

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.



ABOUT THE DISTRICT

As one of the most prominent concentrations of African-American businesses in the United States during the early 20th century, the Historic Greenwood District was also known as “Black Wall Street”. Nearly destroyed in the Tulsa Race Massacre of 1921, it has since rebuilt and is home to restaurants, galleries, retail establishments, John Hope Franklin Reconciliation Park, Greenwood Cultural Center and ONEOK Field.



City of Tulsa

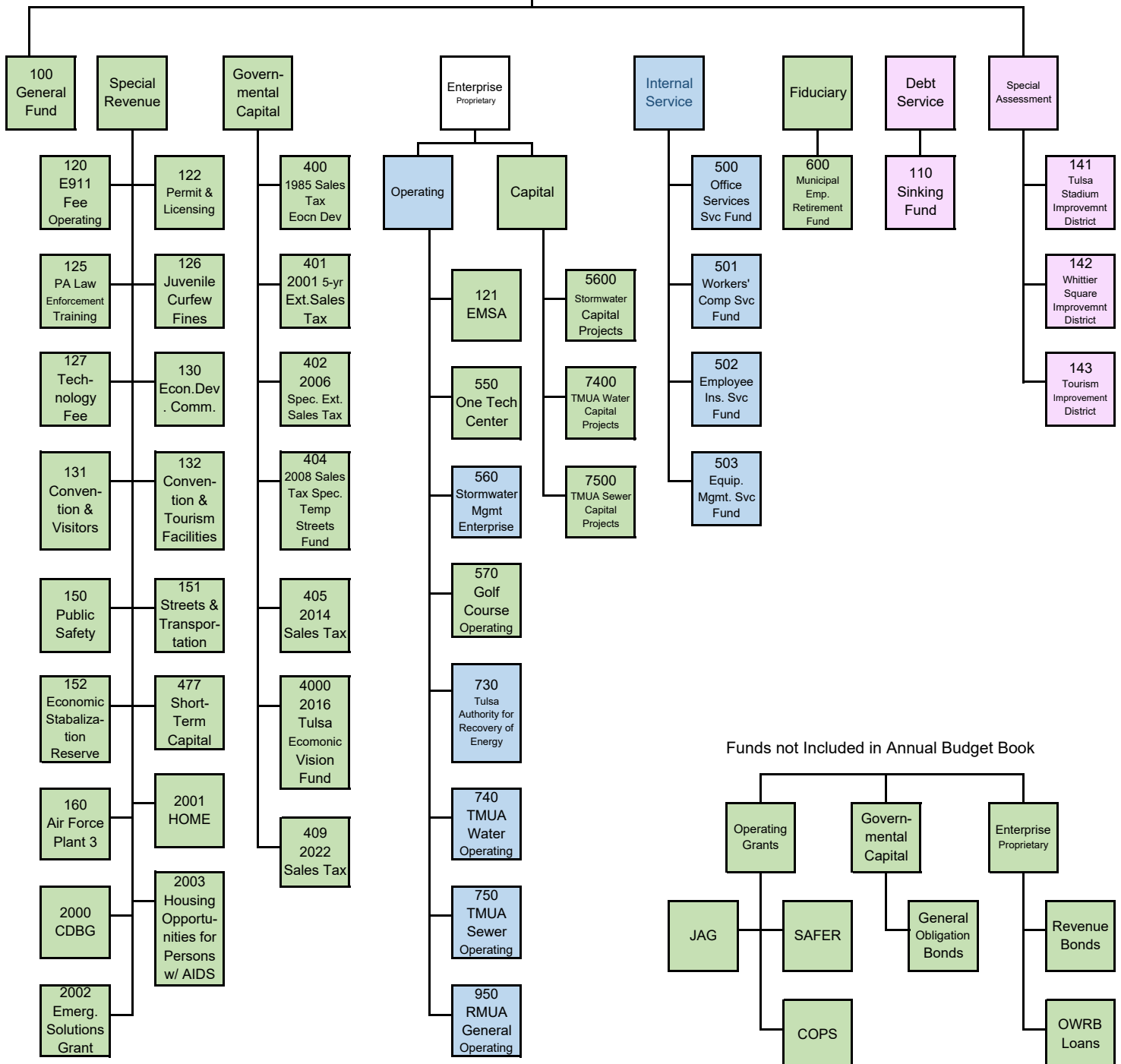
Fund Structure

By Budgetary Basis



CITY OF Tulsa
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Funds Included in Annual Budget Book



- Cash Basis
 - Accrual Basis
 - Modified Accrual Basis
- (See explanation on next page)

WHAT IS "BUDGETARY BASIS"?

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

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

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

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

 Cash Basis Accrual Basis Modified Accrual Basis

Refers to chart colors on the previous page.

BUDGET METHODS

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

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

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

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

ACCOUNTING METHODS

The Comprehensive Annual Financial Report (CAFR) 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 CAFR.

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. Some revenues, such as General Obligation and Revenue Bonds, Community Development and Local Law Enforcement Block Grants, Homeland Security Grants, and State Loans are received in the middle months of the fiscal year and not enough information is available to estimate appropriations in a reasonable manner. The appropriation of these monies is managed by budget amendment during the year after bonds are closed or grant agreements signed. The operating funds not included in the Annual Budget Book are equal to about two percent of the City's annual operating budget.

GENERAL FUND

FY 2020 - 2021 & FY 2021 - 2022

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. Starting in FY21 it is no longer necessary to commit resources to address the City's Other Post Employment Benefits liability (OPEB). Additionally, the \$6 million Economic Stabilization Reserve will be reduced to address a projected economic slowdown. This reserve will be decreased by \$3 million in FY20, \$1.5 Million in FY21, and \$.75 million in FY22.

In FY19, revenues over-performed estimates and expenditure budgets were underspent by \$8.6 million and ended the year with \$10.8 million in unassigned fund balance. This is largely the result of increased sales tax collection and underspending expenditures. The FY20 revenue estimate reflects the start of an economic slowdown of \$2.7 million or 1 percent that will carry over to FY21 and FY22. The economic down turn is primarily caused by low energy prices and actions taken to limit the spread of the covid-19 virus.

Both FY21 and FY22 reflect a cost allocation accounting change which moves departments with allocated budgets in separate funds, to one fund, the General Fund. Those departments will have combined funding in one place to make it easier for department personnel to manage their budgets and improve the purchasing process. Services provided to operations outside of the General Fund will be charged for services received. The impact from the change adds approx. \$29 million to both revenues and expenditures in FY21 and FY22 and explains why the General Fund budget and revenues appear to increase when actually a decline is projected.

REVENUE

FY21 GF revenues are projected to be \$305.8 million. This is 4.4 percent less than the FY20 Original Budget after the approx.\$29 million cost allocation change is removed from the analysis. This is largely due to the decline in sales and use tax collections.

EXPENDITURES

The FY21 GF budget is \$315 million. This is 2.1 percent less than the FY20 Original Budget after the approx.\$29 million cost allocation change is removed from the analysis. A hiring freeze has been implemented along with furloughs to lower expenditures. Also, unassigned fund balance and the Economic Stabilization Reserve were used to stabilize the budget during the projected economic decline.

The Public Safety program's appropriations supporting the Police, Fire, Municipal Court, and Emergency Management, account for 58 percent of the FY21 budget. The Administrative and Support Services category represents approximately 19 percent of the FY21 budget. Public Works and Transportation will receive the third largest allocation at 11 percent of the budget. Cultural and Recreational activities will be allocated 7 percent of FY21 resources. The City's Economic Development and Neighborhood Services functions will consume 4 percent of the FY21 budget and the remaining 1 percent will be transferred to other funds.

The Police and Fire Departments' total allocations are increasing in FY21 by 0.4 and 0.5 percent, respectively. In FY21, Police academies of forty-five (45) are funded and Fire Department service levels will be supported by the addition of sixteen (16) cadets. To bolster service levels in the Police Department, the Public Safety Tax will fund a Police academy of thirty (30) cadets in FY21.

Cultural and Recreational programs will be impacted by 1.8 percent increase from the original FY20 budget in FY21. This is caused by a change in cost allocation accounting methods that now reflect 100 percent of Park and Recreation budget in the General Fund. Parks and Recreation budget does reflect operational reductions for pools and summer day camps for July and August, 2020 due to the covid-19 virus.

Social and Economic Development program allocations are decreasing by 1.6 percent in FY21. The decrease was largely attributed to a onetime economic development study funded in FY20 but not needed in FY21.

Public Works and Transportation will increase by 29.7 percent in FY21. This increase is due to a change in cost allocation accounting methods that now reflect 100 percent of Engineering Services budget in the General Fund.

The Administrative and Support Services programs' allocations are increasing by 31.7 percent. This increase is due to a change in cost allocation accounting methods that now reflect a larger percent of Finance, Information Technology, Asset Management and Customer Care budgets in the General Fund.

Transfers out will decrease by 6.1 percent in FY21 as a result of final payment in FY20 to HUD.

ANNUAL RESOURCES AND OUTLAYS

(amounts expressed in thousands)

	<u>FY 19</u> <u>ACTUAL</u>	<u>FY 20</u> <u>ORIGINAL</u>	<u>FY 20</u> <u>ESTIMATE</u>	<u>FY 21</u> <u>BUDGET</u>	<u>PERCENT</u> <u>DIFF. FROM</u> <u>FY 20 EST.</u>	<u>FY 22</u> <u>FINANCIAL</u> <u>PLAN</u>
Annual Resources						
Revenue	\$ 267,607	\$ 269,583	\$ 266,785	\$ 256,709	-3.8%	\$ 266,128
Transfers In	19,005	20,183	20,298	49,151	142.1%	49,755
Total Resources	286,612	289,766	287,083	305,860	6.5%	315,883
Annual Outlays						
Budget	273,997	287,194	288,839	310,725	7.6%	313,965
Transfers Out	3,980	4,838	4,838	4,542	-6.1%	4,470
Total Outlays	277,977	292,032	293,677	315,267	7.4%	318,435
Resources Less Outlays	8,635	(2,266)	(6,594)	(9,407)		(2,552)
Fund Balance						
Beginning Unassigned Fund Balance	30,556	31,438	39,191	32,597		23,190
Addition to/(Use of)	8,635	(2,266)	(6,594)	(9,407)		(2,552)
Economic Stabilization Reserve	(6,000)	(6,000)	(3,000)	(1,500)		(750)
Committed Fund Balance For OPEB	(2,560)	(2,560)	(2,560)	0		0
Operating Reserve (7.71%)	(19,791)	(19,791)	(19,791)	(19,791)		(19,791)
End of Year	\$ 10,840	\$ 821	\$ 7,246	\$ 1,899		\$ 97

ANNUAL RESOURCES

(amounts expressed in thousands)

REVENUE ACCOUNT	FY 19 ACTUAL	FY 20 ORIGINAL	FY 20 ESTIMATE	FY 21 BUDGET	PERCENT DIFF. FROM FY 20 EST	FY 22 FINANCIAL PLAN
<u>Taxes</u>						
Property Tax	\$ 596	\$ 608	\$ 722	\$ 608	-15.8%	\$ 608
Franchise Tax	22,706	24,252	23,580	23,581	0.0%	23,657
Sales Tax	155,569	156,915	151,759	146,258	-3.6%	153,943
Use Tax	34,880	34,459	36,764	36,764	0.0%	38,440
Hotel & Motel Tax	157	153	119	119	0.0%	119
Total Taxes	213,908	216,387	212,944	207,330	-2.6%	216,767
<u>Licenses, Permits, and Fees</u>						
Business Licenses and Permits	1,933	1,630	1,432	1,658	15.8%	1,658
Nonbusiness Licenses	9,088	8,680	8,548	8,511	-0.4%	8,511
Total Licenses, Permits, and Fees	11,021	10,310	9,980	10,169	1.9%	10,169
<u>Intrqvmntl Grant Revenues</u>						
Federal Government Grants	615	113	515	565	9.7%	565
State Government Grants	19	17	139	141	1.4%	141
State Intrqvmntl Shared Revenue	6,979	7,184	7,340	7,369	0.4%	7,369
Total Intrqvmntl Grant Revenues	7,613	7,314	7,994	8,075	1.0%	8,075
<u>General Government</u>						
Indirects	7,484	7,766	8,068	7,706	-4.5%	7,679
General Government Revenue	5,086	6,007	6,354	1,591	-75.0%	1,591
Public Safety and Protection	2,770	2,641	3,003	2,959	-1.5%	2,959
Public Works and Transportation	4	105	36	36	0.0%	36
Culture and Recreation	2,687	704	644	628	-2.5%	628
Social and Economic Development	780	1,353	1,622	1,622	0.0%	1,622
Miscellaneous	268	398	103	103	0.0%	103
Total General Government	19,079	18,974	19,830	14,645	-26.1%	14,618
<u>Fines and Forfeitures</u>						
Municipal Court Fines	7,519	8,075	7,511	7,512	0.0%	7,512
Court Related Fines and Forfeitures	333	252	310	310	0.0%	310
Other Fines and Forfeitures	1	37	14	14	0.0%	14
Special Assessments	0	46	16	16	0.0%	16
Total Fines and Forfeitures	7,853	8,410	7,851	7,852	0.0%	7,852
<u>Investment Income</u>						
Interest Earnings	5,470	5,429	5,098	5,442	6.7%	5,451
Total Investment Income	5,470	5,429	5,098	5,442	6.7%	5,451
<u>Transfers In</u>						
Transfers within Primary Government	650	650	650	650	0.0%	650
Transfers from Component Units	638	295	0	29,035	N/A	29,171
Transfers from Related Entities	0	55	0	0	N/A	0
Total Transfers In	1,288	1,000	650	29,685	>500%	29,821

	FY 19 ACTUAL	FY 20 ORIGINAL	FY 20 ESTIMATE	FY 21 BUDGET	PERCENT DIFF. FROM FY 20 EST	FY 22 FINANCIAL PLAN
Miscellaneous						
Fee In Lieu	17,717	19,183	19,648	19,466	-0.9%	19,934
Reimbursements	765	719	1,007	1,007	0.0%	1,007
Recoveries	584	588	881	882	0.1%	882
Sale of City Property	459	482	448	562	25.4%	562
Donations	33	147	48	48	0.0%	48
Other	822	823	704	697	-1.0%	697
Total Miscellaneous	20,380	21,942	22,736	22,662	-0.3%	23,130
TOTAL ANNUAL RESOURCES	\$ 286,612	\$ 289,766	\$ 287,083	\$ 305,860	6.5%	\$ 315,883

ANNUAL OUTLAYS

(amounts expressed in thousands)

	FY 19 ACTUAL	FY 20 ORIGINAL	FY 21 BUDGET	PERCENT DIFF. FROM FY 20 ORIG	FY 22 FINANCIAL PLAN
PUBLIC SAFETY AND PROTECTION					
Municipal Court					
Personal Services	\$ 2,196	\$ 2,328	\$ 2,265	-2.7%	\$ 2,311
Materials and Supplies	11	44	21	-52.3%	26
Other Services/Charges	101	173	174	0.6%	187
Total	2,308	2,545	2,460	-3.3%	2,524
Police					
Personal Services	87,268	89,338	90,171	0.9%	90,596
Materials and Supplies	1,735	2,089	1,767	-15.4%	1,725
Other Services/Charges	9,353	10,680	10,598	-0.8%	10,894
Total	98,356	102,107	102,536	0.4%	103,215
Fire					
Personal Services	67,750	70,349	70,728	0.5%	70,892
Materials and Supplies	1,731	1,330	1,227	-7.7%	1,225
Other Services/Charges	3,919	4,583	4,683	2.2%	4,590
Total	73,400	76,262	76,638	0.5%	76,707
Emergency Management					
Other Services/Charges	143	149	148	-0.7%	148
Total	143	149	148	-0.7%	148
Total Public Safety and Protection	174,207	181,063	181,782	0.4%	182,594
CULTURAL DEVELOPMENT AND RECREATION					
Park and Recreation					
Personal Services	5,352	6,317	6,403	1.4%	6,640
Materials and Supplies	757	820	855	4.3%	883
Other Services/Charges	9,425	9,410	9,679	2.9%	10,042
Total	15,534	16,547	16,937	2.4%	17,565
Gilcrease Museum					
Other Services/Charges	3,130	3,290	3,264	-0.8%	3,339
Total	3,130	3,290	3,264	-0.8%	3,339

	FY 19 ACTUAL	FY 20 ORIGINAL	FY 21 BUDGET	PERCENT DIFF. FROM FY 20 ORIG	FY 22 FINANCIAL PLAN
Performing Arts Center					
Personal Services	1,628	0	0	N/A	0
Materials and Supplies	38	0	0	N/A	0
Other Services/Charges	471	0	0	N/A	0
Total	2,137	0	0	N/A	0
River Parks					
Other Services/Charges	654	654	668	2.1%	682
Total	654	654	668	2.1%	682
Total Cultural Development & Recreation	21,455	20,491	20,869	1.8%	21,586
SOCIAL AND ECONOMIC DEVELOPMENT					
Mayor's Office of Economic Development					
Personal Services	740	833	906	8.8%	929
Materials and Supplies	9	9	13	44.4%	11
Other Services/Charges	51	221	86	-61.1%	85
Total	800	1,063	1,005	-5.5%	1,025
Working in Neighborhoods					
Personal Services	3,538	4,113	4,119	0.1%	4,212
Materials and Supplies	362	417	343	-17.7%	352
Other Services/Charges	1,325	1,389	1,410	1.5%	1,406
Total	5,225	5,919	5,872	-0.8%	5,970
Development Services					
Personal Services	4,736	5,245	5,149	-1.8%	5,284
Materials and Supplies	36	49	35	-28.6%	97
Other Services/Charges	205	298	306	2.7%	305
Total	4,977	5,592	5,490	-1.8%	5,686
Total Social & Economic Development	11,002	12,574	12,367	-1.6%	12,681
PUBLIC WORKS AND TRANSPORTATION					
Engineering Services					
Personal Services	3,538	3,630	11,934	228.8%	12,217
Materials and Supplies	59	81	363	348.1%	193
Other Services/Charges	338	325	955	193.8%	1,008
Total	3,935	4,036	13,252	228.3%	13,418
Streets and Stormwater					
Personal Services	5,719	5,377	7,633	42.0%	7,804
Materials and Supplies	592	939	1,243	32.4%	1,180
Other Services/Charges	9,410	9,526	6,328	-33.6%	6,290
Total	15,721	15,842	15,204	-4.0%	15,274
Tulsa Transit					
Other Services/Charges	7,489	7,610	7,207	-5.3%	7,586
Total	7,489	7,610	7,207	-5.3%	7,586
Total Public Works & Transportation	27,145	27,488	35,663	29.7%	36,278
ADMINISTRATIVE AND SUPPORT SERVICES					
Mayor's Office					
Personal Services	1,535	1,317	1,289	-2.1%	1,322
Materials and Supplies	8	18	15	-16.7%	15
Other Services/Charges	87	127	123	-3.1%	125
Total	1,630	1,462	1,427	-2.4%	1,462

	FY 19 ACTUAL	FY 20 ORIGINAL	FY 21 BUDGET	PERCENT DIFF. FROM FY 20 ORIG	FY 22 FINANCIAL PLAN
<u>City Auditor</u>					
Personal Services	872	1,139	1,138	-0.1%	1,165
Materials and Supplies	7	7	7	0.0%	7
Other Services/Charges	273	282	196	-30.5%	61
Total	1,152	1,428	1,341	-6.1%	1,233
<u>City Council</u>					
Personal Services	1,005	1,185	1,161	-2.0%	1,187
Materials and Supplies	11	38	16	-57.9%	21
Other Services/Charges	51	98	96	-2.0%	93
Total	1,067	1,321	1,273	-3.6%	1,301
<u>Office of the Independent Monitor</u>					
Other Services/Charges	0	246	0	-100.0%	0
Total	0	246	0	-100.0%	0
<u>Legal</u>					
Personal Services	3,598	3,636	3,525	-3.1%	3,621
Materials and Supplies	90	86	100	16.3%	98
Other Services/Charges	240	302	303	0.3%	290
Total	3,928	4,024	3,928	-2.4%	4,009
<u>Human Resources</u>					
Personal Services	2,794	2,935	2,827	-3.7%	2,902
Materials and Supplies	75	108	78	-27.8%	78
Other Services/Charges	991	900	974	8.2%	852
Total	3,860	3,943	3,879	-1.6%	3,832
<u>General Government</u>					
Other Services/Charges	1,989	3,421	3,025	-11.6%	3,006
Total	1,989	3,421	3,025	-11.6%	3,006
<u>INCOG</u>					
Other Services/Charges	1,752	2,581	2,543	-1.5%	2,693
Total	1,752	2,581	2,543	-1.5%	2,693
<u>Finance</u>					
Personal Services	6,476	7,100	11,187	57.6%	11,448
Materials and Supplies	52	69	404	485.5%	387
Other Services/Charges	1,995	4,394	6,374	45.1%	6,272
Total	8,523	11,563	17,965	55.4%	18,107
<u>Information Technology</u>					
Personal Services	7,401	7,151	10,541	47.4%	10,840
Materials and Supplies	263	296	348	17.6%	382
Other Services/Charges	2,964	1,993	3,670	84.1%	3,745
Total	10,628	9,440	14,559	54.2%	14,967
<u>Customer Care</u>					
Personal Services	477	492	2,140	335.0%	2,195
Materials and Supplies	1	7	26	271.4%	32
Other Services/Charges	10	19	91	378.9%	93
Total	488	518	2,257	335.7%	2,320
<u>Communications</u>					
Personal Services	558	561	533	-5.0%	547
Materials and Supplies	2	9	6	-33.3%	11
Other Services/Charges	10	19	28	47.4%	27
Total	570	589	567	-3.7%	585

	FY 19 ACTUAL	FY 20 ORIGINAL	FY 21 BUDGET	PERCENT DIFF. FROM FY 20 ORIG	FY 22 FINANCIAL PLAN
Asset Management					
Personal Services	1,715	1,886	2,669	41.5%	2,738
Materials and Supplies	427	460	524	13.9%	507
Other Services/Charges	2,459	2,696	4,087	51.6%	4,066
Total	4,601	5,042	7,280	44.4%	7,311
Total Administrative & Support Services	40,188	45,578	60,044	31.7%	60,826
TOTAL BUDGET	273,997	287,194	310,725	8.2%	313,965

(Expenditures or appropriations)

	FY 19 ACTUAL	FY 20 ORIGINAL	FY 21 BUDGET	PERCENT DIFF. FROM FY 20 ORIG	FY 22 FINANCIAL PLAN
Transfers Out					
OTC Building Operation	2,675	4,410	4,395	-0.3%	4,395
Golf Course Operation	110	75	75	0.0%	75
Transfer to Facilities Maintenance	0	0	72	N/A	0
Short Term Capital	192	0	0	N/A	0
Whittier Square Improv District	10	10	0	-100.0%	0
Convention and Tourism Facility Fund	350	0	0	N/A	0
Equipment Management Fund	300	0	0	N/A	0
CDBG	343	343	0	-100.0%	0
TOTAL TRANSFERS OUT	3,980	4,838	4,542	-6.1%	4,470
TOTAL ANNUAL OUTLAYS	\$ 277,977	\$ 292,032	\$ 315,267	8.0%	\$ 318,435

SUMMARY BY PROGRAM CATEGORY

(amounts expressed in thousands)

	FY 19 ACTUAL	FY 20 ORIGINAL	FY 21 BUDGET	PERCENT DIFF. FROM FY 20 ORIG	FY 22 FINANCIAL PLAN
PUBLIC SAFETY AND PROTECTION					
Personal Services	\$ 157,214	\$ 162,015	\$ 163,164	0.7%	\$ 163,799
Materials and Supplies	3,477	3,463	3,015	-12.9%	2,976
Other Services/Charges	13,516	15,585	15,603	0.1%	15,819
Total	174,207	181,063	181,782	0.4%	182,594
CULTURAL DEVELOPMENT AND RECREATION					
Personal Services	6,980	6,317	6,403	1.4%	6,640
Materials and Supplies	795	820	855	4.3%	883
Other Services/Charges	13,680	13,354	13,611	1.9%	14,063
Total	21,455	20,491	20,869	1.8%	21,586
SOCIAL AND ECONOMIC DEVELOPMENT					
Personal Services	9,014	10,191	10,174	-0.2%	10,425
Materials and Supplies	407	475	391	-17.7%	460
Other Services/Charges	1,581	1,908	1,802	-5.6%	1,796
Total	11,002	12,574	12,367	-1.6%	12,681

	<u>FY 19 ACTUAL</u>	<u>FY 20 ORIGINAL</u>	<u>FY 21 BUDGET</u>	<u>PERCENT DIFF. FROM FY 20 ORIG</u>	<u>FY 22 FINANCIAL PLAN</u>
PUBLIC WORKS AND TRANSPORTATION					
Personal Services	9,257	9,007	19,567	117.2%	20,021
Materials and Supplies	651	1,020	1,606	57.5%	1,373
Other Services/Charges	17,237	17,461	14,490	-17.0%	14,884
Total	27,145	27,488	35,663	29.7%	36,278
				<u>PERCENT</u>	<u>FY 22</u>
	<u>FY 19</u>	<u>FY 20</u>	<u>FY 21</u>	<u>DIFF. FROM</u>	<u>FINANCIAL</u>
	<u>ACTUAL</u>	<u>ORIGINAL</u>	<u>BUDGET</u>	<u>FY 20 ORIG</u>	<u>PLAN</u>
ADMINISTRATIVE AND SUPPORT SERVICES					
Personal Services	26,431	27,402	37,010	35.1%	37,965
Materials and Supplies	936	1,098	1,524	38.8%	1,538
Other Services/Charges	12,821	17,078	21,510	26.0%	21,323
Total	40,188	45,578	60,044	31.7%	60,826
TRANSFERS	3,980	4,838	4,542	-6.1%	4,470
TOTAL OUTLAYS	\$ 277,977	\$ 292,032	\$ 315,267	8.0%	\$ 318,435

SUMMARY BY ACCOUNT CLASSIFICATION

(amounts expressed in thousands)

	<u>FY 19 ACTUAL</u>	<u>FY 20 ORIGINAL</u>	<u>FY 21 BUDGET</u>	<u>PERCENT DIFF. FROM FY 20 ORIG</u>	<u>FY 22 FINANCIAL PLAN</u>
PERSONAL SERVICES	\$ 208,896	\$ 214,932	\$ 236,318	10.0%	\$ 238,850
MATERIALS AND SUPPLIES	6,266	6,876	7,391	7.5%	7,230
OTHER SERVICES / CHARGES	50,692	65,386	67,016	2.5%	67,885
TRANSFERS	12,123	4,838	4,542	-6.1%	4,470
TOTAL OUTLAYS	\$ 277,977	\$ 292,032	\$ 315,267	8.0%	\$ 318,435

SINKING FUND

FY 2020 - 2021 & FY 2021 - 2022

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 FY21 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 19 ACTUAL	FY 20 ORIGINAL	FY 20 ESTIMATE	FY 21 BUDGET	PERCENT DIFF. FROM FY 20 EST.	FY 22 FINANCIAL PLAN
Annual Resources						
Revenue	\$ 80,955	\$ 82,821	\$ 97,602	\$ 70,106	-28.2%	\$ 70,958
Transfers In	2,050	1,279	1,279	944	-26.2%	546
Total Resources	83,005	84,100	98,881	71,050	-28.1%	71,504
Annual Outlays						
Budget	80,526	84,601	94,164	74,174	-21.2%	60,143
Transfers Out	0	0	0	0	N/A	0
Total Outlays	80,526	84,601	94,164	74,174	-21.2%	60,143
Resources Less Outlays	2,479	(501)	4,717	(3,124)		11,361
Fund Balance						
Beginning Unassigned Fund Balance	67,900	74,912	70,379	75,096		71,972
Addition to/(Use of)	2,479	(501)	4,717	(3,124)		11,361
Reserve for Bond Maturities, Interest, and Judgments	(63,589)	(63,589)	(54,195)	(54,195)		(65,882)
Restricted Balance	\$ 6,790	\$ 10,822	\$ 20,901	\$ 17,777		\$ 17,451

ANNUAL RESOURCES

(amounts expressed in thousands)

REVENUE ACCOUNT	FY 19 <u>ACTUAL</u>	FY 20 <u>ORIGINAL</u>	FY 20 <u>ESTIMATE</u>	FY 21 <u>BUDGET</u>	PERCENT DIFF. FROM FY 20 EST	FY 22 <u>FINANCIAL PLAN</u>
<u>Taxes</u>						
Property Tax	\$ 80,909	\$ 82,821	\$ 83,035	\$ 70,106	-15.6%	\$ 70,958
Total Taxes	80,909	82,821	83,035	70,106	-15.6%	70,958
<u>Debt Related Revenues</u>						
Premium on Bond Issuance	0	0	14,452	0	-100.0%	0
Total Fines and Forfeitures	0	0	14,452	0	-100.0%	0
<u>Transfers In</u>						
Transfers from Component Units	2,050	1,279	1,279	944	-26.2%	546
Total Transfers In	2,050	1,279	1,279	944	-26.2%	546
<u>Miscellaneous</u>						
Other	46	0	115	0	-100.0%	0
Total Miscellaneous	46	0	115	0	-100.0%	0
TOTAL ANNUAL RESOURCES	\$ 83,005	\$ 84,100	\$ 98,881	\$ 71,050	-28.1%	\$ 71,504

ANNUAL OUTLAYS

(amounts expressed in thousands)

DEBT SERVICE	FY 19 <u>ACTUAL</u>	FY 20 <u>ORIGINAL</u>	FY 21 <u>BUDGET</u>	PERCENT DIFF. FROM FY 20 ORIG	FY 22 <u>FINANCIAL PLAN</u>
Total	\$ 80,526	\$ 84,601	\$ 74,174	-12.3%	\$ 60,143
TOTAL ANNUAL OUTLAYS	\$ 80,526	\$ 84,601	\$ 74,174	-12.3%	\$ 60,143

E 911 OPERATING

FY 2020 - 2021 & FY 2021 - 2022

OPERATING FUND
120
SPECIAL REVENUE FUND BUDGETED ON A CASH BASIS

OVERVIEW

In July 1987, Tulsa voters approved the development and implementation of an enhanced 911 system and a fee on phone service to cover its costs. The E911 Fee Operating Fund was established to account for the collection of the fee and to track the enhanced 911 service expenditures. Ordinance #16930, approved by the Mayor in December 1989, set a first-year emergency telephone user charge of five percent of the tariff rate with subsequent years set at three percent of the tariff rate. In 1994, the City Council approved raising the tariff rate back to five percent to establish an emergency communication capital equipment replacement and acquisition program. While the initial projects have been implemented, revenues from the tariff continue to provide a significant funding source for emergency dispatching. In 2006, Tulsa County voters approved a 50 cent per month user charge on cell phones. This revenue source also helps fund E911 operations.

