



Section 3 FUNDS



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

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

City of Tulsa

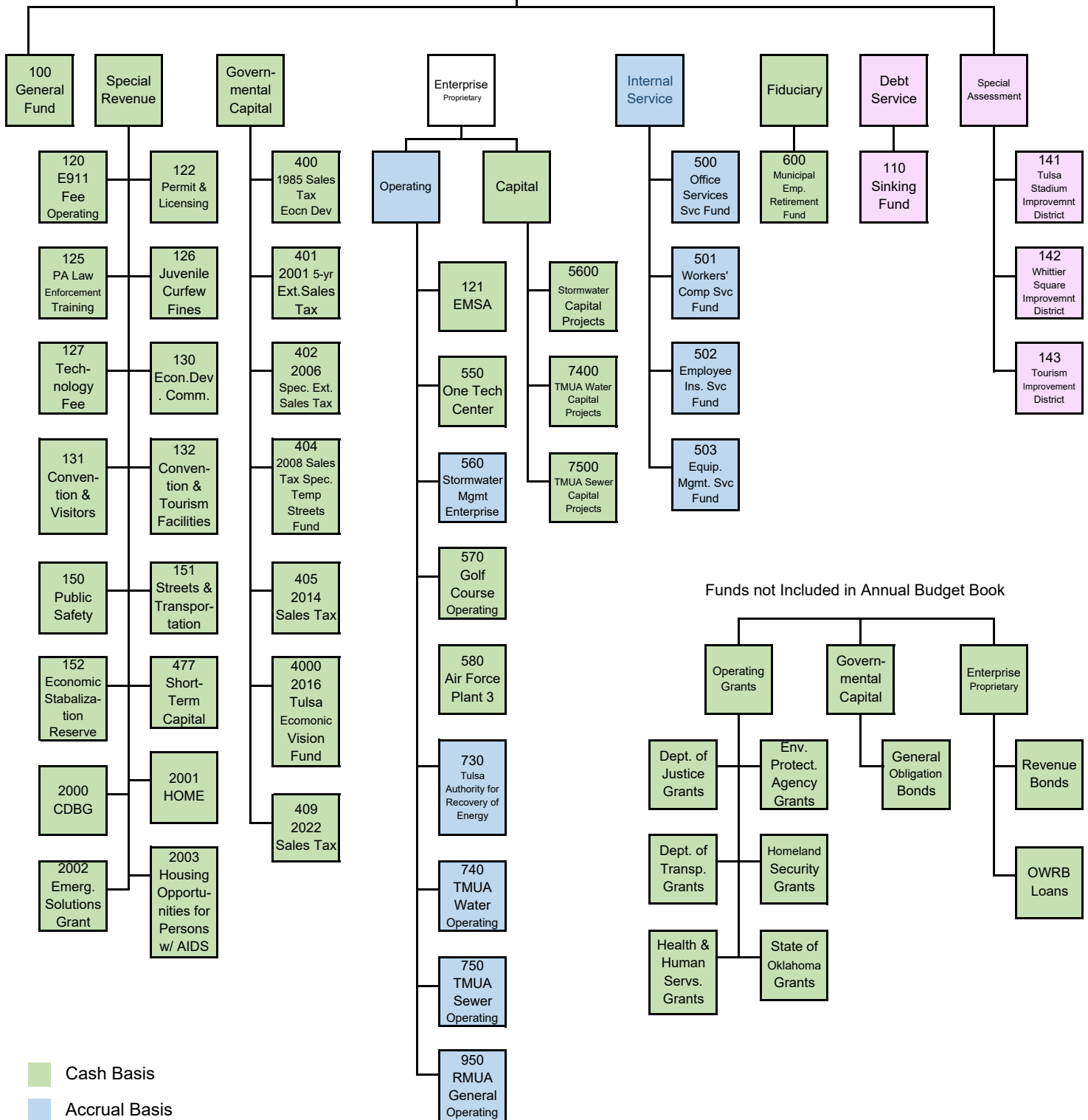
Fund Structure

By Budgetary Basis

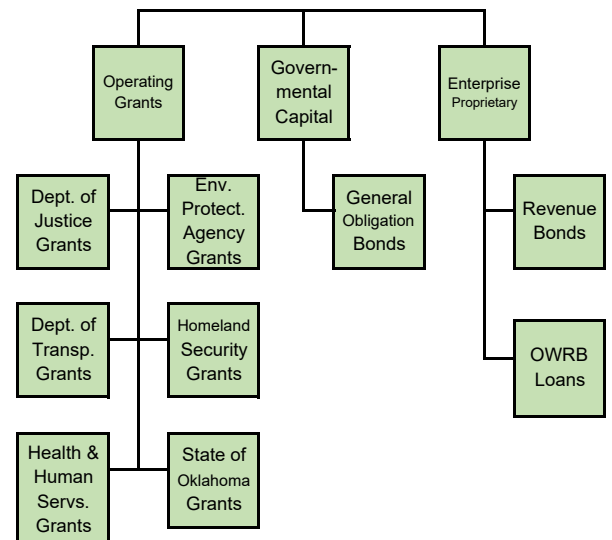


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Funds Included in Annual Budget Book



Funds not Included in Annual Budget Book



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

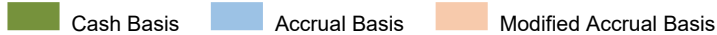
WHAT IS "BUDGETARY BASIS"?

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

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

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

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

 Cash Basis Accrual Basis Modified Accrual Basis

Refers to chart colors on the previous page.

BUDGET METHODS

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

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

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

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

ACCOUNTING METHODS

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

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

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

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

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

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

MUNICIPAL BUDGET ACT FUNDS NOT INCLUDED IN THE ANNUAL BUDGET DOCUMENT

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

GENERAL FUND

FY 2021 - 2022 & FY 2022 - 2023

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 \$3 million Economic Stabilization Reserve will be transferred to the new Economic Stabilization Reserve Fund (Fund 152) which will have a permanent sales tax levy of zero and five one hundredths of one percent (0.05%) to begin July 1, 2021 and address economic slowdowns. To meet the City's goal of a ten and zero tenths percent (10%) operating reserve, the reserve was increased from seven and seven tenths (7.7%) to eight and zero tenths (8.0%) of revenue which will be \$21.0 million.

In FY20, revenues under-performed estimates and expenditure budgets were underspent by \$8.3 million and ended the year with \$7.6 million in unassigned fund balance. This is largely the result of decreased sales tax collection, fines and forfeitures, general government revenue, and underspending expenditures. The FY21 revenue estimate after adjusting for a cost allocation change of \$29 million and a passthrough Pandemic Relief Grant of \$30.9 million, reflects a continued economic slowdown of \$2.7 million or one and zero tenths percent (1.0%). The economic down turn is primarily caused by the pandemic and actions taken to limit the spread of the Covid-19 virus that started in the 2nd half of FY20.

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

FY22 GF revenues are projected to be \$313.5 million. This is two and five tenths percent (2.5%) more than the FY21 Original Budget. This is largely due to the higher than expected sales and use tax collections experienced in FY21 and projected for FY22.

EXPENDITURES

The FY22 GF budget is \$321.2 million. This is one and nine tenths percent (1.9%) more than the FY21 Original Budget. Hiring freeze and furloughs were removed in FY22 except for employees that volunteered to continue furloughs. As a priority of the Mayor, compensation considerations have been included in FY22. Also, various departments, agencies, and contractors assisted with balancing the FY22 budget by recommending cost cutting measures and revenue enhancements.

The Public Safety program's appropriations supporting the Police, Fire, Municipal Court, and Emergency Management, account for fifty-eight and zero tenths percent (58.0%) of the FY22 budget. The Administrative and Support Services category represents approximately eighteen and zero tenths percent (18.0%) of the FY22 budget. Public Works and Transportation will receive the third largest allocation at twelve and zero tenths percent (12.0%) of the budget. Cultural and Recreational activities will be allocated seven and zero tenths percent (7.0%) of FY22 resources. The City's Economic Development and Neighborhood Services functions will consume four and zero tenths percent (4.0%) of the FY22 budget and the remaining 1 percent will be transferred to other funds.

The Police and Fire Departments' total allocations are decreasing in FY22 by one and four tenths (1.4%) and one and five tenths percent (1.5%), respectively from the FY21 Original Budget. In FY22, Police academies of forty-five (45) are funded and Fire Department an academy of twenty (20) cadets. Operational adjustments were made in the Fire Department because of discontinued Airport and Tulsa Community College service contracts. The position count was reduced by 17 and employees were reassigned.

Cultural and Recreational programs will be impacted by four and one tenths (4.1%) percent increase from the original FY21 budget in FY22. This is primarily caused by Parks and Recreation operational changes. Additional water parks will be operational and expanded summer day camp services are planned for FY22.

Social and Economic Development program allocations are increasing by nine and zero tenths percent (9.0%) in FY22. The increase was largely attributed to onetime items such as reducing nuisance abatement backlog, parking garage repairs, and transition cost to reorganize economic development efforts.

Public Works and Transportation will increase by three and four tenths percent (3.4%) in FY22. This increase is largely due to funding the Stormwater Utility Enterprise Initiative and cost of equipment maintenance. The cost allocation accounting methods will offset some of the increase from reimbursements from enterprise operations.

The Administrative and Support Services programs' allocations are increasing by three and six tenths percent (3.6%). This increase is primarily due facility security cost increase. within the General Fund.

Transfers out will increase by sixty-seven and six tenths percent in FY22 as a result of transferring the Economic Stabilization Reserve to the new Economic Stabilization Reserve Fund (Fund 152).

ANNUAL RESOURCES AND OUTLAYS

(amounts expressed in thousands)

	<u>FY 20</u>	<u>FY 21</u>	<u>FY 21</u>	<u>FY 22</u>	<u>PERCENT</u>	<u>FY 23</u>
	<u>ACTUAL</u>	<u>ORIGINAL</u>	<u>ESTIMATE</u>	<u>BUDGET</u>	<u>DIFF. FROM</u>	<u>FINANCIAL</u>
					<u>FY 21 EST.</u>	<u>PLAN</u>
Annual Resources						
Revenue	\$ 263,491	\$ 256,708	\$ 292,138 *	\$ 262,906	-10.0%	\$ 266,672
Transfers In	<u>19,820</u>	<u>49,151</u>	<u>51,050</u>	<u>50,624</u>	-0.8%	<u>51,115</u>
Total Resources	283,311	305,859	343,188	313,530	-8.6%	317,787
Annual Outlays						
Budget	278,911	310,725	307,599	313,629	2.0%	317,221
Transfers Out	<u>4,835</u>	<u>4,542</u>	<u>35,516 *</u>	<u>7,612</u>	-78.6%	<u>4,605</u>
Total Outlays	283,746	315,267	343,115	321,241	-6.4%	321,826
Resources Less Outlays	<u>(435)</u>	<u>(9,408)</u>	<u>73</u>	<u>(7,711)</u>		<u>(4,039)</u>
Fund Balance						
Beginning Unassigned Fund Balance	33,359	32,597	32,924	32,997		25,286
Addition to/(Use of)	(435)	(9,408)	73	(7,711)		(4,039)
Economic Stabilization Reserve	(3,000)	(1,500)	(3,000)	0		0
Committed Fund Balance For OPEB	(2,560)	0	0	0		0
Operating Reserve (8.00%)	<u>(19,791)</u>	<u>(19,791)</u>	<u>(21,033)</u>	<u>(21,033)</u>		<u>(21,033)</u>
End of Year	<u>\$ 7,573</u>	<u>\$ 1,898</u>	<u>\$ 8,964</u>	<u>\$ 4,253</u>		<u>\$ 214</u>

* Note: FY21 Estimated Federal Government Grants revenue is elevated due to a \$30.9 million Pandemic Relief Grant that was recorded as a pass through that was transferred to a separate fund for tracking.

