

PUBLIC SERVICE

CITY OF TULSA, OKLAHOMA

ANNUAL BUDGET AND CAPITAL PLAN

FISCAL YEAR 2023 – 2024



PUBLIC SERVICE

INTRODUCTION

ABOUT THE THEME

This year's Annual Budget and Capital Plan artwork is focused on the importance and wide-ranging impact City of Tulsa employees have on our city.

City employees are dedicated public servants who provide critical services that support well-being and quality of life in Tulsa. Their dedication, hard work, and commitment to serving Tulsa is invaluable. We honor them for their service and are proud to prominently feature them on this year's Annual Budget and Capital Plan.



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Tulsa
A New Kind of Energy™

CITY OF TULSA
ANNUAL BUDGET
AND
CAPITAL PLAN
FISCAL YEAR 2023 – 2024



G. T. Bynum
Mayor

Councilors:

Vanessa Hall-Harper, District 1
Jeannie Cue, District 2
Crista Patrick, District 3
Laura Bellis, District 4
Grant Miller, District 5

Christian Bengel, District 6
Lori Decter Wright, District 7
Phil Lakin, Jr., District 8
Jayme Fowler, District 9

Cassia Carr
Deputy Mayor

Cathy Carter
City Auditor

Blake Ewing
Chief of Staff

Tammy Pitts
Director of Finance

Jarrod Moore, Interim
Manager, Budget & Planning Division

**ANNUAL OPERATING
& CAPITAL BUDGETS**
FISCAL YEAR 23-24

**CAPITAL
IMPROVEMENTS PLAN**
FISCAL YEARS 2024 - 2028



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Tulsa
Oklahoma**

For the Fiscal Year Beginning

July 01, 2022

Christopher P. Morill

Executive Director

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PUBLIC SERVICE

SECTION 1

POLICIES

This section includes the Mayor's budget message; the Mayor's budget transmittal letter to the City Council; the long-range Financial Policies; and the ordinances adopting the Budget and Capital Plan.

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CITY OF TULSA

FINANCIAL POLICIES

1. STRATEGIC PLANNING

- a. All planning activities, strategies and studies should be comprehensive and integrated on a City-wide basis.
- b. Plans, strategies and studies shall encompass multi-year time frames and be updated annually.

2. OPERATING BUDGET

- a. The City of Tulsa shall comply with the provisions of the *Oklahoma Municipal Budget Act, 11 O.S. Supp. 1979, Sections 17-201 through 17-216*. It shall be the responsibility of the Mayor through the Department of Finance to ensure compliance and the timely preparation of the City of Tulsa's annual budget.
- b. The budget will provide for adequate maintenance of the capital plant and equipment and for their orderly replacement.
- c. The City will maintain a budgetary control system to help it adhere to the budget.
- d. The City administration will prepare regular reports comparing actual revenues and expenditures to budgeted amounts.
- e. Each year the City will update revenue and expenditure projections for the next five years. Projections will include estimated operating costs of future capital improvements that are included in the capital budget.
- f. The City will project its equipment replacement and maintenance needs for the next several years and will update this projection each year. From this projection a maintenance and replacement schedule will be developed and followed.
- g. It shall be the goal of the City that current operating revenues will be sufficient to support current operating expenses and in no case shall more than five percent (5%) of the operating budget be supported using prior year's fund balances.
- h. Adjustments to Water, Sewer, Stormwater and Solid Waste Disposal service rates and fees shall be examined on an annual basis as an integral part of the City's budgetary process.

3. RISK MANAGEMENT

- a. The City will operate a risk management program to provide for protection against loss and a reduction in exposure to liability. Such program shall include an employee safety training program to minimize financial losses to the City.
- b. The City will establish a self-insurance program to provide for protection against major losses and will purchase excess coverage insurance to cover catastrophic losses where appropriate.

4. PROCUREMENT AND PURCHASING

- a. The City of Tulsa shall operate a consolidated Purchasing and Procurement System.
- b. The City's Purchasing and Procurement System shall encourage full and open competition on all purchases and sales.
- c. The operation of the City's Purchasing and Procurement System and Surplus Property Disposal System shall be based upon competitive bidding whenever possible.

5. REVENUES

- a. The City will estimate its annual revenues by an objective and analytical process.
- b. It shall be the goal of the City that all Enterprise Funds shall be self-supporting.
- c. The City will establish all user charges and fees at a level related to the cost of providing the services.
- d. Credit and Collection
 - i. The City of Tulsa will neither begin business activity nor continue to engage in business activity with an entity that owes the City funds from a delinquent debt.

- ii. Extended credit may be granted by the City for certain obligations. If payment is not timely, the City reserves the right to refuse future credit as well as take necessary legal action to obtain payment of the debt and collection costs.
- e. The City will try to maintain a diversified and stable revenue system to shelter it from short-run fluctuations in any one revenue source.
- f. Categorical federal and state grant revenues shall only be used to finance limited-time-period operations and/or one-time capital.
- g. Enterprise Funds will transfer annually a payment in lieu of taxes to the General Fund as defined by ordinance.

6. CAPITAL BUDGET AND IMPROVEMENTS

- a. The City of Tulsa's Capital Improvements Program shall be a five-year program and shall be updated annually. All departments' needs shall be considered in the plan.
- b. The City shall maintain a balanced mix of financing for funding capital projects, including pay-as-you-go, grants and debt, without excessive reliance on any one source.
- c. No capital project which does not comply with the provisions of and is not contained in the currently approved Capital Improvements Program shall be funded.
- d. The City will coordinate development of the capital improvement budget with development of the operating budget. Future operating costs associated with new capital improvements will be projected and included in operating budget forecasts.
- e. Capital projects will be scheduled based on the following criteria:
 - i. The project has been certified by the Planning Commission as being in accordance with City plans.
 - ii. The project will alleviate a service deficiency or replace a deteriorated and/or non-functioning facility.
 - iii. Federal or state law requires it to be done.
 - iv. Federal or state matching funds are available for the project.
 - v. A Federal or state agency will construct the facility at no cost to the City.
 - vi. The project will encourage economic development.
 - vii. The project is needed to solve an emergency situation.
 - viii. The project will improve the quality of life in the City's neighborhoods.
- f. Public hearings will be held before deciding what projects to include in any multi-year capital program which requires approval by the electorate.
- g. The CIP has been developed based on Government Finance Officers Association (GFOA) recommended best practices. <https://www.gfoa.org/capital-planning-policies>
- h. The CIP has coordinated with the Tulsa Planning Office to assess the CIP for conformance with the Comprehensive Plan and to prioritize projects which support Land Use Policies 5.5 and 13.3 in particular.

7. LONG TERM BORROWING

- a. General Obligation and Revenue Bonds shall only be issued for capital improvements and maintenance, or expenditures related thereto. Revenue bonds shall be used to finance capital improvements wherever possible. No operating expenses shall be funded using any form of long-term financing.
- b. Bond borrowing shall be planned, and the details of the plan shall be incorporated into the five-year Capital Improvements Program.
- c. The outstanding indebtedness of the City of Tulsa shall in total not exceed such levels as to cause the City's credit rating to be impaired and in all cases the City shall take such actions and adopt such policies and procedures as necessary to maintain a rating equal to at least AA for general obligation debt. In no event shall the net general obligation debt exceed twenty-five percent (25%) of the net assessed market valuation of the taxable property of the City of Tulsa as established by the County Assessor.
- d. Projects financed through the issuance of debt shall not be financed for a period that exceeds the expected useful life of the project and in no event shall the term of any debt exceed twenty-five (25) years.

- e. Refunding of outstanding debt shall only be considered when present value savings of at least four percent (4%) of the principal amount of the refunded bonds are produced, unless restructuring of debt or a bond covenant revision is necessary to facilitate the ability to provide services or issue additional debt in accordance with established debt policy and limitations.
- f. Bond sales shall be structured to achieve level debt service payments to the extent possible taking into consideration the costs of such financings. Either variable or fixed rate financing may be used, subject to applicable laws, depending on the cost benefit to the City of each option.
- g. Interest earnings from general obligation bond proceeds shall be deposited in the General Fund.
- h. Competitive sale shall be used for all general obligation debt issuances of the City of Tulsa.
- i. Negotiated or competitive sale may be used for revenue bonds.

8. INVESTMENTS AND DEPOSITS

- a. It shall be the objective of the City of Tulsa to pool and invest public funds in accordance with current legislation and the Charter of the City of Tulsa. Criteria for investing shall adhere to the following order of priority: (1) Safety, (2) Liquidity, (3) Yield.
- b. Responsibility for the investment program of the City shall be vested with the Director of Finance who shall establish an investment program consistent with an adopted investment policy.
- c. The City will establish a cash flow management system which includes the preparation of a cash flow analysis of all funds on a regular basis. Disbursement, collection, and deposit of all funds will be scheduled to ensure maximum investment return and cash availability subject to the City's investment policies. The cash flow management system shall ensure the City can offset significant downturns in revenues which could not have been reasonably foreseen and provide sufficient working capital and cash for daily financial needs.
- d. The City will make arrangements with banks on a contractual basis for a specified period of time with specified fees for each service rendered.

9. RESERVES

- a. The City shall establish and maintain an operating reserve in the General Fund to provide for unanticipated expenditures of a non-recurring nature or to meet unexpected increases in service delivery costs. The reserve, per ordinance, is to maintain an emergency operating reserve of ten percent (10%), unless during the annual budget process the Mayor and City Council agree that the reserve cannot prudently be maintained at 10%. Prior to allocating funds from the reserve for unanticipated expenditures, the Mayor shall prepare an analysis and present it to the City Council.
- b. The City may establish and maintain operating reserves in its enterprise funds to pay for expenses caused by unforeseen emergencies or shortfalls caused by revenue declines.
- c. The City shall establish an Economic Stabilization Reserve as directed by the City Charter. This reserve shall be used to assist in limiting the amount of reduction required in the General Fund budget during times of declining revenues. Defined criteria have been established within the charter for allocation to the reserve and withdrawal from the reserve.

10. ACCOUNTING

- a. The City of Tulsa's accounting systems shall be operated and maintained in accordance with generally accepted principles and standards as promulgated by the Governmental Accounting Standards Board.
- b. The City's accounting and financial transactions shall be audited annually by a recognized independent certified public accounting firm and such audit results shall include a management letter detailing areas where improvement is needed. A firm to perform such audit shall be chosen not more than once every five (5) years.
- c. The City shall prepare and issue an official Comprehensive Annual Financial Report no later than six (6) months following the fiscal year-end in accordance with Government Finance Officer's Association and Governmental Accounting Standards Board principles and standards.
- d. The City of Tulsa shall establish and maintain an accounting control environment to help ensure proper authorization for financial transactions and proper procedures for safeguarding assets.

- e. The City will comply with bonded debt covenants requiring yield restrictions on certain investments and accounts in compliance with *Internal Revenue Code, Section 148 - Arbitrage*.

11. TRUSTS AND AUTHORITIES

- a. Unless otherwise provided by the operation of law, all Trusts and Public Authorities which receive funding from the City of Tulsa shall conform to the City's Financial Policies and Procedures where applicable.

12. PENSION FUNDS

- a. The pension funds of the Municipal Employees' Retirement Plan shall be managed by the Pension Board as set forth in City Ordinance and Oklahoma Statute.
- b. The City's annual budget will provide for adequate funding for the Municipal Employees' Retirement System.
- c. Investments shall be made in conformance with an investment policy adopted by the Municipal Employees' Pension Board.

PUBLIC SERVICE

SECTION 2

EXECUTIVE SUMMARY

This section includes the Executive Summary, the Budget Planning Process, the Five-Year Financial Forecast Summary, the Community Profile, and a map showing the Corporate Boundaries and City Council Districts.

This section is for information only and is not part of the ordinances adopted by the City Council.



Tulsa CITY OF
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City of Tulsa 2023 - 2024 Budget and Capital Plan EXECUTIVE SUMMARY

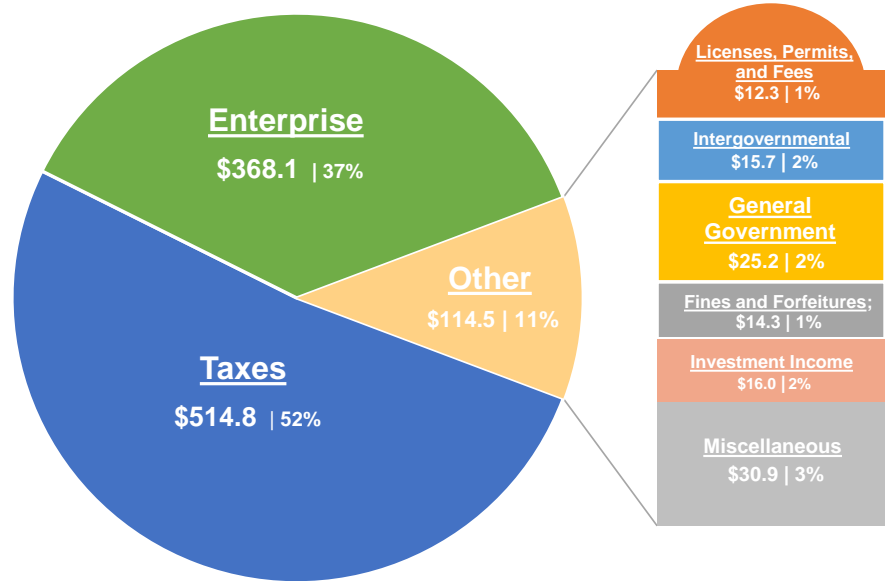
The FY24 total budget is \$966,814,000 – a 0.2 percent decrease from the original FY23 amount. The operating budget is \$849,035,000 and the Capital Improvements budget totals \$117,779,000. The operating budget is increasing by 1.3 percent and the capital budget is decreasing 9.9 percent from FY23. FY24 revenue projections total \$997,407,000 and Figure 1 shows amounts by the major categories.

Total expenditure by major program categories are shown on Figure 2. Public Safety consumes 28 percent of total appropriations. Public Works and Transportation make up 39 percent of the budget and includes the transit bus system, street maintenance, water, sanitary sewer systems, stormwater management, and the refuse pickup and disposal functions. Cultural and Recreational programs consume 4 percent of the budget, Social and Economic Development programs make up 3 percent, and Administration 16 percent. Transfers and Debt service are 9 percent of the budget. (Figure 2: *Excludes Internal Service Funds; **Excludes Internal Transfers)

MAJOR REVENUE CATEGORIES

(in millions) | Fig 1

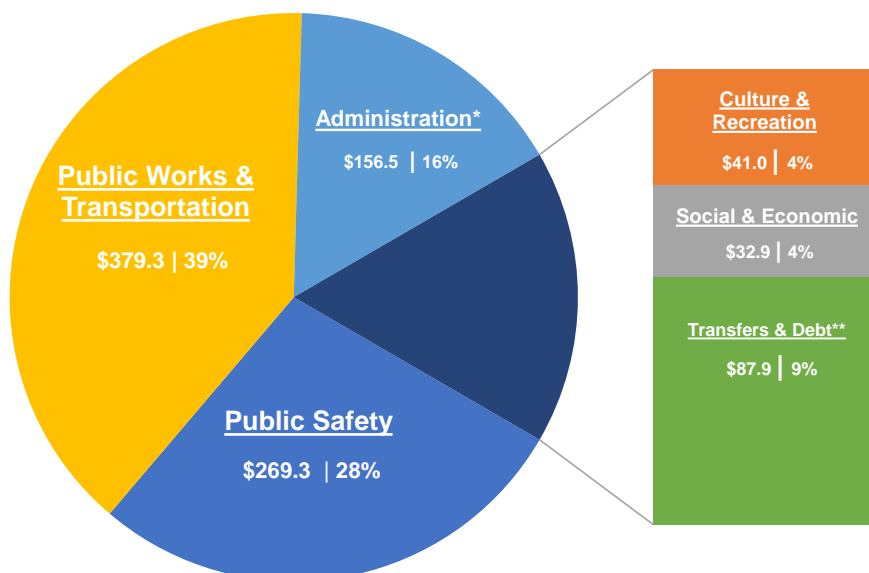
- Taxes
- Licenses, Permits, and Fees
- Intrgymntl Grant Revenues
- General Government
- Enterprise
- Fines and Forfeitures
- Debt Related Revenues
- Investment Income
- Miscellaneous



MAJOR EXPENDITURE CATEGORIES

(in millions) | Fig 2

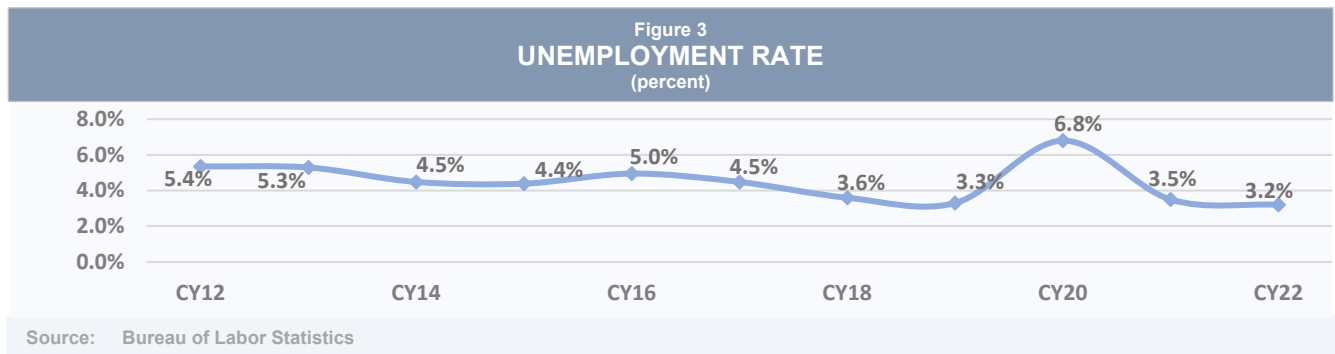
- Public Safety
- Culture & Recreation
- Social & Economic
- Public Works & Transportation
- Administration*
- Transfers & Dept**



ECONOMIC CONDITION

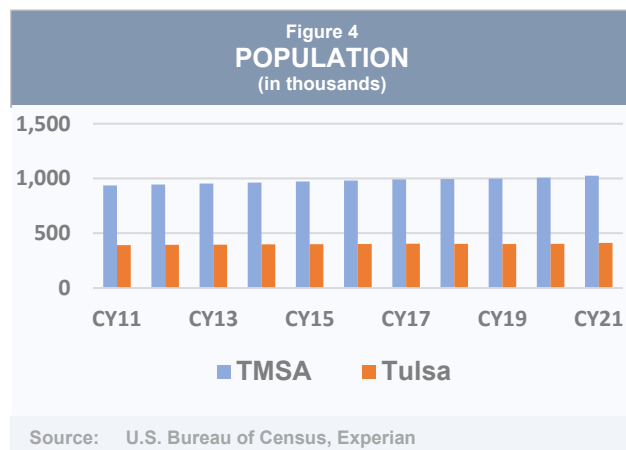
Economic projections indicate that the fiscal year may experience low to flat growth for 2024. Unemployment is expected to rise as tighter credit conditions impact growth sectors in the economy. Interest rates are projected to fall as inflation starts to come down and unemployment starts to rise. Historically, the Tulsa MSA trends along, but remains below the national unemployment rate. The cyclical nature of Energy and Manufacturing, Tulsa's main economic drivers, will keep the metro area trending below the U.S. in total.

The area monthly average labor force increased 1.4 percent from 2021, gaining 7,000 participants in 2022. The labor force increased in 2022 by 1.7 percent. Wage and Salary employment (total nonfarm employees) witnessed an increase of 3.9 percent in 2022 on average, equating to approx. 18,100 jobs. Unemployment decreased throughout 2022, ending the year at 2.7 percent in December. The average unemployment for the Tulsa MSA was 3.2 percent for 2022 in total.



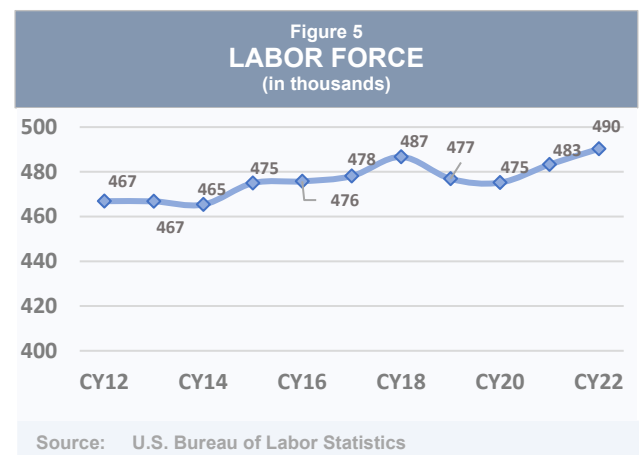
POPULATION

The TMSA population grew 1.7 percent in 2021 to 1,023,900, up from 1,006,400 in 2020. At the same time, the City of Tulsa's population increased by 0.2 percent to total 411,400. The median age in Tulsa in 2020 was 35.2 years. Data sources which provide population estimates typically report estimates on a yearly basis; information for 2021 has not been reported.



LABOR FORCE

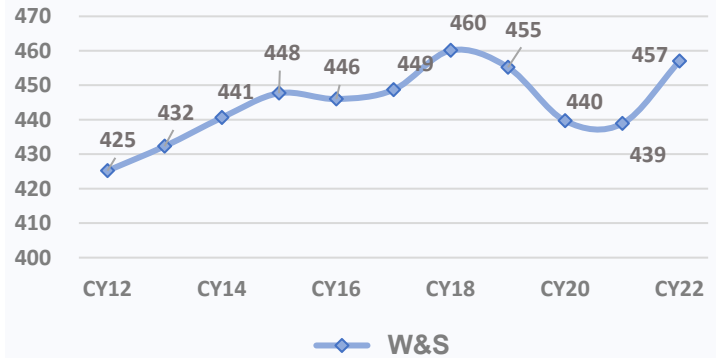
While labor force continues to be historically high. The civilian labor force increased an average of 7,000 participants in 2022, based on a comparison of the monthly, non-seasonally adjusted data from the Bureau of Labor Statistics. This represents a 1.4 percent increase over 2021.



WAGE AND SALARY EMPLOYMENT

The Bureau of Labor Statistics provides monthly employment and unemployment data for the Tulsa MSA. The monthly average Wage and Salary (Total Non-Farm) employment increase by 3.9 percent in 2022. By the end of 2022, the average employment increased by 18,100 jobs from a year earlier. The manufacturing sector reported a increase, growing 4.1 percent in 2022, gaining 1,900 jobs. The Trade sector increased 6.4 percent, up 6,400 jobs from previous year. The Services sector increased by 3.7 percent, gaining 8,200 jobs. The largest subsector, Services, total wage and salary employment is expected to show continued improvement in the upcoming year. The average monthly unemployment figures decreased 8.6 percentage points in 2022, ending the year at an average of 3.2 percent.

Figure 6
WAGE AND SALARY EMPLOYMENT
(in thousands)

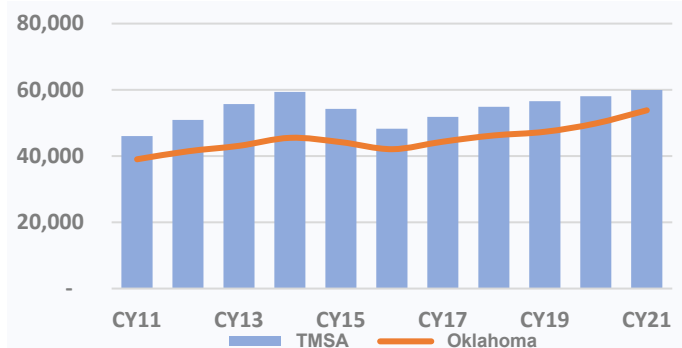


Source: Oklahoma Department of Commerce

PERSONAL INCOME

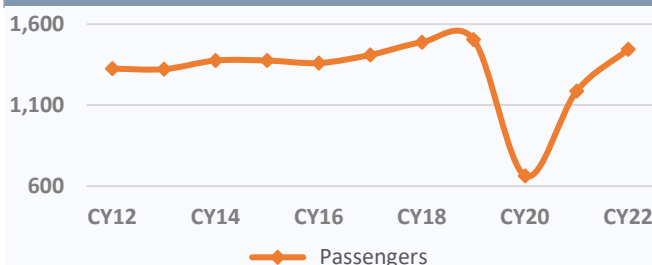
Per capita personal income grew by 12.2 percent in 2011, and 13.4 percent in 2012. As energy prices continued to rebound and the local job market improved, per capita personal income had returned to its expected trend in 2013 and increased another 9.0 percent. After some slowing in 2013, personal income continued its momentum in 2014. 2015 and 2016 witnessed some year-over-year decline in personal income. 2017 saw personal income grow 7.4 percent over 2016. In 2018 personal income continued to show gains of 5.8 percent. In 2019 personal income continued to grow by 3.0 percent along with 2.7 percent growth in 2020. In 2021, incomes grew by 3.2 percent.

Figure 7
PER CAPITA PERSONAL INCOME



Source: Bureau of Economic Analysis

Figure 9
AIRPORT



Source: Tulsa Airport Authority

AIRPORT

Air passengers and freight were up in 2022 recovering from 2020 lows due to Covid-19 travel precautions. Airport passenger enplanements increased by 21.6 percent in 2022. Freight decreased by 1.1 percent in 2021.

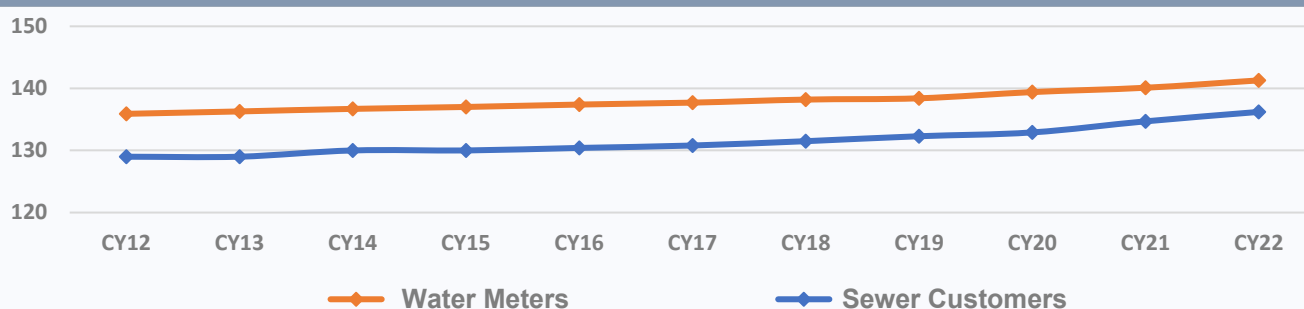
MOTOR VEHICLE REGISTRATION

The Oklahoma Tax Commission (OTC) reports vehicle registrations by county every fiscal year ending in June. Total vehicle registrations increased during FY22. Registration of cars in Tulsa County grew 0.5 percent in FY22. Commercial registrations and other registrations increased 2.6 percent. There were 526,000 cars and 19,500 commercial trucks and other vehicles registered in FY22.

UTILITIES

The combined water and sewer customer counts reported a slight increase in 2022, increasing by 1.1 percent over the previous year. The number of active water meters was up during 2022 ended with 141,000 active meters.

Figure 11
ACTIVE WATER METER & SEWER CUSTOMERS
(in thousands)



Source: City of Tulsa

REVENUES

WHERE THE MONEY COMES FROM

The Operating and Capital Budgets are financed by the revenue sources identified in the following figures. Total projected revenue for FY24 is \$997,407,000, a 5.6 percent increase from the FY23 original budget. The City projects future financial performance by analyzing historic and current data. Several statistical methods including time-series statistical models and regression analysis to analyze and forecast the most significant revenue sources such as sales tax, use tax, franchise fees and other significant revenues. Historic performance and trends are considered for all revenue sources, where available. Projections of less significant, more stable revenue sources are often based on the current end-of-year estimate or the most recent 12-month financial performance. Projections are compared to macroeconomic forecasts from local, state, and national publications for reasonableness. In addition, Budget and Planning staff collaborates extensively with other City staff to arrive at a consensus estimate for projections.

LOCAL TAXES

The City has five major tax categories and collectively they will provide 52 percent of the projected revenue in FY24.

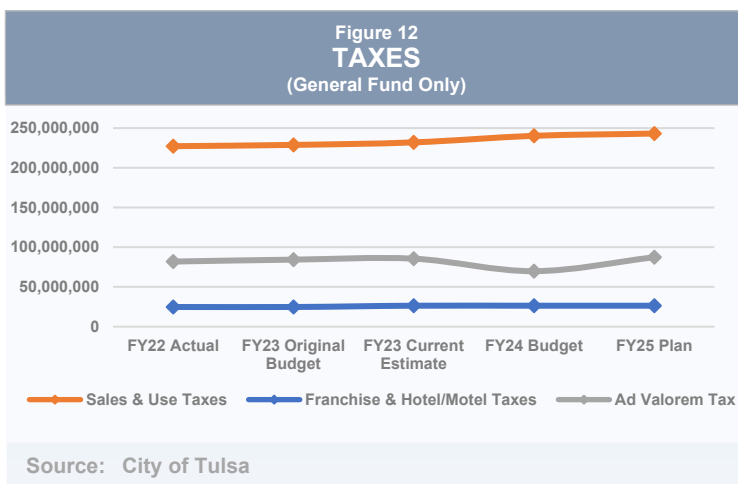
SALES TAX

The largest source of revenue for the City is sales tax which accounts for 34.0 percent of FY24 resources. The General Fund receives two (2) cents of the City's sales tax rate for operations and the remaining 1.65 cents are placed in funds for the 2019 Improve Our Tulsa program (.45), the Vision Tulsa (1.15) funds, which include Economic Development (.805), Public Safety (.26), and Streets & Transit (.085). Also included in the remaining funds is (.05) cents for the City's Economic Stabilization Reserve. Sales tax receipts of \$339,374,000 million are projected in FY24, a 4.4 percent increase from the FY23 budget.

USE TAX

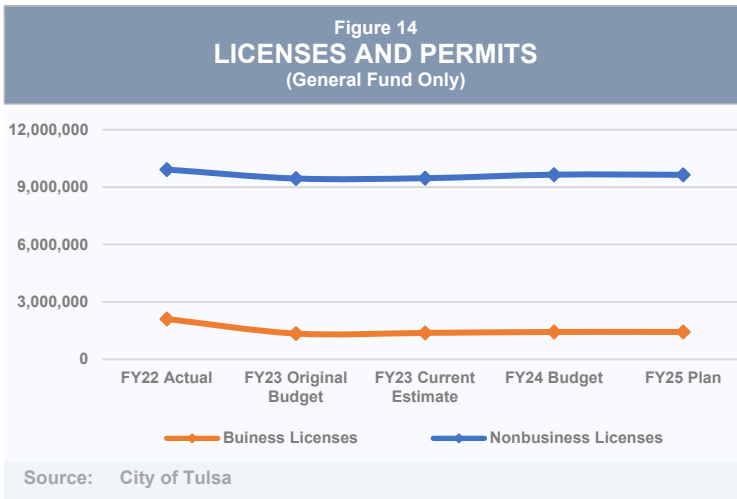
Personal property purchased outside the state and used within the City is also taxed at 3.65 percent. The General Fund receives 3.1 cents of the City's use tax rate for operations and the remaining 0.55 cents are placed in the 2016 Tulsa Economic Vision Fund. The FY24 proposed budget Use Tax projection is \$63,972,000, a 7.0 percent increase from the FY23 budget.

FRANCHISE TAX/RIGHT OF WAY USER FEES



Franchise Tax/Right of Way (ROW) user fees are collected from Oklahoma Natural Gas (ONG), Public Service Company of Oklahoma (PSO), Cox Communications, AT&T, Trigen, and other miscellaneous users of City ROW. Collectively, ONG and PSO generate 65.4 percent of this category's revenue. In FY24, ONG and PSO fees are projected to produce \$17,168,000. The FY24 budget is 6.0 percent higher than the FY23 budget. Cable TV sales are challenged by internet television programming on demand. FY24 revenue from all Franchise Tax/Right of Way User fees is projected to be \$32,267,000.

HOTEL/MOTEL TAX



In addition to sales tax, the use of hotel and motel rooms within the City is taxed at 5 percent. Projected FY24 receipts of \$8,493,000 is an increase of 16.0 percent from the FY23 budget.

AD VALOREM TAX

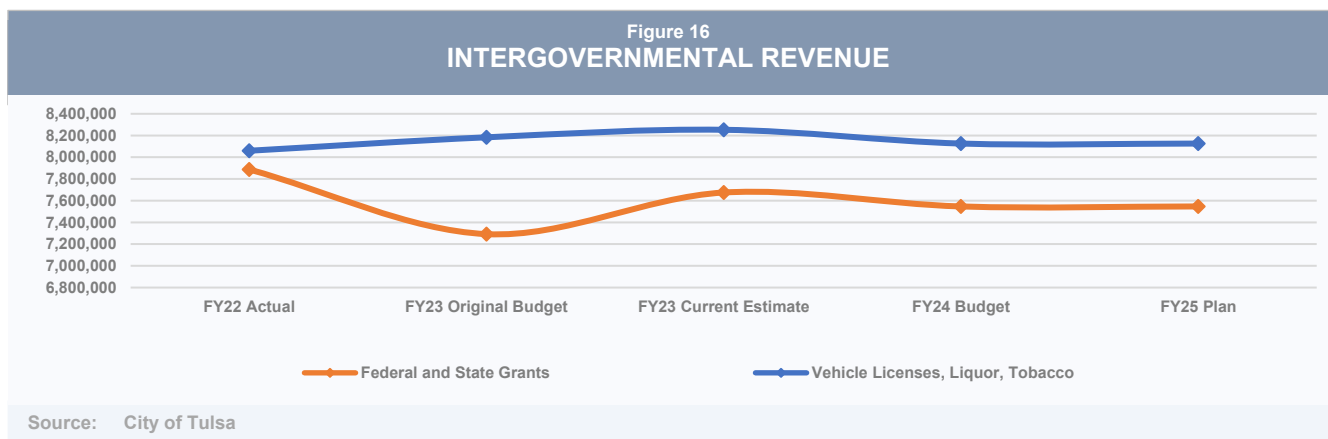
The State Constitution requires Tulsa make an annual Ad Valorem tax levy sufficient to pay for the principal and interest on bonded indebtedness and any court judgments against the City. The tax levy is approved by the County Excise Board. The tax is projected to generate \$70,714,000 in FY24.

LICENSES AND PERMITS

Business licenses, non-business licenses, building inspections, and permits are projected to be \$12,345,000 in FY24, a 7.1 percent increase from the FY23 original budget. The base number of businesses requiring these licenses is stable. FY24 will see an increase in the base fee charged for permits, along with an increase in the penalty, cancellation, resubmittal, expedited review, and addendum fees. Occupational, taxicabs, amusement/recreation, restaurants, and liquor occupation constitute the business license categories. The FY24 projection of \$1,430,000, is 6 percent increase from the FY23 budget.

INTERGOVERNMENTAL REVENUE

The City receives revenue from the Federal, State, and County governments for grants, charges for services, and the taxes on vehicle licenses, liquor, gasoline, and tobacco. In FY24, Revenue from the State is projected to be \$8,127,000 for taxes on vehicle licenses, liquor, gasoline, and tobacco. Federal and State Grants of \$7,547,000 is projected for FY24.



GENERAL GOVERNMENT

General Government revenues for the FY24 budget totals at \$25,220,000 for the City. Indirect Cost for Support, General Government Revenue, Public Safety, Culture and Recreation, and Miscellaneous Government makes up the General Government revenue segment total.

INDIRECT COST FOR SUPPORT SERVICES

The enterprise funds pay a cost recovery charge to the General Fund for their allocated portion of incurred common central expenses. FY24 indirect costs for support service charges are projected to generate \$8,581,000. This amount is a 12.4 percent increase from the FY23 original budget and reflects agreements with entities provided services by the City.

GENERAL GOVERNMENT REVENUE

General Government Revenue includes Streets and Highways and Internal Government Revenues. Indirect costs for support service charges are projected to generate \$2,437,000 in revenue for FY24.

PUBLIC SAFETY

Public safety revenue includes charges for the animal shelter, code enforcement, fire protection outside the City, police special events, and hazardous material clean-up charges. FY24 public safety related revenue is projected at \$4,494,000, a 2.4 percent decrease from the FY23 original budget.

CULTURE AND RECREATION

In January 2008, the City entered into a management contract for the management and staffing of the City's four golf courses at Page Belcher and Mohawk. FY24 revenue is estimated at \$3,896,000, a increase of 4.7 percent over the FY23 original budget

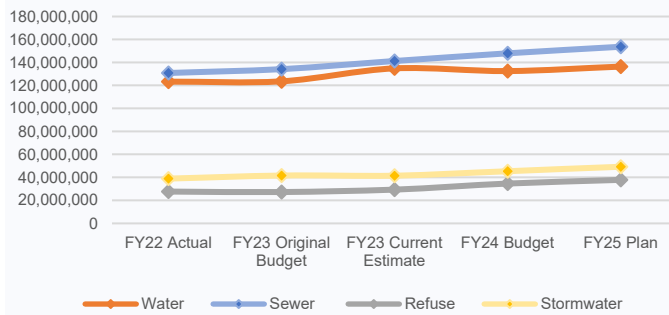
SOCIAL AND ECONOMIC DEVELOPMENT

Social and Economic Development is comprised of Code Enforcement and Nuisance Abatement. The projected revenues for these two accounts are \$1,438,000 for FY24. This is a decrease of 10.8 percent from the FY23 original budget.

ENTERPRISE REVENUES

Charges for using utility services and emergency medical services are the sources of revenue for the enterprise funds. Utility charges include revenues generated by the water system, the sanitary sewer system, the solid waste disposal service, and the stormwater management program. The Emergency Medical Services Authority (EMSA) fees are collected and used to help fund the operations of emergency medical services.

Figure 13
MAJOR ENTERPRISE REVENUES



Source: City of Tulsa

WATER

The sale of treated water is expected to generate \$132,499,00 in FY24, 7.2 percent increase from the FY23 original budget. A 3.0 percent rate increase is planned for FY24.

SEWER

The treatment and disposal of wastewater is charged to both commercial and residential sewer customers. FY24 revenue is projected to be \$147,987,000 million, 10.3 percent higher than the FY23 original budget. A 4.0 percent rate increase is expected to go into effect October 2023.

STORMWATER

City of Tulsa landowners pay for the operation and maintenance of the City's storm drainage facilities. FY24 revenue is projected to be \$45,443,000, 9.0 percent higher than the FY23 original budget. A 8.5 percent rate increase is expected to go into effect October 2023.

REFUSE

The Tulsa Authority for the Recovery of Energy (TARE) is responsible for overseeing the collection and disposal of solid waste within the City. Revenue is generated from charges on trash collection and disposal. FY24 revenue is projected to be \$34,529,000. The customer base is projected to be stable.

EMSA

EMSA Utility is expected to generate \$6,607,000 in FY24. This amount is down slightly at 0.8 percent from the FY23 Budget.

FINES AND FOREFEITURES

Municipal Court fines and court related fines will generate 46.7 percent of the fine and forfeiture revenue. Other sources of revenue are probationary fees, court penalty assessment fees, and the sale of stolen and confiscated property. The City is projected to receive \$14,309,000 in FY24, a 4.9 percent increase from the FY23 original budget.

INTEREST

FY24 interest earnings for all Funds are projected to be \$16,034,000. This is 94.8 percent more than the FY23 budget. This increase is due to the current high interest rate environment and policies set by the Federal Reserve. Cash balances will be drawn down for scheduled Capital projects.

MISCELLANEOUS REVENUE

The City receives revenue from numerous miscellaneous sources. Fee in Lieu, Reimbursements, Recoveries, Program Income, Sale of Property, Donations, and Other. Total Miscellaneous revenue is estimated at \$30,944,000 for FY24. Fee in Lieu make up the largest portion, representing 79.8 percent of Miscellaneous revenue.

EXPENDITURES

WHERE THE MONEY GOES

The FY24 budget reflects a new organizational structure with enhanced community focus with the establishment of the Department of City Experience (DCE) and reestablishment of the Public Works Department. The City's Streets and Stormwater Department and most of the current Engineering Services Department will work together in the newly formed Public Works Department. This will allow both departments to work more directly on projects from conception to completion as the Streets and Stormwater Department is responsible for maintaining the streets and stormwater infrastructure built and coordinated by Engineering Services. This move integrates street construction and maintenance so the new Public Works Department can focus on everything involving streets. Some engineers from Engineering Services will move under the City's Water and Sewer Department to engage in the work of the Water and Sewer Department more directly.

The City's Working in Neighborhoods (WIN) Department will formally transition to DCE with a key focus on citizen-centric design and engagement. Six sections/offices will comprise the new department, including: Animal Welfare; Neighborhood Inspections; Community Development and Housing; Tulsa Planning Office; City Design Studio; and the Mayor's Office of Resilience and Equity (MORE).

As part of the new DCE structure, Planning staff will be incorporated back into the City of Tulsa, and MORE will be formally established in the organizational structure to continue the City's work to achieve equality for all Tulsans. Moving Housing policy to the DCE will consolidate housing efforts and solidify the City's commitment to increasing housing stock in Tulsa. The Design Studio in DCE will lead the design process for the City as well as lead the community engagement process for projects as they happen. The division will be made up of engineers and architects, planners, and urban designers, frequently inviting students, volunteers, and design professionals to participate in its decision-making processes.

The FY24 budget continues to place emphasis on employee compensation, recruitment, and retention to address increasing private sector competition for qualified workers. Great strides were made in recruitment in FY23 for non-sworn work units where vacancies were highest prior to compensation increases. As of March 2023, the four non-sworn work units with the highest vacancies on average achieved a thirteen percent reduction of vacant positions since July 2022. The FY24 budget will fund the second year of the two-year contract with the FOP. Currently the City is engaged in ongoing negotiations with the IAFF.

This budget includes investments in public safety. In the Police Department, 75 cadets are budgeted to go through the academy. The budget provides a one-time increase of \$200,000 for police recruiting to ensure all the positions in the academy are filled. The budget also funds the civilization of twelve positions to allow uniformed officers to focus on core policing activities and six additional emergency communicators (911 operators) are funded.

Along with continued funding for the Real-Time Information Center (RTIC), the budget includes funding for next generation technology modernization of body worn cameras, in car cameras, tasers, and implements an enterprise software solution.

For the Fire Department, this budget includes an academy of 17 cadets, which will ensure the Fire Department remains fully staffed. FY24 is the second year of the SAFER Grant. The annual savings from this grant along with the annual allocation from Improve Our Tulsa II, the Fire department will receive \$7.6 million for apparatus replacement and high priority capital equipment replacement.

To promote efficiencies in mental health crisis responses, a Mental Health Coordinator position is funded in the FY24 budget. This position will coordinate City resources along with the City's non-profit partners to provide services efficiently and effectively to citizens in need during a mental health crisis.

Continuing improvement to customer service and habitability were priorities identified at the Mayor/Council retreat. This year's budget includes funding for a Citizen Services Advocate to work with City leadership to identify and promote resolutions for systemic issues. This position will utilize City department liaisons, The Office of Performance Strategy and Innovation and early settlement program to resolve, mediate or improve processes to better serve citizens, elected officials, and stakeholders. The budget also funds a multi-family housing inspection program. This program is a collaboration between the Fire Department and DCE's code enforcement program and will add two Fire Marshals and two Neighborhood Inspectors. These positions will work together to focus on the inspection of multi-family housing with the goal of addressing properties' habitability issues or concerns with residents and property owners.

This budget includes funding to complete a much-needed facility condition assessment for the City's real estate assets. This assessment will help guide resources and optimize operational and capital funding needs for the City's assets. Similarly, funding for capital project management software to assist with management of project planning, status, and aid in timely contractor payments. To further the City's commitment to transparency and accountability, this budget will also fund an open records management software to track citywide open records requests and ensure timely responses.

General Fund, Public Safety Tax, and Street and Transit Fund

The General Fund is the principal operating fund of the City. At the time of the FY23 budget adoption, revenues in the General Fund were estimated to be \$358.3 million but are now estimated to exceed estimates by nearly \$18.6 million.

General fund revenues for FY24 are expected to be \$376.9 million, approximately 5.2% more than the original budget for FY23. Sales and uses taxes account for 64.0% of the General Fund.

The General Fund Emergency Operating Reserve is set at a level of 10% of General Fund revenues. In the FY23 budget the long-time goal of a 10% operating reserve was achieved and the FY24 budget continues the City's commitment to maintain that reserve. An addition of \$7.7 million has been added in FY24, increasing the reserve to \$31.6 million. The City's Economic Stabilization Reserve (aka Rainy Day Fund) is expected to have a fund balance of \$17.4 million by the end of FY24.

The largest expenditure category is payroll, which represents 71.5% of the General Fund budget. This budget includes compensation increases at an amount equivalent to a satisfactory performance increase for eligible employees.

Public safety receives the largest allocation of resources at 54.5% of the General Fund. However, due to a change in the method for direct cost allocation in FY21, the adjusted comparison for public safety's allocation of the General Fund is 63%. Seventy-Five police officers, supported by the general fund, are budgeted for and expected to go through the police academy this year. Additional funding is provided in the FY24 budget to continue recruitment efforts. The Fire Department is scheduled to have a General Fund supported academy of 17 firefighters this fiscal year, which will keep pace with attrition.

The Streets and Transit Fund continues funding for maintenance crews to maintain streets, pavement markings and striping, highway lighting, and traffic signalization. Tulsa Transit's Peoria Bus Rapid Transit route as well as Sunday service are also funded by the Streets and Transit Fund.

REVENUE ESTIMATE

(amounts expressed in thousands)

REVENUE ACCOUNT	FY 25 FINANCIAL PLAN	FY 24 PLANNED BUDGET	FY 23 CURRENT ESTIMATE	FY 23 ORIGINAL BUDGET	FY 23 ORIGINAL VS. FY 24 DIFFERENCE	
					AMOUNT	PERCENT
<u>Taxes</u>						
Property Tax	\$ 88,221	\$ 70,714	\$ 86,431	\$ 85,446	\$ (14,732)	-17.2%
Franchise Tax	32,267	32,267	32,167	30,439	1,828	6.0%
Sales Tax	343,608	339,374	336,945	324,965	14,409	4.4%
Use Tax	64,720	63,972	63,510	59,781	4,191	7.0%
Hotel & Motel Tax	8,749	8,493	8,307	7,320	1,173	16.0%
Total Taxes	537,565	514,820	527,360	507,951	6,869	1.4%
<u>Licenses, Permits, and Fees</u>						
Business Licenses and Permits	1,430	1,430	1,382	1,349	81	6.0%
Nonbusiness Licenses	10,907	10,915	10,277	10,176	739	7.3%
Total Licenses, Permits, and Fees	12,337	12,345	11,659	11,525	820	7.1%
<u>Intrgvmntl Grant Revenues</u>						
Federal Government Grants	7,547	7,547	7,675	7,293	254	3.5%
State Intrgvmntl Shared Revenue	8,127	8,127	8,254	8,184	(57)	-0.7%
Total Intrgvmntl Grant Revenues	15,674	15,674	15,929	15,477	197	1.3%
<u>General Government</u>						
Indirects	8,581	8,581	7,642	7,631	950	12.4%
General Government Revenue	2,437	2,437	0	1,953	484	24.8%
Public Safety and Protection	4,494	4,494	4,532	4,603	(109)	-2.4%
Public Works and Transportation	25	25	25	26	(1)	-3.8%
Culture and Recreation	4,042	3,896	3,619	3,722	174	4.7%
Social and Economic Development	1,438	1,438	1,438	1,612	(174)	-10.8%
Miscellaneous	4,349	4,349	4,566	5,100	(751)	-14.7%
Total General Government	25,366	25,220	21,822	24,647	573	2.3%
<u>Enterprise</u>						
Water Revenue	136,387	132,499	134,848	123,633	8,866	7.2%
Sewer Revenue	153,664	147,987	141,219	134,221	13,766	10.3%
Stormwater Revenue	49,285	45,443	41,507	41,691	3,752	9.0%
Refuse Revenue	37,754	34,529	29,328	27,207	7,322	26.9%
EMSA Revenue	6,607	6,607	6,607	6,658	(51)	-0.8%
Miscellaneous Utility Revenue	1,008	996	894	1,004	(8)	-0.8%
Total Enterprise	384,705	368,061	354,403	334,414	33,647	10.1%
<u>Fines and Forfeitures</u>						
Municipal Court Fines	6,679	6,679	6,602	6,570	109	1.7%
Court Related Fines and Forfeitures	1,010	1,010	993	942	68	7.2%
Other Fines and Forfeitures	355	355	355	420	(65)	-15.5%
Special Assessments	6,265	6,265	7,000	5,707	558	9.8%
Total Fines and Forfeitures	14,309	14,309	14,950	13,639	670	4.9%
<u>Investment Income</u>						
Interest Earnings	13,476	16,034	17,454	8,233	7,801	94.8%
Total Investment Income	13,476	16,034	17,454	8,233	7,801	94.8%
<u>Miscellaneous</u>						
Fee In Lieu	25,839	24,694	24,096	22,403	2,291	10.2%
Reimbursements	1,399	1,399	1,389	1,359	40	2.9%
Recoveries	1,242	1,242	1,280	815	427	52.4%
Program Income	2,000	2,000	2,000	2,000	0	0.0%
Sale of City Property	191	191	553	429	(238)	-55.5%
Donations	2	2	2	7	(5)	-71.4%
Other	1,416	1,416	1,404	1,370	46	3.4%
Total Miscellaneous	32,089	30,944	30,724	28,383	2,561	9.0%
TOTAL ANNUAL RESOURCES	\$ 1,035,521	\$ 997,407	\$ 994,301	\$ 944,269	\$ 53,138	5.6%

*Charges from Internal service Funds are excluded.

Note: Internal Transfers In are excluded from this analysis.

OPERATING BUDGET

BY PROGRAMS and DEPARTMENTS

(amounts expressed in thousands)

	FY 25 PLANNED BUDGET	FY 24 PLANNED BUDGET	FY 23 ORIGINAL BUDGET	FY 23 VS FY 24 DIFFERENCE	
				AMOUNT	PERCENT
PROGRAMS AND DEPARTMENTS					
Public Safety and Protection	\$ 268,543	\$ 264,955	\$ 246,667	\$ 18,288	7.4%
Municipal Court	3,248	3,173	3,022	151	5.0%
Police	159,550	155,296	144,899	10,397	7.2%
Fire	98,775	99,521	91,795	7,726	8.4%
Emergency Medical Services Authority	6,760	6,760	6,760	0	0.0%
Tulsa Area Emergency Mgmt.	210	205	191	14	7.3%
Cultural Development And Recreation	34,021	33,386	31,030	2,356	7.6%
Park and Recreation	15,049	14,752	14,077	675	4.8%
River Parks Authority	814	1,192	748	444	59.4%
Managed Entities - Culture and Recreation	18,158	17,442	16,205	1,237	7.6%
Social and Economic Development	30,705	30,988	25,475	5,513	21.6%
Department of City Experience	14,593	14,828	9,537	5,291	55.5%
Development Services	7,731	7,614	7,327	287	3.9%
Tulsa Authority for Economic Opportunity	771	771	928	(157)	-16.9%
Downtown Tulsa Partnership	1,457	1,622	1,997	(375)	-18.8%
Managed Entities - Economic Development	6,153	6,153	5,686	467	8.2%
Transportation and Public Works	285,843	276,854	268,192	8,662	3.2%
Engineering Services	0	0	24,826	(24,826)	-100.0%
Public Works	104,357	101,390	81,428	19,962	24.5%
Water and Sewer	169,015	163,626	150,580	13,046	8.7%
Tulsa Transit	12,471	11,838	11,358	480	4.2%
Administration	156,116	154,943	148,138	6,805	4.6%
Mayor	1,352	1,331	1,544	(213)	-13.8%
City Auditor	1,518	1,499	1,448	51	3.5%
City Council	1,652	1,646	1,643	3	0.2%
Legal	5,199	5,104	4,823	281	5.8%
Human Resources	35,280	34,050	30,397	3,653	12.0%
General Government	4,173	3,747	3,181	566	17.8%
INCOG	663	631	3,120	(2,489)	-79.8%
Finance	25,240	25,243	27,612	(2,369)	-8.6%
Information Technology	35,491	35,016	27,438	7,578	27.6%
Customer Care	4,143	4,104	4,036	68	1.7%
Communications	1,042	1,050	824	226	27.4%
Asset Management	40,363	41,522	42,072	(550)	-1.3%
TRANSFERS AND DEBT	252,238	278,976	324,353	(45,377)	-14.0%
Transfers - Internal & Outside	122,168	152,301	175,775	(23,474)	-13.4%
Debt Service	130,070	126,675	148,578	(21,903)	-14.7%
Total All Funds	1,027,466	1,040,102	1,043,855	(3,753)	-0.4%
Less:					
Internal Transfers	103,100	132,752	155,088	(22,336)	-14.4%
Internal Service Funds	58,825	58,344	50,940	7,404	14.5%
OPERATING BUDGET	\$ 865,541	\$ 849,006	\$ 837,827	\$ 11,179	1.3%

OPERATING BUDGET

BY FUND

(amounts expressed in thousands)

FUND NAME	FY 25	FY 24	FY 23	FY 23 VS FY 24	
	PLANNED BUDGET	PLANNED BUDGET	ORIGINAL BUDGET	DIFFERENCE AMOUNT	PERCENT
OPERATING FUNDS					
100 General Fund	\$ 388,450	\$ 397,619	\$ 378,744	\$ 18,875	5.0%
110 Debt Service (Sinking Fund)	73,898	71,705	96,177	(24,472)	-25.4%
120 E911 Fee Operating	4,851	4,817	5,830	(1,013)	-17.4%
121 EMSA Enterprise Fund	8,103	8,149	8,081	68	0.8%
122 Permits & Licensing	564	564	606	(42)	-6.9%
125 P.A. Law Enforcement	73	93	62	31	50.0%
127 Technology Fee Assessment	850	968	1,196	(228)	-19.1%
130 Economic Development	273	1,273	450	823	182.9%
131 Convention & Visitors Fund	3,434	3,435	3,294	141	4.3%
132 Convention Fund	4,351	4,102	3,752	350	9.3%
141 Tulsa Stadium Improvement	3,626	3,716	4,161	(445)	-10.7%
143 Tourism Improvement District 1	2,490	2,490	2,002	488	24.4%
144 Kendall Whittier Improvement District Fund	44	44	0	44	>500%
149 Public Ways Fund	4,734	4,728	4,958	(230)	-4.6%
150 Public Safety Tax Fund	25,494	24,891	22,914	1,977	8.6%
151 Streets and Transit Fund	8,450	7,942	10,431	(2,489)	-23.9%
477 Short Term Capital	19,906	20,880	19,804	1,076	5.4%
500 Office Services	6,239	6,304	4,128	2,176	52.7%
501 Workers' Compensation Fund	6,038	6,029	5,972	57	1.0%
502 Employees' Benefits Fund	23,607	22,418	19,279	3,139	16.3%
503 Equipment Management	22,941	23,593	21,561	2,032	9.4%
550 One Technology Center Fund	11,503	11,531	13,173	(1,642)	-12.5%
560 Stormwater Operating	50,685	49,559	44,858	4,701	10.5%
570 Golf Course Operations	3,510	3,510	3,635	(125)	-3.4%
580 Airforce Plant 3 Operating	31	259	1,420	(1,161)	-81.8%
600 Municipal Employee Pension	437	432	379	53	14.0%
730 TARE	39,668	39,458	34,580	4,878	14.1%
740 Water Operating	150,048	157,502	179,169	(21,667)	-12.1%
750 Sewer Operating	154,513	153,386	144,455	8,931	6.2%
2000 Community Development Block Grant	5,618	5,668	5,754	(86)	-1.5%
2001 Home Investment Partnership Program	1,926	1,926	2,008	(82)	-4.1%
2002 Emergencies Solutions Grant	310	310	303	7	2.3%
2003 Housing Opportunities for Persons w/ AIDS	801	801	719	82	11.4%
Total Operating Funds	1,027,466	1,040,102	1,043,855	(3,753)	-0.4%
Less:					
Internal Transfers	103,100	132,752	155,088	(22,336)	-14.4%
Internal Service Funds	58,825	58,344	50,940	7,404	14.5%
OPERATING BUDGET	\$ 865,541	\$ 849,006	\$ 837,827	\$ 11,179	1.3%

CHANGES BY MAJOR EXPENDITURE CATEGORY

ALL OPERATING FUNDS

(amounts expressed in thousands)

Expenditure Category	FISCAL YEAR			FY 23 VS FY 24	
	FY 25	FY 24	FY 23	CHANGE	
	PLANNED BUDGET	PLANNED BUDGET	ORIGINAL BUDGET	DOLLAR	PERCENT
Personal Services	\$ 406,798	\$ 397,679	\$ 366,294	\$ 31,385	8.6%
Materials & Supplies	43,495	44,592	44,174	418	0.9%
Other Charges	272,593	269,905	247,917	21,988	8.9%
Operating Capital	45,582	42,190	54,357	(12,167)	-22.4%
Debt Service	130,070	126,675	148,578	(21,903)	-14.7%
Transfers Out	128,928	159,061	182,535	(23,474)	-12.9%
	1,027,466	1,040,102	1,043,855	(3,753)	-0.4%
Less:					
Internal Transfers and Internal Services	161,925	191,096	206,028	(14,932)	-7.2%
Total Operating Budget	\$ 865,541	\$ 849,006	\$ 837,827	\$ 11,179	1.3%

TOTAL BUDGET

(amounts expressed in thousands)

FISCAL YEAR	OPERATING BUDGET	CAPITAL BUDGET	TOTAL
Original 2022 - 2023	\$ 837,827	\$ 130,717	\$ 968,544
Planned 2023 - 2024	\$ 849,006	\$ 117,779	\$ 966,785
Dollar Amount Change	\$ 11,179	\$ (12,938)	\$ (1,759)
Percentage Difference (%)	1.3%	-9.9%	-0.2%
Planned 2024 - 2025	\$ 865,541	\$ 94,895	\$ 960,436

CHANGES BY MAJOR EXPENDITURE CATEGORY

ALL OPERATING FUNDS

(amounts expressed in thousands)

Expenditure Category	FISCAL YEAR			FY 23 VS FY 24	
	FY 25	FY 24	FY 23	CHANGE	
	PLANNED BUDGET	PLANNED BUDGET	ORIGINAL BUDGET	DOLLAR	PERCENT
Personal Services	\$ 406,798	\$ 397,679	\$ 366,294	\$ 31,385	8.6%
Materials & Supplies	43,495	44,592	44,174	418	0.9%
Other Charges	272,593	269,905	247,917	21,988	8.9%
Operating Capital	45,582	42,190	54,357	(12,167)	-22.4%
Debt Service	130,070	126,675	148,578	(21,903)	-14.7%
Transfers Out	128,928	159,061	182,535	(23,474)	-12.9%
	1,027,466	1,040,102	1,043,855	(3,753)	-0.4%
Less:					
Internal Transfers and Internal Services	161,925	191,096	206,028	(14,932)	-7.2%
Total Operating Budget	\$ 865,541	\$ 849,006	\$ 837,827	\$ 11,179	1.3%

TOTAL BUDGET

(amounts expressed in thousands)

FISCAL YEAR	OPERATING BUDGET	CAPITAL BUDGET	TOTAL
Original 2022 - 2023	\$ 837,827	\$ 130,717	\$ 968,544
Planned 2023 - 2024	\$ 849,006	\$ 117,779	\$ 966,785
Dollar Amount Change	\$ 11,179	\$ (12,938)	\$ (1,759)
Percentage Difference (%)	1.3%	-9.9%	-0.2%
Planned 2024 - 2025	\$ 865,541	\$ 94,895	\$ 960,436

CHANGES IN CAPITAL IMPROVEMENT FUNDS

The FY24 capital budget totals \$129,458,000 (net of debt service) - a \$15,136,000 decrease, 10.5 percent, from FY23. In addition to this, it is anticipated that the City will appropriate an additional \$166,175,000 in off-cycle capital dollars in FY24.

In FY14, voters approved the Improve Our Tulsa capital program to begin at the conclusion of the Fix Our Streets program in FY15. This program will provide \$918,700,000, of which \$355,000,000 is provided thru general obligation bonds with the remaining \$563,700,000 coming from the extension of a capital improvements sales tax. The sales tax funding concluded in FY21, with just the general obligation bonds remaining. To date, \$313,615,000 in bonds have been issued. This initiative was designed primarily to address streets and transportation needs; however, notable funds have been directed towards citywide and departmental capital needs as well.

In FY16, voters approved the Tulsa Vision Economic Development Program. This program will provide \$510,634,000 in funds to address economic development projects across the City. This program was partially advanced funded with three revenue bonds issued for a total of \$349,700,00. The remaining funding is appropriated annually, FY17 through FY2032. For the program overall, \$438,409,000 has been appropriated to date.

Most recently in FY20, the citizens approved the Improve Our Tulsa II capital program, with funding beginning FY22. This program will fund \$639,000,000 in projects, with \$193,000,000 being funded from sales tax, another \$427,000,000 being financed through general obligation bonds, and finally, \$19,000,000 being collected from sales tax but held in the Economic Stabilization Fund as a rainy-day reserve. Appropriations to date: \$27,256,000 in sales tax appropriations; \$149,015,000 in general bond issuances.

Public Safety and Protection

FY24 appropriations in this category total \$4,300,000, which included \$4,300,000 for Fire Apparatus and Equipment, as part of the authorized \$23,000,000 in the Improve Our Tulsa II program.