BUDGET SUMMARY

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

ANNUAL RESOURCES AND OUTLAYS

(amounts expressed in thousands)

	FY 19 ACTUAL	FY 20 ORIGINAL	FY 20 ESTIMATE	FY 21 BUDGET	PERCENT DIFF. FROM FY 20 EST.	FY 22 FINANCIAL PLAN
Annual Resources						
Revenue	\$ 3,988	\$ 4,063	\$ 3,983	\$ 4,039	1.4%	\$ 4,039
Transfers In	0	0	0	0	N/A	0
Total Resources	3,988	4,063	3,983	4,039	1.4%	4,039
Annual Outlays						
Budget	3,863	4,014	4,018	3,907	-2.8%	3,914
Transfers Out	0	0	0	287	N/A	297
Total Outlays	3,863	4,014	4,018	4,194	4.4%	4,211
Resources Less Outlays	125	49	(35)	(155)		(172)
Fund Balance						
Beginning Unassigned Fund Balance	1,132	923	1,257	1,222		1,067
Addition to/(Use of)	125	49	(35)	(155)		(172)
End of Year	\$ 1,257	\$ 972	\$ 1,222	\$ 1,067		\$ 895

ANNUAL RESOURCES

(amounts expressed in thousands)

	FY 19 <u>ACTUAL</u>	FY 20 <u>ORIGINAL</u>	FY 20 <u>ESTIMATE</u>	FY 21 <u>BUDGET</u>	PERCENT DIFF. FROM FY 20 EST	FY 22 <u>FINANCIAL PLAN</u>
REVENUE ACCOUNT						
<u>General Government</u>						
General Government Revenue	\$ 33	\$ 66	\$ 41	\$ 41	0.0%	\$ 41
Public Safety and Protection	<u>3,916</u>	<u>3,958</u>	<u>3,905</u>	<u>3,958</u>	1.4%	<u>3,958</u>
Total General Government	<u>3,949</u>	<u>4,024</u>	<u>3,946</u>	<u>3,999</u>	1.3%	<u>3,999</u>
<u>Investment Income</u>						
Interest Earnings	<u>39</u>	<u>39</u>	<u>37</u>	<u>40</u>	8.1%	<u>40</u>
Total Investment Income	<u>39</u>	<u>39</u>	<u>37</u>	<u>40</u>	8.1%	<u>40</u>
TOTAL ANNUAL RESOURCES	<u>\$ 3,988</u>	<u>\$ 4,063</u>	<u>\$ 3,983</u>	<u>\$ 4,039</u>	1.4%	<u>\$ 4,039</u>

ANNUAL OUTLAYS

(amounts expressed in thousands)

	FY 19 <u>ACTUAL</u>	FY 20 <u>ORIGINAL</u>	FY 21 <u>BUDGET</u>	PERCENT DIFF. FROM FY 20 ORIG	FY 22 <u>FINANCIAL PLAN</u>
PUBLIC SAFETY AND PROTECTION					
<u>Police</u>					
Personal Services	\$ 1,535	\$ 1,837	\$ 1,953	6.3%	\$ 1,957
Materials and Supplies	15	54	51	-5.6%	54
Other Services/Charges	1,281	1,657	1,659	0.1%	1,659
Capital Outlay	<u>628</u>	<u>0</u>	<u>0</u>	N/A	<u>0</u>
Total	<u>3,459</u>	<u>3,548</u>	<u>3,663</u>	3.2%	<u>3,670</u>
Total Public Safety and Protection	<u>3,459</u>	<u>3,548</u>	<u>3,663</u>	3.2%	<u>3,670</u>
ADMINISTRATIVE AND SUPPORT SERVICES					
<u>Information Technology</u>					
Personal Services	110	114	0	-100.0%	0
Materials and Supplies	5	5	0	-100.0%	0
Other Services/Charges	<u>47</u>	<u>61</u>	<u>0</u>	-100.0%	<u>0</u>
Total	<u>162</u>	<u>180</u>	<u>0</u>	-100.0%	<u>0</u>
<u>Asset Management</u>					
Personal Services	27	29	0	-100.0%	0
Materials and Supplies	6	5	0	-100.0%	0
Other Services/Charges	<u>209</u>	<u>252</u>	<u>244</u>	-3.2%	<u>244</u>
Total	<u>242</u>	<u>286</u>	<u>244</u>	-14.7%	<u>244</u>
Total Administrative & Support Services	<u>404</u>	<u>466</u>	<u>244</u>	-47.6%	<u>244</u>
TOTAL BUDGET	<u>3,863</u>	<u>4,014</u>	<u>3,907</u>	-2.7%	<u>3,914</u>
(Expenditures or appropriations)					

	FY 19	FY 20	FY 21	PERCENT DIFF. FROM	FY 22 FINANCIAL
<u>Transfers Out</u>	<u>ACTUAL</u>	<u>ORIGINAL</u>	<u>BUDGET</u>	<u>FY 20 ORIG</u>	<u>PLAN</u>
Operational support - Asset Mgt	0	0	43	N/A	43
Operational support - Info Tech	0	0	244	N/A	254
TOTAL TRANSFERS OUT	0	0	287	N/A	297
TOTAL ANNUAL OUTLAYS	\$ 3,863	\$ 4,014	\$ 4,194	4.5%	\$ 4,211

OVERVIEW

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

BUDGET SUMMARY

Emergency Management Services Authority Fund revenues are estimated to be \$6,786,000 in FY21 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)

	<u>FY 19 ACTUAL</u>	<u>FY 20 ORIGINAL</u>	<u>FY 20 ESTIMATE</u>	<u>FY 21 BUDGET</u>	<u>PERCENT DIFF. FROM FY 20 EST.</u>	<u>FY 22 FINANCIAL PLAN</u>
Annual Resources						
Revenue	\$ 6,789	\$ 6,875	\$ 6,797	\$ 6,786	-0.2%	\$ 6,786
Transfers In	0	0	0	0	N/A	0
Total Resources	6,789	6,875	6,797	6,786	-0.2%	6,786
Annual Outlays						
Budget	575	597	582	398	-31.7%	398
Transfers Out	5,727	8,380	6,010	9,913	64.9%	6,328
Total Outlays	6,302	8,977	6,592	10,311	56.4%	6,726
Resources Less Outlays	487	(2,102)	205	(3,525)		60
Fund Balance						
Beginning Unassigned Fund Balance	2,879	2,127	3,366	3,571		46
Addition to/(Use of)	487	(2,102)	205	(3,525)		60
End of Year	\$ 3,366	\$ 25	\$ 3,571	\$ 46		\$ 106

ANNUAL RESOURCES

(amounts expressed in thousands)

	<u>FY 19</u> <u>ACTUAL</u>	<u>FY 20</u> <u>ORIGINAL</u>	<u>FY 20</u> <u>ESTIMATE</u>	<u>FY 21</u> <u>BUDGET</u>	<u>PERCENT</u> <u>DIFF. FROM</u> <u>FY 20 EST</u>	<u>FY 22</u> <u>FINANCIAL</u> <u>PLAN</u>
REVENUE ACCOUNT						
<u>Enterprise</u>						
EMSA Revenue	\$ 6,725	\$ 6,812	\$ 6,726	\$ 6,726	0.0%	\$ 6,726
Miscellaneous Utility Revenue	<u>11</u>	<u>12</u>	<u>7</u>	<u>6</u>	-14.3%	<u>6</u>
Total Enterprise	6,736	6,824	6,733	6,732	0.0%	6,732
<u>Investment Income</u>						
Interest Earnings	<u>53</u>	<u>51</u>	<u>64</u>	<u>54</u>	-15.6%	<u>54</u>
Total Investment Income	53	51	64	54	-15.6%	54
TOTAL ANNUAL RESOURCES	<u>\$ 6,789</u>	<u>\$ 6,875</u>	<u>\$ 6,797</u>	<u>\$ 6,786</u>	-0.2%	<u>\$ 6,786</u>

ANNUAL OUTLAYS

(amounts expressed in thousands)

	<u>FY 19</u> <u>ACTUAL</u>	<u>FY 20</u> <u>ORIGINAL</u>	<u>FY 21</u> <u>BUDGET</u>	<u>PERCENT</u> <u>DIFF. FROM</u> <u>FY 20 ORIG</u>	<u>FY 22</u> <u>FINANCIAL</u> <u>PLAN</u>
PUBLIC SAFETY AND PROTECTION					
<u>Fire</u>					
Materials and Supplies	\$ 195	\$ 175	\$ 230	31.4%	\$ 230
Other Services/Charges	126	120	120	0.0%	120
Capital Outlay	<u>29</u>	<u>55</u>	<u>0</u>	-100.0%	<u>0</u>
Total	<u>350</u>	<u>350</u>	<u>350</u>	0.0%	<u>350</u>
Total Public Safety and Protection	<u>350</u>	<u>350</u>	<u>350</u>	0.0%	<u>350</u>
SOCIAL AND ECONOMIC DEVELOPMENT					
<u>Working in Neighborhoods</u>					
Personal Services	<u>37</u>	<u>51</u>	<u>48</u>	-5.9%	<u>48</u>
Total	<u>37</u>	<u>51</u>	<u>48</u>	-5.9%	<u>48</u>
Total Social & Economic Development	<u>37</u>	<u>51</u>	<u>48</u>	-5.9%	<u>48</u>
<u>Water and Sewer</u>					
Personal Services	<u>9</u>	<u>9</u>	<u>0</u>	-100.0%	<u>0</u>
Total	<u>9</u>	<u>9</u>	<u>0</u>	-100.0%	<u>0</u>
ADMINISTRATIVE AND SUPPORT SERVICES					
<u>Finance</u>					
Personal Services	91	67	0	-100.0%	0
Materials and Supplies	2	1	0	-100.0%	0
Other Services/Charges	<u>20</u>	<u>48</u>	<u>0</u>	-100.0%	<u>0</u>
Total	113	116	0	-100.0%	0

	FY 19 ACTUAL	FY 20 ORIGINAL	FY 21 BUDGET	PERCENT DIFF. FROM FY 20 ORIG	FY 22 FINANCIAL PLAN
Customer Care					
Personal Services	65	67	0	-100.0%	0
Materials and Supplies	0	1	0	-100.0%	0
Other Services/Charges	1	3	0	-100.0%	0
Total	66	71	0	-100.0%	0
Total Administrative & Support Services	179	187	0	-100.0%	0
TOTAL BUDGET	575	597	398	-33.3%	398
(Expenditures or appropriations)					

	FY 19 ACTUAL	FY 20 ORIGINAL	FY 21 BUDGET	PERCENT DIFF. FROM FY 20 ORIG	FY 22 FINANCIAL PLAN
Transfers Out					
General Fund	650	650	650	0.0%	650
Operational support - Finance	0	0	120	N/A	116
Operational support - Customer Care	0	0	68	N/A	70
Operational support - Water and Sewer	0	0	8	N/A	8
EMSA Trust	5,077	7,730	9,067	17.3%	5,484
TOTAL TRANSFERS OUT	5,727	8,380	9,913	18.3%	6,328
TOTAL ANNUAL OUTLAYS	\$ 6,302	\$ 8,977	\$ 10,311	14.9%	\$ 6,726

PERMIT & LICENSING SYSTEM

FY 2020 - 2021 & FY 2021 - 2022

OPERATING FUND
122
SPECIAL REVENUE FUND BUDGETED ON A CASH BASIS

OVERVIEW

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

BUDGET SUMMARY

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

ANNUAL RESOURCES AND OUTLAYS

(amounts expressed in thousands)

	<u>FY 19 ACTUAL</u>	<u>FY 20 ORIGINAL</u>	<u>FY 20 ESTIMATE</u>	<u>FY 21 BUDGET</u>	<u>PERCENT DIFF. FROM FY 20 EST.</u>	<u>FY 22 FINANCIAL PLAN</u>
Annual Resources						
Revenue	\$ 633	\$ 480	\$ 556	\$ 556	0.0%	\$ 556
Transfers In	0	0	0	0	N/A	0
Total Resources	633	480	556	556	0.0%	556
Annual Outlays						
Budget	501	618	477	484	1.5%	499
Transfers Out	0	0	0	0	N/A	0
Total Outlays	501	618	477	484	1.5%	499
Resources Less Outlays	132	(138)	79	72		57
Fund Balance						
Beginning Unassigned Fund Balance	1,857	1,834	1,989	2,068		2,140
Addition to/(Use of)	132	(138)	79	72		57
End of Year	\$ 1,989	\$ 1,696	\$ 2,068	\$ 2,140		\$ 2,197

ANNUAL RESOURCES

(amounts expressed in thousands)

	<u>FY 19 ACTUAL</u>	<u>FY 20 ORIGINAL</u>	<u>FY 20 ESTIMATE</u>	<u>FY 21 BUDGET</u>	<u>PERCENT DIFF. FROM FY 20 EST</u>	<u>FY 22 FINANCIAL PLAN</u>
REVENUE ACCOUNT						
<u>Licenses, Permits, and Fees</u>						
Nonbusiness Licenses	\$ 633	\$ 480	\$ 556	\$ 556	0.0%	\$ 556
Total Licenses, Permits, and Fees	633	480	556	556	0.0%	556
TOTAL ANNUAL RESOURCES	\$ 633	\$ 480	\$ 556	\$ 556	0.0%	\$ 556

ANNUAL OUTLAYS

(amounts expressed in thousands)

	<u>FY 19 ACTUAL</u>	<u>FY 20 ORIGINAL</u>	<u>FY 21 BUDGET</u>	<u>PERCENT DIFF. FROM FY 20 ORIG</u>	<u>FY 22 FINANCIAL PLAN</u>
SOCIAL AND ECONOMIC DEVELOPMENT					
<u>Development Services</u>					
Personal Services	\$ 21	\$ 0	\$ 0	N/A	\$ 0
Other Services/Charges	70	477	484	1.5%	499
Capital Outlay	410	0	0	N/A	0
Total	501	477	484	1.5%	499
Total Social & Economic Development	501	477	484	1.5%	499
ADMINISTRATIVE AND SUPPORT SERVICES					
<u>INCOG</u>					
Other Services/Charges	0	141	0	-100.0%	0
Total	0	141	0	-100.0%	0
Total Administrative & Support Services	0	141	0	-100.0%	0
TOTAL BUDGET	501	618	484	-21.7%	499
(Expenditures or appropriations)					
TOTAL ANNUAL OUTLAYS	\$ 501	\$ 618	\$ 484	-21.7%	\$ 499

PA LAW ENFORCEMENT TRAINING

FY 2020 - 2021 & FY 2021 - 2022

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 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 FY21 budget has been set to align with current resources. This budget will continue to provide training for the Tulsa Police Department, Municipal Court and City Prosecutors.

ANNUAL RESOURCES AND OUTLAYS

(amounts expressed in thousands)

	<u>FY 19 ACTUAL</u>	<u>FY 20 ORIGINAL</u>	<u>FY 20 ESTIMATE</u>	<u>FY 21 BUDGET</u>	<u>PERCENT DIFF. FROM FY 20 EST.</u>	<u>FY 22 FINANCIAL PLAN</u>
Annual Resources						
Revenue	\$ 98	\$ 85	\$ 72	\$ 69	-4.2%	\$ 69
Transfers In	0	0	0	0	N/A	0
Total Resources	98	85	72	69	-4.2%	69
Annual Outlays						
Budget	75	85	83	85	2.4%	85
Transfers Out	0	0	0	0	N/A	0
Total Outlays	75	85	83	85	2.4%	85
Resources Less Outlays	23	0	(11)	(16)		(16)
Fund Balance						
Beginning Unassigned Fund Balance	31	29	54	43		27
Addition to/(Use of)	23	0	(11)	(16)		(16)
End of Year	\$ 54	\$ 29	\$ 43	\$ 27		\$ 11

ANNUAL RESOURCES

(amounts expressed in thousands)

	<u>FY 19 ACTUAL</u>	<u>FY 20 ORIGINAL</u>	<u>FY 20 ESTIMATE</u>	<u>FY 21 BUDGET</u>	<u>PERCENT DIFF. FROM FY 20 EST</u>	<u>FY 22 FINANCIAL PLAN</u>
REVENUE ACCOUNT						
<u>General Government</u>						
General Government Revenue	\$ 12	\$ 0	\$ 0	\$ 0	N/A	\$ 0
Total General Government	12	0	0	0	N/A	0
<u>Fines and Forfeitures</u>						
Court Related Fines and Forfeitures	86	85	72	69	-4.2%	69
Total Fines and Forfeitures	86	85	72	69	-4.2%	69
TOTAL ANNUAL RESOURCES	\$ 98	\$ 85	\$ 72	\$ 69	-4.2%	\$ 69

ANNUAL OUTLAYS

(amounts expressed in thousands)

	<u>FY 19 ACTUAL</u>	<u>FY 20 ORIGINAL</u>	<u>FY 21 BUDGET</u>	<u>PERCENT DIFF. FROM FY 20 ORIG</u>	<u>FY 22 FINANCIAL PLAN</u>
PUBLIC SAFETY AND PROTECTION					
<u>Municipal Court</u>					
Other Services/Charges	\$ 0	\$ 3	\$ 3	0.0%	\$ 3
Total	0	3	3	0.0%	3
<u>Police</u>					
Other Services/Charges	73	79	79	0.0%	79
Total	73	79	79	0.0%	79
Total Public Safety and Protection	73	82	82	0.0%	82
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	75	85	85	0.0%	85
(Expenditures or appropriations)					
TOTAL ANNUAL OUTLAYS	\$ 75	\$ 85	\$ 85	0.0%	\$ 85

JUVENILE CURFEW FINES

FY 2020 - 2021 & FY 2021 - 2022

OPERATING FUND

126

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 4.5 percent 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 Mayor's Office of Economic Development staff for economic development studies and to promote economic development activities.

ANNUAL RESOURCES AND OUTLAYS

(amounts expressed in thousands)

	<u>FY 19 ACTUAL</u>	<u>FY 20 ORIGINAL</u>	<u>FY 20 ESTIMATE</u>	<u>FY 21 BUDGET</u>	<u>PERCENT DIFF. FROM FY 20 EST.</u>	<u>FY 22 FINANCIAL PLAN</u>
Annual Resources						
Revenue	\$ 5	\$ 6	\$ 4	\$ 4	0.0%	\$ 4
Transfers In	0	0	0	0	N/A	0
Total Resources	5	6	4	4	0.0%	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	5	6	4	4		4
Fund Balance						
Beginning Unassigned Fund Balance	(4)	3	1	5		9
Addition to/(Use of)	5	6	4	4		4
End of Year	\$ 1	\$ 9	\$ 5	\$ 9		\$ 13

ANNUAL RESOURCES

(amounts expressed in thousands)

REVENUE ACCOUNT	<u>FY 19 ACTUAL</u>	<u>FY 20 ORIGINAL</u>	<u>FY 20 ESTIMATE</u>	<u>FY 21 BUDGET</u>	<u>PERCENT DIFF. FROM FY 20 EST</u>	<u>FY 22 FINANCIAL PLAN</u>
<u>Fines and Forfeitures</u>						
Court Related Fines and Forfeitures	\$ 5	\$ 6	\$ 4	\$ 4	0.0%	\$ 4
Total Fines and Forfeitures	5	6	4	4	0.0%	4
TOTAL ANNUAL RESOURCES	<u>\$ 5</u>	<u>\$ 6</u>	<u>\$ 4</u>	<u>\$ 4</u>	0.0%	<u>\$ 4</u>

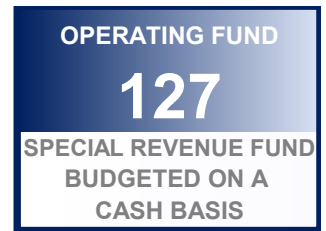
ANNUAL OUTLAYS

(amounts expressed in thousands)

TOTAL ANNUAL OUTLAYS	<u>FY 19 ACTUAL</u>	<u>FY 20 ORIGINAL</u>	<u>FY 21 BUDGET</u>	<u>PERCENT DIFF. FROM FY 20 ORIG</u>	<u>FY 22 FINANCIAL PLAN</u>
TOTAL ANNUAL OUTLAYS	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	N/A	<u>\$ 0</u>

TECHNOLOGY FEE ASSESSMENT

FY 2020 - 2021 & FY 2021 - 2022



OVERVIEW

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

BUDGET SUMMARY

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

ANNUAL RESOURCES AND OUTLAYS

(amounts expressed in thousands)

	<u>FY 19 ACTUAL</u>	<u>FY 20 ORIGINAL</u>	<u>FY 20 ESTIMATE</u>	<u>FY 21 BUDGET</u>	<u>PERCENT DIFF. FROM FY 20 EST.</u>	<u>FY 22 FINANCIAL PLAN</u>
Annual Resources						
Revenue	\$ 793	\$ 732	\$ 785	\$ 785	0.0%	\$ 785
Transfers In	0	0	0	0	N/A	0
Total Resources	793	732	785	785	0.0%	785
Annual Outlays						
Budget	184	290	280	291	4.0%	299
Transfers Out	0	0	0	0	N/A	0
Total Outlays	184	290	280	291	4.0%	299
Resources Less Outlays	609	442	505	494		486
Fund Balance						
Beginning Unassigned Fund Balance	212	730	821	1,326		1,820
Addition to/(Use of)	609	442	505	494		486
End of Year	\$ 821	\$ 1,172	\$ 1,326	\$ 1,820		\$ 2,306

ANNUAL RESOURCES

(amounts expressed in thousands)

	<u>FY 19 ACTUAL</u>	<u>FY 20 ORIGINAL</u>	<u>FY 20 ESTIMATE</u>	<u>FY 21 BUDGET</u>	<u>PERCENT DIFF. FROM FY 20 EST</u>	<u>FY 22 FINANCIAL PLAN</u>
REVENUE ACCOUNT						
<u>Fines and Forfeitures</u>						
Court Related Fines and Forfeitures	\$ 793	\$ 732	\$ 785	\$ 785	0.0%	\$ 785
Total Fines and Forfeitures	793	732	785	785	0.0%	785
TOTAL ANNUAL RESOURCES	\$ 793	\$ 732	\$ 785	\$ 785	0.0%	\$ 785

ANNUAL OUTLAYS

(amounts expressed in thousands)

	<u>FY 19 ACTUAL</u>	<u>FY 20 ORIGINAL</u>	<u>FY 21 BUDGET</u>	<u>PERCENT DIFF. FROM FY 20 ORIG</u>	<u>FY 22 FINANCIAL PLAN</u>
PUBLIC SAFETY AND PROTECTION					
<u>Municipal Court</u>					
Personal Services	\$ 66	\$ 107	\$ 92	-14.0%	\$ 94
Total	66	107	92	-14.0%	94
<u>Police</u>					
Personal Services	118	183	199	8.7%	205
Total	118	183	199	8.7%	205
Total Public Safety and Protection	184	290	291	0.3%	299
TOTAL BUDGET	184	290	291	0.3%	299
(Expenditures or appropriations)					
TOTAL ANNUAL OUTLAYS	\$ 184	\$ 290	\$ 291	0.3%	\$ 299

ECONOMIC DEVELOPMENT COMM

FY 2020 - 2021 & FY 2021 - 2022

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 4.5 percent 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 Mayor's Office of Economic Development staff for economic development studies and to promote economic development activities.

ANNUAL RESOURCES AND OUTLAYS

(amounts expressed in thousands)

	<u>FY 19 ACTUAL</u>	<u>FY 20 ORIGINAL</u>	<u>FY 20 ESTIMATE</u>	<u>FY 21 BUDGET</u>	<u>PERCENT DIFF. FROM FY 20 EST.</u>	<u>FY 22 FINANCIAL PLAN</u>
Annual Resources						
Revenue	\$ 364	\$ 344	\$ 267	\$ 267	0.0%	\$ 267
Transfers In	0	0	0	0	N/A	0
Total Resources	364	344	267	267	0.0%	267
Annual Outlays						
Budget	227	351	403	142	-64.7%	214
Transfers Out	0	0	0	0	N/A	0
Total Outlays	227	351	403	142	-64.7%	214
Resources Less Outlays	137	(7)	(136)	125		53
Fund Balance						
Beginning Unassigned Fund Balance	178	218	315	179		304
Addition to/(Use of)	137	(7)	(136)	125		53
End of Year	\$ 315	\$ 211	\$ 179	\$ 304		\$ 357

ANNUAL RESOURCES

(amounts expressed in thousands)

REVENUE ACCOUNT	FY 19 <u>ACTUAL</u>	FY 20 <u>ORIGINAL</u>	FY 20 <u>ESTIMATE</u>	FY 21 <u>BUDGET</u>	PERCENT DIFF. FROM FY 20 EST	FY 22 <u>FINANCIAL PLAN</u>
<u>Taxes</u>						
Hotel & Motel Tax	\$ 354	\$ 344	\$ 267	\$ 267	0.0%	\$ 267
Total Taxes	354	344	267	267	0.0%	267
<u>Intrgvmntl Grant Revenues</u>						
Federal Government Grants	10	0	0	0	N/A	0
Total Intrgvmntl Grant Revenues	10	0	0	0	N/A	0
TOTAL ANNUAL RESOURCES	\$ 364	\$ 344	\$ 267	\$ 267	0.0%	\$ 267

ANNUAL OUTLAYS

(amounts expressed in thousands)

SOCIAL AND ECONOMIC DEVELOPMENT	FY 19 <u>ACTUAL</u>	FY 20 <u>ORIGINAL</u>	FY 21 <u>BUDGET</u>	PERCENT DIFF. FROM FY 20 ORIG	FY 22 <u>FINANCIAL PLAN</u>
<u>Mayor's Office of Economic Development</u>					
Personal Services	\$ 55	\$ 56	\$ 18	-67.9%	\$ 18
Materials and Supplies	1	5	7	40.0%	8
Other Services/Charges	171	290	117	-59.7%	188
Total	227	351	142	-59.5%	214
Total Social & Economic Development	227	351	142	-59.5%	214
TOTAL BUDGET	227	351	142	-59.5%	214
(Expenditures or appropriations)					
TOTAL ANNUAL OUTLAYS	\$ 227	\$ 351	\$ 142	-59.5%	\$ 214

CONVENTION & VISITORS

FY 2020 - 2021 & FY 2021 - 2022

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 45 percent of the Hotel/Motel Tax collected by the City.

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

BUDGET SUMMARY

The City of Tulsa contracts with the Tulsa Regional Chamber of Commerce for these marketing activities. The contract is managed by the Mayor's Office of Economic Development.