ANNUAL RESOURCES

(amounts expressed in thousands)

REVENUE ACCOUNT	FY 20 ACTUAL	FY 21 ORIGINAL	FY 21 ESTIMATE	FY 22 BUDGET	PERCENT DIFF. FROM FY 21 EST	FY 23 FINANCIAL PLAN
<u>Taxes</u>						
Property Tax	\$ 722	\$ 608	\$ 719	\$ 734	2.1%	\$ 734
Franchise Tax	22,144	23,581	21,946	22,229	1.3%	22,229
Sales Tax	154,051	146,258	150,752	154,469	2.5%	157,095
Use Tax	36,661	36,764	41,690	42,539	2.0%	43,730
Hotel & Motel Tax	132	119	91	101	11.0%	108
Total Taxes	213,710	207,330	215,198	220,072	2.3%	223,896
<u>Licenses, Permits, and Fees</u>						
Business Licenses and Permits	1,315	1,656	1,811	1,750	-3.4%	1,750
Nonbusiness Licenses	8,411	8,512	7,983	8,201	2.7%	8,238
Total Licenses, Permits, and Fees	9,726	10,168	9,794	9,951	1.6%	9,988
<u>Intrqvmntl Grant Revenues</u>						
Federal Government Grants	1,167	565	31,441 *	501	-98.4%	501
State Government Grants	0	141	2	0	-100.0%	0
State Intrqvmntl Shared Revenue	7,330	7,369	7,488	7,474	-0.2%	7,474
Total Intrqvmntl Grant Revenues	8,497	8,075	38,931	7,975	-79.5%	7,975
* Note: FY21 Estimated Federal Government Grants revenue is elevated due to a \$30.9 million Pandemic Relief Grant that was recorded as a pass through that was transferred to a separate fund for tracking.						
<u>General Government</u>						
Indirects	8,045	7,706	7,739	7,792	0.7%	7,792
General Government Revenue	4,658	1,591	1,331	1,420	6.7%	1,420
Public Safety and Protection	2,794	2,959	2,604	640	-75.4%	640
Public Works and Transportation	0	36	24	39	62.5%	39
Culture and Recreation	540	630	457	471	3.1%	471
Social and Economic Development	672	1,622	1,078	1,078	0.0%	1,078
Miscellaneous	276	103	224	224	0.0%	224
Total General Government	16,985	14,647	13,457	11,664	-13.3%	11,664
<u>Fines and Forfeitures</u>						
Municipal Court Fines	6,283	7,512	6,161	6,757	9.7%	6,657
Court Related Fines and Forfeitures	250	310	283	283	0.0%	283
Other Fines and Forfeitures	2	14	6	6	0.0%	6
Special Assessments	0	16	7	0	-100.0%	0
Total Fines and Forfeitures	6,535	7,852	6,457	7,046	9.1%	6,946
<u>Investment Income</u>						
Interest Earnings	5,077	5,442	3,884	3,223	-17.0%	3,228
Total Investment Income	5,077	5,442	3,884	3,223	-17.0%	3,228
<u>Transfers In</u>						
Transfers within Primary Government	650	650	2,350	650	-72.3%	650
Transfers from Component Units	0	29,035	29,234	29,910	2.3%	29,910
Total Transfers In	650	29,685	31,584	30,560	-3.2%	30,560

	FY 20 ACTUAL	FY 21 ORIGINAL	FY 21 ESTIMATE	FY 22 BUDGET	PERCENT DIFF. FROM FY 21 EST	FY 23 FINANCIAL PLAN
Miscellaneous						
Fee In Lieu	19,170	19,466	19,466	20,064	3.1%	20,555
Reimbursements	676	1,006	2,165	1,187	-45.2%	1,187
Recoveries	990	881	974	974	0.0%	974
Sale of City Property	482	562	1,142	561	-50.9%	561
Donations	0	48	22	22	0.0%	22
Other	813	697	114	231	102.6%	231
Total Miscellaneous	22,131	22,660	23,883	23,039	-3.5%	23,530
TOTAL ANNUAL RESOURCES	\$ 283,311	\$ 305,859	\$ 343,188	\$ 313,530	-8.6%	\$ 317,787

ANNUAL OUTLAYS

(amounts expressed in thousands)

	FY 20 ACTUAL	FY 21 ORIGINAL	FY 22 BUDGET	PERCENT DIFF. FROM FY 21 ORIG	FY 23 FINANCIAL PLAN
PUBLIC SAFETY AND PROTECTION					
Municipal Court					
Personal Services	\$ 2,237	\$ 2,265	\$ 2,395	5.7%	\$ 2,366
Materials and Supplies	31	21	52	147.6%	21
Other Services/Charges	121	174	206	18.4%	202
Total	2,389	2,460	2,653	7.8%	2,589
Police					
Personal Services	90,486	90,171	87,819	-2.6%	90,105
Materials and Supplies	1,496	1,767	1,762	-0.3%	2,275
Other Services/Charges	9,319	10,598	11,495	8.5%	11,607
Total	101,301	102,536	101,076	-1.4%	103,987
Fire					
Personal Services	71,228	70,728	69,315	-2.0%	69,493
Materials and Supplies	1,123	1,227	1,465	19.4%	1,265
Other Services/Charges	4,602	4,683	4,699	0.3%	4,711
Total	76,953	76,638	75,479	-1.5%	75,469
Emergency Management					
Other Services/Charges	149	148	144	-2.7%	144
Total	149	148	144	-2.7%	144
Total Public Safety and Protection	180,792	181,782	179,352	-1.3%	182,189
CULTURAL DEVELOPMENT AND RECREATION					
Park and Recreation					
Personal Services	5,656	6,403	6,857	7.1%	6,839
Materials and Supplies	674	855	864	1.1%	907
Other Services/Charges	9,029	9,679	9,983	3.1%	10,406
Total	15,359	16,937	17,704	4.5%	18,152
Gilcrease Museum					
Other Services/Charges	3,290	3,264	3,362	3.0%	3,424
Total	3,290	3,264	3,362	3.0%	3,424

	FY 20 ACTUAL	FY 21 ORIGINAL	FY 22 BUDGET	PERCENT DIFF. FROM FY 21 ORIG	FY 23 FINANCIAL PLAN
<u>River Parks</u>					
Other Services/Charges	654	668	662	-0.9%	892
Total	654	668	662	-0.9%	892
Total Cultural Development & Recreation	19,303	20,869	21,728	4.1%	22,468
SOCIAL AND ECONOMIC DEVELOPMENT					
<u>Mayor's Office of Economic Development</u>					
Personal Services	842	906	0	-100.0%	0
Materials and Supplies	8	13	0	-100.0%	0
Other Services/Charges	102	86	0	-100.0%	0
Total	952	1,005	0	-100.0%	0
<u>Working in Neighborhoods</u>					
Personal Services	4,035	4,119	4,231	2.7%	4,284
Materials and Supplies	395	343	356	3.8%	353
Other Services/Charges	1,380	1,410	1,626	15.3%	1,427
Total	5,810	5,872	6,213	5.8%	6,064
<u>Development Services</u>					
Personal Services	5,236	5,149	5,480	6.4%	5,476
Materials and Supplies	29	35	81	131.4%	30
Other Services/Charges	163	306	296	-3.3%	300
Total	5,428	5,490	5,857	6.7%	5,806
<u>Tulsa Authority for Economic Opportunity</u>					
Other Services/Charges	0	0	1,358	N/A	852
Total	0	0	1,358	N/A	852
<u>Downtown Tulsa Partnership</u>					
Other Services/Charges	0	0	50	N/A	50
Total	0	0	50	N/A	50
Total Social & Economic Development	12,190	12,367	13,478	9.0%	12,772
PUBLIC WORKS AND TRANSPORTATION					
<u>Engineering Services</u>					
Personal Services	3,462	11,934	12,820	7.4%	12,824
Materials and Supplies	71	363	232	-36.1%	377
Other Services/Charges	297	955	1,011	5.9%	1,028
Total	3,830	13,252	14,063	6.1%	14,229
<u>Streets and Stormwater</u>					
Personal Services	4,938	7,633	8,199	7.4%	8,254
Materials and Supplies	610	1,243	1,206	-3.0%	1,210
Other Services/Charges	9,354	6,328	6,053	-4.3%	6,071
Total	14,902	15,204	15,458	1.7%	15,535
<u>Tulsa Transit</u>					
Other Services/Charges	7,610	7,207	7,359	2.1%	7,359
Total	7,610	7,207	7,359	2.1%	7,359
Total Public Works & Transportation	26,342	35,663	36,880	3.4%	37,123
ADMINISTRATIVE AND SUPPORT SERVICES					
<u>Mayor's Office</u>					
Personal Services	1,468	1,289	1,330	3.2%	1,330
Materials and Supplies	3	15	13	-13.3%	15
Other Services/Charges	79	123	98	-20.3%	99
Total	1,550	1,427	1,441	1.0%	1,444