Cultural Development and Recreation

FY24 appropriations in this category total \$23,749,000. For the South Tulsa Dam: because contractual agreements between key stake holders have now been reached, appropriations to River Parks includes \$5,664,000 originally approved for FY22 & F23, along with \$10,310,000 for FY24. With finalization of site and scope plans, the Park and Recreation Department will receive an initial \$500,000 for FY23 to begin renovation of various outdated park play amenities, along with \$1,200,000 for FY24. Additionally, the final \$1,200,000 for Swan Lake Rehabilitation will be appropriated in FY24.

Public Works, Transportation, and Infrastructure

FY24 total “pay as you go” appropriations in this category total \$94,707,000. This total does not include \$166,175,000 in general obligation and revenue bonds, which are off-cycle appropriations and not included in the annual adopted budget. Water system improvements are primarily targeted to the City’s treatment and distribution systems, however as recommended by the current Water/Sewer Comprehensive Plan, the City continues to direct more funding towards the rehabilitation of water and sewer related facilities. In FY24, these projects will receive a total of \$59,182,000. Sanitary sewer projects will receive appropriations of \$60,127,000 in FY24. Funding continues to be fairly distributed between citywide needs and specific treatment plant and lift station improvements.. There will be \$10,995,000 appropriated for citywide water main replacements, reflecting the Tulsa Municipal Utility Authority’s (TMUA) dedication to replace a dedicated percent annually. Additionally, Eucha Dam Anchoring will receive \$14,000,000. Lastly,

Stormwater will receive \$13,459,000 in FY24 to begin implementation of projects recommended as part of the Stormwater Utility Enterprise Initiative. Most notably, \$4,000,000 will go to citywide storm water extensions.

Public Works, Transportation, and Infrastructure will receive \$8,030,000 in allocations from the eighth issue of the 2014 Improve Our Tulsa Bond Program, as well as another \$ 97,042,586 from the fourth issue of the 2020 Improve Our Tulsa II General Obligation Bond Program. Of these dollars, Street and Expressways will receive the bulk of appropriations for improvements including major street rehabilitation and road widening, bridge replacement and repair, and various traffic control projects. Additionally, \$9,140,000 will be allocated to address facility and roofing needs citywide. This includes \$4,840,000 for Greenwood Cultural Center Rehab.

Social and Economic Development

Economic development related projects will receive allocations of \$5,213,000 in FY24. \$1,400,000 of these funds will be for Tulsa Public Schools teacher retention, recruitment, and training. Another \$1,650,000 will be appropriated for Economic Development Infrastructure, and \$1,750,000 to the Community Development Priority Projects.

Conclusion

FY21 was the final year of appropriations within the Improve Our Tulsa I capital program. However, funded projects will continue until completion within the program. FY24 will be the third year of the Improve Our Tulsa II capital program, which will continue the focus of Improve our Tulsa I. This will finance \$639,000,000 through a combination of sales taxes and general obligation Bonds. The City will continue to utilize loans and revenue bonds to finance water and wastewater treatment plant improvements to address plant maintenance backlogs. Under current policy, many enterprise capital needs will continue to be financed through user charges and revenue bonds, as these systems are self-supporting.

IMPACT OF FY23 CAPITAL IMPROVEMENTS ON THE OPERATING BUDGETS

The City of Tulsa's capital budget has a direct impact on the City's operating budget. Some improvements may reduce financial obligations on the General Fund by creating cost-saving opportunities. However, some improvements funded in the capital budget will increase the City's operating expenses. These obligations may include increased maintenance costs, janitorial services, utilities, and personnel. Therefore, as part of preparing the Capital Improvements Plan (CIP), estimates are submitted by sponsoring departments regarding future operating costs that these projects may incur. A full listing of projects receiving funding in FY24 and FY25 are listed in section 6, Fiscal Year 2023-2024 Capital Budget.

The City continues its focus on renovation and rehab of existing infrastructure, began in the 2005 Capital Improvement Bond Program and as evidenced by the 2020 Improve Our Tulsa Sales Tax Program. Many projects in these programs focused on the rehabilitation or repair of existing assets which often have little to no additional impact on the General Fund. New construction or expansion projects will continue to be minimal for the foreseeable future. Moreover, as in prior years, considerable funding from the voter-approved capital packages will be appropriated for the rehabilitation of streets and expressways throughout the City of Tulsa. In FY24, street improvements are estimated to have bond issuances of \$105,073,000. As more arterial and non-arterial streets are improved, the annual maintenance costs on existing roads should lessen as the aggregate useful life of the street system rises across the city.

The anticipated General Fund impact of recently completed capital projects will grow in FY24 and beyond. For example, the completion of the South Tulsa Dam is estimated to cost an additional \$300,000 in annual operating costs. Additionally, ADA Improvements for City Parks are anticipated to require an additional

\$30,000 for operating expenses. An example in years to come, is a second phase of the Animal Welfare expansion, that is being planned. Annual personnel expenses related to this expansion has been estimated at \$420,000.

Currently, it is difficult to get an accurate picture of the potential operating impact of projects proposed and approved. Thus, initially funded projects may lack sufficient annual funding to support continued operations. Therefore, research will need to be conducted to explore the best practices to enable operating departments and city officials to have visibility and accountability of the long-term viability of potential projects.

CAPITAL BUDGET

BY FUND

(amounts expressed in thousands)

		FY 25	FY 24	FY 23	FY 23 VS FY 24		
		PLANNED	PLANNED	ORIGINAL	DIFFERENCE		FY 22
FUND NAME		BUDGET	BUDGET	BUDGET	AMOUNT	PERCENT	ACTUALS
CAPITAL FUNDS							
148	Public Ways Capital Fund	\$ 2,600	\$ 2,600	\$ 0	\$ 2,600	-100.0%	\$ 0
405	2014 Sales Tax Fund	0	0	0	0	N/A	(156)
409	2022 Sales Tax Fund	33,023	36,743	40,188	(3,445)	9.4%	33,118
4000	2016 Tulsa ED Vision Fund	67,047	75,196	64,456	10,740	-14.3%	62,328
5600	Stormwater Capital Projects	4,859	6,609	5,425	1,184	-17.9%	6,150
7400	TMUA Water Capital Projects	18,967	28,104	58,761	(30,657)	109.1%	17,957
7500	TMUA Sewer Capital Projects	33,940	36,953	30,521	6,432	-17.4%	34,097
Total Capital Funds		160,436	186,205	199,351	(13,146)	-7.1%	153,494
Less:							
	Transfers	65,541	68,426	68,634	(208)	-0.3%	66,678
CAPITAL BUDGET		\$ 94,895	\$ 117,779	\$ 130,717	\$ (12,938)	-9.9%	\$ 86,816

CAPITAL BUDGET

BY DEPARTMENT

(amounts expressed in thousands)

DEPARTMENT	FY 25	FY 24	FY 23	FY 23 VS FY 24		FY 22 ACTUALS
	PLANNED	PLANNED	ORIGINAL	DIFFERENCE		
	BUDGET	BUDGET	BUDGET	AMOUNT	PERCENT	
Asset Management	900	0	0	0	N/A	300
Information Technology	0	0	2,500	(2,500)	-100.0%	2,800
Police	0	0	4,500	(4,500)	-100.0%	0
Fire	2,890	4,300	3,900	400	10.3%	10,400
Engineering Services	67,808	90,555	105,690	(15,135)	-14.3%	65,725
Public Works	2,600	2,600	0	2,600	N/A	(288)
Water And Sewer	5,735	5,487	5,875	(388)	-6.6%	3,689
Parks And Recreation	6,200	7,575	4,700	2,875	61.2%	500
Mayor's Office Of Eco Development	2,350	1,650	436	1,214	278.4%	800
INCOG	262	262	266	(4)	-1.5%	(17)
Elected Officials - Mayor's Office	1,550	1,550	1,600	(50)	-3.1%	1,600
Tulsa Transit	4,600	3,800	1,250	2,550	204.0%	1,307
Transfers To Other Funds	65,541	68,426	68,634	(208)	-0.3%	66,678
Total Capital Funds	160,436	186,205	199,351	(13,146)	-6.6%	153,494
Less:						
Transfers	65,541	68,426	68,634	(208)	-0.3%	66,678
CAPITAL BUDGET	\$ 94,895	\$ 117,779	\$ 130,717	\$ (12,938)	-9.9%	\$ 86,816

FISCAL YEAR 2024
ALL FUNDS COMPARISON OF REVENUE AND EXPENDITURES
(amounts expressed in thousands)

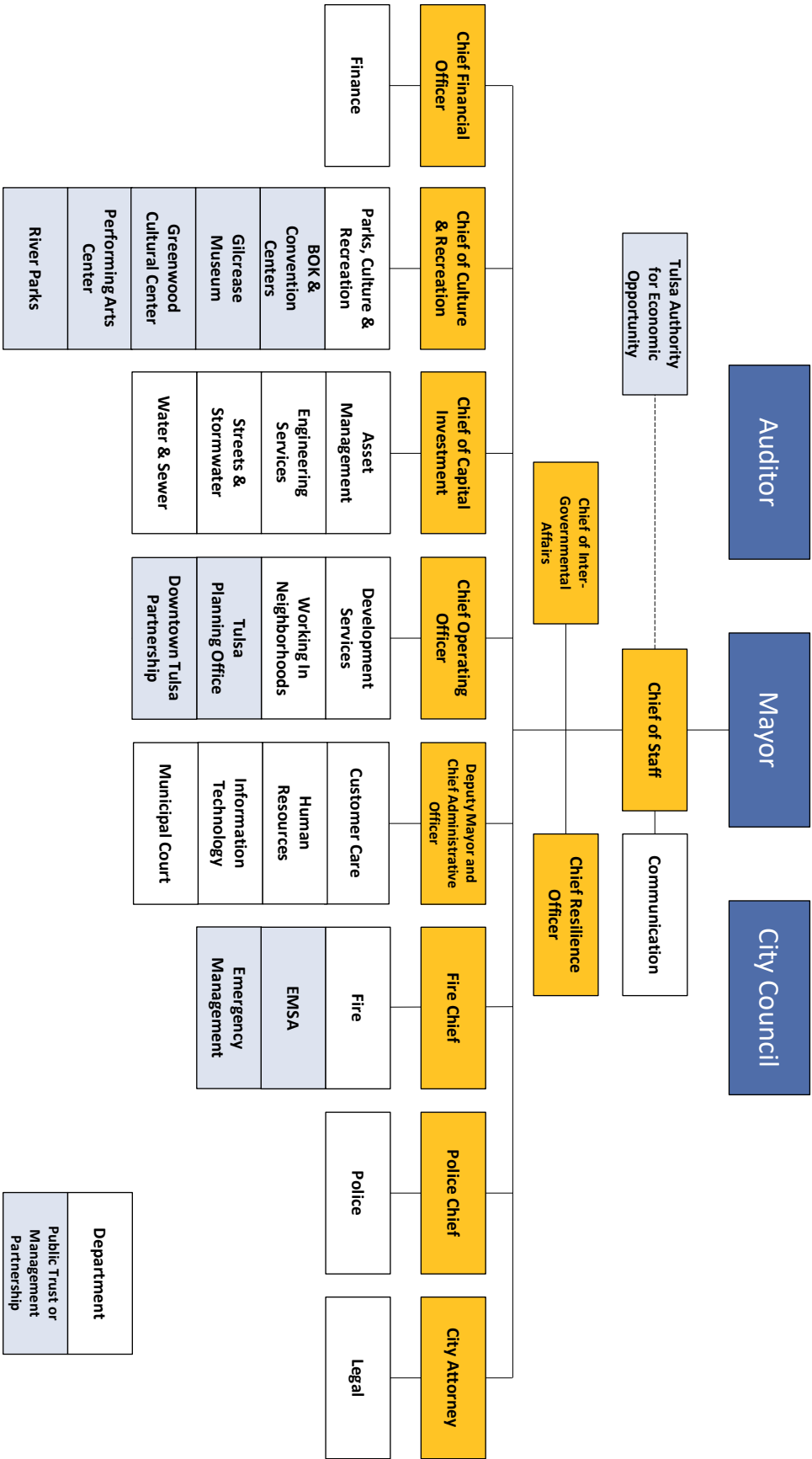
	General Fund	Special Revenue	Special Assessment	Debt Service	Grants
BEGINNING BALANCE	\$ 62,049	\$ 57,327	\$ 2,562	\$ 69,978	\$ 0
RESOURCES					
Taxes	\$ 267,568	\$ 45,050	\$ 6,018	\$ 69,855	\$ 0
Licenses, Permits, and Fees	11,535	653	0	0	0
Intrgvmntl Grant Revenues	9,018	0	0	0	6,656
General Government	12,867	3,914	0	0	0
Enterprise	0	0	0	0	0
Fines and Forfeitures	7,164	786	6,171	0	0
Debt Related Revenues	0	0	0	0	0
Investment Income	5,280	489	34	0	0
Miscellaneous	28,308	0	0	0	2,000
TOTAL	\$ 341,740	\$ 50,892	\$ 12,223	\$ 69,855	\$ 8,656
Transfers In	\$ 35,199	\$ 26,102	\$ 0	\$ 471	\$ 50
Internal Service Charges	0	0	0	0	0
GRAND TOTAL	\$ 376,939	\$ 76,994	\$ 12,223	\$ 70,326	\$ 8,706
EXPENDITURES / EXPENSES					
Public Safety and Protection	\$ 216,535	\$ 41,260	\$ 0	\$ 0	\$ 0
Cultural Development And Recreation	25,780	3,736	0	0	360
Social and Economic Development	20,161	4,764	4,091	0	1,902
Transportation and Public Works	37,183	10,135	1,984	0	301
Administration	75,856	5,999	44	0	6,140
Transfers to Other Funds	22,104	3,071	4,859	0	0
Debt Service	0	0	0	71,705	0
GRAND TOTAL	\$ 397,619	\$ 68,965	\$ 10,978	\$ 71,705	\$ 8,703
RESOURCES LESS OUTLAYS	\$ (20,680)	\$ 8,029	\$ 1,245	\$ (1,379)	\$ 3
BALANCE	\$ 41,369	\$ 65,356	\$ 3,807	\$ 68,599	\$ 3
Less:					
Operating and Other Reserves	(31,717)	0	(75)	(67,197)	0
END OF YEAR BALANCE	\$ 9,652	\$ 65,356	\$ 3,732	\$ 1,402	\$ 3

FISCAL YEAR 2024
ALL FUNDS COMPARISON OF REVENUE AND EXPENDITURES
(amounts expressed in thousands)

	Capital Projects	Trust and Enterprise	Internal Service	TOTAL
BEGINNING BALANCE	\$ 71,090	\$ 67,649	\$ 5,391	\$ 336,046
RESOURCES				
Taxes	\$ 126,329	\$ 0	\$ 0	514,820
Licenses, Permits, and Fees	0	157	0	12,345
Intrgvmntl Grant Revenues	0	0	0	15,674
General Government	0	8,439	0	25,220
Enterprise	0	368,061	0	368,061
Fines and Forfeitures	0	144	0	14,265
Debt Related Revenues	0	0	0	0
Investment Income	4,353	5,878	0	16,034
Miscellaneous	0	636	0	30,944
TOTAL	\$ 130,682	\$ 383,315	\$ 0	\$ 997,363
Transfers In	\$ 74,266	\$ 22,800	\$ 0	\$ 158,888
Internal Service Charges	0	0	59,390	59,390
GRAND TOTAL	\$ 204,948	\$ 406,115	\$ 59,390	\$ 1,215,641
EXPENDITURES / EXPENSES				
Public Safety and Protection	\$ 4,300	\$ 7,160	\$ 0	\$ 269,255
Cultural Development And Recreation	7,575	3,510	0	40,961
Social and Economic Development	1,912	69	0	32,899
Transportation and Public Works	102,442	227,251	0	379,296
Administration	1,550	9,296	58,344	157,229
Transfers to Other Funds	68,426	121,530	0	219,990
Debt Service	0	54,970	0	126,675
GRAND TOTAL	\$ 186,205	\$ 423,786	\$ 58,344	\$ 1,226,305
RESOURCES LESS OUTLAYS	\$ 18,743	\$ (17,671)	\$ 1,046	\$ (10,664)
BALANCE	\$ 89,833	\$ 49,978	\$ 6,437	\$ 325,383
Less:				
Operating and Other Reserves	0	(24,876)	0	(123,865)
END OF YEAR BALANCE	\$ 89,833	\$ 25,103	\$ 6,437	\$ 201,518



Citizens of Tulsa



DEVELOPMENT OF THE FISCAL YEAR 2023-2024 OPERATING AND CAPITAL BUDGET

September 2022	Early September: Department Directors debriefing on FY24 Budget Process.
September 2022	Mid-September: City Council debriefing on Budget. General discussion of changes and /or improvements. Discuss with Council the timing of the FY24 Compendium of Needs process.
October 2022	The Finance Department Budget and Planning Division notifies all departments that new capital requests and any revisions to previous submissions are due in November. A list of non-funded capital requests is provided to ensure they are all reviewed and updated.
November 2022	Departments review previous capital requests to ensure all information is still current and prepares new capital requests.
December 2022– February 2023	Budget and Planning Division reviews all new capital requests. Projects are forwarded to the Indian Nations Council of Governments (INCOG) for review and comment and for presentation to the Tulsa Metropolitan Area Planning Commission (TMAPC).
December 2022	Budget and Planning Division distributes Budget Manual and other operating budget preparation material to departments. Meetings are held with departments' staff responsible for completing budget requests.
January 2023	Deadline for departments to submit operating budget requests and related supporting material.
February 2023	Proposed new capital projects are presented to TMAPC for review. TMAPC finds that the projects are in conformance with the City's comprehensive plan.
February 2023	Budget and Planning Division reviews budget requests and prepares summary reports. The Mayor and Management Team review the reports, preliminary revenue estimates and significant issues. Mayor briefs Council on Budget requests and preliminary revenue estimates.
February - March 2023	Budget and Planning Division, in close collaboration with departments, develops a proposed five-year capital improvements schedule - the first year of which will be the upcoming fiscal year's proposed capital budget.
March - April 2023	Mayor and Management Team are briefed on departments' requests. They make the policy decisions necessary to prepare a balanced budget for City Council consideration.
April 20, 2023	Mayor presents proposed Budget and CIP to City Council.
May 2023	City Council reviews proposed Budget and CIP. As part of the process, the City Council holds hearings, one official as required by State Law, and interviews the Mayor and various department directors, as part of the deliberations.
June 14, 2023	Adoption of Budget, Capital Improvements Plan, and approval of resolutions related to trusts and their debt.

LONG RANGE FINANCIAL PLANNING

FOR FISCAL YEARS 2024-2028

INTRODUCTION

This summary provides a general description of the long-range financial planning efforts associated with the City's General Fund and Enterprise Funds for Fiscal Years (FY) 2024 thru 2028 and includes each fund's original FY23 budget as adopted by the City Council and approved by the mayor. The annual report is prepared to provide policy makers with the most current information needed to make judgments about the major financial policy issues facing the City of Tulsa. It is not a detailed line-item spending plan, service delivery plan, or budget for the next five years, but an examination of how issues will affect Tulsa's financial condition. It has been designed to meet the following objectives:

- Provide the Mayor and City Council with information about potential financial changes.
- Provide an updated financial base by which different financing options can be considered.
- Provide elected officials, the public, and staff with information about the long-term impacts of current and anticipated financial policies.
- Examine risks and opportunities of different economic scenarios.
- Outline potential scenarios for growth, contraction, and baseline to give a general picture of long-term trends.
- Identify elected official budgetary goals and priorities.

As with any multi-year analysis, it is based on assumptions about the future. Of importance to a study of this type is the performance of the national and local economies, since tax revenues and demands for services are directly related to private economic activity. As assumptions become less reliable the further out in time they are applied, it is important this type of analysis be updated annually as new data are available and new issues arise.

It begins with a review of the projected economic indicators and assumptions. This is followed by sections about the General Fund, Economic Stabilization Reserve and Enterprise Funds.

MAYOR AND CITY COUNCIL GOALS

Annually in December, the Mayor and City Council convene an annual strategic planning and goal setting retreat. The City staff presents various policy and program initiatives scheduled for implementation and report on past identified shared goal progress. The last several years, the primary goals have been to increase the number of uniformed police officers, building cash reserves and to provide an annually satisfactory performance increase for the City's workforce. These three goals are still the top priorities for the next several years, but other areas are also high on the list. The City's General Fund resources will continue to be focused on achieving progress on the top three, but the other areas on list will receive attention and be prioritized based on resources and policy considerations. A partial list of the shared goals is shown below:

- a. Combat Homelessness
- b. Increase Transit Access to Jobs
- c. Improve Neighborhood Conditions
- d. Continue Work on Equity Indicators
- e. Economic Development and Commercial Revitalization
- f. Police Recruitment and Community Policing
- g. Employee Compensation
- h. Tourism and Destination Districts
- i. Cash Reserves

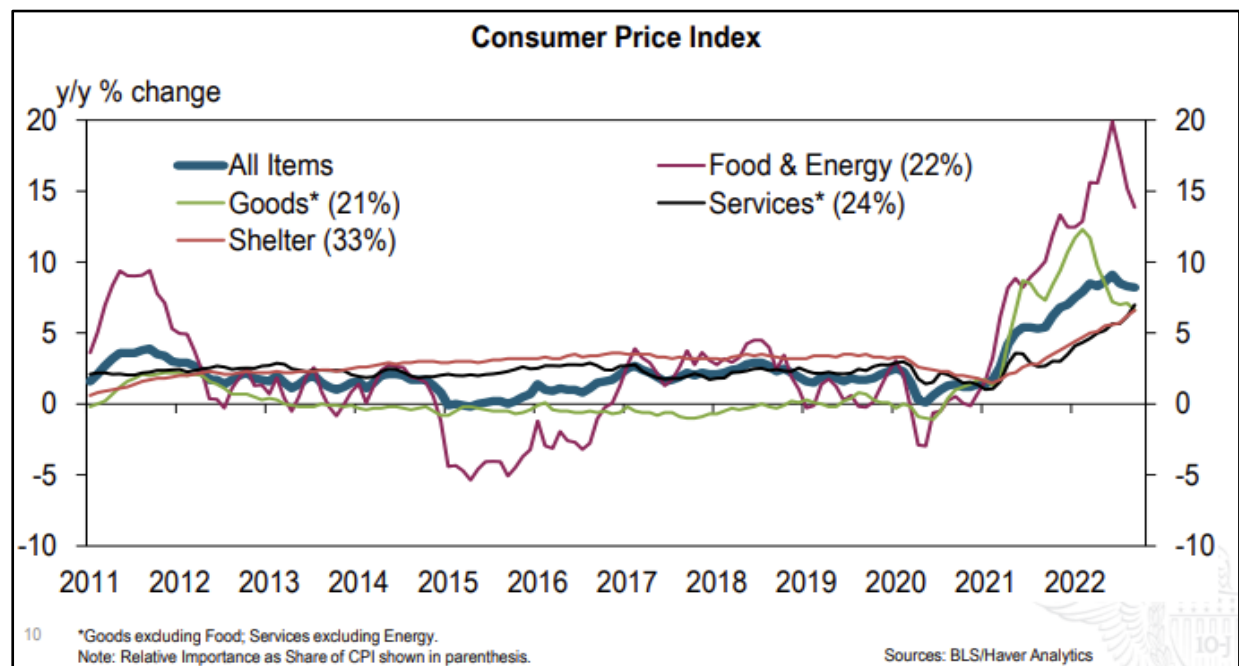
LOCAL ECONOMY

Economic indicators are pointing to contraction in growth for the last half of Fiscal Year 2023. Economic projections indicate that the 2024 Fiscal Year may experience slowing economic growth along with some increasing unemployment. The outlook by noted industry experts forecast slowing GMP growth percentage in FY 2024 (below Moody's). The banking sector remains well capitalized; however, inflation continues to cause economic constraints and customer sentiment fell to some of the lowest levels in history. (Federal Reserve Bank of Kansas City – Chart)

The area monthly average labor force increased 1.7 percent from 2020, gaining 8,100 participants in 2021. The labor force decreased in 2020 by 0.3 percent. Wage and Salary employment (total nonfarm employees) witnessed a decrease of 0.2 percent in the 2021 average, equating to approx. 800 jobs. Unemployment decreased throughout 2021, ending the year at 2.0 percent in December. The average unemployment for the Tulsa MSA was 3.5 percent for 2021 in total.

2016	2017	2018	2019	2020	2021	INDICATORS	2022	2023	2024	2025	2026	2027
50.1	51.2	53.1	54.1	51.1	52.6	Gross metro product (C12\$ bil)	54.8	56.6	58.6	59.8	61.2	62.4
-1.4	2.2	3.8	1.8	-5.4	3.0	% change	4.2	3.2	3.5	2.0	2.3	2.0
445.8	448.2	456.4	462.3	438.7	441.0	Total employment (ths)	454.4	461.3	465.4	466.6	467.3	467.9
-0.4	0.5	1.8	1.3	-5.1	0.5	% change	3.0	1.5	0.9	0.3	0.1	0.1
4.8	4.2	3.4	3.1	6.5	4.1	Unemployment rate (%)	2.8	3.2	3.3	3.5	3.7	3.7
-11.0	7.0	7.1	2.9	3.2	6.2	Personal income growth (%)	4.5	5.8	5.4	4.2	4.3	4.1
51.7	53.2	55.3	57.9	58.9	61.8	Median household income (\$ ths)	63.0	65.9	68.5	70.8	73.2	75.6
988.7	991.3	993.1	998.6	1,001.4	1,003.1	Population (ths)	1,006.3	1,009.5	1,011.5	1,013.0	1,014.3	1,015.3
0.8	0.3	0.2	0.6	0.3	0.2	% change	0.3	0.3	0.2	0.1	0.1	0.1
3.6	-1.1	-0.9	3.0	1.3	1.1	Net migration (ths)	1.3	1.4	0.5	0.1	-0.0	-0.0
3,036	3,160	2,845	3,377	4,039	4,315	Single-family permits (#)	3,331	2,840	2,806	2,784	2,662	2,464
716	484	567	929	885	550	Multifamily permits (#)	360	106	96	95	79	68
182.9	189.6	195.8	203.8	214.0	240.7	FHFA house price (1995Q1=100)	270.1	274.2	277.5	278.3	278.8	278.7

Source: Moody's Analytics – Tulsa Metro



Source: Chad Wilkerson – Federal Reserve Bank of Kansas City

GENERAL FUND

FY 2022 PROJECTIONS

FY23 General Fund revenues are projected to be \$358.3 million. This is up from FY22 by \$8.2M dollars or 2.3 percent. The GF will benefit from an increase in Fee in lieu of tax revenues that reflect utility rate increases of 7 percent Sewer and 8.5 percent Stormwater rate in FY23.

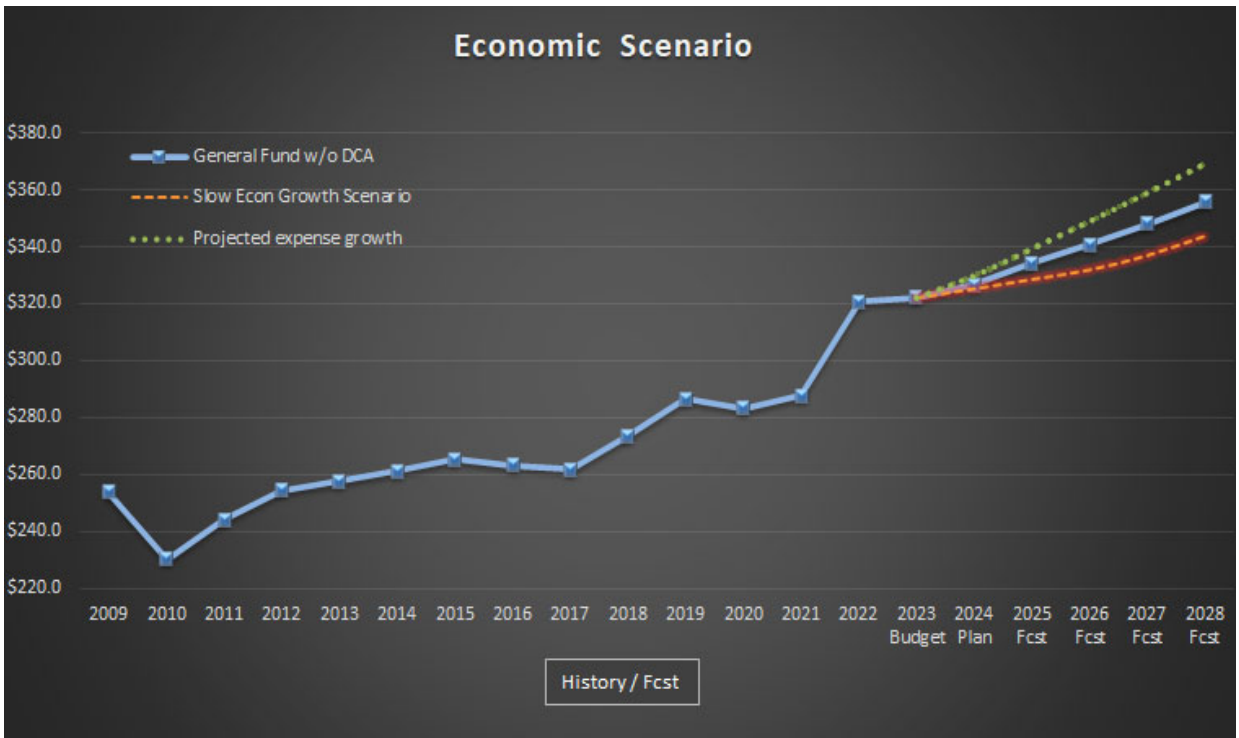
Direct Cost Allocation is included again in the total revenue for FY23. The large increase in projected revenue over the 2024 - 2028 period is the result of the inclusion of revenue derived from Direct Cost

Allocation (DCA) to the City's enterprise funds. The change is largely neutral as the revenue derived from the DCA is equal to the expenditures and is largely an accounting accommodation. Over the last couple of years, the City of Tulsa has benefited from the efforts of the Oklahoma Tax Commission to capture online internet sales which has resulted in substantial growth in the City's Use Tax. Slight growth in the use tax is expected to continue.

As part of a broader strategy to discuss elected official goals during budget planning for FY 2023, staff also undertook scenario planning to discuss both risks and opportunities that may exist in pursuit of identified goals. The staff utilized Government Finance Officers Association (GFOA) guidance in constructing scenarios, risk planning and consulted peer local governments in risk and long-range financial planning methods. The scenarios were built around the City's General Fund as that is where the City has experienced the greatest volatility and has historically represented the greatest risk. Three basic scenarios were constructed and presented to the City Council. A baseline status quo scenario, a slow growth scenario, and expenditure growth scenario were constructed and presented. A brief synopsis of each follows.

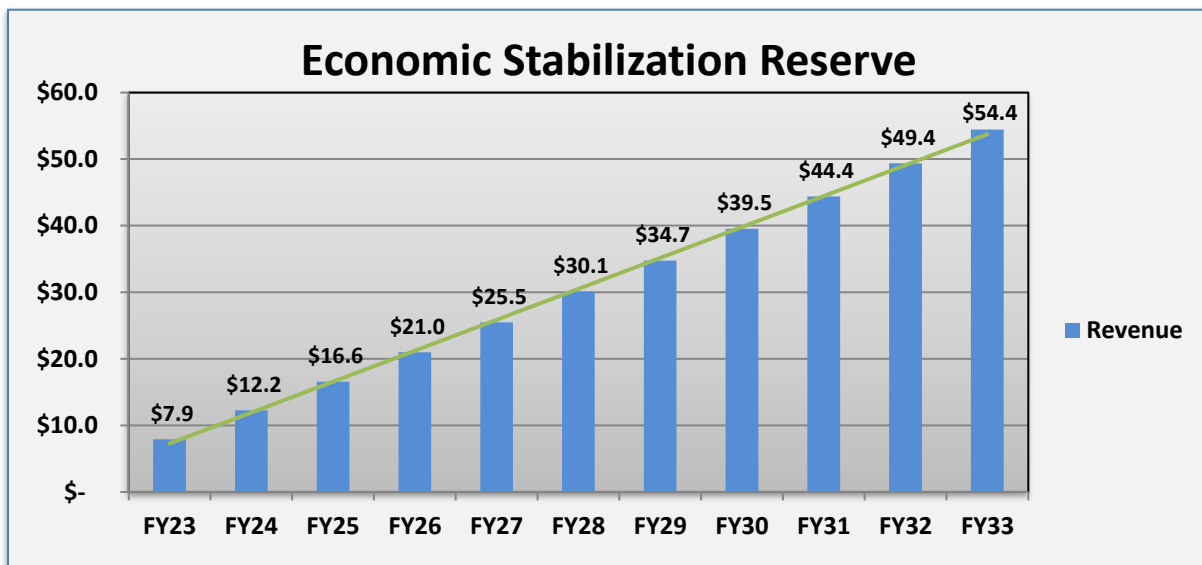
BASELINE SCENARIO

The Baseline Scenario was based on taking plan year FY 2024 revenue and applying projected Tulsa MSA Gross Metro Product (GMP) growth for the forwarding looking five years. The annual growth between FY 2024 thru 2028 rates are projected to be between 2.0 percent and 3.5 percent. The General Fund Revenue less DCA scenario is forecasted based on Moody's Analytica using experts forecast models. The Slow Econ Growth scenario is based on the historical slow growth recovery we experienced during the (2012 to 2015) period. Projected expense growth is our expenditures curve forecast based on a 2.4 percent annual growth rate used to cover estimated cost increases in labor and a 3.1 percent growth rate to cover materials and supplies. These estimates are based on a long-term outlook, with the forecast that inflation will moderate.



ECONOMIC STABILIZATION RESERVE

Coming out of the last recession from 2009 thru 2011, the City's revenues recovered sharply in 2012 and the City found itself with a sizeable unassigned fund balance, approximately \$12.0 million dollars. The City chose to fund several one-time items around initiatives to improved efficiency, such as a timekeeping system but also chose to establish a permanent economic stabilization reserve and deposit \$2.0 million into it to offset future General Fund reductions as a result of negative economic events. From 2012 thru 2019 no additional contributions were made to the reserve. In November of 2019 as part of the reauthorization of a capital improvement sales tax, the City added a permanent sales tax to fund the reserve to the ballot for consideration by the Tulsa voters. The tax is 0.05 percent and was overwhelming approved by the voters. The tax will generate approximately \$4.3 million a year.



ENTERPRISE FUNDS

SOLID WASTE

The City's volume-based refuse collection system has now been in effect for six years. It is modeled after other utilities such as water, electricity, or gas; in that the more that is used, the more one pays. Recycling disposal is also provided, though not mandatory. After over a decade of no increases, there will be a 20 percent rate increases for FY23 and FY24. Current projections recommend annual rate increases of 5 percent for FY25 to FY27 and 3 percent in FY28.

WATER

The Tulsa Metropolitan Utility Authority (TMUA) contracted with the Infrastructure Management Group (IMG) Team in 2012 to complete a new comprehensive assessment of the City's water and sewer system. The 2012 Comprehensive Water System Study (CWSS) reviewed and built on the previous comprehensive plans prepared in 2001 and updated in 2008. The study reviewed the current operation and capital needs of the water system and made recommendations for future short-term and long-term capital improvements. TMUA first utilized the asset optimization program in FY16 to better align investments with asset failure cycles. Going forward, TMUA will continue to employ this methodology on all capital plans. Current projections recommend no annual increases in FY23, with a 3 percent increase projected in FY24. Projections show an annual increase of 2 percent for FY25 to FY27.

SEWER

The Tulsa Metropolitan Utility Authority (TMUA) contracted with the Infrastructure Management Group (IMG) Team in 2012 to complete a new comprehensive assessment of the City's water and sewer system. The 2012 Comprehensive Water System Study (CWSS) reviewed and built on the previous comprehensive plans prepared in 2001 and updated in 2008. The study reviewed the current operation and capital needs of the wastewater system, in addition to addressing consent and administrative orders received by the Environmental Protection Agency and the Oklahoma Department of Environmental Quality. The updated CWSS makes recommendations for future short-term and long-term capital improvements. TMUA first utilized the asset optimization program in FY16 to better align investments with asset failure cycles. Going forward, TMUA will continue to employ this methodology on all capital plans. Current projections recommend annual rate increases of 7 percent for FY23, 6 percent for FY24, 5 percent for FY25, 4 percent for FY26 and 3 percent for FY27.

STORMWATER

The Stormwater Drainage and Hazard Mitigation Advisory Board initiated a Stormwater Utility Enterprise Initiative (SUEI). The initiative is an asset management and strategic planning study. The study is not complete. However, identifying the operational needs was established as a priority. The operational needs are identified over the next 5-year period and incorporated in the rate model. The field assessments of the stormwater infrastructure are in process. Assumptions have been made for annual needs for FY23 - FY28. As the assessments are completed, the actual dollars required will be input in the rate model. The estimated needs have been incorporated in the rate model. The current rate model recommends an 8.5 percent rate increase for FY23 to FY25, 8 percent for FY26, and a 3 percent increase for FY27 and FY28.

CITY OF TULSA 2023 – 2024 BUDGET COMMUNITY PROFILE

GREATER TULSA

Tulsa's first "town council" meeting in 1836, under an oak tree which still stands on a hill near the downtown area, was presided over by Archie Yahola, a full-blooded Creek Indian and chief of the Tulsa Lochapolas. The name Tulsa was derived from "tallasi", a contraction of the Creek "Tallahassee" or "Tallahassee", meaning "old town".

The town's initial growth came as a center for ranchers, farmers, and traders. When the post office was established in 1879, the name Tulsa became official. Cattle ranching became a major business in the area and led to the extension of the Frisco Railroad into the city in 1882.

Tulsa was incorporated as a municipality on January 8, 1898. With the discovery of oil in nearby Red Fork in 1901, the city grew quickly, reaching a population of 7,298 by the time of Oklahoma statehood in 1907. By 1920, the population had reached 72,075 and Tulsa soon earned the title, "Oil Capital of the World".

Although oil-related businesses remain an important part of the city's economy, Tulsa has developed a widely diversified business base which includes nationally prominent companies in, aviation and aerospace, telecommunications, data processing, manufacturing, and distribution. The community's employment base is diverse and balanced among several job sectors including manufacturing, construction, services, high technology, health care, education, and transportation.

Today, Tulsa has grown to become a thriving community with a well-earned reputation as simply a great place to live. The original Council Oak tree spreads its branches overlooking a city park against a backdrop of high-rise buildings and expressways. It is a reminder that, while the city has branched out in many directions, its roots have remained strong.



A BEAUTIFUL SITE

Tulsa is in the northeastern quadrant of Oklahoma which is often called "green country" due to its wooded terrain in the rolling Ozark foothills. The city, which lies at an elevation of 700 feet above sea level, has a temperate climate. The average daily temperature is 61 degrees, the average rainfall is approximately 40 inches, and the city experiences continually changing conditions throughout all four seasons.

EDUCATION

The Tulsa Public School district, the second largest school district in Oklahoma, provides traditional educational settings and curricula as well as magnet and special emphasis schools that offer instruction in subjects such as languages, international studies, and health care. Tulsa Technology Center, with seven campuses, also plays a key role in the city's public secondary education portfolio. Several excellent private schools are also available for students at both the primary and secondary levels.

In the arena of higher education, Tulsa offers a variety of options from community college and vocational studies to undergraduate, graduate, and professional degree programs at both public and private universities. These institutions include Tulsa Community College, Oral Roberts University, University of Oklahoma, Langston University, University of Tulsa, Oklahoma State University, Spartan School of Aeronautics, Northeastern State University, OSU Center for Health Sciences, and the OU Health Sciences Center. As of the 2023 Spring Semester, 31,466 students were enrolled in institutions of higher learning.

BUSINESS AND INDUSTRY

Tulsa has undergone a gradual metamorphosis from a cow town/rail center to oil and gas capital, to a multi-faceted cosmopolitan business environment with international connections. Having survived the economic roller coaster of oil booms and busts, the city now enjoys a diversified business base that includes employers in; health care, aerospace, telecommunications, data processing, higher education, aircraft maintenance, manufacturing, and professional services. Tulsa is home to regional headquarters for several Fortune 500 companies.

As noted in the Executive Summary, wage and salary employment growth is often positively related to sales tax revenues, the largest source of revenue for the city. The health of regional companies is vital to city services.

Leading employers in the metro area include; AAON, AEP- Public Service of Oklahoma, Alliance Holdings, Alorica, Amazon, American Airlines, Ascension St. John, AT&T/DIRECTV, BAMA, Bank of Oklahoma, Broken Arrow Public Schools, Cherokee Nation Businesses, City of Tulsa, Hillcrest Healthcare System, IC of Oklahoma, Jenks Public Schools, Macy's Fulfillment Center, NORDAM Group, ONEOK, OSU Medical Center, Owasso Public Schools, QuikTrip Corp, River Spirit Casino & Resort, Saint Francis Healthcare System, Tulsa County, Tulsa Community College, Tulsa Public Schools, Union Public Schools, University of Tulsa, Verizon, Wal-Mart Stores/ Sam's Club, Webco, Whirlpool Corporation, and Williams Companies.

SHIPPING

Tulsa offers a wide range of shipping options including rail, water, highway, and air. One unique attribute is Tulsa's Port of Catoosa, created by the completion of the McClellan-Kerr Arkansas River Navigation System. The Port of Catoosa is the westernmost port on the Inland Waterway System. Another important contributor to economic growth in Tulsa and northeast Oklahoma is the Tulsa International Airport.

PUBLIC TRANSPORTATION

The City of Tulsa provides safe and well-designed streets and expressways throughout the city. The Metropolitan Tulsa Transit Authority, which constructed a new downtown terminal in 1998 and more recently a new midtown station, serves passengers throughout the metropolitan area with efficient and low-cost transportation. In the fall of 2019, MTTA launched a new rapid transit system designed to move people more quickly in the corridor that has the largest volume of movement and made some updates to other routes that will significantly improve transit times throughout the City.

1,000+ EMPLOYERS IN THE TULSA AREA

AAON	ONEOK
AEP/Public Service of OK	OSU Medical Center
Alliance Holdings	Owasso Public Sch.
Alorica	QuikTrip
Amazon	River Spirit/Maragritaville
American Airlines	Casino and Resort
Ascension St. John	Saint Francis Health ss
AT&T/DIRECTV	Tulsa Community College
BAMA	Tulsa Public Schools
Bank of Oklahoma	Tulsa, County of
Broken Arrow Public Sch.	Union Public Schools
Cherokee Nation Bus.	University of Tulsa
City of Tulsa	Verizon Business
Hillcrest Healthcare Sys.	WalMart/Sam's Club
IC of Oklahoma	Webco
Jenks Public Schools	Whirlpool Corp
Macy's Fulfillment Center	Williams Co.
Nordam Group	

Source: Tulsa Chamber

INSTITUTION OF HIGHER LEARNING

	Fall '22 Enrollment	Spring '23 Enrollment
Langston, Tulsa Campus	2,542	2,192
NSU, Broken Arrow	6,702	6,002
ORU	3,611	3,470
OSU, Center for Health Sciences	1,499	1,516
OSU, Tulsa	599	462
OU, Tulsa, Health Sciences Center	1,331	1,194
TCC	14,213	13,131
University of Tulsa	3,777	3,499

*Includes students enrolled in non-credit courses.
Source: Individual Institutions

HEALTHCARE

Tulsa has a long history of outstanding healthcare provided by nationally recognized medical facilities. The city is home to two medical schools that offer not only state-of-the-art techniques and knowledge but also attract outstanding medical students and physicians. Beyond providing leading edge healthcare, the Tulsa medical community is also a major employer.

UTILITIES

Through a combination of public and private enterprises, Tulsa offers first-rate utility services. The City of Tulsa maintains an aggressive capital program to improve and maintain its facilities. Natural gas in Tulsa is provided for most residents by Oklahoma Natural Gas, and the primary provider of electricity is AEP PSO. Local telephone service is provided by 15 different providers.

NEIGHBORHOODS

Tulsa's unique charm and character comes from the many different neighborhood communities which make up the metroplex. In a time when many cities are dominated by tract housing projects, Tulsans appreciate the diversity. Outlying communities include Bixby, Broken Arrow, Catoosa, Jenks, Glenpool, Owasso, Sand Springs, Sapulpa, and Skiatook.

Importantly, Tulsa is experiencing growth in all directions. This growth is due in part to the high quality of affordability of housing, along with low interest rates for home loans. The National Association of Home Builders recently reported that nearly 75 percent of homes in Tulsa are considered affordable for the area's median income. In addition to current growth through new construction, Tulsa is committed to redevelopment of older neighborhoods to enhance both livability and property values.



GOVERNMENT

From 1909 to 1990, Tulsa was governed by a commission form of government. In 1990, the government changed to a mayor-council form under a voter-approved amended Charter. The Mayor, elected every four years, serves as the chief executive of the City and is responsible for preparing and submitting annual budgets to the City Council. The Council consists of nine members, elected every two years by geographic districts, and serves as the legislative branch under the direction of a chairman. The City Auditor, also elected biennially, and the Mayor are the only two officials elected at large by the citizens of the city.

SERVICE INFORMATION AND STATISTICS

Below are several statistics related to services provided by the City; Information and statistics on police and fire protection, streets and expressways, water, sewer, flood control, and solid water service systems are included. Parks, library, and public transit information is listed as well. Except where otherwise noted, information is for the calendar year 2020.

POLICE PROTECTION

Stations: Headquarters
 Three uniformed divisions
 Three support divisions
 The Police Academy
 Forensic Lab
 911 Call Center
 Real Time Information Center (RTIC)

Traffic Accidents: 11,836
Citations: 69,052
 (criminal, traffic and parking)
Total Calls for Police Service: 522,901
Employees: Sworn - 812
 Non-Sworn—197



FIRE PROTECTION

Stations – 30

Employees: Sworn – 729
Non-Sworn – 17

Fire Calls – 3,331

False Alarms – 4,546

Emergency Medical Calls – 35,926

Total Responses – 69,257

Average Response Time – less than 6
minutes, 80.24% of the time

Fire Investigations – 549

Fire Hydrants – 17,022

STREETS AND EXPRESSWAYS

Expressways – 569 lane miles

Arterial Streets – 1312 lane miles

Residential Streets – 3,092 lane miles

Central Business District – 90 lane miles

Signalized Intersections – 540

WATER SYSTEM

Connections – 158,531

Average Daily Consumption – 85.8 0MGD*

Treatment Capacity – 210 MGD*

Water Lines – 2,620.5 miles

*Million gallons per day

SEWER SYSTEM

Plants serving four major drainage basins.

Nominal Treatment Capacity for all four plants

– 104.6 MGD (including LBC 4.0)

FY 22 Average daily Flow – 53.1 MGD

FLOOD CONTROL

Detention Facilities – 124

Improved Channels Maintained: (miles)

32.53 concrete

31.69 grass-lined

SOLID WASTE

As of December 2020

Customers Served:

Commercial – 9,773

Residential – 121,081

Collections Disposed at (in tons):

Covanta's WBH Facility – 100,609

Landfills – 15,821

Recycled – 16, 228 (re-opened 3/2022)

MUNICIPAL PARKS

Parks – 133

Specialty Centers – 2

Largest – Mohawk (3,216 acres)

Playgrounds – 99

Sports Fields – 212

Tennis Courts – 94

Swimming Pools – 5

Water Playgrounds – 31

18-Hole Golf Courses – 4

Skate Parks – 2

The Tulsa Zoo – 1

Picnic Shelters – 96

Community Centers – 6

LIBRARY

Locations – 24

Bookmobile – 2

Reading Roadshow

Bookmobile

Outreach Services

Adult Literacy Classes

PUBLIC TRANSIT

Routes – 37

Transit buses – 65, 11 are BRT

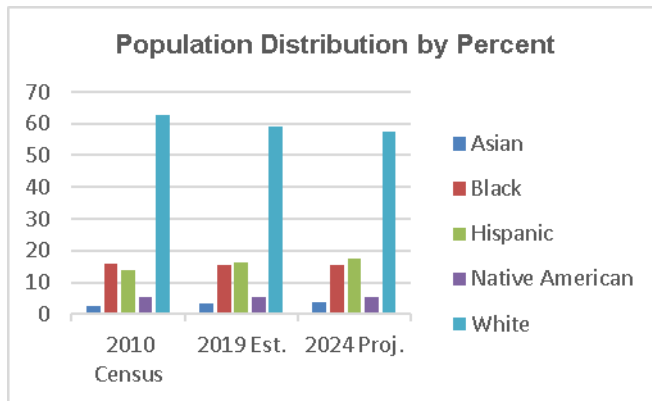
Lift Program Vans – 42

BOK

Center



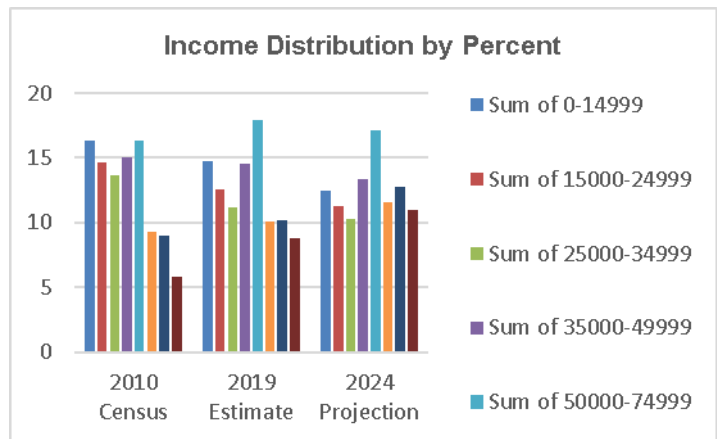
A Few More Nuggets of Knowledge



Home price (4BR, 2BTH, 2400 sf) - \$239,022
 Apartment rent (950 sf, 2BR, 2BTH) - \$680
 Doctor visit - \$109.61
 Dentist visit - \$90.61
 Monthly residential energy costs - \$147.24

2020 Tulsa MSA estimate of median base salaries. (Limited list)

<u>Position</u>	<u>Salary \$</u>
Accountant	61,316
Administrative Assistant	37,742
Computer Programmer	70,855
Chemical Engineer	87,943
Electrical Engineer	85,094
Executive Secretary	47,163
Heavy Truck Driver	42,235
Janitor	25,099
Personnel Analyst	61,260
Systems Analyst	72,482
Welder	43,024



Some Local Museums

Alexandre Hogue Gallery
 Gilcrease Museum
 Philbrook Museum of Art
 Tulsa Air and Space Museum
 Tulsa Children's Museum
 Woodie Guthrie Museum

Local Festivals

Mayfest
 Oktoberfest
 BOK Winterfest
 Center of the Universe Music Festival
 Tulsa State Fair

Some Entertainment

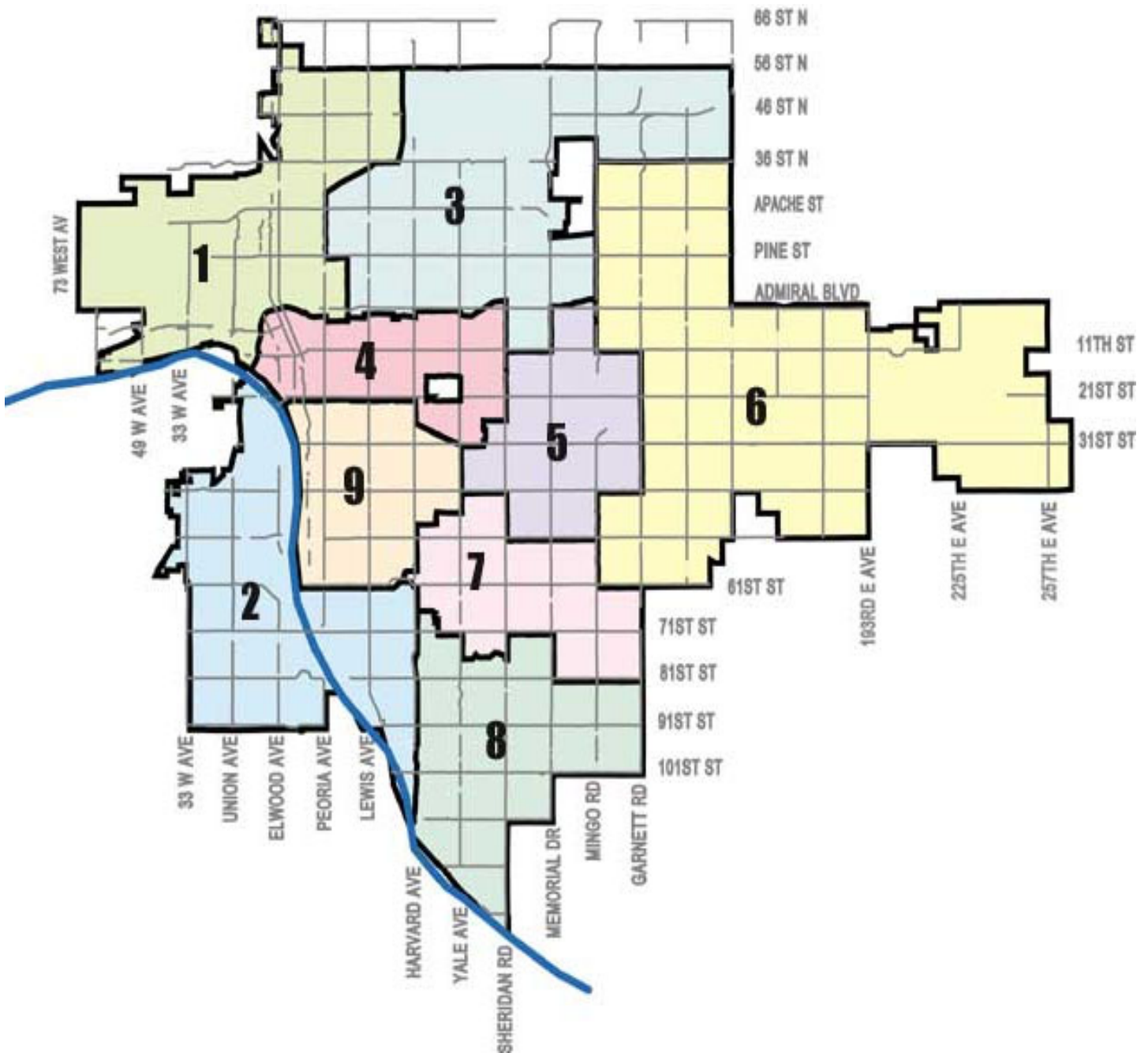
BOK Center
 Tulsa Performing Arts Center
 Tulsa Ballet, Tulsa Opera, Tulsa Theater
 Brady Theater
 Expo Square Events
 Tulsa Zoo & Mohawk Park
 The Gathering Place

We have sports.

Tulsa Drillers Baseball
 Tulsa Oilers Hockey
 Fair Meadows Horse Racing
 Tulsa Roughnecks USL Pro Soccer
 Annual Tulsa Run

Information retrieved from the Tulsa Metro Chamber.

City of Tulsa
CORPORATE BOUNDARIES
with
COUNCIL DISTRICTS



PUBLIC SERVICE

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.



CITY OF
Tulsa
A New Kind of Energy™




WHAT IS "BUDGETARY BASIS"?

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

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

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

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

 Cash Basis  Accrual Basis  Modified Accrual Basis

Refers to chart colors on the previous page.

BUDGET METHODS

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

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

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

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

ACCOUNTING METHODS

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

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

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

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

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

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

MUNICIPAL BUDGET ACT FUNDS NOT INCLUDED IN THE ANNUAL BUDGET DOCUMENT

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

City of Tulsa

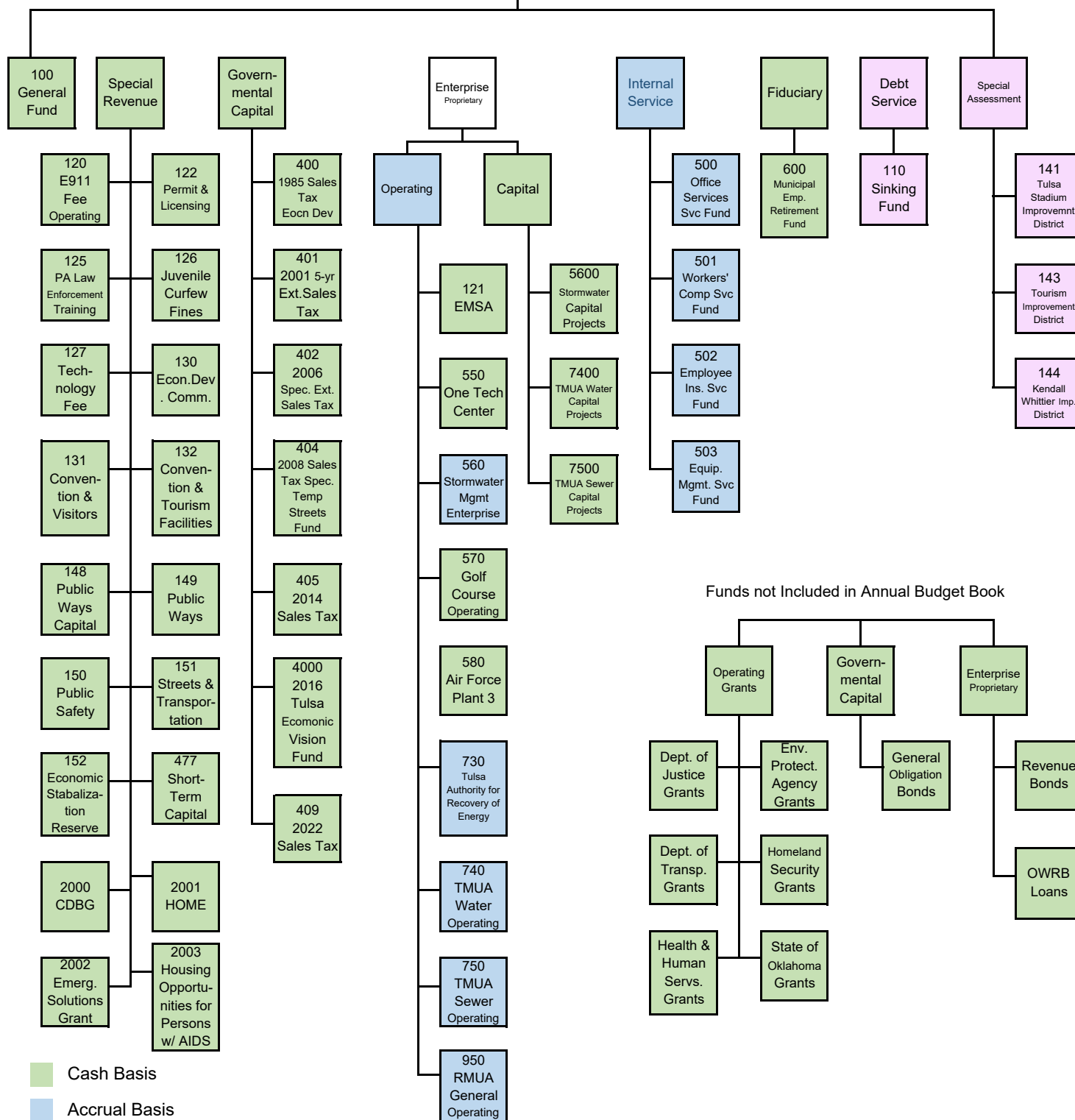
Fund Structure

By Budgetary Basis

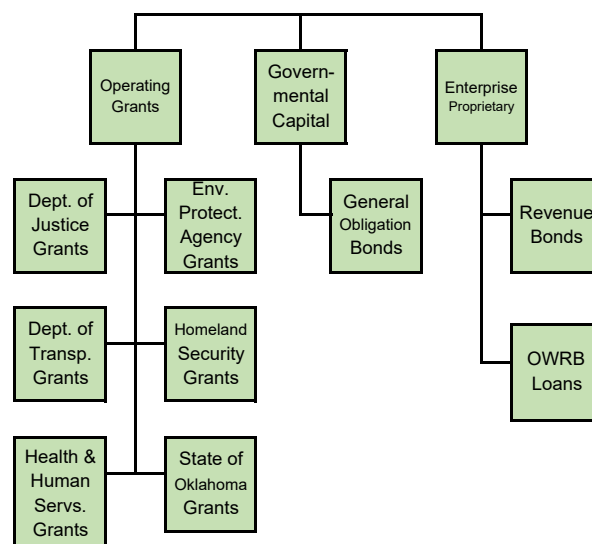


CITY OF
Tulsa
A New Kind of Energy™

Funds Included in Annual Budget Book



Funds not Included in Annual Budget Book



GENERAL FUND

FY 2023 - 2024 & FY 2024 - 2025

OPERATING FUND

100

GOVERNMENTAL FUND
BUDGETED ON A
CASH BASIS

OVERVIEW

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

BUDGET SUMMARY

The unassigned fund balance is the net resources available in the GF after reserving for appropriations and encumbrances. The committed fund balance is a self-imposed limitation on funds therefore, the emergency operating reserve is now designated as committed fund balance. With the adoption of this budget the City Council is officially committing these monies to the emergency operating reserve. It is important to note there is an Economic Stabilization Reserve Fund (Fund 152) which has a permanent sales tax levy of zero and five one hundredths of one percent (0.05%) as of July 1, 2021, to address economic slowdowns. The General Fund Emergency Operating Reserve is set at a level of 10% of General Fund revenues. In the FY23 budget the long-time goal of a 10% operating reserve was achieved and the FY24 budget continues the City's commitment to maintain that reserve. An addition of \$7.7 million has been added in FY24, increasing the reserve to \$31.6 million.