ANNUAL RESOURCES AND OUTLAYS

(amounts expressed in thousands)

	FY 19 ACTUAL	FY 20 ORIGINAL	FY 20 ESTIMATE	FY 21 BUDGET	PERCENT DIFF. FROM FY 20 EST.	FY 22 FINANCIAL PLAN
Annual Resources						
Revenue	\$ 3,836	\$ 3,440	\$ 2,671	\$ 2,671	0.0%	\$ 2,671
Transfers In	0	0	0	0	N/A	0
Total Resources	3,836	3,440	2,671	2,671	0.0%	2,671
Annual Outlays						
Budget	3,777	3,440	2,671	2,671	0.0%	2,671
Transfers Out	0	0	0	0	N/A	0
Total Outlays	3,777	3,440	2,671	2,671	0.0%	2,671
Resources Less Outlays	59	0	0	0		0
Fund Balance						
Beginning Unassigned Fund Balance	89	102	148	148		148
Addition to/(Use of)	59	0	0	0		0
End of Year	\$ 148	\$ 102	\$ 148	\$ 148		\$ 148

ANNUAL RESOURCES

(amounts expressed in thousands)

REVENUE ACCOUNT	FY 19 <u>ACTUAL</u>	FY 20 <u>ORIGINAL</u>	FY 20 <u>ESTIMATE</u>	FY 21 <u>BUDGET</u>	PERCENT DIFF. FROM FY 20 EST	FY 22 <u>FINANCIAL PLAN</u>
<u>Taxes</u>						
Hotel & Motel Tax	\$ 3,834	\$ 3,440	\$ 2,671	\$ 2,671	0.0%	\$ 2,671
Total Taxes	3,834	3,440	2,671	2,671	0.0%	2,671
<u>Investment Income</u>						
Interest Earnings	2	0	0	0	N/A	0
Total Investment Income	2	0	0	0	N/A	0
TOTAL ANNUAL RESOURCES	<u>\$ 3,836</u>	<u>\$ 3,440</u>	<u>\$ 2,671</u>	<u>\$ 2,671</u>	0.0%	<u>\$ 2,671</u>

ANNUAL OUTLAYS

(amounts expressed in thousands)

SOCIAL AND ECONOMIC DEVELOPMENT	FY 19 <u>ACTUAL</u>	FY 20 <u>ORIGINAL</u>	FY 21 <u>BUDGET</u>	PERCENT DIFF. FROM FY 20 ORIG	FY 22 <u>FINANCIAL PLAN</u>
<u>Mayor's Office of Economic Development</u>					
Other Services/Charges	\$ 3,777	\$ 3,440	\$ 2,671	-22.4%	\$ 2,671
Total	3,777	3,440	2,671	-22.4%	2,671
Total Social & Economic Development	3,777	3,440	2,671	-22.4%	2,671
TOTAL BUDGET	<u>3,777</u>	<u>3,440</u>	<u>2,671</u>	-22.4%	<u>2,671</u>
(Expenditures or appropriations)					
TOTAL ANNUAL OUTLAYS	<u>\$ 3,777</u>	<u>\$ 3,440</u>	<u>\$ 2,671</u>	-22.4%	<u>\$ 2,671</u>

CONVENTION & TOURISM FACILITY

FY 2020 - 2021 & FY 2021 - 2022

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. This fund will receive 48.5 percent 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.

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

In FY21, the revenue received from the Hotel/Motel Tax will continue to support the operating and capital needs of the Performing Arts Center and the Cox Business Convention Center. In FY20, the Tulsa Performing Arts Center Trust, under an agreement with the City of Tulsa, took over day to day management of the Performing Arts Center.

ANNUAL RESOURCES AND OUTLAYS

(amounts expressed in thousands)

	<u>FY 19 ACTUAL</u>	<u>FY 20 ORIGINAL</u>	<u>FY 20 ESTIMATE</u>	<u>FY 21 BUDGET</u>	<u>PERCENT DIFF. FROM FY 20 EST.</u>	<u>FY 22 FINANCIAL PLAN</u>
Annual Resources						
Revenue	\$ 5,692	\$ 3,746	\$ 2,912	\$ 2,914	0.1%	\$ 2,914
Transfers In	350	0	0	0	N/A	0
Total Resources	6,042	3,746	2,912	2,914	0.1%	2,914
Annual Outlays						
Budget	769	1,500	1,500	1,500	0.0%	1,750
Transfers Out	4,556	2,390	1,793	1,500	-16.3%	1,100
Total Outlays	5,325	3,890	3,293	3,000	-8.9%	2,850
Resources Less Outlays	717	(144)	(381)	(86)		64
Fund Balance						
Beginning Unassigned Fund Balance	256	541	973	593		507
Addition to/(Use of)	717	(144)	(381)	(86)		64
End of Year	\$ 973	\$ 397	\$ 593	\$ 507		\$ 571

ANNUAL RESOURCES

(amounts expressed in thousands)

REVENUE ACCOUNT	FY 19 ACTUAL	FY 20 ORIGINAL	FY 20 ESTIMATE	FY 21 BUDGET	PERCENT DIFF. FROM FY 20 EST	FY 22 FINANCIAL PLAN
<u>Taxes</u>						
Hotel & Motel Tax	\$ 3,520	\$ 3,708	\$ 2,879	\$ 2,879	0.0%	\$ 2,879
Total Taxes	3,520	3,708	2,879	2,879	0.0%	2,879
<u>General Government</u>						
Culture and Recreation	2,135	0	0	0	N/A	0
Total General Government	2,135	0	0	0	N/A	0
<u>Investment Income</u>						
Interest Earnings	37	38	33	35	6.1%	35
Total Investment Income	37	38	33	35	6.1%	35
<u>Transfers In</u>						
Transfers within Primary Government	350	0	0	0	N/A	0
Total Transfers In	350	0	0	0	N/A	0
TOTAL ANNUAL RESOURCES	\$ 6,042	\$ 3,746	\$ 2,912	\$ 2,914	0.1%	\$ 2,914

ANNUAL OUTLAYS

(amounts expressed in thousands)

CULTURAL DEVELOPMENT AND RECREATION	FY 19 ACTUAL	FY 20 ORIGINAL	FY 21 BUDGET	PERCENT DIFF. FROM FY 20 ORIG	FY 22 FINANCIAL PLAN
<u>Performing Arts Center</u>					
Personal Services	\$ 195	\$ 117	\$ 112	-4.3%	\$ 115
Materials and Supplies	16	0	0	N/A	0
Other Services/Charges	518	1,383	1,388	0.4%	1,635
Capital Outlay	40	0	0	N/A	0
Total	769	1,500	1,500	0.0%	1,750
Total Cultural Development & Recreation	769	1,500	1,500	0.0%	1,750
TOTAL BUDGET	769	1,500	1,500	0.0%	1,750
(Expenditures or appropriations)					

Transfers Out	FY 19 ACTUAL	FY 20 ORIGINAL	FY 21 BUDGET	PERCENT DIFF. FROM FY 20 ORIG	FY 22 FINANCIAL PLAN
Cox Convention Center	2,390	2,390	1,500	-37.2%	1,100
Convention Center - Sponsor/Naming	72	0	0	N/A	0
Convention Fund Operations	888	0	0	N/A	0
TPFA BOK Center Series 2008	1,206	0	0	N/A	0
TOTAL TRANSFERS OUT	4,556	2,390	1,500	-37.2%	1,100
TOTAL ANNUAL OUTLAYS	\$ 5,325	\$ 3,890	\$ 3,000	-22.9%	\$ 2,850

TULSA STADIUM IMP DISTRICT

FY 2020 - 2021 & FY 2021 - 2022

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. The FY21 assessment has been set at \$0.069 per square foot. As assessment revenues are received, they are split between two components, capital (\$0.043) and services (\$0.026). 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 Coordinating Council. The Downtown Coordinating Council is an advisory board comprised of downtown property owners, government officials and business owners that provide support and advice for planning and management of improvement, maintenance, and marketing of downtown Tulsa.

BUDGET SUMMARY

In FY22, the budget projects the Council becoming a separate organization from the City and the appropriations

ANNUAL RESOURCES AND OUTLAYS

(amounts expressed in thousands)

	FY 19 ACTUAL	FY 20 ORIGINAL	FY 20 ESTIMATE	FY 21 BUDGET	PERCENT DIFF. FROM FY 20 EST.	FY 22 FINANCIAL PLAN
Annual Resources						
Revenue	\$ 3,533	\$ 3,530	\$ 3,540	\$ 3,565	0.7%	\$ 3,565
Transfers In	0	0	0	0	N/A	0
Total Resources	3,533	3,530	3,540	3,565	0.7%	3,565
Annual Outlays						
Budget	1,273	1,572	1,471	1,605	9.1%	1,367
Transfers Out	2,196	2,178	2,253	2,253	0.0%	2,253
Total Outlays	3,469	3,750	3,724	3,858	3.6%	3,620
Resources Less Outlays	64	(220)	(184)	(293)		(55)
Fund Balance						
Beginning Unassigned Fund Balance	595	516	659	475		182
Addition to/(Use of)	64	(220)	(184)	(293)		(55)
End of Year	\$ 659	\$ 296	\$ 475	\$ 182		\$ 127

ANNUAL RESOURCES

(amounts expressed in thousands)

	FY 19 ACTUAL	FY 20 ORIGINAL	FY 20 ESTIMATE	FY 21 BUDGET	PERCENT DIFF. FROM FY 20 EST	FY 22 FINANCIAL PLAN
REVENUE ACCOUNT						
<u>Fines and Forfeitures</u>						
Special Assessments	\$ 3,472	\$ 3,498	\$ 3,490	\$ 3,540	1.4%	\$ 3,540
Total Fines and Forfeitures	3,472	3,498	3,490	3,540	1.4%	3,540
<u>Investment Income</u>						
Interest Earnings	41	32	50	25	-50.0%	25
Total Investment Income	41	32	50	25	-50.0%	25
<u>Miscellaneous</u>						
Recoveries	15	0	0	0	N/A	0
Other	5	0	0	0	N/A	0
Total Miscellaneous	20	0	0	0	N/A	0
TOTAL ANNUAL RESOURCES	\$ 3,533	\$ 3,530	\$ 3,540	\$ 3,565	0.7%	\$ 3,565

ANNUAL OUTLAYS

(amounts expressed in thousands)

	FY 19 ACTUAL	FY 20 ORIGINAL	FY 21 BUDGET	PERCENT DIFF. FROM FY 20 ORIG	FY 22 FINANCIAL PLAN
SOCIAL AND ECONOMIC DEVELOPMENT					
<u>Mayor's Office of Economic Development</u>					
Personal Services	\$ 262	\$ 349	\$ 366	4.9%	\$ 0
Materials and Supplies	40	27	35	29.6%	0
Other Services/Charges	885	1,099	1,097	-0.2%	1,280
Capital Outlay	20	20	20	0.0%	0
Total	1,207	1,495	1,518	1.5%	1,280
Total Social & Economic Development	1,207	1,495	1,518	1.5%	1,280
ADMINISTRATIVE AND SUPPORT SERVICES					
<u>Finance</u>					
Personal Services	61	61	71	16.4%	71
Materials and Supplies	1	6	6	0.0%	6
Other Services/Charges	4	10	10	0.0%	10
Total	66	77	87	13.0%	87
Total Administrative & Support Services	66	77	87	13.0%	87
TOTAL BUDGET	1,273	1,572	1,605	2.1%	1,367

(Expenditures or appropriations)

	FY 19 ACTUAL	FY 20 ORIGINAL	FY 21 BUDGET	PERCENT DIFF. FROM FY 20 ORIG	FY 22 FINANCIAL PLAN
<u>Transfers Out</u>					
Tulsa Stadium Trust	2,196	2,178	2,253	3.4%	2,253
TOTAL TRANSFERS OUT	2,196	2,178	2,253	3.4%	2,253
TOTAL ANNUAL OUTLAYS	\$ 3,469	\$ 3,750	\$ 3,858	2.9%	\$ 3,620

WHITTIER SQ IMP DISTRICT

FY 2020 - 2021 & FY 2021 - 2022

OPERATING FUND

142

SPECIAL REVENUE FUND
BUDGETED ON A
CASH BASIS

OVERVIEW

The Whittier Square Improvement District (WSID) was created pursuant to Oklahoma Statutes, Title 11, Article 39, Sections 101- 121. The district provides enhanced street, alley and sidewalk cleaning, parking lot maintenance, and landscaping maintenance at a service level higher than normal City standards. The increased services help ensure a more pleasing and convenient business environment for customers, property owners and businesses in the area. The district is comprised of all property fronting South Lewis Avenue, from the Martin Luther King, Jr. Memorial Expressway to East 11th Street South and along East Admiral Boulevard, from the east line of Zunis Avenue to a point approximately 100 feet west of South Atlanta Avenue and along East 1st Street South, from the alley approximately 150 feet west of South Lewis Avenue to the west line of South Lewis Avenue.

The City provides approximately 50 percent of the revenue required to provide these services with a transfer from the General Fund. The City has contracted with a non-profit corporation, Whittier Square Improvement District, Inc., which was formed by owners of the properties, to collectively manage the daily affairs of the district and oversee the service providers.

BUDGET SUMMARY

This assessment expired in June 2020, at which point the assessment ceased and the General Fund subsidy was eliminated.

ANNUAL RESOURCES AND OUTLAYS

(amounts expressed in thousands)

	FY 19 ACTUAL	FY 20 ORIGINAL	FY 20 ESTIMATE	FY 21 BUDGET	PERCENT DIFF. FROM FY 20 EST.	FY 22 FINANCIAL PLAN
Annual Resources						
Revenue	\$ 11	\$ 10	\$ 10	\$ 1	-90.0%	\$ 1
Transfers In	10	10	10	0	-100.0%	0
Total Resources	21	20	20	1	-95.0%	1
Annual Outlays						
Budget	3	20	20	3	-85.0%	0
Transfers Out	0	0	0	0	N/A	0
Total Outlays	3	20	20	3	-85.0%	0
Resources Less Outlays	18	0	0	(2)		1
Fund Balance						
Beginning Unassigned Fund Balance	43	44	61	61		59
Addition to/(Use of)	18	0	0	(2)		1
End of Year	\$ 61	\$ 44	\$ 61	\$ 59		\$ 60

ANNUAL RESOURCES

(amounts expressed in thousands)

	<u>FY 19 ACTUAL</u>	<u>FY 20 ORIGINAL</u>	<u>FY 20 ESTIMATE</u>	<u>FY 21 BUDGET</u>	<u>PERCENT DIFF. FROM FY 20 EST</u>	<u>FY 22 FINANCIAL PLAN</u>
REVENUE ACCOUNT						
<u>Fines and Forfeitures</u>						
Special Assessments	\$ 9	\$ 9	\$ 9	\$ 0	-100.0%	\$ 0
Total Fines and Forfeitures	9	9	9	0	-100.0%	0
<u>Investment Income</u>						
Interest Earnings	2	1	1	1	0.0%	1
Total Investment Income	2	1	1	1	0.0%	1
<u>Transfers In</u>						
Transfers within Primary Government	10	10	10	0	-100.0%	0
Total Transfers In	10	10	10	0	-100.0%	0
TOTAL ANNUAL RESOURCES	\$ 21	\$ 20	\$ 20	\$ 1	-95.0%	\$ 1

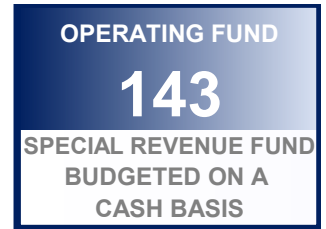
ANNUAL OUTLAYS

(amounts expressed in thousands)

	<u>FY 19 ACTUAL</u>	<u>FY 20 ORIGINAL</u>	<u>FY 21 BUDGET</u>	<u>PERCENT DIFF. FROM FY 20 ORIG</u>	<u>FY 22 FINANCIAL PLAN</u>
ADMINISTRATIVE AND SUPPORT SERVICES					
<u>Finance</u>					
Other Services/Charges	\$ 3	\$ 20	\$ 3	-85.0%	\$ 0
Total	3	20	3	-85.0%	0
Total Administrative & Support Services	3	20	3	-85.0%	0
TOTAL BUDGET	3	20	3	-85.0%	0
(Expenditures or appropriations)					
TOTAL ANNUAL OUTLAYS	\$ 3	\$ 20	\$ 3	-85.0%	\$ 0

TOURISM IMPROVEMENT DISTRICT 1

FY 2020 - 2021 & FY 2021 - 2022



OVERVIEW

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

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

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

The Tulsa City Council passed resolution #19938 in November 2018, to levy a special tax assessment which began April 1, 2019. The FY19 assessment shall be three percent (3.0%) of the gross proceeds or gross receipts derived from the rent for every occupancy of a room in a hotel or motel subject to the assessment which amount shall be calculated and determined in the same manner as the hotel tax established by City of Tulsa Ordinance No. 13288.

BUDGET SUMMARY

The assessment is on hold due to pending litigation. No funds were expended in FY20 and no appropriation will be made in FY21.

ANNUAL RESOURCES AND OUTLAYS

(amounts expressed in thousands)

	<u>FY 19 ACTUAL</u>	<u>FY 20 ORIGINAL</u>	<u>FY 20 ESTIMATE</u>	<u>FY 21 BUDGET</u>	<u>PERCENT DIFF. FROM FY 20 EST.</u>	<u>FY 22 FINANCIAL PLAN</u>
Annual Resources						
Revenue	\$ 114	\$ 2,274	\$ 0	\$ 0	N/A	\$ 0
Transfers In	0	0	0	0	N/A	0
Total Resources	114	2,274	0	0	N/A	0
Annual Outlays						
Budget	0	2,274	0	0	N/A	0
Transfers Out	0	0	0	0	N/A	0
Total Outlays	0	2,274	0	0	N/A	0
Resources Less Outlays	114	0	0	0		0
Fund Balance						
Beginning Unassigned Fund Balance	0	0	114	114		114
Addition to/(Use of)	114	0	0	0		0
End of Year	\$ 114	\$ 0	\$ 114	\$ 114		\$ 114

ANNUAL RESOURCES

(amounts expressed in thousands)

	<u>FY 19 ACTUAL</u>	<u>FY 20 ORIGINAL</u>	<u>FY 20 ESTIMATE</u>	<u>FY 21 BUDGET</u>	<u>PERCENT DIFF. FROM FY 20 EST</u>	<u>FY 22 FINANCIAL PLAN</u>
REVENUE ACCOUNT						
<u>Fines and Forfeitures</u>						
Special Assessments	\$ 114	\$ 2,274	\$ 0	\$ 0	N/A	\$ 0
Total Fines and Forfeitures	114	2,274	0	0	N/A	0
<u>Investment Income</u>						
Interest Earnings	0	0	0	0	N/A	0
Total Investment Income	0	0	0	0	N/A	0
TOTAL ANNUAL RESOURCES	\$ 114	\$ 2,274	\$ 0	\$ 0	N/A	\$ 0

ANNUAL OUTLAYS

(amounts expressed in thousands)

	<u>FY 19 ACTUAL</u>	<u>FY 20 ORIGINAL</u>	<u>FY 21 BUDGET</u>	<u>PERCENT DIFF. FROM FY 20 ORIG</u>	<u>FY 22 FINANCIAL PLAN</u>
SOCIAL AND ECONOMIC DEVELOPMENT					
<u>Mayor's Office of Economic Development</u>					
Other Services/Charges	\$ 0	\$ 2,274	\$ 0	-100.0%	\$ 0
Total	0	2,274	0	-100.0%	0
Total Social & Economic Development	0	2,274	0	-100.0%	0
TOTAL BUDGET	\$ 0	\$ 2,274	\$ 0	-100.0%	\$ 0
(Expenditures or appropriations)					
TOTAL ANNUAL OUTLAYS	\$ 0	\$ 2,274	\$ 0	-100.0%	\$ 0

PUBLIC SAFETY SALES TAX

FY 2020 - 2021 & FY 2021 - 2022

OPERATING FUND
150
SPECIAL ASSESSMENT FUND BUDGETED ON A MODIFIED ACCRUAL 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 estimated to be \$11,970,000 in FY21 with outlays for approved public safety functions of \$16,945,000 anticipated. The anticipated ending fund balance for FY21 of \$4,671,000 shall be made available for these same approved purposes in FY22 and beyond.

ANNUAL RESOURCES AND OUTLAYS

(amounts expressed in thousands)

	<u>FY 19</u>	<u>FY 20</u>	<u>FY 20</u>	<u>FY 21</u>	<u>PERCENT</u>	<u>FY 22</u>
	<u>ACTUAL</u>	<u>ORIGINAL</u>	<u>ESTIMATE</u>	<u>BUDGET</u>	<u>DIFF. FROM</u>	<u>FINANCIAL</u>
					<u>FY 20 EST.</u>	<u>PLAN</u>
Annual Resources						
Revenue	\$ 12,718	\$ 12,777	\$ 12,368	\$ 11,970	-3.2%	\$ 20,240
Transfers In	0	0	0	0	N/A	0
Total Resources	12,718	12,777	12,368	11,970	-3.2%	20,240
Annual Outlays						
Budget	8,208	13,861	11,738	16,945	44.4%	17,032
Transfers Out	917	2,000	2,000	0	-100.0%	0
Total Outlays	9,125	15,861	13,738	16,945	23.3%	17,032
Resources Less Outlays	3,593	(3,084)	(1,370)	(4,975)		3,208
Fund Balance						
Beginning Unassigned Fund Balance	7,423	10,695	11,016	9,646		4,671
Addition to/(Use of)	3,593	(3,084)	(1,370)	(4,975)		3,208
End of Year	\$ 11,016	\$ 7,611	\$ 9,646	\$ 4,671		\$ 7,879

ANNUAL RESOURCES

(amounts expressed in thousands)

REVENUE ACCOUNT	FY 19 <u>ACTUAL</u>	FY 20 <u>ORIGINAL</u>	FY 20 <u>ESTIMATE</u>	FY 21 <u>BUDGET</u>	PERCENT DIFF. FROM FY 20 EST	FY 22 <u>FINANCIAL PLAN</u>
<u>Taxes</u>						
Sales Tax	\$ 12,490	\$ 12,561	\$ 12,141	\$ 11,743	-3.3%	\$ 20,013
Total Taxes	12,490	12,561	12,141	11,743	-3.3%	20,013
<u>Investment Income</u>						
Interest Earnings	228	216	227	227	0.0%	227
Total Investment Income	228	216	227	227	0.0%	227
TOTAL ANNUAL RESOURCES	\$ 12,718	\$ 12,777	\$ 12,368	\$ 11,970	-3.2%	\$ 20,240

ANNUAL OUTLAYS

(amounts expressed in thousands)

PUBLIC SAFETY AND PROTECTION	FY 19 <u>ACTUAL</u>	FY 20 <u>ORIGINAL</u>	FY 21 <u>BUDGET</u>	PERCENT DIFF. FROM FY 20 ORIG	FY 22 <u>FINANCIAL PLAN</u>
<u>Police</u>					
Personal Services	\$ 5,173	\$ 9,917	\$ 10,300	3.9%	\$ 11,720
Materials and Supplies	356	366	357	-2.5%	221
Other Services/Charges	159	336	395	17.6%	393
Capital Outlay	2,144	1,867	1,867	0.0%	0
Total	7,832	12,486	12,919	3.5%	12,334
<u>Fire</u>					
Personal Services	376	1,127	3,958	251.2%	4,630
Materials and Supplies	0	2	2	0.0%	2
Other Services/Charges	0	246	66	-73.2%	66
Total	376	1,375	4,026	192.8%	4,698
Total Public Safety and Protection	8,208	13,861	16,945	22.2%	17,032
TOTAL BUDGET	8,208	13,861	16,945	22.2%	17,032
(Expenditures or appropriations)					

Transfers Out	FY 19 <u>ACTUAL</u>	FY 20 <u>ORIGINAL</u>	FY 21 <u>BUDGET</u>	PERCENT DIFF. FROM FY 20 ORIG	FY 22 <u>FINANCIAL PLAN</u>
Public Safety Grant - SAFER 2016	917	2,000	0	-100.0%	0
TOTAL TRANSFERS OUT	917	2,000	0	-100.0%	0
TOTAL ANNUAL OUTLAYS	\$ 9,125	\$ 15,861	\$ 16,945	6.8%	\$ 17,032

TRANSPORTATION SALES TAX

FY 2020 - 2021 & FY 2021 - 2022



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 has accumulated a fund balance as planned operations were started up. The Street and Traffic positions included in the plan for the fund have been created. The equipment for those positions has been purchased. The fund is funding Transit operations for bus rapid transit, lift services, Sunday service and downtown/midtown circular services.

ANNUAL RESOURCES AND OUTLAYS

(amounts expressed in thousands)

	<u>FY 19 ACTUAL</u>	<u>FY 20 ORIGINAL</u>	<u>FY 20 ESTIMATE</u>	<u>FY 21 BUDGET</u>	<u>PERCENT DIFF. FROM FY 20 EST.</u>	<u>FY 22 FINANCIAL PLAN</u>
Annual Resources						
Revenue	\$ 6,791	\$ 6,813	\$ 6,605	\$ 6,395	-3.2%	\$ 6,699
Transfers In	0	0	0	0	N/A	0
Total Resources	6,791	6,813	6,605	6,395	-3.2%	6,699
Annual Outlays						
Budget	4,027	6,905	6,287	6,944	10.5%	6,860
Transfers Out	0	0	0	0	N/A	0
Total Outlays	4,027	6,905	6,287	6,944	10.5%	6,860
Resources Less Outlays	2,764	(92)	318	(549)		(161)
Fund Balance						
Beginning Unassigned Fund Balance	5,941	7,767	8,705	9,023		8,474
Addition to/(Use of)	2,764	(92)	318	(549)		(161)
End of Year	\$ 8,705	\$ 7,675	\$ 9,023	\$ 8,474		\$ 8,313

ANNUAL RESOURCES

(amounts expressed in thousands)

	<u>FY 19</u> <u>ACTUAL</u>	<u>FY 20</u> <u>ORIGINAL</u>	<u>FY 20</u> <u>ESTIMATE</u>	<u>FY 21</u> <u>BUDGET</u>	<u>PERCENT</u> <u>DIFF. FROM</u> <u>FY 20 EST</u>	<u>FY 22</u> <u>FINANCIAL</u> <u>PLAN</u>
REVENUE ACCOUNT						
<u>Taxes</u>						
Sales Tax	\$ 6,635	\$ 6,673	\$ 6,450	\$ 6,239	-3.3%	\$ 6,543
Total Taxes	6,635	6,673	6,450	6,239	-3.3%	6,543
<u>Investment Income</u>						
Interest Earnings	156	140	155	156	0.6%	156
Total Investment Income	156	140	155	156	0.6%	156
TOTAL ANNUAL RESOURCES	\$ 6,791	\$ 6,813	\$ 6,605	\$ 6,395	-3.2%	\$ 6,699

ANNUAL OUTLAYS

(amounts expressed in thousands)

	<u>FY 19</u> <u>ACTUAL</u>	<u>FY 20</u> <u>ORIGINAL</u>	<u>FY 21</u> <u>BUDGET</u>	<u>PERCENT</u> <u>DIFF. FROM</u> <u>FY 20 ORIG</u>	<u>FY 22</u> <u>FINANCIAL</u> <u>PLAN</u>
PUBLIC WORKS AND TRANSPORTATION					
<u>Streets and Stormwater</u>					
Personal Services	\$ 1,518	\$ 1,863	\$ 1,786	-4.1%	\$ 1,825
Materials and Supplies	899	1,061	964	-9.1%	856
Other Services/Charges	391	845	851	0.7%	435
Capital Outlay	829	0	0	N/A	0
Total	3,637	3,769	3,601	-4.5%	3,116
<u>Tulsa Transit</u>					
Other Services/Charges	390	3,136	3,343	6.6%	3,744
Total	390	3,136	3,343	6.6%	3,744
Total Public Works & Transportation	4,027	6,905	6,944	0.6%	6,860
TOTAL BUDGET	4,027	6,905	6,944	0.6%	6,860
(Expenditures or appropriations)					
TOTAL ANNUAL OUTLAYS	\$ 4,027	\$ 6,905	\$ 6,944	0.6%	\$ 6,860

ECONOMIC STABILIZATION RESERVE

FY 2020 - 2021 & FY 2021 - 2022

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 \$3,971,000 in FY22. There are no planned appropriations. The anticipated ending fund balance for FY22 of \$3,971,000 shall be held to be used in accordance with the provisions of Title 43-100.4 of the City of Tulsa Municipal Code.

ANNUAL RESOURCES AND OUTLAYS

(amounts expressed in thousands)

	<u>FY 19 ACTUAL</u>	<u>FY 20 ORIGINAL</u>	<u>FY 20 ESTIMATE</u>	<u>FY 21 BUDGET</u>	<u>PERCENT DIFF. FROM FY 20 EST.</u>	<u>FY 22 FINANCIAL PLAN</u>
Annual Resources						
Revenue	\$ 0	\$ 0	\$ 0	\$ 0	N/A	\$ 3,971
Transfers In	0	0	0	0	N/A	0
Total Resources	0	0	0	0	N/A	3,971
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	0	0	0	0		3,971
Fund Balance						
Beginning Unassigned Fund Balance	0	0	0	0		0
Addition to/(Use of)	0	0	0	0		3,971
End of Year	\$ 0	\$ 0	\$ 0	\$ 0		\$ 3,971

ANNUAL RESOURCES

(amounts expressed in thousands)

REVENUE ACCOUNT	<u>FY 19 ACTUAL</u>	<u>FY 20 ORIGINAL</u>	<u>FY 20 ESTIMATE</u>	<u>FY 21 BUDGET</u>	PERCENT DIFF. FROM FY 20 EST	FY 22 FINANCIAL PLAN
<u>Taxes</u>						
Sales Tax	\$ 0	\$ 0	\$ 0	\$ 0	N/A	\$ 3,848
Total Taxes	0	0	0	0	N/A	3,848
<u>Investment Income</u>						
Interest Earnings	0	0	0	0	N/A	123
Total Investment Income	0	0	0	0	N/A	123
TOTAL ANNUAL RESOURCES	\$ 0	\$ 0	\$ 0	\$ 0	N/A	\$ 3,971

ANNUAL OUTLAYS

(amounts expressed in thousands)

TOTAL ANNUAL OUTLAYS	<u>FY 19 ACTUAL</u>	<u>FY 20 ORIGINAL</u>	<u>FY 21 BUDGET</u>	PERCENT DIFF. FROM FY 20 ORIG	FY 22 FINANCIAL PLAN
TOTAL ANNUAL OUTLAYS	\$ 0	\$ 0	\$ 0	N/A	\$ 0

AIRFORCE PLANT 3 GRANT

FY 2020 - 2021 & FY 2021 - 2022

OPERATING FUND
160
GOVERNMENTAL 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 FY21 budget will continue to provide for improvements to the facility.