	FY 20 ACTUAL	FY 21 ORIGINAL	FY 22 BUDGET	PERCENT DIFF. FROM FY 21 ORIG	FY 23 FINANCIAL PLAN
<u>City Auditor</u>					
Personal Services	777	1,138	1,170	2.8%	1,171
Materials and Supplies	4	7	7	0.0%	21
Other Services/Charges	324	196	100	-49.0%	100
Total	1,105	1,341	1,277	-4.8%	1,292
<u>City Council</u>					
Personal Services	1,080	1,161	1,266	9.0%	1,267
Materials and Supplies	21	16	21	31.2%	16
Other Services/Charges	59	96	97	1.0%	100
Total	1,160	1,273	1,384	8.7%	1,383
<u>Legal</u>					
Personal Services	3,591	3,525	3,727	5.7%	3,773
Materials and Supplies	86	100	104	4.0%	88
Other Services/Charges	223	303	291	-4.0%	292
Total	3,900	3,928	4,122	4.9%	4,153
<u>Human Resources</u>					
Personal Services	2,990	2,827	2,938	3.9%	2,945
Materials and Supplies	92	78	71	-9.0%	80
Other Services/Charges	546	974	852	-12.5%	870
Total	3,628	3,879	3,861	-0.5%	3,895
<u>General Government</u>					
Other Services/Charges	2,243	3,025	3,007	-0.6%	2,958
Total	2,243	3,025	3,007	-0.6%	2,958
<u>INCOG</u>					
Other Services/Charges	2,581	2,543	2,612	2.7%	2,698
Total	2,581	2,543	2,612	2.7%	2,698
<u>Finance</u>					
Personal Services	6,932	11,187	11,763	5.1%	11,785
Materials and Supplies	30	404	403	-0.2%	383
Other Services/Charges	2,506	6,374	6,265	-1.7%	6,454
Total	9,468	17,965	18,431	2.6%	18,622
<u>Information Technology</u>					
Personal Services	6,919	10,541	11,220	6.4%	11,231
Materials and Supplies	244	348	331	-4.9%	348
Other Services/Charges	1,837	3,670	3,584	-2.3%	3,679
Total	9,000	14,559	15,135	4.0%	15,258
<u>Customer Care</u>					
Personal Services	493	2,140	2,315	8.2%	2,315
Materials and Supplies	5	26	32	23.1%	24
Other Services/Charges	13	91	129	41.8%	129
Total	511	2,257	2,476	9.7%	2,468
<u>Communications</u>					
Personal Services	551	533	607	13.9%	608
Materials and Supplies	5	6	11	83.3%	12
Other Services/Charges	13	28	33	17.9%	33
Total	569	567	651	14.8%	653

	FY 20	FY 21	FY 22	PERCENT	FY 23
	ACTUAL	ORIGINAL	BUDGET	DIFF. FROM	FINANCIAL
				FY 21 ORIG	PLAN
Asset Management					
Personal Services	1,873	2,669	2,908	9.0%	2,915
Materials and Supplies	403	524	513	-2.1%	515
Other Services/Charges	2,293	4,087	4,373	7.0%	4,415
Total	4,569	7,280	7,794	7.1%	7,845
Total Administrative & Support Services	40,284	60,044	62,191	3.6%	62,669
TOTAL BUDGET	278,911	310,725	313,629	0.9%	317,221

(Expenditures or appropriations)

	FY 20	FY 21	FY 22	PERCENT	FY 23
	ACTUAL	ORIGINAL	BUDGET	DIFF. FROM	FINANCIAL
				FY 21 ORIG	PLAN
Transfers Out					
OTC Building Operation	4,410	4,395	4,395	0.0%	4,386
Golf Course Operation	75	75	73	-2.7%	75
Transfer to Facilities Maintenance	0	72	0	-100.0%	0
Whittier Square Improv District	10	0	0	N/A	0
Economic Stabilization Reserve	0	0	3,000	N/A	0
Pandemic Relief Recovery	0	0	144	N/A	144
CDBG	340	0	0	N/A	0
TOTAL TRANSFERS OUT	4,835	4,542	7,612	67.6%	4,605
TOTAL ANNUAL OUTLAYS	\$ 283,746	\$ 315,267	\$ 321,241	1.9%	\$ 321,826

SUMMARY BY PROGRAM CATEGORY

(amounts expressed in thousands)

	FY 20	FY 21	FY 22	PERCENT	FY 23
	ACTUAL	ORIGINAL	BUDGET	DIFF. FROM	FINANCIAL
				FY 21 ORIG	PLAN
PUBLIC SAFETY AND PROTECTION					
Personal Services	\$ 163,951	\$ 163,164	\$ 159,529	-2.2%	\$ 161,964
Materials and Supplies	2,650	3,015	3,279	8.8%	3,561
Other Services/Charges	14,191	15,603	16,544	6.0%	16,664
Total	180,792	181,782	179,352	-1.3%	182,189
CULTURAL DEVELOPMENT AND RECREATION					
Personal Services	5,656	6,403	6,857	7.1%	6,839
Materials and Supplies	674	855	864	1.1%	907
Other Services/Charges	12,973	13,611	14,007	2.9%	14,722
Total	19,303	20,869	21,728	4.1%	22,468
SOCIAL AND ECONOMIC DEVELOPMENT					
Personal Services	10,113	10,174	9,711	-4.6%	9,760
Materials and Supplies	432	391	437	11.8%	383
Other Services/Charges	1,645	1,802	3,330	84.8%	2,629
Total	12,190	12,367	13,478	9.0%	12,772

	FY 20 ACTUAL	FY 21 ORIGINAL	FY 22 BUDGET	PERCENT DIFF. FROM FY 21 ORIG	FY 23 FINANCIAL PLAN
PUBLIC WORKS AND TRANSPORTATION					
Personal Services	8,400	19,567	21,019	7.4%	21,078
Materials and Supplies	681	1,606	1,438	-10.5%	1,587
Other Services/Charges	17,261	14,490	14,423	-0.5%	14,458
Total	26,342	35,663	36,880	3.4%	37,123
ADMINISTRATIVE AND SUPPORT SERVICES					
Personal Services	26,674	37,010	39,244	6.0%	39,340
Materials and Supplies	893	1,524	1,506	-1.2%	1,502
Other Services/Charges	12,717	21,510	21,441	-0.3%	21,827
Total	40,284	60,044	62,191	3.6%	62,669
TRANSFERS	4,835	4,542	7,612	67.6%	4,605
TOTAL OUTLAYS	\$ 283,746	\$ 315,267	\$ 321,241	1.9%	\$ 321,826

**SUMMARY BY
ACCOUNT CLASSIFICATION**

(amounts expressed in thousands)

	FY 20 ACTUAL	FY 21 ORIGINAL	FY 22 BUDGET	PERCENT DIFF. FROM FY 21 ORIG	FY 23 FINANCIAL PLAN
PERSONAL SERVICES	\$ 214,794	\$ 236,318	\$ 236,360	0.0%	\$ 238,981
MATERIALS AND SUPPLIES	5,330	7,391	7,524	1.8%	7,940
OTHER SERVICES / CHARGES	58,787	67,016	69,745	4.1%	70,300
TRANSFERS	4,835	4,542	7,612	67.6%	4,605
TOTAL OUTLAYS	\$ 283,746	\$ 315,267	\$ 321,241	1.9%	\$ 321,826

SINKING FUND

FY 2021 - 2022 & FY 2022 - 2023

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 FY22 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 20 ACTUAL	FY 21 ORIGINAL	FY 21 ESTIMATE	FY 22 BUDGET	PERCENT DIFF. FROM FY 21 EST.	FY 23 FINANCIAL PLAN
Annual Resources						
Revenue	\$ 82,967	\$ 70,106	\$ 79,410	\$ 85,508	7.7%	\$ 83,292
Transfers In	1,279	944	944	546	-42.2%	520
Total Resources	84,246	71,050	80,354	86,054	7.1%	83,812
Annual Outlays						
Budget	93,985	74,174	77,493	68,045	-12.2%	86,618
Transfers Out	0	0	0	0	N/A	0
Total Outlays	93,985	74,174	77,493	68,045	-12.2%	86,618
Resources Less Outlays	(9,739)	(3,124)	2,861	18,009		(2,806)
Fund Balance						
Beginning Unassigned Fund Balance	84,644	75,096	74,905	77,766		95,775
Addition to/(Use of)	(9,739)	(3,124)	2,861	18,009		(2,806)
Judgments	(54,195)	(54,195)	(61,890)	(61,890)		(77,511)
End of Year	\$ 20,710	\$ 17,777	\$ 15,876	\$ 33,885		\$ 15,458

ANNUAL RESOURCES

(amounts expressed in thousands)

REVENUE ACCOUNT	<u>FY 20 ACTUAL</u>	<u>FY 21 ORIGINAL</u>	<u>FY 21 ESTIMATE</u>	<u>FY 22 BUDGET</u>	PERCENT DIFF. FROM FY 21 EST	<u>FY 23 FINANCIAL PLAN</u>
<u>Taxes</u>						
Property Tax	\$ 82,852	\$ 70,106	\$ 79,111	\$ 85,508	8.1%	\$ 83,292
Total Taxes	82,852	70,106	79,111	85,508	8.1%	83,292
<u>Debt Related Revenues</u>						
Premium on Bond Issuance	0	0	299	0	-100.0%	0
Total Fines and Forfeitures	0	0	299	0	-100.0%	0
<u>Transfers In</u>						
Transfers from Component Units	1,279	944	944	546	-42.2%	520
Total Transfers In	1,279	944	944	546	-42.2%	520
<u>Miscellaneous</u>						
Other	115	0	0	0	N/A	0
Total Miscellaneous	115	0	0	0	N/A	0
TOTAL ANNUAL RESOURCES	\$ 84,246	\$ 71,050	\$ 80,354	\$ 86,054	7.1%	\$ 83,812

ANNUAL OUTLAYS

(amounts expressed in thousands)

DEBT SERVICE	<u>FY 20 ACTUAL</u>	<u>FY 21 ORIGINAL</u>	<u>FY 22 BUDGET</u>	PERCENT DIFF. FROM FY 21 ORIG	<u>FY 23 FINANCIAL PLAN</u>
Total	\$ 93,985	\$ 74,174	\$ 68,045	-8.3%	\$ 86,618
TOTAL ANNUAL OUTLAYS	\$ 93,985	\$ 74,174	\$ 68,045	-8.3%	\$ 86,618

E 911 OPERATING

FY 2021 - 2022 & FY 2022 - 2023

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 and zero tenths percent (5.0%) to establish an emergency communication capital equipment replacement and acquisition program. While the initial projects have been implemented, revenues from the tariff continue to provide a significant funding source for emergency dispatching. In 2006, Tulsa County voters approved a 50 cent (\$0.50) 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 20 ACTUAL	FY 21 ORIGINAL	FY 21 ESTIMATE	FY 22 BUDGET	PERCENT DIFF. FROM FY 21 EST.	FY 23 FINANCIAL PLAN
Annual Resources						
Revenue	\$ 3,988	\$ 4,039	\$ 4,002	\$ 4,094	2.3%	\$ 4,094
Transfers In	0	0	0	0	N/A	0
Total Resources	3,988	4,039	4,002	4,094	2.3%	4,094
Annual Outlays						
Budget	3,636	3,907	3,700	4,225	14.2%	3,985
Transfers Out	0	287	287	265	-7.7%	269
Total Outlays	3,636	4,194	3,987	4,490	12.6%	4,254
Resources Less Outlays	352	(155)	15	(396)		(160)
Fund Balance						
Beginning Unassigned Fund Balance	1,506	1,222	1,858	1,873		1,477
Addition to/(Use of)	352	(155)	15	(396)		(160)
End of Year	\$ 1,858	\$ 1,067	\$ 1,873	\$ 1,477		\$ 1,317