The FY24 budget reflects a new organizational structure with enhanced community focus with the establishment of the Department of City Experience (DCE) and re-establishment of the Public Works Department. The City's Streets and Stormwater Department and most of the current Engineering Services Department will work together in the newly formed Public Works Department. This will allow both departments to work more directly on projects from conception to completion as the Streets and Stormwater Department is responsible for maintaining the streets and stormwater infrastructure built and coordinated by Engineering Services. This move integrates street construction and maintenance so the new Public Works Department can focus on everything involving streets.

The City's Working in Neighborhoods (WIN) Department will formally transition to DCE with a key focus on citizen-centric design and engagement. Six sections/offices will comprise the new department, including: Animal Welfare; Neighborhood Inspections; Community Development and Housing; Tulsa Planning Office; City Design Studio; and the Mayor's Office of Resilience and Equity (MORE). As part of the new DCE structure, Planning staff will be incorporated back into the City of Tulsa, and MORE will be formally established in the organizational structure to continue the City's work to achieve equality for all Tulsans. Moving Housing policy to the DCE will consolidate housing efforts and solidify the City's commitment to increasing housing stock in Tulsa. The Design Studio in DCE will lead the design process for the City as well as lead the community engagement process for projects as they happen. The division will be made up of engineers and architects, planners, and urban designers, frequently inviting students, volunteers, and design professionals to participate in its decision-making processes.

REVENUE

FY24 GF revenues are projected to be \$376.9 million, approximately 5.2% more than the FY23 Original Budget. FY24 revenues are projected to have a modest growth of 0.07% over the FY23 year end revenue estimate. This modest growth is based on the Federal Reserve predicting a flat real GDP growth rate.

EXPENDITURES

The FY24 GF budget is \$397.6 million. This is five percent (5.0%) more than the FY23 Original Budget.

The FY24 budget continues to place emphasis on employee compensation, recruitment, and retention to address increasing private sector competition for qualified workers. Great strides were made in recruitment in FY23 for non-sworn work units where vacancies were highest prior to compensation increases. As of March 2023, the four non-sworn work units with the highest vacancies on average achieved a thirteen percent reduction of vacant positions since July 2022. The FY24 budget will fund the second year of the two-year contract with the FOP. Currently the City is engaged in ongoing negotiations with the IAFF.

The Public Safety program's appropriations supporting the Police, Fire, Municipal Court, and Emergency Management, account for 54.5% of the FY24 budget. The Administrative and Support Services category represents approximately 19.0% of the FY24 budget. Public Works and Transportation will receive the third largest allocation of 9.4% of the budget. Cultural and Recreational activities will be allocated 6.5% of FY24 resources. The City's Economic Development and Neighborhood Services functions will consume 5.0% of the FY24 budget and the remaining 5.6% will be transferred to other funds.

GENERAL FUND

FY 2023 - 2024 & FY 2024 - 2025

OPERATING FUND

100

GOVERNMENTAL FUND
BUDGETED ON A
CASH BASIS

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The Police and Fire Departments' total allocations are increasing in FY24 by 5.8% and 9.5%, respectively from the FY23 Original Budget. In FY24, 75 cadets are budgeted to go through the Police academies and the Fire Department is budgeted for an academy of 17 cadets.

Cultural and Recreational programs will be impacted by an 8.4% increase from the original FY23 budget in FY24. The increase is largely attributed to the reopening of Owen Recreational Center and Chamberlain Pool, along with inflationary increases for goods and services.

Social and Economic Development program allocations are increasing by 36.0% in FY24. The creation of DCE and transitioning the Tulsa Planning Office from INCOG, MORE, and engineers from other departments are the largest part of the increase.

Public Works and Transportation will decrease by 9.6% in FY24. This decrease is attributable to the restructuring of the Engineering Services department into the Public Works department and the Water and Sewer department. The portion reorganized into the Water and Sewer department are no longer reflected in the General Fund.

The Administrative and Support Services programs' allocations are increasing by 5.4%. This increase is primarily due to compensation increases and higher cost for materials, supplies, and services.

Transfers out will decrease by 12.0% in FY24. This reflects a decrease from FY23 for one-time transfers to other funds.

ANNUAL RESOURCES AND OUTLAYS

(amounts expressed in thousands)

	FY 22 ACTUAL	FY 23 ORIGINAL	FY 23 ESTIMATE	FY 24 BUDGET	PERCENT DIFF. FROM FY 23 EST.	FY 25 FINANCIAL PLAN
Annual Resources						
Revenue	\$ 298,211	\$ 299,111	\$ 314,783	\$ 317,046	0.7%	\$ 319,055
Transfers In	50,486	59,214	60,907	59,893	-1.7%	60,105
Total Resources	348,697	358,325	375,690	376,939	0.3%	379,160
Annual Outlays						
Budget	309,446	353,624	355,433	375,515	5.7%	381,595
Transfers Out	7,550	25,120	25,120	22,104	-12.0%	6,855
Total Outlays	316,996	378,744	380,553	397,619	4.5%	388,450
Resources Less Outlays	31,701	(20,419)	(4,863)	(20,680)		(9,290)
Fund Balance						
Beginning Unassigned Fund Balance	35,211	54,625	66,912	62,049		41,369
Addition to/(Use of)	31,701	(20,419)	(4,863)	(20,680)		(9,290)
Downtown Maintenance Reserve	(150)	(150)	(150)	(75)		(90)
Operating Reserve (10.00%)	(23,911)	(23,911)	(31,642)	(31,642)		(31,843)
End of Year	\$ 42,851	\$ 10,145	\$ 30,257	\$ 9,652		\$ 146

ANNUAL RESOURCES

(amounts expressed in thousands)

	FY 22	FY 23	FY 23	FY 24	PERCENT	FY 25
REVENUE ACCOUNT	ACTUAL	ORIGINAL	ESTIMATE	BUDGET	DIFF. FROM	FINANCIAL
					FY 23 EST	PLAN
<u>Taxes</u>						
Property Tax	\$ 978	\$ 997	\$ 842	\$ 859	2.0%	\$ 859
Franchise Tax	24,565	24,652	26,219	26,249	0.1%	26,249
Sales Tax	178,130	178,063	184,590	185,958	0.7%	188,278
Use Tax	49,118	50,773	\$ 53,940	\$ 54,332	\$	\$ 54,968
Hotel & Motel Tax	172	146	166	170	2.4%	175
Total Taxes	252,963	254,631	265,757	267,568	0.7%	270,529
<u>Licenses, Permits, and Fees</u>						
Business Licenses and Permits	2,106	1,349	1,382	1,430	3.5%	1,430
Nonbusiness Licenses	9,922	9,453	9,467	10,105	6.7%	10,097
Total Licenses, Permits, and Fees	12,028	10,802	10,849	11,535	6.3%	11,527
<u>Intrgvmtl Grant Revenues</u>						
Federal Government Grants	576	523	891	891	0.0%	891
State Intrgvmtl Shared Revenue	8,061	8,184	8,254	8,127	-1.5%	8,127
Total Intrgvmtl Grant Revenues	8,637	8,707	9,145	9,018	-1.4%	9,018
<u>General Government</u>						
Indirects	7,475	7,631	7,642	8,581	12.3%	8,581
General Government Revenue	1,303	1,241	1,479	1,501	1.5%	1,501
Public Safety and Protection	622	634	588	587	-0.2%	587
Public Works and Transportation	0	13	4	4	0.0%	4
Culture and Recreation	471	355	451	455	0.9%	455
Social and Economic Development	1,465	1,612	1,438	1,438	0.0%	1,438
Miscellaneous	308	256	301	301	0.0%	301
Total General Government	11,644	11,742	11,903	12,867	8.1%	12,867
<u>Fines and Forfeitures</u>						
Municipal Court Fines	6,035	6,570	6,602	6,679	1.2%	6,679
Court Related Fines and Forfeitures	183	190	225	224	-0.4%	224
Other Fines and Forfeitures	86	82	211	211	0.0%	211
Special Assessments	70	46	52	50	-3.8%	50
Total Fines and Forfeitures	6,374	6,888	7,090	7,164	1.0%	7,164
<u>Investment Income</u>						
Interest Earnings	2,821	2,847	6,406	5,280	-17.6%	4,336
Total Investment Income	2,821	2,847	6,406	5,280	-17.6%	4,336
<u>Transfers In</u>						
Transfers within Primary Government	650	723	723	1,723	138.3%	723
Transfers from Component Units	29,406	36,088	36,088	33,476	-7.2%	33,543
Total Transfers In	30,056	36,811	36,811	35,199	-4.4%	34,266

	FY 22 ACTUAL	FY 23 ORIGINAL	FY 23 ESTIMATE	FY 24 BUDGET	PERCENT DIFF. FROM FY 23 EST	FY 25 FINANCIAL PLAN
<u>Miscellaneous</u>						
Fee In Lieu	20,430	22,403	24,096	24,694	2.5%	25,839
Reimbursements	1,062	1,175	1,114	1,104	-0.9%	1,104
Recoveries	939	765	1,220	1,220	0.0%	1,220
Sale of City Property	673	429	183	191	4.4%	191
Donations	0	7	2	2	0.0%	2
Other	1,070	1,118	1,114	1,097	-1.5%	1,097
Total Miscellaneous	24,174	25,897	27,729	28,308	2.1%	29,453
TOTAL ANNUAL RESOURCES	\$ 348,697	\$ 358,325	\$ 375,690	\$ 376,939	0.3%	\$ 379,160

ANNUAL OUTLAYS

(amounts expressed in thousands)

	FY 22 ACTUAL	FY 23 ORIGINAL	FY 24 BUDGET	PERCENT DIFF. FROM FY 23 ORIG	FY 25 FINANCIAL PLAN
PUBLIC SAFETY AND PROTECTION					
<u>Municipal Court</u>					
Personal Services	\$ 2,322	\$ 2,702	\$ 2,852	5.6%	\$ 2,939
Materials and Supplies	50	24	44	83.3%	29
Other Services/Charges	128	204	183	-10.3%	184
Total	2,500	2,930	3,079	5.1%	3,152
<u>Police</u>					
Personal Services	89,440	101,596	109,121	7.4%	113,832
Materials and Supplies	1,265	3,497	2,664	-23.8%	2,410
Other Services/Charges	9,657	13,220	13,422	1.5%	12,908
Total	100,362	118,313	125,207	5.8%	129,150
<u>Fire</u>					
Personal Services	74,325	73,630	80,755	9.7%	81,356
Materials and Supplies	1,383	1,520	1,424	-6.3%	1,456
Other Services/Charges	4,908	5,255	5,865	11.6%	5,796
Total	80,616	80,405	88,044	9.5%	88,608
<u>Emergency Management</u>					
Other Services/Charges	148	191	205	7.3%	210
Total	148	191	205	7.3%	210
Total Public Safety and Protection	183,626	201,839	216,535	7.3%	221,120
CULTURAL DEVELOPMENT AND RECREATION					
<u>Park and Recreation</u>					
Personal Services	6,443	7,808	8,048	3.1%	8,143
Materials and Supplies	738	910	1,149	26.3%	1,146
Other Services/Charges	9,645	3,859	4,568	18.4%	4,593
Total	16,826	12,577	13,765	9.4%	13,882
<u>River Parks</u>					
Other Services/Charges	692	712	756	6.2%	778
Total	692	712	756	6.2%	778

	FY 22 ACTUAL	FY 23 ORIGINAL	FY 24 BUDGET	PERCENT DIFF. FROM FY 23 ORIG	FY 25 FINANCIAL PLAN
<u>Managed Entities - Culture & Recreation</u>					
Other Services/Charges	3,275	10,497	11,259	7.3%	11,725
Total	3,275	10,497	11,259	7.3%	11,725
Total Cultural Development & Recreation	20,793	23,786	25,780	8.4%	26,385
SOCIAL AND ECONOMIC DEVELOPMENT					
<u>Mayor's Office of Economic Development</u>					
Other Services/Charges	181	0	0	N/A	0
Total	181	0	0	N/A	0
<u>Department of City Experience</u>					
Personal Services	3,983	4,906	9,361	90.8%	9,462
Materials and Supplies	307	593	607	2.4%	558
Other Services/Charges	1,438	1,776	2,262	27.4%	1,994
Total	5,728	7,275	12,230	68.1%	12,014
<u>Development Services</u>					
Personal Services	4,793	6,094	6,560	7.6%	6,655
Materials and Supplies	104	35	51	45.7%	78
Other Services/Charges	160	349	327	-6.3%	322
Total	5,057	6,478	6,938	7.1%	7,055
<u>Tulsa Authority for Economic Opportunity</u>					
Other Services/Charges	1,242	728	628	-13.7%	628
Total	1,242	728	628	-13.7%	628
<u>Downtown Tulsa Partnership</u>					
Other Services/Charges	118	140	165	17.9%	90
Total	118	140	165	17.9%	90
<u>Managed Entities - Economic Development</u>					
Other Services/Charges	0	200	200	0.0%	200
Total	0	200	200	0.0%	200
Total Social & Economic Development	12,326	14,821	20,161	36.0%	19,987
PUBLIC WORKS AND TRANSPORTATION					
<u>Engineering Services</u>					
Personal Services	12,621	14,726	0	-100.0%	0
Materials and Supplies	151	382	0	-100.0%	0
Other Services/Charges	753	1,122	0	-100.0%	0
Total	13,525	16,230	0	-100.0%	0
<u>Public Works</u>					
Personal Services	7,708	9,247	19,044	105.9%	19,296
Materials and Supplies	1,142	1,233	1,529	24.0%	1,580
Other Services/Charges	6,019	7,084	9,177	29.5%	8,622
Total	14,869	17,564	29,750	69.4%	29,498
<u>Tulsa Transit</u>					
Other Services/Charges	7,359	7,359	7,433	1.0%	7,582
Total	7,359	7,359	7,433	1.0%	7,582
Total Public Works & Transportation	35,753	41,153	37,183	-9.6%	37,080

	FY 22 ACTUAL	FY 23 ORIGINAL	FY 24 BUDGET	PERCENT DIFF. FROM FY 23 ORIG	FY 25 FINANCIAL PLAN
ADMINISTRATIVE AND SUPPORT SERVICES					
<u>Mayor's Office</u>					
Personal Services	1,324	1,434	1,218	-15.1%	1,239
Materials and Supplies	8	9	11	22.2%	11
Other Services/Charges	69	101	102	1.0%	102
Total	1,401	1,544	1,331	-13.8%	1,352
<u>City Auditor</u>					
Personal Services	965	1,286	1,388	7.9%	1,406
Materials and Supplies	3	20	7	-65.0%	7
Other Services/Charges	109	142	104	-26.8%	105
Total	1,077	1,448	1,499	3.5%	1,518
<u>City Council</u>					
Personal Services	1,150	1,478	1,496	1.2%	1,509
Materials and Supplies	12	15	23	53.3%	15
Other Services/Charges	69	150	127	-15.3%	128
Total	1,231	1,643	1,646	0.2%	1,652
<u>Legal</u>					
Personal Services	3,756	4,409	4,637	5.2%	4,720
Materials and Supplies	106	109	96	-11.9%	99
Other Services/Charges	249	297	363	22.2%	372
Total	4,111	4,815	5,096	5.8%	5,191
<u>Human Resources</u>					
Personal Services	2,998	3,322	3,673	10.6%	3,716
Materials and Supplies	20	88	98	11.4%	83
Other Services/Charges	611	1,218	1,291	6.0%	1,288
Total	3,629	4,628	5,062	9.4%	5,087
<u>General Government</u>					
Other Services/Charges	2,035	3,181	3,747	17.8%	4,173
Total	2,035	3,181	3,747	17.8%	4,173
<u>INCOG</u>					
Other Services/Charges	2,616	3,070	631	-79.4%	663
Total	2,616	3,070	631	-79.4%	663
<u>Finance</u>					
Personal Services	10,982	12,891	12,990	0.8%	13,195
Materials and Supplies	136	397	202	-49.1%	194
Other Services/Charges	5,173	7,355	5,743	-21.9%	5,611
Total	16,291	20,643	18,935	-8.3%	19,000
<u>Information Technology</u>					
Personal Services	10,779	12,677	13,926	9.9%	14,135
Materials and Supplies	222	331	326	-1.5%	415
Other Services/Charges	3,510	4,694	8,852	88.6%	9,094
Total	14,511	17,702	23,104	30.5%	23,644
<u>Customer Care</u>					
Personal Services	2,202	3,337	3,740	12.1%	3,800
Materials and Supplies	32	65	111	70.8%	92
Other Services/Charges	81	269	253	-5.9%	251
Total	2,315	3,671	4,104	11.8%	4,143

	FY 22	FY 23	FY 24	PERCENT DIFF. FROM FY 23 ORIG	FY 25 FINANCIAL PLAN
	ACTUAL	ORIGINAL	BUDGET		
<u>Communications</u>					
Personal Services	565	765	935	22.2%	948
Materials and Supplies	1	14	22	57.1%	11
Other Services/Charges	28	45	86	91.1%	83
Total	594	824	1,043	26.6%	1,042
<u>Asset Management</u>					
Personal Services	2,737	3,176	4,616	45.3%	4,673
Materials and Supplies	493	598	570	-4.7%	596
Other Services/Charges	3,907	5,082	4,472	-12.0%	4,289
Total	7,137	8,856	9,658	9.1%	9,558
Total Administrative & Support Services	56,948	72,025	75,856	5.3%	77,023
TOTAL BUDGET	309,446	353,624	375,515	6.2%	381,595
(Expenditures or appropriations)					

	FY 22	FY 23	FY 24	PERCENT DIFF. FROM FY 23 ORIG	FY 25 FINANCIAL PLAN
	ACTUAL	ORIGINAL	BUDGET		
<u>Transfers Out</u>					
Financial Empowerment Center	0	20	100	400.0%	0
OTC Building Operation	4,395	4,384	4,386	0.0%	4,394
Golf Course Operation	73	150	75	-50.0%	75
OTC Building Maintenance	0	0	1,000	N/A	0
Pandemic Relief Recovery Fund	82	144	144	0.0%	72
Economic Stabilization Reserve	3,000	0	0	N/A	0
Graves Investigation	0	1,000	0	-100.0%	0
Economic Development Fund	0	120	0	-100.0%	0
E911 Operating Fund	0	1,060	500	-52.8%	0
Fire Capital	0	3,783	3,324	-12.1%	1,901
Kirkpatrick Heights	0	2,000	0	-100.0%	0
Short Term Capital	0	8,409	8,000	-4.9%	0
Recreation Lake Bathroom and Boat Dock	0	1,500	0	-100.0%	0
RTIC	0	2,550	0	-100.0%	0
Comm Development Block Grant	0	0	50	N/A	0
Facilities Maintenance	0	0	4,119	N/A	0
Operational support - Water&Sewer	0	0	406	N/A	413
TOTAL TRANSFERS OUT	7,550	25,120	22,104	-12.0%	6,855
TOTAL ANNUAL OUTLAYS	\$ 316,996	\$ 378,744	\$ 397,619	5.0%	\$ 388,450

SINKING FUND

FY 2023 - 2024 & FY 2024 - 2025

OPERATING FUND

110

DEBT SERVICE FUND
BUDGETED ON A
MODIFIED ACCRUAL BASIS

OVERVIEW

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

BUDGET SUMMARY

The estimated year-end fund balance will carry over to FY24 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 22 ACTUAL	FY 23 ORIGINAL	FY 23 ESTIMATE	FY 24 BUDGET	PERCENT DIFF. FROM FY 23 EST.	FY 25 FINANCIAL PLAN
Annual Resources						
Revenue	\$ 82,132	\$ 84,449	\$ 85,589	\$ 69,855	-18.4%	\$ 87,362
Transfers In	546	520	520	471	-9.4%	180
Total Resources	82,678	84,969	86,109	70,326	-18.3%	87,542
Annual Outlays						
Budget	68,244	96,177	96,828	71,705	-25.9%	73,898
Transfers Out	0	0	0	0	N/A	0
Total Outlays	68,244	96,177	96,828	71,705	-25.9%	73,898
Resources Less Outlays	14,434	(11,208)	(10,719)	(1,379)		13,644
Fund Balance						
Beginning Unassigned Fund Balance	66,263	97,218	80,697	69,978		68,599
Addition to/(Use of)	14,434	(11,208)	(10,719)	(1,379)		13,644
Operating Reserve (10.00%)	(73,032)	(73,032)	(67,197)	(67,197)		(64,380)
End of Year	\$ 7,665	\$ 12,978	\$ 2,781	\$ 1,402		\$ 17,863

ANNUAL RESOURCES

(amounts expressed in thousands)

	FY 22 ACTUAL	FY 23 ORIGINAL	FY 23 ESTIMATE	FY 24 BUDGET	PERCENT DIFF. FROM FY 23 EST	FY 25 FINANCIAL PLAN
REVENUE ACCOUNT						
<u>Taxes</u>						
Property Tax	\$ 82,087	\$ 84,449	\$ 85,589	\$ 69,855	-18.4%	\$ 87,362
Total Taxes	82,087	84,449	85,589	69,855	-18.4%	87,362
<u>Debt Related Revenues</u>						
Premium on Bond Issuance	45	0	0	0	N/A	0
Total Fines and Forfeitures	45	0	0	0	N/A	0
<u>Transfers In</u>						
Transfers from Component Units	546	520	520	471	-9.4%	180
Total Transfers In	546	520	520	471	-9.4%	180
TOTAL ANNUAL RESOURCES	\$ 82,678	\$ 84,969	\$ 86,109	\$ 70,326	-18.3%	\$ 87,542

ANNUAL OUTLAYS

(amounts expressed in thousands)

	FY 22 ACTUAL	FY 23 ORIGINAL	FY 24 BUDGET	PERCENT DIFF. FROM FY 23 ORIG	FY 25 FINANCIAL PLAN
DEBT SERVICE					
Total	\$ 68,244	\$ 96,177	\$ 71,705	-25.4%	\$ 73,898
TOTAL ANNUAL OUTLAYS	\$ 68,244	\$ 96,177	\$ 71,705	-25.4%	\$ 73,898

E 911 OPERATING

FY 2023 - 2024 & FY 2024 - 2025

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.

BUDGET SUMMARY

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

ANNUAL RESOURCES AND OUTLAYS

(amounts expressed in thousands)

	FY 22 ACTUAL	FY 23 ORIGINAL	FY 23 ESTIMATE	FY 24 BUDGET	PERCENT DIFF. FROM FY 23 EST.	FY 25 FINANCIAL PLAN
Annual Resources						
Revenue	\$ 3,937	\$ 4,008	\$ 3,954	\$ 3,947	-0.2%	\$ 3,941
Transfers In	0	1,060	1,060	500	-52.8%	0
Total Resources	3,937	5,068	5,014	4,447	-11.3%	3,941
Annual Outlays						
Budget	3,830	5,520	5,481	4,369	-20.3%	4,390
Transfers Out	302	310	316	448	41.8%	461
Total Outlays	4,132	5,830	5,797	4,817	-16.9%	4,851
Resources Less Outlays	(195)	(762)	(783)	(370)		(910)
Fund Balance						
Beginning Unassigned Fund Balance	2,277	1,730	2,082	1,299		929
Addition to/(Use of)	(195)	(762)	(783)	(370)		(910)
End of Year	\$ 2,082	\$ 968	\$ 1,299	\$ 929		\$ 19

ANNUAL RESOURCES

(amounts expressed in thousands)

	FY 22 ACTUAL	FY 23 ORIGINAL	FY 23 ESTIMATE	FY 24 BUDGET	PERCENT DIFF. FROM FY 23 EST	FY 25 FINANCIAL PLAN
REVENUE ACCOUNT						
<u>General Government</u>						
General Government Revenue	\$ 27	\$ 20	\$ 7	\$ 7	0.0%	\$ 7
Public Safety and Protection	3,892	3,969	3,906	3,907	0.0%	3,907
Total General Government	3,919	3,989	3,913	3,914	0.0%	3,914
<u>Investment Income</u>						
Interest Earnings	18	19	41	33	-19.5%	27
Total Investment Income	18	19	41	33	-19.5%	27
<u>Transfers In</u>						
Transfers within Primary Government	0	1,060	1,060	500	-52.8%	0
Total Transfers In	0	1,060	1,060	500	-52.8%	0
TOTAL ANNUAL RESOURCES	\$ 3,937	\$ 5,068	\$ 5,014	\$ 4,447	-11.3%	\$ 3,941

ANNUAL OUTLAYS

(amounts expressed in thousands)

	FY 22 ACTUAL	FY 23 ORIGINAL	FY 24 BUDGET	PERCENT DIFF. FROM FY 23 ORIG	FY 25 FINANCIAL PLAN
PUBLIC SAFETY AND PROTECTION					
<u>Police</u>					
Personal Services	\$ 2,105	\$ 2,447	\$ 2,370	-3.1%	\$ 2,386
Materials and Supplies	21	54	45	-16.7%	45
Other Services/Charges	1,457	1,667	1,667	0.0%	1,667
Capital Outlay	66	1,078	0	-100.0%	0
Total	3,649	5,246	4,082	-22.2%	4,098
Total Public Safety and Protection	3,649	5,246	4,082	-22.2%	4,098
ADMINISTRATIVE AND SUPPORT SERVICES					
<u>Asset Management</u>					
Materials and Supplies	5	9	9	0.0%	9
Other Services/Charges	176	265	278	4.9%	283
Total	181	274	287	4.7%	292
Total Administrative & Support Services	181	274	287	4.7%	292
TOTAL BUDGET	3,830	5,520	4,369	-20.9%	4,390
(Expenditures or appropriations)					

	FY 22 ACTUAL	FY 23 ORIGINAL	FY 24 BUDGET	PERCENT DIFF. FROM FY 23 ORIG	FY 25 FINANCIAL PLAN
<u>Transfers Out</u>					
Operational support - Asset Mgt	80	49	52	6.1%	54
Operational support - Info Tech	222	261	396	51.7%	407
TOTAL TRANSFERS OUT	302	310	448	44.5%	461
TOTAL ANNUAL OUTLAYS	\$ 4,132	\$ 5,830	\$ 4,817	-17.4%	\$ 4,851

EMSA UTILITY

FY 2023 - 2024 & FY 2024 - 2025

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 \$6,726,000 in FY24 and most will be transferred to EMSA. A \$650,000 transfer to the General Fund to support the Fire Department's first responder program is included as well as \$350,000 for the department's purchase of supplies and equipment related to that program.

ANNUAL RESOURCES AND OUTLAYS

(amounts expressed in thousands)

	FY 22 ACTUAL	FY 23 ORIGINAL	FY 23 ESTIMATE	FY 24 BUDGET	PERCENT DIFF. FROM FY 23 EST.	FY 25 FINANCIAL PLAN
Annual Resources						
Revenue	\$ 6,670	\$ 6,707	\$ 6,691	\$ 6,704	0.2%	\$ 6,687
Transfers In	0	0	0	0	N/A	0
Total Resources	6,670	6,707	6,691	6,704	0.2%	6,687
Annual Outlays						
Budget	405	414	7,181	469	-93.5%	420
Transfers Out	5,645	7,667	913	7,680	>500%	7,683
Total Outlays	6,050	8,081	8,094	8,149	0.7%	8,103
Resources Less Outlays	620	(1,374)	(1,403)	(1,445)		(1,416)
Fund Balance						
Beginning Unassigned Fund Balance	5,934	6,247	6,554	5,151		3,706
Addition to/(Use of)	620	(1,374)	(1,403)	(1,445)		(1,416)
End of Year	\$ 6,554	\$ 4,873	\$ 5,151	\$ 3,706		\$ 2,290

ANNUAL RESOURCES

(amounts expressed in thousands)

	FY 22 ACTUAL	FY 23 ORIGINAL	FY 23 ESTIMATE	FY 24 BUDGET	PERCENT DIFF. FROM FY 23 EST	FY 25 FINANCIAL PLAN
REVENUE ACCOUNT						
<u>Enterprise</u>						
EMSA Revenue	\$ 6,616	\$ 6,658	\$ 6,607	\$ 6,607	0.0%	\$ 6,607
Miscellaneous Utility Revenue	4	3	2	3	50.0%	3
Total Enterprise	6,620	6,661	6,609	6,610	0.0%	6,610
<u>Investment Income</u>						
Interest Earnings	50	46	82	94	14.6%	77
Total Investment Income	50	46	82	94	14.6%	77
TOTAL ANNUAL RESOURCES	\$ 6,670	\$ 6,707	\$ 6,691	\$ 6,704	0.2%	\$ 6,687

ANNUAL OUTLAYS

(amounts expressed in thousands)

	FY 22 ACTUAL	FY 23 ORIGINAL	FY 24 BUDGET	PERCENT DIFF. FROM FY 23 ORIG	FY 25 FINANCIAL PLAN
PUBLIC SAFETY AND PROTECTION					
<u>Fire</u>					
Materials and Supplies	\$ 230	\$ 230	\$ 230	0.0%	\$ 230
Other Services/Charges	118	120	170	41.7%	120
Total	348	350	400	14.3%	350
Total Public Safety and Protection	348	350	400	14.3%	350
SOCIAL AND ECONOMIC DEVELOPMENT					
<u>Department of City Experience</u>					
Personal Services	57	64	69	7.8%	70
Total	57	64	69	7.8%	70
Total Social & Economic Development	57	64	69	7.8%	70
TOTAL BUDGET	405	414	469	13.3%	420
(Expenditures or appropriations)					

	FY 22 ACTUAL	FY 23 ORIGINAL	FY 24 BUDGET	PERCENT DIFF. FROM FY 23 ORIG	FY 25 FINANCIAL PLAN
<u>Transfers Out</u>					
General Fund	650	650	650	0.0%	650
Operational support - Finance	118	138	128	-7.2%	129
Operational support - Customer Care	69	110	123	11.8%	125
Operational support - Water&Sewer	8	9	19	111.1%	19
EMSA Trust	4,800	6,760	6,760	0.0%	6,760
TOTAL TRANSFERS OUT	5,645	7,667	7,680	0.2%	7,683
TOTAL ANNUAL OUTLAYS	\$ 6,050	\$ 8,081	\$ 8,149	0.8%	\$ 8,103

PERMIT & LICENSING SYSTEM

FY 2023 - 2024 & FY 2024 - 2025

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 22 ACTUAL	FY 23 ORIGINAL	FY 23 ESTIMATE	FY 24 BUDGET	PERCENT DIFF. FROM FY 23 EST.	FY 25 FINANCIAL PLAN
Annual Resources						
Revenue	\$ 692	\$ 651	\$ 653	\$ 653	0.0%	\$ 653
Transfers In	0	0	0	0	N/A	0
Total Resources	692	651	653	653	0.0%	653
Annual Outlays						
Budget	515	606	600	564	-6.0%	564
Transfers Out	0	0	0	0	N/A	0
Total Outlays	515	606	600	564	-6.0%	564
Resources Less Outlays	177	45	53	89		89
Fund Balance						
Beginning Unassigned Fund Balance	2,102	2,348	2,279	2,332		2,421
Addition to/(Use of)	177	45	53	89		89
End of Year	\$ 2,279	\$ 2,393	\$ 2,332	\$ 2,421		\$ 2,510

ANNUAL RESOURCES

(amounts expressed in thousands)

	FY 22 ACTUAL	FY 23 ORIGINAL	FY 23 ESTIMATE	FY 24 BUDGET	PERCENT DIFF. FROM FY 23 EST	FY 25 FINANCIAL PLAN
REVENUE ACCOUNT						
<u>Licenses, Permits, and Fees</u>						
Nonbusiness Licenses	\$ 692	\$ 651	\$ 653	\$ 653	0.0%	\$ 653
Total Licenses, Permits, and Fees	692	651	653	653	0.0%	653
TOTAL ANNUAL RESOURCES	\$ 692	\$ 651	\$ 653	\$ 653	0.0%	\$ 653

ANNUAL OUTLAYS

(amounts expressed in thousands)

	FY 22 ACTUAL	FY 23 ORIGINAL	FY 24 BUDGET	PERCENT DIFF. FROM FY 23 ORIG	FY 25 FINANCIAL PLAN
SOCIAL AND ECONOMIC DEVELOPMENT					
<u>Development Services</u>					
Materials and Supplies	\$ 0	\$ 2	\$ 0	-100.0%	\$ 0
Other Services/Charges	515	604	564	-6.6%	564
Total	515	606	564	-6.9%	564
Total Social & Economic Development	515	606	564	-6.9%	564
TOTAL BUDGET	515	606	564	-6.9%	564
(Expenditures or appropriations)					
TOTAL ANNUAL OUTLAYS	\$ 515	\$ 606	\$ 564	-6.9%	\$ 564

PA LAW ENFORCEMENT TRAINING

FY 2023 - 2024 & FY 2024 - 2025

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 FY24 budget has been set to align with current resources. This budget will continue to provide training for the Tulsa Police Department, Municipal Court employees, and City Prosecutors.

ANNUAL RESOURCES AND OUTLAYS

(amounts expressed in thousands)

	FY 22 ACTUAL	FY 23 ORIGINAL	FY 23 ESTIMATE	FY 24 BUDGET	PERCENT DIFF. FROM FY 23 EST.	FY 25 FINANCIAL PLAN
Annual Resources						
Revenue	\$ 79	\$ 67	\$ 61	\$ 78	27.9%	\$ 78
Transfers In	0	0	0	0	N/A	0
Total Resources	79	67	61	78	27.9%	78
Annual Outlays						
Budget	74	62	61	93	52.5%	73
Transfers Out	0	0	0	0	N/A	0
Total Outlays	74	62	61	93	52.5%	73
Resources Less Outlays	5	5	0	(15)		5
Fund Balance						
Beginning Unassigned Fund Balance	39	4	44	44		29
End of Year	\$ 44	\$ 9	\$ 44	\$ 29		\$ 34

ANNUAL RESOURCES

(amounts expressed in thousands)

	FY 22 ACTUAL	FY 23 ORIGINAL	FY 23 ESTIMATE	FY 24 BUDGET	PERCENT DIFF. FROM FY 23 EST	FY 25 FINANCIAL PLAN
REVENUE ACCOUNT						
<u>Fines and Forfeitures</u>						
Court Related Fines and Forfeitures	\$ 79	\$ 67	\$ 61	\$ 78	27.9%	\$ 78
Total Fines and Forfeitures	79	67	61	78	27.9%	78
TOTAL ANNUAL RESOURCES	\$ 79	\$ 67	\$ 61	\$ 78	27.9%	\$ 78

ANNUAL OUTLAYS

(amounts expressed in thousands)

	FY 22 ACTUAL	FY 23 ORIGINAL	FY 24 BUDGET	PERCENT DIFF. FROM FY 23 ORIG	FY 25 FINANCIAL PLAN
PUBLIC SAFETY AND PROTECTION					
<u>Municipal Court</u>					
Other Services/Charges	\$ 1	\$ 3	\$ 3	0.0%	\$ 3
Total	1	3	3	0.0%	3
<u>Police</u>					
Other Services/Charges	71	56	87	55.4%	67
Total	71	56	87	55.4%	67
Total Public Safety and Protection	72	59	90	52.5%	70
ADMINISTRATIVE AND SUPPORT SERVICES					
<u>Legal</u>					
Other Services/Charges	2	3	3	0.0%	3
Total	2	3	3	0.0%	3
Total Administrative & Support Services	2	3	3	0.0%	3
TOTAL BUDGET	74	62	93	50.0%	73
(Expenditures or appropriations)					
TOTAL ANNUAL OUTLAYS	\$ 74	\$ 62	\$ 93	50.0%	\$ 73

JUVENILE CURFEW FINES

FY 2023 - 2024 & FY 2024 - 2025

OPERATING FUND

126

SPECIAL REVENUE FUND
BUDGETED ON A
CASH BASIS

OVERVIEW

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

BUDGET SUMMARY

Appropriations are used to partially fund a Probation Officer in the Municipal Court department related to specialized counseling and referral support for juveniles. The position also monitors the progress of all juvenile court cases, facilitates work-in-lieu-of-fines, schedules classes, and prepares pre-sentence investigations. There are no budgeted expenditures in FY24 and FY25 due to minimal anticipated revenues

ANNUAL RESOURCES AND OUTLAYS

(amounts expressed in thousands)

	FY 22 ACTUAL	FY 23 ORIGINAL	FY 23 ESTIMATE	FY 24 BUDGET	PERCENT DIFF. FROM FY 23 EST.	FY 25 FINANCIAL PLAN
Annual Resources						
Revenue	\$ 2	\$ 2	\$ 3	\$ 4	33.3%	\$ 4
Transfers In	0	0	0	0	N/A	0
Total Resources	2	2	3	4	33.3%	4
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	2	3	4		4
Fund Balance						
Beginning Unassigned Fund Balance	8	10	10	13		17
Addition to/(Use of)	2	2	3	4		4
End of Year	\$ 10	\$ 12	\$ 13	\$ 17		\$ 21

ANNUAL RESOURCES

(amounts expressed in thousands)

	<u>FY 22</u>	<u>FY 23</u>	<u>FY 23</u>	<u>FY 24</u>	<u>PERCENT</u>	<u>FY 25</u>
	<u>ACTUAL</u>	<u>ORIGINAL</u>	<u>ESTIMATE</u>	<u>BUDGET</u>	<u>DIFF. FROM</u>	<u>FINANCIAL</u>
					<u>FY 23 EST</u>	<u>PLAN</u>
REVENUE ACCOUNT						
<u>Fines and Forfeitures</u>						
Court Related Fines and Forfeitures	\$ 2	\$ 2	\$ 3	\$ 4	33.3%	\$ 4
Total Fines and Forfeitures	2	2	3	4	33.3%	4
TOTAL ANNUAL RESOURCES	\$ 2	\$ 2	\$ 3	\$ 4	33.3%	\$ 4

ANNUAL OUTLAYS

(amounts expressed in thousands)

	<u>FY 22</u>	<u>FY 23</u>	<u>FY 24</u>	<u>PERCENT</u>	<u>FY 25</u>
	<u>ACTUAL</u>	<u>ORIGINAL</u>	<u>BUDGET</u>	<u>DIFF. FROM</u>	<u>FINANCIAL</u>
				<u>FY 23 ORIG</u>	<u>PLAN</u>
TOTAL ANNUAL OUTLAYS	\$ 0	\$ 0	\$ 0	N/A	\$ 0

TECHNOLOGY FEE ASSESSMENT

FY 2023 - 2024 & FY 2024 - 2025

OPERATING FUND

127

SPECIAL REVENUE FUND
BUDGETED ON A
CASH BASIS

OVERVIEW

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

BUDGET SUMMARY

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

ANNUAL RESOURCES AND OUTLAYS

(amounts expressed in thousands)

	FY 22 ACTUAL	FY 23 ORIGINAL	FY 23 ESTIMATE	FY 24 BUDGET	PERCENT DIFF. FROM FY 23 EST.	FY 25 FINANCIAL PLAN
Annual Resources						
Revenue	\$ 823	\$ 683	\$ 704	\$ 704	0.0%	\$ 704
Transfers In	0	0	0	0	N/A	0
Total Resources	823	683	704	704	0.0%	704
Annual Outlays						
Budget	257	1,196	1,186	968	-18.4%	850
Transfers Out	0	0	0	0	N/A	0
Total Outlays	257	1,196	1,186	968	-18.4%	850
Resources Less Outlays	566	(513)	(482)	(264)		(146)
Fund Balance						
Beginning Unassigned Fund Balance	1,592	1,130	2,158	1,676		1,412
Addition to/(Use of)	566	(513)	(482)	(264)		(146)
End of Year	\$ 2,158	\$ 617	\$ 1,676	\$ 1,412		\$ 1,266

ANNUAL RESOURCES

(amounts expressed in thousands)

	FY 22 ACTUAL	FY 23 ORIGINAL	FY 23 ESTIMATE	FY 24 BUDGET	PERCENT DIFF. FROM FY 23 EST	FY 25 FINANCIAL PLAN
REVENUE ACCOUNT						
<u>Fines and Forfeitures</u>						
Court Related Fines and Forfeitures	\$ 823	\$ 683	\$ 704	\$ 704	0.0%	\$ 704
Total Fines and Forfeitures	823	683	704	704	0.0%	704
TOTAL ANNUAL RESOURCES	\$ 823	\$ 683	\$ 704	\$ 704	0.0%	\$ 704

ANNUAL OUTLAYS

(amounts expressed in thousands)

	FY 22 ACTUAL	FY 23 ORIGINAL	FY 24 BUDGET	PERCENT DIFF. FROM FY 23 ORIG	FY 25 FINANCIAL PLAN
PUBLIC SAFETY AND PROTECTION					
<u>Municipal Court</u>					
Personal Services	\$ 85	\$ 89	\$ 91	2.2%	\$ 93
Total	85	89	91	2.2%	93
<u>Police</u>					
Personal Services	172	187	232	24.1%	237
Other Services/Charges	0	920	645	-29.9%	520
Total	172	1,107	877	-20.8%	757
Total Public Safety and Protection	257	1,196	968	-19.1%	850
TOTAL BUDGET	257	1,196	968	-19.1%	850
(Expenditures or appropriations)					
TOTAL ANNUAL OUTLAYS	\$ 257	\$ 1,196	\$ 968	-19.1%	\$ 850

ECONOMIC DEVELOPMENT COMM

FY 2023 - 2024 & FY 2024 - 2025

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 recommended by the Economic Development Commission.

BUDGET SUMMARY

The funds will be used by the City for economic development activities. The City contracts with the Tulsa Authority for Economic Opportunity (TAE0) and Tulsa Regional Chamber of Commerce for economic and community development services to the City of Tulsa.

ANNUAL RESOURCES AND OUTLAYS

(amounts expressed in thousands)

	FY 22 ACTUAL	FY 23 ORIGINAL	FY 23 ESTIMATE	FY 24 BUDGET	PERCENT DIFF. FROM FY 23 EST.	FY 25 FINANCIAL PLAN
Annual Resources						
Revenue	\$ 389	\$ 329	\$ 375	\$ 382	1.9%	\$ 394
Transfers In	0	120	120	0	-100.0%	0
Total Resources	389	449	495	382	-22.8%	394
Annual Outlays						
Budget	226	450	448	273	-39.1%	273
Transfers Out	0	0	0	1,000	N/A	0
Total Outlays	226	450	448	1,273	184.2%	273
Resources Less Outlays	163	(1)	47	(891)		121
Fund Balance						
Beginning Unassigned Fund Balance	1,222	1,347	1,385	1,432		541
Addition to/(Use of)	163	(1)	47	(891)		121
End of Year	\$ 1,385	\$ 1,346	\$ 1,432	\$ 541		\$ 662

ANNUAL RESOURCES

(amounts expressed in thousands)

	FY 22 ACTUAL	FY 23 ORIGINAL	FY 23 ESTIMATE	FY 24 BUDGET	PERCENT DIFF. FROM FY 23 EST	FY 25 FINANCIAL PLAN
REVENUE ACCOUNT						
<u>Taxes</u>						
Hotel & Motel Tax	\$ 387	\$ 329	\$ 374	\$ 382	2.1%	\$ 394
Total Taxes	387	329	374	382	2.1%	394
<u>Investment Income</u>						
Interest Earnings	2	0	1	0	-100.0%	0
Total Investment Income	2	0	1	0	-100.0%	0
<u>Transfers In</u>						
Transfers within Primary Government	0	120	120	0	-100.0%	0
Total Transfers In	0	120	120	0	-100.0%	0
TOTAL ANNUAL RESOURCES	\$ 389	\$ 449	\$ 495	\$ 382	-22.8%	\$ 394

ANNUAL OUTLAYS

(amounts expressed in thousands)

	FY 22 ACTUAL	FY 23 ORIGINAL	FY 24 BUDGET	PERCENT DIFF. FROM FY 23 ORIG	FY 25 FINANCIAL PLAN
SOCIAL AND ECONOMIC DEVELOPMENT					
<u>Mayor's Office of Economic Development</u>					
Other Services/Charges	\$ 100	\$ 0	\$ 0	N/A	\$ 0
Total	100	0	0	N/A	0
<u>Tulsa Authority for Economic Opportunity</u>					
Other Services/Charges	126	200	143	-28.5%	143
Total	126	200	143	-28.5%	143
<u>Managed Entities - Economic Development</u>					
Other Services/Charges	0	250	130	-48.0%	130
Total	0	250	130	-48.0%	130
Total Social & Economic Development	226	450	273	-39.3%	273
TOTAL BUDGET	226	450	273	-39.3%	273
(Expenditures or appropriations)					

	FY 22 ACTUAL	FY 23 ORIGINAL	FY 24 BUDGET	PERCENT DIFF. FROM FY 23 ORIG	FY 25 FINANCIAL PLAN
<u>Transfers Out</u>					
Economic Dev to GF	0	0	1,000	N/A	0
TOTAL TRANSFERS OUT	0	0	1,000	N/A	0
TOTAL ANNUAL OUTLAYS	\$ 226	\$ 450	\$ 1,273	182.9%	\$ 273

CONVENTION & VISITORS

FY 2023 - 2024 & FY 2024 - 2025

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 22 ACTUAL	FY 23 ORIGINAL	FY 23 ESTIMATE	FY 24 BUDGET	PERCENT DIFF. FROM FY 23 EST.	FY 25 FINANCIAL PLAN
Annual Resources						
Revenue	\$ 3,883	\$ 3,294	\$ 3,748	\$ 3,822	2.0%	\$ 3,937
Transfers In	0	0	0	0	N/A	0
Total Resources	3,883	3,294	3,748	3,822	2.0%	3,937
Annual Outlays						
Budget	3,332	3,294	3,817	3,435	-10.0%	3,434
Transfers Out	0	0	0	0	N/A	0
Total Outlays	3,332	3,294	3,817	3,435	-10.0%	3,434
Resources Less Outlays	551	0	(69)	387		503
Fund Balance						
Beginning Unassigned Fund Balance	157	614	708	640		1,027
Addition to/(Use of)	551	0	(69)	387		503
End of Year	\$ 708	\$ 614	\$ 640	\$ 1,027		\$ 1,530

ANNUAL RESOURCES

(amounts expressed in thousands)

	FY 22 ACTUAL	FY 23 ORIGINAL	FY 23 ESTIMATE	FY 24 BUDGET	PERCENT DIFF. FROM FY 23 EST	FY 25 FINANCIAL PLAN
REVENUE ACCOUNT						
<u>Taxes</u>						
Hotel & Motel Tax	\$ 3,866	\$ 3,294	\$ 3,738	\$ 3,822	2.2%	\$ 3,937
Total Taxes	3,866	3,294	3,738	3,822	2.2%	3,937
<u>Investment Income</u>						
Interest Earnings	17	0	10	0	-100.0%	0
Total Investment Income	17	0	10	0	-100.0%	0
TOTAL ANNUAL RESOURCES	\$ 3,883	\$ 3,294	\$ 3,748	\$ 3,822	2.0%	\$ 3,937

ANNUAL OUTLAYS

(amounts expressed in thousands)

	FY 22 ACTUAL	FY 23 ORIGINAL	FY 24 BUDGET	PERCENT DIFF. FROM FY 23 ORIG	FY 25 FINANCIAL PLAN
CULTURAL DEVELOPMENT AND RECREATION					
<u>Park and Recreation</u>					
Personal Services	\$ 32	\$ 56	\$ 93	66.1%	\$ 94
Materials and Supplies	0	2	5	150.0%	3
Other Services/Charges	0	2	4	100.0%	4
Total	32	60	102	70.0%	101
Total Cultural Development & Recreation	32	60	102	70.0%	101
SOCIAL AND ECONOMIC DEVELOPMENT					
<u>Mayor's Office of Economic Development</u>					
Other Services/Charges	3,300	0	0	N/A	0
Total	3,300	0	0	N/A	0
<u>Managed Entities - Economic Development</u>					
Other Services/Charges	0	3,234	3,333	3.1%	3,333
Total	0	3,234	3,333	3.1%	3,333
Total Social & Economic Development	3,300	3,234	3,333	3.1%	3,333
TOTAL BUDGET	3,332	3,294	3,435	4.3%	3,434
(Expenditures or appropriations)					
TOTAL ANNUAL OUTLAYS	\$ 3,332	\$ 3,294	\$ 3,435	4.3%	\$ 3,434

CONVENTION & TOURISM FACILITY

FY 2023 - 2024 & FY 2024 - 2025

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.

BUDGET SUMMARY

The revenue received from the Hotel/Motel Tax is used to support the operating and capital needs of the Performing Arts Center and the Cox Business Convention Center. In FY20, the Tulsa Performing Arts Center Trust, under an agreement with the City of Tulsa, took over day to day management of the Performing Arts Center.

ANNUAL RESOURCES AND OUTLAYS

(amounts expressed in thousands)

	FY 22 ACTUAL	FY 23 ORIGINAL	FY 23 ESTIMATE	FY 24 BUDGET	PERCENT DIFF. FROM FY 23 EST.	FY 25 FINANCIAL PLAN
Annual Resources						
Revenue	\$ 4,216	\$ 3,565	\$ 4,089	\$ 4,174	2.1%	\$ 4,288
Transfers In	0	0	0	0	N/A	0
Total Resources	4,216	3,565	4,089	4,174	2.1%	4,288
Annual Outlays						
Budget	1,785	2,234	2,211	2,602	17.7%	2,851
Transfers Out	1,521	1,518	1,518	1,500	-1.2%	1,500
Total Outlays	3,306	3,752	3,729	4,102	10.0%	4,351
Resources Less Outlays	910	(187)	360	72		(63)
Fund Balance						
Beginning Unassigned Fund Balance	2,478	2,963	3,388	3,748		3,820
Addition to/(Use of)	910	(187)	360	72		(63)
End of Year	\$ 3,388	\$ 2,776	\$ 3,748	\$ 3,820		\$ 3,757

ANNUAL RESOURCES

(amounts expressed in thousands)

	FY 22 ACTUAL	FY 23 ORIGINAL	FY 23 ESTIMATE	FY 24 BUDGET	PERCENT DIFF. FROM FY 23 EST	FY 25 FINANCIAL PLAN
REVENUE ACCOUNT						
<u>Taxes</u>						
Hotel & Motel Tax	\$ 4,167	\$ 3,551	\$ 4,029	\$ 4,119	2.2%	\$ 4,243
Total Taxes	4,167	3,551	4,029	4,119	2.2%	4,243
<u>Investment Income</u>						
Interest Earnings	49	14	60	55	-8.3%	45
Total Investment Income	49	14	60	55	-8.3%	45
TOTAL ANNUAL RESOURCES	\$ 4,216	\$ 3,565	\$ 4,089	\$ 4,174	2.1%	\$ 4,288

ANNUAL OUTLAYS

(amounts expressed in thousands)

	FY 22 ACTUAL	FY 23 ORIGINAL	FY 24 BUDGET	PERCENT DIFF. FROM FY 23 ORIG	FY 25 FINANCIAL PLAN
CULTURAL DEVELOPMENT AND RECREATION					
<u>Park and Recreation</u>					
Personal Services	\$ 32	\$ 56	\$ 93	66.1%	\$ 94
Materials and Supplies	0	2	5	150.0%	3
Other Services/Charges	0	176	4	-97.7%	4
Total	32	234	102	-56.4%	101
<u>Managed Entities - Culture & Recreation</u>					
Personal Services	126	132	0	-100.0%	0
Other Services/Charges	1,627	1,868	2,500	33.8%	2,750
Total	1,753	2,000	2,500	25.0%	2,750
Total Cultural Development & Recreation	1,785	2,234	2,602	16.5%	2,851
TOTAL BUDGET	1,785	2,234	2,602	16.5%	2,851
(Expenditures or appropriations)					

	FY 22 ACTUAL	FY 23 ORIGINAL	FY 24 BUDGET	PERCENT DIFF. FROM FY 23 ORIG	FY 25 FINANCIAL PLAN
<u>Transfers Out</u>					
Cox Convention Center	1,500	1,500	1,500	0.0%	1,500
Tulsa Public Facilities Authority	21	18	0	-100.0%	0
TOTAL TRANSFERS OUT	1,521	1,518	1,500	-1.2%	1,500
TOTAL ANNUAL OUTLAYS	\$ 3,306	\$ 3,752	\$ 4,102	9.3%	\$ 4,351

TULSA STADIUM IMP DISTRICT

FY 2023 - 2024 & FY 2024 - 2025

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 stakeholder, and ex-officio seats for civic/governmental entities. The DTP contracts with the City to provide services that may include maintenance, cleaning, security, shuttle service, upkeep, marketing, management, and other services which confer special benefit to the property within the district by preserving, enhancing, or extending the value or usefulness of any improvement in the district.

BUDGET SUMMARY

In FY24, 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 22 ACTUAL	FY 23 ORIGINAL	FY 23 ESTIMATE	FY 24 BUDGET	PERCENT DIFF. FROM FY 23 EST.	FY 25 FINANCIAL PLAN
Annual Resources						
Revenue	\$ 3,695	\$ 3,688	\$ 3,933	\$ 3,668	-6.7%	\$ 3,666
Transfers In	0	0	0	0	N/A	0
Total Resources	3,695	3,688	3,933	3,668	-6.7%	3,666
Annual Outlays						
Budget	1,391	1,857	1,947	1,457	-25.2%	1,367
Transfers Out	2,281	2,304	2,459	2,259	-8.1%	2,259
Total Outlays	3,672	4,161	4,406	3,716	-15.7%	3,626
Resources Less Outlays	23	(473)	(473)	(48)		40
Fund Balance						
Beginning Unassigned Fund Balance	673	723	696	223		175
Addition to/(Use of)	23	(473)	(473)	(48)		40
Downtown Maintenance Reserve	(150)	(150)	(150)	(75)		(115)
End of Year	\$ 546	\$ 100	\$ 73	\$ 100		\$ 100

ANNUAL RESOURCES

(amounts expressed in thousands)

	FY 22 ACTUAL	FY 23 ORIGINAL	FY 23 ESTIMATE	FY 24 BUDGET	PERCENT DIFF. FROM FY 23 EST	FY 25 FINANCIAL PLAN
REVENUE ACCOUNT						
<u>Fines and Forfeitures</u>						
Special Assessments	\$ 3,660	\$ 3,659	\$ 3,902	\$ 3,637	-6.8%	\$ 3,637
Total Fines and Forfeitures	3,660	3,659	3,902	3,637	-6.8%	3,637
<u>Investment Income</u>						
Interest Earnings	29	29	27	31	14.8%	29
Total Investment Income	29	29	27	31	14.8%	29
<u>Miscellaneous</u>						
Reimbursements	1	0	0	0	N/A	0
Recoveries	5	0	4	0	-100.0%	0
Total Miscellaneous	6	0	4	0	-100.0%	0
TOTAL ANNUAL RESOURCES	\$ 3,695	\$ 3,688	\$ 3,933	\$ 3,668	-6.7%	\$ 3,666

ANNUAL OUTLAYS

(amounts expressed in thousands)

	FY 22 ACTUAL	FY 23 ORIGINAL	FY 24 BUDGET	PERCENT DIFF. FROM FY 23 ORIG	FY 25 FINANCIAL PLAN
SOCIAL AND ECONOMIC DEVELOPMENT					
<u>Mayor's Office of Economic Development</u>					
Materials and Supplies	\$ 1	\$ 0	\$ 0	N/A	\$ 0
Other Services/Charges	12	0	0	N/A	0
Total	13	0	0	N/A	0
<u>Downtown Tulsa Partnership</u>					
Other Services/Charges	1,297	1,857	1,457	-21.5%	1,367
Total	1,297	1,857	1,457	-21.5%	1,367
Total Social & Economic Development	1,310	1,857	1,457	-21.5%	1,367
ADMINISTRATIVE AND SUPPORT SERVICES					
<u>Finance</u>					
Personal Services	73	0	0	N/A	0
Materials and Supplies	1	0	0	N/A	0
Other Services/Charges	7	0	0	N/A	0
Total	81	0	0	N/A	0
Total Administrative & Support Services	81	0	0	N/A	0
TOTAL BUDGET	1,391	1,857	1,457	-21.5%	1,367
(Expenditures or appropriations)					

	FY 22	FY 23	FY 24	PERCENT DIFF. FROM	FY 25
<u>Transfers Out</u>	<u>ACTUAL</u>	<u>ORIGINAL</u>	<u>BUDGET</u>	<u>FY 23 ORIG</u>	<u>FINANCIAL PLAN</u>
Tulsa Stadium Trust	2,281	2,231	2,186	-2.0%	2,186
General Fund	0	73	73	0.0%	73
TOTAL TRANSFERS OUT	2,281	2,304	2,259	-2.0%	2,259
 TOTAL ANNUAL OUTLAYS	 \$ 3,672	 \$ 4,161	 \$ 3,716	 -10.7%	 \$ 3,626

TOURISM IMPROVEMENT DISTRICT 1

FY 2023 - 2024 & FY 2024 - 2025

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)

	FY 22 ACTUAL	FY 23 ORIGINAL	FY 23 ESTIMATE	FY 24 BUDGET	PERCENT DIFF. FROM FY 23 EST.	FY 25 FINANCIAL PLAN
Annual Resources						
Revenue	\$ 2,067	\$ 2,005	\$ 3,005	\$ 2,493	-17.0%	\$ 2,493
Transfers In	0	0	0	0	N/A	0
Total Resources	2,067	2,005	3,005	2,493	-17.0%	2,493
Annual Outlays						
Budget	1,632	2,002	3,431	2,490	-27.4%	2,490
Transfers Out	0	0	0	0	N/A	0
Total Outlays	1,632	2,002	3,431	2,490	-27.4%	2,490
Resources Less Outlays	435	3	(426)	3		3
Fund Balance						
Beginning Unassigned Fund Balance	38	0	473	47		50
Addition to/(Use of)	435	3	(426)	3		3
End of Year	\$ 473	\$ 3	\$ 47	\$ 50		\$ 53

ANNUAL RESOURCES

(amounts expressed in thousands)

	FY 22 ACTUAL	FY 23 ORIGINAL	FY 23 ESTIMATE	FY 24 BUDGET	PERCENT DIFF. FROM FY 23 EST	FY 25 FINANCIAL PLAN
REVENUE ACCOUNT						
<u>Fines and Forfeitures</u>						
Special Assessments	\$ 2,061	\$ 2,002	\$ 3,002	\$ 2,490	-17.1%	\$ 2,490
Total Fines and Forfeitures	2,061	2,002	3,002	2,490	-17.1%	2,490
<u>Investment Income</u>						
Interest Earnings	6	3	3	3	0.0%	3
Total Investment Income	6	3	3	3	0.0%	3
TOTAL ANNUAL RESOURCES	\$ 2,067	\$ 2,005	\$ 3,005	\$ 2,493	-17.0%	\$ 2,493

ANNUAL OUTLAYS

(amounts expressed in thousands)

	FY 22 ACTUAL	FY 23 ORIGINAL	FY 24 BUDGET	PERCENT DIFF. FROM FY 23 ORIG	FY 25 FINANCIAL PLAN
CULTURAL DEVELOPMENT AND RECREATION					
<u>Park and Recreation</u>					
Other Services/Charges	\$ 1,632	\$ 0	\$ 0	N/A	\$ 0
Total	1,632	0	0	N/A	0
Total Cultural Development & Recreation	1,632	0	0	N/A	0
<u>Managed Entities - Economic Development</u>					
Other Services/Charges	0	2,002	2,490	24.4%	2,490
Total	0	2,002	2,490	24.4%	2,490
TOTAL BUDGET	1,632	2,002	2,490	24.4%	2,490
(Expenditures or appropriations)					
TOTAL ANNUAL OUTLAYS	\$ 1,632	\$ 2,002	\$ 2,490	24.4%	\$ 2,490

KENDALL WHITTIER IMPROVEMENT DISTRICT

FY 2023 - 2024 & FY 2024 - 2025

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)

	FY 22 ACTUAL	FY 23 ORIGINAL	FY 23 ESTIMATE	FY 24 BUDGET	PERCENT DIFF. FROM FY 23 EST.	FY 25 FINANCIAL PLAN
Annual Resources						
Revenue	\$ 0	\$ 0	\$ 44	\$ 44	0.0%	\$ 44
Transfers In	0	0	0	0	N/A	0
Total Resources	0	0	44	44	0.0%	44
Annual Outlays						
Budget	0	0	44	44	0.0%	44
Transfers Out	0	0	0	0	N/A	0
Total Outlays	0	0	44	44	0.0%	44
Resources Less Outlays	0	0	0	0		0
Fund Balance						
End of Year	\$ 0	\$ 0	\$ 0	\$ 0		\$ 0

ANNUAL RESOURCES

(amounts expressed in thousands)

	FY 22 ACTUAL	FY 23 ORIGINAL	FY 23 ESTIMATE	FY 24 BUDGET	PERCENT DIFF. FROM FY 23 EST	FY 25 FINANCIAL PLAN
REVENUE ACCOUNT						
<u>Fines and Forfeitures</u>						
Special Assessments	\$ 0	\$ 0	\$ 44	\$ 44	0.0%	\$ 44
Total Fines and Forfeitures	0	0	44	44	0.0%	44
TOTAL ANNUAL RESOURCES	\$ 0	\$ 0	\$ 44	\$ 44	0.0%	\$ 44

ANNUAL OUTLAYS

(amounts expressed in thousands)

	FY 22 ACTUAL	FY 23 ORIGINAL	FY 24 BUDGET	PERCENT DIFF. FROM FY 23 ORIG	FY 25 FINANCIAL PLAN
ADMINISTRATIVE AND SUPPORT SERVICES					
<u>Finance</u>					
Other Services/Charges	\$ 0	\$ 0	\$ 44	N/A	\$ 44
Total	0	0	44	N/A	44
Total Administrative & Support Services	0	0	44	N/A	44
TOTAL BUDGET	0	0	44	N/A	44
(Expenditures or appropriations)					
TOTAL ANNUAL OUTLAYS	\$ 0	\$ 0	\$ 44	N/A	\$ 44

PUBLIC WAYS CAPITAL

FY 2023 - 2024 & FY 2024 - 2025

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

BUDGET SUMMARY

In FY24 and FY25, a transfer from the Public Ways Fund will finance needed utility line burial projects associated with the larger arterial rehabilitation program across the city. All projects are listed at the end of this fund summary.