ANNUAL RESOURCES AND OUTLAYS

(amounts expressed in thousands)

	<u>FY 19</u>	<u>FY 20</u>	<u>FY 20</u>	<u>FY 21</u>	<u>PERCENT</u>	<u>FY 22</u>
	<u>ACTUAL</u>	<u>ORIGINAL</u>	<u>ESTIMATE</u>	<u>BUDGET</u>	<u>DIFF. FROM</u>	<u>FINANCIAL</u>
					<u>FY 20 EST.</u>	<u>PLAN</u>
Annual Resources						
Revenue	\$ 114	\$ 104	\$ 303	\$ 302	-0.3%	\$ 302
Transfers In	0	0	0	0	N/A	0
Total Resources	114	104	303	302	-0.3%	302
Annual Outlays						
Budget	1	1,672	85	2,100	>500%	302
Transfers Out	0	0	0	0	N/A	0
Total Outlays	1	1,672	85	2,100	>500%	302
Resources Less Outlays	113	(1,568)	218	(1,798)		0
Fund Balance						
Beginning Unassigned Fund Balance	1,493	1,585	1,606	1,824		26
Addition to/(Use of)	113	(1,568)	218	(1,798)		0
End of Year	\$ 1,606	\$ 17	\$ 1,824	\$ 26		\$ 26

ANNUAL RESOURCES

(amounts expressed in thousands)

	<u>FY 19</u> <u>ACTUAL</u>	<u>FY 20</u> <u>ORIGINAL</u>	<u>FY 20</u> <u>ESTIMATE</u>	<u>FY 21</u> <u>BUDGET</u>	<u>PERCENT</u> <u>DIFF. FROM</u> <u>FY 20 EST</u>	<u>FY 22</u> <u>FINANCIAL</u> <u>PLAN</u>
REVENUE ACCOUNT						
<u>General Government</u>						
Miscellaneous	\$ 85	\$ 75	\$ 272	\$ 272	0.0%	\$ 272
Total General Government	85	75	272	272	0.0%	272
<u>Investment Income</u>						
Interest Earnings	29	29	31	30	-3.2%	30
Total Investment Income	29	29	31	30	-3.2%	30
TOTAL ANNUAL RESOURCES	\$ 114	\$ 104	\$ 303	\$ 302	-0.3%	\$ 302

ANNUAL OUTLAYS

(amounts expressed in thousands)

	<u>FY 19</u> <u>ACTUAL</u>	<u>FY 20</u> <u>ORIGINAL</u>	<u>FY 21</u> <u>BUDGET</u>	<u>PERCENT</u> <u>DIFF. FROM</u> <u>FY 20 ORIG</u>	<u>FY 22</u> <u>FINANCIAL</u> <u>PLAN</u>
ADMINISTRATIVE AND SUPPORT SERVICES					
<u>Asset Management</u>					
Other Services/Charges	\$ 1	\$ 20	\$ 20	0.0%	\$ 20
Capital Outlay	0	1,652	2,080	25.9%	282
Total	1	1,672	2,100	25.6%	302
Total Administrative & Support Services	1	1,672	2,100	25.6%	302
TOTAL BUDGET	1	1,672	2,100	25.6%	302
(Expenditures or appropriations)					
TOTAL ANNUAL OUTLAYS	\$ 1	\$ 1,672	\$ 2,100	25.6%	\$ 302

COMMUNITY DEVELOP BLOCK GRANT

FY 2020 - 2021 & FY 2021 - 2022



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 FY21 appropriations consist of administrative costs in the Finance Department and allocation to eligible program activities. Any unspent balance is reserved for eligible program activities.

ANNUAL RESOURCES AND OUTLAYS

(amounts expressed in thousands)

	<u>FY 19 ACTUAL</u>	<u>FY 20 ORIGINAL</u>	<u>FY 20 ESTIMATE</u>	<u>FY 21 BUDGET</u>	<u>PERCENT DIFF. FROM FY 20 EST.</u>	<u>FY 22 FINANCIAL PLAN</u>
Annual Resources						
Revenue	\$ 5,624	\$ 4,486	\$ 4,486	\$ 5,132	14.4%	\$ 5,132
Transfers In	0	0	0	0	N/A	0
Total Resources	5,624	4,486	4,486	5,132	14.4%	5,132
Annual Outlays						
Budget	5,624	4,486	4,486	5,132	14.4%	5,132
Transfers Out	0	0	0	0	N/A	0
Total Outlays	5,624	4,486	4,486	5,132	14.4%	5,132
Resources Less Outlays	0	0	0	0		0
Fund Balance						
Beginning Unassigned Fund Balance	0	0	0	0		0
Addition to/(Use of)	0	0	0	0		0
End of Year	\$ 0	\$ 0	\$ 0	\$ 0		\$ 0

ANNUAL RESOURCES

(amounts expressed in thousands)

	<u>FY 19</u> <u>ACTUAL</u>	<u>FY 20</u> <u>ORIGINAL</u>	<u>FY 20</u> <u>ESTIMATE</u>	<u>FY 21</u> <u>BUDGET</u>	PERCENT DIFF. FROM FY 20 EST	FY 22 FINANCIAL PLAN
REVENUE ACCOUNT						
<u>Intrgvmntl Grant Revenues</u>						
Federal Government Grants	\$ 4,899	\$ 3,486	\$ 3,486	\$ 3,632	4.2%	\$ 3,632
Total Intrgvmntl Grant Revenues	4,899	3,486	3,486	3,632	4.2%	3,632
<u>Miscellaneous</u>						
Program Income	725	1,000	1,000	1,500	50.0%	1,500
Total Miscellaneous	725	1,000	1,000	1,500	50.0%	1,500
TOTAL ANNUAL RESOURCES	\$ 5,624	\$ 4,486	\$ 4,486	\$ 5,132	14.4%	\$ 5,132

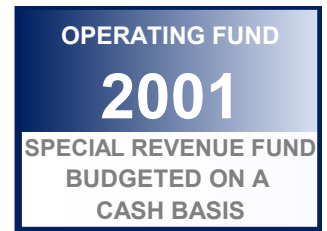
ANNUAL OUTLAYS

(amounts expressed in thousands)

	<u>FY 19</u> <u>ACTUAL</u>	<u>FY 20</u> <u>ORIGINAL</u>	<u>FY 21</u> <u>BUDGET</u>	PERCENT DIFF. FROM FY 20 ORIG	FY 22 FINANCIAL PLAN
SOCIAL AND ECONOMIC DEVELOPMENT					
<u>Working in Neighborhoods</u>					
Personal Services	\$ 346	\$ 490	\$ 584	19.2%	\$ 584
Other Services/Charges	1,157	862	618	-28.3%	618
Total	1,503	1,352	1,202	-11.1%	1,202
Total Social & Economic Development	1,503	1,352	1,202	-11.1%	1,202
PUBLIC WORKS AND TRANSPORTATION					
<u>Streets and Stormwater</u>					
Capital Outlay	438	68	290	326.7%	290
Total	438	68	290	326.7%	290
Total Public Works & Transportation	438	68	290	326.7%	290
ADMINISTRATIVE AND SUPPORT SERVICES					
<u>Finance</u>					
Personal Services	39	627	641	2.2%	641
Materials and Supplies	4	10	7	-26.3%	7
Other Services/Charges	3,640	2,430	2,992	23.1%	2,992
Total	3,683	3,067	3,640	18.7%	3,640
Total Administrative & Support Services	3,683	3,067	3,640	18.7%	3,640
TOTAL BUDGET	5,624	4,486	5,132	14.4%	5,132
(Expenditures or appropriations)					
TOTAL ANNUAL OUTLAYS	\$ 5,624	\$ 4,486	\$ 5,132	14.4%	\$ 5,132

HOME INVESTMENT PARTNERSHIP

FY 2020 - 2021 & FY 2021 - 2022



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 FY21 appropriations consist of administrative costs in the Finance Department and allocation to eligible program activities. Any unspent balance is reserved for eligible program activities.

ANNUAL RESOURCES AND OUTLAYS

(amounts expressed in thousands)

	<u>FY 19 ACTUAL</u>	<u>FY 20 ORIGINAL</u>	<u>FY 20 ESTIMATE</u>	<u>FY 21 BUDGET</u>	<u>PERCENT DIFF. FROM FY 20 EST.</u>	<u>FY 22 FINANCIAL PLAN</u>
Annual Resources						
Revenue	\$ 936	\$ 2,425	\$ 2,425	\$ 1,921	-20.8%	\$ 1,921
Transfers In	0	0	0	0	N/A	0
Total Resources	936	2,425	2,425	1,921	-20.8%	1,921
Annual Outlays						
Budget	936	2,425	2,425	1,921	-20.8%	1,921
Transfers Out	0	0	0	0	N/A	0
Total Outlays	936	2,425	2,425	1,921	-20.8%	1,921
Resources Less Outlays	0	0	0	0		0
Fund Balance						
Beginning Unassigned Fund Balance	0	0	0	0		0
Addition to/(Use of)	0	0	0	0		0
End of Year	\$ 0	\$ 0	\$ 0	\$ 0		\$ 0

ANNUAL RESOURCES

(amounts expressed in thousands)

	<u>FY 19 ACTUAL</u>	<u>FY 20 ORIGINAL</u>	<u>FY 20 ESTIMATE</u>	<u>FY 21 BUDGET</u>	<u>PERCENT DIFF. FROM FY 20 EST</u>	<u>FY 22 FINANCIAL PLAN</u>
REVENUE ACCOUNT						
<u>Intrgvmntl Grant Revenues</u>						
Federal Government Grants	\$ 936	\$ 2,425	\$ 2,425	\$ 1,921	-20.8%	\$ 1,921
Total Intrgvmntl Grant Revenues	936	2,425	2,425	1,921	-20.8%	1,921
TOTAL ANNUAL RESOURCES	\$ 936	\$ 2,425	\$ 2,425	\$ 1,921	-20.8%	\$ 1,921

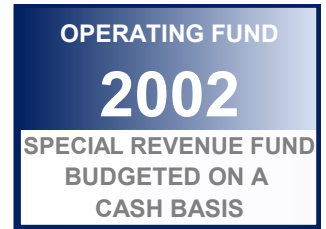
ANNUAL OUTLAYS

(amounts expressed in thousands)

	<u>FY 19 ACTUAL</u>	<u>FY 20 ORIGINAL</u>	<u>FY 21 BUDGET</u>	<u>PERCENT DIFF. FROM FY 20 ORIG</u>	<u>FY 22 FINANCIAL PLAN</u>
SOCIAL AND ECONOMIC DEVELOPMENT					
<u>Working in Neighborhoods</u>					
Other Services/Charges	\$ 450	\$ 435	\$ 60	-86.2%	\$ 60
Total	450	435	60	-86.2%	60
Total Social & Economic Development	450	435	60	-86.2%	60
ADMINISTRATIVE AND SUPPORT SERVICES					
<u>Finance</u>					
Personal Services	144	160	151	-5.4%	151
Materials and Supplies	0	1	0	-100.0%	0
Other Services/Charges	342	1,829	1,710	-6.5%	1,710
Total	486	1,989	1,861	-6.5%	1,861
Total Administrative & Support Services	486	1,989	1,861	-6.5%	1,861
TOTAL BUDGET	936	2,425	1,921	-20.8%	1,921
(Expenditures or appropriations)					
TOTAL ANNUAL OUTLAYS	\$ 936	\$ 2,425	\$ 1,921	-20.8%	\$ 1,921

EMERGENCY SOLUTIONS GRANT

FY 2020 - 2021 & FY 2021 - 2022



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 FY21 appropriations consist of administrative costs in the Finance Department and allocation to eligible program activities. Any unspent balance is reserved for eligible program activities.

ANNUAL RESOURCES AND OUTLAYS

(amounts expressed in thousands)

	<u>FY 19 ACTUAL</u>	<u>FY 20 ORIGINAL</u>	<u>FY 20 ESTIMATE</u>	<u>FY 21 BUDGET</u>	<u>PERCENT DIFF. FROM FY 20 EST.</u>	<u>FY 22 FINANCIAL PLAN</u>
Annual Resources						
Revenue	\$ 274	\$ 284	\$ 284	\$ 301	6.0%	\$ 301
Transfers In	0	0	0	0	N/A	0
Total Resources	274	284	284	301	6.0%	301
Annual Outlays						
Budget	274	284	284	301	6.0%	301
Transfers Out	0	0	0	0	N/A	0
Total Outlays	274	284	284	301	6.0%	301
Resources Less Outlays	0	0	0	0		0
Fund Balance						
Beginning Unassigned Fund Balance	0	0	0	0		0
Addition to/(Use of)	0	0	0	0		0
End of Year	\$ 0	\$ 0	\$ 0	\$ 0		\$ 0

ANNUAL RESOURCES

(amounts expressed in thousands)

	<u>FY 19 ACTUAL</u>	<u>FY 20 ORIGINAL</u>	<u>FY 20 ESTIMATE</u>	<u>FY 21 BUDGET</u>	<u>PERCENT DIFF. FROM FY 20 EST</u>	<u>FY 22 FINANCIAL PLAN</u>
REVENUE ACCOUNT						
<u>Intrgvmtl Grant Revenues</u>						
Federal Government Grants	\$ 274	\$ 284	\$ 284	\$ 301	6.0%	\$ 301
Total Intrgvmtl Grant Revenues	274	284	284	301	6.0%	301
TOTAL ANNUAL RESOURCES	\$ 274	\$ 284	\$ 284	\$ 301	6.0%	\$ 301

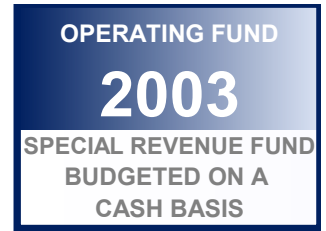
ANNUAL OUTLAYS

(amounts expressed in thousands)

	<u>FY 19 ACTUAL</u>	<u>FY 20 ORIGINAL</u>	<u>FY 21 BUDGET</u>	<u>PERCENT DIFF. FROM FY 20 ORIG</u>	<u>FY 22 FINANCIAL PLAN</u>
ADMINISTRATIVE AND SUPPORT SERVICES					
<u>Finance</u>					
Personal Services	\$ 20	\$ 20	\$ 22	8.3%	\$ 22
Other Services/Charges	254	264	279	5.7%	279
Total	274	284	301	5.9%	301
Total Administrative & Support Services	274	284	301	5.9%	301
TOTAL BUDGET	274	284	301	5.9%	301
(Expenditures or appropriations)					
TOTAL ANNUAL OUTLAYS	\$ 274	\$ 284	\$ 301	5.9%	\$ 301

HOUSING OPP FOR PERSONS W/ AIDS

FY 2020 - 2021 & FY 2021 - 2022



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 FY21 appropriations consist of administrative costs in the Finance Department and allocation to eligible program activities. Any unspent balance is reserved for eligible program activities.

ANNUAL RESOURCES AND OUTLAYS

(amounts expressed in thousands)

	<u>FY 19 ACTUAL</u>	<u>FY 20 ORIGINAL</u>	<u>FY 20 ESTIMATE</u>	<u>FY 21 BUDGET</u>	<u>PERCENT DIFF. FROM FY 20 EST.</u>	<u>FY 22 FINANCIAL PLAN</u>
Annual Resources						
Revenue	\$ 467	\$ 527	\$ 527	\$ 594	12.7%	\$ 594
Transfers In	0	0	0	0	N/A	0
Total Resources	467	527	527	594	12.7%	594
Annual Outlays						
Budget	467	527	527	594	12.7%	594
Transfers Out	0	0	0	0	N/A	0
Total Outlays	467	527	527	594	12.7%	594
Resources Less Outlays	0	0	0	0		0
Fund Balance						
Beginning Unassigned Fund Balance	0	0	0	0		0
Addition to/(Use of)	0	0	0	0		0
End of Year	\$ 0	\$ 0	\$ 0	\$ 0		\$ 0

ANNUAL RESOURCES

(amounts expressed in thousands)

	<u>FY 19 ACTUAL</u>	<u>FY 20 ORIGINAL</u>	<u>FY 20 ESTIMATE</u>	<u>FY 21 BUDGET</u>	<u>PERCENT DIFF. FROM FY 20 EST</u>	<u>FY 22 FINANCIAL PLAN</u>
REVENUE ACCOUNT						
<u>Intrgvmntl Grant Revenues</u>						
Federal Government Grants	\$ 467	\$ 527	\$ 527	\$ 594	12.7%	\$ 594
Total Intrgvmntl Grant Revenues	467	527	527	594	12.7%	594
TOTAL ANNUAL RESOURCES	\$ 467	\$ 527	\$ 527	\$ 594	12.7%	\$ 594

ANNUAL OUTLAYS

(amounts expressed in thousands)

	<u>FY 19 ACTUAL</u>	<u>FY 20 ORIGINAL</u>	<u>FY 21 BUDGET</u>	<u>PERCENT DIFF. FROM FY 20 ORIG</u>	<u>FY 22 FINANCIAL PLAN</u>
ADMINISTRATIVE AND SUPPORT SERVICES					
<u>Finance</u>					
Personal Services	\$ 13	\$ 16	\$ 18	13.9%	\$ 18
Other Services/Charges	454	511	576	12.7%	576
Total	467	527	594	12.7%	594
Total Administrative & Support Services	467	527	594	12.7%	594
TOTAL BUDGET	467	527	594	12.7%	594
(Expenditures or appropriations)					
TOTAL ANNUAL OUTLAYS	\$ 467	\$ 527	\$ 594	12.7%	\$ 594

1985 SALES TAX ECON DEVEL

FY 2020 - 2021 & FY 2021 - 2022

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 FY21 and FY22 fund balance will be reserved for projects identified by the City Council.

ANNUAL RESOURCES AND OUTLAYS

(amounts expressed in thousands)

	<u>FY 19 ACTUAL</u>	<u>FY 20 ORIGINAL</u>	<u>FY 20 ESTIMATE</u>	<u>FY 21 BUDGET</u>	<u>PERCENT DIFF. FROM FY 20 EST.</u>	<u>FY 22 FINANCIAL PLAN</u>
Annual Resources						
Revenue	\$ 5	\$ 5	\$ 5	\$ 5	0.0%	\$ 5
Transfers In	0	0	0	0	N/A	0
Total Resources	5	5	5	5	0.0%	5
Annual Outlays						
Budget	0	0	0	0	N/A	0
Transfers Out	0	0	0	0	N/A	0
Total Outlays	0	0	0	0	N/A	0
Resources Less Outlays	5	5	5	5		5
Fund Balance						
Beginning Unassigned Fund Balance	22	26	27	32		37
Addition to/(Use of)	5	5	5	5		5
End of Year	\$ 27	\$ 31	\$ 32	\$ 37		\$ 42

ANNUAL RESOURCES

(amounts expressed in thousands)

REVENUE ACCOUNT	<u>FY 19 ACTUAL</u>	<u>FY 20 ORIGINAL</u>	<u>FY 20 ESTIMATE</u>	<u>FY 21 BUDGET</u>	<u>PERCENT DIFF. FROM FY 20 EST</u>	<u>FY 22 FINANCIAL PLAN</u>
<u>Investment Income</u>						
Interest Earnings	\$ 5	\$ 5	\$ 5	\$ 5	0.0%	\$ 5
Total Investment Income	5	5	5	5	0.0%	5
TOTAL ANNUAL RESOURCES	<u>\$ 5</u>	<u>\$ 5</u>	<u>\$ 5</u>	<u>\$ 5</u>	0.0%	<u>\$ 5</u>

ANNUAL OUTLAYS

(amounts expressed in thousands)

TOTAL ANNUAL OUTLAYS	<u>FY 19 ACTUAL</u>	<u>FY 20 ORIGINAL</u>	<u>FY 21 BUDGET</u>	<u>PERCENT DIFF. FROM FY 20 ORIG</u>	<u>FY 22 FINANCIAL PLAN</u>
	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	N/A	<u>\$ 0</u>

2016 VISION ED CAPITAL PROJ

FY 2020 - 2021 & FY 2021 - 2022

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

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 FY21, \$11.9 million will be appropriated for projects within this fund. Another \$26.9 million will be transferred to the Tulsa Public Facilities Authority construction fund to support debt service on the associated revenue bonds.

ANNUAL RESOURCES AND OUTLAYS

(amounts expressed in thousands)

	<u>FY 19 ACTUAL</u>	<u>FY 20 ORIGINAL</u>	<u>FY 20 ESTIMATE</u>	<u>FY 21 BUDGET</u>	<u>PERCENT DIFF. FROM FY 20 EST.</u>	<u>FY 22 FINANCIAL PLAN</u>
Annual Resources						
Revenue	\$ 30,603	\$ 30,561	\$ 30,159	\$ 29,562	-2.0%	\$ 69,454
Transfers In	0	0	0	0	N/A	0
Total Resources	30,603	30,561	30,159	29,562	-2.0%	69,454
Annual Outlays						
Budget	28,210	1,825	1,825	11,907	>500%	9,892
Transfers Out	11,150	22,150	22,150	26,850	21.2%	58,550
Total Outlays	39,360	23,975	23,975	38,757	61.7%	68,442
Resources Less Outlays	(8,757)	6,586	6,184	(9,195)		1,012
Fund Balance						
Beginning Unassigned Fund Balance	11,922	2,730	3,165	9,349		154
Addition to/(Use of)	(8,757)	6,586	6,184	(9,195)		1,012
End of Year	\$ 3,165	\$ 9,316	\$ 9,349	\$ 154		\$ 1,166

ANNUAL RESOURCES

(amounts expressed in thousands)

	FY 19 <u>ACTUAL</u>	FY 20 <u>ORIGINAL</u>	FY 20 <u>ESTIMATE</u>	FY 21 <u>BUDGET</u>	PERCENT DIFF. FROM FY 20 EST	FY 22 FINANCIAL <u>PLAN</u>
REVENUE ACCOUNT						
<u>Taxes</u>						
Sales Tax	\$ 23,809	\$ 23,945	\$ 23,145	\$ 22,380	-3.3%	\$ 61,975
Use Tax	<u>6,188</u>	<u>6,114</u>	<u>6,522</u>	<u>6,523</u>	0.0%	<u>6,820</u>
Total Taxes	29,997	30,058	29,667	28,903	-2.6%	68,795
<u>Investment Income</u>						
Interest Earnings	<u>606</u>	<u>503</u>	<u>492</u>	<u>659</u>	33.9%	<u>659</u>
Total Investment Income	606	503	492	659	33.9%	659
TOTAL ANNUAL RESOURCES	<u>\$ 30,603</u>	<u>\$ 30,561</u>	<u>\$ 30,159</u>	<u>\$ 29,562</u>	-2.0%	<u>\$ 69,454</u>

ANNUAL OUTLAYS

(amounts expressed in thousands)

	FY 19 <u>ACTUAL</u>	FY 20 <u>ORIGINAL</u>	FY 21 <u>BUDGET</u>	PERCENT DIFF. FROM FY 20 ORIG	FY 22 FINANCIAL <u>PLAN</u>
CULTURAL DEVELOPMENT AND RECREATION					
<u>Performing Arts Center</u>					
Capital Outlay	\$ 500	\$ 0	\$ 0	N/A	\$ 0
Total	500	0	0	N/A	0
Total Cultural Development & Recreation	500	0	0	N/A	0
SOCIAL AND ECONOMIC DEVELOPMENT					
<u>Mayor's Office of Economic Development</u>					
Capital Outlay	3,475	0	3,126	N/A	0
Total	3,475	0	3,126	N/A	0
<u>Planning</u>					
Capital Outlay	<u>20</u>	<u>0</u>	<u>269</u>	N/A	<u>266</u>
Total	20	0	269	N/A	266
Total Social & Economic Development	3,495	0	3,395	N/A	266
PUBLIC WORKS AND TRANSPORTATION					
<u>Engineering Services</u>					
Capital Outlay	<u>22,815</u>	<u>375</u>	<u>7,062</u>	>500%	<u>8,176</u>
Total	22,815	375	7,062	>500%	8,176
Total Public Works & Transportation	22,815	375	7,062	>500%	8,176
ADMINISTRATIVE AND SUPPORT SERVICES					
<u>Mayor's Office</u>					
Other Services/Charges	<u>1,400</u>	<u>1,450</u>	<u>1,450</u>	0.0%	<u>1,450</u>
Total	1,400	1,450	1,450	0.0%	1,450
Total Administrative & Support Services	1,400	1,450	1,450	0.0%	1,450
TOTAL BUDGET	<u>28,210</u>	<u>1,825</u>	<u>11,907</u>	>500%	<u>9,892</u>
(Expenditures or appropriations)					

	FY 19	FY 20	FY 21	PERCENT DIFF. FROM	FY 22 FINANCIAL
<u>Transfers Out</u>	<u>ACTUAL</u>	<u>ORIGINAL</u>	<u>BUDGET</u>	<u>FY 20 ORIG</u>	<u>PLAN</u>
TPFA Vision Series 2017	11,000	10,500	10,400	-1.0%	10,300
TPFA Vision Series 2018	0	11,500	10,600	-7.8%	9,400
TPFA Vision Series 2019	0	0	5,700	N/A	35,700
Short Term Capital	0	0	0	N/A	3,000
Tulsa Arts Commission	150	150	150	0.0%	150
TOTAL TRANSFERS OUT	11,150	22,150	26,850	21.2%	58,550
TOTAL ANNUAL OUTLAYS	\$ 39,360	\$ 23,975	\$ 38,757	61.7%	\$ 68,442

PROJECT APPROPRIATIONS

(amounts expressed in thousands)

	FY 21 BUDGET	FY 22 FINANCIAL PLAN
ELECTED OFFICIALS - MAYOR'S OFFICE		
Public School Partnership	1,450	\$ 1,450
ELECTED OFFICIALS - MAYOR'S OFFICE TOTAL	1,450	1,450
ENGINEERING SERVICES		
CW & Rt 66 Beaut Reinvestment_ENGR	363	363
Levee District #12 Rehab (Matching)	2,500	0
Low-Water Dam and Pedestrian Bridge	0	3,114
McCullough Park	1,000	0
N Peoria Conn 56-Mohawk	0	3,100
South Mingo Corridor	1,000	0
Trail E Bank 101 Cousins Park	1,200	0
Turkey Mountain Urban Wilderness	1,000	1,600
ENGINEERING SERVICES TOTAL	7,063	8,177
INCOG		
CW & Rt 66 Beaut Reinvestment_PLAN	269	266
INCOG TOTAL	269	266
MAYOR'S OFFICE OF ECONOMIC DEVELOPMENT		
CW & Rt 66 Beaut Reinvestment_MOED	2,102	0
Peoria Mohawk Business Park	1,025	0
MAYOR'S OFFICE OF ECONOMIC DEVELOPMENT TOT	3,127	0
TRANSFERS		
Capital Equipment (non-Public Safety)	0	3,000
Transfer to TPFA 2017	10,400	10,300
Transfer to TPFA 2019	10,600	9,400
Transfer to TPFA 2020	5,700	35,700
Tulsa Arts Commission	150	150
TRANSFERS TOTAL	26,850	58,550
Grand Total	\$ 38,758	\$ 68,442

2001 SALES TAX

FY 2020 - 2021 & FY 2021 - 2022



OVERVIEW

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

BUDGET SUMMARY

Original revenue estimates for the program were \$390 million. Approximately \$325 million has been collected. The projects not fully funded were included in the 2006 Sales Tax Extension program. The FY21 and FY22 fund balance will be reserved for projects identified by the Mayor and City Council.

ANNUAL RESOURCES AND OUTLAYS

(amounts expressed in thousands)

	<u>FY 19 ACTUAL</u>	<u>FY 20 ORIGINAL</u>	<u>FY 20 ESTIMATE</u>	<u>FY 21 BUDGET</u>	<u>PERCENT DIFF. FROM FY 20 EST.</u>	<u>FY 22 FINANCIAL PLAN</u>
Annual Resources						
Revenue	\$ 9	\$ 9	\$ 9	\$ 9	0.0%	\$ 9
Transfers In	0	0	0	0	N/A	0
Total Resources	9	9	9	9	0.0%	9
Annual Outlays						
Budget	0	0	0	0	N/A	0
Transfers Out	0	0	0	0	N/A	0
Total Outlays	0	0	0	0	N/A	0
Resources Less Outlays	9	9	9	9		9
Fund Balance						
Beginning Unassigned Fund Balance	30	99	39	48		57
Addition to/(Use of)	9	9	9	9		9
End of Year	\$ 39	\$ 108	\$ 48	\$ 57		\$ 66

ANNUAL RESOURCES

(amounts expressed in thousands)

REVENUE ACCOUNT	<u>FY 19 ACTUAL</u>	<u>FY 20 ORIGINAL</u>	<u>FY 20 ESTIMATE</u>	<u>FY 21 BUDGET</u>	<u>PERCENT DIFF. FROM FY 20 EST</u>	<u>FY 22 FINANCIAL PLAN</u>
<u>Investment Income</u>						
Interest Earnings	\$ 9	\$ 9	\$ 9	\$ 9	0.0%	\$ 9
Total Investment Income	9	9	9	9	0.0%	9
TOTAL ANNUAL RESOURCES	<u>\$ 9</u>	<u>\$ 9</u>	<u>\$ 9</u>	<u>\$ 9</u>	0.0%	<u>\$ 9</u>

ANNUAL OUTLAYS

(amounts expressed in thousands)

TOTAL ANNUAL OUTLAYS	<u>FY 19 ACTUAL</u>	<u>FY 20 ORIGINAL</u>	<u>FY 21 BUDGET</u>	<u>PERCENT DIFF. FROM FY 20 ORIG</u>	<u>FY 22 FINANCIAL PLAN</u>
	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	N/A	<u>\$ 0</u>

2006 SPECIAL EXTEND SALES TAX

FY 2020 - 2021 & FY 2021 - 2022



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

Revenues from the Third Penny Sales Tax are normally used in the year received to fund capital and capital maintenance projects. This fund is projected to receive interest earnings in FY21.