ANNUAL RESOURCES

(amounts expressed in thousands)

	<u>FY 20</u> <u>ACTUAL</u>	<u>FY 21</u> <u>ORIGINAL</u>	<u>FY 21</u> <u>ESTIMATE</u>	<u>FY 22</u> <u>BUDGET</u>	<u>PERCENT</u> <u>DIFF. FROM</u> <u>FY 21 EST</u>	<u>FY 23</u> <u>FINANCIAL</u> <u>PLAN</u>
REVENUE ACCOUNT						
<u>General Government</u>						
General Government Revenue	\$ 17	\$ 41	\$ 34	\$ 34	0.0%	\$ 34
Public Safety and Protection	<u>3,935</u>	<u>3,958</u>	<u>3,937</u>	<u>4,037</u>	2.5%	<u>4,037</u>
Total General Government	<u>3,952</u>	<u>3,999</u>	<u>3,971</u>	<u>4,071</u>	2.5%	<u>4,071</u>
<u>Investment Income</u>						
Interest Earnings	<u>36</u>	<u>40</u>	<u>31</u>	<u>23</u>	-25.8%	<u>23</u>
Total Investment Income	<u>36</u>	<u>40</u>	<u>31</u>	<u>23</u>	-25.8%	<u>23</u>
TOTAL ANNUAL RESOURCES	<u>\$ 3,988</u>	<u>\$ 4,039</u>	<u>\$ 4,002</u>	<u>\$ 4,094</u>	2.3%	<u>\$ 4,094</u>

ANNUAL OUTLAYS

(amounts expressed in thousands)

	<u>FY 20</u> <u>ACTUAL</u>	<u>FY 21</u> <u>ORIGINAL</u>	<u>FY 22</u> <u>BUDGET</u>	<u>PERCENT</u> <u>DIFF. FROM</u> <u>FY 21 ORIG</u>	<u>FY 23</u> <u>FINANCIAL</u> <u>PLAN</u>
PUBLIC SAFETY AND PROTECTION					
<u>Police</u>					
Personal Services	\$ 1,708	\$ 1,953	\$ 2,024	3.6%	\$ 2,024
Materials and Supplies	17	51	54	5.9%	54
Other Services/Charges	1,429	1,659	1,659	0.0%	1,659
Capital Outlay	<u>119</u>	<u>0</u>	<u>240</u>	N/A	<u>0</u>
Total	<u>3,273</u>	<u>3,663</u>	<u>3,977</u>	8.6%	<u>3,737</u>
Total Public Safety and Protection	<u>3,273</u>	<u>3,663</u>	<u>3,977</u>	8.6%	<u>3,737</u>
ADMINISTRATIVE AND SUPPORT SERVICES					
<u>Information Technology</u>					
Personal Services	108	0	0	N/A	0
Materials and Supplies	5	0	0	N/A	0
Other Services/Charges	<u>56</u>	<u>0</u>	<u>0</u>	N/A	<u>0</u>
Total	<u>169</u>	<u>0</u>	<u>0</u>	N/A	<u>0</u>
<u>Asset Management</u>					
Personal Services	30	0	0	N/A	0
Materials and Supplies	10	0	9	N/A	9
Other Services/Charges	<u>154</u>	<u>244</u>	<u>239</u>	-2.0%	<u>239</u>
Total	<u>194</u>	<u>244</u>	<u>248</u>	1.6%	<u>248</u>
Total Administrative & Support Services	<u>363</u>	<u>244</u>	<u>248</u>	1.6%	<u>248</u>
TOTAL BUDGET	<u>3,636</u>	<u>3,907</u>	<u>4,225</u>	8.1%	<u>3,985</u>

(Expenditures or appropriations)

	FY 20	FY 21	FY 22	PERCENT DIFF. FROM	FY 23 FINANCIAL
<u>Transfers Out</u>	<u>ACTUAL</u>	<u>ORIGINAL</u>	<u>BUDGET</u>	<u>FY 21 ORIG</u>	<u>PLAN</u>
Operational support - Asset Mgt	0	43	79	83.7%	79
Operational support - Info Tech	0	244	186	-23.8%	190
TOTAL TRANSFERS OUT	0	287	265	-7.7%	269
TOTAL ANNUAL OUTLAYS	\$ 3,636	\$ 4,194	\$ 4,490	7.1%	\$ 4,254

EMSA UTILITY

FY 2021 - 2022 & FY 2022 - 2023

OPERATING FUND

121

PROPRIETARY FUND
BUDGETED ON A
CASH BASIS

OVERVIEW

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

BUDGET SUMMARY

Emergency Management Services Authority Fund revenues are estimated to be \$6,761,000 in FY22 and most will be transferred to EMSA. A \$650,000 transfer to the General Fund to support the Fire Department's first responder program is included as well as \$350,000 for the department's purchase of supplies and equipment related to that program.

ANNUAL RESOURCES AND OUTLAYS

(amounts expressed in thousands)

	FY 20 ACTUAL	FY 21 ORIGINAL	FY 21 ESTIMATE	FY 22 BUDGET	PERCENT DIFF. FROM FY 21 EST.	FY 23 FINANCIAL PLAN
Annual Resources						
Revenue	\$ 6,753	\$ 6,786	\$ 6,780	\$ 6,761	-0.3%	\$ 6,761
Transfers In	0	0	0	0	N/A	0
Total Resources	6,753	6,786	6,780	6,761	-0.3%	6,761
Annual Outlays						
Budget	547	398	395	422	6.8%	422
Transfers Out	4,668	9,913	6,352	10,997	73.1%	6,527
Total Outlays	5,215	10,311	6,747	11,419	69.2%	6,949
Resources Less Outlays	1,538	(3,525)	33	(4,658)		(188)
Fund Balance						
Beginning Unassigned Fund Balance	3,367	3,571	4,905	4,938		280
Addition to/(Use of)	1,538	(3,525)	33	(4,658)		(188)
End of Year	\$ 4,905	\$ 46	\$ 4,938	\$ 280		\$ 92

ANNUAL RESOURCES

(amounts expressed in thousands)

	<u>FY 20</u> <u>ACTUAL</u>	<u>FY 21</u> <u>ORIGINAL</u>	<u>FY 21</u> <u>ESTIMATE</u>	<u>FY 22</u> <u>BUDGET</u>	<u>PERCENT</u> <u>DIFF. FROM</u> <u>FY 21 EST</u>	<u>FY 23</u> <u>FINANCIAL</u> <u>PLAN</u>
REVENUE ACCOUNT						
<u>Enterprise</u>						
EMSA Revenue	\$ 6,681	\$ 6,726	\$ 6,715	\$ 6,715	0.0%	\$ 6,715
Miscellaneous Utility Revenue	<u>3</u>	<u>6</u>	<u>5</u>	<u>2</u>	-60.0%	<u>2</u>
Total Enterprise	6,684	6,732	6,720	6,717	0.0%	6,717
<u>Investment Income</u>						
Interest Earnings	<u>69</u>	<u>54</u>	<u>60</u>	<u>44</u>	-26.7%	<u>44</u>
Total Investment Income	69	54	60	44	-26.7%	44
TOTAL ANNUAL RESOURCES	<u>\$ 6,753</u>	<u>\$ 6,786</u>	<u>\$ 6,780</u>	<u>\$ 6,761</u>	-0.3%	<u>\$ 6,761</u>

ANNUAL OUTLAYS

(amounts expressed in thousands)

	<u>FY 20</u> <u>ACTUAL</u>	<u>FY 21</u> <u>ORIGINAL</u>	<u>FY 22</u> <u>BUDGET</u>	<u>PERCENT</u> <u>DIFF. FROM</u> <u>FY 21 ORIG</u>	<u>FY 23</u> <u>FINANCIAL</u> <u>PLAN</u>
PUBLIC SAFETY AND PROTECTION					
<u>Fire</u>					
Materials and Supplies	\$ 175	\$ 230	\$ 230	0.0%	\$ 230
Other Services/Charges	125	120	120	0.0%	120
Capital Outlay	<u>50</u>	<u>0</u>	<u>0</u>	N/A	<u>0</u>
Total	350	350	350	0.0%	350
Total Public Safety and Protection	350	350	350	0.0%	350
SOCIAL AND ECONOMIC DEVELOPMENT					
Total	0	0	0	N/A	0
<u>Working in Neighborhoods</u>					
Personal Services	<u>26</u>	<u>48</u>	<u>72</u>	50.0%	<u>72</u>
Total	26	48	72	50.0%	72
Total Social & Economic Development	26	48	72	50.0%	72
PUBLIC WORKS AND TRANSPORTATION					
<u>Water and Sewer</u>					
Personal Services	<u>7</u>	<u>0</u>	<u>0</u>	N/A	<u>0</u>
Total	7	0	0	N/A	0
Total Public Works & Transportation	7	0	0	N/A	0
ADMINISTRATIVE AND SUPPORT SERVICES					
<u>Finance</u>					
Personal Services	65	0	0	N/A	0
Materials and Supplies	1	0	0	N/A	0
Other Services/Charges	<u>28</u>	<u>0</u>	<u>0</u>	N/A	<u>0</u>
Total	94	0	0	N/A	0

	FY 20 ACTUAL	FY 21 ORIGINAL	FY 22 BUDGET	PERCENT DIFF. FROM FY 21 ORIG	FY 23 FINANCIAL PLAN
Customer Care					
Personal Services	67	0	0	N/A	0
Materials and Supplies	1	0	0	N/A	0
Other Services/Charges	2	0	0	N/A	0
Total	70	0	0	N/A	0
Total Administrative & Support Services	164	0	0	N/A	0
TOTAL BUDGET	547	398	422	6.0%	422
(Expenditures or appropriations)					

	FY 20 ACTUAL	FY 21 ORIGINAL	FY 22 BUDGET	PERCENT DIFF. FROM FY 21 ORIG	FY 23 FINANCIAL PLAN
Transfers Out					
General Fund	650	650	650	0.0%	650
Operational support - Finance	0	120	122	1.7%	117
Operational support - Customer Care	0	68	74	8.8%	74
Operational support - Water&Sewer	0	8	8	0.0%	8
EMSA Trust	4,018	9,067	10,143	11.9%	5,678
TOTAL TRANSFERS OUT	4,668	9,913	10,997	10.9%	6,527
TOTAL ANNUAL OUTLAYS	\$ 5,215	\$ 10,311	\$ 11,419	10.7%	\$ 6,949