ANNUAL RESOURCES AND OUTLAYS

(amounts expressed in thousands)

	FY 22 ACTUAL	FY 23 ORIGINAL	FY 23 ESTIMATE	FY 24 BUDGET	PERCENT DIFF. FROM FY 23 EST.	FY 25 FINANCIAL PLAN
Annual Resources						
Revenue	\$ 0	\$ 0	\$ 0	\$ 0	N/A	\$ 0
Transfers In	0	0	2,600	2,600	0.0%	2,600
Total Resources	0	0	2,600	2,600	0.0%	2,600
Annual Outlays						
Budget	0	0	0	2,600	N/A	2,600
Transfers Out	0	0	0	0	N/A	0
Total Outlays	0	0	0	2,600	N/A	2,600
Resources Less Outlays	0	0	2,600	0		0
Fund Balance						
Beginning Unassigned Fund Balance	0	0	0	2,600		2,600
Addition to/(Use of)	0	0	2,600	0		0
End of Year	\$ 0	\$ 0	\$ 2,600	\$ 2,600		\$ 2,600

ANNUAL RESOURCES

(amounts expressed in thousands)

	FY 22 ACTUAL	FY 23 ORIGINAL	FY 23 ESTIMATE	FY 24 BUDGET	PERCENT DIFF. FROM FY 23 EST	FY 25 FINANCIAL PLAN
REVENUE ACCOUNT						
<u>Transfers In</u>						
Transfers within Primary Government	\$ 0	\$ 0	\$ 2,600	\$ 2,600	0.0%	\$ 2,600
Total Transfers In	0	0	2,600	2,600	0.0%	2,600
TOTAL ANNUAL RESOURCES	\$ 0	\$ 0	\$ 2,600	\$ 2,600	0.0%	\$ 2,600

ANNUAL OUTLAYS

(amounts expressed in thousands)

	FY 22 ACTUAL	FY 23 ORIGINAL	FY 24 BUDGET	PERCENT DIFF. FROM FY 23 ORIG	FY 25 FINANCIAL PLAN
PUBLIC WORKS AND TRANSPORTATION					
<u>Public Works</u>					
Capital Outlay	\$ 0	\$ 0	\$ 2,600	N/A	\$ 2,600
Total	0	0	2,600	N/A	2,600
Total Public Works & Transportation	0	0	2,600	N/A	2,600
TOTAL BUDGET	0	0	2,600	N/A	2,600
(Expenditures or appropriations)					
TOTAL ANNUAL OUTLAYS	\$ 0	\$ 0	\$ 2,600	N/A	\$ 2,600

PUBLIC WAYS

FY 2023 - 2024 & FY 2024 - 2025

OPERATING FUND

149

SPECIAL REVENUE FUND
BUDGETED ON A
CASH BASIS

OVERVIEW

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

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

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

BUDGET SUMMARY

Revenues from the franchise fee will be used to identify priority areas within the City of Tulsa for maintenance and repair of public ways, street and highway lighting maintenance, repair, and replacements, and underground utility installation. Two departments will receive funding to accomplish these priorities, Public Works and the Department of City Experience. Although each department will have its own responsibilities, they will coordinate priorities and work efforts to achieve the Mayor and Council objectives which established the fund.

ANNUAL RESOURCES AND OUTLAYS

(amounts expressed in thousands)

	FY 22 ACTUAL	FY 23 ORIGINAL	FY 23 ESTIMATE	FY 24 BUDGET	PERCENT DIFF. FROM FY 23 EST.	FY 25 FINANCIAL PLAN
Annual Resources						
Revenue	\$ 1,117	\$ 5,787	\$ 5,948	\$ 6,018	1.2%	\$ 6,018
Transfers In	0	0	0	0	N/A	0
Total Resources	1,117	5,787	5,948	6,018	1.2%	6,018
Annual Outlays						
Budget	0	4,958	2,173	2,128	-2.1%	2,134
Transfers Out	0	0	2,600	2,600	0.0%	2,600
Total Outlays	0	4,958	4,773	4,728	-0.9%	4,734
Resources Less Outlays	1,117	829	1,175	1,290		1,284
Fund Balance						
Beginning Unassigned Fund Balance	0	0	1,117	2,292		3,582
Addition to/(Use of)	1,117	829	1,175	1,290		1,284
End of Year	\$ 1,117	\$ 829	\$ 2,292	\$ 3,582		\$ 4,866

ANNUAL RESOURCES

(amounts expressed in thousands)

	FY 22 ACTUAL	FY 23 ORIGINAL	FY 23 ESTIMATE	FY 24 BUDGET	PERCENT DIFF. FROM FY 23 EST	FY 25 FINANCIAL PLAN
REVENUE ACCOUNT						
<u>Taxes</u>						
Franchise Tax	\$ 1,117	\$ 5,787	\$ 5,948	\$ 6,018	1.2%	\$ 6,018
Total Taxes	1,117	5,787	5,948	6,018	1.2%	6,018
TOTAL ANNUAL RESOURCES	\$ 1,117	\$ 5,787	\$ 5,948	\$ 6,018	1.2%	\$ 6,018

ANNUAL OUTLAYS

(amounts expressed in thousands)

	FY 22 ACTUAL	FY 23 ORIGINAL	FY 24 BUDGET	PERCENT DIFF. FROM FY 23 ORIG	FY 25 FINANCIAL PLAN
SOCIAL AND ECONOMIC DEVELOPMENT					
<u>Department of City Experience</u>					
Personal Services	\$ 0	\$ 105	\$ 139	32.4%	\$ 142
Materials and Supplies	0	24	1	-95.8%	1
Other Services/Charges	0	5	4	-20.0%	4
Capital Outlay	0	54	0	-100.0%	0
Total	0	188	144	-23.4%	147
Total Social & Economic Development	0	188	144	-23.4%	147
PUBLIC WORKS AND TRANSPORTATION					
<u>Engineering Services</u>					
Personal Services	0	76	0	-100.0%	0
Capital Outlay	0	2,600	0	-100.0%	0
Total	0	2,676	0	-100.0%	0
<u>Public Works</u>					
Personal Services	0	333	402	20.7%	407
Materials and Supplies	0	143	138	-3.5%	138
Other Services/Charges	0	1,433	1,444	0.8%	1,442
Capital Outlay	0	135	0	-100.0%	0
Total	0	2,044	1,984	-2.9%	1,987
Total Public Works & Transportation	0	4,720	1,984	-58.0%	1,987
ADMINISTRATIVE AND SUPPORT SERVICES					
<u>INCOG</u>					
Other Services/Charges	0	50	0	-100.0%	0
Total	0	50	0	-100.0%	0
Total Administrative & Support Services	0	50	0	-100.0%	0
TOTAL BUDGET	0	4,958	2,128	-57.1%	2,134

(Expenditures or appropriations)

	FY 22	FY 23	FY 24	PERCENT DIFF. FROM	FY 25
<u>Transfers Out</u>	<u>ACTUAL</u>	<u>ORIGINAL</u>	<u>BUDGET</u>	<u>FY 23 ORIG</u>	<u>FINANCIAL PLAN</u>
Public Ways Capital Projects Transfer	0	0	2,600	N/A	2,600
TOTAL TRANSFERS OUT	0	0	2,600	N/A	2,600
 TOTAL ANNUAL OUTLAYS	 \$ 0	 \$ 4,958	 \$ 4,728	 -4.6%	 \$ 4,734

PUBLIC SAFETY SALES TAX

FY 2023 - 2024 & FY 2024 - 2025

OPERATING FUND

150

GOVERNMENTAL FUND
BUDGETED ON A
CASH BASIS

OVERVIEW

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

BUDGET SUMMARY

Revenues in the Public Safety Tax Fund are not expected to exceed outlays for approved public safety functions. In FY23, the final 6 of the original 16 Emergency Communicator I positions are funded by Public Safety Tax were created.

ANNUAL RESOURCES AND OUTLAYS

(amounts expressed in thousands)

	FY 22 ACTUAL	FY 23 ORIGINAL	FY 23 ESTIMATE	FY 24 BUDGET	PERCENT DIFF. FROM FY 23 EST.	FY 25 FINANCIAL PLAN
Annual Resources						
Revenue	\$ 23,281	\$ 23,254	\$ 24,188	\$ 24,348	0.7%	\$ 24,620
Transfers In	0	0	0	0	N/A	0
Total Resources	23,281	23,254	24,188	24,348	0.7%	24,620
Annual Outlays						
Budget	19,506	22,914	22,697	24,891	9.7%	25,494
Transfers Out	0	0	0	0	N/A	0
Total Outlays	19,506	22,914	22,697	24,891	9.7%	25,494
Resources Less Outlays	3,775	340	1,491	(543)		(874)
Fund Balance						
Beginning Unassigned Fund Balance	8,013	11,739	11,788	13,279		12,736
Addition to/(Use of)	3,775	340	1,491	(543)		(874)
End of Year	\$ 11,788	\$ 12,079	\$ 13,279	\$ 12,736		\$ 11,862

ANNUAL RESOURCES

(amounts expressed in thousands)

	FY 22 ACTUAL	FY 23 ORIGINAL	FY 23 ESTIMATE	FY 24 BUDGET	PERCENT DIFF. FROM FY 23 EST	FY 25 FINANCIAL PLAN
REVENUE ACCOUNT						
<u>Taxes</u>						
Sales Tax	\$ 23,190	\$ 23,148	\$ 24,003	\$ 24,175	0.7%	\$ 24,476
Total Taxes	23,190	23,148	24,003	24,175	0.7%	24,476
<u>Investment Income</u>						
Interest Earnings	91	106	185	173	-6.5%	144
Total Investment Income	91	106	185	173	-6.5%	144
TOTAL ANNUAL RESOURCES	\$ 23,281	\$ 23,254	\$ 24,188	\$ 24,348	0.7%	\$ 24,620

ANNUAL OUTLAYS

(amounts expressed in thousands)

	FY 22 ACTUAL	FY 23 ORIGINAL	FY 24 BUDGET	PERCENT DIFF. FROM FY 23 ORIG	FY 25 FINANCIAL PLAN
PUBLIC SAFETY AND PROTECTION					
<u>Police</u>					
Personal Services	\$ 13,727	\$ 15,345	\$ 17,034	11.0%	\$ 17,496
Materials and Supplies	18	336	90	-73.2%	90
Other Services/Charges	288	481	521	8.3%	496
Capital Outlay	14	69	0	-100.0%	0
Total	14,047	16,231	17,645	8.7%	18,082
<u>Fire</u>					
Personal Services	5,211	5,817	6,449	10.9%	6,613
Materials and Supplies	1	376	376	0.0%	376
Other Services/Charges	196	309	318	2.9%	318
Capital Outlay	0	87	0	-100.0%	0
Total	5,408	6,589	7,143	8.4%	7,307
Total Public Safety and Protection	19,455	22,820	24,788	8.6%	25,389
ADMINISTRATIVE AND SUPPORT SERVICES					
<u>Finance</u>					
Personal Services	51	94	103	9.6%	105
Total	51	94	103	9.6%	105
Total Administrative & Support Services	51	94	103	9.6%	105
TOTAL BUDGET	19,506	22,914	24,891	8.6%	25,494
(Expenditures or appropriations)					
TOTAL ANNUAL OUTLAYS	\$ 19,506	\$ 22,914	\$ 24,891	8.6%	\$ 25,494

TRANSPORTATION SALES TAX

FY 2023 - 2024 & FY 2024 - 2025

OPERATING FUND

151

GOVERNMENTAL FUND
BUDGETED ON A
CASH BASIS

OVERVIEW

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

BUDGET SUMMARY

Streets and Transit Fund outlays are for approved streets and transit functions. The fund accumulated a fund balance as planned operations were started. The Street and Traffic positions included in the plan have been all been created. The equipment for those positions has been purchased. The fund now funds ongoing Transit operations for bus rapid transit, lift services, Sunday service, and downtown/midtown circular services.

ANNUAL RESOURCES AND OUTLAYS

(amounts expressed in thousands)

	FY 22 ACTUAL	FY 23 ORIGINAL	FY 23 ESTIMATE	FY 24 BUDGET	PERCENT DIFF. FROM FY 23 EST.	FY 25 FINANCIAL PLAN
Annual Resources						
Revenue	\$ 7,678	\$ 7,666	\$ 8,063	\$ 8,089	0.3%	\$ 8,154
Transfers In	0	0	0	0	N/A	0
Total Resources	7,678	7,666	8,063	8,089	0.3%	8,154
Annual Outlays						
Budget	5,623	7,431	7,360	7,942	7.9%	8,450
Transfers Out	0	3,000	3,000	0	-100.0%	0
Total Outlays	5,623	10,431	10,360	7,942	-23.3%	8,450
Resources Less Outlays	2,055	(2,765)	(2,297)	147		(296)
Fund Balance						
Beginning Unassigned Fund Balance	9,135	10,765	11,190	8,893		9,040
Addition to/(Use of)	2,055	(2,765)	(2,297)	147		(296)
End of Year	\$ 11,190	\$ 8,000	\$ 8,893	\$ 9,040		\$ 8,744

ANNUAL RESOURCES

(amounts expressed in thousands)

	FY 22 ACTUAL	FY 23 ORIGINAL	FY 23 ESTIMATE	FY 24 BUDGET	PERCENT DIFF. FROM FY 23 EST	FY 25 FINANCIAL PLAN
REVENUE ACCOUNT						
<u>Taxes</u>						
Sales Tax	\$ 7,581	\$ 7,568	\$ 7,851	\$ 7,903	0.7%	\$ 8,002
Total Taxes	7,581	7,568	7,851	7,903	0.7%	8,002
<u>Investment Income</u>						
Interest Earnings	97	98	212	186	-12.3%	152
Total Investment Income	97	98	212	186	-12.3%	152
TOTAL ANNUAL RESOURCES	\$ 7,678	\$ 7,666	\$ 8,063	\$ 8,089	0.3%	\$ 8,154

ANNUAL OUTLAYS

(amounts expressed in thousands)

	FY 22 ACTUAL	FY 23 ORIGINAL	FY 24 BUDGET	PERCENT DIFF. FROM FY 23 ORIG	FY 25 FINANCIAL PLAN
PUBLIC WORKS AND TRANSPORTATION					
<u>Public Works</u>					
Personal Services	\$ 1,723	\$ 2,115	\$ 2,241	6.0%	\$ 2,265
Materials and Supplies	622	906	871	-3.9%	871
Other Services/Charges	154	526	540	2.7%	540
Total	2,499	3,547	3,652	3.0%	3,676
<u>Tulsa Transit</u>					
Other Services/Charges	3,124	3,884	4,290	10.5%	4,774
Total	3,124	3,884	4,290	10.5%	4,774
Total Public Works & Transportation	5,623	7,431	7,942	6.9%	8,450
TOTAL BUDGET	5,623	7,431	7,942	6.9%	8,450
(Expenditures or appropriations)					

	FY 22 ACTUAL	FY 23 ORIGINAL	FY 24 BUDGET	PERCENT DIFF. FROM FY 23 ORIG	FY 25 FINANCIAL PLAN
<u>Transfers Out</u>					
Center of the Universe	0	3,000	0	-100.0%	0
TOTAL TRANSFERS OUT	0	3,000	0	-100.0%	0
TOTAL ANNUAL OUTLAYS	\$ 5,623	\$ 10,431	\$ 7,942	-23.9%	\$ 8,450

ECONOMIC STABILIZATION RESERVE

FY 2023 - 2024 & FY 2024 - 2025

OPERATING FUND

152

SPECIAL REVENUE FUND
BUDGETED ON A
CASH BASIS

OVERVIEW

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

BUDGET SUMMARY

Revenues in the Economic Stabilization Reserve Fund are estimated to be \$4,691,000 in FY24. There are no planned appropriations. The anticipated ending fund balance for FY24 of \$17,410,000 shall be held to be used in accordance with the provisions of Title 43-100.4 of the City of Tulsa Municipal Code.

ANNUAL RESOURCES AND OUTLAYS

(amounts expressed in thousands)

	FY 22 ACTUAL	FY 23 ORIGINAL	FY 23 ESTIMATE	FY 24 BUDGET	PERCENT DIFF. FROM FY 23 EST.	FY 25 FINANCIAL PLAN
Annual Resources						
Revenue	\$ 4,504	\$ 4,452	\$ 4,657	\$ 4,691	0.7%	\$ 4,749
Transfers In	3,000	0	0	0	N/A	0
Total Resources	7,504	4,452	4,657	4,691	0.7%	4,749
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	7,504	4,452	4,657	4,691		4,749
Fund Balance						
Beginning Unassigned Fund Balance	558	7,953	8,062	12,719		17,410
Addition to/(Use of)	7,504	4,452	4,657	4,691		4,749
End of Year	\$ 8,062	\$ 12,405	\$ 12,719	\$ 17,410		\$ 22,159

ANNUAL RESOURCES

(amounts expressed in thousands)

	<u>FY 22</u>	<u>FY 23</u>	<u>FY 23</u>	<u>FY 24</u>	<u>PERCENT</u>	<u>FY 25</u>
	<u>ACTUAL</u>	<u>ORIGINAL</u>	<u>ESTIMATE</u>	<u>BUDGET</u>	<u>DIFF. FROM</u>	<u>FINANCIAL</u>
					<u>FY 23 EST</u>	<u>PLAN</u>
REVENUE ACCOUNT						
<u>Taxes</u>						
Sales Tax	\$ 4,460	\$ 4,452	\$ 4,617	\$ 4,649	0.7%	\$ 4,707
Total Taxes	4,460	4,452	4,617	4,649	0.7%	4,707
<u>Investment Income</u>						
Interest Earnings	44	0	40	42	5.0%	42
Total Investment Income	44	0	40	42	5.0%	42
<u>Transfers In</u>						
Transfers within Primary Government	3,000	0	0	0	N/A	0
Total Transfers In	3,000	0	0	0	N/A	0
TOTAL ANNUAL RESOURCES	\$ 7,504	\$ 4,452	\$ 4,657	\$ 4,691	0.7%	\$ 4,749

ANNUAL OUTLAYS

(amounts expressed in thousands)

	<u>FY 22</u>	<u>FY 23</u>	<u>FY 24</u>	<u>PERCENT</u>	<u>FY 25</u>
	<u>ACTUAL</u>	<u>ORIGINAL</u>	<u>BUDGET</u>	<u>DIFF. FROM</u>	<u>FINANCIAL</u>
				<u>FY 23 ORIG</u>	<u>PLAN</u>
TOTAL ANNUAL OUTLAYS	\$ 0	\$ 0	\$ 0	N/A	\$ 0

COMMUNITY DEVELOP BLOCK GRANT

FY 2023 - 2024 & FY 2024 - 2025

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 FY24 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 22 ACTUAL	FY 23 ORIGINAL	FY 23 ESTIMATE	FY 24 BUDGET	PERCENT DIFF. FROM FY 23 EST.	FY 25 FINANCIAL PLAN
Annual Resources						
Revenue	\$ 5,109	\$ 5,754	\$ 5,754	\$ 5,618	-2.4%	\$ 5,618
Transfers In	0	0	0	50	N/A	0
Total Resources	5,109	5,754	5,754	5,668	-1.5%	5,618
Annual Outlays						
Budget	5,109	5,754	5,754	5,668	-1.5%	5,618
Transfers Out	0	0	0	0	N/A	0
Total Outlays	5,109	5,754	5,754	5,668	-1.5%	5,618
Resources Less Outlays	0	0	0	0		0
Fund Balance						
End of Year	\$ 0	\$ 0	\$ 0	\$ 0		\$ 0

ANNUAL RESOURCES

(amounts expressed in thousands)

	FY 22 ACTUAL	FY 23 ORIGINAL	FY 23 ESTIMATE	FY 24 BUDGET	PERCENT DIFF. FROM FY 23 EST	FY 25 FINANCIAL PLAN
REVENUE ACCOUNT						
<u>Intrgvmntl Grant Revenues</u>						
Federal Government Grants	\$ 3,000	\$ 3,754	\$ 3,754	\$ 3,618	-3.6%	\$ 3,618
Total Intrgvmntl Grant Revenues	3,000	3,754	3,754	3,618	-3.6%	3,618
<u>Transfers In</u>						
Transfers within Primary Government	0	0	0	50	N/A	0
Total Transfers In	0	0	0	50	N/A	0
<u>Miscellaneous</u>						
Program Income	2,109	2,000	2,000	2,000	0.0%	2,000
Total Miscellaneous	2,109	2,000	2,000	2,000	0.0%	2,000
TOTAL ANNUAL RESOURCES	\$ 5,109	\$ 5,754	\$ 5,754	\$ 5,668	-1.5%	\$ 5,618

ANNUAL OUTLAYS

(amounts expressed in thousands)

	FY 22 ACTUAL	FY 23 ORIGINAL	FY 24 BUDGET	PERCENT DIFF. FROM FY 23 ORIG	FY 25 FINANCIAL PLAN
CULTURAL DEVELOPMENT AND RECREATION					
<u>Park and Recreation</u>					
Capital Outlay	\$ 0	\$ 0	\$ 360	N/A	\$ 360
Total	0	0	360	N/A	360
Total Cultural Development & Recreation	0	0	360	N/A	360
SOCIAL AND ECONOMIC DEVELOPMENT					
<u>Department of City Experience</u>					
Personal Services	487	515	586	13.8%	586
Other Services/Charges	1,119	839	897	6.9%	897
Total	1,606	1,354	1,483	9.5%	1,483
Total Social & Economic Development	1,606	1,354	1,483	9.5%	1,483
PUBLIC WORKS AND TRANSPORTATION					
<u>Public Works</u>					
Capital Outlay	173	343	301	-12.2%	301
Total	173	343	301	-12.2%	301
Total Public Works & Transportation	173	343	301	-12.2%	301

	FY 22	FY 23	FY 24	PERCENT	FY 25
	ACTUAL	ORIGINAL	BUDGET	DIFF. FROM	FINANCIAL
				FY 23 ORIG	PLAN
ADMINISTRATIVE AND SUPPORT SERVICES					
<u>Finance</u>					
Personal Services	526	533	547	2.6%	547
Materials and Supplies	27	12	15	25.0%	15
Other Services/Charges	2,777	3,512	2,962	-15.7%	2,912
Total	3,330	4,057	3,524	-13.1%	3,474
Total Administrative & Support Services	3,330	4,057	3,524	-13.1%	3,474
TOTAL BUDGET	5,109	5,754	5,668	-1.5%	5,618
(Expenditures or appropriations)					
TOTAL ANNUAL OUTLAYS	\$ 5,109	\$ 5,754	\$ 5,668	-1.5%	\$ 5,618

HOME INVESTMENT PARTNERSHIP

FY 2023 - 2024 & FY 2024 - 2025

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 FY24 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 22 ACTUAL	FY 23 ORIGINAL	FY 23 ESTIMATE	FY 24 BUDGET	PERCENT DIFF. FROM FY 23 EST.	FY 25 FINANCIAL PLAN
Annual Resources						
Revenue	\$ 1,788	\$ 2,008	\$ 2,008	\$ 1,927	-4.0%	\$ 1,927
Transfers In	0	0	0	0	N/A	0
Total Resources	1,788	2,008	2,008	1,927	-4.0%	1,927
Annual Outlays						
Budget	1,788	2,008	2,008	1,927	-4.0%	1,927
Transfers Out	0	0	0	0	N/A	0
Total Outlays	1,788	2,008	2,008	1,927	-4.0%	1,927
Resources Less Outlays	0	0	0	0		0
Fund Balance						
End of Year	\$ 0	\$ 0	\$ 0	\$ 0		\$ 0

ANNUAL RESOURCES

(amounts expressed in thousands)

	FY 22 ACTUAL	FY 23 ORIGINAL	FY 23 ESTIMATE	FY 24 BUDGET	PERCENT DIFF. FROM FY 23 EST	FY 25 FINANCIAL PLAN
REVENUE ACCOUNT						
<u>Intrgvmtl Grant Revenues</u>						
Federal Government Grants	\$ 1,788	\$ 2,008	\$ 2,008	\$ 1,927	-4.0%	\$ 1,927
Total Intrgvmtl Grant Revenues	1,788	2,008	2,008	1,927	-4.0%	1,927
TOTAL ANNUAL RESOURCES	\$ 1,788	\$ 2,008	\$ 2,008	\$ 1,927	-4.0%	\$ 1,927

ANNUAL OUTLAYS

(amounts expressed in thousands)

	FY 22 ACTUAL	FY 23 ORIGINAL	FY 24 BUDGET	PERCENT DIFF. FROM FY 23 ORIG	FY 25 FINANCIAL PLAN
SOCIAL AND ECONOMIC DEVELOPMENT					
<u>Department of City Experience</u>					
Other Services/Charges	\$ 259	\$ 270	\$ 420	55.6%	\$ 420
Total	259	270	420	55.6%	420
Total Social & Economic Development	259	270	420	55.6%	420
ADMINISTRATIVE AND SUPPORT SERVICES					
<u>Finance</u>					
Personal Services	151	166	156	-6.0%	156
Materials and Supplies	10	10	9	-10.0%	9
Other Services/Charges	1,368	1,562	1,342	-14.1%	1,342
Total	1,529	1,738	1,507	-13.3%	1,507
Total Administrative & Support Services	1,529	1,738	1,507	-13.3%	1,507
TOTAL BUDGET	1,788	2,008	1,927	-4.0%	1,927
(Expenditures or appropriations)					
TOTAL ANNUAL OUTLAYS	\$ 1,788	\$ 2,008	\$ 1,927	-4.0%	\$ 1,927

EMERGENCY SOLUTIONS GRANT

FY 2023 - 2024 & FY 2024 - 2025

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 FY24 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 22 ACTUAL	FY 23 ORIGINAL	FY 23 ESTIMATE	FY 24 BUDGET	PERCENT DIFF. FROM FY 23 EST.	FY 25 FINANCIAL PLAN
Annual Resources						
Revenue	\$ 302	\$ 303	\$ 303	\$ 310	2.3%	\$ 310
Transfers In	0	0	0	0	N/A	0
Total Resources	302	303	303	310	2.3%	310
Annual Outlays						
Budget	302	303	303	310	2.3%	310
Transfers Out	0	0	0	0	N/A	0
Total Outlays	302	303	303	310	2.3%	310
Resources Less Outlays	0	0	0	0		0
Fund Balance						
End of Year	\$ 0	\$ 0	\$ 0	\$ 0		\$ 0

ANNUAL RESOURCES

(amounts expressed in thousands)

	FY 22 ACTUAL	FY 23 ORIGINAL	FY 23 ESTIMATE	FY 24 BUDGET	PERCENT DIFF. FROM FY 23 EST	FY 25 FINANCIAL PLAN
REVENUE ACCOUNT						
<u>Intrgymntl Grant Revenues</u>						
Federal Government Grants	\$ 302	\$ 303	\$ 303	\$ 310	2.3%	\$ 310
Total Intrgymntl Grant Revenues	302	303	303	310	2.3%	310
TOTAL ANNUAL RESOURCES	\$ 302	\$ 303	\$ 303	\$ 310	2.3%	\$ 310

ANNUAL OUTLAYS

(amounts expressed in thousands)

	FY 22 ACTUAL	FY 23 ORIGINAL	FY 24 BUDGET	PERCENT DIFF. FROM FY 23 ORIG	FY 25 FINANCIAL PLAN
ADMINISTRATIVE AND SUPPORT SERVICES					
<u>Finance</u>					
Personal Services	\$ 22	\$ 22	\$ 22	0.0%	\$ 22
Other Services/Charges	280	281	288	2.5%	288
Total	302	303	310	2.3%	310
Total Administrative & Support Services	302	303	310	2.3%	310
TOTAL BUDGET	302	303	310	2.3%	310
(Expenditures or appropriations)					
TOTAL ANNUAL OUTLAYS	\$ 302	\$ 303	\$ 310	2.3%	\$ 310

HOUSING OPP PERSONS W AIDS

FY 2023 - 2024 & FY 2024 - 2025

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 FY24 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 22 ACTUAL	FY 23 ORIGINAL	FY 23 ESTIMATE	FY 24 BUDGET	PERCENT DIFF. FROM FY 23 EST.	FY 25 FINANCIAL PLAN
Annual Resources						
Revenue	\$ 667	\$ 719	\$ 719	\$ 801	11.4%	\$ 801
Transfers In	0	0	0	0	N/A	0
Total Resources	667	719	719	801	11.4%	801
Annual Outlays						
Budget	667	719	719	801	11.4%	801
Transfers Out	0	0	0	0	N/A	0
Total Outlays	667	719	719	801	11.4%	801
Resources Less Outlays	0	0	0	0		0
Fund Balance						
End of Year	\$ 0	\$ 0	\$ 0	\$ 0		\$ 0

ANNUAL RESOURCES

(amounts expressed in thousands)

	FY 22 ACTUAL	FY 23 ORIGINAL	FY 23 ESTIMATE	FY 24 BUDGET	PERCENT DIFF. FROM FY 23 EST	FY 25 FINANCIAL PLAN
REVENUE ACCOUNT						
<u>Intrgvmntl Grant Revenues</u>						
Federal Government Grants	\$ 667	\$ 719	\$ 719	\$ 801	11.4%	\$ 801
Total Intrgvmntl Grant Revenues	667	719	719	801	11.4%	801
TOTAL ANNUAL RESOURCES	\$ 667	\$ 719	\$ 719	\$ 801	11.4%	\$ 801

ANNUAL OUTLAYS

(amounts expressed in thousands)

	FY 22 ACTUAL	FY 23 ORIGINAL	FY 24 BUDGET	PERCENT DIFF. FROM FY 23 ORIG	FY 25 FINANCIAL PLAN
ADMINISTRATIVE AND SUPPORT SERVICES					
<u>Finance</u>					
Personal Services	\$ 20	\$ 22	\$ 24	9.1%	\$ 24
Other Services/Charges	647	697	777	11.5%	777
Total	667	719	801	11.4%	801
Total Administrative & Support Services	667	719	801	11.4%	801
TOTAL BUDGET	667	719	801	11.4%	801
(Expenditures or appropriations)					
TOTAL ANNUAL OUTLAYS	\$ 667	\$ 719	\$ 801	11.4%	\$ 801

1985 SALES TAX ECON DEVEL

FY 2023 - 2024 & FY 2024 - 2025

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 FY24 and FY25 fund balance will be reserved for projects identified by the City Council.

ANNUAL RESOURCES AND OUTLAYS

(amounts expressed in thousands)

	FY 22 ACTUAL	FY 23 ORIGINAL	FY 23 ESTIMATE	FY 24 BUDGET	PERCENT DIFF. FROM FY 23 EST.	FY 25 FINANCIAL PLAN
Annual Resources						
Revenue	\$ 1	\$ 2	\$ 4	\$ 3	-25.0%	\$ 2
Transfers In	0	0	0	0	N/A	0
Total Resources	1	2	4	3	-25.0%	2
Annual Outlays						
Budget	0	0	0	0	N/A	0
Transfers Out	0	0	0	0	N/A	0
Total Outlays	0	0	0	0	N/A	0
Resources Less Outlays	1	2	4	3		2
Fund Balance						
Beginning Unassigned Fund Balance	35	35	36	40		43
Addition to/(Use of)	1	2	4	3		2
End of Year	\$ 36	\$ 37	\$ 40	\$ 43		\$ 45

ANNUAL RESOURCES

(amounts expressed in thousands)

	<u>FY 22</u> <u>ACTUAL</u>	<u>FY 23</u> <u>ORIGINAL</u>	<u>FY 23</u> <u>ESTIMATE</u>	<u>FY 24</u> <u>BUDGET</u>	<u>PERCENT</u> <u>DIFF. FROM</u> <u>FY 23 EST</u>	<u>FY 25</u> <u>FINANCIAL</u> <u>PLAN</u>
REVENUE ACCOUNT						
<u>Investment Income</u>						
Interest Earnings	\$ 1	\$ 2	\$ 4	\$ 3	-25.0%	\$ 2
Total Investment Income	1	2	4	3	-25.0%	2
TOTAL ANNUAL RESOURCES	<u>\$ 1</u>	<u>\$ 2</u>	<u>\$ 4</u>	<u>\$ 3</u>	-25.0%	<u>\$ 2</u>

ANNUAL OUTLAYS

(amounts expressed in thousands)

	<u>FY 22</u> <u>ACTUAL</u>	<u>FY 23</u> <u>ORIGINAL</u>	<u>FY 24</u> <u>BUDGET</u>	<u>PERCENT</u> <u>DIFF. FROM</u> <u>FY 23 ORIG</u>	<u>FY 25</u> <u>FINANCIAL</u> <u>PLAN</u>
TOTAL ANNUAL OUTLAYS	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	N/A	<u>\$ 0</u>

2001 SALES TAX

FY 2023 - 2024 & FY 2024 - 2025

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 22 ACTUAL	FY 23 ORIGINAL	FY 23 ESTIMATE	FY 24 BUDGET	PERCENT DIFF. FROM FY 23 EST.	FY 25 FINANCIAL PLAN
Annual Resources						
Revenue	\$ 1	\$ 2	\$ 4	\$ 3	-25.0%	\$ 2
Transfers In	0	0	0	0	N/A	0
Total Resources	1	2	4	3	-25.0%	2
Annual Outlays						
Budget	0	0	53	0	-100.0%	0
Transfers Out	0	0	0	0	N/A	0
Total Outlays	0	0	53	0	-100.0%	0
Resources Less Outlays	1	2	(49)	3		2
Fund Balance						
Beginning Unassigned Fund Balance	52	192	53	4		7
Addition to/(Use of)	1	2	(49)	3		2
End of Year	\$ 53	\$ 194	\$ 4	\$ 7		\$ 9

ANNUAL RESOURCES

(amounts expressed in thousands)

	<u>FY 22</u> <u>ACTUAL</u>	<u>FY 23</u> <u>ORIGINAL</u>	<u>FY 23</u> <u>ESTIMATE</u>	<u>FY 24</u> <u>BUDGET</u>	<u>PERCENT</u> <u>DIFF. FROM</u> <u>FY 23 EST</u>	<u>FY 25</u> <u>FINANCIAL</u> <u>PLAN</u>
REVENUE ACCOUNT						
<u>Investment Income</u>						
Interest Earnings	\$ 1	\$ 2	\$ 4	\$ 3	-25.0%	\$ 2
Total Investment Income	1	2	4	3	-25.0%	2
TOTAL ANNUAL RESOURCES	<u>\$ 1</u>	<u>\$ 2</u>	<u>\$ 4</u>	<u>\$ 3</u>	-25.0%	<u>\$ 2</u>

ANNUAL OUTLAYS

(amounts expressed in thousands)

	<u>FY 22</u> <u>ACTUAL</u>	<u>FY 23</u> <u>ORIGINAL</u>	<u>FY 24</u> <u>BUDGET</u>	<u>PERCENT</u> <u>DIFF. FROM</u> <u>FY 23 ORIG</u>	<u>FY 25</u> <u>FINANCIAL</u> <u>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 2023 - 2024 & FY 2024 - 2025

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 22 ACTUAL	FY 23 ORIGINAL	FY 23 ESTIMATE	FY 24 BUDGET	PERCENT DIFF. FROM FY 23 EST.	FY 25 FINANCIAL PLAN
Annual Resources						
Revenue	\$ 97	\$ 110	\$ 225	\$ 186	-17.3%	\$ 151
Transfers In	0	0	0	0	N/A	0
Total Resources	97	110	225	186	-17.3%	151
Annual Outlays						
Budget	0	0	1,109	0	-100.0%	0
Transfers Out	0	0	0	0	N/A	0
Total Outlays	0	0	1,109	0	-100.0%	0
Resources Less Outlays	97	110	(884)	186		151
Fund Balance						
Beginning Unassigned Fund Balance	1,011	1,723	1,108	224		410
Addition to/(Use of)	97	110	(884)	186		151
End of Year	\$ 1,108	\$ 1,833	\$ 224	\$ 410		\$ 561

ANNUAL RESOURCES

(amounts expressed in thousands)

	<u>FY 22</u>	<u>FY 23</u>	<u>FY 23</u>	<u>FY 24</u>	<u>PERCENT</u>	<u>FY 25</u>
	<u>ACTUAL</u>	<u>ORIGINAL</u>	<u>ESTIMATE</u>	<u>BUDGET</u>	<u>DIFF. FROM</u>	<u>FINANCIAL</u>
					<u>FY 23 EST</u>	<u>PLAN</u>
REVENUE ACCOUNT						
<u>Investment Income</u>						
Interest Earnings	\$ 97	\$ 110	\$ 225	\$ 186	-17.3%	\$ 151
Total Investment Income	97	110	225	186	-17.3%	151
TOTAL ANNUAL RESOURCES	\$ 97	\$ 110	\$ 225	\$ 186	-17.3%	\$ 151

ANNUAL OUTLAYS

(amounts expressed in thousands)

	<u>FY 22</u>	<u>FY 23</u>	<u>FY 24</u>	<u>PERCENT</u>	<u>FY 25</u>
	<u>ACTUAL</u>	<u>ORIGINAL</u>	<u>BUDGET</u>	<u>DIFF. FROM</u>	<u>FINANCIAL</u>
				<u>FY 23 ORIG</u>	<u>PLAN</u>
TOTAL ANNUAL OUTLAYS	\$ 0	\$ 0	\$ 0	N/A	\$ 0

2008 SPECIAL TEMP SALES TAX

FY 2023 - 2024 & FY 2024 - 2025

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 22 ACTUAL	FY 23 ORIGINAL	FY 23 ESTIMATE	FY 24 BUDGET	PERCENT DIFF. FROM FY 23 EST.	FY 25 FINANCIAL PLAN
Annual Resources						
Revenue	\$ 31	\$ 35	\$ 71	\$ 59	-16.9%	\$ 48
Transfers In	0	0	0	0	N/A	0
Total Resources	31	35	71	59	-16.9%	48
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	31	35	71	59		48
Fund Balance						
Beginning Unassigned Fund Balance	3,969	1,983	4,000	4,071		4,130
Addition to/(Use of)	31	35	71	59		48
End of Year	\$ 4,000	\$ 2,018	\$ 4,071	\$ 4,130		\$ 4,178

ANNUAL RESOURCES

(amounts expressed in thousands)

	<u>FY 22</u> <u>ACTUAL</u>	<u>FY 23</u> <u>ORIGINAL</u>	<u>FY 23</u> <u>ESTIMATE</u>	<u>FY 24</u> <u>BUDGET</u>	<u>PERCENT</u> <u>DIFF. FROM</u> <u>FY 23 EST</u>	<u>FY 25</u> <u>FINANCIAL</u> <u>PLAN</u>
REVENUE ACCOUNT						
<u>Investment Income</u>						
Interest Earnings	\$ 31	\$ 35	\$ 71	\$ 59	-16.9%	\$ 48
Total Investment Income	31	35	71	59	-16.9%	48
TOTAL ANNUAL RESOURCES	\$ 31	\$ 35	\$ 71	\$ 59	-16.9%	\$ 48

ANNUAL OUTLAYS

(amounts expressed in thousands)

	<u>FY 22</u> <u>ACTUAL</u>	<u>FY 23</u> <u>ORIGINAL</u>	<u>FY 24</u> <u>BUDGET</u>	<u>PERCENT</u> <u>DIFF. FROM</u> <u>FY 23 ORIG</u>	<u>FY 25</u> <u>FINANCIAL</u> <u>PLAN</u>
TOTAL ANNUAL OUTLAYS	\$ 0	\$ 0	\$ 0	N/A	\$ 0

2014 SALES TAX

FY 2023 - 2024 & FY 2024 - 2025

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 22 ACTUAL	FY 23 ORIGINAL	FY 23 ESTIMATE	FY 24 BUDGET	PERCENT DIFF. FROM FY 23 EST.	FY 25 FINANCIAL PLAN
Annual Resources						
Revenue	\$ 1,652	\$ 1,763	\$ 3,751	\$ 3,061	-18.4%	\$ 2,480
Transfers In	0	0	0	0	N/A	0
Total Resources	1,652	1,763	3,751	3,061	-18.4%	2,480
Annual Outlays						
Budget	(156)	0	11,039	0	-100.0%	0
Transfers Out	0	0	0	0	N/A	0
Total Outlays	(156)	0	11,039	0	-100.0%	0
Resources Less Outlays	1,808	1,763	(7,288)	3,061		2,480
Fund Balance						
Beginning Unassigned Fund Balance	12,352	13,697	14,160	6,872		9,933
Addition to/(Use of)	1,808	1,763	(7,288)	3,061		2,480
End of Year	\$ 14,160	\$ 15,460	\$ 6,872	\$ 9,933		\$ 12,413

ANNUAL RESOURCES

(amounts expressed in thousands)

	FY 22 ACTUAL	FY 23 ORIGINAL	FY 23 ESTIMATE	FY 24 BUDGET	PERCENT DIFF. FROM FY 23 EST	FY 25 FINANCIAL PLAN
REVENUE ACCOUNT						
<u>Investment Income</u>						
Interest Earnings	\$ 1,607	\$ 1,763	\$ 3,751	\$ 3,061	-18.4%	\$ 2,480
Total Investment Income	1,607	1,763	3,751	3,061	-18.4%	2,480
<u>Miscellaneous</u>						
Reimbursements	45	0	0	0	N/A	0
Total Miscellaneous	45	0	0	0	N/A	0
TOTAL ANNUAL RESOURCES	\$ 1,652	\$ 1,763	\$ 3,751	\$ 3,061	-18.4%	\$ 2,480

ANNUAL OUTLAYS

(amounts expressed in thousands)

	FY 22 ACTUAL	FY 23 ORIGINAL	FY 24 BUDGET	PERCENT DIFF. FROM FY 23 ORIG	FY 25 FINANCIAL PLAN
SOCIAL AND ECONOMIC DEVELOPMENT					
<u>Planning</u>					
Capital Outlay	\$ (283)	\$ 0	\$ 0	N/A	\$ 0
Total	(283)	0	0	N/A	0
Total Social & Economic Development	(283)	0	0	N/A	0
PUBLIC WORKS AND TRANSPORTATION					
<u>Engineering Services</u>					
Capital Outlay	(142)	0	0	N/A	0
Total	(142)	0	0	N/A	0
<u>Public Works</u>					
Capital Outlay	(288)	0	0	N/A	0
Total	(288)	0	0	N/A	0
<u>Tulsa Transit</u>					
Other Services/Charges	57	0	0	N/A	0
Total	57	0	0	N/A	0
Total Public Works & Transportation	(373)	0	0	N/A	0
ADMINISTRATIVE AND SUPPORT SERVICES					
<u>Information Technology</u>					
Capital Outlay	500	0	0	N/A	0
Total	500	0	0	N/A	0
Total Administrative & Support Services	500	0	0	N/A	0
TOTAL BUDGET	(156)	0	0	N/A	0
(Expenditures or appropriations)					
TOTAL ANNUAL OUTLAYS	\$ (156)	\$ 0	\$ 0	N/A	\$ 0

2016 VISION ED CAPITAL PROJ

FY 2023 - 2024 & FY 2024 - 2025

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 FY24, \$21.1 million will be appropriated for projects within this fund. Another \$54.2 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 22 ACTUAL	FY 23 ORIGINAL	FY 23 ESTIMATE	FY 24 BUDGET	PERCENT DIFF. FROM FY 23 EST.	FY 25 FINANCIAL PLAN
Annual Resources						
Revenue	\$ 80,971	\$ 81,107	\$ 84,870	\$ 85,311	0.5%	\$ 86,209
Transfers In	0	0	0	0	N/A	0
Total Resources	80,971	81,107	84,870	85,311	0.5%	86,209
Annual Outlays						
Budget	6,928	7,100	7,100	18,049	154.2%	12,785
Transfers Out	55,400	57,356	57,356	57,148	-0.4%	54,263
Total Outlays	62,328	64,456	64,456	75,197	16.7%	67,048
Resources Less Outlays	18,643	16,651	20,414	10,114		19,161
Fund Balance						
Beginning Unassigned Fund Balance	6,664	23,364	25,307	45,721		55,835
Addition to/(Use of)	18,643	16,651	20,414	10,114		19,161
End of Year	\$ 25,307	\$ 40,015	\$ 45,721	\$ 55,835		\$ 74,996

ANNUAL RESOURCES

(amounts expressed in thousands)

	FY 22 ACTUAL	FY 23 ORIGINAL	FY 23 ESTIMATE	FY 24 BUDGET	PERCENT DIFF. FROM FY 23 EST	FY 25 FINANCIAL PLAN
REVENUE ACCOUNT						
<u>Taxes</u>						
Sales Tax	\$ 71,799	\$ 71,670	\$ 74,327	\$ 74,848	0.7%	\$ 75,782
Use Tax	8,714	9,008	9,570	9,640	0.7%	9,752
Total Taxes	80,513	80,678	83,897	84,488	0.7%	85,534
<u>Investment Income</u>						
Interest Earnings	458	429	973	823	-15.4%	675
Total Investment Income	458	429	973	823	-15.4%	675
TOTAL ANNUAL RESOURCES	\$ 80,971	\$ 81,107	\$ 84,870	\$ 85,311	0.5%	\$ 86,209

ANNUAL OUTLAYS

(amounts expressed in thousands)

	FY 22 ACTUAL	FY 23 ORIGINAL	FY 24 BUDGET	PERCENT DIFF. FROM FY 23 ORIG	FY 25 FINANCIAL PLAN
SOCIAL AND ECONOMIC DEVELOPMENT					
<u>Mayor's Office of Economic Development</u>					
Capital Outlay	\$ 0	\$ 36	\$ 0	-100.0%	\$ 0
Total	0	36	0	-100.0%	0
<u>Planning</u>					
Capital Outlay	266	266	263	-1.1%	263
Total	266	266	263	-1.1%	263
Total Social & Economic Development	266	302	263	-12.9%	263
PUBLIC WORKS AND TRANSPORTATION					
<u>Engineering Services</u>					
Capital Outlay	5,062	5,198	16,236	212.4%	10,972
Total	5,062	5,198	16,236	212.4%	10,972
Total Public Works & Transportation	5,062	5,198	16,236	212.4%	10,972
ADMINISTRATIVE AND SUPPORT SERVICES					
<u>Mayor's Office</u>					
Other Services/Charges	1,600	1,600	1,550	-3.1%	1,550
Total	1,600	1,600	1,550	-3.1%	1,550
Total Administrative & Support Services	1,600	1,600	1,550	-3.1%	1,550
TOTAL BUDGET	6,928	7,100	18,049	154.2%	12,785
(Expenditures or appropriations)					

	FY 22	FY 23	FY 24	PERCENT DIFF. FROM	FY 25
<u>Transfers Out</u>	<u>ACTUAL</u>	<u>ORIGINAL</u>	<u>BUDGET</u>	<u>FY 23 ORIG</u>	<u>FINANCIAL PLAN</u>
TPFA Vision Series 2017	11,000	10,196	10,154	-0.4%	10,120
TPFA Vision Series 2018	11,200	12,447	14,484	16.4%	14,619
TPFA Vision Series 2019	33,200	31,713	29,510	-6.9%	26,524
Short Term Capital	0	3,000	3,000	0.0%	3,000
TOTAL TRANSFERS OUT	55,400	57,356	57,148	-0.4%	54,263
TOTAL ANNUAL OUTLAYS	\$ 62,328	\$ 64,456	\$ 75,197	16.7%	\$ 67,048

PROJECT APPROPRIATIONS

(amounts expressed in thousands)

	FY 24 BUDGET	FY 25 FINANCIAL PLAN
ELECTED OFFICIALS - MAYOR'S OFFICE		
Public Schools Partnership	\$ 1,400	\$ 1,400
Tulsa Arts Commission	150	150
ELECTED OFFICIALS - MAYOR'S OFFICE TOTAL	1,550	1,550
ENGINEERING SERVICES		
CW & Rt 66 Beaut Rvst_ENGR	263	263
Low-Water Dam and Pedestrian Bridge	14,994	10,310
Low-Water Dam and Pedestrian B`	980	0
Trail E Bank 101 Cousins Park	0	400
ENGINEERING SERVICES TOTAL	16,237	10,973
INDIAN NATIONS COUNCIL OF GOVERNMENT		
CW & Rt 66 Beaut Rvst_PLAN	263	263
INDIAN NATIONS COUNCIL OF GOVERNMENT TOTAL	263	263
TRANSFERS		
Capital Equipment (Non Pub Safety)	3,000	3,000
Transfer to TPFA 2017	10,154	10,120
Transfer to TPFA 2018	14,484	14,619
Transfer to TPFA 2019	29,510	26,524
TRANSFERS TOTAL	57,148	54,263
Grand Total	\$ 75,197	\$ 67,048

2022 SALES TAX

FY 2023 - 2024 & FY 2024 - 2025

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 will begin receiving sales tax revenue in July 2021. Budgeting is done on a cash basis for this Governmental Capital Fund. The total program estimate is \$193.0 million and will include projects from across the City including parks, public safety, and economic development.

BUDGET SUMMARY

Revenues from the Improve Our Tulsa II Sales Tax Program are normally used in the year received to fund capital and capital maintenance projects. Total appropriations in FY24 total \$36.7 million. Any fund balance will be used to support current and future appropriations in accordance with the 2020 Improve Our Tulsa II Sales Tax Ordinance.

ANNUAL RESOURCES AND OUTLAYS

(amounts expressed in thousands)

	FY 22 ACTUAL	FY 23 ORIGINAL	FY 23 ESTIMATE	FY 24 BUDGET	PERCENT DIFF. FROM FY 23 EST.	FY 25 FINANCIAL PLAN
Annual Resources						
Revenue	\$ 40,262	\$ 40,127	\$ 41,920	\$ 42,059	0.3%	\$ 42,540
Transfers In	0	0	0	0	N/A	0
Total Resources	40,262	40,127	41,920	42,059	0.3%	42,540
Annual Outlays						
Budget	21,840	28,910	28,963	25,465	-12.1%	21,745
Transfers Out	11,278	11,278	11,278	11,278	0.0%	11,278
Total Outlays	33,118	40,188	40,241	36,743	-8.7%	33,023
Resources Less Outlays	7,144	(61)	1,679	5,316		9,517
Fund Balance						
Beginning Unassigned Fund Balance	4,656	10,728	11,800	13,479		18,795
Addition to/(Use of)	7,144	(61)	1,679	5,316		9,517
End of Year	\$ 11,800	\$ 10,667	\$ 13,479	\$ 18,795		\$ 28,312

ANNUAL RESOURCES

(amounts expressed in thousands)

	FY 22 ACTUAL	FY 23 ORIGINAL	FY 23 ESTIMATE	FY 24 BUDGET	PERCENT DIFF. FROM FY 23 EST	FY 25 FINANCIAL PLAN
REVENUE ACCOUNT						
<u>Taxes</u>						
Sales Tax	\$ 40,136	\$ 40,064	\$ 41,557	\$ 41,841	0.7%	\$ 42,363
Total Taxes	40,136	40,064	41,557	41,841	0.7%	42,363
<u>Investment Income</u>						
Interest Earnings	126	63	363	218	-39.9%	177
Total Investment Income	126	63	363	218	-39.9%	177
TOTAL ANNUAL RESOURCES	\$ 40,262	\$ 40,127	\$ 41,920	\$ 42,059	0.3%	\$ 42,540

ANNUAL OUTLAYS

(amounts expressed in thousands)

	FY 22 ACTUAL	FY 23 ORIGINAL	FY 24 BUDGET	PERCENT DIFF. FROM FY 23 ORIG	FY 25 FINANCIAL PLAN
PUBLIC SAFETY AND PROTECTION					
<u>Police</u>					
Capital Outlay	\$ 0	\$ 4,500	\$ 0	-100.0%	\$ 0
Total	0	4,500	0	-100.0%	0
<u>Fire</u>					
Capital Outlay	10,400	3,900	4,300	10.3%	2,890
Total	10,400	3,900	4,300	10.3%	2,890
Total Public Safety and Protection	10,400	8,400	4,300	-48.8%	2,890
CULTURAL DEVELOPMENT AND RECREATION					
<u>Park and Recreation</u>					
Capital Outlay	500	4,700	7,575	61.2%	6,200
Total	500	4,700	7,575	61.2%	6,200
Total Cultural Development & Recreation	500	4,700	7,575	61.2%	6,200
SOCIAL AND ECONOMIC DEVELOPMENT					
<u>Mayor's Office of Economic Development</u>					
Capital Outlay	800	400	1,650	312.5%	2,350
Total	800	400	1,650	312.5%	2,350
Total Social & Economic Development	800	400	1,650	312.5%	2,350
PUBLIC WORKS AND TRANSPORTATION					
<u>Engineering Services</u>					
Capital Outlay	7,580	11,660	8,140	-30.2%	4,805
Total	7,580	11,660	8,140	-30.2%	4,805
<u>Tulsa Transit</u>					
Capital Outlay	1,250	1,250	3,800	204.0%	4,600
Total	1,250	1,250	3,800	204.0%	4,600
Total Public Works & Transportation	8,830	12,910	11,940	-7.5%	9,405

	FY 22 ACTUAL	FY 23 ORIGINAL	FY 24 BUDGET	PERCENT DIFF. FROM FY 23 ORIG	FY 25 FINANCIAL PLAN
ADMINISTRATIVE AND SUPPORT SERVICES					
<u>Information Technology</u>					
Capital Outlay	1,010	2,500	0	-100.0%	0
Total	1,010	2,500	0	-100.0%	0
<u>Asset Management</u>					
Capital Outlay	300	0	0	N/A	900
Total	300	0	0	N/A	900
Total Administrative & Support Services	1,310	2,500	0	-100.0%	900
TOTAL BUDGET	21,840	28,910	25,465	-11.9%	21,745
(Expenditures or appropriations)					

	FY 22 ACTUAL	FY 23 ORIGINAL	FY 24 BUDGET	PERCENT DIFF. FROM FY 23 ORIG	FY 25 FINANCIAL PLAN
<u>Transfers Out</u>					
Short Term Capital	11,278	11,278	11,278	0.0%	11,278
TOTAL TRANSFERS OUT	11,278	11,278	11,278	0.0%	11,278
TOTAL ANNUAL OUTLAYS	\$ 33,118	\$ 40,188	\$ 36,743	-8.6%	\$ 33,023

PROJECT APPROPRIATIONS

(amounts expressed in thousands)

	FY 24 BUDGET	FY 25 FINANCIAL PLAN
ASSET MANAGEMENT		
600 Civic Center - Equip Reloc	\$ 0	\$ 200
One Technology Center - Maint/	0	700
ASSET MANAGEMENT TOTAL	<u>0</u>	<u>900</u>
ENGINEERING SERVICES		
ADA Imp for City Facilities	900	1,750
CW - Park System Parking Rehab	0	525
CW - Public Facilities Rehab/R	2,350	2,000
CW- Public Facilities - Roofs	400	530
Greenwood Cultural Center Reha	4,490	0
ENGINEERING SERVICES TOTAL	<u>8,140</u>	<u>4,805</u>
FIRE		
Fire Apparatus and Equipment	4,300	2,890
FIRE TOTAL	<u>4,300</u>	<u>2,890</u>
MAYOR'S OFFICE OF ECONOMIC DEVELOPMENT		
CW - Eco Devo Infrastructure	1,650	2,350
MAYOR'S OFFICE OF ECONOMIC DEVELOPMEN'	<u>1,650</u>	<u>2,350</u>
PARKS AND RECREATION		
ADA Imp for City Parks	1,000	1,000
CW - Park Facilities	2,750	2,500
CW - Tennis Court Rehab/Replac	0	1,500
Hill Park Improvements	0	500
Mohawk Park Rehab and Renovati	0	100
Park land or Facility Imp	2,625	0
Swan Lake Rehabilitation	1,200	0
Tulsa Zoo Entrance and Parking	0	600
PARKS AND RECREATION TOTAL	<u>7,575</u>	<u>6,200</u>
TRANSFERS		
Capital Equipment	11,278	11,278
TRANSFERS TOTAL	<u>11,278</u>	<u>11,278</u>
TULSA TRANSIT		
Transit Fleet Replacement	3,800	4,600
TULSA TRANSIT TOTAL	<u>3,800</u>	<u>4,600</u>
Grand Total	<u>\$ 36,743</u>	<u>\$ 33,023</u>

SHORT TERM CAPITAL

FY 2023 - 2024 & FY 2024 - 2025

CAPITAL FUND

477

SPECIAL REVENUE FUND
BUDGETED ON A
CASH BASIS

OVERVIEW

The Short-Term Capital Fund was established to finance the City's short-term capital needs. For budget purposes, a short-term capital asset has a minimum value of \$1,000 and a useful life of more than one year but less than ten years. Revenue is provided by the 2014 Sales Tax Fund which includes 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 2020 Sales Tax Fund which will provide funding from 2022 – 2026 for "short-term" capital improvement projects.

BUDGET SUMMARY

Since July 2014, sales tax revenue in the Short-Term Capital Fund has come from the Improve Our Tulsa funding package which was approved by voters in November 2013 and is anticipated to provide funding for capital equipment until 2021 when the package expires. In FY22 funding began to be provided by both the 2016 Tulsa Vision Fund and the 2020 Sales Tax Fund.