All appropriations for the original projects outlined in title 43-F of the City of Tulsa Revised Ordinances have been made. In FY17, an additional \$2.2 million was appropriated from fund balance and interest income to the East Tulsa Fire Station project in order to complete the project as originally proposed. In FY18 and FY19, savings from the Arterial Streets Rehabilitation Project were appropriated to the Performing Arts Center to finish interior renovations within the facility. Additionally, the 2006 Advance Funded Sales Tax Fund (403) was closed with the remaining cash transferred into fund 402. All remaining fund balance in FY21 and FY22 will be reserved for projects identified by the Mayor and City Council.

ANNUAL RESOURCES AND OUTLAYS

(amounts expressed in thousands)

	FY 19 ACTUAL	FY 20 ORIGINAL	FY 20 ESTIMATE	FY 21 BUDGET	PERCENT DIFF. FROM FY 20 EST.	FY 22 FINANCIAL PLAN
Annual Resources						
Revenue	\$ 475	\$ 524	\$ 430	\$ 482	12.1%	\$ 482
Transfers In	0	0	0	0	N/A	0
Total Resources	475	524	430	482	12.1%	482
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	475	524	430	482		482
Fund Balance						
Beginning Unassigned Fund Balance	613	935	1,088	1,518		2,000
Addition to/(Use of)	475	524	430	482		482
End of Year	\$ 1,088	\$ 1,459	\$ 1,518	\$ 2,000		\$ 2,482

ANNUAL RESOURCES

(amounts expressed in thousands)

REVENUE ACCOUNT	<u>FY 19 ACTUAL</u>	<u>FY 20 ORIGINAL</u>	<u>FY 20 ESTIMATE</u>	<u>FY 21 BUDGET</u>	<u>PERCENT DIFF. FROM FY 20 EST</u>	<u>FY 22 FINANCIAL PLAN</u>
<u>Investment Income</u>						
Interest Earnings	\$ 475	\$ 524	\$ 430	\$ 482	12.1%	\$ 482
Total Investment Income	475	524	430	482	12.1%	482
TOTAL ANNUAL RESOURCES	<u>\$ 475</u>	<u>\$ 524</u>	<u>\$ 430</u>	<u>\$ 482</u>	12.1%	<u>\$ 482</u>

ANNUAL OUTLAYS

(amounts expressed in thousands)

TOTAL ANNUAL OUTLAYS	<u>FY 19 ACTUAL</u>	<u>FY 20 ORIGINAL</u>	<u>FY 21 BUDGET</u>	<u>PERCENT DIFF. FROM FY 20 ORIG</u>	<u>FY 22 FINANCIAL PLAN</u>
	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	N/A	<u>\$ 0</u>

2008 SPECIAL TEMP SALES TAX

FY 2020 - 2021 & FY 2021 - 2022



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. The FY21 and FY22 fund balance will be reserved to complete projects within the original program in the event of cost overruns.

ANNUAL RESOURCES AND OUTLAYS

(amounts expressed in thousands)

	FY 19 ACTUAL	FY 20 ORIGINAL	FY 20 ESTIMATE	FY 21 BUDGET	PERCENT DIFF. FROM FY 20 EST.	FY 22 FINANCIAL PLAN
Annual Resources						
Revenue	\$ 253	\$ 315	\$ 212	\$ 257	21.2%	\$ 257
Transfers In	0	0	0	0	N/A	0
Total Resources	253	315	212	257	21.2%	257
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	253	315	212	257		257
Fund Balance						
Beginning Unassigned Fund Balance	4,459	4,683	4,712	4,924		5,181
Addition to/(Use of)	253	315	212	257		257
End of Year	\$ 4,712	\$ 4,998	\$ 4,924	\$ 5,181		\$ 5,438

ANNUAL RESOURCES

(amounts expressed in thousands)

REVENUE ACCOUNT	<u>FY 19 ACTUAL</u>	<u>FY 20 ORIGINAL</u>	<u>FY 20 ESTIMATE</u>	<u>FY 21 BUDGET</u>	<u>PERCENT DIFF. FROM FY 20 EST</u>	<u>FY 22 FINANCIAL PLAN</u>
<u>Investment Income</u>						
Interest Earnings	\$ 253	\$ 315	\$ 212	\$ 257	21.2%	\$ 257
Total Investment Income	253	315	212	257	21.2%	257
TOTAL ANNUAL RESOURCES	<u>\$ 253</u>	<u>\$ 315</u>	<u>\$ 212</u>	<u>\$ 257</u>	21.2%	<u>\$ 257</u>

ANNUAL OUTLAYS

(amounts expressed in thousands)

TOTAL ANNUAL OUTLAYS	<u>FY 19 ACTUAL</u>	<u>FY 20 ORIGINAL</u>	<u>FY 21 BUDGET</u>	<u>PERCENT DIFF. FROM FY 20 ORIG</u>	<u>FY 22 FINANCIAL PLAN</u>
	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	N/A	<u>\$ 0</u>

2014 SALES TAX

FY 2020 - 2021 & FY 2021 - 2022



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 1.1 percent 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

Revenues from the Third Penny Sales Tax are normally used in the year received to fund capital and capital maintenance projects. Total appropriations in FY21 total \$73.7 million and there are no planned appropriations for FY22 at which point the sales tax levy is set to have expired. Any fund balance will be used to support current and future appropriations in accordance with the 2014 Sales Tax Ordinance.

ANNUAL RESOURCES AND OUTLAYS

(amounts expressed in thousands)

	<u>FY 19 ACTUAL</u>	<u>FY 20 ORIGINAL</u>	<u>FY 20 ESTIMATE</u>	<u>FY 21 BUDGET</u>	<u>PERCENT DIFF. FROM FY 20 EST.</u>	<u>FY 22 FINANCIAL PLAN</u>
Annual Resources						
Revenue	\$ 89,546	\$ 89,742	\$ 87,171	\$ 84,423	-3.2%	\$ 3,706
Transfers In	0	0	0	0	N/A	0
Total Resources	89,546	89,742	87,171	84,423	-3.2%	3,706
Annual Outlays						
Budget	77,589	73,037	75,654	63,053	-16.7%	0
Transfers Out	9,800	9,890	9,890	10,635	7.5%	0
Total Outlays	87,389	82,927	85,544	73,688	-13.9%	0
Resources Less Outlays	2,157	6,815	1,627	10,735		3,706
Fund Balance						
Beginning Unassigned Fund Balance	6,010	6,868	8,167	9,794		20,529
Addition to/(Use of)	2,157	6,815	1,627	10,735		3,706
End of Year	\$ 8,167	\$ 13,683	\$ 9,794	\$ 20,529		\$ 24,235

ANNUAL RESOURCES

(amounts expressed in thousands)

REVENUE ACCOUNT	FY 19 <u>ACTUAL</u>	FY 20 <u>ORIGINAL</u>	FY 20 <u>ESTIMATE</u>	FY 21 <u>BUDGET</u>	PERCENT DIFF. FROM FY 20 EST	FY 22 FINANCIAL <u>PLAN</u>
<u>Taxes</u>						
Sales Tax	\$ 85,869	\$ 86,358	\$ 83,466	\$ 80,717	-3.3%	\$ 0
Total Taxes	85,869	86,358	83,466	80,717	-3.3%	0
<u>Investment Income</u>						
Interest Earnings	3,677	3,384	3,705	3,706	0.0%	3,706
Total Investment Income	3,677	3,384	3,705	3,706	0.0%	3,706
TOTAL ANNUAL RESOURCES	\$ 89,546	\$ 89,742	\$ 87,171	\$ 84,423	-3.2%	\$ 3,706

ANNUAL OUTLAYS

(amounts expressed in thousands)

PUBLIC SAFETY AND PROTECTION	FY 19 <u>ACTUAL</u>	FY 20 <u>ORIGINAL</u>	FY 21 <u>BUDGET</u>	PERCENT DIFF. FROM FY 20 ORIG	FY 22 FINANCIAL <u>PLAN</u>
<u>Police</u>					
Capital Outlay	\$ 1,302	\$ 0	\$ 0	N/A	\$ 0
Total	1,302	0	0	N/A	0
<u>Fire</u>					
Capital Outlay	1,900	5,500	2,100	-61.8%	0
Total	1,900	5,500	2,100	-61.8%	0
Total Public Safety and Protection	3,202	5,500	2,100	-61.8%	0
CULTURAL DEVELOPMENT AND RECREATION					
<u>Park and Recreation</u>					
Capital Outlay	61	2,690	10,625	295.0%	0
Total	61	2,690	10,625	295.0%	0
Total Cultural Development & Recreation	61	2,690	10,625	295.0%	0
SOCIAL AND ECONOMIC DEVELOPMENT					
<u>Planning</u>					
Capital Outlay	0	0	445	N/A	0
Total	0	0	445	N/A	0
Total Social & Economic Development	0	0	445	N/A	0
PUBLIC WORKS AND TRANSPORTATION					
<u>Engineering Services</u>					
Capital Outlay	66,279	61,235	45,310	-26.0%	0
Total	66,279	61,235	45,310	-26.0%	0
<u>Streets and Stormwater</u>					
Capital Outlay	2,075	2,085	2,365	13.4%	0
Total	2,075	2,085	2,365	13.4%	0

	FY 19 ACTUAL	FY 20 ORIGINAL	FY 21 BUDGET	PERCENT DIFF. FROM FY 20 ORIG	FY 22 FINANCIAL PLAN
<u>Tulsa Transit</u>					
Other Services/Charges	5,582	502	1,058	110.8%	0
Total	5,582	502	1,058	110.8%	0
Total Public Works & Transportation	73,936	63,822	48,733	-23.6%	0

ADMINISTRATIVE AND SUPPORT SERVICES

	FY 19 ACTUAL	FY 20 ORIGINAL	FY 21 BUDGET	PERCENT DIFF. FROM FY 20 ORIG	FY 22 FINANCIAL PLAN
<u>INCOG</u>					
Capital Outlay	0	500	0	-100.0%	0
Total	0	500	0	-100.0%	0
<u>Asset Management</u>					
Capital Outlay	390	525	1,150	119.0%	0
Total	390	525	1,150	119.0%	0
Total Administrative & Support Services	390	1,025	1,150	12.2%	0
TOTAL BUDGET	77,589	73,037	63,053	-13.7%	0
(Expenditures or appropriations)					

	FY 19 ACTUAL	FY 20 ORIGINAL	FY 21 BUDGET	PERCENT DIFF. FROM FY 20 ORIG	FY 22 FINANCIAL PLAN
<u>Transfers Out</u>					
Sinking Fund	6,500	0	0	N/A	0
Short Term Capital	3,300	6,500	7,635	17.5%	0
Police Cars	0	3,390	3,000	-11.5%	0
TOTAL TRANSFERS OUT	9,800	9,890	10,635	7.5%	0
TOTAL ANNUAL OUTLAYS	\$ 87,389	\$ 82,927	\$ 73,688	-11.1%	\$ 0

PROJECT APPROPRIATIONS

(amounts expressed in thousands)

	FY 21 BUDGET	FY 22 FINANCIAL PLAN
ASSET MANAGEMENT		
EMD facilities maintenance	\$ 150	\$ 0
Lighting systems, driveways, sidewalks	1,000	0
ASSET MANAGEMENT TOTAL	1,150	0
 ENGINEERING SERVICES		
ADA Transition Plan - Buildings	200	0
ADA Transition Plan - Parks	175	0
Animal Shelter expansion - Phase I	2,150	0
Annual Economic Development Priority Opp	650	0
Arterial Street Rehabilitation and Citywide Projects	7,835	0
Berry - Pool Reconstruction	1,785	0
Citywide ADA Transition Plan Implementation	1,480	0
Creek Turnpike Trail pedestrian bridge	200	0
Fire Department facilities	1,760	0
Fire station rehabilitation	1,250	0
Levee District #12 rehabilitation	2,040	0
Public Facilities, OTC	550	0
Public Facilities, Roofing	375	0
Reed - Pool Reconstruction	2,110	0
Renovations	820	0
Uniform division renovations	2,600	0
Widen 25th W. Ave., Edison to Apache (design)	625	0
Widen 81st Street S, Sheridan Road to Memorial Dr	10,200	0
Widen Pine Street, Mingo to U.S. 169 (design)	500	0
Widen Yale Avenue, 81st St. to 91st Street South	8,005	0
ENGINEERING SERVICES TOTAL	45,310	0
 FIRE		
Apparatus replacement	2,100	0
FIRE TOTAL	2,100	0
 INCOG		
Charles Page Boulevard - Plan	445	0
INCOG TOTAL	445	0
 MTTA		
Replace Aging Vehicles	1,058	0
MTTA TOTAL	1,058	0
 PARKS AND RECREATION		
Carl Smith Improvements	160	0
Cousins Park Improvements	1,725	0
Hunter - Renovate/Expand Restroom Facility	400	0
Safety Surfaces	3,920	0
Water Playgrounds	440	0
Woodward Park	3,980	0
PARKS AND RECREATION TOTAL	10,625	0

	FY 21 BUDGET	FY 22 FINANCIAL PLAN
STREETS AND STORMWATER		
CW Non-Arterial Routine and Preventive Maint	<u>2,365</u>	<u>0</u>
STREETS AND STORMWATER TOTAL	<u>2,365</u>	<u>0</u>
TRANSFERS		
Five-Year Capital Equipment Needs	<u>7,635</u>	<u>0</u>
Police Five-Year Capital Equipment Needs	<u>3,000</u>	<u>0</u>
TRANSFERS TOTAL	<u>10,635</u>	<u>0</u>
Grand Total	<u>\$ 73,688</u>	<u>\$ 0</u>

2020 SALES TAX

FY 2020 - 2021 & FY 2021 - 2022

CAPITAL FUND
409
GOVERNMENTAL CAPITAL FUND
BUDGETED ON A CASH BASIS

OVERVIEW

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

BUDGET SUMMARY

Revenues from the Improve Our Tulsa II Sales Tax Program are normally used in the year received to fund capital and capital maintenance projects. Total appropriations in FY22 total \$34.8 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 19 ACTUAL	FY 20 ORIGINAL	FY 20 ESTIMATE	FY 21 BUDGET	PERCENT DIFF. FROM FY 20 EST.	FY 22 FINANCIAL PLAN
Annual Resources						
Revenue	\$ 0	\$ 0	\$ 0	\$ 0	N/A	\$ 34,881
Transfers In	0	0	0	0	N/A	0
Total Resources	0	0	0	0	N/A	34,881
Annual Outlays						
Budget	0	0	0	0	N/A	23,572
Transfers Out	0	0	0	0	N/A	11,278
Total Outlays	0	0	0	0	N/A	34,850
Resources Less Outlays	0	0	0	0		31
Fund Balance						
Beginning Unassigned Fund Balance	0	0	0	0		0
Addition to/(Use of)	0	0	0	0		31
End of Year	\$ 0	\$ 0	\$ 0	\$ 0		\$ 31

ANNUAL RESOURCES

(amounts expressed in thousands)

REVENUE ACCOUNT	FY 19 <u>ACTUAL</u>	FY 20 <u>ORIGINAL</u>	FY 20 <u>ESTIMATE</u>	FY 21 <u>BUDGET</u>	PERCENT DIFF. FROM FY 20 EST	FY 22 FINANCIAL <u>PLAN</u>
<u>Taxes</u>						
Sales Tax	\$ 0	\$ 0	\$ 0	\$ 0	N/A	\$ 34,644
Total Taxes	0	0	0	0	N/A	34,644
<u>Investment Income</u>						
Interest Earnings	0	0	0	0	N/A	237
Total Investment Income	0	0	0	0	N/A	237
TOTAL ANNUAL RESOURCES	\$ 0	\$ 0	\$ 0	\$ 0	N/A	\$ 34,881

ANNUAL OUTLAYS

(amounts expressed in thousands)

PUBLIC SAFETY AND PROTECTION	FY 19 <u>ACTUAL</u>	FY 20 <u>ORIGINAL</u>	FY 21 <u>BUDGET</u>	PERCENT DIFF. FROM FY 20 ORIG	FY 22 FINANCIAL <u>PLAN</u>
<u>Fire</u>					
Capital Outlay	\$ 0	\$ 0	\$ 0	N/A	\$ 1,000
Total	0	0	0	N/A	1,000
Total Public Safety and Protection	0	0	0	N/A	1,000
CULTURAL DEVELOPMENT AND RECREATION					
<u>Park and Recreation</u>					
Capital Outlay	0	0	0	N/A	1,950
Total	0	0	0	N/A	1,950
Total Cultural Development & Recreation	0	0	0	N/A	1,950
SOCIAL AND ECONOMIC DEVELOPMENT					
<u>Mayor's Office of Economic Development</u>					
Capital Outlay	0	0	0	N/A	800
Total	0	0	0	N/A	800
Total Social & Economic Development	0	0	0	N/A	800
PUBLIC WORKS AND TRANSPORTATION					
<u>Engineering Services</u>					
Capital Outlay	0	0	0	N/A	14,362
Total	0	0	0	N/A	14,362
<u>Tulsa Transit</u>					
Capital Outlay	0	0	0	N/A	1,250
Total	0	0	0	N/A	1,250
Total Public Works & Transportation	0	0	0	N/A	15,612

	FY 19 ACTUAL	FY 20 ORIGINAL	FY 21 BUDGET	PERCENT DIFF. FROM FY 20 ORIG	FY 22 FINANCIAL PLAN
ADMINISTRATIVE AND SUPPORT SERVICES					
<u>Mayor's Office</u>					
Capital Outlay	0	0	0	N/A	500
Total	0	0	0	N/A	500
<u>Information Technology</u>					
Capital Outlay	0	0	0	N/A	3,510
Total	0	0	0	N/A	3,510
<u>Asset Management</u>					
Capital Outlay	0	0	0	N/A	200
Total	0	0	0	N/A	200
Total Administrative & Support Services	0	0	0	N/A	4,210
TOTAL BUDGET	0	0	0	N/A	23,572
(Expenditures or appropriations)					

	FY 19 ACTUAL	FY 20 ORIGINAL	FY 21 BUDGET	PERCENT DIFF. FROM FY 20 ORIG	FY 22 FINANCIAL PLAN
<u>Transfers Out</u>					
Short Term Capital	0	0	0	N/A	11,278
TOTAL TRANSFERS OUT	0	0	0	N/A	11,278
TOTAL ANNUAL OUTLAYS	\$ 0	\$ 0	\$ 0	N/A	\$ 34,850

PROJECT APPROPRIATIONS

(amounts expressed in thousands)

	FY 21 BUDGET	FY 22 FINANCIAL PLAN
ASSET MANAGEMENT		
600 Civic Center - Equipment Relocation	\$ 0	\$ 200
ASSET MANAGEMENT TOTAL	0	200
 ELECTED OFFICIALS - MAYOR'S OFFICE		
Community Development Priority Projects	0	500
ELECTED OFFICIALS - MAYOR'S OFFICE TOTAL	0	500
 ENGINEERING SERVICES		
ADA Improvements for City Facilities	0	250
ADA Improvements for City Parks	0	600
CW Park System Parking Rehabilitation	0	222
CW Public Facilities - Maintenance and Rehab	0	450
CW Public Facilities - Roofs	0	540
Gilcrease Museum Mechanical, Electrical, Plumbing	0	6,660
Greenwood Cultural Center Facility Rehab	0	5,340
One Technology Center - Maintenance and Rehab	0	300
ENGINEERING SERVICES TOTAL	0	14,362
 FIRE		
Fire Apparatus and Equipment	0	1,000
FIRE TOTAL	0	1,000
 INFORMATION TECHNOLOGY		
911 Station Alert System	0	3,000
Municipal Lockup Data Storage	0	510
INFORMATION TECHNOLOGY TOTAL	0	3,510
 MAYOR'S OFFICE OF ECONOMIC DEVELOPMENT		
Economic Development Infrastructure	0	800
MAYOR'S OFFICE OF ECONOMIC DEVELOPMENT TOT	0	800
 MTTA		
MTTA - Maintenance and Aging Vehicle Replacement	0	1,250
MTTA TOTAL	0	1,250
 PARKS AND RECREATION		
Mohawk Park Rehabilitation and Renovation	0	200
Park Facilities Roof, HVAC, Infrastructure Rehab	0	750
Tennis Court Major Rehabilitation	0	500
Upgrade/Add/Renovate Outdoor Play Amenities	0	500
PARKS AND RECREATION TOTAL	0	1,950
 TRANSFERS		
Capital Equipment	0	11,278
TRANSFERS TOTAL	0	11,278
 Grand Total	 \$ 0	 \$ 34,850

SHORT TERM CAPITAL

FY 2020 - 2021 & FY 2021 - 2022

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 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 will be provided by 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)

	<u>FY 19 ACTUAL</u>	<u>FY 20 ORIGINAL</u>	<u>FY 20 ESTIMATE</u>	<u>FY 21 BUDGET</u>	<u>PERCENT DIFF. FROM FY 20 EST.</u>	<u>FY 22 FINANCIAL PLAN</u>
Annual Resources						
Revenue	\$ 40	\$ 0	\$ 86	\$ 86	0.0%	\$ 86
Transfers In	9,992	9,890	9,890	10,635	7.5%	14,277
Total Resources	10,032	9,890	9,976	10,721	7.5%	14,363
Annual Outlays						
Budget	11,417	10,075	10,021	9,817	-2.0%	13,805
Transfers Out	411	386	638	92	-85.6%	92
Total Outlays	11,828	10,461	10,659	9,909	-7.0%	13,897
Resources Less Outlays	(1,796)	(571)	(683)	812		466
Fund Balance						
Beginning Unassigned Fund Balance	3,492	1,101	1,696	1,013		1,825
Addition to/(Use of)	(1,796)	(571)	(683)	812		466
End of Year	\$ 1,696	\$ 530	\$ 1,013	\$ 1,825		\$ 2,291

ANNUAL RESOURCES

(amounts expressed in thousands)

	<u>FY 19</u> <u>ACTUAL</u>	<u>FY 20</u> <u>ORIGINAL</u>	<u>FY 20</u> <u>ESTIMATE</u>	<u>FY 21</u> <u>BUDGET</u>	<u>PERCENT</u> <u>DIFF. FROM</u> <u>FY 20 EST</u>	<u>FY 22</u> <u>FINANCIAL</u> <u>PLAN</u>
REVENUE ACCOUNT						
<u>Transfers In</u>						
Transfers within Primary Government	\$ 9,992	\$ 9,890	\$ 9,890	\$ 10,635	7.5%	\$ 14,277
Total Transfers In	9,992	9,890	9,890	10,635	7.5%	14,277
<u>Miscellaneous</u>						
Recoveries	40	0	86	86	0.0%	86
Total Miscellaneous	40	0	86	86	0.0%	86
TOTAL ANNUAL RESOURCES	\$ 10,032	\$ 9,890	\$ 9,976	\$ 10,721	7.5%	\$ 14,363

ANNUAL OUTLAYS

(amounts expressed in thousands)

	<u>FY 19</u> <u>ACTUAL</u>	<u>FY 20</u> <u>ORIGINAL</u>	<u>FY 21</u> <u>BUDGET</u>	<u>PERCENT</u> <u>DIFF. FROM</u> <u>FY 20 ORIG</u>	<u>FY 22</u> <u>FINANCIAL</u> <u>PLAN</u>
PUBLIC SAFETY AND PROTECTION					
<u>Police</u>					
Capital Outlay	\$ 3,502	\$ 3,279	\$ 3,162	-3.6%	\$ 3,956
Total	3,502	3,279	3,162	-3.6%	3,956
<u>Fire</u>					
Capital Outlay	820	700	610	-12.9%	610
Total	820	700	610	-12.9%	610
Total Public Safety and Protection	4,322	3,979	3,772	-5.2%	4,566
CULTURAL DEVELOPMENT AND RECREATION					
<u>Park and Recreation</u>					
Capital Outlay	360	432	265	-38.7%	626
Total	360	432	265	-38.7%	626
<u>River Parks</u>					
Capital Outlay	36	78	36	-53.8%	36
Total	36	78	36	-53.8%	36
Total Cultural Development & Recreation	396	510	301	-41.0%	662
SOCIAL AND ECONOMIC DEVELOPMENT					
<u>Working in Neighborhoods</u>					
Capital Outlay	396	282	201	-28.7%	337
Total	396	282	201	-28.7%	337
<u>Development Services</u>					
Capital Outlay	0	101	94	-6.9%	94
Total	0	101	94	-6.9%	94
Total Social & Economic Development	396	383	295	-23.0%	431

	FY 19 ACTUAL	FY 20 ORIGINAL	FY 21 BUDGET	PERCENT DIFF. FROM FY 20 ORIG	FY 22 FINANCIAL PLAN
PUBLIC WORKS AND TRANSPORTATION					
<u>Engineering Services</u>					
Capital Outlay	40	20	172	>500%	259
Total	40	20	172	>500%	259
<u>Streets and Stormwater</u>					
Capital Outlay	1,668	1,425	1,364	-4.3%	2,175
Total	1,668	1,425	1,364	-4.3%	2,175
<u>Tulsa Transit</u>					
Capital Outlay	92	92	92	0.0%	115
Total	92	92	92	0.0%	115
Total Public Works & Transportation	1,800	1,537	1,628	5.9%	2,549
ADMINISTRATIVE AND SUPPORT SERVICES					
<u>City Council</u>					
Capital Outlay	0	8	0	-100.0%	0
Total	0	8	0	-100.0%	0
<u>Legal</u>					
Capital Outlay	0	25	5	-80.0%	5
Total	0	25	5	-80.0%	5
<u>Human Resources</u>					
Capital Outlay	0	0	33	N/A	0
Total	0	0	33	N/A	0
<u>Finance</u>					
Capital Outlay	0	35	12	-65.7%	0
Total	0	35	12	-65.7%	0
<u>Information Technology</u>					
Capital Outlay	4,324	3,319	3,319	0.0%	5,148
Total	4,324	3,319	3,319	0.0%	5,148
<u>Asset Management</u>					
Capital Outlay	179	279	452	62.0%	444
Total	179	279	452	62.0%	444
Total Administrative & Support Services	4,503	3,666	3,821	4.2%	5,597
TOTAL BUDGET	11,417	10,075	9,817	-2.6%	13,805
(Expenditures or appropriations)					

	FY 19 ACTUAL	FY 20 ORIGINAL	FY 21 BUDGET	PERCENT DIFF. FROM FY 20 ORIG	FY 22 FINANCIAL PLAN
<u>Transfers Out</u>					
Equipment Management Capital	294	294	0	-100.0%	0
Golf Course Capital	92	92	92	0.0%	92
2017 Assistance to FF Grant Match	25	0	0	N/A	0
TOTAL TRANSFERS OUT	411	386	92	-76.2%	92
TOTAL ANNUAL OUTLAYS	\$ 11,828	\$ 10,461	\$ 9,909	-5.3%	\$ 13,897

OFFICE SERVICES

FY 2020 - 2021 & FY 2021 - 2022

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 for 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 departments' 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. Some revenue is also received from other outside agencies that acquire forms and business cards from Office Services and utilize City mail and copying services.