PERMIT & LICENSING SYSTEM

FY 2021 - 2022 & FY 2022 - 2023

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 20</u>	<u>FY 21</u>	<u>FY 21</u>	<u>FY 22</u>	<u>PERCENT</u>	<u>FY 23</u>
	<u>ACTUAL</u>	<u>ORIGINAL</u>	<u>ESTIMATE</u>	<u>BUDGET</u>	<u>DIFF. FROM</u>	<u>FINANCIAL</u>
					<u>FY 21 EST.</u>	<u>PLAN</u>
Annual Resources						
Revenue	\$ 581	\$ 556	\$ 544	\$ 544	0.0%	\$ 544
Transfers In	0	0	0	0	N/A	0
Total Resources	581	556	544	544	0.0%	544
Annual Outlays						
Budget	296	484	523	524	0.2%	524
Transfers Out	0	0	0	0	N/A	0
Total Outlays	296	484	523	524	0.2%	524
Resources Less Outlays	285	72	21	20		20
Fund Balance						
Beginning Unassigned Fund Balance	1,782	2,068	2,067	2,088		2,108
Addition to/(Use of)	285	72	21	20		20
End of Year	\$ 2,067	\$ 2,140	\$ 2,088	\$ 2,108		\$ 2,128

ANNUAL RESOURCES

(amounts expressed in thousands)

	<u>FY 20 ACTUAL</u>	<u>FY 21 ORIGINAL</u>	<u>FY 21 ESTIMATE</u>	<u>FY 22 BUDGET</u>	<u>PERCENT DIFF. FROM FY 21 EST</u>	<u>FY 23 FINANCIAL PLAN</u>
REVENUE ACCOUNT						
<u>Licenses, Permits, and Fees</u>						
Nonbusiness Licenses	\$ 581	\$ 556	\$ 544	\$ 544	0.0%	\$ 544
Total Licenses, Permits, and Fees	581	556	544	544	0.0%	544
TOTAL ANNUAL RESOURCES	\$ 581	\$ 556	\$ 544	\$ 544	0.0%	\$ 544

ANNUAL OUTLAYS

(amounts expressed in thousands)

	<u>FY 20 ACTUAL</u>	<u>FY 21 ORIGINAL</u>	<u>FY 22 BUDGET</u>	<u>PERCENT DIFF. FROM FY 21 ORIG</u>	<u>FY 23 FINANCIAL PLAN</u>
SOCIAL AND ECONOMIC DEVELOPMENT					
<u>Development Services</u>					
Other Services/Charges	\$ 296	\$ 484	\$ 524	8.3%	\$ 524
Total	296	484	524	8.3%	524
Total Social & Economic Development	296	484	524	8.3%	524
TOTAL BUDGET	296	484	524	8.3%	524
(Expenditures or appropriations)					
TOTAL ANNUAL OUTLAYS	\$ 296	\$ 484	\$ 524	8.3%	\$ 524

PA LAW ENFORCEMENT TRAINING

FY 2021 - 2022 & FY 2022 - 2023

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 (CLEET) 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 seven and zero tenths percent (7.0%) of the amount collected to be used for court and prosecutor training. Appropriations to the Legal and Municipal Court Departments reflect this option.

BUDGET SUMMARY

The FY22 budget has been set to align with current resources. This budget will continue to provide training for the Tulsa Police Department, Municipal Court employees and City Prosecutors.

ANNUAL RESOURCES AND OUTLAYS

(amounts expressed in thousands)

	FY 20 ACTUAL	FY 21 ORIGINAL	FY 21 ESTIMATE	FY 22 BUDGET	PERCENT DIFF. FROM FY 21 EST.	FY 23 FINANCIAL PLAN
Annual Resources						
Revenue	\$ 70	\$ 69	\$ 63	\$ 58	-7.9%	\$ 58
Transfers In	0	0	0	0	N/A	0
Total Resources	70	69	63	58	-7.9%	58
Annual Outlays						
Budget	78	85	84	60	-28.6%	60
Transfers Out	0	0	0	0	N/A	0
Total Outlays	78	85	84	60	-28.6%	60
Resources Less Outlays	(8)	(16)	(21)	(2)		(2)
Fund Balance						
Beginning Unassigned Fund Balance	54	43	46	25		23
Addition to/(Use of)	(8)	(16)	(21)	(2)		(2)
End of Year	\$ 46	\$ 27	\$ 25	\$ 23		\$ 21

ANNUAL RESOURCES

(amounts expressed in thousands)

	<u>FY 20</u> <u>ACTUAL</u>	<u>FY 21</u> <u>ORIGINAL</u>	<u>FY 21</u> <u>ESTIMATE</u>	<u>FY 22</u> <u>BUDGET</u>	<u>PERCENT</u> <u>DIFF. FROM</u> <u>FY 21 EST</u>	<u>FY 23</u> <u>FINANCIAL</u> <u>PLAN</u>
REVENUE ACCOUNT						
<u>Fines and Forfeitures</u>						
Court Related Fines and Forfeitures	\$ 70	\$ 69	\$ 63	\$ 58	-7.9%	\$ 58
Total Fines and Forfeitures	70	69	63	58	-7.9%	58
TOTAL ANNUAL RESOURCES	\$ 70	\$ 69	\$ 63	\$ 58	-7.9%	\$ 58

ANNUAL OUTLAYS

(amounts expressed in thousands)

	<u>FY 20</u> <u>ACTUAL</u>	<u>FY 21</u> <u>ORIGINAL</u>	<u>FY 22</u> <u>BUDGET</u>	<u>PERCENT</u> <u>DIFF. FROM</u> <u>FY 21 ORIG</u>	<u>FY 23</u> <u>FINANCIAL</u> <u>PLAN</u>
PUBLIC SAFETY AND PROTECTION					
<u>Municipal Court</u>					
Other Services/Charges	\$ 0	\$ 3	\$ 3	0.0%	\$ 3
Total	0	3	3	0.0%	3
<u>Police</u>					
Other Services/Charges	75	79	54	-31.6%	54
Total	75	79	54	-31.6%	54
Total Public Safety and Protection	75	82	57	-30.5%	57
ADMINISTRATIVE AND SUPPORT SERVICES					
<u>Legal</u>					
Other Services/Charges	3	3	3	0.0%	3
Total	3	3	3	0.0%	3
Total Administrative & Support Services	3	3	3	0.0%	3
TOTAL BUDGET	78	85	60	-29.4%	60
(Expenditures or appropriations)					
TOTAL ANNUAL OUTLAYS	\$ 78	\$ 85	\$ 60	-29.4%	\$ 60

JUVENILE CURFEW FINES

FY 2021 - 2022 & FY 2022 - 2023

OPERATING FUND

126

SPECIAL REVENUE FUND
BUDGETED ON A
CASH BASIS

OVERVIEW

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

BUDGET SUMMARY

Appropriations are used to partially fund a Probation Officer in the Municipal Court department related to specialized counseling and referral support for juveniles. The position also monitors the progress of all juvenile court cases, facilitates work-in-lieu-of-fines, schedules classes, and prepares pre-sentence investigations. There are no budgeted expenditures in FY22 and FY23 due to minimal anticipated revenues.

ANNUAL RESOURCES AND OUTLAYS

(amounts expressed in thousands)

	FY 20 ACTUAL	FY 21 ORIGINAL	FY 21 ESTIMATE	FY 22 BUDGET	PERCENT DIFF. FROM FY 21 EST.	FY 23 FINANCIAL PLAN
Annual Resources						
Revenue	\$ 5	\$ 4	\$ 3	\$ 3	0.0%	\$ 3
Transfers In	0	0	0	0	N/A	0
Total Resources	5	4	3	3	0.0%	3
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	4	3	3		3
Fund Balance						
Beginning Unassigned Fund Balance	0	5	5	8		11
Addition to/(Use of)	5	4	3	3		3
End of Year	\$ 5	\$ 9	\$ 8	\$ 11		\$ 14

ANNUAL RESOURCES

(amounts expressed in thousands)

REVENUE ACCOUNT	<u>FY 20 ACTUAL</u>	<u>FY 21 ORIGINAL</u>	<u>FY 21 ESTIMATE</u>	<u>FY 22 BUDGET</u>	PERCENT DIFF. FROM FY 21 EST	<u>FY 23 FINANCIAL PLAN</u>
<u>Fines and Forfeitures</u>						
Court Related Fines and Forfeitures	\$ 5	\$ 4	\$ 3	\$ 3	0.0%	\$ 3
Total Fines and Forfeitures	5	4	3	3	0.0%	3
TOTAL ANNUAL RESOURCES	<u>\$ 5</u>	<u>\$ 4</u>	<u>\$ 3</u>	<u>\$ 3</u>	0.0%	<u>\$ 3</u>

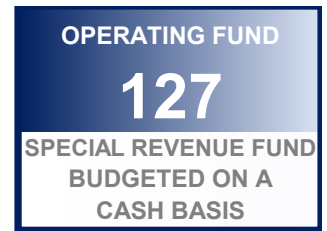
ANNUAL OUTLAYS

(amounts expressed in thousands)

TOTAL ANNUAL OUTLAYS	<u>FY 20 ACTUAL</u>	<u>FY 21 ORIGINAL</u>	<u>FY 22 BUDGET</u>	PERCENT DIFF. FROM FY 21 ORIG	<u>FY 23 FINANCIAL PLAN</u>
	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	N/A	<u>\$ 0</u>

TECHNOLOGY FEE ASSESSMENT

FY 2021 - 2022 & FY 2022 - 2023



OVERVIEW

With approval of Ordinance #23869 on February 28, 2018, the Technology Fee was created in Title 23, Tulsa Revised Ordinances, Section 108. The fee of \$25.00 will be assessed upon conviction for all offenses, excluding parking or standing violations. For parking and standing violations the fee is \$5.00. The fees collected will be used for technology advancements, annual maintenance fees for the records case management system, management of the system, and to enhance public access to court records under the Oklahoma Open Records Act.