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

ANNUAL RESOURCES AND OUTLAYS

(amounts expressed in thousands)

	FY 22 ACTUAL	FY 23 ORIGINAL	FY 23 ESTIMATE	FY 24 BUDGET	PERCENT DIFF. FROM FY 23 EST.	FY 25 FINANCIAL PLAN
Annual Resources						
Revenue	\$ 109	\$ 0	\$ 13	\$ 0	-100.0%	\$ 0
Transfers In	14,278	26,470	26,470	25,602	-3.3%	16,179
Total Resources	14,387	26,470	26,483	25,602	-3.3%	16,179
Annual Outlays						
Budget	5,898	19,681	19,636	20,757	5.7%	19,783
Transfers Out	123	123	123	123	0.0%	123
Total Outlays	6,021	19,804	19,759	20,880	5.7%	19,906
Resources Less Outlays	8,366	6,666	6,724	4,722		(3,727)
Fund Balance						
Beginning Unassigned Fund Balance	(3,839)	4,136	4,527	11,251		15,973
Addition to/(Use of)	8,366	6,666	6,724	4,722		(3,727)
End of Year	\$ 4,527	\$ 10,802	\$ 11,251	\$ 15,973		\$ 12,246

ANNUAL RESOURCES

(amounts expressed in thousands)

	FY 22 ACTUAL	FY 23 ORIGINAL	FY 23 ESTIMATE	FY 24 BUDGET	PERCENT DIFF. FROM FY 23 EST	FY 25 FINANCIAL PLAN
REVENUE ACCOUNT						
<u>Transfers In</u>						
Transfers within Primary Government	\$ 14,278	\$ 26,470	\$ 26,470	\$ 25,602	-3.3%	\$ 16,179
Total Transfers In	14,278	26,470	26,470	25,602	-3.3%	16,179
<u>Miscellaneous</u>						
Recoveries	109	0	13	0	-100.0%	0
Total Miscellaneous	109	0	13	0	-100.0%	0
TOTAL ANNUAL RESOURCES	\$ 14,387	\$ 26,470	\$ 26,483	\$ 25,602	-3.3%	\$ 16,179

ANNUAL OUTLAYS

(amounts expressed in thousands)

	FY 22 ACTUAL	FY 23 ORIGINAL	FY 24 BUDGET	PERCENT DIFF. FROM FY 23 ORIG	FY 25 FINANCIAL PLAN
PUBLIC SAFETY AND PROTECTION					
<u>Municipal Court</u>					
Capital Outlay	\$ 12	\$ 0	\$ 0	N/A	\$ 0
Total	12	0	0	N/A	0
<u>Police</u>					
Capital Outlay	1,834	3,946	7,398	87.5%	7,396
Total	1,834	3,946	7,398	87.5%	7,396
<u>Fire</u>					
Capital Outlay	388	4,451	3,934	-11.6%	2,510
Total	388	4,451	3,934	-11.6%	2,510
<u>Emergency Management</u>					
Capital Outlay	32	0	0	N/A	0
Total	32	0	0	N/A	0
Total Public Safety and Protection	2,266	8,397	11,332	35.0%	9,906
CULTURAL DEVELOPMENT AND RECREATION					
<u>Park and Recreation</u>					
Capital Outlay	116	1,206	423	-64.9%	605
Total	116	1,206	423	-64.9%	605
<u>River Parks</u>					
Capital Outlay	42	36	436	>500%	36
Total	42	36	436	>500%	36
<u>Managed Entities - Culture & Recreation</u>					
Capital Outlay	42	73	173	137.0%	173
Total	42	73	173	137.0%	173
Total Cultural Development & Recreation	200	1,315	1,032	-21.5%	814
SOCIAL AND ECONOMIC DEVELOPMENT					
<u>Department of City Experience</u>					
Capital Outlay	26	386	482	24.9%	459
Total	26	386	482	24.9%	459

	FY 22	FY 23	FY 24	PERCENT DIFF. FROM	FY 25 FINANCIAL
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	ACTUAL	ORIGINAL	BUDGET	FY 23 ORIG	PLAN
<u>Development Services</u>					
Capital Outlay	140	243	112	-53.9%	112
Total	140	243	112	-53.9%	112
Total Social & Economic Development	166	629	594	-5.6%	571
PUBLIC WORKS AND TRANSPORTATION					
<u>Engineering Services</u>					
Capital Outlay	0	258	0	-100.0%	0
Total	0	258	0	-100.0%	0
<u>Public Works</u>					
Capital Outlay	417	2,499	2,078	-16.8%	2,883
Total	417	2,499	2,078	-16.8%	2,883
<u>Tulsa Transit</u>					
Capital Outlay	115	115	115	0.0%	115
Total	115	115	115	0.0%	115
Total Public Works & Transportation	532	2,872	2,193	-23.6%	2,998
ADMINISTRATIVE AND SUPPORT SERVICES					
<u>Legal</u>					
Capital Outlay	2	5	5	0.0%	5
Total	2	5	5	0.0%	5
<u>Human Resources</u>					
Capital Outlay	0	75	33	-56.0%	35
Total	0	75	33	-56.0%	35
<u>Finance</u>					
Capital Outlay	0	58	20	-65.5%	0
Total	0	58	20	-65.5%	0
<u>Information Technology</u>					
Capital Outlay	2,567	5,148	5,148	0.0%	5,148
Total	2,567	5,148	5,148	0.0%	5,148
<u>Customer Care</u>					
Capital Outlay	0	365	0	-100.0%	0
Total	0	365	0	-100.0%	0
<u>Communications</u>					
Capital Outlay	0	0	7	N/A	0
Total	0	0	7	N/A	0
<u>Asset Management</u>					
Capital Outlay	165	817	393	-51.9%	306
Total	165	817	393	-51.9%	306
Total Administrative & Support Services	2,734	6,468	5,606	-13.3%	5,494
TOTAL BUDGET	5,898	19,681	20,757	5.5%	19,783
(Expenditures or appropriations)					

	FY 22 ACTUAL	FY 23 ORIGINAL	FY 24 BUDGET	PERCENT DIFF. FROM FY 23 ORIG	FY 25 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	\$ 6,021	\$ 19,804	\$ 20,880	5.4%	\$ 19,906

OFFICE SERVICES

FY 2023 - 2024 & FY 2024 - 2025

OPERATING FUND

500

INTERNAL SERVICES FUND
BUDGETED ON A
ACCRUAL BASIS

OVERVIEW

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

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

BUDGET SUMMARY

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

ANNUAL RESOURCES AND OUTLAYS

(amounts expressed in thousands)

	FY 22 ACTUAL	FY 23 ORIGINAL	FY 23 ESTIMATE	FY 24 BUDGET	PERCENT DIFF. FROM FY 23 EST.	FY 25 FINANCIAL PLAN
Annual Resources						
Revenue	\$ 3,478	\$ 4,127	\$ 4,180	\$ 6,393	52.9%	\$ 6,238
Transfers In	0	0	0	0	N/A	0
Total Resources	3,478	4,127	4,180	6,393	52.9%	6,238
Annual Outlays						
Budget	3,519	4,128	4,087	6,305	54.3%	6,239
Transfers Out	0	0	0	0	N/A	0
Total Outlays	3,519	4,128	4,087	6,305	54.3%	6,239
Resources Less Outlays	(41)	(1)	93	88		(1)
Fund Balance						
Beginning Unassigned Fund Balance	(102)	0	(143)	(50)		38
Addition to/(Use of)	(41)	(1)	93	88		(1)
End of Year	\$ (143)	\$ (1)	\$ (50)	\$ 38		\$ 37

ANNUAL RESOURCES

(amounts expressed in thousands)

	FY 22 ACTUAL	FY 23 ORIGINAL	FY 23 ESTIMATE	FY 24 BUDGET	PERCENT DIFF. FROM FY 23 EST	FY 25 FINANCIAL PLAN
REVENUE ACCOUNT						
<u>General Government</u>						
Miscellaneous	\$ 3,478	\$ 4,127	\$ 4,180	\$ 6,393	52.9%	\$ 6,238
Total General Government	3,478	4,127	4,180	6,393	52.9%	6,238
TOTAL ANNUAL RESOURCES	\$ 3,478	\$ 4,127	\$ 4,180	\$ 6,393	52.9%	\$ 6,238

ANNUAL OUTLAYS

(amounts expressed in thousands)

	FY 22 ACTUAL	FY 23 ORIGINAL	FY 24 BUDGET	PERCENT DIFF. FROM FY 23 ORIG	FY 25 FINANCIAL PLAN
ADMINISTRATIVE AND SUPPORT SERVICES					
<u>Information Technology</u>					
Materials and Supplies	\$ 531	\$ 748	\$ 1,081	44.5%	\$ 958
Other Services/Charges	2,988	3,380	5,224	54.6%	5,281
Total	3,519	4,128	6,305	52.7%	6,239
Total Administrative & Support Services	3,519	4,128	6,305	52.7%	6,239
TOTAL BUDGET	3,519	4,128	6,305	52.7%	6,239
(Expenditures or appropriations)					
TOTAL ANNUAL OUTLAYS	\$ 3,519	\$ 4,128	\$ 6,305	52.7%	\$ 6,239

WORKERS COMPENSATION

FY 2023 - 2024 & FY 2024 - 2025

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 FY24 this review did not identify a need for a premium adjustment.

ANNUAL RESOURCES AND OUTLAYS

(amounts expressed in thousands)

	FY 22 ACTUAL	FY 23 ORIGINAL	FY 23 ESTIMATE	FY 24 BUDGET	PERCENT DIFF. FROM FY 23 EST.	FY 25 FINANCIAL PLAN
Annual Resources						
Revenue	\$ 4,615	\$ 6,329	\$ 6,267	\$ 6,419	2.4%	\$ 6,378
Transfers In	1,600	0	0	0	N/A	0
Total Resources	6,215	6,329	6,267	6,419	2.4%	6,378
Annual Outlays						
Budget	5,348	5,972	5,651	6,029	6.7%	6,038
Transfers Out	0	0	0	0	N/A	0
Total Outlays	5,348	5,972	5,651	6,029	6.7%	6,038
Resources Less Outlays	867	357	616	390		340
Fund Balance						
Beginning Unassigned Fund Balance	3,559	806	4,426	5,042		5,432
Addition to/(Use of)	867	357	616	390		340
End of Year	\$ 4,426	\$ 1,163	\$ 5,042	\$ 5,432		\$ 5,772

ANNUAL RESOURCES

(amounts expressed in thousands)

	FY 22 ACTUAL	FY 23 ORIGINAL	FY 23 ESTIMATE	FY 24 BUDGET	PERCENT DIFF. FROM FY 23 EST	FY 25 FINANCIAL PLAN
REVENUE ACCOUNT						
<u>General Government</u>						
General Government Revenue	\$ 232	\$ 0	\$ 250	\$ 0	-100.0%	\$ 0
Employee Insurance Fund	4,265	6,200	5,784	6,200	7.2%	6,200
Total General Government	4,497	6,200	6,034	6,200	2.8%	6,200
<u>Investment Income</u>						
Interest Earnings	118	129	233	219	-6.0%	178
Total Investment Income	118	129	233	219	-6.0%	178
<u>Transfers In</u>						
Transfers within Primary Government	1,600	0	0	0	N/A	0
Total Transfers In	1,600	0	0	0	N/A	0
TOTAL ANNUAL RESOURCES	\$ 6,215	\$ 6,329	\$ 6,267	\$ 6,419	2.4%	\$ 6,378

ANNUAL OUTLAYS

(amounts expressed in thousands)

	FY 22 ACTUAL	FY 23 ORIGINAL	FY 24 BUDGET	PERCENT DIFF. FROM FY 23 ORIG	FY 25 FINANCIAL PLAN
ADMINISTRATIVE AND SUPPORT SERVICES					
<u>Human Resources</u>					
Personal Services	\$ 431	\$ 472	\$ 500	5.9%	\$ 509
Materials and Supplies	14	45	45	0.0%	45
Other Services/Charges	4,903	5,455	5,484	0.5%	5,484
Total	5,348	5,972	6,029	1.0%	6,038
Total Administrative & Support Services	5,348	5,972	6,029	1.0%	6,038
TOTAL BUDGET	5,348	5,972	6,029	1.0%	6,038
(Expenditures or appropriations)					
TOTAL ANNUAL OUTLAYS	\$ 5,348	\$ 5,972	\$ 6,029	1.0%	\$ 6,038

EMPLOYEE INSURANCE SERVICE

FY 2023 - 2024 & FY 2024 - 2025

OPERATING FUND

502

INTERNAL SERVICES FUND
BUDGETED ON A
ACCRUAL BASIS

OVERVIEW

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

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

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

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 2024 with a premium increase. The City has elected to pursue that renewal option.

ANNUAL RESOURCES AND OUTLAYS

(amounts expressed in thousands)

	FY 22 ACTUAL	FY 23 ORIGINAL	FY 23 ESTIMATE	FY 24 BUDGET	PERCENT DIFF. FROM FY 23 EST.	FY 25 FINANCIAL PLAN
Annual Resources						
Revenue	\$ 20,212	\$ 19,429	\$ 19,228	\$ 22,489	17.0%	\$ 24,475
Transfers In	0	0	0	0	N/A	0
Total Resources	20,212	19,429	19,228	22,489	17.0%	24,475
Annual Outlays						
Budget	19,830	19,279	19,161	22,418	17.0%	23,607
Transfers Out	0	0	0	0	N/A	0
Total Outlays	19,830	19,279	19,161	22,418	17.0%	23,607
Resources Less Outlays	382	150	67	71		868
Fund Balance						
Beginning Unassigned Fund Balance	(368)	1,770	14	81		152
Addition to/(Use of)	382	150	67	71		868
End of Year	\$ 14	\$ 1,920	\$ 81	\$ 152		\$ 1,020

ANNUAL RESOURCES

(amounts expressed in thousands)

	<u>FY 22</u>	<u>FY 23</u>	<u>FY 23</u>	<u>FY 24</u>	<u>PERCENT</u>	<u>FY 25</u>
	<u>ACTUAL</u>	<u>ORIGINAL</u>	<u>ESTIMATE</u>	<u>BUDGET</u>	<u>DIFF. FROM</u>	<u>FINANCIAL</u>
					<u>FY 23 EST</u>	<u>PLAN</u>
REVENUE ACCOUNT						
<u>General Government</u>						
Employee Insurance Fund	\$ 19,545	\$ 18,714	\$ 18,516	\$ 21,735	17.4%	\$ 23,724
Miscellaneous	660	709	692	741	7.1%	741
Total General Government	20,205	19,423	19,208	22,476	17.0%	24,465
<u>Investment Income</u>						
Interest Earnings	7	6	20	13	-35.0%	10
Total Investment Income	7	6	20	13	-35.0%	10
TOTAL ANNUAL RESOURCES	\$ 20,212	\$ 19,429	\$ 19,228	\$ 22,489	17.0%	\$ 24,475

ANNUAL OUTLAYS

(amounts expressed in thousands)

	<u>FY 22</u>	<u>FY 23</u>	<u>FY 24</u>	<u>PERCENT</u>	<u>FY 25</u>
	<u>ACTUAL</u>	<u>ORIGINAL</u>	<u>BUDGET</u>	<u>DIFF. FROM</u>	<u>FINANCIAL</u>
				<u>FY 23 ORIG</u>	<u>PLAN</u>
ADMINISTRATIVE AND SUPPORT SERVICES					
<u>Human Resources</u>					
Personal Services	\$ 153	\$ 148	\$ 199	34.5%	\$ 239
Other Services/Charges	19,677	19,131	22,219	16.1%	23,368
Total	19,830	19,279	22,418	16.3%	23,607
Total Administrative & Support Services	19,830	19,279	22,418	16.3%	23,607
TOTAL BUDGET	19,830	19,279	22,418	16.3%	23,607
(Expenditures or appropriations)					
TOTAL ANNUAL OUTLAYS	\$ 19,830	\$ 19,279	\$ 22,418	16.3%	\$ 23,607

EQUIPMENT MANAGEMENT SERVICE

FY 2023 - 2024 & FY 2024 - 2025

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 FY24 and FY25, rates will increase slightly to align with increases in personnel costs and inflationary increases to operational supplies and services.

ANNUAL RESOURCES AND OUTLAYS

(amounts expressed in thousands)

	FY 22 ACTUAL	FY 23 ORIGINAL	FY 23 ESTIMATE	FY 24 BUDGET	PERCENT DIFF. FROM FY 23 EST.	FY 25 FINANCIAL PLAN
Annual Resources						
Revenue	\$ 18,445	\$ 22,020	\$ 21,403	\$ 24,089	12.5%	\$ 23,326
Transfers In	0	0	0	0	N/A	0
Total Resources	18,445	22,020	21,403	24,089	12.5%	23,326
Annual Outlays						
Budget	17,983	20,874	21,124	22,856	8.2%	22,183
Transfers Out	640	687	689	737	7.0%	758
Total Outlays	18,623	21,561	21,813	23,593	8.2%	22,941
Resources Less Outlays	(178)	459	(410)	496		385
Fund Balance						
Beginning Unassigned Fund Balance	906	553	728	318		814
Addition to/(Use of)	(178)	459	(410)	496		385
End of Year	\$ 728	\$ 1,012	\$ 318	\$ 814		\$ 1,199

ANNUAL RESOURCES

(amounts expressed in thousands)

	FY 22 ACTUAL	FY 23 ORIGINAL	FY 23 ESTIMATE	FY 24 BUDGET	PERCENT DIFF. FROM FY 23 EST	FY 25 FINANCIAL PLAN
REVENUE ACCOUNT						
<u>General Government</u>						
Miscellaneous	\$ 18,420	\$ 21,969	\$ 21,338	\$ 24,026	12.6%	\$ 23,263
Total General Government	18,420	21,969	21,338	24,026	12.6%	23,263
<u>Miscellaneous</u>						
Reimbursements	0	5	2	2	0.0%	2
Sale of City Property	2	0	1	0	-100.0%	0
Other	23	46	62	61	-1.6%	61
Total Miscellaneous	25	51	65	63	-3.1%	63
TOTAL ANNUAL RESOURCES	\$ 18,445	\$ 22,020	\$ 21,403	\$ 24,089	12.5%	\$ 23,326

ANNUAL OUTLAYS

(amounts expressed in thousands)

	FY 22 ACTUAL	FY 23 ORIGINAL	FY 24 BUDGET	PERCENT DIFF. FROM FY 23 ORIG	FY 25 FINANCIAL PLAN
ADMINISTRATIVE AND SUPPORT SERVICES					
<u>Asset Management</u>					
Personal Services	\$ 5,172	\$ 5,942	\$ 6,224	4.7%	\$ 6,310
Materials and Supplies	10,252	12,582	13,482	7.2%	12,723
Other Services/Charges	2,554	2,350	3,150	34.0%	3,150
Capital Outlay	5	0	0	N/A	0
Total	17,983	20,874	22,856	9.5%	22,183
Total Administrative & Support Services	17,983	20,874	22,856	9.5%	22,183
TOTAL BUDGET	17,983	20,874	22,856	9.5%	22,183
(Expenditures or appropriations)					

	FY 22 ACTUAL	FY 23 ORIGINAL	FY 24 BUDGET	PERCENT DIFF. FROM FY 23 ORIG	FY 25 FINANCIAL PLAN
<u>Transfers Out</u>					
Operational support - Asset Mgt	419	433	419	-3.2%	433
Operational support - Info Tech	221	254	318	25.2%	325
TOTAL TRANSFERS OUT	640	687	737	7.3%	758
TOTAL ANNUAL OUTLAYS	\$ 18,623	\$ 21,561	\$ 23,593	9.4%	\$ 22,941

TPFA OTC BUILDING OPERATIONS

FY 2023 - 2024 & FY 2024 - 2025

OPERATING FUND

550

ENTERPRISE FUND
BUDGETED ON A
CASH BASIS

OVERVIEW

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

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

BUDGET SUMMARY

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

ANNUAL RESOURCES AND OUTLAYS

(amounts expressed in thousands)

	FY 22 ACTUAL	FY 23 ORIGINAL	FY 23 ESTIMATE	FY 24 BUDGET	PERCENT DIFF. FROM FY 23 EST.	FY 25 FINANCIAL PLAN
Annual Resources						
Revenue	\$ 5,608	\$ 5,562	\$ 4,944	\$ 4,932	-0.2%	\$ 4,914
Transfers In	4,395	4,384	4,384	5,386	22.9%	4,394
Total Resources	10,003	9,946	9,328	10,318	10.6%	9,308
Annual Outlays						
Budget	9,486	12,897	12,350	11,255	-8.9%	11,227
Transfers Out	276	276	276	276	0.0%	276
Total Outlays	9,762	13,173	12,626	11,531	-8.7%	11,503
Resources Less Outlays	241	(3,227)	(3,298)	(1,213)		(2,195)
Fund Balance						
Beginning Unassigned Fund Balance	8,235	5,988	8,476	5,178		3,965
Addition to/(Use of)	241	(3,227)	(3,298)	(1,213)		(2,195)
Less Cash Reserve for Debt and Payments to Capital Fund	(1,972)	(1,972)	(1,972)	(1,972)		(1,770)
End of Year	\$ 6,504	\$ 789	\$ 3,206	\$ 1,993		\$ 0

ANNUAL RESOURCES

(amounts expressed in thousands)

	FY 22 ACTUAL	FY 23 ORIGINAL	FY 23 ESTIMATE	FY 24 BUDGET	PERCENT DIFF. FROM FY 23 EST	FY 25 FINANCIAL PLAN
REVENUE ACCOUNT						
<u>General Government</u>						
General Government Revenue	\$ 675	\$ 688	\$ 733	\$ 925	26.2%	\$ 925
Miscellaneous	4,513	4,461	3,920	3,695	-5.7%	3,695
Total General Government	5,188	5,149	4,653	4,620	-0.7%	4,620
<u>Investment Income</u>						
Interest Earnings	399	381	267	276	3.4%	258
Total Investment Income	399	381	267	276	3.4%	258
<u>Transfers In</u>						
Transfers from Primary Government	4,395	4,384	4,384	5,386	22.9%	4,394
Total Transfers In	4,395	4,384	4,384	5,386	22.9%	4,394
<u>Miscellaneous</u>						
Other	21	32	24	36	50.0%	36
Total Miscellaneous	21	32	24	36	50.0%	36
TOTAL ANNUAL RESOURCES	\$ 10,003	\$ 9,946	\$ 9,328	\$ 10,318	10.6%	\$ 9,308

ANNUAL OUTLAYS

(amounts expressed in thousands)

	FY 22 ACTUAL	FY 23 ORIGINAL	FY 24 BUDGET	PERCENT DIFF. FROM FY 23 ORIG	FY 25 FINANCIAL PLAN
ADMINISTRATIVE AND SUPPORT SERVICES					
<u>Asset Management</u>					
Personal Services	\$ 962	\$ 1,049	\$ 2,056	96.0%	\$ 2,070
Materials and Supplies	115	188	188	0.0%	190
Other Services/Charges	4,183	4,952	4,702	-5.0%	4,749
Capital Outlay	115	2,600	199	-92.3%	100
Total	5,375	8,789	7,145	-18.7%	7,109
Total Administrative & Support Services	5,375	8,789	7,145	-18.7%	7,109
TOTAL BUDGET	5,375	8,789	7,145	-18.7%	7,109
(Expenditures or appropriations)					
DEBT SERVICE					
Total	4,111	4,108	4,110	0.0%	4,118
	4,111	4,108	4,110		4,118
<u>Transfers Out</u>					
TPFA OTC Building Capital Reserve	200	200	200	0.0%	200
TPFA OTC Garage Cap Reserve	76	76	76	0.0%	76
TOTAL TRANSFERS OUT	276	276	276	0.0%	276
TOTAL ANNUAL OUTLAYS	\$ 9,762	\$ 13,173	\$ 11,531	-12.5%	\$ 11,503

STORMWATER ENTERPRISE

FY 2023 - 2024 & FY 2024 - 2025

OPERATING FUND

560

PROPRIETARY FUND
BUDGETED ON A
ACCRUAL BASIS

OVERVIEW

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

BUDGET SUMMARY

The fund has an informal policy of maintaining an operating reserve of 5 percent (5.0%) of revenues. For FY24, the reserve would be \$2,286,000. The FY24 estimated outlays are expected to exceed revenues for the fiscal year resulting in a use of fund balance. This use of fund balance will be for capital drainage improvements throughout the City.

The Stormwater Drainage & Hazard Mitigation Advisory Board has identified a need for a drainage system assessment and an evaluation of operating and capital improvement needs. The City has engaged an engineering firm to assist in the process called the stormwater utility enterprise initiative. A five-year plan proposes an eight and a half percent (8.5%) rate increase in both FY24 and FY25. 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 22 ACTUAL	FY 23 ORIGINAL	FY 23 ESTIMATE	FY 24 BUDGET	PERCENT DIFF. FROM FY 23 EST.	FY 25 FINANCIAL PLAN
Annual Resources						
Revenue	\$ 39,500	\$ 41,981	\$ 42,212	\$ 45,927	8.8%	\$ 49,703
Transfers In	0	0	0	0	N/A	0
Total Resources	39,500	41,981	42,212	45,927	8.8%	49,703
Annual Outlays						
Budget	19,292	29,338	28,619	31,354	9.6%	34,187
Transfers Out	14,347	15,520	15,886	18,205	14.6%	16,498
Total Outlays	33,639	44,858	44,505	49,559	11.4%	50,685
Resources Less Outlays	5,861	(2,877)	(2,293)	(3,632)		(982)
Fund Balance						
Beginning Unassigned Fund Balance	4,592	7,985	10,453	8,160		4,528
Addition to/(Use of)	5,861	(2,877)	(2,293)	(3,632)		(982)
Operating Reserve (5.00%)	(2,082)	(2,082)	(2,075)	(2,272)		(2,464)
End of Year	\$ 8,371	\$ 3,026	\$ 6,085	\$ 2,256		\$ 1,082

ANNUAL RESOURCES

(amounts expressed in thousands)

	FY 22 ACTUAL	FY 23 ORIGINAL	FY 23 ESTIMATE	FY 24 BUDGET	PERCENT DIFF. FROM FY 23 EST	FY 25 FINANCIAL PLAN
REVENUE ACCOUNT						
<u>General Government</u>						
Public Safety and Protection	\$ 48	\$ 0	\$ 38	\$ 0	-100.0%	\$ 0
Miscellaneous	17	9	13	21	61.5%	21
Total General Government	65	9	51	21	-58.8%	21
<u>Enterprise</u>						
Stormwater Revenue	38,971	41,691	41,507	45,443	9.5%	49,285
Miscellaneous Utility Revenue	188	112	110	112	1.8%	112
Total Enterprise	39,159	41,803	41,617	45,555	9.5%	49,397
<u>Fines and Forfeitures</u>						
Other Fines and Forfeitures	1	0	1	1	0.0%	1
Total Fines and Forfeitures	1	0	1	1	0.0%	1
<u>Investment Income</u>						
Interest Earnings	116	169	327	350	7.0%	284
Total Investment Income	116	169	327	350	7.0%	284
<u>Miscellaneous</u>						
Reimbursements	1	0	1	0	-100.0%	0
Sale of City Property	158	0	215	0	-100.0%	0
Total Miscellaneous	159	0	216	0	-100.0%	0
TOTAL ANNUAL RESOURCES	\$ 39,500	\$ 41,981	\$ 42,212	\$ 45,927	8.8%	\$ 49,703

ANNUAL OUTLAYS

(amounts expressed in thousands)

	FY 22 ACTUAL	FY 23 ORIGINAL	FY 24 BUDGET	PERCENT DIFF. FROM FY 23 ORIG	FY 25 FINANCIAL PLAN
PUBLIC WORKS AND TRANSPORTATION					
<u>Engineering Services</u>					
Personal Services	\$ 78	\$ 87	\$ 0	-100.0%	\$ 0
Materials and Supplies	0	1	0	-100.0%	0
Other Services/Charges	1,519	3,111	0	-100.0%	0
Total	1,597	3,199	0	-100.0%	0
<u>Public Works</u>					
Personal Services	5,658	7,313	7,879	7.7%	8,731
Materials and Supplies	578	834	875	4.9%	941
Other Services/Charges	9,133	11,876	16,461	38.6%	17,430
Capital Outlay	78	3,692	2,110	-42.8%	2,419
Total	15,447	23,715	27,325	15.2%	29,521

	FY 22 ACTUAL	FY 23 ORIGINAL	FY 24 BUDGET	PERCENT DIFF. FROM FY 23 ORIG	FY 25 FINANCIAL PLAN
<u>Water and Sewer</u>					
Materials and Supplies	0	0	8	N/A	8
Other Services/Charges	23	23	193	>500%	193
Capital Outlay	23	144	319	121.5%	10
Total	46	167	520	211.4%	211
Total Public Works & Transportation	17,090	27,081	27,845	2.8%	29,732

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
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TOTAL BUDGET	17,153	27,180	27,944	2.8%	29,831
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(Expenditures or appropriations)

DEBT SERVICE	2,139	2,158	3,410	58.0%	4,356
Total	2,139	2,158	3,410		4,356

	FY 22 ACTUAL	FY 23 ORIGINAL	FY 24 BUDGET	PERCENT DIFF. FROM FY 23 ORIG	FY 25 FINANCIAL PLAN
<u>Transfers Out</u>					
Stormwater Capital Projects Transfer	6,150	5,425	6,609	21.8%	4,859
Operational support - Asset Mgt	312	279	358	28.3%	361
Operational support - Info Tech	459	687	918	33.6%	939
Operational support - Finance	719	856	790	-7.7%	794
Operational support - Customer Care	231	367	410	11.7%	414
Operational support - Engineering Svs	3,036	3,725	0	-100.0%	0
Operational support - Public Works	2,300	2,904	5,430	87.0%	5,390
Operational support - Parks & Rec	500	570	636	11.6%	645
Operational support - Water&Sewer	640	707	3,054	332.0%	3,096
TOTAL TRANSFERS OUT	14,347	15,520	18,205	17.3%	16,498
TOTAL ANNUAL OUTLAYS	\$ 33,639	\$ 44,858	\$ 49,559	10.5%	\$ 50,685

STORMWATER CAPITAL PROJECTS

FY 2023 - 2024 & FY 2024 - 2025

CAPITAL FUND

5600

PROPRIETARY FUND
BUDGETED ON A
CASH BASIS

OVERVIEW

This fund allows for the separate accounting of capital projects that are financed with revenue generated within the Stormwater Management Enterprise Fund (Fund 5600). The fund receives a transfer from the Stormwater Management Enterprise Fund each fiscal year to provide financing for capital projects. The fund is a capital projects fund. Appropriations do not lapse at the end of each fiscal year as they do in operating funds. Interest revenue is credited to the Stormwater Management Enterprise Fund. Most of the time, transfers are fully appropriated, but a fund balance available for appropriation can be generated when projects are constructed for less than original estimates.

BUDGET SUMMARY

In FY24 and FY25, A transfer from the stormwater operating fund will finance needed stormwater system improvement projects. Appropriations will be for flood control projects recommended by the Stormwater Drainage and Hazard Mitigation Advisory Board, neighborhood groups, staff, elected officials, and citizens.

ANNUAL RESOURCES AND OUTLAYS

(amounts expressed in thousands)

	FY 22 ACTUAL	FY 23 ORIGINAL	FY 23 ESTIMATE	FY 24 BUDGET	PERCENT DIFF. FROM FY 23 EST.	FY 25 FINANCIAL PLAN
Annual Resources						
Revenue	\$ 0	\$ 0	\$ 0	\$ 0	N/A	\$ 0
Transfers In	6,150	5,425	5,425	6,609	21.8%	4,859
Total Resources	6,150	5,425	5,425	6,609	21.8%	4,859
Annual Outlays						
Budget	6,150	5,425	5,425	6,609	21.8%	4,859
Transfers Out	0	0	0	0	N/A	0
Total Outlays	6,150	5,425	5,425	6,609	21.8%	4,859
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 22 ACTUAL</u>	<u>FY 23 ORIGINAL</u>	<u>FY 23 ESTIMATE</u>	<u>FY 24 BUDGET</u>	<u>PERCENT DIFF. FROM FY 23 EST</u>	<u>FY 25 FINANCIAL PLAN</u>
REVENUE ACCOUNT						
<u>Transfers In</u>						
Transfers within Primary Government	\$ 6,150	\$ 5,425	\$ 5,425	\$ 6,609	21.8%	\$ 4,859
Total Transfers In	6,150	5,425	5,425	6,609	21.8%	4,859
TOTAL ANNUAL RESOURCES	\$ 6,150	\$ 5,425	\$ 5,425	\$ 6,609	21.8%	\$ 4,859

ANNUAL OUTLAYS

(amounts expressed in thousands)

	<u>FY 22 ACTUAL</u>	<u>FY 23 ORIGINAL</u>	<u>FY 24 BUDGET</u>	<u>PERCENT DIFF. FROM FY 23 ORIG</u>	<u>FY 25 FINANCIAL PLAN</u>
PUBLIC WORKS AND TRANSPORTATION					
<u>Engineering Services</u>					
Capital Outlay	\$ 6,150	\$ 5,425	\$ 6,609	21.8%	\$ 4,859
Total	6,150	5,425	6,609	21.8%	4,859
Total Public Works & Transportation	6,150	5,425	6,609	21.8%	4,859
TOTAL BUDGET	6,150	5,425	6,609	21.8%	4,859
(Expenditures or appropriations)					
TOTAL ANNUAL OUTLAYS	\$ 6,150	\$ 5,425	\$ 6,609	21.8%	\$ 4,859

PROJECT APPROPRIATIONS

(amounts expressed in thousands)

	<u>FY 24 BUDGET</u>	<u>FY 25 FINANCIAL PLAN</u>
ENGINEERING SERVICES		
Citywide Concrete Channel Rehab	\$ 1,100	\$ 0
Citywide Culvert Replacement	250	250
Citywide Detention Pond Rehab	750	400
Citywide Economic Development	500	500
Citywide Rehab & Replacement	2,059	2,059
Citywide Storm Sewer Extensions	350	200
Citywide Urban Lake Maintenance	250	300
CW - Channel Erosion & Stabilizatio	400	200
Trans Projects - Strmwtr Improvs	450	400
Urg Small Drain Projs & Vol Buyout	500	550
ENGINEERING SERVICES TOTAL	6,609	4,859
Grand Total	\$ 6,609	\$ 4,859

GOLF COURSE

FY 2023 - 2024 & FY 2024 - 2025

OPERATING FUND

570

PROPRIETARY FUND
BUDGETED ON A
ACCRUAL BASIS

OVERVIEW

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

BUDGET SUMMARY

In January 2008 the City entered into a management contract for the management and staffing of the City's four golf courses at Page Belcher and Mohawk Park. Revenues exceeded expectations in FY21 and FY22. Fund balance was utilized in FY22 for improvements to the golf course. Expenses are expected to exceed revenues in FY23.

ANNUAL RESOURCES AND OUTLAYS

(amounts expressed in thousands)

	FY 22 ACTUAL	FY 23 ORIGINAL	FY 23 ESTIMATE	FY 24 BUDGET	PERCENT DIFF. FROM FY 23 EST.	FY 25 FINANCIAL PLAN
Annual Resources						
Revenue	\$ 2,482	\$ 3,315	\$ 3,110	\$ 3,384	8.8%	\$ 3,528
Transfers In	196	273	273	198	-27.5%	198
Total Resources	2,678	3,588	3,383	3,582	5.9%	3,726
Annual Outlays						
Budget	3,368	3,635	3,600	3,510	-2.5%	3,510
Transfers Out	0	0	0	0	N/A	0
Total Outlays	3,368	3,635	3,600	3,510	-2.5%	3,510
Resources Less Outlays	(690)	(47)	(217)	72		216
Fund Balance						
Beginning Unassigned Fund Balance	1,116	388	426	209		281
Addition to/(Use of)	(690)	(47)	(217)	72		216
End of Year	\$ 426	\$ 341	\$ 209	\$ 281		\$ 497

ANNUAL RESOURCES

(amounts expressed in thousands)

	FY 22 ACTUAL	FY 23 ORIGINAL	FY 23 ESTIMATE	FY 24 BUDGET	PERCENT DIFF. FROM FY 23 EST	FY 25 FINANCIAL PLAN
REVENUE ACCOUNT						
<u>General Government</u>						
Culture and Recreation	\$ 2,479	\$ 3,312	\$ 3,105	\$ 3,378	8.8%	\$ 3,524
Total General Government	2,479	3,312	3,105	3,378	8.8%	3,524
<u>Investment Income</u>						
Interest Earnings	3	3	5	6	20.0%	4
Total Investment Income	3	3	5	6	20.0%	4
<u>Transfers In</u>						
Transfers within Primary Government	196	273	273	198	-27.5%	198
Total Transfers In	196	273	273	198	-27.5%	198
TOTAL ANNUAL RESOURCES	\$ 2,678	\$ 3,588	\$ 3,383	\$ 3,582	5.9%	\$ 3,726

ANNUAL OUTLAYS

(amounts expressed in thousands)

	FY 22 ACTUAL	FY 23 ORIGINAL	FY 24 BUDGET	PERCENT DIFF. FROM FY 23 ORIG	FY 25 FINANCIAL PLAN
CULTURAL DEVELOPMENT AND RECREATION					
<u>Park and Recreation</u>					
Other Services/Charges	\$ 3,250	\$ 0	\$ 0	N/A	\$ 0
Capital Outlay	118	0	0	N/A	0
Total	3,368	0	0	N/A	0
<u>Managed Entities - Culture & Recreation</u>					
Other Services/Charges	0	3,512	3,387	-3.6%	3,387
Capital Outlay	0	123	123	0.0%	123
Total	0	3,635	3,510	-3.4%	3,510
Total Cultural Development & Recreation	3,368	3,635	3,510	-3.4%	3,510
TOTAL BUDGET	3,368	3,635	3,510	-3.4%	3,510
(Expenditures or appropriations)					
TOTAL ANNUAL OUTLAYS	\$ 3,368	\$ 3,635	\$ 3,510	-3.4%	\$ 3,510

TPFA AIR FORCE PL 3 OPERATING

FY 2023 - 2024 & FY 2024 - 2025

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 FY24 budget will continue to provide for improvements to the facility.

ANNUAL RESOURCES AND OUTLAYS

(amounts expressed in thousands)

	FY 22 ACTUAL	FY 23 ORIGINAL	FY 23 ESTIMATE	FY 24 BUDGET	PERCENT DIFF. FROM FY 23 EST.	FY 25 FINANCIAL PLAN
Annual Resources						
Revenue	\$ 245	\$ 232	\$ 208	\$ 208	0.0%	\$ 203
Transfers In	0	0	0	0	N/A	0
Total Resources	245	232	208	208	0.0%	203
Annual Outlays						
Budget	15	1,420	1,406	259	-81.6%	31
Transfers Out	0	0	0	0	N/A	0
Total Outlays	15	1,420	1,406	259	-81.6%	31
Resources Less Outlays	230	(1,188)	(1,198)	(51)		172
Fund Balance						
Beginning Unassigned Fund Balance	1,579	1,204	1,809	611		560
Addition to/(Use of)	230	(1,188)	(1,198)	(51)		172
End of Year	\$ 1,809	\$ 16	\$ 611	\$ 560		\$ 732

ANNUAL RESOURCES

(amounts expressed in thousands)

	FY 22 ACTUAL	FY 23 ORIGINAL	FY 23 ESTIMATE	FY 24 BUDGET	PERCENT DIFF. FROM FY 23 EST	FY 25 FINANCIAL PLAN
REVENUE ACCOUNT						
<u>General Government</u>						
Miscellaneous	\$ 229	\$ 215	\$ 179	\$ 179	0.0%	\$ 179
Total General Government	229	215	179	179	0.0%	179
<u>Investment Income</u>						
Interest Earnings	16	17	29	29	0.0%	24
Total Investment Income	16	17	29	29	0.0%	24
TOTAL ANNUAL RESOURCES	\$ 245	\$ 232	\$ 208	\$ 208	0.0%	\$ 203

ANNUAL OUTLAYS

(amounts expressed in thousands)

	FY 22 ACTUAL	FY 23 ORIGINAL	FY 24 BUDGET	PERCENT DIFF. FROM FY 23 ORIG	FY 25 FINANCIAL PLAN
ADMINISTRATIVE AND SUPPORT SERVICES					
<u>Asset Management</u>					
Other Services/Charges	\$ 7	\$ 20	\$ 31	55.0%	\$ 31
Capital Outlay	8	1,400	228	-83.7%	0
Total	15	1,420	259	-81.8%	31
Total Administrative & Support Services	15	1,420	259	-81.8%	31
TOTAL BUDGET	15	1,420	259	-81.8%	31
(Expenditures or appropriations)					
TOTAL ANNUAL OUTLAYS	\$ 15	\$ 1,420	\$ 259	-81.8%	\$ 31

MERP ADMINISTRATION

FY 2023 - 2024 & FY 2024 - 2025

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 six 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 22 ACTUAL	FY 23 ORIGINAL	FY 23 ESTIMATE	FY 24 BUDGET	PERCENT DIFF. FROM FY 23 EST.	FY 25 FINANCIAL PLAN
Annual Resources						
Revenue	\$ 1	\$ 1	\$ 0	\$ 2	N/A	\$ 2
Transfers In	354	354	354	354	0.0%	417
Total Resources	355	355	354	356	0.6%	419
Annual Outlays						
Budget	319	379	347	432	24.5%	437
Transfers Out	0	0	0	0	N/A	0
Total Outlays	319	379	347	432	24.5%	437
Resources Less Outlays	36	(24)	7	(76)		(18)
Fund Balance						
Beginning Unassigned Fund Balance	80	66	116	123		47
Addition to/(Use of)	36	(24)	7	(76)		(18)
End of Year	\$ 116	\$ 42	\$ 123	\$ 47		\$ 29

ANNUAL RESOURCES

(amounts expressed in thousands)

	<u>FY 22</u> <u>ACTUAL</u>	<u>FY 23</u> <u>ORIGINAL</u>	<u>FY 23</u> <u>ESTIMATE</u>	<u>FY 24</u> <u>BUDGET</u>	<u>PERCENT</u> <u>DIFF. FROM</u> <u>FY 23 EST</u>	<u>FY 25</u> <u>FINANCIAL</u> <u>PLAN</u>
REVENUE ACCOUNT						
<u>Investment Income</u>						
Interest Earnings	\$ 1	\$ 1	\$ 0	\$ 2	N/A	\$ 2
Total Investment Income	1	1	0	2	N/A	2
<u>Transfers In</u>						
Transfers within Primary Government	354	354	354	354	0.0%	417
Total Transfers In	354	354	354	354	0.0%	417
TOTAL ANNUAL RESOURCES	\$ 355	\$ 355	\$ 354	\$ 356	0.6%	\$ 419

ANNUAL OUTLAYS

(amounts expressed in thousands)

	<u>FY 22</u> <u>ACTUAL</u>	<u>FY 23</u> <u>ORIGINAL</u>	<u>FY 24</u> <u>BUDGET</u>	<u>PERCENT</u> <u>DIFF. FROM</u> <u>FY 23 ORIG</u>	<u>FY 25</u> <u>FINANCIAL</u> <u>PLAN</u>
ADMINISTRATIVE AND SUPPORT SERVICES					
<u>Human Resources</u>					
Personal Services	\$ 312	\$ 339	\$ 379	11.8%	\$ 384
Materials and Supplies	0	3	3	0.0%	3
Other Services/Charges	7	37	50	35.1%	50
Total	319	379	432	14.0%	437
Total Administrative & Support Services	319	379	432	14.0%	437
TOTAL BUDGET	319	379	432	14.0%	437
(Expenditures or appropriations)					
TOTAL ANNUAL OUTLAYS	\$ 319	\$ 379	\$ 432	14.0%	\$ 437

TARE REFUSE OPERATING

FY 2023 - 2024 & FY 2024 - 2025

OPERATING FUND

730

PROPRIETARY FUND
BUDGETED ON A
ACCRUAL BASIS

OVERVIEW

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

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

BUDGET SUMMARY

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

TARE has an operating reserve policy to maintain funds equal to two (2) months of average monthly expenditures.

TARE will begin FY24 with a fund balance of approximately \$8.5 million after reserving for encumbrances and the operating reserve. The payment in lieu of taxes to the General Fund is 6.7% (6.7%). Rates for collection of residential waste will be increased by 16 percent (16.0%) in FY24 and 10 percent (10.0%) in FY25.

ANNUAL RESOURCES AND OUTLAYS

(amounts expressed in thousands)

	FY 22 ACTUAL	FY 23 ORIGINAL	FY 23 ESTIMATE	FY 24 BUDGET	PERCENT DIFF. FROM FY 23 EST.	FY 25 FINANCIAL PLAN
Annual Resources						
Revenue	\$ 27,933	\$ 27,512	\$ 29,728	\$ 34,963	17.6%	\$ 38,129
Transfers In	0	0	0	0	N/A	0
Total Resources	27,933	27,512	29,728	34,963	17.6%	38,129
Annual Outlays						
Budget	23,464	32,618	32,295	37,146	15.0%	37,344
Transfers Out	1,603	1,962	2,012	2,312	14.9%	2,324
Total Outlays	25,067	34,580	34,307	39,458	15.0%	39,668
Resources Less Outlays	2,866	(7,068)	(4,579)	(4,495)		(1,539)
Fund Balance						
Beginning Unassigned Fund Balance	15,854	18,004	18,720	14,141		9,646
Addition to/(Use of)	2,866	(7,068)	(4,579)	(4,495)		(1,539)
Operating Reserve (16.00%)	(5,663)	(5,663)	(5,663)	(5,915)		(6,075)
End of Year	\$ 13,057	\$ 5,273	\$ 8,478	\$ 3,731		\$ 2,032

ANNUAL RESOURCES

(amounts expressed in thousands)

	FY 22 ACTUAL	FY 23 ORIGINAL	FY 23 ESTIMATE	FY 24 BUDGET	PERCENT DIFF. FROM FY 23 EST	FY 25 FINANCIAL PLAN
REVENUE ACCOUNT						
<u>Enterprise</u>						
Refuse Revenue	\$ 27,557	\$ 27,207	\$ 29,328	\$ 34,529	17.7%	\$ 37,754
Miscellaneous Utility Revenue	119	100	106	100	-5.7%	100
Total Enterprise	27,676	27,307	29,434	34,629	17.6%	37,854
<u>Investment Income</u>						
Interest Earnings	163	180	286	309	8.0%	250
Total Investment Income	163	180	286	309	8.0%	250
<u>Miscellaneous</u>						
Sale of City Property	87	0	0	0	N/A	0
Other	7	25	8	25	212.5%	25
Total Miscellaneous	94	25	8	25	212.5%	25
TOTAL ANNUAL RESOURCES	\$ 27,933	\$ 27,512	\$ 29,728	\$ 34,963	17.6%	\$ 38,129

ANNUAL OUTLAYS

(amounts expressed in thousands)

	FY 22 ACTUAL	FY 23 ORIGINAL	FY 24 BUDGET	PERCENT DIFF. FROM FY 23 ORIG	FY 25 FINANCIAL PLAN
PUBLIC WORKS AND TRANSPORTATION					
<u>Public Works</u>					
Personal Services	\$ 3,748	\$ 4,388	\$ 4,711	7.4%	\$ 4,770
Materials and Supplies	231	200	201	0.5%	199
Other Services/Charges	18,622	24,053	27,592	14.7%	28,507
Capital Outlay	26	3,058	3,776	23.5%	2,995
Total	22,627	31,699	36,280	14.5%	36,471
Total Public Works & Transportation	22,627	31,699	36,280	14.5%	36,471
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	58	72	141	95.8%	142
Materials and Supplies	46	55	56	1.8%	59
Other Services/Charges	628	677	562	-17.0%	565
Capital Outlay	105	63	55	-12.7%	55
Total	837	867	814	-6.1%	821
Total Administrative & Support Services	837	919	866	-5.8%	873
TOTAL BUDGET	23,464	32,618	37,146	13.9%	37,344

(Expenditures or appropriations)

	FY 22	FY 23	FY 24	PERCENT DIFF. FROM	FY 25
<u>Transfers Out</u>	<u>ACTUAL</u>	<u>ORIGINAL</u>	<u>BUDGET</u>	<u>FY 23 ORIG</u>	<u>FINANCIAL PLAN</u>
Operational support - Asset Mgt	68	76	83	9.2%	83
Operational support - Info Tech	303	347	472	36.0%	483
Operational support - Finance	529	623	520	-16.5%	523
Operational support - Customer Care	185	294	328	11.6%	331
Operational support - Public Works	460	557	833	49.6%	827
Operational support - Water&Sewer	58	65	76	16.9%	77
TOTAL TRANSFERS OUT	1,603	1,962	2,312	17.8%	2,324
TOTAL ANNUAL OUTLAYS	\$ 25,067	\$ 34,580	\$ 39,458	14.1%	\$ 39,668

TMUA WATER OPERATING

FY 2023 - 2024 & FY 2024 - 2025

OPERATING FUND

740

PROPRIETARY FUND
BUDGETED ON A
ACCURAL 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 FY24 beginning fund balance of \$7,917,000 reflects the cash balance in the fund after reserving for encumbrances and the 5 percent (5.0%) operating reserve.

A three percent rate (3.0%) increase is included for FY24 and the FY25 financial plan. In FY24, 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 22 ACTUAL	FY 23 ORIGINAL	FY 23 ESTIMATE	FY 24 BUDGET	PERCENT DIFF. FROM FY 23 EST.	FY 25 FINANCIAL PLAN
Annual Resources						
Revenue	\$ 125,260	\$ 125,966	\$ 138,327	\$ 136,648	-1.2%	\$ 140,231
Transfers In	9,880	11,746	11,746	16,862	43.6%	17,107
Total Resources	135,140	137,712	150,073	153,510	2.3%	157,338
Annual Outlays						
Budget	86,436	107,611	111,273	117,846	5.9%	119,504
Transfers Out	28,483	71,558	71,846	39,656	-44.8%	30,544
Total Outlays	114,919	179,169	183,119	157,502	-14.0%	150,048
Resources Less Outlays	20,221	(41,457)	(33,046)	(3,992)		7,290
Fund Balance						
Beginning Unassigned Fund Balance	28,341	48,685	48,562	14,516		10,524
Addition to/(Use of)	20,221	(41,457)	(33,046)	(3,992)		7,290
Operating Reserve (5.00%)	(6,042)	(6,042)	(6,599)	(6,481)		(6,675)
Capital Reserve	(17,219)	(1,000)	(1,000)	(1,000)		(1,000)
End of Year	\$ 25,301	\$ 186	\$ 7,917	\$ 3,043		\$ 10,139

ANNUAL RESOURCES

(amounts expressed in thousands)

	FY 22 ACTUAL	FY 23 ORIGINAL	FY 23 ESTIMATE	FY 24 BUDGET	PERCENT DIFF. FROM FY 23 EST	FY 25 FINANCIAL PLAN
REVENUE ACCOUNT						
<u>Licenses, Permits, and Fees</u>						
Nonbusiness Licenses	\$ 25	\$ 19	\$ 22	\$ 22	0.0%	\$ 22
Total Licenses, Permits, and Fees	25	19	22	22	0.0%	22
<u>General Government</u>						
General Government Revenue	3	1	2	1	-50.0%	1
Public Works and Transportation	12	13	21	21	0.0%	21
Culture and Recreation	59	55	63	63	0.0%	63
Miscellaneous	23	159	153	153	0.0%	153
Total General Government	97	228	239	238	-0.4%	238
<u>Enterprise</u>						
Water Revenue	123,338	123,633	134,848	132,499	-1.7%	136,387
Miscellaneous Utility Revenue	426	550	445	550	23.6%	562
Total Enterprise	123,764	124,183	135,293	133,049	-1.7%	136,949
<u>Investment Income</u>						
Interest Earnings	1,097	1,213	2,087	2,817	35.0%	2,500
Total Investment Income	1,097	1,213	2,087	2,817	35.0%	2,500
<u>Transfers In</u>						
Transfers from Component Units	9,880	11,746	11,746	16,862	43.6%	17,107
Total Transfers In	9,880	11,746	11,746	16,862	43.6%	17,107
<u>Miscellaneous</u>						
Reimbursements	156	163	274	274	0.0%	274
Recoveries	4	0	21	0	-100.0%	0
Sale of City Property	0	0	143	0	-100.0%	0
Other	117	160	248	248	0.0%	248
Total Miscellaneous	277	323	686	522	-23.9%	522
TOTAL ANNUAL RESOURCES	\$ 135,140	\$ 137,712	\$ 150,073	\$ 153,510	2.3%	\$ 157,338

ANNUAL OUTLAYS

(amounts expressed in thousands)

	FY 22 ACTUAL	FY 23 ORIGINAL	FY 24 BUDGET	PERCENT DIFF. FROM FY 23 ORIG	FY 25 FINANCIAL PLAN
PUBLIC WORKS AND TRANSPORTATION					
<u>Engineering Services</u>					
Personal Services	\$ 40	\$ 42	\$ 0	-100.0%	\$ 0
Other Services/Charges	374	659	0	-100.0%	0
Capital Outlay	2	121	0	-100.0%	0
Total	416	822	0	-100.0%	0

	FY 22 ACTUAL	FY 23 ORIGINAL	FY 24 BUDGET	PERCENT DIFF. FROM FY 23 ORIG	FY 25 FINANCIAL PLAN
<u>Public Works</u>					
Other Services/Charges	10	15	18	20.0%	18
Total	10	15	18	20.0%	18
<u>Water and Sewer</u>					
Personal Services	30,881	36,262	43,424	19.8%	43,879
Materials and Supplies	9,704	14,371	14,027	-2.4%	13,927
Other Services/Charges	29,569	33,833	38,691	14.4%	38,174
Capital Outlay	1,691	7,833	6,412	-18.1%	9,891
Total	71,845	92,299	102,554	11.1%	105,871
Total Public Works & Transportation	72,271	93,136	102,572	10.1%	105,889

ADMINISTRATIVE AND SUPPORT SERVICES

<u>Human Resources</u>					
Personal Services	0	32	38	18.7%	38
Total	0	32	38	18.7%	38
<u>Information Technology</u>					
Other Services/Charges	44	54	54	0.0%	54
Capital Outlay	0	208	208	0.0%	208
Total	44	262	262	0.0%	262
<u>Asset Management</u>					
Capital Outlay	13	96	47	-51.0%	0
Total	13	96	47	-51.0%	0
Total Administrative & Support Services	57	390	347	-11.0%	300
TOTAL BUDGET	72,328	93,526	102,919	10.0%	106,189
(Expenditures or appropriations)					

DEBT SERVICE	14,108	14,085	14,927	6.0%	13,315
Total	14,108	14,085	14,927		13,315

	FY 22 ACTUAL	FY 23 ORIGINAL	FY 24 BUDGET	PERCENT DIFF. FROM FY 23 ORIG	FY 25 FINANCIAL PLAN
<u>Transfers Out</u>					
Water Capital Projects Transfer	18,160	58,761	28,104	-52.2%	18,967
Operational support - Asset Mgt	850	977	1,060	8.5%	1,070
Operational support - Info Tech	2,137	2,679	3,473	29.6%	3,552
Operational support - Finance	2,722	3,445	3,120	-9.4%	3,118
Operational support - Customer Care	693	1,101	1,231	11.8%	1,242
Operational support - Engineering Svcs	3,470	3,987	0	-100.0%	0
Operational support - Public Works	451	608	2,668	338.8%	2,595
TOTAL TRANSFERS OUT	28,483	71,558	39,656	-44.6%	30,544
TOTAL ANNUAL OUTLAYS	\$ 114,919	\$ 179,169	\$ 157,502	-12.1%	\$ 150,048

TMUA WATER CAPITAL PROJECTS

FY 2023 - 2024 & FY 2024 - 2025

CAPITAL FUND

7400

PROPRIETARY FUND
BUDGETED ON A
ACCRUAL BASIS

OVERVIEW

This fund allows for the separate accounting of capital projects that are financed with revenue generated within the TMUA-Water Operating Fund (Fund 7400). The fund receives a transfer from the TMUA-Water Operating Fund each fiscal year to provide financing for capital projects. The fund is a capital projects fund. Appropriations do not lapse at the end of each fiscal year as they do in operating funds. Interest revenue is credited to the TMUA-Water Operating Fund. Most of the time, transfers are fully appropriated, but a fund balance available for appropriation can be generated when projects are constructed for less than original estimates.

BUDGET SUMMARY

In FY24 and FY25, 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)

	FY 22 ACTUAL	FY 23 ORIGINAL	FY 23 ESTIMATE	FY 24 BUDGET	PERCENT DIFF. FROM FY 23 EST.	FY 25 FINANCIAL PLAN
Annual Resources						
Revenue	\$ 150	\$ 0	\$ 0	\$ 0	N/A	\$ 0
Transfers In	18,310	58,761	58,761	28,104	-52.2%	18,967
Total Resources	18,460	58,761	58,761	28,104	-52.2%	18,967
Annual Outlays						
Budget	17,957	58,761	58,761	28,104	-52.2%	18,967
Transfers Out	0	0	0	0	N/A	0
Total Outlays	17,957	58,761	58,761	28,104	-52.2%	18,967
Resources Less Outlays	503	0	0	0		0
Fund Balance						
Beginning Unassigned Fund Balance	176	326	679	679		679
Addition to/(Use of)	503	0	0	0		0
End of Year	\$ 679	\$ 326	\$ 679	\$ 679		\$ 679

ANNUAL RESOURCES

(amounts expressed in thousands)

	FY 22 ACTUAL	FY 23 ORIGINAL	FY 23 ESTIMATE	FY 24 BUDGET	PERCENT DIFF. FROM FY 23 EST	FY 25 FINANCIAL PLAN
REVENUE ACCOUNT						
<u>Transfers In</u>						
Transfers from Component Units	\$ 18,310	\$ 58,761	\$ 58,761	\$ 28,104	-52.2%	\$ 18,967
Total Transfers In	18,310	58,761	58,761	28,104	-52.2%	18,967
<u>Miscellaneous</u>						
Reimbursements	150	0	0	0	N/A	0
Total Miscellaneous	150	0	0	0	N/A	0
TOTAL ANNUAL RESOURCES	\$ 18,460	\$ 58,761	\$ 58,761	\$ 28,104	-52.2%	\$ 18,967

ANNUAL OUTLAYS

(amounts expressed in thousands)

	FY 22 ACTUAL	FY 23 ORIGINAL	FY 24 BUDGET	PERCENT DIFF. FROM FY 23 ORIG	FY 25 FINANCIAL PLAN
PUBLIC WORKS AND TRANSPORTATION					
<u>Engineering Services</u>					
Other Services/Charges	\$ (350)	\$ 0	\$ 0	N/A	\$ 0
Capital Outlay	16,017	58,687	28,104	-52.1%	18,967
Total	15,667	58,687	28,104	-52.1%	18,967
<u>Water and Sewer</u>					
Capital Outlay	1,000	74	0	-100.0%	0
Total	1,000	74	0	-100.0%	0
Total Public Works & Transportation	16,667	58,761	28,104	-52.2%	18,967
ADMINISTRATIVE AND SUPPORT SERVICES					
<u>Information Technology</u>					
Capital Outlay	1,290	0	0	N/A	0
Total	1,290	0	0	N/A	0
Total Administrative & Support Services	1,290	0	0	N/A	0
TOTAL BUDGET	17,957	58,761	28,104	-52.2%	18,967
(Expenditures or appropriations)					
TOTAL ANNUAL OUTLAYS	\$ 17,957	\$ 58,761	\$ 28,104	-52.2%	\$ 18,967

PROJECT APPROPRIATIONS

(amounts expressed in thousands)

	FY 24 BUDGET	FY 25 FINANCIAL PLAN
ENGINEERING SERVICES		
A.B. Jewell Disinfection Alts	\$ 408	\$ 0
ABJ -Chem Feed Facilities Improvmnt	0	743
ABJ WTP Improv - Residuals Improv 3	650	4,099
ABJWTP Filter Gallery Pipe&Con Repl	0	1,126
Automatic Meter Reading - CW	3,825	0
BirdCrk PS F M & Oologah Valve Repl	0	105
Comprehensive Water System Study	530	0
Dead-End Connections & Extensions	900	350
Economic Development Citywide	1,500	500
Emergency Waterline Repair Contract	1,000	1,000
Eucha, Spav Water Qlty Court Master	500	500
Facility Roof Repairs Citywide	600	600
Grand River PS Refurbishment	1,500	0
Lake Yahola Terminal Storage Repair	250	0
Large Water Valve Replacement-CW	0	106
Mohawk WTP Chem Feed Facil Improv	0	1,273
Mohawk WTP Chemical Tank Repl	124	420
Raw Water Flowlines Repairs Oologah	0	250
Raw Water Flowlines Repairs Spavina	0	250
Raw Water SCADA System	258	0
Reservoir Hill PS Rehabilitation	250	0
Reservoir Hill Tank Rehabilitation	0	330
Source Wtr Protect & Mgmt Program	0	515
Spav WTP Backwash Lagoon Stem Wall	100	400
Spavinaw Creek Bridge Replacement	104	2,701
Spavinaw PS 54-in Discharge Valve	1,500	0
Trans Line Condition Assessment-CW	0	200
Water Line Relocations-CW	900	900
Water Mains Repls - CW-Ent Fund	10,995	2,387
Water Vault & Large Meter Upgrades	0	212
Woods Pump Station Refurbishment	2,210	0
ENGINEERING SERVICES TOTAL	28,104	18,967
 Grand Total	 \$ 28,104	 \$ 18,967

TMUA SEWER OPERATING

FY 2023 - 2024 & FY 2024 - 2025

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 four percent (4.0%) rate increase is projected for the FY24 budget and FY25 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 FY24, 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 22 ACTUAL	FY 23 ORIGINAL	FY 23 ESTIMATE	FY 24 BUDGET	PERCENT DIFF. FROM FY 23 EST.	FY 25 FINANCIAL PLAN
Annual Resources						
Revenue	\$ 132,598	\$ 135,663	\$ 143,770	\$ 150,547	4.7%	\$ 155,993
Transfers In	0	0	0	0	N/A	0
Total Resources	132,598	135,663	143,770	150,547	4.7%	155,993
Annual Outlays						
Budget	68,768	91,689	90,599	92,949	2.6%	97,190
Transfers Out	52,665	52,766	63,541	60,437	-4.9%	57,323
Total Outlays	121,433	144,455	154,140	153,386	-0.5%	154,513
Resources Less Outlays	11,165	(8,792)	(10,370)	(2,839)		1,480
Fund Balance						
Beginning Unassigned Fund Balance	17,765	19,305	28,930	18,560		15,721
Addition to/(Use of)	11,165	(8,792)	(10,370)	(2,839)		1,480
Operating Reserve (5.00%)	(6,558)	(6,558)	(6,835)	(7,236)		(7,521)
End of Year	\$ 22,372	\$ 3,955	\$ 11,725	\$ 8,485		\$ 9,681

ANNUAL RESOURCES

(amounts expressed in thousands)

	FY 22 ACTUAL	FY 23 ORIGINAL	FY 23 ESTIMATE	FY 24 BUDGET	PERCENT DIFF. FROM FY 23 EST	FY 25 FINANCIAL PLAN
REVENUE ACCOUNT						
<u>Licenses, Permits, and Fees</u>						
Nonbusiness Licenses	\$ 139	\$ 53	\$ 135	\$ 135	0.0%	\$ 135
Total Licenses, Permits, and Fees	139	53	135	135	0.0%	135
<u>General Government</u>						
General Government Revenue	3	3	3	3	0.0%	3
Total General Government	3	3	3	3	0.0%	3
<u>Enterprise</u>						
Sewer Revenue	130,856	134,221	141,219	147,987	4.8%	153,664
Miscellaneous Utility Revenue	246	239	231	231	0.0%	231
Total Enterprise	131,102	134,460	141,450	148,218	4.8%	153,895
<u>Fines and Forfeitures</u>						
Other Fines and Forfeitures	271	338	143	143	0.0%	143
Total Fines and Forfeitures	271	338	143	143	0.0%	143
<u>Investment Income</u>						
Interest Earnings	598	703	1,995	1,995	0.0%	1,764
Total Investment Income	598	703	1,995	1,995	0.0%	1,764
<u>Miscellaneous</u>						
Reimbursements	16	21	0	21	N/A	21
Recoveries	47	50	22	22	0.0%	22
Sale of City Property	389	0	12	0	-100.0%	0
Other	33	35	10	10	0.0%	10
Total Miscellaneous	485	106	44	53	20.5%	53
TOTAL ANNUAL RESOURCES	\$ 132,598	\$ 135,663	\$ 143,770	\$ 150,547	4.7%	\$ 155,993

ANNUAL OUTLAYS

(amounts expressed in thousands)

	FY 22 ACTUAL	FY 23 ORIGINAL	FY 24 BUDGET	PERCENT DIFF. FROM FY 23 ORIG	FY 25 FINANCIAL PLAN
PUBLIC WORKS AND TRANSPORTATION					
<u>Engineering Services</u>					
Personal Services	\$ 40	\$ 42	\$ 0	-100.0%	\$ 0
Other Services/Charges	658	1,563	0	-100.0%	0
Capital Outlay	0	36	0	-100.0%	0
Total	698	1,641	0	-100.0%	0
<u>Public Works</u>					
Other Services/Charges	2	2	2	0.0%	2
Total	2	2	2	0.0%	2

	FY 22	FY 23	FY 24	PERCENT DIFF. FROM FY 23 ORIG	FY 25 FINANCIAL PLAN
	ACTUAL	ORIGINAL	BUDGET		
<u>Water and Sewer</u>					
Personal Services	13,817	16,416	17,080	4.0%	17,328
Materials and Supplies	2,355	3,201	3,899	21.8%	3,872
Other Services/Charges	21,523	27,729	32,430	17.0%	32,548
Capital Outlay	1,364	10,768	7,143	-33.7%	9,185
Total	39,059	58,114	60,552	4.2%	62,933
Total Public Works & Transportation	39,759	59,757	60,554	1.3%	62,935

ADMINISTRATIVE AND SUPPORT SERVICES

Human Resources

Personal Services	0	32	38	18.7%	38
Total	0	32	38	18.7%	38

Information Technology

Other Services/Charges	0	46	46	0.0%	46
Capital Outlay	42	64	64	0.0%	64
Total	42	110	110	0.0%	110

Asset Management

Capital Outlay	0	16	0	-100.0%	0
Total	0	16	0	-100.0%	0

Total Administrative & Support Services	42	158	148	-6.3%	148
TOTAL BUDGET	39,801	59,915	60,702	1.3%	63,083

(Expenditures or appropriations)

DEBT SERVICE	28,967	31,774	32,247	1.5%	34,107
Total	28,967	31,774	32,247		34,107

	FY 22	FY 23	FY 24	PERCENT DIFF. FROM FY 23 ORIG	FY 25 FINANCIAL PLAN
	ACTUAL	ORIGINAL	BUDGET		
<u>Transfers Out</u>					
Sinking Fund	546	520	471	-9.4%	180
Sewer Capital Projects Transfer	34,097	30,521	36,953	21.1%	33,940
Operational support - Asset Mgt	768	878	949	8.1%	957
Operational support - Info Tech	1,460	1,694	2,301	35.8%	2,352
Operational support - Finance	2,543	3,051	2,998	-1.7%	3,004
Operational support - Customer Care	693	1,101	1,231	11.8%	1,242
Operational support - Engineering Svs	3,324	3,965	0	-100.0%	0
Operational support - Public Works	61	72	2,228	>500%	2,147
Operational support - Water&Sewer	9,173	10,964	13,306	21.4%	13,501
TOTAL TRANSFERS OUT	52,665	52,766	60,437	14.5%	57,323
TOTAL ANNUAL OUTLAYS	\$ 121,433	\$ 144,455	\$ 153,386	6.2%	\$ 154,513

TMUA SEWER CAPITAL PROJECTS

FY 2023 - 2024 & FY 2024 - 2025

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 FY24 and FY25, 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 22 ACTUAL	FY 23 ORIGINAL	FY 23 ESTIMATE	FY 24 BUDGET	PERCENT DIFF. FROM FY 23 EST.	FY 25 FINANCIAL PLAN
Annual Resources						
Revenue	\$ 0	\$ 0	\$ 0	\$ 0	N/A	\$ 0
Transfers In	34,097	30,521	40,751	36,953	-9.3%	33,940
Total Resources	34,097	30,521	40,751	36,953	-9.3%	33,940
Annual Outlays						
Budget	34,097	30,521	40,751	36,953	-9.3%	33,940
Transfers Out	0	0	0	0	N/A	0
Total Outlays	34,097	30,521	40,751	36,953	-9.3%	33,940
Resources Less Outlays	0	0	0	0		0
Fund Balance						
End of Year	\$ 0	\$ 0	\$ 0	\$ 0		\$ 0

ANNUAL RESOURCES

(amounts expressed in thousands)

	FY 22 ACTUAL	FY 23 ORIGINAL	FY 23 ESTIMATE	FY 24 BUDGET	PERCENT DIFF. FROM FY 23 EST	FY 25 FINANCIAL PLAN
REVENUE ACCOUNT						
<u>Transfers In</u>						
Transfers from Component Units	\$ 34,097	\$ 30,521	\$ 40,751	\$ 36,953	-9.3%	\$ 33,940
Total Transfers In	34,097	30,521	40,751	36,953	-9.3%	33,940
TOTAL ANNUAL RESOURCES	\$ 34,097	\$ 30,521	\$ 40,751	\$ 36,953	-9.3%	\$ 33,940

ANNUAL OUTLAYS

(amounts expressed in thousands)

	FY 22 ACTUAL	FY 23 ORIGINAL	FY 24 BUDGET	PERCENT DIFF. FROM FY 23 ORIG	FY 25 FINANCIAL PLAN
PUBLIC WORKS AND TRANSPORTATION					
<u>Engineering Services</u>					
Capital Outlay	\$ 31,408	\$ 24,720	\$ 31,466	27.3%	\$ 28,205
Total	31,408	24,720	31,466	27.3%	28,205
<u>Water and Sewer</u>					
Capital Outlay	2,689	5,801	5,487	-5.4%	5,735
Total	2,689	5,801	5,487	-5.4%	5,735
Total Public Works & Transportation	34,097	30,521	36,953	21.1%	33,940
TOTAL BUDGET	34,097	30,521	36,953	21.1%	33,940
(Expenditures or appropriations)					
TOTAL ANNUAL OUTLAYS	\$ 34,097	\$ 30,521	\$ 36,953	21.1%	\$ 33,940

PROJECT APPROPRIATIONS

(amounts expressed in thousands)

	FY 24 BUDGET	FY 25 FINANCIAL PLAN
ENGINEERING SERVICES		
2008 St Package - Sewer Rehab/Repl	\$ 3,500	\$ 3,500
71st Dewatering Facil 81st Access	361	3,183
Coal Creek Rehabilitation	517	0
Concrete Pipe Replacement	5,260	0
Crow Creek Rehab & Relief	434	5,589
Econ Devel WW Infrastructure	700	0
Flatrock Creek Rehab and Relief	783	0
Force Main Condition Assessment	618	637
HaikeyCreekWWTP Oxidation Ditch Mix	0	0 217
Interceptor Condition Assessment	750	750
Joe Creek/LaFortune Park Rehab	0	99
Lift Station Repls or Upgrades	1,727	2,075
LwrBrdCreekWWTP Oxidation Ditch Mix	55	370
ManholeCon Assess and Rehab Program	3,000	3,000
Nickel Creek Extension Phase 3	230	0
NS WWTP Aeration Jockey Blower Add	1,126	0
NS WWTP Interceptor Improvements	0	680
Sewer Rehab Area Wide	2,959	1,000
Spunky Creek East Branch Contract 1	4,951	0
SpunkyCreek Main Stem South Con 1&2	540	6,664
SS WWTP Digester Feed Piping Improv	201	0
Unsewered Areas Areawide	3,682	0
W Tulsa 39, 40, 41-S Rehab&Relief	72	441
ENGINEERING SERVICES TOTAL	31,466	28,205
WATER AND SEWER		
Areawide Point Repairs	3,000	3,000
Emergcy Sewer Repair, Rehab & Repl	2,200	2,200
Haikey Creek SAMS Equip Replacement	287	535
WATER AND SEWER TOTAL	5,487	5,735
Grand Total	\$ 36,953	\$ 33,940

RMUA GENERAL OPERATING

FY 2023 - 2024 & FY 2024 - 2025

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 FY24, revenues are expected to exceed outlays by \$214,000, contributing to the estimated year-end fund balance of \$432,000.

