	CBD: MLK & Detroit north of BNSF	2359FR0041	Homeless Legal Assistance
2036D0004Z	CBD: Detroit Ave south of BNSF	2359FR0042	Shelter Operations TDC
2036D0005Z	CBD: Reconciliation Way	2359FR0043	Emergency Shelter Advocacy
2036N4030Z	Maintenance Zone 4030	2359FR0045	Housing Care Program
2036N8113Z	Maintenance Zone 8113		
2036N9052Z	Maintenance Zone 9052		