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 20</u>	<u>FY 21</u>	<u>FY 21</u>	<u>FY 22</u>	<u>PERCENT</u>	<u>FY 23</u>
	<u>ACTUAL</u>	<u>ORIGINAL</u>	<u>ESTIMATE</u>	<u>BUDGET</u>	<u>DIFF. FROM</u>	<u>FINANCIAL</u>
					<u>FY 21 EST.</u>	<u>PLAN</u>
Annual Resources						
Revenue	\$ 692	\$ 785	\$ 661	\$ 661	0.0%	\$ 661
Transfers In	0	0	0	0	N/A	0
Total Resources	692	785	661	661	0.0%	661
Annual Outlays						
Budget	262	291	248	1,168	371.3%	1,194
Transfers Out	0	0	0	0	N/A	0
Total Outlays	262	291	248	1,168	371.3%	1,194
Resources Less Outlays	430	494	413	(507)		(533)
Fund Balance						
Beginning Unassigned Fund Balance	821	1,326	1,251	1,664		1,157
Addition to/(Use of)	430	494	413	(507)		(533)
End of Year	\$ 1,251	\$ 1,820	\$ 1,664	\$ 1,157		\$ 624

ANNUAL RESOURCES

(amounts expressed in thousands)

	<u>FY 20 ACTUAL</u>	<u>FY 21 ORIGINAL</u>	<u>FY 21 ESTIMATE</u>	<u>FY 22 BUDGET</u>	<u>PERCENT DIFF. FROM FY 21 EST</u>	<u>FY 23 FINANCIAL PLAN</u>
REVENUE ACCOUNT						
<u>Fines and Forfeitures</u>						
Court Related Fines and Forfeitures	\$ 692	\$ 785	\$ 661	\$ 661	0.0%	\$ 661
Total Fines and Forfeitures	692	785	661	661	0.0%	661
TOTAL ANNUAL RESOURCES	\$ 692	\$ 785	\$ 661	\$ 661	0.0%	\$ 661

ANNUAL OUTLAYS

(amounts expressed in thousands)

	<u>FY 20 ACTUAL</u>	<u>FY 21 ORIGINAL</u>	<u>FY 22 BUDGET</u>	<u>PERCENT DIFF. FROM FY 21 ORIG</u>	<u>FY 23 FINANCIAL PLAN</u>
PUBLIC SAFETY AND PROTECTION					
<u>Municipal Court</u>					
Personal Services	\$ 85	\$ 92	\$ 101	9.8%	\$ 101
Total	85	92	101	9.8%	101
<u>Police</u>					
Personal Services	177	199	172	-13.6%	173
Other Services/Charges	0	0	895	N/A	920
Total	177	199	1,067	436.2%	1,093
Total Public Safety and Protection	262	291	1,168	301.4%	1,194
TOTAL BUDGET	262	291	1,168	301.4%	1,194
(Expenditures or appropriations)					
TOTAL ANNUAL OUTLAYS	\$ 262	\$ 291	\$ 1,168	301.4%	\$ 1,194

ECONOMIC DEVELOPMENT COMM

FY 2021 - 2022 & FY 2022 - 2023

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 City for economic development activities and by The Tulsa Authority for Economic Opportunity (TAEO). TAEO provides economic and community development services to the City of Tulsa.

ANNUAL RESOURCES AND OUTLAYS

(amounts expressed in thousands)

	<u>FY 20</u>	<u>FY 21</u>	<u>FY 21</u>	<u>FY 22</u>	<u>PERCENT</u>	<u>FY 23</u>
	<u>ACTUAL</u>	<u>ORIGINAL</u>	<u>ESTIMATE</u>	<u>BUDGET</u>	<u>DIFF. FROM</u>	<u>FINANCIAL</u>
					<u>FY 21 EST.</u>	<u>PLAN</u>
Annual Resources						
Revenue	\$ 297	\$ 267	\$ 210	\$ 226	7.6%	\$ 243
Transfers In	0	0	0	0	N/A	0
Total Resources	297	267	210	226	7.6%	243
Annual Outlays						
Budget	303	142	343	226	-34.1%	243
Transfers Out	0	0	0	0	N/A	0
Total Outlays	303	142	343	226	-34.1%	243
Resources Less Outlays	(6)	125	(133)	0		0
Fund Balance						
Beginning Unassigned Fund Balance	271	179	265	132		132
Addition to/(Use of)	(6)	125	(133)	0		0
End of Year	\$ 265	\$ 304	\$ 132	\$ 132		\$ 132

ANNUAL RESOURCES

(amounts expressed in thousands)

REVENUE ACCOUNT	FY 20 ACTUAL	FY 21 ORIGINAL	FY 21 ESTIMATE	FY 22 BUDGET	PERCENT DIFF. FROM FY 21 EST	FY 23 FINANCIAL PLAN
<u>Taxes</u>						
Hotel & Motel Tax	\$ 296	\$ 267	\$ 206	\$ 226	9.7%	\$ 243
Total Taxes	296	267	206	226	9.7%	243
<u>Investment Income</u>						
Interest Earnings	1	0	4	0	-100.0%	0
Total Investment Income	1	0	4	0	-100.0%	0
TOTAL ANNUAL RESOURCES	\$ 297	\$ 267	\$ 210	\$ 226	7.6%	\$ 243

ANNUAL OUTLAYS

(amounts expressed in thousands)

SOCIAL AND ECONOMIC DEVELOPMENT	FY 20 ACTUAL	FY 21 ORIGINAL	FY 22 BUDGET	PERCENT DIFF. FROM FY 21 ORIG	FY 23 FINANCIAL PLAN
<u>Mayor's Office of Economic Development</u>					
Personal Services	\$ 46	\$ 18	\$ 0	-100.0%	\$ 0
Materials and Supplies	3	7	0	-100.0%	0
Other Services/Charges	254	117	100	-14.5%	100
Total	303	142	100	-29.6%	100
<u>Tulsa Authority for Economic Opportunity</u>					
Other Services/Charges	0	0	126	N/A	143
Total	0	0	126	N/A	143
Total Social & Economic Development	303	142	226	59.2%	243
TOTAL BUDGET (Expenditures or appropriations)	303	142	226	59.2%	243
TOTAL ANNUAL OUTLAYS	\$ 303	\$ 142	\$ 226	59.2%	\$ 243

CONVENTION & VISITORS

FY 2021 - 2022 & FY 2022 - 2023

OPERATING FUND
131
SPECIAL REVENUE FUND BUDGETED ON A CASH BASIS

OVERVIEW

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

BUDGET SUMMARY

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

ANNUAL RESOURCES AND OUTLAYS

(amounts expressed in thousands)

	<u>FY 20 ACTUAL</u>	<u>FY 21 ORIGINAL</u>	<u>FY 21 ESTIMATE</u>	<u>FY 22 BUDGET</u>	<u>PERCENT DIFF. FROM FY 21 EST.</u>	<u>FY 23 FINANCIAL PLAN</u>
Annual Resources						
Revenue	\$ 2,969	\$ 2,671	\$ 2,092	\$ 2,262	8.1%	\$ 2,432
Transfers In	0	0	0	0	N/A	0
Total Resources	2,969	2,671	2,092	2,262	8.1%	2,432
Annual Outlays						
Budget	2,961	2,671	2,092	2,262	8.1%	2,432
Transfers Out	0	0	0	0	N/A	0
Total Outlays	2,961	2,671	2,092	2,262	8.1%	2,432
Resources Less Outlays	8	0	0	0		0
Fund Balance						
Beginning Unassigned Fund Balance	109	148	117	117		117
Addition to/(Use of)	8	0	0	0		0
End of Year	\$ 117	\$ 148	\$ 117	\$ 117		\$ 117

ANNUAL RESOURCES

(amounts expressed in thousands)

	<u>FY 20</u> <u>ACTUAL</u>	<u>FY 21</u> <u>ORIGINAL</u>	<u>FY 21</u> <u>ESTIMATE</u>	<u>FY 22</u> <u>BUDGET</u>	<u>PERCENT</u> <u>DIFF. FROM</u> <u>FY 21 EST</u>	<u>FY 23</u> <u>FINANCIAL</u> <u>PLAN</u>
REVENUE ACCOUNT						
<u>Taxes</u>						
Hotel & Motel Tax	\$ 2,963	\$ 2,671	\$ 2,056	\$ 2,262	10.0%	\$ 2,432
Total Taxes	2,963	2,671	2,056	2,262	10.0%	2,432
<u>Investment Income</u>						
Interest Earnings	6	0	36	0	-100.0%	0
Total Investment Income	6	0	36	0	-100.0%	0
TOTAL ANNUAL RESOURCES	\$ 2,969	\$ 2,671	\$ 2,092	\$ 2,262	8.1%	\$ 2,432

ANNUAL OUTLAYS

(amounts expressed in thousands)

	<u>FY 20</u> <u>ACTUAL</u>	<u>FY 21</u> <u>ORIGINAL</u>	<u>FY 22</u> <u>BUDGET</u>	<u>PERCENT</u> <u>DIFF. FROM</u> <u>FY 21 ORIG</u>	<u>FY 23</u> <u>FINANCIAL</u> <u>PLAN</u>
SOCIAL AND ECONOMIC DEVELOPMENT					
<u>Mayor's Office of Economic Development</u>					
Other Services/Charges	\$ 2,961	\$ 2,671	\$ 2,262	-15.3%	\$ 2,432
Total	2,961	2,671	2,262	-15.3%	2,432
Total Social & Economic Development	2,961	2,671	2,262	-15.3%	2,432
TOTAL BUDGET (Expenditures or appropriations)	2,961	2,671	2,262	-15.3%	2,432
TOTAL ANNUAL OUTLAYS	\$ 2,961	\$ 2,671	\$ 2,262	-15.3%	\$ 2,432

CONVENTION & TOURISM FACILITY

FY 2021 - 2022 & FY 2022 - 2023

OPERATING FUND

132

SPECIAL REVENUE FUND
BUDGETED ON A
CASH BASIS

OVERVIEW

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

This fund shall be used to construct, reconstruct, operate, maintain, and repair buildings and facilities to foster the development of the City as a convention and tourist destination, and to acquire land in connection therewith.

BUDGET SUMMARY

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

ANNUAL RESOURCES AND OUTLAYS

(amounts expressed in thousands)

	FY 20 ACTUAL	FY 21 ORIGINAL	FY 21 ESTIMATE	FY 22 BUDGET	PERCENT DIFF. FROM FY 21 EST.	FY 23 FINANCIAL PLAN
Annual Resources						
Revenue	\$ 3,229	\$ 2,914	\$ 2,279	\$ 2,456	7.8%	\$ 2,639
Transfers In	0	0	2,300	0	-100.0%	0
Total Resources	3,229	2,914	4,579	2,456	-46.4%	2,639
Annual Outlays						
Budget	1,501	1,500	1,900	1,750	-7.9%	2,000
Transfers Out	0	1,500	1,500	1,500	0.0%	1,500
Total Outlays	1,501	3,000	3,400	3,250	-4.4%	3,500
Resources Less Outlays	1,728	(86)	1,179	(794)		(861)
Fund Balance						
Beginning Unassigned Fund Balance	(803)	593	925	2,104		1,310
Addition to/(Use of)	1,728	(86)	1,179	(794)		(861)
End of Year	\$ 925	\$ 507	\$ 2,104	\$ 1,310		\$ 449

ANNUAL RESOURCES

(amounts expressed in thousands)