BUDGET SUMMARY

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

ANNUAL RESOURCES AND OUTLAYS

(amounts expressed in thousands)

	<u>FY 19 ACTUAL</u>	<u>FY 20 ORIGINAL</u>	<u>FY 20 ESTIMATE</u>	<u>FY 21 BUDGET</u>	<u>PERCENT DIFF. FROM FY 20 EST.</u>	<u>FY 22 FINANCIAL PLAN</u>
Annual Resources						
Revenue	\$ 1,351	\$ 7,706	\$ 4,517	\$ 4,086	-9.5%	\$ 4,172
Transfers In	0	0	0	0	N/A	0
Total Resources	1,351	7,706	4,517	4,086	-9.5%	4,172
Annual Outlays						
Budget	1,467	7,706	4,490	4,086	-9.0%	4,172
Transfers Out	0	0	0	0	N/A	0
Total Outlays	1,467	7,706	4,490	4,086	-9.0%	4,172
Resources Less Outlays	(116)	0	27	0		0
Fund Balance						
Beginning Unassigned Fund Balance	89	66	(27)	0		0
Addition to/(Use of)	(116)	0	27	0		0
End of Year	\$ (27)	\$ 66	\$ 0	\$ 0		\$ 0

ANNUAL RESOURCES

(amounts expressed in thousands)

	<u>FY 19</u> <u>ACTUAL</u>	<u>FY 20</u> <u>ORIGINAL</u>	<u>FY 20</u> <u>ESTIMATE</u>	<u>FY 21</u> <u>BUDGET</u>	<u>PERCENT</u> <u>DIFF. FROM</u> <u>FY 20 EST</u>	<u>FY 22</u> <u>FINANCIAL</u> <u>PLAN</u>
REVENUE ACCOUNT						
<u>General Government</u>						
Miscellaneous	\$ 1,352	\$ 7,706	\$ 4,517	\$ 4,086	-9.5%	\$ 4,172
Total General Government	1,352	7,706	4,517	4,086	-9.5%	4,172
<u>Investment Income</u>						
Interest Earnings	(1)	0	0	0	N/A	0
Total Investment Income	(1)	0	0	0	N/A	0
TOTAL ANNUAL RESOURCES	\$ 1,351	\$ 7,706	\$ 4,517	\$ 4,086	-9.5%	\$ 4,172

ANNUAL OUTLAYS

(amounts expressed in thousands)

	<u>FY 19</u> <u>ACTUAL</u>	<u>FY 20</u> <u>ORIGINAL</u>	<u>FY 21</u> <u>BUDGET</u>	<u>PERCENT</u> <u>DIFF. FROM</u> <u>FY 20 ORIG</u>	<u>FY 22</u> <u>FINANCIAL</u> <u>PLAN</u>
ADMINISTRATIVE AND SUPPORT SERVICES					
<u>Information Technology</u>					
Materials and Supplies	\$ 0	\$ 2,400	\$ 662	-72.4%	\$ 589
Other Services/Charges	1,467	5,306	3,424	-35.5%	3,583
Total	1,467	7,706	4,086	-47.0%	4,172
Total Administrative & Support Services	1,467	7,706	4,086	-47.0%	4,172
TOTAL BUDGET	1,467	7,706	4,086	-47.0%	4,172
(Expenditures or appropriations)					
TOTAL ANNUAL OUTLAYS	\$ 1,467	\$ 7,706	\$ 4,086	-47.0%	\$ 4,172

WORKERS COMPENSATION

FY 2020 - 2021 & FY 2021 - 2022

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

In 2013, the City launched our Safety Culture Transformation Project aimed at improving the safety culture and ultimately reducing our workers' compensation costs. Through this project we have implemented several new programs including safety committees, job hazard analysis procedures and a robust injury investigation process. The results are showing great success with the reduction of our OSHA recordable injuries

ANNUAL RESOURCES AND OUTLAYS

(amounts expressed in thousands)

	<u>FY 19 ACTUAL</u>	<u>FY 20 ORIGINAL</u>	<u>FY 20 ESTIMATE</u>	<u>FY 21 BUDGET</u>	<u>PERCENT DIFF. FROM FY 20 EST.</u>	<u>FY 22 FINANCIAL PLAN</u>
Annual Resources						
Revenue	\$ 5,272	\$ 5,005	\$ 4,989	\$ 3,796	-23.9%	\$ 3,796
Transfers In	0	0	0	0	N/A	0
Total Resources	5,272	5,005	4,989	3,796	-23.9%	3,796
Annual Outlays						
Budget	4,430	4,700	4,721	4,844	2.6%	4,844
Transfers Out	0	0	0	0	N/A	0
Total Outlays	4,430	4,700	4,721	4,844	2.6%	4,844
Resources Less Outlays	842	305	268	(1,048)		(1,048)
Fund Balance						
Beginning Unassigned Fund Balance	3,772	4,331	4,614	4,882		3,834
Addition to/(Use of)	842	305	268	(1,048)		(1,048)
End of Year	\$ 4,614	\$ 4,636	\$ 4,882	\$ 3,834		\$ 2,786

ANNUAL RESOURCES

(amounts expressed in thousands)

	<u>FY 19 ACTUAL</u>	<u>FY 20 ORIGINAL</u>	<u>FY 20 ESTIMATE</u>	<u>FY 21 BUDGET</u>	<u>PERCENT DIFF. FROM FY 20 EST</u>	<u>FY 22 FINANCIAL PLAN</u>
REVENUE ACCOUNT						
<u>General Government</u>						
General Government Revenue	\$ 881	\$ 0	\$ 356	\$ 0	-100.0%	\$ 0
Employee Insurance Fund	4,087	4,700	4,300	3,500	-18.6%	3,500
Total General Government	4,968	4,700	4,656	3,500	-24.8%	3,500
<u>Investment Income</u>						
Interest Earnings	292	305	329	296	-10.0%	296
Total Investment Income	292	305	329	296	-10.0%	296
<u>Miscellaneous</u>						
Reimbursements	12	0	4	0	-100.0%	0
Total Miscellaneous	12	0	4	0	-100.0%	0
TOTAL ANNUAL RESOURCES	\$ 5,272	\$ 5,005	\$ 4,989	\$ 3,796	-23.9%	\$ 3,796

ANNUAL OUTLAYS

(amounts expressed in thousands)

	<u>FY 19 ACTUAL</u>	<u>FY 20 ORIGINAL</u>	<u>FY 21 BUDGET</u>	<u>PERCENT DIFF. FROM FY 20 ORIG</u>	<u>FY 22 FINANCIAL PLAN</u>
ADMINISTRATIVE AND SUPPORT SERVICES					
<u>Human Resources</u>					
Personal Services	\$ 0	\$ 0	\$ 141	N/A	\$ 141
Materials and Supplies	17	33	36	9.1%	36
Other Services/Charges	4,413	4,667	4,667	0.0%	4,667
Total	4,430	4,700	4,844	3.1%	4,844
Total Administrative & Support Services	4,430	4,700	4,844	3.1%	4,844
TOTAL BUDGET	4,430	4,700	4,844	3.1%	4,844
(Expenditures or appropriations)					
TOTAL ANNUAL OUTLAYS	\$ 4,430	\$ 4,700	\$ 4,844	3.1%	\$ 4,844

EMPLOYEE INSURANCE SERVICE

FY 2020 - 2021 & FY 2021 - 2022

OPERATING FUND
502
INTERNAL SERVICES FUND BUDGETED ON A ACCRUAL BASIS

OVERVIEW

This fund was established in FY17 as a means to account for the cost of insurance plans for City employees. The City offers its employees and various agencies insurance plans covering health, dental, life, and long-term disability. Providing only one health provider has allowed a firmer control of escalating health insurance costs while still providing complete insurance coverage.

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

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

BUDGET SUMMARY

In FY16, the City transitioned from a defined benefit plan to a defined contribution plan, as well as, transitioned from a fiscal year enrollment period to calendar year. With this change, employees are empowered to make choices as to the level of health and dental care coverage required for their life situation.

ANNUAL RESOURCES AND OUTLAYS

(amounts expressed in thousands)

	<u>FY 19</u> <u>ACTUAL</u>	<u>FY 20</u> <u>ORIGINAL</u>	<u>FY 20</u> <u>ESTIMATE</u>	<u>FY 21</u> <u>BUDGET</u>	<u>PERCENT</u> <u>DIFF. FROM</u> <u>FY 20 EST.</u>	<u>FY 22</u> <u>FINANCIAL</u> <u>PLAN</u>
Annual Resources						
Revenue	\$ 22,099	\$ 23,067	\$ 22,814	\$ 24,216	6.1%	\$ 24,356
Transfers In	0	0	0	0	N/A	0
Total Resources	22,099	23,067	22,814	24,216	6.1%	24,356
Annual Outlays						
Budget	22,193	23,067	22,863	24,201	5.9%	24,341
Transfers Out	0	0	0	0	N/A	0
Total Outlays	22,193	23,067	22,863	24,201	5.9%	24,341
Resources Less Outlays	(94)	0	(49)	15		15
Fund Balance						
Beginning Unassigned Fund Balance	714	166	620	571		586
Addition to/(Use of)	(94)	0	(49)	15		15
End of Year	\$ 620	\$ 166	\$ 571	\$ 586		\$ 601

ANNUAL RESOURCES

(amounts expressed in thousands)

	<u>FY 19</u> <u>ACTUAL</u>	<u>FY 20</u> <u>ORIGINAL</u>	<u>FY 20</u> <u>ESTIMATE</u>	<u>FY 21</u> <u>BUDGET</u>	<u>PERCENT</u> <u>DIFF. FROM</u> <u>FY 20 EST</u>	<u>FY 22</u> <u>FINANCIAL</u> <u>PLAN</u>
REVENUE ACCOUNT						
<u>General Government</u>						
Employee Insurance Fund	\$ 21,878	\$ 23,053	\$ 22,409	\$ 23,510	4.9%	\$ 23,710
Miscellaneous	<u>209</u>	<u>0</u>	<u>403</u>	<u>694</u>	72.2%	<u>634</u>
Total General Government	<u>22,087</u>	<u>23,053</u>	<u>22,812</u>	<u>24,204</u>	6.1%	<u>24,344</u>
<u>Investment Income</u>						
Interest Earnings	<u>12</u>	<u>14</u>	<u>2</u>	<u>12</u>	500.0%	<u>12</u>
Total Investment Income	<u>12</u>	<u>14</u>	<u>2</u>	<u>12</u>	500.0%	<u>12</u>
TOTAL ANNUAL RESOURCES	<u>\$ 22,099</u>	<u>\$ 23,067</u>	<u>\$ 22,814</u>	<u>\$ 24,216</u>	6.1%	<u>\$ 24,356</u>

ANNUAL OUTLAYS

(amounts expressed in thousands)

	<u>FY 19</u> <u>ACTUAL</u>	<u>FY 20</u> <u>ORIGINAL</u>	<u>FY 21</u> <u>BUDGET</u>	<u>PERCENT</u> <u>DIFF. FROM</u> <u>FY 20 ORIG</u>	<u>FY 22</u> <u>FINANCIAL</u> <u>PLAN</u>
ADMINISTRATIVE AND SUPPORT SERVICES					
<u>Human Resources</u>					
Personal Services	\$ 103	\$ 104	\$ 109	4.8%	\$ 109
Materials and Supplies	1	0	0	N/A	0
Other Services/Charges	<u>22,089</u>	<u>22,963</u>	<u>24,092</u>	4.9%	<u>24,232</u>
Total	<u>22,193</u>	<u>23,067</u>	<u>24,201</u>	4.9%	<u>24,341</u>
Total Administrative & Support Services	<u>22,193</u>	<u>23,067</u>	<u>24,201</u>	4.9%	<u>24,341</u>
TOTAL BUDGET	<u>22,193</u>	<u>23,067</u>	<u>24,201</u>	4.9%	<u>24,341</u>
(Expenditures or appropriations)					
TOTAL ANNUAL OUTLAYS	<u>\$ 22,193</u>	<u>\$ 23,067</u>	<u>\$ 24,201</u>	4.9%	<u>\$ 24,341</u>

EQUIPMENT MANAGEMENT SERVICE

FY 2020 - 2021 & FY 2021 - 2022

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 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 FY21 and FY22, rates will increase to align with increases in personnel costs and outside equipment repair.

ANNUAL RESOURCES AND OUTLAYS

(amounts expressed in thousands)

	<u>FY 19 ACTUAL</u>	<u>FY 20 ORIGINAL</u>	<u>FY 20 ESTIMATE</u>	<u>FY 21 BUDGET</u>	<u>PERCENT DIFF. FROM FY 20 EST.</u>	<u>FY 22 FINANCIAL PLAN</u>
Annual Resources						
Revenue	\$ 15,016	\$ 15,891	\$ 16,003	\$ 16,897	5.6%	\$ 16,897
Transfers In	594	294	294	0	-100.0%	0
Total Resources	15,610	16,185	16,297	16,897	3.7%	16,897
Annual Outlays						
Budget	15,219	16,129	16,080	15,964	-0.7%	16,090
Transfers Out	0	0	0	594	N/A	586
Total Outlays	15,219	16,129	16,080	16,558	3.0%	16,676
Resources Less Outlays	391	56	217	339		221
Fund Balance						
Beginning Unassigned Fund Balance	(62)	120	329	546		885
Addition to/(Use of)	391	56	217	339		221
Committed Fund Balance For OPEB	(120)	(120)	0	0		0
End of Year	\$ 209	\$ 56	\$ 546	\$ 885		\$ 1,106

ANNUAL RESOURCES

(amounts expressed in thousands)

REVENUE ACCOUNT	FY 19 ACTUAL	FY 20 ORIGINAL	FY 20 ESTIMATE	FY 21 BUDGET	PERCENT DIFF. FROM FY 20 EST	FY 22 FINANCIAL PLAN
General Government						
Miscellaneous	\$ 14,998	\$ 15,877	\$ 15,983	\$ 16,881	5.6%	\$ 16,881
Total General Government	14,998	15,877	15,983	16,881	5.6%	16,881
Transfers In						
Transfers within Primary Government	594	294	294	0	-100.0%	0
Total Transfers In	594	294	294	0	-100.0%	0
Miscellaneous						
Reimbursements	2	0	3	3	0.0%	3
Sale of City Property	3	0	5	0	-100.0%	0
Other	13	14	12	13	8.3%	13
Total Miscellaneous	18	14	20	16	-20.0%	16
TOTAL ANNUAL RESOURCES	\$ 15,610	\$ 16,185	\$ 16,297	\$ 16,897	3.7%	\$ 16,897

ANNUAL OUTLAYS

(amounts expressed in thousands)

ADMINISTRATIVE AND SUPPORT SERVICES	FY 19 ACTUAL	FY 20 ORIGINAL	FY 21 BUDGET	PERCENT DIFF. FROM FY 20 ORIG	FY 22 FINANCIAL PLAN
Information Technology					
Personal Services	\$ 0	\$ 161	\$ 0	-100.0%	\$ 0
Materials and Supplies	0	3	0	-100.0%	0
Other Services/Charges	0	31	0	-100.0%	0
Total	0	195	0	-100.0%	0
Asset Management					
Personal Services	4,992	5,314	5,157	-3.0%	5,160
Materials and Supplies	7,879	8,269	8,495	2.7%	8,780
Other Services/Charges	2,228	1,989	2,136	7.4%	2,150
Capital Outlay	120	362	176	-51.4%	0
Total	15,219	15,934	15,964	0.2%	16,090
Total Administrative & Support Services	15,219	16,129	15,964	-1.0%	16,090
TOTAL BUDGET	15,219	16,129	15,964	-1.0%	16,090

(Expenditures or appropriations)

Transfers Out	FY 19 ACTUAL	FY 20 ORIGINAL	FY 21 BUDGET	PERCENT DIFF. FROM FY 20 ORIG	FY 22 FINANCIAL PLAN
Operational support - Asset Mgt	0	0	390	N/A	375
Operational support - Info Tech	0	0	204	N/A	211
TOTAL TRANSFERS OUT	0	0	594	N/A	586
TOTAL ANNUAL OUTLAYS	\$ 15,219	\$ 16,129	\$ 16,558	2.7%	\$ 16,676

TPFA OTC BUILDING OPERATIONS

FY 2020 - 2021 & FY 2021 - 2022

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 a half floors 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

In FY21, 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 debt service obligations.

ANNUAL RESOURCES AND OUTLAYS

(amounts expressed in thousands)

	<u>FY 19</u>	<u>FY 20</u>	<u>FY 20</u>	<u>FY 21</u>	<u>PERCENT</u>	<u>FY 22</u>
	<u>ACTUAL</u>	<u>ORIGINAL</u>	<u>ESTIMATE</u>	<u>BUDGET</u>	<u>DIFF. FROM</u>	<u>FINANCIAL</u>
					<u>FY 20 EST.</u>	<u>PLAN</u>
Annual Resources						
Revenue	\$ 5,094	\$ 5,831	\$ 5,059	\$ 5,598	10.7%	\$ 7,052
Transfers In	2,675	4,410	4,412	4,467	1.2%	4,395
Total Resources	7,769	10,241	9,471	10,065	6.3%	11,447
Annual Outlays						
Budget	4,830	5,845	5,059	6,042	19.4%	5,952
Transfers Out	5,574	4,410	4,410	4,395	-0.3%	4,395
Total Outlays	10,404	10,255	9,469	10,437	10.2%	10,347
Resources Less Outlays	(2,635)	(14)	2	(372)		1,100
Fund Balance						
Beginning Unassigned Fund Balance	9,431	5,589	6,796	6,798		6,426
Addition to/(Use of)	(2,635)	(14)	2	(372)		1,100
Operating Reserve	(1,900)	(1,900)	(1,900)	(1,972)		(1,972)
End of Year	\$ 4,896	\$ 3,675	\$ 4,898	\$ 4,454		\$ 5,554

ANNUAL RESOURCES

(amounts expressed in thousands)

	FY 19 ACTUAL	FY 20 ORIGINAL	FY 20 ESTIMATE	FY 21 BUDGET	PERCENT DIFF. FROM FY 20 EST	FY 22 FINANCIAL PLAN
REVENUE ACCOUNT						
<u>General Government</u>						
General Government Revenue	\$ 958	\$ 873	\$ 731	\$ 1,019	39.4%	\$ 1,058
Miscellaneous	3,297	4,444	3,715	3,967	6.8%	5,382
Total General Government	4,255	5,317	4,446	4,986	12.1%	6,440
<u>Investment Income</u>						
Interest Earnings	723	438	566	563	-0.5%	563
Total Investment Income	723	438	566	563	-0.5%	563
<u>Transfers In</u>						
Transfers from Primary Government	2,675	4,410	4,412	4,467	1.2%	4,395
Total Transfers In	2,675	4,410	4,412	4,467	1.2%	4,395
<u>Miscellaneous</u>						
Other	116	76	47	49	4.3%	49
Total Miscellaneous	116	76	47	49	4.3%	49
TOTAL ANNUAL RESOURCES	\$ 7,769	\$ 10,241	\$ 9,471	\$ 10,065	6.3%	\$ 11,447

ANNUAL OUTLAYS

(amounts expressed in thousands)

	FY 19 ACTUAL	FY 20 ORIGINAL	FY 21 BUDGET	PERCENT DIFF. FROM FY 20 ORIG	FY 22 FINANCIAL PLAN
ADMINISTRATIVE AND SUPPORT SERVICES					
<u>Asset Management</u>					
Personal Services	\$ 918	\$ 923	\$ 947	2.6%	\$ 951
Materials and Supplies	115	181	187	3.3%	183
Other Services/Charges	3,755	4,542	4,709	3.7%	4,619
Capital Outlay	42	199	199	0.0%	199
Total	4,830	5,845	6,042	3.4%	5,952
Total Administrative & Support Services	4,830	5,845	6,042	3.4%	5,952
TOTAL BUDGET	4,830	5,845	6,042	3.4%	5,952
(Expenditures or appropriations)					
<u>Transfers Out</u>					
TPFA OTC Bond Series 2017A	3,108	1,140	1,140	0.0%	1,140
TPFA OTC Building Capital Reserve	200	200	200	0.0%	200
TPFA OTC Garage Cap Reserve	76	76	76	0.0%	76
TPFA OTC Bonds Series 2017B	1,925	2,994	2,979	-0.5%	2,979
TPFA OTC Bonds Series 2012	265	0	0	N/A	0
TOTAL TRANSFERS OUT	5,574	4,410	4,395	-0.3%	4,395
TOTAL ANNUAL OUTLAYS	\$ 10,404	\$ 10,255	\$ 10,437	1.8%	\$ 10,347

STORMWATER ENTERPRISE

FY 2020 - 2021 & FY 2021 - 2022

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 in order to identify and assess flood-prone areas. The Stormwater Drainage and Hazard Mitigation Advisory Board (SDHMAB) was established to oversee stormwater policy, hear policy appeals and oversee the budget.

BUDGET SUMMARY

The fund has an informal policy of maintaining an operating reserve of 5 percent of revenues. For FY21, the reserve will be \$1,857,000. The FY21 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 Board has identified a need for additional capital improvement. The five-year plan proposes a five percent rate increase in FY21 and seven percent increase for FY22. This is a reduction from the planned nine percent in FY21. The payment in lieu of taxes to the General Fund is 6.175 percent.

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.

ANNUAL RESOURCES AND OUTLAYS

(amounts expressed in thousands)

	FY 19 ACTUAL	FY 20 ORIGINAL	FY 20 ESTIMATE	FY 21 BUDGET	PERCENT DIFF. FROM FY 20 EST.	FY 22 FINANCIAL PLAN
Annual Resources						
Revenue	\$ 32,764	\$ 35,385	\$ 35,402	\$ 37,596	6.2%	\$ 39,976
Transfers In	0	0	0	0	N/A	0
Total Resources	32,764	35,385	35,402	37,596	6.2%	39,976
Annual Outlays						
Budget	24,808	32,059	29,534	27,210	-7.9%	26,013
Transfers Out	5,600	6,000	6,000	13,274	121.2%	12,832
Total Outlays	30,408	38,059	35,534	40,484	13.9%	38,845
Resources Less Outlays	2,356	(2,674)	(132)	(2,888)		1,131
Fund Balance						
Beginning Unassigned Fund Balance	4,223	5,129	6,579	6,447		3,559
Addition to/(Use of)	2,356	(2,674)	(132)	(2,888)		1,131
Operating Reserve	(1,749)	(1,749)	(1,857)	(1,857)		(1,976)
End of Year	\$ 4,830	\$ 706	\$ 4,590	\$ 1,702		\$ 2,714

ANNUAL RESOURCES

(amounts expressed in thousands)

	FY 19 ACTUAL	FY 20 ORIGINAL	FY 20 ESTIMATE	FY 21 BUDGET	PERCENT DIFF. FROM FY 20 EST	FY 22 FINANCIAL PLAN
REVENUE ACCOUNT						
<u>General Government</u>						
General Government Revenue	\$ 1	\$ 1	\$ 0	\$ 1	N/A	\$ 1
Miscellaneous	5	6	3	3	0.0%	3
Total General Government	6	7	3	4	33.3%	4
<u>Enterprise</u>						
Stormwater Revenue	32,250	34,947	34,916	37,137	6.4%	39,517
Miscellaneous Utility Revenue	107	104	105	99	-5.7%	99
Total Enterprise	32,357	35,051	35,021	37,236	6.3%	39,616
<u>Fines and Forfeitures</u>						
Other Fines and Forfeitures	4	4	2	2	0.0%	2
Total Fines and Forfeitures	4	4	2	2	0.0%	2
<u>Investment Income</u>						
Interest Earnings	311	299	323	316	-2.2%	316
Total Investment Income	311	299	323	316	-2.2%	316
<u>Miscellaneous</u>						
Reimbursements	2	0	1	0	-100.0%	0
Sale of City Property	57	0	20	0	-100.0%	0
Other	27	24	32	38	18.7%	38
Total Miscellaneous	86	24	53	38	-28.3%	38
TOTAL ANNUAL RESOURCES	\$ 32,764	\$ 35,385	\$ 35,402	\$ 37,596	6.2%	\$ 39,976

ANNUAL OUTLAYS

(amounts expressed in thousands)

	FY 19 ACTUAL	FY 20 ORIGINAL	FY 21 BUDGET	PERCENT DIFF. FROM FY 20 ORIG	FY 22 FINANCIAL PLAN
CULTURAL DEVELOPMENT AND RECREATION					
<u>Park and Recreation</u>					
Personal Services	\$ 241	\$ 279	\$ 0	-100.0%	\$ 0
Materials and Supplies	18	36	0	-100.0%	0
Other Services/Charges	138	143	0	-100.0%	0
Total	397	458	0	-100.0%	0
Total Cultural Development & Recreation	397	458	0	-100.0%	0
PUBLIC WORKS AND TRANSPORTATION					
<u>Engineering Services</u>					
Personal Services	2,527	2,765	74	-97.3%	74
Materials and Supplies	43	80	1	-98.7%	1
Other Services/Charges	1,634	3,391	2,991	-11.8%	2,719
Capital Outlay	82	50	31	-38.0%	65
Total	4,286	6,286	3,097	-50.7%	2,859

	FY 19 ACTUAL	FY 20 ORIGINAL	FY 21 BUDGET	PERCENT DIFF. FROM FY 20 ORIG	FY 22 FINANCIAL PLAN
<u>Streets and Stormwater</u>					
Personal Services	6,965	7,508	5,917	-21.2%	6,359
Materials and Supplies	884	974	766	-21.4%	842
Other Services/Charges	9,710	10,293	10,281	-0.1%	10,546
Capital Outlay	826	3,744	4,778	27.6%	2,557
Total	18,385	22,519	21,742	-3.5%	20,304
<u>Water and Sewer</u>					
Personal Services	389	421	0	-100.0%	0
Materials and Supplies	62	68	0	-100.0%	0
Other Services/Charges	76	111	19	-82.9%	19
Capital Outlay	10	14	109	>500%	15
Total	537	614	128	-79.2%	34
Total Public Works & Transportation	23,208	29,419	24,967	-15.1%	23,197
 ADMINISTRATIVE AND SUPPORT SERVICES					
<u>Finance</u>					
Personal Services	320	387	0	-100.0%	0
Materials and Supplies	6	12	0	-100.0%	0
Other Services/Charges	67	261	0	-100.0%	0
Total	393	660	0	-100.0%	0
<u>Information Technology</u>					
Personal Services	255	409	0	-100.0%	0
Materials and Supplies	6	13	0	-100.0%	0
Other Services/Charges	56	111	0	-100.0%	0
Capital Outlay	33	36	36	0.0%	36
Total	350	569	36	-93.7%	36
<u>Customer Care</u>					
Personal Services	195	201	0	-100.0%	0
Materials and Supplies	0	3	0	-100.0%	0
Other Services/Charges	4	8	0	-100.0%	0
Total	199	212	0	-100.0%	0
<u>Asset Management</u>					
Personal Services	78	68	0	-100.0%	0
Materials and Supplies	8	15	0	-100.0%	0
Other Services/Charges	175	249	63	-74.7%	63
Capital Outlay	0	30	0	-100.0%	0
Total	261	362	63	-82.6%	63
Total Administrative & Support Services	1,203	1,803	99	-94.5%	99
TOTAL BUDGET	24,808	31,680	25,066	-20.9%	23,296
(Expenditures or appropriations)					
 DEBT SERVICE					
	0	379	2,144	465.7%	2,717
Total	0	379	2,144		2,717

	FY 19	FY 20	FY 21	PERCENT DIFF. FROM	FY 22
<u>Transfers Out</u>	<u>ACTUAL</u>	<u>ORIGINAL</u>	<u>BUDGET</u>	<u>FY 20 ORIG</u>	<u>FINANCIAL PLAN</u>
Stormwater Capital Projects Transfer	5,600	6,000	5,000	-16.7%	4,500
Operational support - Asset Mgt	0	0	279	N/A	281
Operational support - Info Tech	0	0	536	N/A	553
Operational support - Finance	0	0	738	N/A	717
Operational support - Customer Care	0	0	226	N/A	231
Operational support - Engineering Svs	0	0	3,012	N/A	3,050
Operational support - Streets&Storm	0	0	2,379	N/A	2,386
Operational support - Parks & Rec	0	0	466	N/A	475
Operational support - Water&Sewer	0	0	638	N/A	639
TOTAL TRANSFERS OUT	5,600	6,000	13,274	121.2%	12,832
TOTAL ANNUAL OUTLAYS	\$ 30,408	\$ 38,059	\$ 40,484	6.4%	\$ 38,845

STORMWATER CAPITAL PROJECTS

FY 2020 - 2021 & FY 2021 - 2022

CAPITAL FUND
5600
PROPRIETARY FUND BUDGETED ON A CASH BASIS

OVERVIEW

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

BUDGET SUMMARY

Appropriations in the FY21 and FY22 budget will be for flood control projects recommended by the Stormwater Drainage and Hazard Mitigation Advisory Board, neighborhood groups, staff, elected officials, and citizens.