ANNUAL RESOURCES AND OUTLAYS

(amounts expressed in thousands)

	FY 22 ACTUAL	FY 23 ORIGINAL	FY 23 ESTIMATE	FY 24 BUDGET	PERCENT DIFF. FROM FY 23 EST.	FY 25 FINANCIAL PLAN
Annual Resources						
Revenue	\$ 2,801	\$ 4,039	\$ 3,015	\$ 4,486	48.8%	\$ 4,486
Transfers In	72	0	117	574	390.6%	574
Total Resources	2,873	4,039	3,132	5,060	61.6%	5,060
Annual Outlays						
Budget	3,009	3,855	4,168	4,846	16.3%	4,846
Transfers Out	0	0	0	0	N/A	0
Total Outlays	3,009	3,855	4,168	4,846	16.3%	4,846
Resources Less Outlays	(136)	184	(1,036)	214		214
Fund Balance						
Beginning Unassigned Fund Balance	2,390	1,439	2,254	1,218		1,432
Addition to/(Use of)	(136)	184	(1,036)	214		214
Operating Reserve (5.00%)	(1,000)	(1,000)	(1,000)	(1,000)		(1,000)
End of Year	\$ 1,254	\$ 623	\$ 218	\$ 432		\$ 646

ANNUAL RESOURCES

(amounts expressed in thousands)

	FY 22 ACTUAL	FY 23 ORIGINAL	FY 23 ESTIMATE	FY 24 BUDGET	PERCENT DIFF. FROM FY 23 EST	FY 25 FINANCIAL PLAN
REVENUE ACCOUNT						
<u>General Government</u>						
General Government Revenue	\$ 48	\$ 296	\$ 216	\$ 214	-0.9%	\$ 214
Total General Government	48	296	216	214	-0.9%	214
<u>Enterprise</u>						
Sewer Revenue	2,739	3,743	2,799	4,272	52.6%	4,272
Total Enterprise	2,739	3,743	2,799	4,272	52.6%	4,272
<u>Investment Income</u>						
Interest Earnings	14	0	0	0	N/A	0
Total Investment Income	14	0	0	0	N/A	0
<u>Transfers In</u>						
Transfers from Related Entities	72	0	117	574	390.6%	574
Total Transfers In	72	0	117	574	390.6%	574
TOTAL ANNUAL RESOURCES	\$ 2,873	\$ 4,039	\$ 3,132	\$ 5,060	61.6%	\$ 5,060

ANNUAL OUTLAYS

(amounts expressed in thousands)

	FY 22 ACTUAL	FY 23 ORIGINAL	FY 24 BUDGET	PERCENT DIFF. FROM FY 23 ORIG	FY 25 FINANCIAL PLAN
<u>Regional Metropolitan Utility Authority (RMUA)</u>					
Other Services/Charges	\$ 3,001	\$ 3,355	\$ 4,272	27.3%	\$ 4,272
Capital Outlay	8	500	574	14.8%	574
Total	3,009	3,855	4,846	25.7%	4,846
TOTAL BUDGET	3,009	3,855	4,846	25.7%	4,846
(Expenditures or appropriations)					
TOTAL ANNUAL OUTLAYS	\$ 3,009	\$ 3,855	\$ 4,846	25.7%	\$ 4,846

TOTAL OPERATING
AND CAPITAL BUDGET
(IN MILLIONS)
FY 23-24

READER'S GUIDE TO DEPARTMENTAL HIGHLIGHTS

Public Safety and Protection

YOU ARE HERE

Municipal Court
Police
Fire
EMSA
Tulsa Area Emergency Management Agency

Cultural Development and Recreation

Park and Recreation
River Parks Authority
BOK and Convention Centers
Managed Entities – Culture and Recreation

Social and Economic Development

Department of City Experience
Development Services
Tulsa Authority for Economic Opportunity
Downtown Tulsa Partnership
Managed Entities – Economic Development

Public Works and Transportation

Engineering Services
Public Works
Water and Sewer
Tulsa Transit

Administrative and Support Services

Elected Officials
Mayor's Office
City Auditor
City Council
Legal
Human Resources
General Government
Indian Nations Council of Governments (INCOG)
Finance
Information Technology
Customer Care
Communications
Asset Management

Transfers to Other Funds

Debt Service

MUNICIPAL COURT

Department Budget Summary

FY 23-24

Mission Statement

To administer timely and equitable justice for City Ordinance Violations that provides public trust and confidence in the judicial system.

Overview of Services

The Municipal Court of Tulsa is one of two municipal courts of record in Oklahoma. The Court adjudicates City ordinance violations, traffic cases and misdemeanor offenses. The Municipal Court is comprised of four divisions:

- Administrative Services – provides support to the Court by setting administrative policy, fiscal management, personnel management and strategic planning;
 - Court Operations – responsible for the issuance and recall of warrants, booking and releasing offenders and entering, filing, maintaining and retrieving court files and documents;
 - Public Defender – provides defense counsel to indigent persons charged with municipal ordinance violations;
 - Court Services – includes the Judicial and Probation sections which are responsible for dispensing justice to persons charged with Municipal Court violations, monitoring those sentenced to incarceration and providing an alternative to imprisonment and/or fines through performance of community service.
-

Budget Strategy Overview

A Deputy Court Administrator has been added to manage several new court programs including drug court, driver's license restoration, expansion of special services, transportation, and mental health initiatives. The FY24 budget includes an increased budget for Associate Judges on a routine basis to lessen the impact of "add-on" cases to the citizens and staff.

MUNICIPAL COURT

BUDGET HIGHLIGHTS

FY 2023 - 2024 & FY 2024 - 2025

(amounts expressed in thousands)

	FY 23 ORIGINAL	FY 24 PLAN	FY 24 BUDGET	Dollar Diff. From FY 24 Plan	Percent Diff. From FY 24 Plan	FY 25 FINANCIAL PLAN
Operating Budget						
Personal Services	\$ 2,791	\$ 2,791	\$ 2,943	\$ 152	5.4%	\$ 3,032
Materials and Supplies	24	24	44	20	83.3%	29
Other Services and Charges	207	187	186	(1)	-0.5%	187
Total Budget	\$ 3,022	\$ 3,002	\$ 3,173	\$ 171	5.7%	\$ 3,248

RESOURCES FOR BUDGET

	FY 24 BUDGET	Percent Diff. From FY 24 Plan	FY 25 FINANCIAL PLAN
100 General Fund	\$ 3,079	5.8%	\$ 3,152
125 PA Law Enforcement Training	3	0.0%	3
127 Technology Fee Assessment	91	2.2%	93
	\$ 3,173		\$ 3,248

FY 24 CHANGES FOR OPERATION

	AMOUNT
1. Benefit and compensation adjustments	\$ 91
2. FY24 position changes	61
a. Deputy Court Administrator (mid-year FY24)	46
b. Associate Judge	15
3. Computer replacements	20
4. Software subscriptions	(1)
TOTAL CHANGES	\$ 171

FY 25 CHANGES FOR OPERATION

	AMOUNT
1. Benefit and compensation adjustments	\$ 89
2. Computer replacements	(15)
3. Software subscriptions	1
TOTAL CHANGES	\$ 75

POLICE

Department Budget Summary

FY 23-24

Mission Statement

To apply all knowledge, skills, and available resources by working in partnership with our community to provide quality service, protect life and property, prevent crime, and resolve problems so people can live without fear in a safe environment.

Overview of Services

The Police are granted authority primarily through state and federal statutes. The mission of the Police is to prevent crime and disorder in the City of Tulsa by the use of problem solving, citizen partnership, proactive patrol techniques, and a high standard of professional courtesy and ethics. Priorities for the department include:

- Apprehending criminal offenders;
- Placing value on the preservation of human life;
- Recognizing that prevention of crime and reducing fear are operational priorities;
- Involving the community in the delivery of law enforcement services;
- Making the Department accountable to the community it serves;
- Committing to professionalism in all aspects of Department operations;
- Maintaining the highest standards of integrity; and
- Developing technology to create efficiencies of service.
- E-911 call handling and dispatching functions for the City and nearby jurisdictions.

Budget Strategy Overview

As a priority, compensation considerations have been included in the FY24 budget to address recruitment and retention issues. Advertising resources were also increased to address recruitment.

The Police Department's budget provides resources within the General Fund for three (3) academies with a total of 75 cadets. The budget includes a technology modernization increase, funds will be used for tasers, cameras, and mobile wireless system upgrades. Replacement of outdated equipment such as the pepperball system, Gas chromatography/mass spectrometer and traffic control barricades are a one-time expense. Civilianization of twelve (12) positions will occur in FY24, including seven (7) Investigative Support Specialists, to alleviate the strain on the understaffed sworn officers.

POLICE

BUDGET HIGHLIGHTS

FY 2023 - 2024 & FY 2024 - 2025

(amounts expressed in thousands)

	FY 23 ORIGINAL	FY 24 PLAN	FY 24 BUDGET	Dollar Diff. From FY 24 Plan	Percent Diff. From FY 24 Plan	FY 25 FINANCIAL PLAN
Operating Budget						
Personal Services	\$ 119,575	\$ 124,162	\$ 128,757	\$ 4,595	3.7%	\$ 133,951
Materials and Supplies	3,887	2,795	2,799	4	0.1%	2,545
Other Services and Charges	16,344	15,689	16,342	653	4.2%	15,658
Operating Capital	5,093	3,956	7,398	3,442	87.0%	7,396
Total Operating Budget	144,899	146,602	155,296	8,694	5.9%	159,550
Capital Budget	4,500	0	0	0	N/A	0
Total Budget	\$ 149,399	\$ 146,602	\$ 155,296	\$ 8,694	5.9%	\$ 159,550

RESOURCES FOR BUDGET

	FY 24 BUDGET	Percent Diff. From FY 24 Plan	FY 25 FINANCIAL PLAN
100 General Fund	\$ 125,207	3.1%	\$ 129,150
120 E 911 Operating	4,082	-2.1%	4,098
125 PA Law Enforcement Training	87	55.4%	67
127 Technology Fee Assessment	877	-22.5%	757
150 Public Safety Sales Tax	17,645	11.2%	18,082
477 Short Term Capital	7,398	87.0%	7,396
	\$ 155,296		\$ 159,550

FY 24 CHANGES FOR OPERATION

	AMOUNT
1. Benefit and compensation adjustments	\$ 169
2. Net change in estimated police officer vacancies	4,192
3. Reduce FY24 plan academy cost	(4,562)
4. Academy, September 2023, 20 cadets (General Fund)	1,510
a. Salaries and benefits	1,318
b. Equipment, supplies, services	192
5. Academy, January 2024, 25 cadets (General Fund)	1,192
a. Salaries and benefits	952
b. Equipment, supplies, services	240
6. Academy, May 2024, 30 cadets (General Fund)	665
a. Salaries and benefits	379
b. Equipment, supplies, services	286
7. FY23 mid-year position changes	421
a. Emergency Communicator (6)	354
b. Website Developer	76
c. Police Records Assistant Manager	85
d. Office Assistant II (2)	(94)
8. FY24 position changes	45
a. Digital Evidence Administrator - (mid-year FY24)	45
b. Civilianization positions:	408
i. Internal Affairs Invstigator (mid-year FY24)	29
ii. Investigative Support Specialist (7) (mid-year FY24)	197
iii. Exploitation/Offender Registration (mid-year FY24)	28
iv. Background Investigator (mid-year FY24)	31
v. Community (CORE) Ambassador (mid-year FY24)	90
vi. Special Events Assistant (mid-year FY24)	33
9. September academy signing bonus (one-time)	300

FY 24 CHANGES FOR OPERATION (Continued)

		AMOUNT
10. Other office supplies and equipment		(24)
11. Firearm transition ammunition, equipment (one-time)		220
12. Pepperball systems replacement (one-time)		117
13. Helicopter maintenance and repair parts (one-time)		30
14. Annual software maintenance and support		(154)
a. Mobile CAD subscriptions, field operations licenses, interface	11	
b. Records Management System subscriptions, delayed go live	(274)	
c. GPS subscriptions at 3 uniform divisions	3	
d. Forensic lab instruments and applications	3	
e. Lockup facility management system	55	
f. Grants management system	4	
g. Open Records Act software (previously grant funded)	44	
15. Training		38
a. Align PA Law Enforcement Fund training budget with resources	31	
b. Training and travel not eligible for PA Law Enforcement Fund	7	
16. Utilities		25
17. Forensic lab Natural gas		46
18. Marketing campaign to improve officer recruiting efforts (one-time)		200
19. Medical services to support lockup facility		150
20. Police academy, support facilities grounds maintenance		37
21. Special investigations materials		25
22. First responder support services		23
23. Equipment management services		1,307
24. Computer replacements		24
25. Software subscriptions		(84)
26. Liability and property insurance		20
27. Various materials and supplies adjustments		(20)
28. Various other services adjustments		(12)
29. Operational reduction for technology modernization		(1,057)
30. Capital additions/replacements:		
a. Technology modernization to include tasers, cameras, mobile wireless system upgrades		3,440
b. Vehicles (81 marked units)		3,645
c. Gas chromatography/mass spectrometer		125
d. Ballistic equipment		60
e. Helicopter hangar furnishings, maintenance rack		45
f. Metal detector for dive unit		3
g. Traffic control barricades for special events and field operations		40
h. Bite suit		2
i. Night vision goggles		4
j. Bomb suit		35
k. Adjustment to eliminate FY 24 Plan capital		(3,956)
TOTAL CHANGES		\$ 8,694

FY 25 CHANGES FOR OPERATION

		AMOUNT
1. Benefit and compensation adjustments		\$ 2,800
2. Net change in estimated police officer vacancies		2,241
3. September academy signing bonus (one-time in FY24)		(300)
4. Full year of civilianization		453
5. Facility lease increase		2
6. Annual software maintenance and support		(172)
a. Records Management System subscriptions and support	(125)	
b. Lockup facility management system after first year cost	(47)	
7. Helicopter maintenance and repair parts (one-time in FY24)		(30)
8. Liability and property insurance		7
9. K9 training equipment (one-time in FY24)		(3)
10. Equipment and office furniture replacement (one-time in FY24)		(8)
11. Firearm transition ammunition, equipment (one-time in FY24)		(220)
12. Pepperball systems replacement (one-time in FY24)		(117)

FY 25 CHANGES FOR OPERATION (Continued)

		AMOUNT
13. Marketing campaign to improve officer recruiting efforts (one-time in FY24)		(200)
14. Align PA Law Enforcement Fund training budget with resources		(38)
15. Computer replacements		(20)
16. Software subscriptions		41
17. Equipment management services		(326)
18. Various materials and supplies adjustments		2
19. Reduce FY 24 Budget Academy Cost		(3,367)
20. Academy, September 2024, 20 cadets (General Fund)		1,606
a. Salaries and benefits	1,318	
b. Equipment, supplies, services	288	
21. Academy, January 2025, 25 cadets (General Fund)		1,240
a. Salaries and benefits	952	
b. Equipment, supplies, services	288	
22. Academy, May 2025, 30 cadets (General Fund)		665
a. Salaries and benefits	379	
b. Equipment, supplies, services	286	
23. Capital additions/replacements:		
a. Net change to FY 24 capital		(2)
TOTAL CHANGES		\$ 4,254

FIRE

Department Budget Summary

FY 23-24

Mission Statement

The Tulsa Fire Department delivers superior protection of life, health, property, and the environment.

Overview of Services

It is the Fire Department's goal to emphasize fire prevention, public education, and progressive emergency medical services in a comprehensive community safety program. The Fire Department remains unwavering in operations to minimize the impact of fires when they occur, because total success in preventing all fires is unrealistic. The Fire Department is committed to reducing the impact of environmental damage from hazardous materials along with meeting the needs of other calls for service from the community.

Tulsa Fire's service strategies are:

- Aggressively deliver life and fire safety education to the community;
 - Aggressively work to prevent hazardous conditions;
 - Respond promptly to rescues, fires, medical emergencies and natural disasters;
 - Ensure actions are safe, professional and in harmony with the needs of the environment and the demands of the community; and
 - Actively coordinate fire services with other agencies in the region.
-

Budget Strategy Overview

Resources provided for the Tulsa Fire Department will be utilized to meet objectives of the Mayor and City Council. An academy to train seventeen (17) cadets has been funded in FY24 with an additional academy of twenty-four (24) planned for FY25. Included in the FY24 budget is funding for two (2) Fire Marshall positions to support the Multi-family Inspection Program by teaming with the Department of City Experience.

In FY23, the Tulsa Fire Department was awarded a grant to reimburse the cost of sixty (60) new firefighters for three years. As a result, Tulsa Fire Department will continue to utilize those savings to fund operational support replacements and accelerate the replacement of needed fleet equipment in FY24 and FY25.

FIRE

BUDGET HIGHLIGHTS

FY 2023 - 2024 & FY 2024 - 2025

(amounts expressed in thousands)

	FY 23 ORIGINAL	FY 24 PLAN	FY 24 BUDGET	Dollar Diff. From FY 24 Plan	Percent Diff. From FY 24 Plan	FY 25 FINANCIAL PLAN
Operating Budget						
Personal Services	\$ 79,447	\$ 79,509	\$ 87,204	\$ 7,695	9.7%	\$ 87,969
Materials and Supplies	2,126	2,017	2,030	13	0.6%	2,062
Other Services and Charges	5,684	5,545	6,353	808	14.6%	6,234
Operating Capital	4,538	4,234	3,934	(300)	-7.1%	2,510
Total Operating Budget	91,795	91,305	99,521	8,216	9.0%	98,775
Capital Budget	3,900	4,300	4,300	0	0.0%	2,890
Total Budget	\$ 95,695	\$ 95,605	\$ 103,821	\$ 8,216	8.6%	\$ 101,665

RESOURCES FOR BUDGET

	FY 24 BUDGET	Percent Diff. From FY 24 Plan	FY 25 FINANCIAL PLAN
100 General Fund	\$ 88,044	9.7%	\$ 88,608
121 EMSA Utility	400	14.3%	350
150 Public Safety Sales Tax	7,143	10.2%	7,307
409 2022 Sales Tax	4,300	0.0%	2,890
477 Short Term Capital	3,934	-7.1%	2,510
	\$ 103,821		\$ 101,665

FY 24 CHANGES FOR OPERATION

	AMOUNT
1. Benefit and compensation adjustments	\$ 6,268
2. FY24 position changes	300
a. Multi-family Housing Inspection Fire Marshall (2)	300
3. Net change in estimated firefighter vacancies	(370)
4. Overtime to meet current level	1,832
5. Reduce FY 24 plan academy cost	(1,291)
6. Academy, January 2024 (17 cadets)	1,000
a. Salary and benefits	698
b. Equipment and supplies	302
7. Internal computer equipment	(21)
8. Internal software subscriptions	57
9. Specialized training and certifications	63
10. Training for FY 23 new code enforcement officers - one-time	10
11. Consultant - ambulance services customer service delivery - one-time	50
12. Equipment management services	607
13. Urban search and rescue canine care	10

FY 24 CHANGES FOR OPERATION (C0ntinued)**AMOUNT**

14. Capital additions/replacements:	
a. Replace two (2) SUV 4x4s with warning equipment	68
b. Replace one (1) F250 Pickup extended cab 4x4	55
c. Replace one (1) F350 Pickup extended cab 4x4	58
d. Replace Audible visual warning for four (4) staff and support vehicles	14
e. Replace five (5) sets rescue tools (jaws of life)	208
f. Replace two (2) zero turn mowers	10
g. Replace six (6) walk behind lawn mowers	12
h. Replace one (1) kitchen range, 36"	5
i. Replace two (2) kitchen ranges, 60"	19
j. Replace fifteen (15) Rapid Attack Monitor (RAM) nozzles	60
k. Replace three (3) deck gun nozzles	5
l. Replace two (2) utility air compressors	6
m. Recruitment camera	6
n. Replace two (2) boat motors	10
o. Fire props at the Training Center	16
p. Thermal Imaging cameras	6
q. Replace one (1) LifePaks15	52
r. Apparatus and other capital items	3,325
s. Adjustment to eliminate FY 24 Plan capital	(4,234)
TOTAL OPERATING CHANGES	8,216

CAPITAL IMPROVEMENT PROJECTS

2022 Sales Tax Capital Projects	4,300
Adjustment to eliminate FY 24 Plan capital projects	(4,300)
TOTAL CAPITAL IMPROVEMENT PROJECTS CHANGES	0
TOTAL CHANGES	\$ 8,216

FY 25 CHANGES FOR OPERATION**AMOUNT**

1. Benefit and compensation adjustments	\$ 1,366
2. Net change in estimated firefighter vacancies	(888)
3. Reduce FY 24 academy cost	(1,000)
4. Academy, January 2025 (24 cadets)	1,287
a. Salary and benefits	985
b. Equipment and supplies	302
5. Software subscriptions	17
6. Computer replacement	32
7. Equipment management services	(76)
8. Training for FY 23 new code enforcement officers (one-time in FY24)	(10)
9. Consultant - ambulance services customer service delivery (one-time in FY24)	(50)
10. Net change to FY 24 capital	(1,424)
TOTAL OPERATING CHANGES	(746)

CAPITAL IMPROVEMENT PROJECTS

2022 Sales Tax Capital Projects	2,890
Adjustment to eliminate FY 24 capital projects	(4,300)
TOTAL CAPITAL IMPROVEMENT PROJECTS CHANGES	(1,410)
TOTAL CHANGES	\$ (2,156)

Emergency Medical Services Authority

Department Budget Summary

FY 23-24

Mission Statement

To provide ambulance service to 1,000 square miles and meet the highest standards of pre-hospital care.

Overview of Services

A public trust of the City of Tulsa and City of Oklahoma City governments, the Emergency Medical Services Authority (EMSA) is Oklahoma's largest provider of emergency medical services.

EMSA provides advanced life support medical care to patients who suffer injuries and illnesses and transports patients to and from the hospital by ambulance. The Authority provides oversight and ensures quality compliance of the contracted ambulance services provider, and conducts billing, accounting, purchasing, and other business functions. The Medical Director provides medical oversight of the contracted provider and reports to the Medical Control Board. The contracted provider is held to a performance-based contract that includes strict service standards and financial penalties for non-compliance.

In 1977, EMSA was established in Tulsa. Today, EMSA is the exclusive ambulance provider for 10 Oklahoma cities. EMSA has two divisions, the eastern division, with Tulsa as the major city, and the western division centered around Oklahoma City.

Budget Strategy Overview

Resources allocated to Emergency Medical Services Authority will provide ambulance service for the citizens of Tulsa.

EMSA

BUDGET HIGHLIGHTS

FY 2023 - 2024 & FY 2024 - 2025

(amounts expressed in thousands)

	FY 23 ORIGINAL	FY 24 PLAN	FY 24 BUDGET	Dollar Diff. From FY 24 Plan	Percent Diff. From FY 24 Plan	FY 25 FINANCIAL PLAN
Operating Budget						
Other Services and Charges	\$ 6,760	\$ 6,760	\$ 6,760	\$ 0	0.0%	\$ 6,760
Total Budget	\$ 6,760	\$ 6,760	\$ 6,760	\$ 0	0.0%	\$ 6,760

RESOURCES FOR BUDGET

121 EMSA Utility

FY 24 BUDGET	Percent Diff. From FY 24 Plan	FY 25 FINANCIAL PLAN
\$ 6,760	0.0%	\$ 6,760
\$ 6,760		\$ 6,760

FY 24 CHANGES FOR OPERATION

- Appropriations to reflect anticipated cash available for transfer to EMSA

TOTAL CHANGES

AMOUNT
\$ 0
\$ 0

FY 25 CHANGES FOR OPERATION

- Appropriations to reflect anticipated cash available for transfer to EMSA

TOTAL CHANGES

AMOUNT
\$ 0
\$ 0

TULSA AREA EMERGENCY MANAGEMENT AGENCY

Department Budget Summary

FY 23-24

Mission Statement

To protect citizens of Tulsa and Tulsa County from all emergencies and disasters.

Overview of Services

The Tulsa Area Emergency Management Agency (TAEMA) is responsible for the coordination of preparing for, responding to, recovering from, and mitigation of major emergencies and disasters. TAEMA collaborates with City and County departments and various other agencies to ensure readiness to manage response to emergencies and disasters. This includes naturally occurring events such as tornadoes, straight line winds, floods, winter storms, wildfires, droughts, extreme heat, earthquakes, and pandemics. Planning is also done for man-made events that involve acts of terrorism or accidents that could include plane crashes or hazardous chemical releases. TAEMA conducts numerous disaster exercises with the response community each year to test emergency plans and enhance readiness to respond to disasters. TAEMA manages the Community Warning System consisting of 102 warning sirens covering the City and portions of the unincorporated area of Tulsa County. TAEMA coordinates with volunteer groups, including amateur radio clubs who assist during severe weather and disaster events, and other volunteer organizations active in disasters (VOADs) that perform varied and numerous activities after disasters.

TAEMA is jointly funded with the City of Tulsa and Tulsa County, each contributing 40 percent (40%) and the federal government contributing 20 percent (20%) of operational revenue.

Budget Strategy Overview

Resources allocated to Tulsa Area Emergency Management Agency (TAEMA) will be utilized for operational support to ensure the readiness, response and mitigation of major emergencies and disasters, as well as the siren warning system.

TULSA AREA EMERGENCY MANAGEMENT AGENCY

BUDGET HIGHLIGHTS

FY 2023 - 2024 & FY 2024 - 2025

(amounts expressed in thousands)

	FY 23 ORIGINAL	FY 24 PLAN	FY 24 BUDGET	Dollar Diff. From FY 24 Plan	Percent Diff. From FY 24 Plan	FY 25 FINANCIAL PLAN
Operating Budget						
Other Services and Charges	\$ 191	\$ 196	\$ 205	\$ 9	4.6%	\$ 210
Total Budget	\$ 191	\$ 196	\$ 205	\$ 9	4.6%	\$ 210

RESOURCES FOR BUDGET

100 General Fund

FY 24 BUDGET	Percent Diff. From FY 24 Plan	FY 25 FINANCIAL PLAN
\$ 205	4.6%	\$ 210
\$ 205		\$ 210

FY 24 CHANGES FOR OPERATION

- Benefit and compensation adjustments
- Changes in operations

TOTAL CHANGES

AMOUNT
\$ 2
7
\$ 9

FY 25 CHANGES FOR OPERATION

- Benefit and compensation adjustments

TOTAL CHANGES

AMOUNT
\$ 5
\$ 5

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TOTAL OPERATING
AND CAPITAL BUDGET
(IN MILLIONS)
FY 23-24

READER'S GUIDE TO DEPARTMENTAL HIGHLIGHTS

Public Safety and Protection

Municipal Court
Police
Fire
EMSA
Tulsa Area Emergency Management Agency

Cultural Development and Recreation

YOU ARE HERE

Park and Recreation
River Parks Authority
BOK and Convention Centers
Managed Entities – Culture and Recreation

Social and Economic Development

Department of City Experience
Development Services
Tulsa Authority for Economic Opportunity
Downtown Tulsa Partnership
Managed Entities – Economic Development

Public Works and Transportation

Engineering Services
Public Works
Water and Sewer
Tulsa Transit

Administrative and Support Services

Elected Officials
Mayor's Office
City Auditor
City Council
Legal
Human Resources
General Government
Indian Nations Council of Governments (INCOG)
Finance
Information Technology
Customer Care
Communications
Asset Management

Transfers to Other Funds

Debt Service

PARKS AND RECREATION

Department Budget Summary

FY 23-24

Mission Statement

The Tulsa Park and Recreation Department provides and preserves quality park and recreation opportunities for all.

Overview of Services

With oversight from the Park Board, the City of Tulsa manages 135 parks covering roughly 6,553 acres. This includes two nature centers, seven community centers including WaterWorks Art Studio, 57 miles of walking trails, two skate parks, 3 dog parks, and 5 swimming pools. In addition, there are 227 sports fields (132 diamond fields and 95 rectangular fields), 99 playgrounds, 94 tennis courts, 8 pickleball courts, 29 basketball courts and 36 half basketball courts, 15 water playgrounds, 18 splash pads and 96 picnic shelters, 4 golf courses, and 8 disc golf courses.

The Parks Department's primary focus is to provide all Tulsans with safe, accessible, and high-quality parks and recreational opportunities. Future planning is guided by the Park Master Plan.

Budget Strategy Overview

The Parks Department's budget includes funding for recreation equipment for the newly opened Owen Recreation Center and others, two additional water playgrounds and one additional pool, increased utilities for the new facilities, increased contract mowing costs, and enhanced trail maintenance. There will also be replacement trucks included in the budget.

PARKS AND RECREATION

BUDGET HIGHLIGHTS

FY 2023 - 2024 & FY 2024 - 2025

(amounts expressed in thousands)

	FY 23 ORIGINAL	FY 24 PLAN	FY 24 BUDGET	Dollar Diff. From FY 24 Plan	Percent Diff. From FY 24 Plan	FY 25 FINANCIAL PLAN
Operating Budget						
Personal Services	\$ 7,920	\$ 7,924	\$ 8,234	\$ 310	3.9%	\$ 8,331
Materials and Supplies	914	921	1,159	238	25.8%	1,152
Other Services and Charges	4,037	3,950	4,576	626	15.8%	4,601
Operating Capital	1,206	605	783	178	29.4%	965
Total Operating Budget	14,077	13,400	14,752	1,352	10.1%	15,049
Capital Budget	4,700	8,775	7,575	(1,200)	-13.7%	6,200
Total Budget	\$ 18,777	\$ 22,175	\$ 22,327	\$ 152	0.7%	\$ 21,249

RESOURCES FOR BUDGET

	FY 24 BUDGET	Percent Diff. From FY 24 Plan	FY 25 FINANCIAL PLAN
100 General Fund	\$ 13,765	8.6%	\$ 13,882
131 Convention & Visitors	102	70.0%	101
132 Convention & Tourism Facility	102	70.0%	101
2000 Community Develop Block Grant	360	N/A	360
409 2022 Sales Tax	7,575	-13.7%	6,200
477 Short Term Capital	423	-30.1%	605
	\$ 22,327		\$ 21,249

FY 24 CHANGES FOR OPERATION

	AMOUNT
1. Benefit and compensation adjustments	\$ 328
2. FY24 Position Changes	(18)
a. Sports Facility Manager	65
b. Transition to Department of City Experience - Urban Strategist	(83)
3. Computer replacements	33
4. Recreation and safety	15
5. Horticulture	14
6. Facility Services HVAC and supplies	52
7. Hardware, paint and lumber	19
8. Concrete and aggregate materials	22
9. Maintenance	31
10. Repair parts, plumbing, electrical	17
11. Non-capitalized equipment	12
12. Electrical utilities re-opening Owen Recreation	117
13. Gas utilities	17
14. Sewer increase re-opening of Owen Recreation and (2) water parks	200
15. Refuse	7
16. Other services	72
17. Equipment management services	49
18. Park mowing - Gilcrease, Woodward, ball and soccer fields	104
19. Tree elevation service, trail maintenance, including new 5 miles at Gilcrease	20
20. Mohawk sports complex mowing	24
21. Various materials and other services adjustments	40

FY 24 CHANGES FOR OPERATION (Continued)**AMOUNT**

22. Capital additions/replacements:

a. Replacement pickup truck with service bed and body, 4x4 (2)	125
b. Replacement 2 wheel drive, extended cab pickup truck	33
c. Replacement backhoe attachment	23
d. Replacement super duty dually pickup	55
e. Replacement extended cab pickup truck with utility bed 4x4	60
f. Replacement sprinkler heads for Mohawk soccer fields	45
g. Skid unit	13
h. Replacement rack with tag dumbbells	10
i. Adjustable basketball goals	36
j. Drive over deck trailer	15
k. Portable dunking booth	5
l. Tumble track trainer	3
m. Zeigler Playground equipment replacement	360
n. Adjustment to eliminate FY 24 Plan capital	(605)
TOTAL OPERATING CHANGES	1,352

CAPITAL IMPROVEMENT PROJECTS

2022 Sales Tax Capital Projects	7,575
Adjustment to eliminate FY 24 Plan capital projects	(8,775)
TOTAL CAPITAL IMPROVEMENT PROJECTS CHANGES	(1,200)
TOTAL CHANGES	\$ 152

FY 25 CHANGES FOR OPERATION**AMOUNT**

1. Benefit and compensation adjustments	\$ 97
2. Computer replacements	(8)
3. Software subscriptions	2
4. Equipment management services	24
5. Capital additions/replacements:	
a. Net change to FY 24 capital	182
TOTAL OPERATING CHANGES	297

CAPITAL IMPROVEMENT PROJECTS

2022 Sales Tax Capital Projects	6,200
Adjustment to eliminate FY 24 capital projects	(7,575)
TOTAL CAPITAL IMPROVEMENT PROJECTS CHANGES	(1,375)
TOTAL CHANGES	\$ (1,078)

RIVER PARKS

Department Budget Summary

FY 23-24

Mission Statement

To maintain, preserve, develop, and promote the Arkansas River and adjacent land areas under the Authority's jurisdiction within Tulsa County for the economic and cultural benefit of the community.

Overview of Services

River Parks is unique among Tulsa's public spaces because of its location along the banks of the Arkansas River. The river corridor offers opportunities and challenges to blend preservation and enhancement of green space and wildlife habitat with select commercial development including family destination attractions such as the 41st Street Plaza, River West Festival Park, and Turkey Mountain. The River Parks trails are the backbone of the Tulsa metro trails and serve as a key exercise and fitness facility which are utilized by walkers, runners, and cyclists at no charge. The Turkey Mountain Urban Wilderness provides an opportunity to enjoy nature and seek relief from the stress of modern life.

Budget Strategy Overview

Resources allocated for River Parks will be utilized for operational support to maintain the trails, Turkey Mountain Urban Wilderness, and restroom facilities along the trail system. Support for River Parks is a shared investment between the City of Tulsa and Tulsa County.

RIVER PARKS AUTHORITY

BUDGET HIGHLIGHTS

FY 2023 - 2024 & FY 2024 - 2025

(amounts expressed in thousands)

	FY 23 ORIGINAL	FY 24 PLAN	FY 24 BUDGET	Dollar Diff. From FY 24 Plan	Percent Diff. From FY 24 Plan	FY 25 FINANCIAL PLAN
Operating Budget						
Other Services and Charges	\$ 712	\$ 735	\$ 756	\$ 21	2.9%	\$ 778
Operating Capital	36	36	436	400	>500.0%	36
Total Budget	\$ 748	\$ 771	\$ 1,192	\$ 421	54.6%	\$ 814

RESOURCES FOR BUDGET

100 General Fund

477 Short Term Capital

FY 24 BUDGET	Percent Diff. From FY 24 Plan	FY 25 FINANCIAL PLAN
\$ 756	2.9%	\$ 778
436	>500.0%	36
\$ 1,192		\$ 814

FY 24 CHANGES FOR OPERATION

1. Changes in operations
2. Capital additions/replacements
 - a. Work order system
 - b. Zink Dam operational
 - c. Adjustment to eliminate FY24 Plan Capital

TOTAL CHANGES

AMOUNT
\$ 21
36
400
(36)
\$ 421

FY 25 CHANGES FOR OPERATION

1. Changes in Operations
2. Capital additions/replacements
 - a. Net change to FY24 capital

TOTAL CHANGES

AMOUNT
\$ 22
(400)
\$ (378)

BOK Arena and Convention Center

Department Budget Summary

FY 23-24

Mission Statement

To provide professional management to administer, operate, market, and maintain the Cox Business Convention Center and BOK Center for the presentation and enjoyment of events involving entertainment, education and cultural, sports, religion, banquets, dances, and conventions.

Overview of Services

Opened in 1964, the Cox Business Convention Center (formerly the Tulsa Convention Center) has accommodated over 25 million people and more than 20,000 events. With an impressive expansion completed in January 2010, the Tulsa Convention Center's Tulsa Ballroom is the largest in Oklahoma.

Opened in 2008, the BOK Center is Tulsa's state-of-the-art sports and entertainment venue. The 19,199-seat arena is the home of the ECHL's Tulsa Oilers. BOK Center was designed to host major concerts, family shows, sporting events, ice shows, and other types of world-class entertainment.

The 565,000 square-foot BOK Center and the 227,000 square-foot Cox Business Convention Center make a huge impact on the community and attract world-class events to Tulsa.

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MANAGED ENTITIES-CULTURE AND RECREATION

Department Budget Summary

FY 23-24

Overview of Services

The City has engaged in management agreements for the operations of City owned culture and recreation facilities. These facilities include the Tulsa Zoo, Mohawk Soccer Complex, Page and Mohawk golf courses, Performing Arts Center, and the Gilcrease Museum.

The Parks and Recreation Department is responsible for the oversight for each of the management agreements.

Budget Strategy Overview

In the FY24 budget the Managed Entities – Culture and Recreation department was created to better identify the resources the City provides for the operations of its culture and recreation facilities. Most of these facilities previously were included in the Parks and Recreation Department's budget.

MANAGED ENTITIES - CULTURE & RECREATION

BUDGET HIGHLIGHTS

FY 2023 - 2024 & FY 2024 - 2025

(amounts expressed in thousands)

	<u>FY 23 ORIGINAL</u>	<u>FY 24 PLAN</u>	<u>FY 24 BUDGET</u>	<u>Dollar Diff. From FY 24 Plan</u>	<u>Percent Diff. From FY 24 Plan</u>	<u>FY 25 FINANCIAL PLAN</u>
Operating Budget						
Personal Services	\$ 132	\$ 0	\$ 0	\$ 0	N/A	\$ 0
Other Services and Charges	15,877	16,385	17,000	615	3.8%	17,862
Operating Capital	196	196	296	100	51.0%	296
Total Budget	\$ 16,205	\$ 16,581	\$ 17,296	\$ 715	4.3%	\$ 18,158

RESOURCES FOR BUDGET

	<u>FY 24 BUDGET</u>	<u>Percent Diff. From FY 24 Plan</u>	<u>FY 25 FINANCIAL PLAN</u>
100 General Fund	\$ 11,113	3.4%	\$ 11,725
132 Convention & Tourism Facility	2,500	11.1%	2,750
477 Short Term Capital	173	137.0%	173
570 Golf Course	3,510	0.0%	3,510
	\$ 17,296		\$ 18,158

MANAGEMENT AGREEMENTS

	<u>FY 24 BUDGET</u>	<u>Percent Diff. From FY 24 Plan</u>	<u>FY 25 FINANCIAL PLAN</u>
Zoo	\$ 7,056	1.6%	\$ 7,235
Mohawk Sports Complex	165	0.0%	168
Golf	3,510	0.0%	3,510
Performing Arts Center	2,500	11.1%	2,750
Gilcrease Museum	4,065	9.5%	4,495
TOTAL OPERATING CHANGES	\$ 17,296		\$ 18,158

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TOTAL OPERATING
AND CAPITAL BUDGET
(IN MILLIONS)
FY 23-24

READER'S GUIDE TO DEPARTMENTAL HIGHLIGHTS

Public Safety and Protection

Municipal Court
Police
Fire
EMSA
Tulsa Area Emergency Management Agency

Cultural Development and Recreation

Park and Recreation
River Parks Authority
BOK and Convention Centers
Managed Entities – Culture and Recreation

Social and Economic Development

YOU ARE HERE

Department of City Experience
Development Services
Tulsa Authority for Economic Opportunity
Downtown Tulsa Partnership
Managed Entities – Economic Development

Public Works and Transportation

Engineering Services
Public Works
Water and Sewer
Tulsa Transit

Administrative and Support Services

Elected Officials
Mayor's Office
City Auditor
City Council
Legal
Human Resources
General Government
Indian Nations Council of Governments (INCOG)
Finance
Information Technology
Customer Care
Communications
Asset Management

Transfers to Other Funds

Debt Service

DEPARTMENT OF CITY EXPERIENCE

Department Budget Summary

FY 23-24

Mission Statement

To promote community education, develop and sustain private-public partnerships that enhance public safety, neighborhood revitalization and the quality of life of all residents within our city.

Overview of Services

- Animal Welfare – operate the animal shelter and field services to provide a safe, healthy environment for companion animals; support and empower residents for successful pet ownership and educate about codes.
 - Code Enforcement – promote voluntary compliance and enforcement of City nuisance codes; provide a fair and unbiased enforcement program to correct nuisance violations and land use requirements. For FY24, the code enforcement role will include two teams of neighborhood inspectors focused on multi-family housing complexes, to ensure compliance with the property maintenance code. This stems from a recommendation by the City Council Habitability Working Group.
 - Tulsa Planning Office Current Planning: The current planning office provides analysis and recommendations for zoning cases to the TMAPC and City BOA. The Strategic and Long-Range group is focused on implementing the PlanTulsa Comprehensive Plan, maintaining the data for the Neighborhoods Conditions Index, and engaging in neighborhood planning efforts like the Riverwood Neighborhood Improvement Strategy.
 - City Design Studio – The City Design studio will be the starting point of civic engagement on capital projects. It will put people first in the design process and ensure that residents and affected stakeholders are engaged early in the design process of any city funded project. The Design Studio will lead vertical construction projects for the City and incorporate a community engagement professional on the team to lead engagement on projects within the City Experience department, and any other department (i.e. Parks, Public Works) that need to have a well-designed public engagement process.
 - Community Development - The Office of Community Development will have two primary areas of focus, 1) Building capacity to create and support neighborhood associations where residents feel like they belong, have a voice and are eager to invest in making things better in their neighborhood, and 2) Delivering on creating more housing units by leveraging HUD grant funding and creating partnerships and connections with our HUD-funded demolition program to make ready lots for new housing units.
 - Mayor's Office of Resilience & Equity (MORE) - The Mayor's Office of Resilience & Equity works to achieve equality for all Tulsans through partnership building, education, cultural awareness, and advocacy. MORE works in partnership with five commissions who represent and advocate for women, Latinos, African Americans, and Native Americans, and human rights in Tulsa.
-

Budget Strategy Overview

For FY24, the Mayor has proposed a reorganization that would combine several disparate functions into a single department focused on the City Experience. This includes the planning and design phases of neighborhoods and the public realm between buildings in business districts. It includes community development work to build capacity in neighborhoods to encourage investment and involvement, and it includes a housing office that ensures there is adequate housing available. It also includes the maintenance and upkeep of private properties through enforcement of the zoning and property maintenance codes. This department will be responsible for making sure neighborhoods are free from stray animals and that animals that do come to the City's shelter find homes. Included is a resilience office that works to create a more equitable city through advancing economic and social outcomes for all residents.

DEPARTMENT OF CITY EXPERIENCE

BUDGET HIGHLIGHTS

FY 2023 - 2024 & FY 2024 - 2025

(amounts expressed in thousands)

	FY 23 ORIGINAL	FY 24 PLAN	FY 24 BUDGET	Dollar Diff. From FY 24 Plan	Percent Diff. From FY 24 Plan	FY 25 FINANCIAL PLAN
Operating Budget						
Personal Services	\$ 5,590	\$ 5,590	\$ 10,155	\$ 4,565	81.7%	\$ 10,260
Materials and Supplies	617	589	608	19	3.2%	559
Other Services and Charges	2,890	2,786	3,583	797	28.6%	3,315
Operating Capital	440	316	482	166	52.5%	459
Total Budget	\$ 9,537	\$ 9,281	\$ 14,828	\$ 5,547	59.8%	\$ 14,593

RESOURCES FOR BUDGET

	FY 24 BUDGET	Percent Diff. From FY 24 Plan	FY 25 FINANCIAL PLAN
100 General Fund	\$ 12,230	70.6%	\$ 12,014
121 EMSA Utility	69	7.8%	70
149 Public Ways	144	30.9%	147
2000 Community Develop Block Grant	1,483	9.5%	1,483
2001 Home Investment Partnership	420	55.6%	420
477 Short Term Capital	482	52.5%	459
	\$ 14,828		\$ 14,593

FY 24 CHANGES FOR OPERATION

	AMOUNT
1. Benefit and compensation adjustments	\$ 410
2. Administration	471
a. FY24 Position Changes	110
i. Mental Health Response Coordinator	110
b. FY23 Mid year Position Change	111
i. Citizen Advocate	111
c. Computer replacements	84
d. Office supplies	10
e. Mental health response coordination consultant	40
f. Office services	41
g. Software subscriptions and licenses	75
3. Neighborhood Inspections	141
a. FY24 Position Changes - Multi family Housing Inspection	116
i. Neighborhood Inspectors	56
ii. Lead Inspector	60
b. Equipment management services	25
4. Animal Welfare	226
a. FY24 Position Changes	216
i. Clinic Supervisor/Registered Vet Tech	75
ii. Lead Animal Control Officers (2)	141
b. FY23 Mid year Position Change	46
i. Volunteer & Community Outreach Coordinator	46
c. Office and training trailer rental space	14
d. Supplies and chemical laboratory	(82)
e. Electrical utilities	10
f. Training and professional development	6
g. Equipment management services	16

FY 24 CHANGES FOR OPERATION (Continued)

		AMOUNT
5. Tulsa Planning Office		1,986
a. FY24 Position Changes	1,682	
i. Administrative Support (INCOG)	57	
ii. Executive Secretary (INCOG)	60	
iii. Planners (9) (INCOG)	587	
iv. Senior Planners (5) (INCOG)	453	
v. Principal Planners (3) (INCOG)	312	
vi. Director Tulsa Planning Office (INCOG)	133	
vii. Planner/GIS Specialist	80	
b. Printing and reproduction	85	
c. Computer maintenance/software license-Energov (one-time)	200	
d. National and State American Planning Association Training	15	
e. American Planning Association dues	4	
6. City Design		1,080
a. FY24 Position Changes	1,076	
i. Director of City Design	111	
ii. Urban Design Planner (INCOG)	65	
iii. Transition from Parks - Urban Strategist	83	
iv. Transition from Engineering Services Dept (7)	817	
b. Training	4	
7. Mayor's Office Resilience and Equity (MORE)		475
a. FY24 Position Changes	427	
i. Transition from Mayor's Office (4)	427	
b. Outreach and advisory	31	
c. Food and water - Hubs, Advisories, Trainings (reach 500 people)	5	
d. Training conferences and professional development	9	
e. National network and Welcoming America subscriptions	3	
8. Community Development - Housing		110
a. FY24 Position Changes	104	
i. Transition from Mayor's Office-Housing Mgr.	104	
b. Training and professional development	6	
9. Community Development - Neighborhoods		273
a. FY24 Position Changes	267	
i. Director of Community Development	111	
ii. Destination District Manager (INCOG)	91	
iii. Planner-Vibrant Neighborhoods (INCOG)	65	
b. Training and professional development	6	
10. HUD Grants		209
11. Capital additions/replacements:		
a. Neighborhood Inspections - Replacement vehicles (6)		271
b. Tulsa Animal Shelter - Replacement vehicles (2)		158
c. Tulsa Planning Office - New vehicle (1)		30
d. Tulsa Planning Office - New folding machine (1)		23
e. Adjustment to eliminate FY 24 Plan capital		(316)
TOTAL CHANGES		5,547

FY 25 CHANGES FOR OPERATION

		AMOUNT
1. Benefit and compensation adjustments		105
2. Administration		(103)
a. Computer equipment	(46)	
b. Software subscriptions	(57)	
3. Neighborhood Inspections		(4)
a. Safety supplies	(4)	
4. Tulsa Planning Office		(200)
a. Computer maintenance/software license-Energov (one-time FY24)	(200)	
5. Equipment management services		(10)
6. Capital additions/replacements:		
a. Net change to FY 24 capital		(23)
TOTAL CHANGES		(235)

DEVELOPMENT SERVICES

Department Budget Summary

FY 23-24

Mission Statement

The Development Services Department promotes safety, livability and economic growth through efficient and collaborative application of building and development codes.

Overview of Services

The department is responsible for the implementation of the City's development permitting processes, including infrastructure, and building plan review and inspection services for all private development within the City of Tulsa.

Budget Strategy Overview

The Development Services Department's budget includes additional funding for increased material and supply costs and computer replacements. Specific vehicles replacements are also included for the staff.

DEVELOPMENT SERVICES

BUDGET HIGHLIGHTS

FY 2023 - 2024 & FY 2024 - 2025

(amounts expressed in thousands)

	FY 23 ORIGINAL	FY 24 PLAN	FY 24 BUDGET	Dollar Diff. From FY 24 Plan	Percent Diff. From FY 24 Plan	FY 25 FINANCIAL PLAN
Operating Budget						
Personal Services	\$ 6,094	\$ 6,094	\$ 6,560	\$ 466	7.6%	\$ 6,655
Materials and Supplies	37	25	51	26	104.0%	78
Other Services and Charges	953	944	891	(53)	-5.6%	886
Operating Capital	243	94	112	18	19.1%	112
Total Budget	\$ 7,327	\$ 7,157	\$ 7,614	\$ 457	6.4%	\$ 7,731

RESOURCES FOR BUDGET

	FY 24 BUDGET	Percent Diff. From FY 24 Plan	FY 25 FINANCIAL PLAN
100 General Fund	\$ 6,938	7.4%	\$ 7,055
122 Permit & Licensing System	564	-6.9%	564
477 Short Term Capital	112	19.1%	112
	\$ 7,614		\$ 7,731

FY 24 CHANGES FOR OPERATION

	AMOUNT
1. Benefit and compensation adjustments	\$ 466
2. Various materials and supplies adjustments	16
3. Computer replacements	10
4. Training state required Inspector certifications	3
5. Software license renewal fees - Energov	(67)
6. Equipment management services	11
7. Capital additions/replacements:	
a. Replacement trucks (3)	112
b. Adjustment to eliminate FY 24 Plan capital	(94)
TOTAL CHANGES	\$ 457

FY 25 CHANGES FOR OPERATION

	AMOUNT
1. Benefit and compensation adjustments	\$ 95
2. Computer replacements	27
3. Equipment management services	(5)
TOTAL CHANGES	\$ 117

TULSA AUTHORITY FOR ECONOMIC OPPORTUNITY

Department Budget Summary

FY 23-24

Mission Statement

We are innovators who create and manage public assets and resources to drive economic growth. We invest in Tulsa's economy, businesses, neighborhoods, and people with the goal of leveraging our resources to create economic opportunity and drive equitable outcomes.

Overview of Services

Tulsa Authority for Economic Opportunity (TAEO) provides economic and community development services to the City of Tulsa through an annual service agreement. These services include, but are not limited to:

- Serving as the lead administrative entity for economic and community development services for the City of Tulsa.
 - Managing the City's Tax Increment Finance (TIF) Districts.
 - Managing and supporting the City's bond-financed economic development programs.
 - Executing land acquisition and disposition to leverage private development and redevelopment.
 - Leading asset optimization strategy related to major economic development assets.
 - Managing Downtown Development and Redevelopment loan programs.
 - Managing the Affordable Housing Trust Fund and other housing development programs and incentives.
 - Managing outreach, education, and utilization monitoring for the City's Small Business Enterprise program.
-

Budget Strategy Overview

Tulsa Authority for Economic Opportunity's service agreement remained flat for FY24 and FY25.

TULSA AUTHORITY FOR ECONOMIC OPPORTUNITY

BUDGET HIGHLIGHTS

FY 2023 - 2024 & FY 2024 - 2025

(amounts expressed in thousands)

	FY 23 ORIGINAL	FY 24 PLAN	FY 24 BUDGET	Dollar Diff. From FY 24 Plan	Percent Diff. From FY 24 Plan	FY 25 FINANCIAL PLAN
Operating Budget						
Other Services and Charges	\$ 928	\$ 871	\$ 771	\$ (100)	-11.5%	\$ 771
Total Budget	\$ 928	\$ 871	\$ 771	\$ (100)	-11.5%	\$ 771

RESOURCES FOR BUDGET

100 General Fund

130 Economic Development Comm

FY 24 BUDGET	Percent Diff. From FY 24 Plan	FY 25 FINANCIAL PLAN
\$ 628	-13.7%	\$ 628
143	0.0%	143
\$ 771		\$ 771

FY 24 CHANGES FOR OPERATION

1 Professional Services Agreement

TOTAL CHANGES

AMOUNT
\$ (100)
\$ (100)

FY 25 CHANGES FOR OPERATION

1 Professional Services Agreement

TOTAL CHANGES

AMOUNT
\$ 0
\$ 0

DOWNTOWN TULSA PARTNERSHIP

Department Budget Summary

FY 23-24

Mission Statement

The Downtown Tulsa Partnership (DTP) champions a prosperous, vibrant, and inclusive Downtown Tulsa that serves as the region's center of commerce, culture, and community. DTP was formed as a result of the *Strategic Plan for a Downtown management Organization* completed in Fall 2020 and unanimously endorsed by a stakeholder steering committee and the Downtown Coordinating Council. The Strategic Plan formally recommended a new downtown management model to establish a clear delineation between City services and enhanced services provided through the Tulsa Stadium Improvement District (TSID). Doing so seeks to increase the value proposition to ratepayers by maximizing accountability, responsiveness, and reflecting a myriad of Downtown interests. The plan's goals and recommendations are based on national best practices and rooted in local community dialogue. Less than 1% of the 2,500 downtown management organizations in North America are housed within municipal governments and this effort seeks to align Downtown Tulsa's management efforts with common national operating models.

Overview of Services

DTP was incorporated with the state of Oklahoma in February 2021 and will partner with the City of Tulsa to implement programs and services funded through the TSID. The TSID encompasses the entirety of Downtown Tulsa and property owners pay an annual assessment of which $\frac{2}{3}$ is used to repay bonds used to construct ONEOK Field and $\frac{1}{3}$ that provides enhanced services throughout Downtown such as maintenance, cleaning, beautification, livability, safety, economic development, and marketing initiatives. With this transition the Mayoral Executive Order establishing the Downtown Coordinating Council will be rescinded and the Downtown Tulsa Partnership will be the management, planning, and representative body of Downtown interests.

Budget Strategy Overview

In FY22, the Downtown Tulsa Partnership (DTP) contracted with the City to provide services that preserve, enhance, and extend value to the business owner within the Tulsa Stadium Improvement District. The FY24 budget includes the use of fund balance in the amount of \$48,000 for operational equipment and improvements for the district.

DOWNTOWN TULSA PARTNERSHIP

BUDGET HIGHLIGHTS

FY 2023 - 2024 & FY 2024 - 2025

(amounts expressed in thousands)

	FY 23 ORIGINAL	FY 24 PLAN	FY 24 BUDGET	Dollar Diff. From FY 24 Plan	Percent Diff. From FY 24 Plan	FY 25 FINANCIAL PLAN
Operating Budget						
Other Services and Charges	\$ 1,997	\$ 1,444	\$ 1,622	\$ 178	12.3%	\$ 1,457
Total Budget	\$ 1,997	\$ 1,444	\$ 1,622	\$ 178	12.3%	\$ 1,457

RESOURCES FOR BUDGET

100 General Fund

141 Tulsa Stadium Imp District

FY 24 BUDGET	Percent Diff. From FY 24 Plan	FY 25 FINANCIAL PLAN
\$ 165	83.3%	\$ 90
1,457	7.6%	1,367
\$ 1,622		\$ 1,457

FY 24 CHANGES FOR OPERATION

1 Changes in operations

TOTAL CHANGES

AMOUNT
\$ 178
\$ 178

FY 25 CHANGES FOR OPERATION

1 Changes in operations

TOTAL CHANGES

AMOUNT
\$ (165)
\$ (165)

MANAGED ENTITIES-ECONOMIC DEVELOPMENT

Department Budget Summary

FY 23-24

Overview of Services

The City engages in economic development and tourism activities primarily funded by hotel/motel tax within the Economic Development Commission, Convention and Visitors, and Tourism Improvement District 1 funds. Also included is the Quality Events program which is intended to attract major events to Oklahoma that might have otherwise taken place in another state. The Oklahoma Tax Commission (OTC) oversees administration of the program by approving events and determining the incremental state sales tax revenue generated by the event. The approved incremental state sales tax revenue is remitted to the City. By Mayor and Council approved resolution, the City then remits payment to the promoter for the promotion of the qualifying event.