	<u>FY 20 ACTUAL</u>	<u>FY 21 ORIGINAL</u>	<u>FY 21 ESTIMATE</u>	<u>FY 22 BUDGET</u>	<u>PERCENT DIFF. FROM FY 21 EST</u>	<u>FY 23 FINANCIAL PLAN</u>
REVENUE ACCOUNT						
<u>Taxes</u>						
Hotel & Motel Tax	\$ 3,194	\$ 2,879	\$ 2,217	\$ 2,438	10.0%	\$ 2,621
Total Taxes	3,194	2,879	2,217	2,438	10.0%	2,621
<u>Investment Income</u>						
Interest Earnings	35	35	62	18	-71.0%	18
Total Investment Income	35	35	62	18	-71.0%	18
<u>Transfers In</u>						
Transfers within Primary Government	0	0	2,300	0	-100.0%	0
Total Transfers In	0	0	2,300	0	-100.0%	0
TOTAL ANNUAL RESOURCES	\$ 3,229	\$ 2,914	\$ 4,579	\$ 2,456	-46.4%	\$ 2,639

ANNUAL OUTLAYS

(amounts expressed in thousands)

	<u>FY 20 ACTUAL</u>	<u>FY 21 ORIGINAL</u>	<u>FY 22 BUDGET</u>	<u>PERCENT DIFF. FROM FY 21 ORIG</u>	<u>FY 23 FINANCIAL PLAN</u>
CULTURAL DEVELOPMENT AND RECREATION					
<u>Performing Arts Center</u>					
Personal Services	\$ 118	\$ 112	\$ 123	9.8%	\$ 123
Other Services/Charges	1,383	1,388	1,627	17.2%	1,877
Total Cultural Development & Recreation	1,501	1,500	1,750	16.7%	2,000
TOTAL BUDGET	1,501	1,500	1,750	16.7%	2,000
(Expenditures or appropriations)					

	<u>FY 20 ACTUAL</u>	<u>FY 21 ORIGINAL</u>	<u>FY 22 BUDGET</u>	<u>PERCENT DIFF. FROM FY 21 ORIG</u>	<u>FY 23 FINANCIAL PLAN</u>
<u>Transfers Out</u>					
Cox Convention Center	0	1,500	1,500	0.0%	1,500
TOTAL TRANSFERS OUT	0	1,500	1,500	0.0%	1,500
TOTAL ANNUAL OUTLAYS	\$ 1,501	\$ 3,000	\$ 3,250	8.3%	\$ 3,500

TULSA STADIUM IMP DISTRICT

FY 2021 - 2022 & FY 2022 - 2023

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 rate per gross square footage has been set at \$0.069448 per square foot. As assessment revenues are received, they are split between two components, capital (\$0.043) and services (\$0.026448). District revenue also supports enhancement and redevelopment of downtown property and will increase the economic benefit derived from the downtown infrastructure and BOK Center investments.

The assessment funds the activities of the Downtown Tulsa Partnership (DTP) (formerly Downtown Coordinating Council) within the Stadium District. The DTP was incorporated 02/11/21. Directors are composed of downtown property owners, business stakeholders, and ex-officio seats for civic/governmental entities including the City of Tulsa. The DTP contracts with the City to provide services that may include maintenance, cleaning, security, shuttle service, upkeep, marketing, management, and other services which confer special benefit to the property within the District by preserving, enhancing, or extending the value or usefulness of any improvement in the District.

BUDGET SUMMARY

In FY22, the Downtown Tulsa Partnership (DTP) takes over operations from the Downtown Coordinating Council (DCC). The DTP is an entity separate from the City. The budget for downtown operations will move from the Mayor's Office for Economic Development to Downtown Tulsa Partnership.

ANNUAL RESOURCES AND OUTLAYS

(amounts expressed in thousands)

	FY 20 ACTUAL	FY 21 ORIGINAL	FY 21 ESTIMATE	FY 22 BUDGET	PERCENT DIFF. FROM FY 21 EST.	FY 23 FINANCIAL PLAN
Annual Resources						
Revenue	\$ 3,537	\$ 3,565	\$ 3,592	\$ 3,617	0.7%	\$ 3,617
Transfers In	0	0	0	0	N/A	0
Total Resources	3,537	3,565	3,592	3,617	0.7%	3,617
Annual Outlays						
Budget	1,131	1,605	1,756	1,371	-21.9%	1,371
Transfers Out	2,154	2,253	2,253	2,253	0.0%	2,253
Total Outlays	3,285	3,858	4,009	3,624	-9.6%	3,624
Resources Less Outlays	252	(293)	(417)	(7)		(7)
Fund Balance						
Beginning Unassigned Fund Balance	488	475	740	323		316
Addition to/(Use of)	252	(293)	(417)	(7)		(7)
End of Year	\$ 740	\$ 182	\$ 323	\$ 316		\$ 309

ANNUAL RESOURCES

(amounts expressed in thousands)

	FY 20 ACTUAL	FY 21 ORIGINAL	FY 21 ESTIMATE	FY 22 BUDGET	PERCENT DIFF. FROM FY 21 EST	FY 23 FINANCIAL PLAN
REVENUE ACCOUNT						
<u>Fines and Forfeitures</u>						
Special Assessments	\$ 3,488	\$ 3,540	\$ 3,565	\$ 3,600	1.0%	\$ 3,600
Total Fines and Forfeitures	3,488	3,540	3,565	3,600	1.0%	3,600
<u>Investment Income</u>						
Interest Earnings	49	25	27	17	-37.0%	17
Total Investment Income	49	25	27	17	-37.0%	17
TOTAL ANNUAL RESOURCES	\$ 3,537	\$ 3,565	\$ 3,592	\$ 3,617	0.7%	\$ 3,617

ANNUAL OUTLAYS

(amounts expressed in thousands)

	FY 20 ACTUAL	FY 21 ORIGINAL	FY 22 BUDGET	PERCENT DIFF. FROM FY 21 ORIG	FY 23 FINANCIAL PLAN
SOCIAL AND ECONOMIC DEVELOPMENT					
<u>Mayor's Office of Economic Development</u>					
Personal Services	\$ 320	\$ 366	\$ 0	-100.0%	\$ 0
Materials and Supplies	14	35	0	-100.0%	0
Other Services/Charges	722	1,097	0	-100.0%	0
Capital Outlay	0	20	0	-100.0%	0
Total	1,056	1,518	0	-100.0%	0
<u>Downtown Tulsa Partnership</u>					
Other Services/Charges	0	0	1,280	N/A	1,280
Total	0	0	1,280	N/A	1,280
Total Social & Economic Development	1,056	1,518	1,280	-15.7%	1,280
ADMINISTRATIVE AND SUPPORT SERVICES					
<u>Finance</u>					
Personal Services	68	71	75	5.6%	75
Materials and Supplies	1	6	6	0.0%	6
Other Services/Charges	6	10	10	0.0%	10
Total	75	87	91	4.6%	91
Total Administrative & Support Services	75	87	91	4.6%	91
TOTAL BUDGET	1,131	1,605	1,371	-14.6%	1,371

(Expenditures or appropriations)

	FY 20 ACTUAL	FY 21 ORIGINAL	FY 22 BUDGET	PERCENT DIFF. FROM FY 21 ORIG	FY 23 FINANCIAL PLAN
<u>Transfers Out</u>					
Tulsa Stadium Trust	2,154	2,253	2,253	0.0%	2,253
TOTAL TRANSFERS OUT	2,154	2,253	2,253	0.0%	2,253
TOTAL ANNUAL OUTLAYS	\$ 3,285	\$ 3,858	\$ 3,624	-6.1%	\$ 3,624

WHITTIER SQ IMP DISTRICT

FY 2021 - 2022 & FY 2022 - 2023

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 fifty and zero tenths percent (50.0%) 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

The assessment expired in June 2020. No more funds will be collected. The General Fund subsidy was zeroed out. The remaining fund balance will be utilized for maintenance at Whittier Square.

ANNUAL RESOURCES AND OUTLAYS

(amounts expressed in thousands)

	FY 20 ACTUAL	FY 21 ORIGINAL	FY 21 ESTIMATE	FY 22 BUDGET	PERCENT DIFF. FROM FY 21 EST.	FY 23 FINANCIAL PLAN
Annual Resources						
Revenue	\$ 11	\$ 1	\$ 1	\$ 1	0.0%	\$ 1
Transfers In	10	0	0	0	N/A	0
Total Resources	21	1	1	1	0.0%	1
Annual Outlays						
Budget	2	3	77	0	-100.0%	0
Transfers Out	0	0	0	0	N/A	0
Total Outlays	2	3	77	0	-100.0%	0
Resources Less Outlays	19	(2)	(76)	1		1
Fund Balance						
Beginning Unassigned Fund Balance	61	61	80	4		5
Addition to/(Use of)	19	(2)	(76)	1		1
End of Year	\$ 80	\$ 59	\$ 4	\$ 5		\$ 6

ANNUAL RESOURCES

(amounts expressed in thousands)

	<u>FY 20 ACTUAL</u>	<u>FY 21 ORIGINAL</u>	<u>FY 21 ESTIMATE</u>	<u>FY 22 BUDGET</u>	<u>PERCENT DIFF. FROM FY 21 EST</u>	<u>FY 23 FINANCIAL PLAN</u>
REVENUE ACCOUNT						
<u>Fines and Forfeitures</u>						
Special Assessments	\$ 9	\$ 0	\$ 0	\$ 0	N/A	\$ 0
Total Fines and Forfeitures	9	0	0	0	N/A	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	0	0	0	N/A	0
Total Transfers In	10	0	0	0	N/A	0
TOTAL ANNUAL RESOURCES	\$ 21	\$ 1	\$ 1	\$ 1	0.0%	\$ 1

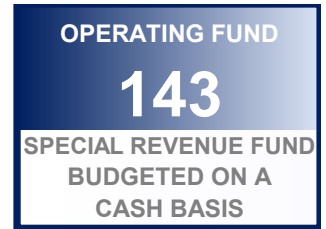
ANNUAL OUTLAYS

(amounts expressed in thousands)

	<u>FY 20 ACTUAL</u>	<u>FY 21 ORIGINAL</u>	<u>FY 22 BUDGET</u>	<u>PERCENT DIFF. FROM FY 21 ORIG</u>	<u>FY 23 FINANCIAL PLAN</u>
ADMINISTRATIVE AND SUPPORT SERVICES					
<u>Finance</u>					
Other Services/Charges	\$ 2	\$ 3	\$ 0	-100.0%	\$ 0
Total	2	3	0	-100.0%	0
Total Administrative & Support Services	2	3	0	-100.0%	0
TOTAL BUDGET	2	3	0	-100.0%	0
(Expenditures or appropriations)					
TOTAL ANNUAL OUTLAYS	\$ 2	\$ 3	\$ 0	-100.0%	\$ 0

TOURISM IMPROVEMENT DISTRICT 1

FY 2021 - 2022 & FY 2022 - 2023



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 and no tenths 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 appropriations are in place and no funds have been expended.