ANNUAL RESOURCES AND OUTLAYS

(amounts expressed in thousands)

	<u>FY 19 ACTUAL</u>	<u>FY 20 ORIGINAL</u>	<u>FY 20 ESTIMATE</u>	<u>FY 21 BUDGET</u>	<u>PERCENT DIFF. FROM FY 20 EST.</u>	<u>FY 22 FINANCIAL PLAN</u>
Annual Resources						
Revenue	\$ 0	\$ 0	\$ 0	\$ 0	N/A	\$ 0
Transfers In	5,600	6,000	6,000	5,000	-16.7%	4,500
Total Resources	5,600	6,000	6,000	5,000	-16.7%	4,500
Annual Outlays						
Budget	5,600	6,000	6,000	5,000	-16.7%	4,500
Transfers Out	0	0	0	0	N/A	0
Total Outlays	5,600	6,000	6,000	5,000	-16.7%	4,500
Resources Less Outlays	0	0	0	0		0
Fund Balance						
Beginning Unassigned Fund Balance	388	733	388	388		388
Addition to/(Use of)	0	0	0	0		0
End of Year	\$ 388	\$ 733	\$ 388	\$ 388		\$ 388

ANNUAL RESOURCES

(amounts expressed in thousands)

	<u>FY 19 ACTUAL</u>	<u>FY 20 ORIGINAL</u>	<u>FY 20 ESTIMATE</u>	<u>FY 21 BUDGET</u>	<u>PERCENT DIFF. FROM FY 20 EST</u>	<u>FY 22 FINANCIAL PLAN</u>
REVENUE ACCOUNT						
<u>Transfers In</u>						
Transfers within Primary Government	\$ 5,600	\$ 6,000	\$ 6,000	\$ 5,000	-16.7%	\$ 4,500
Total Transfers In	5,600	6,000	6,000	5,000	-16.7%	4,500
TOTAL ANNUAL RESOURCES	\$ 5,600	\$ 6,000	\$ 6,000	\$ 5,000	-16.7%	\$ 4,500

ANNUAL OUTLAYS

(amounts expressed in thousands)

	<u>FY 19 ACTUAL</u>	<u>FY 20 ORIGINAL</u>	<u>FY 21 BUDGET</u>	<u>PERCENT DIFF. FROM FY 20 ORIG</u>	<u>FY 22 FINANCIAL PLAN</u>
PUBLIC WORKS AND TRANSPORTATION					
<u>Engineering Services</u>					
Capital Outlay	\$ 5,600	\$ 6,000	\$ 5,000	-16.7%	\$ 4,500
Total	5,600	6,000	5,000	-16.7%	4,500
Total Public Works & Transportation	5,600	6,000	5,000	-16.7%	4,500
TOTAL BUDGET	5,600	6,000	5,000	-16.7%	4,500
(Expenditures or appropriations)					
TOTAL ANNUAL OUTLAYS	\$ 5,600	\$ 6,000	\$ 5,000	-16.7%	\$ 4,500

PROJECT APPROPRIATIONS

(amounts expressed in thousands)

	<u>FY 21 BUDGET</u>	<u>FY 22 FINANCIAL PLAN</u>
ENGINEERING SERVICES		
CW Channel Culvert Replacement	\$ 650	\$ 850
CW Channel Erosion & Stabilization	750	600
CW Concrete Channel Rehab	1,100	0
CW Detention Pond Rehab	850	1,300
CW Storm Sewer Extensions	800	1,100
Transportation Related Flood Imp	100	300
Urgt Small Drainage/ Voluntary Buy	750	350
ENGINEERING SERVICES TOTAL	5,000	4,500
Grand Total	5,000	4,500

GOLF COURSE

FY 2020 - 2021 & FY 2021 - 2022

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

On January 1, 2008, Billy Casper Golf began managing and staffing the four golf courses at Page Belcher and Mohawk Park.

The Golf Course Operating Fund will receive a transfer for operations from the General Fund in FY21 of \$75,000 and funds will be transferred from the Short-Term Capital Fund for equipment purchases. Absent an accumulated fund balance, FY21 outlays have been reduced to align with anticipated resources. Financial performance could improve or decline dependent upon the number of days with playable weather conditions at the golf courses throughout the year.

ANNUAL RESOURCES AND OUTLAYS

(amounts expressed in thousands)

	<u>FY 19</u>	<u>FY 20</u>	<u>FY 20</u>	<u>FY 21</u>	<u>PERCENT</u>	<u>FY 22</u>
	<u>ACTUAL</u>	<u>ORIGINAL</u>	<u>ESTIMATE</u>	<u>BUDGET</u>	<u>DIFF. FROM</u>	<u>FINANCIAL</u>
					<u>FY 20 EST.</u>	<u>PLAN</u>
Annual Resources						
Revenue	\$ 2,397	\$ 2,653	\$ 2,488	\$ 2,551	2.5%	\$ 2,628
Transfers In	202	167	419	167	-60.1%	167
Total Resources	2,599	2,820	2,907	2,718	-6.5%	2,795
Annual Outlays						
Budget	2,582	2,820	2,984	2,720	-8.8%	2,770
Transfers Out	0	0	0	0	N/A	0
Total Outlays	2,582	2,820	2,984	2,720	-8.8%	2,770
Resources Less Outlays	17	0	(77)	(2)		25
Fund Balance						
Beginning Unassigned Fund Balance	178	98	195	118		116
Addition to/(Use of)	17	0	(77)	(2)		25
End of Year	\$ 195	\$ 98	\$ 118	\$ 116		\$ 141

ANNUAL RESOURCES

(amounts expressed in thousands)

	<u>FY 19 ACTUAL</u>	<u>FY 20 ORIGINAL</u>	<u>FY 20 ESTIMATE</u>	<u>FY 21 BUDGET</u>	<u>PERCENT DIFF. FROM FY 20 EST</u>	<u>FY 22 FINANCIAL PLAN</u>
REVENUE ACCOUNT						
<u>General Government</u>						
Culture and Recreation	\$ 2,392	\$ 2,647	\$ 2,485	\$ 2,547	2.5%	\$ 2,624
Total General Government	2,392	2,647	2,485	2,547	2.5%	2,624
<u>Investment Income</u>						
Interest Earnings	4	6	3	4	33.3%	4
Total Investment Income	4	6	3	4	33.3%	4
<u>Transfers In</u>						
Transfers within Primary Government	92	92	344	167	-51.5%	167
Transfers from Primary Government	110	75	75	0	-100.0%	0
Total Transfers In	202	167	419	167	-60.1%	167
<u>Miscellaneous</u>						
Sale of City Property	1	0	0	0	N/A	0
Total Miscellaneous	1	0	0	0	N/A	0
TOTAL ANNUAL RESOURCES	\$ 2,599	\$ 2,820	\$ 2,907	\$ 2,718	-6.5%	\$ 2,795

ANNUAL OUTLAYS

(amounts expressed in thousands)

	<u>FY 19 ACTUAL</u>	<u>FY 20 ORIGINAL</u>	<u>FY 21 BUDGET</u>	<u>PERCENT DIFF. FROM FY 20 ORIG</u>	<u>FY 22 FINANCIAL PLAN</u>
CULTURAL DEVELOPMENT AND RECREATION					
<u>Park and Recreation</u>					
Other Services/Charges	\$ 2,488	\$ 2,728	\$ 2,628	-3.7%	\$ 2,678
Capital Outlay	94	92	92	0.0%	92
Total	2,582	2,820	2,720	-3.5%	2,770
Total Cultural Development & Recreation	2,582	2,820	2,720	-3.5%	2,770
TOTAL BUDGET	2,582	2,820	2,720	-3.5%	2,770
(Expenditures or appropriations)					
TOTAL ANNUAL OUTLAYS	\$ 2,582	\$ 2,820	\$ 2,720	-3.5%	\$ 2,770

MERP ADMINISTRATION

FY 2020 - 2021 & FY 2021 - 2022

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)

	<u>FY 19 ACTUAL</u>	<u>FY 20 ORIGINAL</u>	<u>FY 20 ESTIMATE</u>	<u>FY 21 BUDGET</u>	<u>PERCENT DIFF. FROM FY 20 EST.</u>	<u>FY 22 FINANCIAL PLAN</u>
Annual Resources						
Revenue	\$ 4	\$ 5	\$ 3	\$ 4	33.3%	\$ 4
Transfers In	357	333	333	400	20.1%	400
Total Resources	361	338	336	404	20.2%	404
Annual Outlays						
Budget	314	353	345	386	11.8%	389
Transfers Out	0	0	0	0	N/A	0
Total Outlays	314	353	345	386	11.8%	389
Resources Less Outlays	47	(15)	(9)	18		15
Fund Balance						
Beginning Unassigned Fund Balance	17	33	64	55		73
Addition to/(Use of)	47	(15)	(9)	18		15
End of Year	\$ 64	\$ 18	\$ 55	\$ 73		\$ 88

ANNUAL RESOURCES

(amounts expressed in thousands)

	<u>FY 19 ACTUAL</u>	<u>FY 20 ORIGINAL</u>	<u>FY 20 ESTIMATE</u>	<u>FY 21 BUDGET</u>	<u>PERCENT DIFF. FROM FY 20 EST</u>	<u>FY 22 FINANCIAL PLAN</u>
REVENUE ACCOUNT						
<u>Investment Income</u>						
Interest Earnings	\$ 4	\$ 5	\$ 3	\$ 4	33.3%	\$ 4
Total Investment Income	4	5	3	4	33.3%	4
<u>Transfers In</u>						
Transfers within Primary Government	357	333	333	400	20.1%	400
Total Transfers In	357	333	333	400	20.1%	400
TOTAL ANNUAL RESOURCES	\$ 361	\$ 338	\$ 336	\$ 404	20.2%	\$ 404

ANNUAL OUTLAYS

(amounts expressed in thousands)

	<u>FY 19 ACTUAL</u>	<u>FY 20 ORIGINAL</u>	<u>FY 21 BUDGET</u>	<u>PERCENT DIFF. FROM FY 20 ORIG</u>	<u>FY 22 FINANCIAL PLAN</u>
ADMINISTRATIVE AND SUPPORT SERVICES					
<u>Human Resources</u>					
Personal Services	\$ 297	\$ 322	\$ 346	7.5%	\$ 349
Materials and Supplies	0	3	3	0.0%	3
Other Services/Charges	17	28	37	32.1%	37
Total	314	353	386	9.3%	389
Total Administrative & Support Services	314	353	386	9.3%	389
TOTAL BUDGET	314	353	386	9.3%	389
(Expenditures or appropriations)					
TOTAL ANNUAL OUTLAYS	\$ 314	\$ 353	\$ 386	9.3%	\$ 389

TARE REFUSE OPERATING

FY 2020 - 2021 & FY 2021 - 2022

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), and the green and bulky waste programs.

BUDGET SUMMARY

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

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

TARE will begin FY21 with a fund balance of approximately \$11.9 million after reserving for encumbrances and the operating reserve. The payment in lieu of taxes to the General Fund is 6.175 percent.

ANNUAL RESOURCES AND OUTLAYS

(amounts expressed in thousands)

	FY 19 ACTUAL	FY 20 ORIGINAL	FY 20 ESTIMATE	FY 21 BUDGET	PERCENT DIFF. FROM FY 20 EST.	FY 22 FINANCIAL PLAN
Annual Resources						
Revenue	\$ 27,462	\$ 27,249	\$ 27,164	\$ 27,245	0.3%	\$ 27,245
Transfers In	0	0	0	0	N/A	0
Total Resources	27,462	27,249	27,164	27,245	0.3%	27,245
Annual Outlays						
Budget	23,644	28,686	27,715	27,159	-2.0%	27,104
Transfers Out	1,498	52	52	1,596	>500%	1,588
Total Outlays	25,142	28,738	27,767	28,755	3.6%	28,692
Resources Less Outlays	2,320	(1,489)	(603)	(1,510)		(1,447)
Fund Balance						
Beginning Unassigned Fund Balance	14,791	14,283	17,111	16,508		14,998
Addition to/(Use of)	2,320	(1,489)	(603)	(1,510)		(1,447)
Committed Fund Balance For OPEB	(204)	(204)	0	0		0
Operating Reserve	(4,462)	(4,462)	(4,594)	(4,594)		(4,689)
End of Year	\$ 12,445	\$ 8,128	\$ 11,914	\$ 10,404		\$ 8,862

ANNUAL RESOURCES

(amounts expressed in thousands)

	FY 19 <u>ACTUAL</u>	FY 20 <u>ORIGINAL</u>	FY 20 <u>ESTIMATE</u>	FY 21 <u>BUDGET</u>	PERCENT DIFF. FROM FY 20 EST	FY 22 FINANCIAL <u>PLAN</u>
REVENUE ACCOUNT						
<u>Enterprise</u>						
Refuse Revenue	\$ 26,934	\$ 26,746	\$ 26,631	\$ 26,746	0.4%	\$ 26,746
Miscellaneous Utility Revenue	109	100	102	100	-2.0%	100
Total Enterprise	27,043	26,846	26,733	26,846	0.4%	26,846
<u>Investment Income</u>						
Interest Earnings	368	378	403	374	-7.2%	374
Total Investment Income	368	378	403	374	-7.2%	374
<u>Miscellaneous</u>						
Reimbursements	1	0	0	0	N/A	0
Sale of City Property	30	0	8	0	-100.0%	0
Other	20	25	20	25	25.0%	25
Total Miscellaneous	51	25	28	25	-10.7%	25
TOTAL ANNUAL RESOURCES	\$ 27,462	\$ 27,249	\$ 27,164	\$ 27,245	0.3%	\$ 27,245

ANNUAL OUTLAYS

(amounts expressed in thousands)

	FY 19 <u>ACTUAL</u>	FY 20 <u>ORIGINAL</u>	FY 21 <u>BUDGET</u>	PERCENT DIFF. FROM FY 20 ORIG	FY 22 FINANCIAL <u>PLAN</u>
PUBLIC WORKS AND TRANSPORTATION					
<u>Streets and Stormwater</u>					
Personal Services	\$ 3,487	\$ 3,969	\$ 3,884	-2.1%	\$ 3,885
Materials and Supplies	265	462	398	-13.9%	435
Other Services/Charges	18,258	20,833	20,917	0.4%	21,459
Capital Outlay	184	1,412	1,202	-14.9%	621
Total	22,194	26,676	26,401	-1.0%	26,400
<u>Water and Sewer</u>					
Personal Services	61	65	0	-100.0%	0
Materials and Supplies	3	2	0	-100.0%	0
Other Services/Charges	0	1	0	-100.0%	0
Total	64	68	0	-100.0%	0
Total Public Works & Transportation	22,258	26,744	26,401	-1.3%	26,400
ADMINISTRATIVE AND SUPPORT SERVICES					
<u>Finance</u>					
Personal Services	285	311	0	-100.0%	0
Materials and Supplies	5	9	0	-100.0%	0
Other Services/Charges	60	214	0	-100.0%	0
Total	350	534	0	-100.0%	0

	FY 19 ACTUAL	FY 20 ORIGINAL	FY 21 BUDGET	PERCENT DIFF. FROM FY 20 ORIG	FY 22 FINANCIAL PLAN
<u>Information Technology</u>					
Personal Services	222	238	0	-100.0%	0
Materials and Supplies	7	10	0	-100.0%	0
Other Services/Charges	62	64	0	-100.0%	0
Capital Outlay	52	52	52	0.0%	52
Total	343	364	52	-85.7%	52
<u>Customer Care</u>					
Personal Services	174	179	0	-100.0%	0
Materials and Supplies	0	3	0	-100.0%	0
Other Services/Charges	4	7	0	-100.0%	0
Total	178	189	0	-100.0%	0
<u>Asset Management</u>					
Personal Services	72	79	66	-16.5%	67
Materials and Supplies	13	58	55	-5.2%	55
Other Services/Charges	430	568	530	-6.7%	530
Capital Outlay	0	150	55	-63.3%	0
Total	515	855	706	-17.4%	652
Total Administrative & Support Services	1,386	1,942	758	-61.0%	704
TOTAL BUDGET	23,644	28,686	27,159	-5.3%	27,104
(Expenditures or appropriations)					

	FY 19 ACTUAL	FY 20 ORIGINAL	FY 21 BUDGET	PERCENT DIFF. FROM FY 20 ORIG	FY 22 FINANCIAL PLAN
<u>Transfers Out</u>					
TARE Revenue Bonds	1,498	52	0	-100.0%	0
Operational support - Asset Mgt	0	0	63	N/A	63
Operational support - Info Tech	0	0	302	N/A	312
Operational support - Finance	0	0	537	N/A	522
Operational support - Customer Care	0	0	180	N/A	186
Operational support - Streets&Storm	0	0	453	N/A	445
Operational support - Water&Sewer	0	0	61	N/A	60
TOTAL TRANSFERS OUT	1,498	52	1,596	>500%	1,588
TOTAL ANNUAL OUTLAYS	\$ 25,142	\$ 28,738	\$ 28,755	0.1%	\$ 28,692

TMUA WATER OPERATING

FY 2020 - 2021 & FY 2021 - 2022

OPERATING FUND

740

PROPRIETARY FUND
BUDGETED ON A
ACCRUAL BASIS

OVERVIEW

The Tulsa Metropolitan Water Authority was established as a Trust on April 5, 1957 (Ordinance #8113) for the purpose of maintaining the City's water and wastewater systems. The name was changed August 23, 1989 to the Tulsa Metropolitan Utility Authority (TMUA). A lease agreement and operation and maintenance contract dated February 1, 1984 were entered into between the City and TMUA specifying the City would lease to TMUA the water and sewer system assets, and the City would operate and maintain them. Two operating funds were established to account for these activities - one for water services and one for sanitary sewer services. Within the Water Operating Fund, the City records all revenues and expenditures generated by the water supply system's operations. Over 90 percent 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 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 FY21 beginning fund balance of \$16,843,000 reflects the cash balance in the fund after reserving for encumbrances and the 5 percent operating reserve.

In a change to the FY 21 financial plan, no rate increase is projected for FY21. A rate increase is not projected until FY23. In FY21, the year-end balance after reserving for the 5 percent cash operating reserve is estimated to be positive. The payment in lieu of taxes to the General Fund is 6.925 percent.

ANNUAL RESOURCES AND OUTLAYS

(amounts expressed in thousands)

	FY 19 ACTUAL	FY 20 ORIGINAL	FY 20 ESTIMATE	FY 21 BUDGET	PERCENT DIFF. FROM FY 20 EST.	FY 22 FINANCIAL PLAN
Annual Resources						
Revenue	\$ 123,066	\$ 126,819	\$ 124,342	\$ 125,016	0.5%	\$ 124,524
Transfers In	0	0	0	10,759	N/A	10,783
Total Resources	123,066	126,819	124,342	135,775	9.2%	135,307
Annual Outlays						
Budget	86,283	97,812	93,818	95,866	2.2%	90,613
Transfers Out	43,899	34,635	34,635	37,305	7.7%	31,361
Total Outlays	130,182	132,447	128,453	133,171	3.7%	121,974
Resources Less Outlays	(7,116)	(5,628)	(4,111)	2,604		13,333
Fund Balance						
Beginning Unassigned Fund Balance	33,940	19,875	26,824	22,713		25,317
Addition to/(Use of)	(7,116)	(5,628)	(4,111)	2,604		13,333
Committed Fund Balance For OPEB	(622)	(622)	0	0		0
Operating Reserve	(5,948)	(5,948)	(5,870)	(5,870)		(5,844)
Capital Reserve	0	0	0	(9,000)		(9,000)
End of Year	\$ 20,254	\$ 7,677	\$ 16,843	\$ 10,447		\$ 23,806

ANNUAL RESOURCES

(amounts expressed in thousands)

REVENUE ACCOUNT	FY 19 ACTUAL	FY 20 ORIGINAL	FY 20 ESTIMATE	FY 21 BUDGET	PERCENT DIFF. FROM FY 20 EST	FY 22 FINANCIAL PLAN
<u>Taxes</u>						
Property Tax	\$ 0	\$ 0	\$ 0	\$ 0	N/A	\$ 0
Franchise Tax	0	0	0	0	N/A	0
Sales Tax	0	0	0	0	N/A	0
Use Tax	0	0	0	0	N/A	0
Hotel & Motel Tax	0	0	0	0	N/A	0
Total Taxes	0	0	0	0	N/A	0
<u>Licenses, Permits, and Fees</u>						
Business Licenses and Permits	0	0	0	0	N/A	0
Nonbusiness Licenses	27	19	17	17	0.0%	17
Total Licenses, Permits, and Fees	27	19	17	17	0.0%	17
<u>Intrgvmntl Grant Revenues</u>						
Federal Government Grants	0	0	0	0	N/A	0
State Government Grants	0	0	0	0	N/A	0
State Intrgvmntl Shared Revenue	0	0	0	0	N/A	0
Total Intrgvmntl Grant Revenues	0	0	0	0	N/A	0
<u>General Government</u>						
Indirects	0	0	0	0	N/A	0
General Government Revenue	1	1	1	1	0.0%	1
Public Safety and Protection	0	0	0	0	N/A	0
Public Works and Transportation	15	11	10	10	0.0%	10
Culture and Recreation	46	61	45	45	0.0%	45
Social and Economic Development	0	0	0	0	N/A	0
EMSA	0	0	0	0	N/A	0
Employee Insurance Fund	0	0	0	0	N/A	0
Miscellaneous	482	461	461	461	0.0%	461
Total General Government	544	534	517	517	0.0%	517
<u>Enterprise</u>						
Water Revenue	117,765	122,539	119,384	120,779	1.2%	120,271
Sewer Revenue	0	0	0	0	N/A	0
Stormwater Revenue	0	0	0	0	N/A	0
Refuse Revenue	0	0	0	0	N/A	0
EMSA Revenue	0	0	0	0	N/A	0
Miscellaneous Utility Revenue	735	603	835	550	-34.1%	566
Total Enterprise	118,500	123,142	120,219	121,329	0.9%	120,837
<u>Fines and Forfeitures</u>						
Municipal Court Fines	0	0	0	0	N/A	0
Court Related Fines and Forfeitures	0	0	0	0	N/A	0
Other Fines and Forfeitures	0	0	0	0	N/A	0
Special Assessments	0	0	0	0	N/A	0
Total Fines and Forfeitures	0	0	0	0	N/A	0

	FY 19 ACTUAL	FY 20 ORIGINAL	FY 20 ESTIMATE	FY 21 BUDGET	PERCENT DIFF. FROM FY 20 EST	FY 22 FINANCIAL PLAN
<u>Debt Related Revenues</u>						
Premium on Bond Issuance	0	0	0	0	N/A	0
Total Fines and Forfeitures	0	0	0	0	N/A	0
<u>Investment Income</u>						
Interest Earnings	3,294	2,702	3,049	2,968	-2.7%	2,968
Miscellaneous Earnings	0	0	0	0	N/A	0
Other Income	0	0	0	0	N/A	0
Interest on Undistributed	0	0	0	0	N/A	0
Investments	0	0	0	0	N/A	0
Total Investment Income	3,294	2,702	3,049	2,968	-2.7%	2,968
<u>Transfers In</u>						
Transfers within Primary Government	0	0	0	0	N/A	0
Transfers from Component Units	0	0	0	10,759	N/A	10,783
Transfers from Primary Government	0	0	0	0	N/A	0
Transfers from Related Entities	0	0	0	0	N/A	0
New DCA object [needs name]	0	0	0	0	N/A	0
Total Transfers In	0	0	0	10,759	N/A	10,783
<u>Miscellaneous</u>						
Internal	0	0	0	0	N/A	0
Reimbursements	(14)	54	77	77	0.0%	77
Recoveries	39	0	6	0	-100.0%	0
Program Income	0	0	0	0	N/A	0
Sale of City Property	269	250	349	0	-100.0%	0
Donations	0	0	0	0	N/A	0
Rentals and Lease Income	0	0	0	0	N/A	0
Other	407	118	108	108	0.0%	108
Total Miscellaneous	701	422	540	185	-65.7%	185
TOTAL ANNUAL RESOURCES	\$ 123,066	\$ 126,819	\$ 124,342	\$ 135,775	9.2%	\$ 135,307

ANNUAL OUTLAYS

(amounts expressed in thousands)

	FY 19 ACTUAL	FY 20 ORIGINAL	FY 21 BUDGET	PERCENT DIFF. FROM FY 20 ORIG	FY 22 FINANCIAL PLAN
PUBLIC WORKS AND TRANSPORTATION					
<u>Engineering Services</u>					
Personal Services	\$ 2,920	\$ 3,100	\$ 0	-100.0%	\$ 0
Materials and Supplies	42	87	0	-100.0%	0
Other Services/Charges	477	681	517	-24.1%	698
Capital Outlay	22	174	231	32.8%	176
Total	3,461	4,042	748	-81.5%	874
<u>Streets and Stormwater</u>					
Personal Services	385	373	0	-100.0%	0
Materials and Supplies	0	2	0	-100.0%	0
Other Services/Charges	11	18	11	-38.9%	11
Total	396	393	11	-97.2%	11
				PERCENT	FY 22

	FY 19 ACTUAL	FY 20 ORIGINAL	FY 21 BUDGET	DIFF. FROM FY 20 ORIG	FINANCIAL PLAN
Water and Sewer					
Personal Services	22,017	23,650	31,852	34.7%	31,805
Materials and Supplies	7,859	9,263	9,812	5.9%	9,961
Other Services/Charges	26,230	29,084	29,185	0.3%	29,052
Capital Outlay	5,056	10,177	9,733	-4.4%	4,433
Total	61,162	72,174	80,582	11.6%	75,251
Total Public Works & Transportation	65,019	76,609	81,341	6.2%	76,136

ADMINISTRATIVE AND SUPPORT SERVICES

Finance

Personal Services	1,653	1,827	0	-100.0%	0
Materials and Supplies	29	188	0	-100.0%	0
Other Services/Charges	442	988	0	-100.0%	0
Total	2,124	3,003	0	-100.0%	0

Information Technology

Personal Services	1,380	1,484	0	-100.0%	0
Materials and Supplies	33	53	0	-100.0%	0
Other Services/Charges	614	499	54	-89.2%	54
Capital Outlay	982	208	208	0.0%	208
Total	3,009	2,244	262	-88.3%	262

Customer Care

Personal Services	651	671	0	-100.0%	0
Materials and Supplies	2	10	0	-100.0%	0
Other Services/Charges	14	26	0	-100.0%	0
Total	667	707	0	-100.0%	0

Asset Management

Personal Services	209	198	0	-100.0%	0
Materials and Supplies	13	40	0	-100.0%	0
Other Services/Charges	566	536	0	-100.0%	0
Capital Outlay	6	148	75	-49.3%	100
Total	794	922	75	-91.9%	100

Total Administrative & Support Services

TOTAL BUDGET	71,613	83,485	81,678	-2.2%	76,498
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(Expenditures or appropriations)

DEBT SERVICE

	14,670	14,327	14,188	-1.0%	14,115
Total	14,670	14,327	14,188		14,115

Transfers Out

	FY 19 ACTUAL	FY 20 ORIGINAL	FY 21 BUDGET	PERCENT DIFF. FROM FY 20 ORIG	FY 22 FINANCIAL PLAN
Water Capital Projects Transfer	43,899	34,635	27,300	-21.2%	21,297
Operational support - Asset Mgt	0	0	775	N/A	780
Operational support - Info Tech	0	0	1,918	N/A	1,972
Operational support - Finance	0	0	3,016	N/A	2,960
Operational support - Customer Care	0	0	655	N/A	673
Operational support - Engineering Svcs	0	0	3,290	N/A	3,320
Operational support - Streets&Storm	0	0	351	N/A	359
TOTAL TRANSFERS OUT	43,899	34,635	37,305	7.7%	31,361

TOTAL ANNUAL OUTLAYS

	\$ 130,182	\$ 132,447	\$ 133,171	0.5%	\$ 121,974
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TMUA WATER CAPITAL PROJECTS

FY 2020 - 2021 & FY 2021 - 2022

CAPITAL FUND
7400
PROPRIETARY FUND BUDGETED ON A ACCRUAL BASIS

OVERVIEW

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

BUDGET SUMMARY

In FY21 and FY22, a transfer from the TMUA-Water Operating Fund will finance needed water system improvement projects. All of the projects are contained in the TMUA/City Council adopted Capital Improvements Plan. They are listed at the end of this fund summary.