Budget Strategy Overview

Annually the City contracts for economic development and marketing and promotion of tourism activities within the City of Tulsa. Also included in the FY24 budget is funding for the Quality Events program that provides local municipalities reimbursements for eligible expenses of qualified events.

MANAGED ENTITIES - ECONOMIC DEVELOPMENT

BUDGET HIGHLIGHTS

FY 2023 - 2024 & FY 2024 - 2025

(amounts expressed in thousands)

	FY 23 ORIGINAL	FY 24 PLAN	FY 24 BUDGET	Dollar Diff. From FY 24 Plan	Percent Diff. From FY 24 Plan	FY 25 FINANCIAL PLAN
Operating Budget						
Other Services and Charges	\$ 5,686	\$ 5,725	\$ 6,153	\$ 428	7.5%	\$ 6,153
Total Budget	\$ 5,686	\$ 5,725	\$ 6,153	\$ 428	7.5%	\$ 6,153

RESOURCES FOR BUDGET

	FY 24 BUDGET	Percent Diff. From FY 24 Plan	FY 25 FINANCIAL PLAN
100 General Fund	\$ 200	0.0%	\$ 200
130 Economic Development Commission	130	0.0%	130
131 Convention & Visitors	3,333	0.0%	3,333
143 Tourism Improvement District	2,490	20.8%	2,490
	\$ 6,153		\$ 6,153

MANAGEMENT AGREEMENTS

	FY 24 BUDGET	Percent Diff. From FY 24 Plan	FY 25 FINANCIAL PLAN
Tourism Improvement District	\$ 2,490	20.8%	\$ 2,490
Economic Development Commission	130	0.0%	130
Visit Tulsa	3,333	0.0%	3,333
Quality Events Incentive	200	0.0%	200
TOTAL OPERATING CHANGES	\$ 6,153		\$ 6,153

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TOTAL OPERATING
AND CAPITAL BUDGET
(IN MILLIONS)
FY 23-24

READER'S GUIDE TO DEPARTMENTAL HIGHLIGHTS

Public Safety and Protection

Municipal Court
Police
Fire
EMSA
Tulsa Area Emergency Management Agency

Cultural Development and Recreation

Park and Recreation
River Parks Authority
BOK and Convention Centers
Managed Entities – Culture and Recreation

Social and Economic Development

Department of City Experience
Development Services
Tulsa Authority for Economic Opportunity
Downtown Tulsa Partnership
Managed Entities – Economic Development

Public Works and Transportation

YOU ARE HERE

Engineering Services
Public Works
Water and Sewer
Tulsa Transit

Administrative and Support Services

Elected Officials
Mayor's Office
City Auditor
City Council
Legal
Human Resources
General Government
Indian Nations Council of Governments (INCOG)
Finance
Information Technology
Customer Care
Communications
Asset Management

Transfers to Other Funds

Debt Service

ENGINEERING SERVICES

Department Budget Summary

FY 23-24

Mission Statement

To provide our customers with dependable, cost effective, high-quality services in the areas of engineering and architectural services.

Overview of Services

The Engineering Services Department plans, designs and field-inspects public improvement and capital projects for the benefit of the City of Tulsa. Engineering Services provides and/or administers planning, engineering/architectural design and construction quality assurance services for projects involving water systems, wastewater systems, transportation, stormwater, parks and all City departments.

Budget Strategy Overview

The Engineering Services Department will be reorganized in FY24. The newly formed Public Works Department will consist of Streets and Stormwater personnel and many team members from Engineering Services. Some Engineering personnel will move under the City's Water and Sewer Department and a small subset of engineers will move into the Department of City Experience (DCE). These organizational shifts will allow members from the Engineering Department to align more closely with their engineering or architectural role, allowing them greater opportunity to utilize their professional specialization, and grant greater involvement in their projects from inception to finish. Specifically, this reorganization should encourage a more holistic approach to project planning, construction, and finally operation.

ENGINEERING SERVICES

BUDGET HIGHLIGHTS

FY 2023 - 2024 & FY 2024 - 2025

(amounts expressed in thousands)

	FY 23 ORIGINAL	FY 24 PLAN	FY 24 BUDGET	Dollar Diff. From FY 24 Plan	Percent Diff. From FY 24 Plan	FY 25 FINANCIAL PLAN
Operating Budget						
Personal Services	\$ 14,973	\$ 14,973	\$ 0	\$ (14,973)	-100.0%	\$ 0
Materials and Supplies	383	323	0	(323)	-100.0%	0
Other Services and Charges	6,455	6,227	0	(6,227)	-100.0%	0
Operating Capital	3,015	2,741	0	(2,741)	-100.0%	0
Total Operating Budget	24,826	24,264	0	(24,264)	-100.0%	0
Capital Budget	105,690	59,932	90,555	30,623	51.1%	67,808
Total Budget	\$ 130,516	\$ 84,196	\$ 90,555	\$ 6,359	7.6%	\$ 67,808

RESOURCES FOR BUDGET

	FY 24 BUDGET	Percent Diff. From FY 24 Plan	FY 25 FINANCIAL PLAN
100 General Fund	\$ 0	-100.0%	\$ 0
149 Public Ways	0	-100.0%	0
4000 2016 Vision ED Capital Proj	16,236	>500.0%	10,972
409 2022 Sales Tax	8,140	0.0%	4,805
477 Short Term Capital	0	-100.0%	0
560 Stormwater Enterprise	0	-100.0%	0
5600 Stormwater Capital Projects	6,609	0.0%	4,859
740 TMUA Water Operating	0	-100.0%	0
7400 TMUA Water Capital Projects	28,104	30.6%	18,967
750 TMUA Sewer Operating	0	-100.0%	0
7500 TMUA Sewer Capital Projects	31,466	34.4%	28,205
	\$ 90,555		\$ 67,808

FY 24 CHANGES FOR OPERATION

	AMOUNT
1. Engineering Services Department transition to Public Works Department:	\$ (13,795)
a. Personal services transition (98 positions)	(8,680)
b. Operational budget transition	(5,115)
2. Engineering Services Department transition to Public Works Department:	(6,984)
a. Personal services transition (60 positions)	(5,911)
b. Operational budget transition	(1,073)
3. Engineering Services Department transition to Department of City Experience:	(744)
a. Personal services transition (7 positions)	(744)
4. Capital additions/replacements:	
a. Adjustment to eliminate FY 24 Plan capital	(2,741)
TOTAL OPERATING CHANGES	(24,264)

CAPITAL IMPROVEMENT PROJECTS

2016 Vision ED Capital Projects	16,236
2022 Sales Tax Capital Projects	8,140
Stormwater Capital Projects	6,609
TMUA Water Capital Projects	28,104
TMUA Sewer Capital Projects	31,466
Adjustment to eliminate FY 24 Plan capital projects	(59,932)
TOTAL CAPITAL IMPROVEMENT PROJECTS CHANGES	30,623
TOTAL CHANGES	\$ 6,359

FY 25 CHANGES FOR OPERATION	AMOUNT
TOTAL OPERATING CHANGES	\$ 0
CAPITAL IMPROVEMENT PROJECTS	
2016 Vision ED Capital Projects	10,972
2022 Sales Tax Capital Projects	4,805
Stormwater Capital Projects	4,859
TMUA Water Capital Projects	18,967
TMUA Sewer Capital Projects	28,205
Adjustment to eliminate FY 24 capital projects	(90,555)
TOTAL CAPITAL IMPROVEMENT PROJECTS CHANGES	(22,747)
TOTAL CHANGES	\$ (22,747)

PUBLIC WORKS

Department Budget Summary

FY 23-24

Mission Statement

Improve quality of life and safety for citizens of Tulsa by providing consistent, cost-effective, and high-quality services in the areas of streets maintenance and inspections, stormwater and land management, refuse and recycling and traffic control.

Overview of Services

The Public Works Department's primary areas of responsibility are street maintenance and rights-of-way inspections, traffic control, stormwater, land management, refuse and recycling service through the Tulsa Authority for the Recovery of Energy (TARE).

Budget Strategy Overview

The Streets and Stormwater Department will be reorganized in FY24. The newly formed Public Works Department will consist of Streets and Stormwater personnel and many team members from Engineering Services. These organizational shifts will allow members from the Engineering Department to align more closely with their engineering or architectural role, allowing them greater opportunity to utilize their professional specialization, and grant greater involvement in their projects from inception to finish. Specifically, this reorganization should encourage a more holistic approach to project planning, construction, and operation.

The Public Works Department's budget reflects an increase due to new obligations the City must address as part of the City's Stormwater Discharge Permit; as prescribed by the Federal Clean Water Act. Additional resources will be dedicated to bacterial testing, and increased compliance monitoring of stormwater discharge resulting from both public and commercial developments. Likewise, the City continues to invest in improved asset management and stormwater maintenance services; as part of the Stormwater Utility Enterprise Initiative. The FY24 budget will fund increased stormwater channel maintenance, water quality assurance efforts, and continue the inventorying of stormwater assets citywide.

Additionally, funding has been provided to address the increasing costs of refuse and recycling services. Exceptionally high inflation continues to impact contracted services for refuse and recycling, as many are tied to the Consumer Price Index (CPI) for pricing. Additionally, both landfill and Waste To Energy (WTE) disposal services are expected to rise in FY24.

Finally, since the Streets and Stormwater Department relies extensively on heavy machinery, budgeted increases in both fuel and labor rates for Equipment Maintenance Services will have a significant impact on the department's budget. Therefore, additional funding is provided for the increases associated with mechanical repairs.

PUBLIC WORKS

BUDGET HIGHLIGHTS | DRAFT

FY 2023 - 2024 & FY 2024 - 2025

(amounts expressed in thousands)

	FY 23 ORIGINAL	FY 24 PLAN	FY 24 BUDGET	Dollar Diff. From FY 24 Plan	Percent Diff. From FY 24 Plan	FY 25 FINANCIAL PLAN
Operating Budget						
Personal Services	\$ 23,396	\$ 23,731	\$ 34,277	\$ 10,546	44.4%	\$ 35,469
Materials and Supplies	3,316	3,287	3,614	327	9.9%	3,729
Other Services and Charges	44,989	46,372	55,234	8,862	19.1%	56,561
Operating Capital	9,727	7,355	8,265	910	12.4%	8,598
Total Operating Budget	81,428	80,745	101,390	20,645	25.6%	104,357
Capital Budget	0	0	2,600	2,600	N/A	2,600
Total Budget	\$ 81,428	\$ 80,745	\$ 103,990	\$ 23,245	28.8%	\$ 106,957

RESOURCES FOR BUDGET

	FY 24 BUDGET	Percent Diff. From FY 24 Plan	FY 25 FINANCIAL PLAN
100 General Fund	\$ 29,750	68.8%	\$ 29,498
148 Public Ways Capital	2,600	N/A	2,600
149 Public Ways	1,984	3.6%	1,987
151 Transportation Sales Tax	3,652	5.4%	3,676
2000 Community Develop Block Grant	301	-12.2%	301
477 Short Term Capital	2,078	-4.4%	2,883
560 Stormwater Enterprise	27,325	21.9%	29,521
730 TARE Refuse Operating	36,280	10.7%	36,471
740 TMUA Water Operating	18	20.0%	18
750 TMUA Sewer Operating	2	0.0%	2
	\$ 103,990		\$ 106,957

FY 24 CHANGES FOR OPERATION

	AMOUNT
1. Benefit and compensation adjustments	\$ 1,511
2. Engineering Services Department reorganization transition:	12,478
a. Personal services transition (98 positions)	8,680
b. Operational budget transition	3,798
3. FY24 position changes	335
a. Deputy Director of Public Works	133
b. Traffic Engineer	70
c. Sr. Environmental Monitoring Technician	73
d. Operator III	59
4. Department wide and administration changes	2,810
a. Overtime	20
b. Computer replacments	46
c. Software subscriptions	77
d. Automatic vehicle locator (AVL) pilot subscription	190
e. Equipment management services	1,514
f. Electrical utilities rate increases	(10)
g. Payment in lieu of taxes	490
h. Indirect costs	472
i. Various other charges adjustments	10
j. Project Management Software (One-Time)	500

PUBLIC WORKS

BUDGET HIGHLIGHTS | DRAFT

FY 2023 - 2024 & FY 2024 - 2025

(amounts expressed in thousands)

FY 24 CHANGES FOR OPERATION (Continued)		AMOUNT
5. Stormwater Maintenance operational changes		264
a. Vegetative maintenance contract inflation adjustments	185	
b. Erosion control and ditching contract inflation adjustments	79	
6. Solid Waste operational changes		1,722
a. Solid waste disposal contract increase	1,776	
b. Joint Cooperative Interlocal Agreement	(11)	
c. Advertising and media reduction	(121)	
7. Street Maintenance operational changes		115
a. Radios (20) (one-time)	80	
b. Traffic Operations front gate replacement (one-time)	35	
8. Capital additions/replacements:		
a. Stormwater capital		2,110
b. Solid Waste capital		3,776
c. Street maintenance capital		2,078
d. HUD capital		301
e. Adjustment to eliminate FY 24 Plan capital		(7,355)
TOTAL OPERATING CHANGES		20,645
CAPITAL IMPROVEMENT PROJECTS		
Public Ways Capital Projects		2,600
TOTAL CAPITAL IMPROVEMENT PROJECTS CHANGES		2,600
TOTAL CHANGES		\$ 23,245

FY 25 CHANGES FOR OPERATION		AMOUNT
1. Benefit and compensation adjustments		\$ 381
2. Engineering Services Department reorganization transition:		354
a. Operational budget transition	354	
3. FY25 position changes		811
a. Streets and Stormwater Supervisor (2)	151	
b. Streets and Stormwater Operator I (5)	248	
c. Streets and Stormwater Operator III	59	
d. Streets and Stormwater Operator IV (2)	129	
e. Environmental Compliance Coordinator	78	
f. Community Involvement Coordinator	73	
g. Sr. Environmental Monitoring Technician	73	
4. Department wide and administration changes		(132)
a. Computer replacments	34	
b. Software subscriptions	7	
c. Payment in lieu of taxes	474	
d. Equipment management services	(147)	
e. Project Management Software (one-time in FY24)	(500)	
5. Stormwater Maintenance operational changes		386
a. Street sweeping contract inflation adjustment	176	
b. Vegetative maintenance contract inflation adjustments	144	
c. Erosion control and ditching contract inflation adjustments	66	
6. Solid Waste operational changes		800
a. Quarry tipping fees	107	
b. Refuse contract inflation adjustment	759	
c. Mulch hauling	(100)	
d. Various other services and charges adjustments	34	

PUBLIC WORKS

BUDGET HIGHLIGHTS | DRAFT

FY 2023 - 2024 & FY 2024 - 2025

(amounts expressed in thousands)

FY 25 CHANGES FOR OPERATION (Continued)		AMOUNT
7. Street Maintenance operational changes		34
a. Vegetative maintenance contract inflation adjustments	66	
b. Chemical cost increase	50	
c. Various materials and other services adjustments	33	
d. Radios (20) (one-time in FY24)	(80)	
e. Traffic Operations front gate replacement (one-time)	(35)	
9. Capital additions/replacements:		
a. Net change to FY 24 capital		333
TOTAL OPERATING CHANGES		2,967
CAPITAL IMPROVEMENT PROJECTS		
Public Ways Capital Projects		2,600
Adjustment to eliminate FY 24 capital projects		(2,600)
TOTAL CAPITAL IMPROVEMENT PROJECTS CHANGES		0
TOTAL CHANGES		\$ 2,967

WATER AND SEWER

Department Budget Summary

FY 23-24

Mission Statement

To provide reliable, safe, quality water, and sanitary sewer services to our customers at a cost consistent with sound management practices while protecting our natural resources.

Overview of Services

The Water and Sewer Department manages, operates, and maintains the City's water and wastewater systems. Tulsa's drinking water comes from two sources: Lakes Spavinaw and Eucha on Spavinaw Creek and Lake Oologah on the Verdigris River. Lakes Spavinaw and Eucha are owned and operated by the City. Lake Oologah is operated by the U.S. Army Corps of Engineers. A third emergency source of water is available from Lake Hudson on Grand River. Water is treated at two treatment plants: Mohawk and A.B. Jewell and provided to customers through a water distribution system. Collected wastewater is treated at four treatment plants: Southside, Northside, Haikey Creek, and Lower Bird Creek.

Budget Strategy Overview

In FY24, a reorganization of the City's Engineering Department will result in 60 members of the Engineering department moving into the Water and Sewer Department to better align with their engineering role and the entire project process. This transition of personnel and operating budget is reflected as an \$8.7 million adjustment to the Water and Sewer Department appropriations starting in FY24.

The cost of chemicals has seen significant increases in FY23. The FY24 budget includes over \$2 million more than planned to cover related chemical cost increases and ensure expected service levels.

Electric rate increases as well as an increase in the payment-in-lieu of taxes (PILOT) fee were built into the budget. These two items resulted in a \$1.9 million increase from the FY24 plan.

WATER AND SEWER

BUDGET HIGHLIGHTS

FY 2023 - 2024 & FY 2024 - 2025

(amounts expressed in thousands)

	FY 23 ORIGINAL	FY 24 PLAN	FY 24 BUDGET	Dollar Diff. From FY 24 Plan	Percent Diff. From FY 24 Plan	FY 25 FINANCIAL PLAN
Operating Budget						
Personal Services	\$ 52,678	\$ 52,989	\$ 60,504	\$ 7,515	14.2%	\$ 61,207
Materials and Supplies	17,572	15,285	17,934	2,649	17.3%	17,807
Other Services and Charges	61,585	61,669	71,314	9,645	15.6%	70,915
Operating Capital	18,745	12,098	13,874	1,776	14.7%	19,086
Total Operating Budget	150,580	142,041	163,626	21,585	15.2%	169,015
Capital Budget	5,875	5,719	5,487	(232)	-4.1%	5,735
Total Budget	\$ 156,455	\$ 147,760	\$ 169,113	\$ 21,353	14.5%	\$ 174,750

RESOURCES FOR BUDGET

	FY 24 BUDGET	Percent Diff. From FY 24 Plan	FY 25 FINANCIAL PLAN
560 Stormwater Enterprise	520	>500.0%	211
740 TMUA Water Operating	102,554	19.2%	105,871
750 TMUA Sewer Operating	60,552	8.2%	62,933
7500 TMUA Sewer Capital Projects	5,487	-4.1%	5,735
	\$ 169,113		\$ 174,750

FY 24 CHANGES FOR OPERATION

	AMOUNT
1. Benefit and compensation adjustments	\$ 1,604
2. Administration	2,620
a. Remove the two fuel storage tanks at 56th & Garnett	60
b. Financial Empowerment Fellow Program	105
c. Facility condition assessment	235
d. Consulting services for various projects	130
e. Computer replacements	170
f. Equipment management services	716
g. Payment in lieu of taxes	906
h. Indirect cost expense	216
i. Legal fees	60
j. Various materials and other service adjustments	22
3. Water Supply	4,470
a. Chemicals	1,597
b. Propane at flowline	90
c. Electrical and gas utilities	870
d. Lagoon cleanout at AB Jewell plant	350
e. Filter replacement	150
f. Residual sludge hauling	50
g. Satellite monitoring program at dams	108
h. Janitorial contract	30
i. Oolagah water contract capital repairs	765
j. Motor fuels	19
k. Various materials and other service adjustments	441

FY 24 CHANGES FOR OPERATION (Continued)

		AMOUNT
4. Water Quality Assurance		52
a. Janitorial contract	13	
b. Various materials and other service adjustments	39	
5. Water Distribution		301
a. Pipe & Fitting-reduced to better align with expenditures	(150)	
b. Utilities	100	
c. Paving cuts	211	
d. Water Meter Cloud Hosting Program	60	
e. Various materials and other service adjustments	80	
6. Sewer Operations and Maintenance		32
a. Janitorial contract	22	
b. Property Lease	11	
c. Paving cuts	10	
d. Utilities	8	
e. Various materials and other service adjustments	(19)	
7. Water Pollution Control		337
a. Clean out of drying beds	145	
b. Lagoon cleanout	150	
c. Various materials and other service adjustments	42	
8. Haikey Creek Wastewater Treatment Plant		63
a. Electrical and gas utilities - overestimated	(32)	
b. Additional parts needed for the UV system and aeration basin	68	
c. Various materials and other service adjustments	27	
9. Southside Wastewater Treatment Plant		338
a. Chemicals	245	
b. Electrical and gas utilities	24	
c. Water and Stormwater utilities	72	
d. Various materials and other service adjustments	(3)	
10. Northside Wastewater Treatment Plant		1,331
a. Chemicals	315	
b. Lagoon cleanouts (one-time)	800	
c. Utilities	130	
d. Various materials and other service adjustments	86	
11. Engineering Services Department transition to Water and Sewer:		8,681
a. Personal services transition (60 positions)	5,911	
b. Operational budget transition	2,770	
12. Capital additions/replacements		
a. Operating Capital		9,173
b. Water treatment plant equipment replacement		1,475
c. Wastewater treatment plant equipment replacement		3,206
d. Adjustment to eliminate FY24 Plan capital		(12,098)
TOTAL OPERATING CHANGES		21,585

CAPITAL IMPROVEMENT PROJECTS

TMUA Sewer Capital Projects	5,487
Adjustment to eliminate FY 24 Plan capital projects	(5,719)
TOTAL CAPITAL IMPROVEMENT PROJECTS CHANGES	(232)
TOTAL CHANGES	\$ 21,353

FY 25 CHANGES FOR OPERATION

	AMOUNT
1. Benefit and compensation adjustments	\$ 703
2. Computer replacements	(195)
3. Payment in lieu of taxes	671
4. Various materials and other service adjustments	13
5. Lagoon cleanouts (one-time in FY24)	(800)
6. Equipment management services	(215)

FY 25 CHANGES FOR OPERATION (Continued)

- 7. Capital additions/replacements net changes
 - a. Net change to FY24 capital

TOTAL OPERATING CHANGES**AMOUNT**5,212**5,389****CAPITAL IMPROVEMENT PROJECTS**

TMUA Sewer Capital Projects

5,735

Adjustment to eliminate FY 24 capital projects

(5,487)**TOTAL CAPITAL IMPROVEMENT PROJECTS CHANGES****248****TOTAL CHANGES****\$ 5,637**

TULSA TRANSIT

Department Budget Summary

FY 23-24

Mission Statement

To connect people to progress and prosperity.

Overview of Services

Tulsa Transit provides public transportation serving residents in the City of Tulsa, Broken Arrow, Jenks, and Sand Springs. These services include fixed route bus service, ADA paratransit services for persons with disabilities, late evening service “Nightline,” and commuter bus service.

In fall 2019, Tulsa Transit implemented its first comprehensive service redesign in 15 years, launched Oklahoma’s first bus rapid transit service (Aero) on Peoria, as well as launched a new Gathering Place shuttle in spring 2020. Tulsa Transit transitioned into a fixed bus stop system giving each bus stop with a unique identification number, which allows patrons to text message “next bus arrival” for that stop. Tulsa Transit rolled out mobile ticketing option “GoPass” a smartphone mobility application to allow people to plan bus trips, pay their fares. The GoPass will also in the future allow a customer to connect with other services such as Uber, Lyft, This Machine, and even scooters.

Tulsa Transit rolled out the Workforce Express Network route (969), which connects people that live in North Tulsa or other parts of Tulsa to job opportunities at such employers as Amazon, Macy’s, Milos Tea, Tulsa Port of Catoosa, and Tulsa International Airport.

To coordinate services and provide information to the public, Tulsa Transit operates a customer call center which processes nearly 65,000 inquiries annually. Tulsa Transit also operates two transit stations in Tulsa which are located at Fourth and Denver and Thirty-third and Memorial.

Budget Strategy Overview

Resources allocated to Tulsa Transit will provide operational support for the City’s bus mass transit system including funding bus fleet replacement.

TULSA TRANSIT

BUDGET HIGHLIGHTS

FY 2023 - 2024 & FY 2024 - 2025

(amounts expressed in thousands)

	FY 23 ORIGINAL	FY 24 PLAN	FY 24 BUDGET	Dollar Diff. From FY 24 Plan	Percent Diff. From FY 24 Plan	FY 25 FINANCIAL PLAN
Operating Budget						
Other Services and Charges	\$ 11,243	\$ 11,723	\$ 11,723	\$ 0	0.0%	\$ 12,356
Operating Capital	115	115	115	0	0.0%	115
Total Operating Budget	11,358	11,838	11,838	0	0.0%	12,471
Capital Budget	1,250	3,800	3,800	0	0.0%	4,600
Total Budget	\$ 12,608	\$ 15,638	\$ 15,638	\$ 0	0.0%	\$ 17,071

RESOURCES FOR BUDGET

	FY 24 BUDGET	Percent Diff. From FY 24 Plan	FY 25 FINANCIAL PLAN
100 General Fund	\$ 7,433	0.0%	\$ 7,582
151 Transportation Sales Tax	4,290	0.0%	4,774
409 2022 Sales Tax	3,800	0.0%	4,600
477 Short Term Capital	115	0.0%	115
	\$ 15,638		\$ 17,071

FY 24 CHANGES FOR OPERATION

TOTAL OPERATING CHANGES

AMOUNT
\$ 0

CAPITAL IMPROVEMENT PROJECTS

2022 Sales Tax Capital Projects	3,800
Adjustment to eliminate FY 24 Plan capital projects	(3,800)
TOTAL CAPITAL IMPROVEMENT PROJECTS CHANGES	0
TOTAL CHANGES	\$ 0

FY 25 CHANGES FOR OPERATION

1. General Fund subsidy - increase request from Tulsa Transit	\$ 149
2. Streets and Transit Fund subsidy - increase request from Tulsa Transit	484
TOTAL OPERATING CHANGES	633

CAPITAL IMPROVEMENT PROJECTS

2022 Sales Tax Capital Projects	4,600
Adjustment to eliminate FY 24 capital projects	(3,800)
TOTAL CAPITAL IMPROVEMENT PROJECTS CHANGES	800
TOTAL CHANGES	\$ 1,433

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TOTAL OPERATING
AND CAPITAL BUDGET
(IN MILLIONS)
FY 23-24

READER'S GUIDE TO DEPARTMENTAL HIGHLIGHTS

Public Safety and Protection

Municipal Court
Police
Fire
EMSA
Tulsa Area Emergency Management Agency

Cultural Development and Recreation

Park and Recreation
River Parks Authority
BOK and Convention Centers
Managed Entities – Culture and Recreation

Social and Economic Development

Department of City Experience
Development Services
Tulsa Authority for Economic Opportunity
Downtown Tulsa Partnership
Managed Entities – Economic Development

Public Works and Transportation

Engineering Services
Public Works
Water and Sewer
Tulsa Transit

Administrative and Support Services

YOU ARE HERE

Elected Officials
Mayor's Office
City Auditor
City Council
Legal
Human Resources
General Government
Indian Nations Council of Governments (INCOG)
Finance
Information Technology
Customer Care
Communications
Asset Management

Transfers to Other Funds

Debt Service

ELECTED OFFICIALS

Department Budget Summary

FY 23-24

Mission Statement

Overview of Services

The official duties of the City's elected officials are stated in the City Charter. The Mayor is responsible for the administration of all City departments. The Mayor's Office consists of Administration, Mayor's Office of Community Development, the Resilience and Equity Office, and the Office of Performance, Strategy and Innovation. The City Council is responsible for enacting laws, approving all proposed budgets and budget amendments, making recommendations on the efficiency, economy, and effectiveness of City operations, and listening to citizen concerns and suggestions.

The Internal Auditor is responsible for keeping an independent watch over City operations and resources to ensure citizens' resources are safeguarded and efficiently and effectively applied to the intended purposes. The mission of the City Auditor is to provide accountability of city government.

Budget Strategy Overview

Resources provided for the Mayor's Office, City Council, and City Auditor will be utilized to meet objectives of the Mayor and City Council.

The City Auditor's budget provides resources to perform internal audits and evaluation of internal controls and compliance with regulations, statutes, ordinances, and established practices.

The Mayor's Office of Resilience and Equity (MORE) will be transitioning out of the Mayor's Office and into the newly formed Department of City Experience beginning in FY24.

ELECTED OFFICIALS - MAYOR'S OFFICE

BUDGET HIGHLIGHTS

FY 2023 - 2024 & FY 2024 - 2025

(amounts expressed in thousands)

	FY 23 ORIGINAL	FY 24 PLAN	FY 24 BUDGET	Dollar Diff. From FY 24 Plan	Percent Diff. From FY 24 Plan	FY 25 FINANCIAL PLAN
Operating Budget						
Personal Services	\$ 1,434	\$ 1,434	\$ 1,218	\$ (216)	-15.1%	\$ 1,239
Materials and Supplies	9	11	11	0	0.0%	11
Other Services and Charges	101	101	102	1	1.0%	102
Total Operating Budget	1,544	1,546	1,331	(215)	-13.9%	1,352
Capital Budget	1,600	1,550	1,550	0	0.0%	1,550
Total Budget	\$ 3,144	\$ 3,096	\$ 2,881	\$ (215)	-6.9%	\$ 2,902

RESOURCES FOR BUDGET

100 General Fund

4000 2016 Vision ED Capital Proj

FY 24 BUDGET	Percent Diff. From FY 24 Plan	FY 25 FINANCIAL PLAN
\$ 1,331	-13.9%	\$ 1,352
1,550	0.0%	1,550
\$ 2,881		\$ 2,902

FY 24 CHANGES FOR OPERATION

	AMOUNT
1. Benefit and compensation adjustments	\$ 311
2. FY24 Position Change	
a. Transition of MORE group to Department of City Experience:	(427)
i. Resilience Program Coordinator	(102)
ii. Compliance Officer	(91)
iii. Mayor's Assistant	(165)
iv. Resilience and Equity Program Assistant	(69)
3. FY23 Mid year Position Change	(100)
a. Small Business Coordinator	
transition to Department of City Experience	(100)
4. Other services and charges adjustments	1

CAPITAL IMPROVEMENT PROJECTS

2016 Vision ED Capital Projects	1,550
Adjustment to eliminate FY 24 Plan capital projects	(1,550)
TOTAL CAPITAL IMPROVEMENT PROJECTS CHANGES	0
TOTAL CHANGES	\$ (215)

FY 25 CHANGES FOR OPERATION

	AMOUNT
1 Benefit and compensation adjustments	\$ 21

CAPITAL IMPROVEMENT PROJECTS

2016 Vision ED Capital Projects	1,550
Adjustment to eliminate FY 24 capital projects	(1,550)
TOTAL CAPITAL IMPROVEMENT PROJECTS CHANGES	0
TOTAL CHANGES	\$ 21

ELECTED OFFICIALS - CITY AUDITOR

BUDGET HIGHLIGHTS

FY 2023 - 2024 & FY 2024 - 2025

(amounts expressed in thousands)

	FY 23 ORIGINAL	FY 24 PLAN	FY 24 BUDGET	Dollar Diff. From FY 24 Plan	Percent Diff. From FY 24 Plan	FY 25 FINANCIAL PLAN
Operating Budget						
Personal Services	\$ 1,286	\$ 1,286	\$ 1,388	\$ 102	7.9%	\$ 1,406
Materials and Supplies	20	7	7	0	0.0%	7
Other Services and Charges	142	143	104	(39)	-27.3%	105
Total Budget	\$ 1,448	\$ 1,436	\$ 1,499	\$ 63	4.4%	\$ 1,518

RESOURCES FOR BUDGET

100 General Fund

FY 24 BUDGET	Percent Diff. From FY 24 Plan	FY 25 FINANCIAL PLAN
\$ 1,499	4.4%	\$ 1,518
\$ 1,499		\$ 1,518

FY 24 CHANGES FOR OPERATION

- Benefit and compensation adjustments
- Software subscriptions
- Audit consultant

TOTAL CHANGES

AMOUNT
\$ 102
(14)
(25)
\$ 63

FY 25 CHANGES FOR OPERATION

- Benefit and compensation adjustments
- Various materials and supplies adjustments

TOTAL CHANGES

AMOUNT
\$ 18
1
\$ 19

ELECTED OFFICIALS - CITY COUNCIL

BUDGET HIGHLIGHTS

FY 2023 - 2024 & FY 2024 - 2025

(amounts expressed in thousands)

	FY 23 ORIGINAL	FY 24 PLAN	FY 24 BUDGET	Dollar Diff. From FY 24 Plan	Percent Diff. From FY 24 Plan	FY 25 FINANCIAL PLAN
Operating Budget						
Personal Services	\$ 1,478	\$ 1,478	\$ 1,496	\$ 18	1.2%	\$ 1,509
Materials and Supplies	15	15	23	8	53.3%	15
Other Services and Charges	150	114	127	13	11.4%	128
Total Budget	\$ 1,643	\$ 1,607	\$ 1,646	\$ 39	2.4%	\$ 1,652

RESOURCES FOR BUDGET

100 General Fund

FY 24 BUDGET	Percent Diff. From FY 24 Plan	FY 25 FINANCIAL PLAN
\$ 1,646	2.4%	\$ 1,652
\$ 1,646		\$ 1,652

FY 24 CHANGES FOR OPERATION

1. Benefit and compensation adjustments	
2. Computer replacements	
3. Subscriptions (social media management and website hosting)	
4. Various other services adjustments	
TOTAL CHANGES	

AMOUNT
\$ 18
8
6
7
\$ 39

FY 25 CHANGES FOR OPERATION

1. Benefit and compensation adjustments	
2. Computer replacements	
TOTAL CHANGES	

AMOUNT
\$ 13
(7)
\$ 6

LEGAL

Department Budget Summary

FY 23-24

Mission Statement

To provide the City with high quality, innovative, and professional legal services in a timely and cost-effective manner.

Overview of Services

The City Attorney and the Legal department provide all the City's municipal legal services. The department prepares and reviews ordinances, resolutions, executive orders, and contracts, and handles litigation, claims and controversies involving the City. Attorneys give advice and legal opinions to the City's elected officials, officers, employees, and to City boards, trusts, authorities, and agencies.

Budget Strategy Overview

The Legal Department's budget will increase to meet legal services and litigation challenges by providing additional funding for one Assistant City Attorney.

LEGAL

BUDGET HIGHLIGHTS

FY 2023 - 2024 & FY 2024 - 2025

(amounts expressed in thousands)

	FY 23 ORIGINAL	FY 24 PLAN	FY 24 BUDGET	Dollar Diff. From FY 24 Plan	Percent Diff. From FY 24 Plan	FY 25 FINANCIAL PLAN
Operating Budget						
Personal Services	\$ 4,409	\$ 4,409	\$ 4,637	\$ 228	5.2%	\$ 4,720
Materials and Supplies	109	86	96	10	11.6%	99
Other Services and Charges	300	308	366	58	18.8%	375
Operating Capital	5	5	5	0	0.0%	5
Total Budget	\$ 4,823	\$ 4,808	\$ 5,104	\$ 296	6.2%	\$ 5,199

RESOURCES FOR BUDGET

	FY 24 BUDGET	Percent Diff. From FY 24 Plan	FY 25 FINANCIAL PLAN
100 General Fund	\$ 5,096	6.2%	\$ 5,191
125 PA Law Enforcement Training	3	0.0%	3
477 Short Term Capital	5	0.0%	5
	\$ 5,104		\$ 5,199

FY 24 CHANGES FOR OPERATION

	AMOUNT
1. Benefit and compensation adjustments	\$ 110
2. FY24 position changes	118
a. Assistant City Attorney - Litigation	118
3. Computer replacements	4
4. External drives for document sharing	4
5. Westlaw litigation research and services	38
6. Trial academy training	12
7. Various other services adjustments	10
8. Capital additions/replacements:	
a. Annual server and storage requirements	5
b. Adjustment to eliminate FY 24 Plan capital	(5)
TOTAL CHANGES	\$ 296

FY 25 CHANGES FOR OPERATION

	AMOUNT
1. Benefit and compensation adjustments	\$ 83
2. Computer replacements	(2)
3. Reference material	5
4. Online research licenses	9
TOTAL CHANGES	\$ 95

HUMAN RESOURCES

Department Budget Summary

FY 23-24

Mission Statement

To manage, promote, and maintain professional employer/employee relationships within a safe and healthy work environment.

Overview of Services

The Human Resources Department exists to assist the City's workforce with serving the citizens of Tulsa by maintaining a safe and healthy work environment and provides consultation with City management to accomplish objectives relating to employee relations and maintaining healthy employer/employee relationships.

The Human Resources Department's major areas of responsibility include:

- Employment
- Compensation and Classification
- Occupational Health
- Risk Management
- Employee Development
- Insurance and Retirement Services

Budget Strategy Overview

The Human Resources Department budget will increase in health insurance costs. The FY24 budget includes additional funding for recruitment advertising and testing as well as new positions in the Labor Relations, Insurance, and Retirement areas.

HUMAN RESOURCES

BUDGET HIGHLIGHTS

FY 2023 - 2024 & FY 2024 - 2025

(amounts expressed in thousands)

	FY 23 ORIGINAL	FY 24 PLAN	FY 24 BUDGET	Dollar Diff. From FY 24 Plan	Percent Diff. From FY 24 Plan	FY 25 FINANCIAL PLAN
Operating Budget						
Personal Services	\$ 4,345	\$ 4,345	\$ 4,827	\$ 482	11.1%	\$ 4,924
Materials and Supplies	136	120	146	26	21.7%	131
Other Services and Charges	25,841	25,807	29,044	3,237	12.5%	30,190
Operating Capital	75	0	33	33	N/A	35
Total Budget	\$ 30,397	\$ 30,272	\$ 34,050	\$ 3,778	12.5%	\$ 35,280

RESOURCES FOR BUDGET

	FY 24 BUDGET	Percent Diff. From FY 24 Plan	FY 25 FINANCIAL PLAN
100 General Fund	\$ 5,062	9.9%	\$ 5,087
477 Short Term Capital	33	N/A	35
501 Workers Compensation	6,029	1.5%	6,038
502 Employee Insurance Service	22,418	16.3%	23,607
600 MEP Administration	432	14.0%	437
740 TMUA Water Operating	38	18.7%	38
750 TMUA Sewer Operating	38	18.7%	38
	\$ 34,050		\$ 35,280

FY 24 CHANGES FOR OPERATION

	AMOUNT
1. Benefit and compensation adjustments	\$ 303
2. FY24 Position Changes	179
a. Sr. Labor Relations Analyst	80
b. Insurance Specialist (mid-year FY24)	38
c. Retirement Services Assistant	61
3. Computer replacements	4
4. Exterior camera surveillance system (one-time)	3
5. Conference room chairs (one-time)	4
6. Operational costs related to new positions (one-time)	12
7. Recruitment advertising	15
8. Computer maintenance and software	52
9. Insurance benefits	3,088
10. Medical services for worker's compensation	25
11. Professional development training (one-time)	12
12. Conference and training for MERP Board and City staff	18
13. Employee Assistance Program (EAP) service expansion	30
14. Capital additions/replacements:	
a. New security gate with card reader at training center	12
b. Replacement exam chair at city medical	15
c. Replacement vision screener	6
TOTAL CHANGES	\$ 3,778

FY 25 CHANGES FOR OPERATION

1. Benefit and compensation adjustments
2. Eliminate FY24 one-time appropriations
3. Computer replacements
4. Insurance benefits
5. Sworn new hire and annual physicals
7. Capital additions/replacements:
 - a. Net change from FY24 capital

TOTAL CHANGES**AMOUNT**

\$	97
	(31)
	4
	1,149
	9
	<u>2</u>
\$	<u><u>1,230</u></u>

GENERAL GOVERNMENT

Department Budget Summary

FY 23-24

Mission Statement

Overview of Services

General Government is not a department in the traditional sense; and therefore, does not have a mission statement or AIM Actions.

The General Government program, administered by the Finance Department, is responsible for general-purpose expenditure requirements that are not chargeable to a specific department. Expenses include City memberships, advertising, property and casualty insurance premium, property revaluation payments to Tulsa County, election expenses, and outside legal counsel. Typically, no personnel costs are charged to this program.

Budget Strategy Overview

The FY24 budget reflects an increase of \$167,000 over the financial plan due to property insurance for city owned assets as well as \$324,000 due to outside legal services. There is market volatility in our geographic location, which is sensitive and reacts in accordance with what happened in prior natural disasters and severe weather, higher building costs due to material price inflation and labor shortages are reasons for the increase.

GENERAL GOVERNMENT

BUDGET HIGHLIGHTS

FY 2023 - 2024 & FY 2024 - 2025

(amounts expressed in thousands)

	FY 23 ORIGINAL	FY 24 PLAN	FY 24 BUDGET	Dollar Diff. From FY 24 Plan	Percent Diff. From FY 24 Plan	FY 25 FINANCIAL PLAN
Operating Budget						
Other Services and Charges	\$ 3,181	\$ 3,179	\$ 3,747	\$ 568	17.9%	\$ 4,173
Total Budget	\$ 3,181	\$ 3,179	\$ 3,747	\$ 568	17.9%	\$ 4,173

RESOURCES FOR BUDGET

100 General Fund

FY 24 BUDGET	Percent Diff. From FY 24 Plan	FY 25 FINANCIAL PLAN
\$ 3,747	17.9%	\$ 4,173
\$ 3,747		\$ 4,173

FY 24 CHANGES FOR OPERATION

1. Liability and property insurance
2. Outside legal services
3. Sister city partnership with city in Africa (one-time)
4. Various other services adjustments

TOTAL CHANGES

AMOUNT
\$ 167
324
65
12
\$ 568

FY 25 CHANGES FOR OPERATION

1. Election Expenses
2. Advertising
3. Various other services adjustments
4. Arbitrage liability
5. Sister city partnership with city in Africa (one-time in FY24)
6. Liability and property insurance

TOTAL CHANGES

AMOUNT
\$ 69
30
(14)
200
(65)
206
\$ 426

INDIAN NATIONS COUNCIL OF GOVERNMENTS

Department Budget Summary

FY 23-24

Mission Statement

To provide local and regional planning, coordination, information, administration, implementation, and management services to member governments and their constituent organizations resulting in regional cooperation and the enhancement of public and private decision-making capabilities and the solution of local and regional challenges.

Overview of Services

A cooperative and coordinated approach to local government problem-solving is the basis for the Indian Nations Council of Governments (INCOG) operations. INCOG provides support to the Metropolitan Environmental Trust (The M.e.t). INCOG provides a wide array of regional programs in transportation and environmental planning, community and economic development, aging services, public safety, GIS/mapping and data services and regional legislative and public policy advocacy.

INCOG is the Metropolitan Planning Organization for regional transportation planning and is designated as an Economic Development District by the federal Economic Development Administration for the Tulsa area, creating access to federal funding for City projects. INCOG's Ozone Alert! Program strives to improve air quality through voluntary measures and maintaining attainment status. INCOG's Area Agency on Aging provides nutrition and other community-based services to older adults.

INCOG's transportation planning program assures the City of Tulsa is eligible for federal surface transportation funding. INCOG provides data analysis and traffic modeling and identifies federal funding opportunities for the City of Tulsa to secure additional resources to support priority projects. INCOG serves in a leadership role engaging appropriate city departments to pursue community initiatives related to Bus Rapid Transit, Bike Share, enhanced bike/pedestrian infrastructure, and highway lighting.

Budget Strategy Overview

Resources allocated to INCOG will reflect a reduction due to the City of Tulsa reorganizing to include Tulsa Planning within the City of Tulsa and incorporate it into the Department of City Experience. INCOG and the City are partnering through the transition of the Planning Office and coordinating on staffing of the Tulsa Metropolitan Area Planning Commission (TMAPC). The City will provide staff for city cases and INCOG will provide staff for county cases. INCOG will continue to lead and offer other programs.

INDIAN NATIONS COUNCIL OF GOVERNMENT

BUDGET HIGHLIGHTS

FY 2023 - 2024 & FY 2024 - 2025

(amounts expressed in thousands)

	FY 23 ORIGINAL	FY 24 PLAN	FY 24 BUDGET	Dollar Diff. From FY 24 Plan	Percent Diff. From FY 24 Plan	FY 25 FINANCIAL PLAN
Operating Budget						
Other Services and Charges	\$ 3,120	\$ 3,170	\$ 631	\$ (2,539)	-80.1%	\$ 663
Total Operating Budget	3,120	3,170	631	(2,539)	-80.1%	663
Capital Budget	266	262	262	0	0.0%	262
Total Budget	\$ 3,386	\$ 3,432	\$ 893	\$ (2,539)	-74.0%	\$ 925

RESOURCES FOR BUDGET	FY 24 BUDGET	Percent Diff. From FY 24 Plan	FY 25 FINANCIAL PLAN
100 General Fund	\$ 631	-80.1%	\$ 663
	\$ 631		\$ 663

FY 24 CHANGES FOR OPERATION

1. FY24 Changes in operations		AMOUNT
a. Tulsa Plannning Office /TMAPC/Board of Adjustments	(2,561)	(2,539)
b. INCOG Programs	22	
TOTAL OPERATING CHANGES		(2,539)

CAPITAL IMPROVEMENT PROJECTS

2016 Vision ED Capital Projects	262
Adjustment to eliminate FY 24 Plan capital projects	(262)
TOTAL CAPITAL IMPROVEMENT PROJECTS CHANGES	0
TOTAL CHANGES	\$ (2,539)

FY 25 CHANGES FOR OPERATION

1. FY25 Changes in Operations		AMOUNT
a. INCOG Programs		\$ 37
b. Computers Tulsa Planning Office	37	(5)
TOTAL OPERATING CHANGES		32

CAPITAL IMPROVEMENT PROJECTS

2016 Vision ED Capital Projects	262
Adjustment to eliminate FY 24 capital projects	(262)
TOTAL CAPITAL IMPROVEMENT PROJECTS CHANGES	0
TOTAL CHANGES	\$ 32

FINANCE

Department Budget Summary

FY 23-24

Mission Statement

Provide accountable information and decision support services that empower the community, elected officials, and City departments to make informed financial and performance-based decisions.

Overview of Services

The Finance Department provides centralized public financial functions for the City of Tulsa through eight divisions: Administration, Budget and Planning, Treasury, Purchasing, Accounting, Utility Services, City Clerk and the Office of Performance, Strategy, and Innovation. Services include:

- Accounting for City revenues, expenditures, assets, and liabilities.
 - Preparing and administering the annual operating and capital budgets and strategic planning.
 - Processing all requests for purchase of goods and services.
 - Maintaining and securing the highest possible prudent return on the City's investment portfolio.
 - Assuring timely payment of the City's bills, claims, and debt liabilities.
 - Developing and monitoring the City's annual five-year capital plan.
 - Maintaining and providing copies of all official and financial documents.
 - Developing and implementing financial policies and programs consistent with legal requirements.
 - Administrating the City's and authorities' debt programs.
 - Administration and Oversight of grant funds.
 - Administration and Management of official City records assigned to the City Clerk, including Ordinances, Resolutions, Contracts, Deeds, and Easements.
 - Maintaining the City's utility services billing system.
 - Identify and utilize data to align citywide strategies toward priority goals set by the city while lowering barriers to adopting innovative practices.
-

Budget Strategy Overview

The Finance Department's budget is decreased due to reorganization of Enterprise Systems Management section to the Information Technology department. A review of processes/procedures used to purchase inventory at the 5 warehouses led to reducing appropriations for an obsolete internal billing structure. Housing and Urban Development funding will decrease by \$673,000 which will be offset by projects funded in other City Departments rather than to outside agencies.

FINANCE

BUDGET HIGHLIGHTS

FY 2023 - 2024 & FY 2024 - 2025

(amounts expressed in thousands)

	FY 23 ORIGINAL	FY 24 PLAN	FY 24 BUDGET	Dollar Diff. From FY 24 Plan	Percent Diff. From FY 24 Plan	FY 25 FINANCIAL PLAN
Operating Budget						
Personal Services	\$ 13,728	\$ 13,731	\$ 13,841	\$ 110	0.8%	\$ 14,048
Materials and Supplies	419	414	226	(188)	-45.4%	218
Other Services and Charges	13,407	13,280	11,156	(2,124)	-16.0%	10,974
Operating Capital	58	0	20	20	N/A	0
Total Budget	\$ 27,612	\$ 27,425	\$ 25,243	\$ (2,182)	-8.0%	\$ 25,240

RESOURCES FOR BUDGET

	FY 24 BUDGET	Percent Diff. From FY 24 Plan	FY 25 FINANCIAL PLAN
100 General Fund	\$ 18,935	-7.7%	\$ 19,000
144 Kendall Whittier Improvement District	44	N/A	44
150 Public Safety Sales Tax	103	9.6%	105
2000 Community Develop Block Grant	3,524	-13.1%	3,474
2001 Home Investment Partnership	1,506	-13.3%	1,506
2002 Emergency Solutions Grant	310	2.3%	310
2003 Housing Opp Persons w AIDS	801	11.4%	801
477 Short Term Capital	20	N/A	0
	\$ 25,243		\$ 25,240

FY 24 CHANGES FOR OPERATION

	AMOUNT
1. Benefit and compensation adjustments	\$ 585
2. FY24 position add	86
a. Sr. Utilities Systems Analyst	86
3. Administration	
a. Transfer of Enterprise Systems Management to Information Technology	(2,139)
i. Personal Services	(566)
ii. Financial and Utility Billing System contracts	(1,573)
b. Computer replacements	(17)
c. Open records software (one-time)	100
4. Treasury	
a. Security services transitioned to City staff	(12)
b. Merchant and gateway services	14
c. Investment and debt software transition to cloud service	9
d. Kendall Whittier management agreement	44
5. Purchasing	
a. Replacement of surplus gate (one-time)	3
b. Replacement of surplus awnings (one-time)	4
c. Warehouse - alignment of budget with internal chargeback processing adjustments	(205)
d. Replace warehouse inventory scanners (one-time)	22
e. Surplus auction transition to virtual auction	(21)
f. Various other services adjustments	(8)

FY 24 CHANGES FOR OPERATION (Continued)

	<u>AMOUNT</u>
6. Budget & Planning	
a. CDBG	(673)
i. Personal Services	5
ii. Operating	<u>(678)</u>
7. Accounting	
a. Audit contract	7
8. Utility Billing	
a. Interactive voice response software	(50)
9. Payroll	
a. Time-keeping software	18
10. Misc materials and other service adjustments	31
11. Capital additions/replacements:	
a. Wi-Fi expansion at warehouses	10
b. Replacement of 2 high speed scanners	<u>10</u>
TOTAL CHANGES	<u>\$ (2,182)</u>

FY 25 CHANGES FOR OPERATION

	<u>AMOUNT</u>
1. Benefit and compensation adjustments	\$ 207
2. Retail incentive	47
3. Open records software (one-time in FY24)	(100)
4. Software subscription	5
5. Computer replacements	31
6. Purchasing division (one-time in FY24)	(37)
7. Utility billing postage	46
8. Time and attendance system upgrade implementation (one-time in FY24)	(70)
9. HUD grants	(50)
10. Audit services contract	23
11. Various other services adjustments	15
12. Interactive voice response software	(100)
13. Capital additions/replacements:	
a. Net change to FY 24 capital	<u>(20)</u>
TOTAL CHANGES	<u>\$ (3)</u>

INFORMATION TECHNOLOGY

Department Budget Summary

FY 23-24

Mission Statement

To provide cost effective and highly efficient technology services for our clients.

Overview of Services

Information Technology Client Services

Information Technology Client Services is responsible for all direct client services. The division consists of the following sections:

- Project Services – Provides IT project management, resource planning, strategic deployment planning, system and application deployment services including testing, deployment, and documentation of applications and systems.
- Development Services - Provides development services including application development, web development, and application integration services.
- Support Services – Provides support services including solution center, application support, computer deployment, and minor application configuration.

Information Technology Operations

Maintains, supports, and secures the City-wide network, network-delivered applications including email and internet, servers, data center, system backup and recovery, business continuity/disaster recovery planning, desktop and laptop computer management, audio/visual technology, voice systems, radios and regional radio system, vehicular electronic equipment, and emergency warning systems. The division consists of the following sections:

- Platform Services – Provides maintenance and support of all City servers, virtual environments, databases, database infrastructure, storage, and datacenters.
- Network Services – Provides maintenance and support of all City network and voice communication services.
- Security and Special Operations Services – Provides security services including authentication, authorization, perimeter control, intrusion prevention, email validation, remote access, security system management, monitoring, and incident response.
- Radio Services – Provides installation, maintenance and support of all City emergency warning systems, vehicular electronic equipment, and radio communications services.

Administration Services

- Administration Services coordinates audit compliance, technology budgeting and procurement, technology asset management, contract review and management, governance, policies and procedures administration, forecasting, and City-wide office services including print services, mail, supplies and records management.

Architecture Services

- Architecture Services provides future-focused application, data, system, and security architecture services. Coordinates vendor pilots, research and development projects, and provides direction to all City departments ensuring a consistent architecture across applications and systems.

Budget Strategy Overview

Beginning in FY24, the Enterprise Systems Management function will move from the Finance department to Information Technology. This transition brings a \$2.1 million increase in Information Technology appropriations to cover personnel and financial and utility billing contracts. Three new positions, a Senior Business Analyst and two System Engineers, will be created to support the increased demand for network integration.

INFORMATION TECHNOLOGY

BUDGET HIGHLIGHTS

FY 2023 - 2024 & FY 2024 - 2025

(amounts expressed in thousands)

	FY 23 ORIGINAL	FY 24 PLAN	FY 24 BUDGET	Dollar Diff. From FY 24 Plan	Percent Diff. From FY 24 Plan	FY 25 FINANCIAL PLAN
Operating Budget						
Personal Services	\$ 12,677	\$ 12,677	\$ 13,926	\$ 1,249	9.9%	\$ 14,135
Materials and Supplies	1,079	1,083	1,406	323	29.8%	1,373
Other Services and Charges	8,174	10,333	14,176	3,843	37.2%	14,475
Operating Capital	5,508	5,508	5,508	0	0.0%	5,508
Total Operating Budget	27,438	29,601	35,016	5,415	18.3%	35,491
Capital Budget	2,500	0	0	0	N/A	0
Total Budget	\$ 29,938	\$ 29,601	\$ 35,016	\$ 5,415	18.3%	\$ 35,491

RESOURCES FOR BUDGET

	FY 24 BUDGET	Percent Diff. From FY 24 Plan	FY 25 FINANCIAL PLAN
100 General Fund	\$ 23,104	17.4%	\$ 23,644
477 Short Term Capital	5,148	0.0%	5,148
500 Office Services	6,304	46.2%	6,239
560 Stormwater Enterprise	36	0.0%	36
730 TARE Refuse Operating	52	0.0%	52
740 TMUA Water Operating	262	0.0%	262
750 TMUA Sewer Operating	110	0.0%	110
	\$ 35,016		\$ 35,491

FY 24 CHANGES FOR OPERATION

	AMOUNT
1. Benefit and compensation adjustments	\$ 392
2. FY23 Mid year position changes	6
a. Reclassification	
i. Systems Engineer III to Deployment Engineer II	20
ii. Computer Support/Lan Associate to Deployment Engineer II	(14)
3. FY24 Position changes	285
a. Senior Business Analyst	99
b. System Engineer II - Server Support	93
c. System Engineer II - Network Support	93
4. Transition of Enterprise Systems Management to Information Technology	2,139
a. Personal Services transition	566
b. Financial and Utility Billing contracts	1,573
5. Computer replacements - Citywide	334
6. Software subscriptions - Citywide	110
7. Office services - Citywide	724
8. Telephone services - Citywide	825
9. Computer replacements - Information Technology	(12)
10. Equipment management services	14
11. Mapping software maintenance and support	356
12. Public safety radios maintenance agreement	18
13. Security plan - network security - Citywide	216
a. Network maintenance, support, and licenses	140
b. Authentication and access	76

FY 24 CHANGES FOR OPERATION (Continued)

	<u>AMOUNT</u>
14. Various other services adjustments	7
15. Capital additions/replacements:	
a. Servers and storage	2,354
b. Network infrastructure components	807
c. Radio equipment	1,263
d. Ruggedized laptops and workstations	804
e. Replace on-site phone system	204
f. Replace car (1)	77
g. Adjustment to eliminate FY 24 Plan capital	(5,508)
TOTAL CHANGES	<u>\$ 5,415</u>

FY 25 CHANGES FOR OPERATION

	<u>AMOUNT</u>
1. Benefit and compensation adjustments	\$ 209
2. Computer replacements - Citywide	(123)
3. Software and subscriptions - Citywide	46
4. Office services - Citywide	11
5. Computer replacements - Information Technology	89
6. Computer replacements - Information Technology	6
7. Security plan - network security - Citywide	175
a. Network maintenance, support, and licenses	118
b. Authentication and access	27
c. Data classification, monitoring, and protection	22
d. Comprehensive training and phishing testing	<u>8</u>
8. Public safety radios maintenance agreement	25
9. Public safety radio transmitter property lease agreement annual increase	6
10. Various materials and other services adjustments	<u>30</u>
TOTAL CHANGES	<u>\$ 475</u>

CUSTOMER CARE

Department Budget Summary

FY 23-24

Mission Statement

Serve as the central point of contact for the City of Tulsa, facilitating responsive, accessible, and accountable City government.

Overview of Services

The purpose of the Tulsa 311 Customer Care Center is to enhance the City's ability to provide consistent, timely, and quality responses to citizens' requests for information and assistance with services and programs.

The Tulsa 311 Customer Care Center provides friendly, helpful, and knowledgeable staff to listen and help answer or address citizen requests and concerns in both English and Spanish. Citizens can contact the Tulsa 311 Customer Care Center via phone call, online live chat, or email.

Requests are resolved in the Customer Care Center are automatically routed to the appropriate departments for review and resolution. Citizens will receive automated email responses to let them know when cases are opened and closed on their behalf. Examples of call types include water requests, refuse concerns, nuisance, zoning, potholes, animal welfare, citizen comments, and general inquiries.

Budget Strategy Overview

Resources provided for the Customer Care Department in FY23 were used to increase compensation considerations. Those changes will continue to have an impact in FY24 for recruitment and retention.

The Customer Care Center is challenged by higher call volumes while at the same time maintaining adequately trained staff. The FY24 budget continues to address these issues by adding a Data Analyst and has focused on more quickly transitioning employees to City employees. The budget will continue to include funding for translation services.

CUSTOMER CARE

BUDGET HIGHLIGHTS

FY 2023 - 2024 & FY 2024 - 2025

(amounts expressed in thousands)

	FY 23 ORIGINAL	FY 24 PLAN	FY 24 BUDGET	Dollar Diff. From FY 24 Plan	Percent Diff. From FY 24 Plan	FY 25 FINANCIAL PLAN
Operating Budget						
Personal Services	\$ 3,337	\$ 3,337	\$ 3,740	\$ 403	12.1%	\$ 3,800
Materials and Supplies	65	67	111	44	65.7%	92
Other Services and Charges	269	269	253	(16)	-5.9%	251
Operating Capital	365	648	0	(648)	-100.0%	0
Total Budget	\$ 4,036	\$ 4,321	\$ 4,104	\$ (217)	-5.0%	\$ 4,143

RESOURCES FOR BUDGET

100 General Fund

477 Short Term Capital

FY 24 BUDGET	Percent Diff. From FY 24 Plan	FY 25 FINANCIAL PLAN
\$ 4,104	11.7%	\$ 4,143
0	-100.0%	0
\$ 4,104		\$ 4,143

FY 24 CHANGES FOR OPERATION

1. Benefit and compensation adjustments
2. FY24 position changes
 - a. Data Analyst
3. FY23 mid-year position changes
 - a. Administrative Support Specialist II (2)
4. Computer replacements
5. Software subscriptions
6. Various other services adjustments
7. Capital additions/replacements:
 - a. Adjustment to eliminate FY 24 Plan capital

TOTAL CHANGES

AMOUNT

\$ 197
76
76
130
130
30
(23)
21
(648)
\$ (217)

FY 25 CHANGES FOR OPERATION

1. Benefit and compensation adjustments
2. Computer replacements
3. Software subscriptions

TOTAL CHANGES

AMOUNT

\$ 60
(19)
(2)
\$ 39

COMMUNICATIONS

Department Budget Summary

FY 23-24

Mission Statement

To facilitate open and accountable access to city government for the citizens of Tulsa and assist in communicating the prioritized initiatives set by the administration and all other City departments.

Overview of Services

The Department of Communications was created in October 2006. The primary functions of Communications include:

- Graphic Design Services – ensure consistency and quality in delivery of key messages and information to citizens of Tulsa through professional branding and visual communication services.
 - Editorial Services – advise and assist City of Tulsa departments in presenting a professional image through the distribution of timely information through internal and external outlets, from a centralized point, to ensure consistency in quality and delivery of information to citizens of Tulsa.
 - Media Relations Services – ensure consistency in quality and delivery of information and important messages to the citizens of Tulsa as the point of contact for media and public information.
 - Social Media & Online – promote City of Tulsa locally to increase awareness and knowledge of local government services and programs provided for taxpayer/customer benefit.
-

Budget Strategy Overview

The Communications Department's budget will increase due to expanded communication necessary for employees and the community regarding continued focus on resources, housing, health, safety, and activities. The FY23 budget includes additional funding for equipment, computers and education regarding bikes, scooters, and transportation.

COMMUNICATIONS

BUDGET HIGHLIGHTS

FY 2023 - 2024 & FY 2024 - 2025

(amounts expressed in thousands)

	FY 23 ORIGINAL	FY 24 PLAN	FY 24 BUDGET	Dollar Diff. From FY 24 Plan	Percent Diff. From FY 24 Plan	FY 25 FINANCIAL PLAN
Operating Budget						
Personal Services	\$ 765	\$ 765	\$ 935	\$ 170	22.2%	\$ 948
Materials and Supplies	14	7	22	15	214.3%	11
Other Services and Charges	45	41	86	45	109.8%	83
Operating Capital	0	0	7	7	N/A	0
Total Budget	\$ 824	\$ 813	\$ 1,050	\$ 237	29.2%	\$ 1,042

RESOURCES FOR BUDGET

100 General Fund

477 Short Term Capital

FY 24 BUDGET	Percent Diff. From FY 24 Plan	FY 25 FINANCIAL PLAN
\$ 1,043	28.3%	\$ 1,042
7	N/A	0
\$ 1,050		\$ 1,042

FY 24 CHANGES FOR OPERATION

1. Benefit and compensation adjustments
2. Computer replacements
3. Camcorder and wireless devices - (one-time)
4. Audio visual equipment and printer
5. Scooter and transportation education
6. Government Social Media Organization Conference
7. Various materials and other services adjustments
8. Capital additions/replacements:
 - a. High performance graphics workstations (2)

TOTAL CHANGES

AMOUNT
\$ 170
10
3
2
37
4
4
7
\$ 237

FY 25 CHANGES FOR OPERATION

1. Benefit and compensation adjustments
2. Computer replacements
3. Camcorder and wireless devices - (one-time in FY24)
4. Various other services adjustments
5. Capital additions/replacements:
 - a. Net change to FY24 Capital

TOTAL CHANGES

AMOUNT
\$ 13
(8)
(3)
(3)
(7)
\$ (8)

ASSET MANAGEMENT

Department Budget Summary

FY 23-24

Mission Statement

To provide a safe and secure environment for citizens, employees, and customers while ensuring accountability for the City's assets using environmentally efficient and reliable services to ensure proper utilization of properties, facilities, and the fleet as well as provide the best possible parking value to the citizens of Tulsa.

Overview of Services

Asset Management, created by Executive Order 2014-01, March 2014, organizes various general governmental functions related to major assets of the City. Leadership is provided for the security of the City's property/facilities, for acquisitions, management, analysis of return on investment and disposition. The department's responsibilities include:

- City of Tulsa Fleet Management and Maintenance
- Parking Meter Repair and Installation
- Parking Enforcement
- Parking Garage Management
- Security
- Real Estate Management
- Facilities Maintenance and Building Operations

Budget Strategy Overview

The Asset Management Department's budget provides resources to maintain City facilities and fleet. The FY24 budget reflects increases in personal services as a result of transitioning security services to City staff. Fuel cost increases due to economic conditions have also been incorporated into the budget. Although FY24 is expected to have higher fuel prices, in FY25 it is anticipated fuel cost will decrease with oil prices returning to a more normal rate. Additionally, inflationary impacts to materials and supplies costs have created a need for increased appropriations in FY24 and FY25.

ASSET MANAGEMENT

BUDGET HIGHLIGHTS

FY 2023 - 2024 & FY 2024 - 2025

(amounts expressed in thousands)

	FY 23 ORIGINAL	FY 24 PLAN	FY 24 BUDGET	Dollar Diff. From FY 24 Plan	Percent Diff. From FY 24 Plan	FY 25 FINANCIAL PLAN
Operating Budget						
Personal Services	\$ 10,239	\$ 10,239	\$ 13,037	\$ 2,798	27.3%	\$ 13,195
Materials and Supplies	13,432	11,164	14,305	3,141	28.1%	13,577
Other Services and Charges	13,409	13,400	13,258	(142)	-1.1%	13,130
Operating Capital	4,992	915	922	7	0.8%	461
Total Operating Budget	42,072	35,718	41,522	5,804	16.2%	40,363
Capital Budget	0	0	0	0	N/A	900
Total Budget	\$ 42,072	\$ 35,718	\$ 41,522	\$ 5,804	16.2%	\$ 41,263

RESOURCES FOR BUDGET

	FY 24 BUDGET	Percent Diff. From FY 24 Plan	FY 25 FINANCIAL PLAN
100 General Fund	\$ 9,658	10.7%	\$ 9,558
120 E 911 Operating	287	4.4%	292
409 2022 Sales Tax	0	N/A	900
477 Short Term Capital	393	0.0%	306
503 Equipment Management Service	22,856	22.1%	22,183
550 TPFA OTC Building Operations	7,145	11.6%	7,109
560 Stormwater Enterprise	63	0.0%	63
580 Airforce Plant 3 Operations	259	4.4%	31
730 TARE Refuse Operating	814	-4.9%	821
740 TMUA Water Operating	47	17.5%	0
	\$ 41,522		\$ 41,263

FY 24 CHANGES FOR OPERATION

	AMOUNT
1. Benefit and compensation adjustments	\$ 396
2. FY23 mid-year position changes	2,402
a. Security Officer (36)	2,177
b. Security Administrative Supervisor (2)	150
c. Assistant Parking Inspector	75
3. Internal software subscriptions and licenses	14
4. Relocation of 23rd and Jackson offices to OTC (one-time)	90
5. Equipment Management	3,845
a. Increase per gallon fuel cost from \$2.50 to \$3.40	2,070
b. Automotive lubricants inflationary cost adjustment	26
c. Automotive shop equipment	6
d. Motor vehicle parts and supplies	807
e. Outside motor vehicle repair	750
f. Tires and batteries	203
g. Gas utilities	30
h. Hardware paint and lumber	20
i. Computer maintenance and software licenses	(27)
j. Various materials and other service adjustments	(40)

FY 24 CHANGES FOR OPERATION (Continued)

		AMOUNT
6. Facilities Maintenance		691
a. Fire alarm maintenance	65	
b. Contractual building repair	82	
c. Electrical utilities	210	
d. Thermal energy	233	
e. Equipment management services	27	
f. Janitorial services	28	
g. Various other services adjustments	37	
h. Various materials and other service adjustments	9	
7. Security		(1,580)
a. Security services contract move to internal	(1,596)	
b. Equipment management services	79	
c. Litter collection services	(63)	
8. Metered Parking		(61)
a. Paystation lease	(93)	
b. Equipment management services	7	
c. Traffic control parts and supplies	13	
d. Core drill (one-time)	4	
e. Various materials and supplies adjustments	8	
9. Capital additions/replacements:		
a. Air Force Plant 3 improvements		228
b. Short-term capital fund		393
c. One Technology Center fund		199
d. TARE fund		55
e. Water fund		47
f. Sewer fund		0
g. Adjustment to eliminate FY24 Plan capital		(915)
TOTAL CHANGES		5,804
TOTAL CHANGES		\$ 5,804

FY 25 CHANGES FOR OPERATION

		AMOUNT
1. Benefit and compensation adjustments		\$ 158
2. Internal computer equipment		9
3. Internal software subscriptions and licenses		4
4. Internal equipment services - Department		(18)
5. Internal equipment services - Citywide		(758)
6. Relocation of 23rd and Jackson offices to OTC (one-time in FY24)		(90)
7. Facility Maintenance		78
a. Electrical utilities	63	
b. Various materials and other service adjustments	15	
8. Security		50
a. Clothing	8	
b. Computer maintenance and software	6	
c. Security services contract (remaining contract services)	25	
d. Various materials and other service adjustments	11	
9. Metered Parking		(131)
a. Other services (paystation lease)	(127)	
b. Core drill (one-time in FY24)	(4)	
10. Capital additions/replacements:		
a. Net change to FY24 capital		(461)
TOTAL CHANGES		(1,159)

CAPITAL IMPROVEMENT PROJECTS

2022 Sales Tax Capital Projects	900
TOTAL CAPITAL IMPROVEMENT PROJECTS CHANGES	900
TOTAL CHANGES	\$ (259)

TRANSFERS

BUDGET HIGHLIGHTS

FY 2023 - 2024 & FY 2024 - 2025

(amounts expressed in thousands)

	FY 23 ORIGINAL	FY 24 PLAN	FY 24 BUDGET	Dollar Diff. From FY 24 Plan	Percent Diff. From FY 24 Plan	FY 25 FINANCIAL PLAN
Operating Budget						
Operating Transfers	\$ 27,288	\$ 10,479	\$ 23,848	\$ 13,369	127.6%	\$ 8,592
Operating Capital Transfers	14,401	14,401	14,401	0	0.0%	14,401
Debt Service Transfers	2,751	2,702	2,657	(45)	-1.7%	2,366
Total Operating Budget	44,440	27,582	40,906	13,324	48.3%	25,359
Capital Transfers	94,983	57,525	74,542	17,017	29.6%	60,642
Total Budget	\$ 139,423	\$ 85,107	\$ 115,448	30,341	35.7%	\$ 86,001

	FY 24 BUDGET	Percent Diff. From FY 24 Plan	FY 25 FINANCIAL PLAN
TRANSFER OUT FOR BUDGET			
<u>OPERATING TRANSFERS</u>			
General Fund (Operating Transfer)	\$ 21,698	160.5%	\$ 6,442
EMSA Enterprise Fund (Operating Transfer)	650	0.0%	650
Convention & Tourism Facility Fund (Operating Transfer)	1,500	0.0%	1,500
<u>OPERATING CAPITAL TRANSFERS</u>			
2016 Vision ED Capital Fund	3,000	0.0%	3,000
2022 Sales Tax Fund	11,278	0.0%	11,278
Short-Term Capital Fund	123	0.0%	123
<u>DEBT SERVICE TRANSFERS</u>			
Tulsa Stadium Improvement District Fund (Debt Service Transfer)	2,186	-2.0%	2,186
TMUA-Sewer Operating Fund (Debt Service Transfer)	471	0.0%	180
<u>CAPITAL TRANSFERS</u>			
One Technology Center (OTC) Fund (Capital Transfer)	276	0.0%	276
Public Ways Operating Fund (Capital Transfer)	2,600	N/A	2,600
Stormwater Operating Fund (Capital Transfer)	6,609	0.0%	4,859
TMUA-Water Operating Fund (Capital Transfer)	28,104	30.6%	18,967
TMUA-Sewer Operating Fund (Capital Transfer)	36,953	26.9%	33,940
	\$ 115,448		\$ 86,001

DEBT SERVICE

OVERVIEW

The City's debt management program states, "General obligation (GO) and revenue bonds shall be issued for capital improvements and major capital maintenance. No operating expenses shall be funded using long-term borrowing." All long-term borrowing shall be planned and incorporated into the five-year Capital Improvements Program. To date the City has only issued GO bonds. All revenue bonds have been issued by authorities for whom the City is the beneficiary. Cities in Oklahoma could not issue revenue bonds until the 1990s. Authorities are still used for revenue bond debt financing because revenue streams are pledged under master indentures that run the life of previously issued long term bonds. Any revenue bonds issued by the City would have to be subordinate to the existing debt and carry higher interest costs.

GENERAL OBLIGATION BOND

The City's GO indebtedness is rated AA and Aa1 by Standard & Poor's and Moody's, respectively. GO indebtedness is paid from the Sinking Fund. The primary revenue sources for the Sinking Fund are property taxes, and in the case of GO bonds for sanitary sewer improvements, sanitary sewer system user fees.

The Constitution of the State of Oklahoma prohibits the City from becoming indebted in an amount exceeding the revenue to be received for any fiscal year, without the approval of the voters. GOs are required to be fully paid within 25 years from the date of issue and are backed by the full faith and credit of the City. They have been approved by the voters and issued by the City for various municipal improvements.

Article 10 of the Oklahoma Constitution contains provisions under which municipalities can issue GO bonds. Section 27, which the city uses to structure GO bond issues, does not have any limits on the amount of bonds that can be issued given approval by the local voters.

Policies are in place to prohibit outstanding indebtedness of the City in total to exceed such levels as to cause the City's credit rating to be lower than an AA rating for general obligation debt. In no event shall the Net General Obligation Debt of the City exceed twenty-five percent (25%) of the net assessed market valuation of the taxable property of the City as established by the County Assessor.

With the issuance of new debt or refinancing existing debt, to the extent possible, bond sales are structured to achieve level debt service payments. This structuring helps to moderate the year over year change in property tax rates that support the repayment of the general obligation debt.

The FY24 appropriation for general obligation debt payment in the amount of \$72,549,613 provides for principal retirement of \$62,280,000 and interest expense of \$10,269,613. A schedule of annual principal and interest payments for general obligation serial bonds and a summary of general obligation bonds outstanding as of June 30, 2023 follows.

REVENUE BONDS AND OTHER LONG-TERM OBLIGATIONS

Revenue bonds and other outstanding long-term obligations consist of debt issued by several authorities and trusts of the City. The debt of these authorities and trusts does not constitute debt of the City and is payable solely from resources of the authorities and trusts.

Under an agreement between the City of Tulsa and the Tulsa Metropolitan Utility Authority (TMUA), the City prepares and adopts a budget for the Authority, which includes debt service on revenue bonds and other long-term obligations supported by revenues of the Water Operating Fund and the Sanitary Sewer Operating Fund.

A summary of revenue bonds and other long-term obligations of the authorities and trusts of the City outstanding as of June 30, 2023 follow. It should be noted that other than TMUA and the Tulsa Authority for the Recovery of Energy (TARE), the budgets for authorities and trusts are not approved by the City Council nor are their budgets prepared under the provisions of the Oklahoma Municipal Budget Act. Their debt is included in this document for informational purposes only.

PRINCIPAL AND INTEREST PAYMENTS OF GENERAL OBLIGATION INDEBTEDNESS

As of June 30, 2023

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2024	62,280,000	10,269,613	\$ 72,549,613
2025	57,880,000	8,474,438	66,354,438
2026	52,920,000	6,789,838	59,709,838
2027	39,030,000	5,174,213	44,204,213
2028	32,655,000	4,275,188	36,930,188
2029	30,655,000	3,456,038	34,111,038
2030	32,805,000	2,676,888	35,481,888
2031	29,155,000	1,876,538	31,031,538
2032	7,105,000	1,378,956	8,483,956
2033	7,105,000	1,155,544	8,260,544
2034	7,105,000	927,000	8,032,000
2035	7,105,000	672,800	7,777,800
2036	7,105,000	418,600	7,523,600
2037	4,110,000	164,400	4,274,400
2038	0	0	-
Total	\$ 377,015,000	\$ 47,710,050	\$ 424,725,050

GENERAL OBLIGATION BONDS OUTSTANDING

As of June 30, 2023

	Original Amount	Principal Outstanding 30-Jun-22	Final Maturity Date	Interest Rate
General Obligation Bonds				
Series 2013A Refunding	\$ 32,280,000	\$ 4,435,000	Mar-2025	2.50%
Series 2014A, Refunding	16,305,000	3,845,000	Sep-2025	3.00%
Series 2015A, Refunding	45,420,000	13,610,000	Mar-2027	2.00 - 2.50%
Series 2016	57,000,000	39,000,000	Apr-2036	3.00%
Series 2017	78,000,000	57,475,000	Mar-2037	3.00 - 4.00%
Series 2020	90,000,000	54,000,000	Mar-2026	5.00%
Series 2021	102,950,000	102,950,000	Nov-2030	0.05 - 2.00%
Series 2022	64,680,000	64,680,000	Oct-2030	3.00%
Series 2022A, Refunding	52,020,000	37,020,000	Mar-2031	2.00 - 3.00%
	\$ 538,655,000	\$ 377,015,000		

REVENUE BONDS OUTSTANDING

(amounts expressed in thousands)

As of June 30, 2023

	Original Amount	Principal Outstanding 30-Jun-22	Final Maturity Date	Interest Rate
Tulsa Public Facilities Authority				
TPFA Lease Revenue bonds - 2017A Refunding	\$ 34,185	\$ 34,185	Dec-2037	3.125 - 4.00%
TPFA Lease Revenue bonds - 2017B Refunding	25,465	16,200	Dec-2028	3.00 - 3.10%
TPFA Capital Improvements - 2008	16,000	3,235	Apr-2027	6.069%
TPFA Capital Improvements Vison bonds - 2017	115,300	78,805	Jun-2032	3.00%
TPFA Capital Improvements Vison bonds - 2018	118,100	92,795	Oct-2031	4.00%
TPFA Capital Improvements Vison bonds - 2019	113,895	54,395	Jun-2025	5.00%
TPFA Capital Improvements - 2020	24,150	19,785	May-2035	3.00%
TPFA Capital Improvements - 2021 Refunding	4,315	3,125	Apr-2028	1.25 - 2.00%
TPFA Capital Improvements - 2023	8,325	8,325	Mar-2043	3.50 - 5.00%
Total	459,735	310,850		
Tulsa Metropolitan Utility Water Fund				
Series 2013 Refunding Revenue Bonds	61,280	15,920	Sep-2025	2.50 - 3.00%
Series 2014 Revenue Bonds	17,825	12,310	Oct-2034	3.00 - 3.50%
Series 2015 Refunding Revenue Bonds	9,940	3,315	May-2027	2.00 - 3.00%
Series 2016A Revenue Bonds	16,565	10,005	Apr-2031	3.00 - 3.25%
Series 2017A Refunding Revenue Bonds	27,765	16,430	Feb-2030	3.00-3.125%
Series 2019A Refunding Revenue Bonds	18,705	10,620	Apr-2027	5.00%
Total	152,080	68,600		
Tulsa Metropolitan Utility Authority Sewer Fund - Promissory Notes				
Series 2004B	1,560	40	Aug-2023	0.50%
Series 2005B	7,900	2,130	Sep-2027	3.10%
Series 2005C	1,203	150	Sep-2025	0.50%
Series 2006A	3,130	823	Sep-2027	3.10%
Series 2006C	17,825	6,643	Sep-2029	3.10%
Series 2007A	5,131	921	Sep-2026	0.50%
Series 2009A *	11,320	4,789	Sep-2032	3.22%
Series 2010A *	27,757	13,184	Sep-2032	2.89%
Series 2011A *	23,480	12,060	Sep-2033	3.11%
Series 2011C	16,700	9,526	Mar-2034	2.55%
Series 2012A *	4,347	2,423	Sep-2034	2.43%
Series 2012B	11,355	6,350	Sep-2032	2.895 - 3.395%
Series 2013A *	9,850	6,141	Sep-2035	2.24%
Series 2013B	27,605	17,750	Sep-2033	4.156 - 5.145%
Series 2014A*	2,910	1,794	Sep-2035	2.58%
Series 2014B	10,180	6,405	Sep-2033	3.145 - 4.0599%
Series 2014C	17,735	12,355	Sep-2034	4.415 - 5.145%
Series 2015A *	28,330	18,258	Sep-2038	2.46%
Series 2017A *	21,725	18,046	Mar-2040	2.26%
Series 2018A *	14,350	12,281	Mar-2041	2.53%
Series 2019A *	10,626	5,408	Sep-2041	2.32%
Series 2016B Revenue Bonds	10,885	7,825	Apr-2036	2.00 - 3.50%
Series 2016C Refunding Revenue Bonds	34,810	14,505	Oct-2025	5.00%
Series 2018A Revenue Bonds	11,850	9,645	Jun-2038	3.125% - 3.25%
Series 2019B Revenue Bonds	12,430	10,520	Apr-2039	3.00%
Series 2020A Refunding Revenue Bonds	26,695	22,590	Jul-2031	1.00 - 2.00%
Series 2020B Revenue Bonds	24,770	22,730	Oct-2040	1.00 - 2.00%
Series 2022A Revenue Bonds	14,600	13,995	Apr-2042	0.770%-2.061%
Total	411,059	259,288		
Total	\$ 1,022,874	\$ 638,738		

*principal subject to additional drawdowns

DEBT SERVICE

BUDGET HIGHLIGHTS

FY 2023 - 2024 & FY 2024 - 2025

(amounts expressed in thousands)

	FY 23 ORIGINAL	FY 24 PLAN	FY 24 BUDGET	Dollar Diff. From FY 24 Plan	Percent Diff. From FY 24 Plan	FY 25 FINANCIAL PLAN
Operating Budget						
Debt Service Payments	\$ 148,302	\$ 127,250	\$ 132,572	\$ 5,322	4.2%	\$ 129,794
Total Budget	\$ 148,302	\$ 127,250	\$ 132,572	\$ 5,322	4.2%	\$ 129,794

RESOURCES FOR BUDGET

	FY 24 BUDGET	Percent Diff. From FY 24 Plan	FY 25 FINANCIAL PLAN
110 Sinking Fund	77,878	6.0%	73,898
550 TPFA OTC Building Operations	4,110	0.0%	4,118
560 Stormwater Enterprise	3,410	11.5%	4,356
740 TMUA Water Operating	14,927	5.0%	13,315
750 TMUA Sewer Operating	32,247	-0.5%	34,107
	\$ 132,572		\$ 129,794

FY 24 CHANGES FOR OPERATION

	AMOUNT
1. Change in Sinking Fund	\$ 4,425
2. Change in OTC Building Fund	0
3. Change in Stormwater Enterprise Fund	353
4. Change in TMUA-Water Operating Fund	705
5. Change in TMUA-Sewer Operating Fund	(161)
TOTAL OPERATING CHANGES	\$ 5,322

PUBLIC SERVICE

SECTION 6

CAPITAL PROGRAMS AND OPERATING IMPACT

This section of the document summarizes the status of previously approved major capital programs and lists all of the capital projects scheduled for funding. It also describes the primary funding sources available to finance the City's capital needs and provides an analysis of each.

This section is for information only and is not part of the ordinances adopted by the City Council.



CITY OF
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FY24 CAPITAL BUDGET

FUNDED PROGRAM STATUS AND OPERATING IMPACT

Introduction

This section describes the status of projects financed as part of past multi-year capital programs and potential sources for financing future projects. Since 1980, elected officials have aggressively sought funding for a large number of capital needs. The third-penny sales tax, general obligation bonds, revenue bonds backed by user fees, and state and federal loans and grants have all been used to finance billions of capital improvements. More information is provided about the active programs in the following pages.

Financing Capital Projects

The City has identified a large inventory of capital needs. The primary funding sources available are:

- Sales Tax
- Enterprise funds and related revenue bonds
- Oklahoma Water Resources Board (OWRB) State loans for sanitary sewer improvements
- General Obligation Bonds (GO Bonds)
- Federal and state highway funds and transportation grants

Each is reviewed below and analyzed for availability and ease of use.

Sales Tax

The City has used a temporary sales tax for capital improvements since 1981. It has been popularly known as the “Third Penny Sales Tax”, however, the rate has varied over the years from a half cent to slightly more than a penny. This tax has provided billions for all types of capital projects. The voters again approved the extension of this tax in November 2013 along with an accompanying 0.1 percent increase to generate \$564 million thru 2021 to address both street improvements throughout the city as well as citywide departmental capital needs. This program was reauthorized in November of 2019 extending it for 4.5 years thru December 31, 2025 to generate an additional \$193.0 million. The program will continue to fund the infrastructure, facility and equipment needs of the City’s operating departments in their mission to deliver services to the City’s residents. Additionally, the program will combine the authorized sales tax with \$427.0 million in General Obligation Bonds to fund street improvements across the City. In 2016, voters approved a new 15-year extension of a 3/10ths penny sales tax, which will be used exclusively for economic development projects. The schedule of projects to be funded in the next two years from sales tax are listed beginning on page 7. The projected revenue available for appropriation for the active sales tax programs are below:

Current Projection
2016 and 2020 Sales Tax Programs
April 2023
(amount expressed in thousands)

	2024	2025	2026 (1)	2027	2028	Total
2016 Sales Tax	\$74,848	\$75,782	\$29,143	\$29,580	\$30,024	\$239,377
2020 Sales Tax	\$41,841	\$42,363	\$45,387	N/A	N/A	\$129,590
Total	\$116,689	\$118,144	\$74,530	\$29,580	\$30,024	\$368,967

Source: City of Tulsa Department of Finance

1. FY26 – FY28 Projections based on 1.5% growth rate

FY24 CAPITAL BUDGET

FUNDED PROGRAM STATUS & OPERATING IMPACT

Enterprise Funds

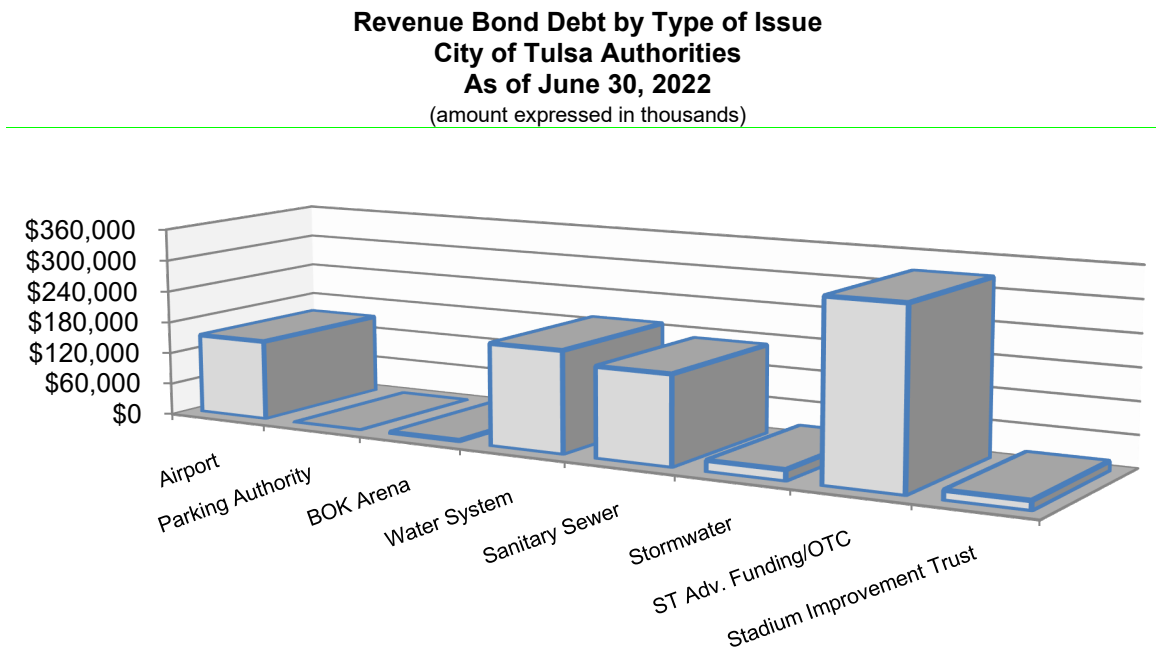
Enterprise funds are used to finance operations in the city that are similar to private utilities. The intent is to recover the costs of providing these services by charging the persons using them through an approved rate structure. The City and its trusts have used this method of financing capital improvements and operations in a variety of areas including water, sanitary sewer, stormwater management, parking facilities, solid waste disposal, golf courses, and emergency medical services.

There are two ways capital facilities can be financed through user fees:

- 1) Annually from collections (pay as you go), and
- 2) Revenue Bonds

It has been the policy of elected officials to finance all water, and solid waste disposal improvements with enterprise funds. Sanitary sewers, golf courses and flood-control facilities are not totally self-supporting and, barring a policy change, it is not contemplated they will be during the five-year time frame of this plan. Parking facilities are normally self-supporting, but two parking projects were included in the 2006 Sales Tax Proposal in support of downtown development and \$8.0 million for a parking facility to serve the new Veterans Hospital was included in the reauthorization of the Improve Our Tulsa program in November of 2020.

The outstanding revenue bond debt by category at the end of FY22 are shown below:



Source: City of Tulsa Department of Finance

The estimated amounts of annual discretionary capital funds that will be available from the Water, Sewer, and Stormwater Funds from projected revenues in these funds are shown below. Any remaining water, sewer and stormwater system needs will be financed with revenue bonds.

FY24 CAPITAL BUDGET

FUNDED PROGRAM STATUS & OPERATING IMPACT

Projected Discretionary Annual Capital Funds Selected Enterprise Funds City of Tulsa FYs 2024 - 2028 (amount expressed in thousands)

Fund	2024	2025	2026	2027	2028	Total
Water	\$28,104	\$18,967	\$19,466	\$23,758	\$27,697	\$117,992
Sewer	\$36,953	\$33,940	\$34,714	\$37,469	\$36,776	\$179,852
Stormwater	\$6,609	\$4,859	\$5,884	\$5,959	\$5,809	\$29,120
Total	\$71,666	\$57,766	\$60,064	\$67,186	\$70,282	\$326,964

Source: City of Tulsa Department of Finance

State Loans for Sanitary Sewers

As part of the 1972 Clean Water Act, the Federal government provided municipalities with grants to construct sanitary sewer improvements needed to meet the new water quality standards. During the 1980s, the grants became loans and the State was placed in charge of administering the loan program. The City used this program to finance over half a billion in sanitary sewer projects. The program had been an attractive financing tool, as the interest rates were often lower than could be achieved through traditional bonds. However, in FY16 Tulsa Municipal Utility Authority (TMUA) issued its first Utility Revenue Bond which provided \$10 million in funding for sanitary sewer projects. TMUA has continued using this method completing several similar issues in the recent years.

General Obligation Bonds

General Obligation (GO) Bonds can be issued by an Oklahoma municipality only upon the consent of the voters in the jurisdiction. They are retired with a dedicated annual levy on property. Tulsa's Net General Obligation Bond Debt was \$339,403 million on June 30, 2022. This is 8.39 percent of the City's net assessed valuation, well below the 25 percent used by bond underwriters as an indicator of fiscal prudence. Using the 25 percent limitation as a standard, the City has an additional \$672 million in general obligation bonding capacity. A final measurement is the mill levy required each year to retire maturing obligations. As shown below, the property tax levies in Tulsa increased as each bond issue was sold, and the current levy is set at 20.44.

On November 12, 2019, City of Tulsa voters reauthorized the tax levies associated with the popular Improve Our Tulsa (IOT) GO Bond Program. The program will combine sales tax and \$427.0 million in General Obligation Bonds to fund street improvements across the City. The General Obligation Bond portion of the program will likely be issued over a 9-year period. The City will issue the final allocation of the GO Bonds authorized in the first IOT program in the next few years. The planned issuance schedule is below:

Issued and Planned Issuance 2014 and 2020 Bond Programs April 2023

(amount expressed in thousands)

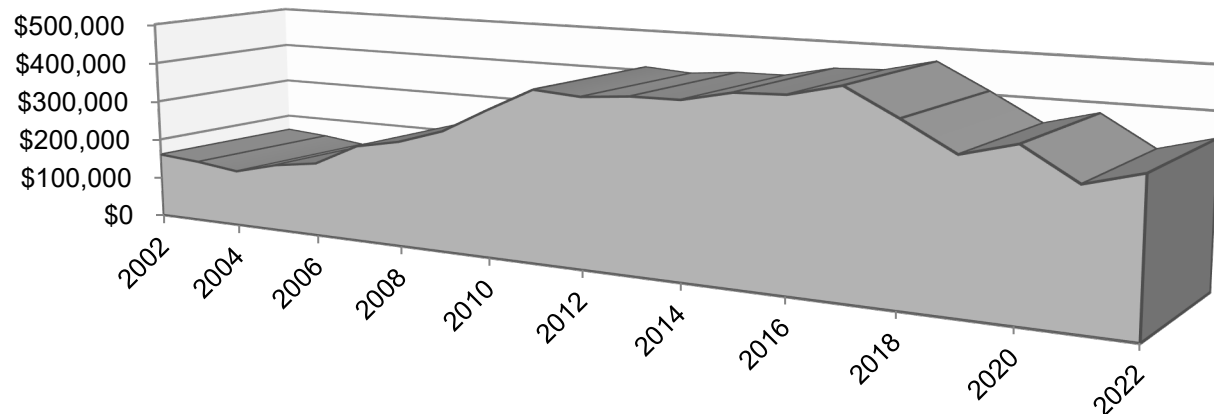
	Previously Issued	2024 Planned	2025 Planned	2026 Planned	2027 Planned	Total
2014 GO Bonds	\$313,615	\$8,030	\$33,355	-	-	\$355,000
2020 GO Bonds	\$149,015	\$97,043	\$40,115	\$57,425	\$83,402	\$427,000
Total	\$462,630	\$105,073	\$73,470	\$57,425	\$83,402	\$782,800

Source: City of Tulsa Department of Finance

FY24 CAPITAL BUDGET

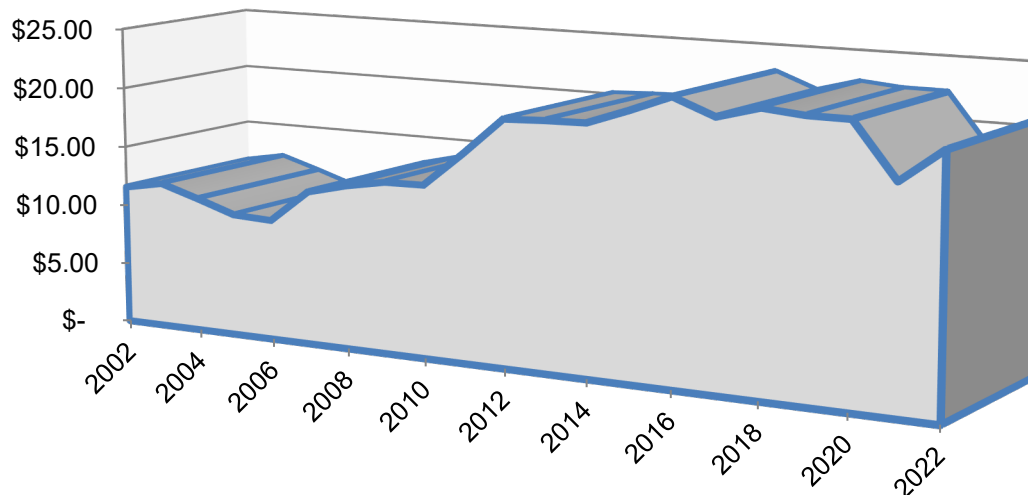
FUNDED PROGRAM STATUS & OPERATING IMPACT

Net General Obligation Bond Debt
Past 20 Years
As of June 30, 2022
 (amount expressed in thousands)



Source: City of Tulsa Department of Finance

Historic Property Tax Levy Amount
Past 20 Years
(in Mills)
As of June 30, 2022



Source: City of Tulsa Department of Finance

Federal and State Highway Funds and Federal Aviation Administration Grants

Federal and state gasoline and diesel tax collections are used to maintain and build transportation facilities. Most of the Federal funds are granted to state departments of transportation for administration at the state level. Some of the money comes earmarked for interstate highways, some for other federal highways, some for local streets, and some for roads in rural areas. During the time frame of this plan, most of the money from this source will be needed to construct the Gilcrease Expressway, make improvements to I-44 and

FY24 CAPITAL BUDGET

FUNDED PROGRAM STATUS & OPERATING IMPACT

other area expressways, and provide matching funds for approved street projects; however, other arterial widening projects will utilize this funding source to a limited extent.

Conclusion

The City's capital financing programs will continue to utilize a uniform approach for meeting needs without overburdening any single financing source or segment of the city. This program continues the policy of a balanced use of available capital financing sources and proposing bond financing to continue systematic programmed infrastructure maintenance. The other resources include: state loans for sanitary sewers, federal funds for transportation and trail improvements, and revenue bonds and enterprise funding for water, sewer, stormwater, parking, and E911 projects.

FY24 CAPITAL BUDGET

FUNDED PROGRAM STATUS & OPERATING IMPACT

Capital Project Operating Impact

In order to tie capital project funding and budgetary considerations together, a summary of known annual operational impacts has been included with the capital program summaries on the following pages. Impact is identified by project name, estimated fiscal year, and known costs. If the project represents an expansion of a current operation, then only the incremental cost above current operations is listed.

The City of Tulsa generally funds capital projects in program packages that are placed before voters every four to six years. At the time of project formulation, staff attempts to estimate and capture potential operating impacts of proposed projects. However, in many cases these projects may not be constructed and operational until the end of an authorized program and the scope and scale of projects may have changed since project formulation conceived several years in the past. Below are the estimated operational impacts of projects contained in authorized programs which are funded in the FY24 budget. Operational budgetary impacts may not be seen until future fiscal years.

Projected Annual Operating Impact

Capital Projects By Fund	Department	Maintenance, Materials, & Supplies	Total Upcoming Operating Impact
CAPITAL FUNDING SOURCE: SALES TAX			
Fund 4000: 2016 Vision			
South Tulsa Dam & Related Amenities		\$ 300,000	\$ 300,000
			\$ 300,000
Fund 409: Improve Our Tulsa 2			
ADA Improvements for City Parks	Facilities	\$ 30,000	\$ 30,000
			\$ 30,000
CAPITAL FUNDING SOURCE: GENERAL OBLIGATION BONDS			
Fund 4275: Improve Our Tulsa 1			
11th St. - Lewis Ave. to Harvard Ave.	Streets	\$ 90,000	\$ 90,000
91st St. - Harvard Ave. to Yale Ave.	Streets	\$ 90,000	\$ 90,000
			\$ 180,000
Fund 4283: Improve Our Tulsa 2			
91st St S - Memorial Dr to Mingo Rd	Streets	\$ 110,000	\$ 110,000
81st St S - Harvard Ave to Yale Ave	Streets	\$ 100,000	\$ 100,000
			\$ 210,000
TOTAL UPCOMING OPERATING IMPACT			\$ 720,000

Source: City of Tulsa Department of Finance

FY24 CAPITAL BUDGET

FUNDED PROGRAM STATUS AND OPERATING IMPACT

Fiscal Year 2024 Capital Budget

As a part of the annual budget process, the Mayor and City Council determine the appropriations for approved Capital Improvement Projects. They are funded from numerous sources including Sales Tax, general obligation bonds, enterprise funds, sales tax revenue bonds, utility system revenue bonds, Oklahoma Water Resources Board loans, and federal transportation grants. The following is a list of capital projects, by funding source, being funded in FY23-24 and FY24-25.

	FY24 Appropriations (in dollars)	FY25 Appropriations (in dollars)
Water Enterprise Capital Projects Fund (7400)		
Source Water Protection & Management Program		515,000
Spavinaw Creek Bridge Replacement	104,000	2,701,000
Spavinaw WTP Backwash Lagoon Stem Wall	100,000	400,000
Eucha, Spavinaw Water Quality Court Master	500,000	500,000
Raw Water Flowlines Repairs Spavinaw		250,000
Spavinaw Pump Station 54-inch Discharge Valve	1,500,000	
Bird Creek PS Flow Meter and Oologah Valve Replacement		105,000
Woods Pump Station Refurbishment	2,210,000	
Grand River Pump Station Refurbishment	1,500,000	
Lake Yahola Terminal Storage Repair	250,000	
Raw Water Flowlines Repairs Oologah		250,000
Raw Water SCADA System	258,000	
Comprehensive Water System Study	530,000	
Reservoir Hill Pumps Station Rehabilitation	250,000	
Mohawk Disinfection Alternatives		420,000
Mohawk WTP Chemical Tank Replacement	124,000	1,273,000
(79) A.B. Jewell -Chemical Feed Facilities Improvements		743,000
A.B. Jewell Disinfection Alternatives	408,000	
A.B. Jewell WTP Improvements - Residuals Improvements Phase 3	650,000	4,099,000
A.B. Jewell WTP Filter Gallery Pipe and Concrete Replacement		1,126,000
(69) Large Water Valve Replacement-City Wide		106,000
(141) Transmission Line Condition Assessment-Citywide		200,000
Economic Development Citywide	1,500,000	500,000
(26) Water Line Relocations-Citywide	900,000	900,000
(55) Water Mains Replacements - City Wide-Enterprise Fund	10,995,000	2,387,000
(57) Dead-End Connections & Extensions	900,000	350,000
Reservoir Hill Tank Rehabilitation		330,000
Facility Roof Repairs Citywide	600,000	600,000
Water Vault & Large Meter Upgrades		212,000
Emergency Waterline Repair Contract	1,000,000	1,000,000
(36) Automatic Meter Reading - City Wide	3,825,000	
Total Water Enterprise Capital Projects	28,104,000	18,967,000
Water Revenue Bonds Capital Projects (Proposed)		
Eucha Dam Anchoring	14,000,000	
Grand River Pump Station Refurbishment		4,790,000
Lake Yahola Terminal Storage Repair		2,500,000
Utica Ave Transmission Waterline Rehabilitation and Replacement	9,880,000	
(55) Water Mains Replacements - City Wide-Rev. Bonds	7,198,000	10,300,000
(36) Automatic Meter Reading - City Wide		20,000,000
Total Water Revenue Bond Capital Projects	31,078,000	37,590,000
Sewer Enterprise Capital Projects Fund (7500)		
Northside WWTP Aeration Jockey Blower Addition	1,126,000	
Northside Interceptor Improvements		680,000
Flatrock Creek Rehabilitation and Relief	783,000	
Coal Creek Rehabilitation	517,000	
Southside WWTP Digester Feed Piping Improvements	201,000	
71st Street Dewatering Facility 81st Street Access	361,000	3,183,000
Nickel Creek Extension Phase 3	230,000	

FY24 CAPITAL BUDGET

FUNDED PROGRAM STATUS AND OPERATING IMPACT

	FY24 Appropriations (in dollars)	FY25 Appropriations (in dollars)
West Tulsa 39, 40, 41-S Rehab & Relief	72,000	441,000
Crow Creek Rehab & Relief	434,000	5,589,000
Joe Creek/LaFortune Park Rehab		99,000
Haikey Creek Oxidation Ditch Demolition		217,000
Haikey Creek SAMS Equipment Replacements, including Project 118 (FEB improvments), and 171 (annual equipment R&R)li	287,000	535,000
Lower Bird Creek WWTP Oxidation Ditch Mixers	55,000	370,000
Spunky Creek East Branch Contract 1	4,951,000	
Spunky Creek Main Stem South Contract 1 and 2	540,000	6,664,000
Lift Station Replacements or Upgrades	1,727,000	2,075,000
Sewer Rehab Area Wide	2,959,000	1,000,000
Unsewered Areas Areawide	3,682,000	
Areawide Point Repairs	3,000,000	3,000,000
2008 Street Package - Sewer Rehab/Replacement	3,500,000	3,500,000
Force Main Condition Assessment	618,000	637,000
Interceptor Condition Assessment	750,000	750,000
Concrete Pipe Replacement	5,260,000	
Economic Development Wastewater Infrastructure	700,000	
Manhole Condition Assessment and Rehabilitation Program	3,000,000	3,000,000
Emergency Sewer Repair, Rehabilitation and Replacement	2,200,000	2,200,000
Total Sewer Enterprise Capital Projects	36,953,000	33,940,000
Sewer Revenue Bonds Capital Projects (Proposed)		
Flatrock Creek Rehabilitation and Relief		8,741,000
Coal Creek Rehabilitation		3,281,000
Southside WWTP Sludge Dewatering Alternative	15,524,000	
Upper Joe Creek - East Branch	5,150,000	1,389,000
Lower Bird Creek WWTP Expansion Phase 2 (ARPA Grant)		16,000,000
Sewer Rehab Area Wide	2,500,000	4,623,000
Total Sewer Revenue Bond Capital Projects	23,174,000	34,034,000
Stormwater Enterprise Fund (5600)		
Transportation Projects - Stormwater Improvements	450,000	400,000
Urgent Small Drainage Projects - And Voluntary Buyout Program	500,000	550,000
Citywide - Channel Erosion and Stabilization	400,000	200,000
Citywide Culvert Replacement	250,000	250,000
Citywide Storm Sewer Extensions	350,000	200,000
Citywide Concrete Channel Rehabilitation	1,100,000	
Citywide Detention Pond Rehabilitation	750,000	400,000
Citywide Urban Lake Maintenance	250,000	300,000
Citywide Economic Development	500,000	500,000
Citywide Rehabilitation & Replacement	2,059,000	2,059,000
Total Stormwater Enterprise Capital Projects	6,609,000	4,859,000
Stormwater Revenue Bond		
Citywide - Channel Erosion and Stabilization	1,250,000	1,400,000
Citywide Storm Sewer Extensions	4,000,000	11,450,000
Citywide Concrete Channel Rehabilitation	1,000,000	1,000,000
Citywide Detention Pond Rehabilitation		6,000,000
Citywide Rehabilitation & Replacement	600,000	4,000,000
Total Stormwater Revenue Bond Projects	6,850,000	23,850,000
2016 Limited-Purpose Economic Development Temporary Sales Tax Fund (4000)		
River Parks Authority		
New Trail, East Bank-101st to Cousins Park (Design and Matching Funds)		400,000
Total River Parks Authority Projects	0	400,000
Economic Development		
Low Water Dam and Pedestrian Bridge	13,314,000	8,600,000

FY24 CAPITAL BUDGET

FUNDED PROGRAM STATUS AND OPERATING IMPACT

	FY24 Appropriations (in dollars)	FY25 Appropriations (in dollars)
Citywide & Route 66 Beautification and Reinvestment Citywide Beautification	262,500	262,500
Citywide & Route 66 Beautification and Reinvestment Route 66	262,500	262,500
East Bank Park, Boat Dock, and Abutment Improvements	980,000	630,000
Vensel Creek Park and Boat Dock	700,000	450,000
East Bank Trail Connection from Low Water Dam to Vensel Creek	420,000	270,000
Mitigation, Bank Stabilization & Outfall Protection	560,000	360,000
Capital Equipment (non Public Safety)	3,000,000	3,000,000
Public Schools Partnership with Union, Jenks & Tulsa Public Schools in Teacher Retention, Recruitment, Training	1,400,000	1,400,000
Tulsa Arts Commission	150,000	150,000
Total Economic Development Projects	21,049,000	15,385,000
Transfer to Debt Service		
Debt Service - Transfer to TPFA	54,148,000	51,263,000
Total Transfer to Debt Service Project	54,148,000	51,263,000
Total 2016 Limited-Purpose Economic Development Temporary Sales Tax Projects	75,197,000	67,048,000
2020 Sales Tax Capital Projects Fund (409)		
Fire Department		
Fire Apparatus and Equipment	4,300,000	2,890,000
Total Fire Department Projects	4,300,000	2,890,000
Parks and Recreation Department		
Park Facilities Roof, HVAC, Infrastructure Rehabilitation/Replacement, Security Upgrades	2,750,000	2,500,000
*** <u>Upgrade, Add, or Renovate Outdoor Park Play Amenities</u>	1,200,000	1,900,000
Tennis Courts Rehabilitation / Replacement		1,500,000
Fred Johnson Park Rehabilitation and Replacement	2,625,000	
Swan Lake Rehabilitation	1,200,000	
Hill Park Improvements		500,000
Mohawk Park Rehabilitation and Renovation		100,000
Citywide - Park System Parking Rehabilitation		525,000
Total Parks and Recreations Department Projects	7,775,000	7,025,000
Tulsa Zoo		
Tulsa Zoo Entrance and Parking		600,000
Total Tulsa Zoo Projects	0	600,000
Citywide Public Facilities		
Citywide Public Facilities - Maintenance and Rehabilitation	2,000,000	2,000,000
ADA Transition Plan - Buildings	900,000	1,750,000
ADA Transition Plan - Parks	1,000,000	1,000,000
Public Facilities, Roofing	400,000	530,000
Greenwood Cultural Center Rehab	4,840,000	
One Technology Center - Maint/Rehab		700,000
600 Civic Center - Equip Relocation		200,000
Total Citywide Public Facilities Projects	9,140,000	6,180,000
Planning and Development		
Economic Development Infrastructure	1,650,000	2,350,000
*** <u>Community Development Priority Projects</u>	1,750,000	3,000,000
Total Planning and Development Projects	3,400,000	5,350,000
Transit		
Replace Aging Vehicles - local match (Replace 33 fixed-route & 39 LIFT program busses)	3,800,000	4,600,000
Total Transit Projects	3,800,000	4,600,000
Capital Equipment		
Five-Year Capital Equipment Needs as Described in the 2012 Equipment Study (excluding Police).	11,277,778	11,277,778
Total Capital Equipment Projects	11,277,778	11,277,778
Total 2020 Sales Tax Capital Projects	39,692,778	37,922,778

FY24 CAPITAL BUDGET

FUNDED PROGRAM STATUS AND OPERATING IMPACT

	FY24 Appropriations (in dollars)	FY25 Appropriations (in dollars)
2014 General Obligation Bond Program (Issue 8 - 4277)		
Arterial Street Rehabilitation and Citywide Projects		
11th St. - Lewis Ave. to Harvard Ave.	1,970,000	
91st St. - Harvard Ave. to Yale Ave.	50,000	2,505,000
Total Arterial Street Rehabilitation and Citywide Projects	2,020,000	2,505,000
Non-Arterial Rehabilitation and Citywide Projects		
Maintenance Zone 3017: 11th St. S north to Admiral Pl & Sheridan Rd. east to Memorial Dr.		5,015,000
Maintenance Zone 4013: 1st St., 2nd St., 3rd St. and 4th St. from 100' West of Owasso Ave.	5,990,000	
Maintenance Zone 4152: Baltimore Ave. north to Easton St. & Southwest Blvd. east to Madison Ave		3,895,000
Maintenance Zone 5046: 51st St. S. north to 41st St. S. & Yale Ave. east to Sheridan Rd.		5,410,000
Maintenance Zone 7054: 61st St. S. north to 56th St. S. & Memorial Dr. east to Mingo Rd.		7,635,000
Maintenance Zone 9049: 61st St. S. north to 51st St. S. & Riverside Dr. east to Lewis Ave.		8,795,000
Total Non-Arterial Rehabilitation and Citywide Projects	5,990,000	30,750,000
Bond Issuance Costs	20,000	100,000
Total 2014 General Obligation Bond Capital Projects	8,030,000	33,355,000
2020 General Obligation Bond Program (Issue 4 - 4284)		
Non-Arterial Street Rehabilitation Projects		
Maintenance Zone 1007: Admiral Pl from Quincy Ave to Utica Ave; Quinc	1,010,000	
Maintenance Zone 1070: Elwood Ave from Seminole St to Queen St; Denve	2,180,000	
Maintenance Zone 1071: 31st St N from MLK Jr Blvd to Garrison Ave; Fr		1,600,000
Maintenance Zone 1076: Detroit Ave from 36th St N to cul-de-sac north	2,120,000	
Maintenance Zone 1078: 55th St N from MLK Jr Blvd to Elgin Ave; Frank	2,300,000	
Maintenance Zone 1098: 51st St N from Lewis Ave east approx. 0.6 mi t	470,000	
Maintenance Zone 1153: Marshall St from Union Ave east to dead end; T	1,960,000	
Maintenance Zone 2056: Florence Pl and Gary Av from 61st St S extendi	1,800,000	
Maintenance Zone 2066: 40th St S from Yukon Ave to Union Ave	1,250,000	
Maintenance Zone 2131: 57th St S from 33rd W Ave to 31st W Ave	590,000	
Maintenance Zone 3004: Louisville Ave and Oswego Ave from Xyler St to	1,130,000	
Maintenance Zone 3008: Independence St from Lewis Ave to Florence Pl;	150,000	
Maintenance Zone 3010: Irvington Ave from Pine St to Reading St; and		1,630,000
Maintenance Zone 3017: 74th E Ave and 78th E Ave from Admiral Pl to E		2,680,000
Maintenance Zone 3082: 120th E Ave and 121st E Ave from Admiral Pl to		50,000
Maintenance Zone 4014: 3rd St S and 4th Pl S from Delaware Ave to Har	1,690,000	
Maintenance Zone 4015: 5th Pl S from Harvard Ave to Pittsburg Ave; Ja		720,000
Maintenance Zone 4021: Victor Ave from 11th St S t 12th St S; Wheelin	2,930,000	
Maintenance Zone 4029: Main St from 21st St S to Woodward Blvd; Bosto		200,000
Maintenance Zone 4069: Easton Ct and Easton Pl from Gilcrease Museum		6,280,000
Maintenance Zone 5016: Admiral Blvd from Hudson Ave to Sheridan Rd; 2	210,000	
Maintenance Zone 5027: 109th E Ave from 19th St S to 20th St S; 19th	880,000	
Maintenance Zone 6144: 131st E Ave/130th E Ave from 21st St S to appr	500,000	
Maintenance Zone 6150: Admiral Blvd from 166th E Ave to 168th E Ave;	3,750,000	
Maintenance Zone 7048: 94th E Ave from 51st St S to approx. 85 ft nor	3,500,000	
Maintenance Zone 7104: 73rd St S from Memorial Dr to 85th E Ave; 85th		300,000
Maintenance Zone 7109: 92nd E Ave from 91st St S to 87th Pl S; 89th		1,405,000
Maintenance Zone 8116: 108th St S from Yale Ave to Toledo Ave; 107th	600,000	
Maintenance Zone 9036: Madison Ave, Woodward Blvd, and Owasso Ave fro		3,700,000
Maintenance Zone 9044: 45th St S from Lewis Ave to Columbia Ave; 46th	3,100,000	
Maintenance Zone 9049: 55th St S from 180 ft west of Cincinnati Ave t	3,220,000	
Maintenance Zone 9051: Indianapolis Ave and Knoxville Ave from 59th	960,000	
Total Non-Arterial Rehabilitation Projects	36,300,000	18,565,000
Arterial Street Rehabilitation Projects		
56th St N - MLK Jr Blvd to approx. 1500 ft west of Peoria Ave	75,000	
36th St N - Osage County Line to MLK Jr Blvd	375,000	
MLK Jr Blvd - 56th St N to 46th St N		75,000
MLK Jr Blvd - Apache St to Pine St	675,000	
41st St S - Union Ave to Elwood Ave	1,830,000	

FY24 CAPITAL BUDGET

FUNDED PROGRAM STATUS AND OPERATING IMPACT

	FY24 Appropriations (in dollars)	FY25 Appropriations (in dollars)
51st St S - 33rd W Ave to Union Ave		175,000
Elwood Ave - 71st St S to 81st St S	130,000	
Lewis Ave - 71st St S to 81st St S	150,000	
Harvard Ave - 61st St S to 71st St S	100,000	
Harvard Ave - 81st St S to 91st St S	100,000	
36th St N - Garnett Rd to 129th E Ave	1,470,000	
36th St N - 129th E Ave to 141st E Ave	500,000	
Apache St - Gilcrease Expy to Sheridan Rd	200,000	
Pine St - Lewis Ave to Harvard Ave		410,000
Pine St - State Hwy 11 to Mingo Rd		375,000
Pine St - Mingo Rd to Garnett Rd		150,000
Pine St - Garnett Rd to 129th E Ave	1,000,000	
Admiral Pl - Memorial Dr to Mingo Rd	2,100,000	
Admiral Pl - Garnett Rd to 129th E Ave	920,000	
11th St S - Memorial Dr to 89th E Ave		150,000
Yale Ave - Apache St to Pine St	1,160,000	
Sheridan Rd - 36th St N to Apache St	930,000	
Garnett Rd - Admiral Pl to 11th St S		100,000
129th E Ave - 36th St N to Apache St	1,490,000	
129th E Ave - Apache St to Pine St	1,160,000	
11th St S - Harvard Ave to Yale Ave	700,000	
15th St S - Boston Ave to Denver Ave	100,000	
15th St S - Harvard Ave to Yale Ave	1,690,000	
21st St S - Lewis Ave to Harvard Ave		100,000
21st St S - Harvard Ave to Yale Ave		100,000
41st St S - Yale Ave to Sheridan Ave	850,000	
11th St S - 161st E Ave to 177th E Ave		900,000
11th St S - 177th E Ave to 193rd E Ave	1,100,000	
41st St S - 177th E Ave to 193rd E Ave		75,000
145th E Ave - 11th St S to 21st St S		710,000
161st E Ave - 11th St S to 21st St S	1,550,000	
61st St S - Sheridan Rd to Memorial Dr	1,500,000	
Mingo Rd - 61st St S to 71st St S	460,000	
101st St S- Yale Ave to Sheridan Ave	100,000	900,000
101st St S - Sheridan Rd to Memorial Dr		100,000
111st St S - Yale Ave to Sheridan Rd	100,000	
Yale Ave - 61st St S to 71st St S		200,000
Yale Ave - 111th St S to 121st St S		1,050,000
Sheridan Rd - 71st St S to 81st St S	540,000	
Peoria Ave - 31st St S to 41st St S	1,090,000	
36th St N & Harvard Ave Intersection	70,000	
Apache St & MLK Jr Blvd Intersection	250,000	
41st St S & Elwood Ave Intersection	180,000	
51st St S & 33rd W Ave Intersection		50,000
36th St N & 129th E Ave Intersection	275,000	
Pine St & Sheridan Rd Intersection	680,000	
Pine St & Garnett Rd Intersection	500,000	
Admiral Pl & Garnett Rd Intersection		75,000
11th St S & Sheridan Rd Intersection	540,000	
11th St S & Mingo Rd Intersection		50,000
11th St S & Harvard Ave Intersection	70,000	
15th St S & Harvard Ave Intersection	750,000	
31st St S & Peoria Ave Intersection	307,903	
11th St S & 161st E Ave Intersection	220,000	
11th St S & 177th E Ave Intersection		245,000
11th St S & 193rd E Ave Intersection	200,000	
21st St S & 145th E Ave Intersection		1,620,000
41st St S & 177th E Ave Intersection		50,000

FY24 CAPITAL BUDGET

FUNDED PROGRAM STATUS AND OPERATING IMPACT

	FY24 Appropriations (in dollars)	FY25 Appropriations (in dollars)
91st St S & Memorial Dr Intersection		250,000
111th St S & Yale Ave Intersection		250,000
Total Arterial Rehabilitation Projects	28,187,903	8,160,000
Arterial Street Widening Projects		
81st St S - Tacoma Ave to Maybelle Ave		600,000
81st St S & Elwood Ave Intersection		495,000
91st St S - Memorial Dr to Mingo Rd	8,500,000	
101st St S & Sheridan Rd Intersection	800,000	
81st St S - Harvard Ave to Yale Ave	1,000,000	
Total Arterial Street Widening Projects	10,300,000	1,095,000
Central Business District (CDB) Projects		
-4th St		2,700,000
-Lansing Ave		690,000
-Alleyways	305,000	
Total Central Business District (CDB) Projects	305,000	3,390,000
Bridge Maintenance & Rehabilitation Projects		
Bridge #219D - on Tisdale Expwy, 0.5 mi north of Pine St	50,000	
Bridge #340 - on W Reading St between Queen St and Olympia Ave	50,000	
Bridge #179 - on Elwood Ave south of I-44, at RiverParks Trail and Wastewater Treatment Plant	40,000	
Bridge #232 - at 3600 Southwest Blvd, northeast of US 75	50,000	
Bridge #425 - on 33rd W Ave, 0.2 mi north of 57th St S	50,000	
Bridge #225 - on Pine St, 0.5 mi east of Mingo Rd		75,000
Bridge #236 - on Utica Ave at the intersection of Utica Ave, Terwilliger Blvd and Victor Ave	50,000	
Bridge #474 - on Joplin Ave, 250 ft north of 15th St S	40,000	
Bridge #482 - on Joplin Ave, 300 ft north of 15th St S	50,000	
Bridge #153 - on 257th E Ave, 0.75 mi south of 31st St S	50,000	
Bridge #183 - on Garnett Rd, 400 ft south of 31st St S	40,000	
Bridge #252 - on 11th St S, 0.33 mi west of 177th E Ave		50,000
Bridge #271 - on 31st St S, 0.25 mi west of Garnett Rd	50,000	
Bridge #322 - on 116th E Ave, 0.10 mi north of 31st St S	40,000	
Bridge #315 - on 92nd E Ave, 275 ft north of 91st St S	25,000	100,000
Bridge #336 - on Mingo Rd, 400 ft south of 51st St S	40,000	
Bridge #404 - on Memorial Dr, 0.5 mi south of 81st St S	50,000	
Bridge #346 - on 76th E Ave, 300 ft west of 77th E Ave	50,000	
Bridge #424 - on 98th St S, between Oswego Ave and Louisville Ave	40,000	
Citywide Bridge Rehabilitation and Inspection	50,000	50,000
Total Bridge Maintenance & Rehabilitation Projects	815,000	275,000
Citywide Projects		
-Signalized Intersections	460,000	460,000
-Sidewalk Corridors	1,300,000	1,300,000
Citywide Infrastructure Partnership Funds	1,677,227	637,409
Citywide Non-Arterial Routine and Preventive	6,560,000	2,940,000
Citywide Arterial Routine and Preventive	2,999,914	2,000,000
-Signal Coordination and Communication	200,000	80,000
-Signal Installation, Repair and Replacement	600,000	240,000
-Traffic Calming	100,000	40,000
-Lighting Repair and Replacement	200,000	80,000
-Pavement Markings and Signs	750,000	300,000
-Guardrail Repair and Replacement	240,000	
-Traffic Studies	40,000	35,000
- Go Plan Implementation - Traffic Operations	15,000	15,000
- Arterial Sidewalk	250,000	250,000
- Non Arterial Sidewalk	75,000	100,000
Bond Issuance Cost	250,000	152,409
Arena District Master Plan Implementation	5,417,542	
Total Citywide Projects	21,134,683	8,629,818
Total 2020 General Obligation Bond Capital Projects	97,042,586	40,114,818

FY24 CAPITAL BUDGET

FUNDED PROGRAM STATUS AND OPERATING IMPACT

	FY24 Appropriations (in dollars)	FY25 Appropriations (in dollars)
Total FY24 - FY25 Capital Program Appropriations	352,730,364	331,680,596

*** NOTE: Projects are shown as placeholders until associated Ordinance requirements are met for plan approval and/or agreement execution

PUBLIC SERVICE

SECTION 9

APPENDIX

This section is for information only and is not part
of the ordinances adopted by City Council.

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