ANNUAL RESOURCES AND OUTLAYS

(amounts expressed in thousands)

	<u>FY 19 ACTUAL</u>	<u>FY 20 ORIGINAL</u>	<u>FY 20 ESTIMATE</u>	<u>FY 21 BUDGET</u>	<u>PERCENT DIFF. FROM FY 20 EST.</u>	<u>FY 22 FINANCIAL PLAN</u>
Annual Resources						
Revenue	\$ 0	\$ 0	\$ 0	\$ 0	N/A	\$ 0
Transfers In	43,899	34,635	34,635	27,300	-21.2%	21,297
Total Resources	43,899	34,635	34,635	27,300	-21.2%	21,297
Annual Outlays						
Budget	43,899	34,635	34,635	27,300	-21.2%	21,297
Transfers Out	0	0	0	0	N/A	0
Total Outlays	43,899	34,635	34,635	27,300	-21.2%	21,297
Resources Less Outlays	0	0	0	0		0
Fund Balance						
Beginning Unassigned Fund Balance	1,268	1,498	1,268	1,268		1,268
Addition to/(Use of)	0	0	0	0		0
End of Year	\$ 1,268	\$ 1,498	\$ 1,268	\$ 1,268		\$ 1,268

ANNUAL RESOURCES

(amounts expressed in thousands)

REVENUE ACCOUNT	FY 19 <u>ACTUAL</u>	FY 20 <u>ORIGINAL</u>	FY 20 <u>ESTIMATE</u>	FY 21 <u>BUDGET</u>	PERCENT DIFF. FROM FY 20 EST	FY 22 FINANCIAL <u>PLAN</u>
<u>Transfers In</u>						
Transfers from Component Units	\$ 43,899	\$ 34,635	\$ 34,635	\$ 27,300	-21.2%	\$ 21,297
Total Transfers In	43,899	34,635	34,635	27,300	-21.2%	21,297
TOTAL ANNUAL RESOURCES	<u>\$ 43,899</u>	<u>\$ 34,635</u>	<u>\$ 34,635</u>	<u>\$ 27,300</u>	-21.2%	<u>\$ 21,297</u>

ANNUAL OUTLAYS

(amounts expressed in thousands)

PUBLIC WORKS AND TRANSPORTATION	FY 19 <u>ACTUAL</u>	FY 20 <u>ORIGINAL</u>	FY 21 <u>BUDGET</u>	PERCENT DIFF. FROM FY 20 ORIG	FY 22 FINANCIAL <u>PLAN</u>
<u>Engineering Services</u>					
Capital Outlay	\$ 42,027	\$ 33,253	\$ 25,918	-22.1%	\$ 19,864
Total	42,027	33,253	25,918	-22.1%	19,864
<u>Water and Sewer</u>					
Capital Outlay	1,872	1,382	1,382	0.0%	1,433
Total	1,872	1,382	1,382	0.0%	1,433
Total Public Works & Transportation	43,899	34,635	27,300	-21.2%	21,297
TOTAL BUDGET	<u>43,899</u>	<u>34,635</u>	<u>27,300</u>	-21.2%	<u>21,297</u>
(Expenditures or appropriations)					
TOTAL ANNUAL OUTLAYS	<u>\$ 43,899</u>	<u>\$ 34,635</u>	<u>\$ 27,300</u>	-21.2%	<u>\$ 21,297</u>

PROJECT APPROPRIATIONS

(amounts expressed in thousands)

	FY 21 BUDGET	FY 22 FINANCIAL PLAN
ENGINEERING SERVICES		
23rd & Jackson Site Improvements	\$ 2,000	\$ 1,264
AB Jewell Clarifier Upgrades/Rehab	\$ 7,196	\$ 0
ABJ Chemical Feed Facilities	\$ 205	\$ 437
ABJ WTP Site Improvements	\$ 400	\$ 0
Automatic Meter Reading - CW	\$ 319	\$ 0
CW - Transmission Ln Condition Ass	\$ 400	\$ 0
CW - Water Line Relocations	\$ 900	\$ 11,163
CW - Water Mains Replacement	\$ 0	\$ 500
CW -Large Water Valve Replacement	\$ 100	\$ 100
Dead-End 12" Dist Mains Connect/Ext	\$ 350	\$ 350
Economic Development Citywide	\$ 500	\$ 900
Emergency Waterline Repair Contract	\$ 1,000	\$ 0
Eucha Dam Anchoring	\$ 1,200	\$ 0
Facility Roof Repairs Citywide	\$ 600	\$ 1,290
Grand River Pump Station Refurb	\$ 0	\$ 70
Lead Service Line Inventory	\$ 0	\$ 690
Mohawk WTP HSPS Rehabilitation	\$ 6,500	\$ 0
Pump Stn Rehab (Resvoir Hill & SSS)	\$ 0	\$ 200
Raw Water Flowlines Repair Oologah	\$ 250	\$ 0
Raw Water Flowlines Repair Spavinaw	\$ 250	\$ 0
Raw Water Flowlines Repair Tiawah	\$ 2,500	\$ 0
River West Choice Neighborhoods Imp	\$ 1,048	\$ 0
Water Tanks - Repaint/Rehab	\$ 0	\$ 2,250
Water Vault & Large Meter Upgrades	\$ 200	\$ 600
Woods Pump Station Refurbishment	\$ 0	\$ 50
ENGINEERING SERVICES TOTAL	\$ 25,918	\$ 19,864
WATER AND SEWER		
Eucha/Spavinaw Wtr Quality Crt Mstr	\$ 610	\$ 630
Source Water Protection & Mgmt	\$ 772	\$ 803
WATER AND SEWER TOTAL	\$ 1,382	\$ 1,433
Grand Total	\$ 27,300	\$ 21,297

TMUA SEWER OPERATING

FY 2020 - 2021 & FY 2021 - 2022

OPERATING FUND

750

PROPRIETARY FUND
BUDGETED ON A
ACCRUAL BASIS

OVERVIEW

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

BUDGET SUMMARY

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

The rate increase for FY21 was changed from a planned eight percent to three percent. For the FY22 financial plan, the rate increase is seven percent. The increase is needed to support debt service and the Authority's goal of funding more capital projects from cash rather than debt. In FY21, the year-end fund balance after reserving for the 5 percent cash operating reserve is estimated to be positive. The payment in lieu of taxes to the General Fund is 6.175 percent.

ANNUAL RESOURCES AND OUTLAYS

(amounts expressed in thousands)

	FY 19 ACTUAL	FY 20 ORIGINAL	FY 20 ESTIMATE	FY 21 BUDGET	PERCENT DIFF. FROM FY 20 EST.	FY 22 FINANCIAL PLAN
Annual Resources						
Revenue	\$ 117,174	\$ 120,371	\$ 124,193	\$ 124,924	0.6%	\$ 130,684
Transfers In	0	0	0	0	N/A	0
Total Resources	117,174	120,371	124,193	124,924	0.6%	130,684
Annual Outlays						
Budget	86,226	100,615	99,054	85,768	-13.4%	84,784
Transfers Out	26,750	26,423	26,423	47,805	80.9%	42,314
Total Outlays	112,976	127,038	125,477	133,573	6.5%	127,098
Resources Less Outlays	4,198	(6,667)	(1,284)	(8,649)		3,586
Fund Balance						
Beginning Unassigned Fund Balance	14,999	15,540	19,197	17,913		9,264
Addition to/(Use of)	4,198	(6,667)	(1,284)	(8,649)		3,586
Committed Fund Balance For OPEB	(767)	(767)	0	0		0
Operating Reserve	(6,018)	(6,018)	(5,986)	(5,986)		(6,274)
End of Year	\$ 12,412	\$ 2,088	\$ 11,927	\$ 3,278		\$ 6,576

ANNUAL RESOURCES

(amounts expressed in thousands)

	FY 19 <u>ACTUAL</u>	FY 20 <u>ORIGINAL</u>	FY 20 <u>ESTIMATE</u>	FY 21 <u>BUDGET</u>	PERCENT DIFF. FROM FY 20 EST	FY 22 FINANCIAL <u>PLAN</u>
REVENUE ACCOUNT						
<u>Licenses, Permits, and Fees</u>						
Nonbusiness Licenses	\$ 177	\$ 118	\$ 207	\$ 208	0.5%	\$ 208
Total Licenses, Permits, and Fees	177	118	207	208	0.5%	208
<u>General Government</u>						
General Government Revenue	7	5	3	3	0.0%	3
Total General Government	7	5	3	3	0.0%	3
<u>Enterprise</u>						
Sewer Revenue	114,727	118,578	122,005	122,784	0.6%	128,544
Miscellaneous Utility Revenue	220	220	218	218	0.0%	218
Total Enterprise	114,947	118,798	122,223	123,002	0.6%	128,762
<u>Fines and Forfeitures</u>						
Other Fines and Forfeitures	72	55	75	75	0.0%	75
Total Fines and Forfeitures	72	55	75	75	0.0%	75
<u>Investment Income</u>						
Interest Earnings	1,874	1,322	1,482	1,568	5.8%	1,568
Total Investment Income	1,874	1,322	1,482	1,568	5.8%	1,568
<u>Miscellaneous</u>						
Reimbursements	(19)	7	22	21	-4.5%	21
Recoveries	27	35	29	29	0.0%	29
Sale of City Property	62	0	134	0	-100.0%	0
Other	27	31	18	18	0.0%	18
Total Miscellaneous	97	73	203	68	-66.5%	68
TOTAL ANNUAL RESOURCES	\$ 117,174	\$ 120,371	\$ 124,193	\$ 124,924	0.6%	\$ 130,684

ANNUAL OUTLAYS

(amounts expressed in thousands)

	FY 19 <u>ACTUAL</u>	FY 20 <u>ORIGINAL</u>	FY 21 <u>BUDGET</u>	PERCENT DIFF. FROM FY 20 ORIG	FY 22 FINANCIAL <u>PLAN</u>
PUBLIC WORKS AND TRANSPORTATION					
<u>Engineering Services</u>					
Personal Services	\$ 2,690	\$ 2,905	\$ 0	-100.0%	\$ 0
Materials and Supplies	42	78	0	-100.0%	0
Other Services/Charges	726	1,282	1,331	3.8%	1,436
Capital Outlay	0	115	311	170.4%	112
Total	3,458	4,380	1,642	-62.5%	1,548

	FY 19 ACTUAL	FY 20 ORIGINAL	FY 21 BUDGET	PERCENT DIFF. FROM FY 20 ORIG	FY 22 FINANCIAL PLAN
<u>Streets and Stormwater</u>					
Personal Services	17	79	0	-100.0%	0
Materials and Supplies	4	17	0	-100.0%	0
Other Services/Charges	35	48	7	-85.4%	7
Total	56	144	7	-95.1%	7
<u>Water and Sewer</u>					
Personal Services	19,259	20,663	14,177	-31.4%	14,237
Materials and Supplies	4,507	5,083	3,151	-38.0%	3,177
Other Services/Charges	22,657	26,557	26,112	-1.7%	25,666
Capital Outlay	4,621	8,609	9,613	11.7%	6,592
Total	51,044	60,912	53,053	-12.9%	49,672
Total Public Works & Transportation	54,558	65,436	54,702	-16.4%	51,227
ADMINISTRATIVE AND SUPPORT SERVICES					
<u>Finance</u>					
Personal Services	1,385	1,508	0	-100.0%	0
Materials and Supplies	23	102	0	-100.0%	0
Other Services/Charges	407	920	0	-100.0%	0
Total	1,815	2,530	0	-100.0%	0
<u>Information Technology</u>					
Personal Services	1,167	1,294	0	-100.0%	0
Materials and Supplies	24	40	0	-100.0%	0
Other Services/Charges	456	448	46	-89.7%	46
Capital Outlay	133	64	64	0.0%	64
Total	1,780	1,846	110	-94.0%	110
<u>Customer Care</u>					
Personal Services	608	626	0	-100.0%	0
Materials and Supplies	2	9	0	-100.0%	0
Other Services/Charges	13	25	0	-100.0%	0
Total	623	660	0	-100.0%	0
<u>Asset Management</u>					
Personal Services	183	181	0	-100.0%	0
Materials and Supplies	12	39	0	-100.0%	0
Other Services/Charges	510	516	0	-100.0%	0
Capital Outlay	0	0	40	N/A	0
Total	705	736	40	-94.6%	0
Total Administrative & Support Services	4,923	5,772	150	-97.4%	110
TOTAL BUDGET	59,481	71,208	54,852	-23.0%	51,337
(Expenditures or appropriations)					
DEBT SERVICE					
	26,745	29,407	30,916	5.1%	33,447
Total	26,745	29,407	30,916		33,447

	FY 19	FY 20	FY 21	PERCENT DIFF. FROM	FY 22
<u>Transfers Out</u>	<u>ACTUAL</u>	<u>ORIGINAL</u>	<u>BUDGET</u>	<u>FY 20 ORIG</u>	<u>FINANCIAL PLAN</u>
Sinking Fund	2,050	1,279	944	-26.2%	546
Sewer Capital Projects Transfer	24,700	25,144	28,021	11.4%	22,870
Operational support - Asset Mgt	0	0	689	N/A	692
Operational support - Info Tech	0	0	1,774	N/A	1,825
Operational support - Finance	0	0	2,614	N/A	2,554
Operational support - Customer Care	0	0	655	N/A	673
Operational support - Engineering Svs	0	0	2,983	N/A	3,010
Operational support - Streets&Storm	0	0	73	N/A	68
Operational support - Water&Sewer	0	0	10,052	N/A	10,076
TOTAL TRANSFERS OUT	26,750	26,423	47,805	80.9%	42,314
TOTAL ANNUAL OUTLAYS	\$ 112,976	\$ 127,038	\$ 133,573	5.1%	\$ 127,098

TMUA SEWER CAPITAL PROJECTS

FY 2020 - 2021 & FY 2021 - 2022

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 FY21 and FY22, 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 19 ACTUAL	FY 20 ORIGINAL	FY 20 ESTIMATE	FY 21 BUDGET	PERCENT DIFF. FROM FY 20 EST.	FY 22 FINANCIAL PLAN
Annual Resources						
Revenue	\$ 0	\$ 0	\$ 0	\$ 0	N/A	\$ 0
Transfers In	24,700	25,144	25,144	28,021	11.4%	22,870
Total Resources	24,700	25,144	25,144	28,021	11.4%	22,870
Annual Outlays						
Budget	24,373	25,144	25,144	28,021	11.4%	22,870
Transfers Out	0	0	0	0	N/A	0
Total Outlays	24,373	25,144	25,144	28,021	11.4%	22,870
Resources Less Outlays	327	0	0	0		0
Fund Balance						
Beginning Unassigned Fund Balance	(327)	682	0	0		0
Addition to/(Use of)	327	0	0	0		0
End of Year	\$ 0	\$ 682	\$ 0	\$ 0		\$ 0

ANNUAL RESOURCES

(amounts expressed in thousands)

	<u>FY 19 ACTUAL</u>	<u>FY 20 ORIGINAL</u>	<u>FY 20 ESTIMATE</u>	<u>FY 21 BUDGET</u>	<u>PERCENT DIFF. FROM FY 20 EST</u>	<u>FY 22 FINANCIAL PLAN</u>
REVENUE ACCOUNT						
<u>Transfers In</u>						
Transfers from Component Units	\$ 24,700	\$ 25,144	\$ 25,144	\$ 28,021	11.4%	\$ 22,870
Total Transfers In	24,700	25,144	25,144	28,021	11.4%	22,870
TOTAL ANNUAL RESOURCES	<u>\$ 24,700</u>	<u>\$ 25,144</u>	<u>\$ 25,144</u>	<u>\$ 28,021</u>	11.4%	<u>\$ 22,870</u>

ANNUAL OUTLAYS

(amounts expressed in thousands)

	<u>FY 19 ACTUAL</u>	<u>FY 20 ORIGINAL</u>	<u>FY 21 BUDGET</u>	<u>PERCENT DIFF. FROM FY 20 ORIG</u>	<u>FY 22 FINANCIAL PLAN</u>
PUBLIC WORKS AND TRANSPORTATION					
<u>Engineering Services</u>					
Capital Outlay	\$ 24,045	\$ 24,393	\$ 27,453	12.5%	\$ 22,381
Total	24,045	24,393	27,453	12.5%	22,381
<u>Water and Sewer</u>					
Capital Outlay	328	751	568	-24.4%	489
Total	328	751	568	-24.4%	489
Total Public Works & Transportation	<u>24,373</u>	<u>25,144</u>	<u>28,021</u>	11.4%	<u>22,870</u>
TOTAL BUDGET	<u>24,373</u>	<u>25,144</u>	<u>28,021</u>	11.4%	<u>22,870</u>
(Expenditures or appropriations)					
TOTAL ANNUAL OUTLAYS	<u>\$ 24,373</u>	<u>\$ 25,144</u>	<u>\$ 28,021</u>	11.4%	<u>\$ 22,870</u>

PROJECT APPROPRIATIONS

(amounts expressed in thousands)

	FY 21 BUDGET	FY 22 FINANCIAL PLAN
ENGINEERING SERVICES		
21st & Riverside LS Imp - P2	\$ 0	\$ 3,078
Areawide Point Repairs	3,000	3,000
Coal Creek Rehabilitation	0	310
Concrete Pipe Replacement	4,813	0
Crow Creek Rehab & Relief	4,675	0
Douglas Crk (97-N) Rehab and Relief	0	259
Force Main Condition Assessment	437	450
Haikey Creek Anaerobic Dig (MATCH)	0	1,475
Haikey Creek Dewatering (MATCH)	0	258
Haikey Creek Prim Clarifier (MATCH)	0	874
Interceptor Corrosion Assessment	710	0
Lift Station Replacements/Upgrades	1,120	1,108
Northside 13.2kV (Main) Switchgear	545	0
Riverwest Choice Neighborhoods	1,800	0
SE Basin West Leg Interceptor Rehab	2,859	0
Sewer Rehab Area Wide	3,200	6,800
Street Package - Sewer Rehab	3,500	0
Unsewered Areas Areawide	0	3,150
Upper Joe Creek - East Branch	600	260
West Bank Lift Station Improvements	194	1,359
ENGINEERING SERVICES TOTAL	27,453	22,381
 WATER AND SEWER		
Haikey Creek SAMS Equip (MATCH)	568	489
WATER AND SEWER TOTAL	568	489
 Grand Total	\$ 28,021	\$ 22,870

RMUA GENERAL OPERATING

FY 2020 - 2021 & FY 2021 - 2022

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 FY21, revenues are expected to exceed outlays by \$462,000, contributing to the estimated year-end fund balance of \$1,517,000.

ANNUAL RESOURCES AND OUTLAYS

(amounts expressed in thousands)

	<u>FY 19</u>	<u>FY 20</u>	<u>FY 20</u>	<u>FY 21</u>	<u>PERCENT</u>	<u>FY 22</u>
	<u>ACTUAL</u>	<u>ORIGINAL</u>	<u>ESTIMATE</u>	<u>BUDGET</u>	<u>DIFF. FROM</u>	<u>FINANCIAL</u>
					<u>FY 20 EST.</u>	<u>PLAN</u>
Annual Resources						
Revenue	\$ 3,531	\$ 3,812	\$ 3,812	\$ 3,778	-0.9%	\$ 3,778
Transfers In	256	318	318	243	-23.6%	243
Total Resources	3,787	4,130	4,130	4,021	-2.6%	4,021
Annual Outlays						
Budget	3,252	3,674	4,424	3,559	-19.6%	3,559
Transfers Out	0	0	0	0	N/A	0
Total Outlays	3,252	3,674	4,424	3,559	-19.6%	3,559
Resources Less Outlays	535	456	(294)	462		462
Fund Balance						
Beginning Unassigned Fund Balance	1,814	2,286	2,349	2,055		2,517
Addition to/(Use of)	535	456	(294)	462		462
Operating Reserve	(1,000)	(1,000)	(1,000)	(1,000)		(1,000)
End of Year	\$ 1,349	\$ 1,742	\$ 1,055	\$ 1,517		\$ 1,979

ANNUAL RESOURCES

(amounts expressed in thousands)

	<u>FY 19 ACTUAL</u>	<u>FY 20 ORIGINAL</u>	<u>FY 20 ESTIMATE</u>	<u>FY 21 BUDGET</u>	<u>PERCENT DIFF. FROM FY 20 EST</u>	<u>FY 22 FINANCIAL PLAN</u>
REVENUE ACCOUNT						
<u>General Government</u>						
General Government Revenue	\$ 256	\$ 0	\$ 318	\$ 243	-23.6%	\$ 243
Total General Government	256	0	318	243	-23.6%	243
<u>Enterprise</u>						
Sewer Revenue	3,275	3,812	3,494	3,535	1.2%	3,535
Total Enterprise	3,275	3,812	3,494	3,535	1.2%	3,535
<u>Transfers In</u>						
Transfers from Related Entities	256	318	318	243	-23.6%	243
Total Transfers In	256	318	318	243	-23.6%	243
TOTAL ANNUAL RESOURCES	\$ 3,787	\$ 4,130	\$ 4,130	\$ 4,021	-2.6%	\$ 4,021

ANNUAL OUTLAYS

(amounts expressed in thousands)

	<u>FY 19 ACTUAL</u>	<u>FY 20 ORIGINAL</u>	<u>FY 21 BUDGET</u>	<u>PERCENT DIFF. FROM FY 20 ORIG</u>	<u>FY 22 FINANCIAL PLAN</u>
<u>Regional Metropolitan Utility Authority (RMUA)</u>					
Other Services/Charges	\$ 2,848	\$ 3,038	\$ 3,074	1.2%	\$ 3,074
Capital Outlay	\$ 404	\$ 636	\$ 485	-23.7%	\$ 485
Total	3,252	3,674	3,559	-3.1%	3,559
TOTAL BUDGET	3,252	3,674	3,559	-3.1%	3,559
(Expenditures or appropriations)					
TOTAL ANNUAL OUTLAYS	\$ 3,252	\$ 3,674	\$ 3,559	-3.1%	\$ 3,559

Project Close List - FY21 Adopted Budget

The following projects have been reviewed by the responsible department and have been completed or will be completed during FY21. Remaining appropriations will be closed to fund balance.

Project number	Project Name	Project number	Project Name
001006	Watr Quality Plan-All Basins	068120	Dirty Butter Acq Ph2
013110	Crow Creek Channel Rehab.	068140	Econ Devel Infrastructure
014160	Arterial Street Rehab	071003	Secondary System Upgrades
016130	Replace 2 Police Helicopters	071100	Rwf Repair Spavinaw/Oologah
017120	Golf Course Development	0750116951	6951NP075011 Transfer
018100	Brady Village Plan Impl.	092010	Soutside Wwtp Sec & Safe Imp
018120	Chas Page Blvd. Plan Impl	092019	Annual Systemwide Wwtp Rehab
018120	Chas. Page Blvd. Plan Impl.	092027	Haikey Lift Station Imp
021140	Connecting Dead-End 12 Mains	101110	Eucha Dam Repairs
040430	Route 66 Improvements	101120	Raw Wtr Flowline Rep Spavinaw/Oologah
042017	Systemwide Rehab/Relief Line	101200	Mohawk Maint & Improvements
051002	Water System Land Management	104051	36th Street N - Lewis Ave Intersect
051005	Meter Storage And Meter Test	104928	Maintenance Zone 9029W
051006	Utility Bridges	112026	2008 St Packag - Sewer Rehab
051008	Automated Meter Reading	133001	Stormwater Local Matching
053107	Crow Crk-Peoria To River	136002	HR Info System Phase
055330	PAC Chapman Stage Floor Replace	141004	West Tulsa Waterline Ext
055330	Pac Chapman Stage Flr Repl	141008	111th & Memorial Dead End
060040	Equipment Mgmt Projects	141014	AB Jewell Lagoon Imp
062130	Spunky Crk Bsn Ms & Ls	146100	Helicopter Replacement
063106	Elm Crk 6th St Drainage	148002	Brownfields Evans Fintube
064005	St Surface Rpr & Crack Seal	148013	2014-WE-AX-0013 (GTEA - Admin)
064007	Median Removal Apache/Yale	148014	2014-WE-AX-0013 (GTEA - FSC)
064102	81St-Memorial To Mingo	148015	2014-WE-AX-0013 (GTEA - DVIS)
064109	129Th-31St To 41St	148016	2014-WE-AX-0013 (GTEA - TCDA)
064110	61st Riverside to Peoria	156000	Radio Sys Upgrd & Assc Equip
064110	61St-Riverside To Peoria	156006	UNC Health Study
066320	61St Twr Comm Shelter Repl	166015	HSTS0216HNCP491 BombDogs
066340	Log Sys 800 Mhz Radio Sys	166017	2015-MC-FX-K033 ICAC
066350	Computer Sys Repl/Enhance	166024	2015 FEMA SAFER
067510	Trails Resurf And Widening	166027	Record System
067530	Rvr Wst Festival Prk Renov	166029	Warrants
067540	RIVER PRKS FACIL REHAB/REPL	166030	Neighborhood Enforcement

Project Close List - FY21 Adopted Budget

Project number	Project Name	Project number	Project Name
166031	Gym Mats	131004	Cherokee Water Line
166032	Forensics	133001	Stormwater Local Matching
166033	Analyst Training	134004	Traffic Calming
166034	Helmets	141004	West Tulsa Wtrln Ext
166035	Cameras	141005	Mohawk Strctl & Arch Rehab
166036	Direct Patrol	141006	Mohawk Raw Wtr Pump Stn
166037	Tulsa County Sheriff Office	141009	AB Jewell Emergency Genrator
168045	Byrne Criminal Innovation	141010	Eucha Spavinaw Wtr Ctrl Mst
176006	DA Drug Fund	141012	Ab Jewell Plnt Security Imp
176007	FY17 Forensic DNA Backlog Reduct	141014	AB Jewell Lagoon Imp
176012	TPD Laboratory NFSIA	141039	Relocate Wtr Lines Citywide
178002	Radio Programming	141122	AB Jewell Electric Upgrade
178003	Lab Training	141123	Large Valve Replacement
178041	FY17 HOPWA Admin	141141	Repaint Water Storage Tanks
178060	Improving Criminal Justice Respon	142007	Interceptor Corrosion Assess
912222	Utility Relocation for I-44	142008	Areawide Electric Load Study
1360025312	OP-14-03-12-05 OHSO	142014	Ns Wwtp Sludge Lagoon & Dike
101100	Ab Jewell Maint & Improvmnts	142015	Sewer Rehab Area Wide
102004	Annual Systm Wide Wwtp Rehab	142017	2008 Street Pkg-Sewer Rehab
102024	Unsewered Areas Areawide	142018	Demlsh Trk Fil Plnt & Sw Imp
102025	Sewer Rehab Areawide	142025	Ss Sludge Mgmt Rmdl & Expnsn
102026	2008 Street Pkg-Sewer Rehab	144202	Apache: Peoria - Lewis Ave
103120	Citywide Flood Control	144207	11th St: Lewis Ave - Harvard
104009	Citywide-Arterial Rehab&Cons	145610	GM - Cctv Camera Upgrade
1040306318	61St & Memorial Intersection	145620	Gilcrease Lib/Arch Storage
1040316324	Admiral & Memorial Intersect	145650	GM - Grease Trap & Sewer
104045	River Rd-111Th St S To 101St	145740	GM Chilled Water Drive
104047	Union Ave-51St St S To 41St	145750	GM HVAC Controls
104052	41St St S-Harvard Intersect	146100	Helicopter Replacement
104054	Citywide-Gen Engr/Test/Inspe	146200	Fire - SCBA
104651	Maintenance Zone 6151	147140	Tiger & Snow Leopard Exhibit
104863	Maintenance Zone 8063	151003	Ss Secondary Ps Improvements
110002	Animal Welfare Donations	151005	Berry Hill Waterline Extensn
204832252.9	Gym Mats	151013	W 23Rd 12" Transmission Line
210739350.4	Forensics	151110	Eco Devo Water Infrastcture
216646448	Analyst Training	151140	Dead-End 12" Dist Mains C&E
222553545.6	Helmets	152000	Spunky Crk Grinder Addition
228460643.1	Cameras	152004	SS WWTP FLW OPT-PRO/MOD STUD
234367740.7	Direct Patrol	152005	Solids Thickening Study

Project Close List - FY21 Adopted Budget

Project number	Project Name	Project number	Project Name
152011	Crow Creek 44-S Relief	1959FR0008	Demolition Slum Blight Area
152015	Nw Wwtp Nitrification Imp	1959FR0012	Down Payment Assistance - HPT
152027	71St Dewatering Facility Imp	1959FR0032	Habitat DPA Delivery
153120	Citywide Flood Control	1959FR0034	Rapid Rehousing - TDC
153121	Cw Channel Erosn & Stablztn	1959FR0041	HOPWA Housing
156000	Radio Sys Upgrd & Assc Equip	203130007Z	CW Urban Lake Maintenance
161113	Eucha Dam Radial Gate Rehab	203130008Z	Elm Creek Flood Control (6th St)
161122	Ab Jewell Electric Upgrade	203330009Z	High Priority Flood Control Project
161123	Large Valve Replacement	203330010Z	Hager Crk Diversion (81st & Elwood)
161125	Raw Wtr Flowline Rpr Spavinaw	2059FR0001	CDBG Administration PY19
161126	Raw Wtr Flowline Rep Oologah	2059FR0003	Small Business Loan Program
161140	Connect Dead End 12 Mains	2059FR0004	Route 66 Microenterprise
162017	2008 Street Pkg Sewer Rehab	2059FR0005	Housing Rehabilitation Grant
162026	RL Jones Airport Sewer East	2059FR0006	Housing Rehabilitation Loan
170095	Community Health Connection	2059FR0007	Demolition Spot Blight
170101	Capital Equipment	2059FR0008	Demolition Slum Bilght Area
170115	TCC Career Placement	2059FR0009	Briarglen HVAC Replacement
170120	UCAT Auth OSU Tulsa	2059FR0010	Down Payment Assistance
171043	CBG Water Main Replacement	2059FR0011	Housing Energy Conservation
941014	Tank Repainting	2059FR0012	Free Nurse s Clinic
966120	Gilcrease Exp Osage Exp-41st	2059FR0013	Community Building Clubs
970129	Rose Dew Creek Project	2059FR0014	Shelter and Feeding Program
1829FR0001	2017 VAWA Education Project	2059FR0015	Community Reentry Services
1829FR0003	2017/18 VAWA Nurse Examiner	2059FR0016	Reentry Employment Project
1829TH0002	TAUW Community Response Team	2059FR0017	The Zone
1929FR0004	2019 Tulsa Police AOT Grant Program	2059FR0018	Transitional Living
1929ST0001	2018 Safe OK Grant	2059FR0019	Auto Repair for LMI
1929ST0002	OCAST - Fit for Duty	2059FR0020	Disney ECEC
193140000Z	Mingo Creek Trail - 41st to 51st	2059FR0021	Court Advocacy
193310011Z	Dead-End 12" Dist Mains Connect/Ext	2059FR0022	Work Advance
193320006Z	West Tulsa 39, 40, 41-S Relief	2059FR0023	Sister to Sister
193320008Z	Crow Creek East 62-S Relief	2059FR0024	Prevention Education
193320009Z	RL Jones/Riverside Airpt - Swr East	2059FR0025	Multidisciplinary Team
193320019Z	Unsewered Areas Areawide	2059FR0026	PY 19 Sidewalks
193330005Z	CW - Concrete Channel Rehab	2059FR0030	HOME Administration PY19
193520016Z	Haikey Creek SCADA Improvements	2059FR0035	ESG Administration PY19
1959FR0005	Grant Housing Rehabilitation	2059FR0036	Sharelink
1959FR0006	Homeowner Rehab Loan	2059FR0037	Emergency Rapid Rehousing
1959FR0007	Demolition	2059FR0038	Homelessness Prevention

Project Close List - FY21 Adopted Budget

Project number	Project Name
2059FR0039	Hope Project
2059FR0040	Adolescent Emergency Shelter
2059FR0041	Homeless Legal Assistance
2059FR0042	Shelter Operations
2059FR0043	Emergency Shelter and Utilities
2059FR0044	HOPWA COT Administration PY19
2059FR0045	Housing Care Program