ANNUAL RESOURCES AND OUTLAYS

(amounts expressed in thousands)

	<u>FY 20</u>	<u>FY 21</u>	<u>FY 21</u>	<u>FY 22</u>	<u>PERCENT</u>	<u>FY 23</u>
	<u>ACTUAL</u>	<u>ORIGINAL</u>	<u>ESTIMATE</u>	<u>BUDGET</u>	<u>DIFF. FROM</u>	<u>FINANCIAL</u>
					<u>FY 21 EST.</u>	<u>PLAN</u>
Annual Resources						
Revenue	\$ (145)	\$ 0	\$ 0	\$ 0	N/A	\$ 0
Transfers In	0	0	0	0	N/A	0
Total Resources	(145)	0	0	0	N/A	0
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	(145)	0	0	0		0
Fund Balance						
Beginning Unassigned Fund Balance	145	114	0	0		0
Addition to/(Use of)	(145)	0	0	0		0
End of Year	\$ 0	\$ 114	\$ 0	\$ 0		\$ 0

ANNUAL RESOURCES

(amounts expressed in thousands)

	<u>FY 20 ACTUAL</u>	<u>FY 21 ORIGINAL</u>	<u>FY 21 ESTIMATE</u>	<u>FY 22 BUDGET</u>	<u>PERCENT DIFF. FROM FY 21 EST</u>	<u>FY 23 FINANCIAL PLAN</u>
REVENUE ACCOUNT						
<u>Fines and Forfeitures</u>						
Special Assessments	\$ 146	\$ 0	\$ 0	\$ 0	N/A	\$ 0
Total Fines and Forfeitures	(146)	0	0	0	N/A	0
<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	\$ (145)	\$ 0	\$ 0	\$ 0	N/A	\$ 0

ANNUAL OUTLAYS

(amounts expressed in thousands)

	<u>FY 20 ACTUAL</u>	<u>FY 21 ORIGINAL</u>	<u>FY 22 BUDGET</u>	<u>PERCENT DIFF. FROM FY 21 ORIG</u>	<u>FY 23 FINANCIAL PLAN</u>
TOTAL ANNUAL OUTLAYS	\$ 0	\$ 0	\$ 0	N/A	\$ 0

PUBLIC SAFETY SALES TAX

FY 2021 - 2022 & FY 2022 - 2023

OPERATING FUND

150

GOVERNMENTAL FUND
BUDGETED ON A
CASH BASIS

OVERVIEW

On April 5, 2016, Tulsa voters approved Ordinance #23420 setting a limited-purpose, permanent sales tax levy of zero and sixteen one hundredths of one percent (0.16%) to begin January 1, 2017 and continuing until July 1, 2021, on which date the said zero and sixteen one hundredths of one percent (0.16%) permanent sales tax shall increase to a zero and 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 \$20,254,000 in FY22 with outlays for approved public safety functions of \$17,691,000 anticipated. The anticipated ending fund balance for FY22 of \$9,480,000 shall be made available for these same approved purposes in FY23 and beyond.

ANNUAL RESOURCES AND OUTLAYS

(amounts expressed in thousands)

	<u>FY 20</u>	<u>FY 21</u>	<u>FY 21</u>	<u>FY 22</u>	<u>PERCENT</u>	<u>FY 23</u>
	<u>ACTUAL</u>	<u>ORIGINAL</u>	<u>ESTIMATE</u>	<u>BUDGET</u>	<u>DIFF. FROM</u>	<u>FINANCIAL</u>
					<u>FY 21 EST.</u>	<u>PLAN</u>
Annual Resources						
Revenue	\$ 12,602	\$ 11,968	\$ 13,150	\$ 20,254	54.0%	\$ 20,595
Transfers In	0	0	0	0	N/A	0
Total Resources	12,602	11,968	13,150	20,254	54.0%	20,595
Annual Outlays						
Budget	10,105	16,945	16,663	17,691	6.2%	17,711
Transfers Out	2,000	0	0	0	N/A	0
Total Outlays	12,105	16,945	16,663	17,691	6.2%	17,711
Resources Less Outlays	497	(4,977)	(3,513)	2,563		2,884
Fund Balance						
Beginning Unassigned Fund Balance	9,933	9,646	10,430	6,917		9,480
Addition to/(Use of)	497	(4,977)	(3,513)	2,563		2,884
End of Year	\$ 10,430	\$ 4,669	\$ 6,917	\$ 9,480		\$ 12,364

ANNUAL RESOURCES

(amounts expressed in thousands)

REVENUE ACCOUNT	FY 20 ACTUAL	FY 21 ORIGINAL	FY 21 ESTIMATE	FY 22 BUDGET	PERCENT DIFF. FROM FY 21 EST	FY 23 FINANCIAL PLAN
Taxes						
Sales Tax	\$ 12,343	\$ 11,741	\$ 12,969	\$ 20,081	54.8%	\$ 20,422
Total Taxes	12,343	11,741	12,969	20,081	54.8%	20,422
Investment Income						
Interest Earnings	259	227	181	173	-4.4%	173
Total Investment Income	259	227	181	173	-4.4%	173
TOTAL ANNUAL RESOURCES	\$ 12,602	\$ 11,968	\$ 13,150	\$ 20,254	54.0%	\$ 20,595

ANNUAL OUTLAYS

(amounts expressed in thousands)

PUBLIC SAFETY AND PROTECTION	FY 20 ACTUAL	FY 21 ORIGINAL	FY 22 BUDGET	PERCENT DIFF. FROM FY 21 ORIG	FY 23 FINANCIAL PLAN
Police					
Personal Services	\$ 8,148	\$ 10,300	\$ 12,190	18.3%	\$ 12,207
Materials and Supplies	307	357	43	-88.0%	43
Other Services/Charges	221	395	410	3.8%	410
Capital Outlay	599	1,867	0	-100.0%	0
Total	9,275	12,919	12,643	-2.1%	12,660
Fire					
Personal Services	650	3,958	4,756	20.2%	4,759
Materials and Supplies	0	2	2	0.0%	2
Other Services/Charges	180	66	235	256.1%	235
Total	830	4,026	4,993	24.0%	4,996
Total Public Safety and Protection	10,105	16,945	17,636	4.1%	17,656
ADMINISTRATIVE AND SUPPORT SERVICES					
Finance					
Personal Services	0	0	55	N/A	55
Total	0	0	55	N/A	55
Total Administrative & Support Services	0	0	55	N/A	55
TOTAL BUDGET	10,105	16,945	17,691	4.4%	17,711

(Expenditures or appropriations)

Transfers Out	FY 20 ACTUAL	FY 21 ORIGINAL	FY 22 BUDGET	PERCENT DIFF. FROM FY 21 ORIG	FY 23 FINANCIAL PLAN
Public Safety Grant - SAFER 2016	2,000	0	0	N/A	0
TOTAL TRANSFERS OUT	2,000	0	0	N/A	0
TOTAL ANNUAL OUTLAYS	\$ 12,105	\$ 16,945	\$ 17,691	4.4%	\$ 17,711

TRANSPORTATION SALES TAX

FY 2021 - 2022 & FY 2022 - 2023

OPERATING FUND

151

GOVERNMENTAL FUND
BUDGETED ON A
CASH BASIS

OVERVIEW

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

BUDGET SUMMARY

Streets and Transit Fund outlays are for approved streets and transit functions. The fund accumulated a fund balance as planned operations were started. The Street and Traffic positions included in the plan have been 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)

	FY 20 ACTUAL	FY 21 ORIGINAL	FY 21 ESTIMATE	FY 22 BUDGET	PERCENT DIFF. FROM FY 21 EST.	FY 23 FINANCIAL PLAN
Annual Resources						
Revenue	\$ 6,764	\$ 6,393	\$ 6,557	\$ 6,697	2.1%	\$ 6,809
Transfers In	0	0	0	0	N/A	0
Total Resources	6,764	6,393	6,557	6,697	2.1%	6,809
Annual Outlays						
Budget	4,886	6,944	7,026	6,539	-6.9%	7,348
Transfers Out	0	0	0	0	N/A	0
Total Outlays	4,886	6,944	7,026	6,539	-6.9%	7,348
Resources Less Outlays	1,878	(551)	(469)	158		(539)
Fund Balance						
Beginning Unassigned Fund Balance	8,254	9,023	10,132	9,663		9,821
Addition to/(Use of)	1,878	(551)	(469)	158		(539)
End of Year	\$ 10,132	\$ 8,472	\$ 9,663	\$ 9,821		\$ 9,282

ANNUAL RESOURCES

(amounts expressed in thousands)

	<u>FY 20</u> <u>ACTUAL</u>	<u>FY 21</u> <u>ORIGINAL</u>	<u>FY 21</u> <u>ESTIMATE</u>	<u>FY 22</u> <u>BUDGET</u>	<u>PERCENT</u> <u>DIFF. FROM</u> <u>FY 21 EST</u>	<u>FY 23</u> <u>FINANCIAL</u> <u>PLAN</u>
REVENUE ACCOUNT						
<u>Taxes</u>						
Sales Tax	\$ 6,557	\$ 6,237	\$ 6,416	\$ 6,565	2.3%	\$ 6,677
Total Taxes	6,557	6,237	6,416	6,565	2.3%	6,677
<u>Investment Income</u>						
Interest Earnings	207	156	141	132	-6.4%	132
Total Investment Income	207	156	141	132	-6.4%	132
TOTAL ANNUAL RESOURCES	\$ 6,764	\$ 6,393	\$ 6,557	\$ 6,697	2.1%	\$ 6,809

ANNUAL OUTLAYS

(amounts expressed in thousands)

	<u>FY 20</u> <u>ACTUAL</u>	<u>FY 21</u> <u>ORIGINAL</u>	<u>FY 22</u> <u>BUDGET</u>	<u>PERCENT</u> <u>DIFF. FROM</u> <u>FY 21 ORIG</u>	<u>FY 23</u> <u>FINANCIAL</u> <u>PLAN</u>
PUBLIC WORKS AND TRANSPORTATION					
<u>Streets and Stormwater</u>					
Personal Services	\$ 1,766	\$ 1,786	\$ 1,946	9.0%	\$ 1,947
Materials and Supplies	622	964	856	-11.2%	856
Other Services/Charges	307	851	458	-46.2%	458
Total	2,695	3,601	3,260	-9.5%	3,261
<u>Tulsa Transit</u>					
Other Services/Charges	2,191	3,343	3,279	-1.9%	4,087
Total	2,191	3,343	3,279	-1.9%	4,087
Total Public Works & Transportation	4,886	6,944	6,539	-5.8%	7,348
TOTAL BUDGET	4,886	6,944	6,539	-5.8%	7,348
(Expenditures or appropriations)					
TOTAL ANNUAL OUTLAYS	\$ 4,886	\$ 6,944	\$ 6,539	-5.8%	\$ 7,348

ECONOMIC STABILIZATION RESERVE

FY 2021 - 2022 & FY 2022 - 2023

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 zero and 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 \$3,897,000 in FY22. A transfer of \$3,000,000 will also be completed for the current reserve held in the General Fund and an additional \$446,000 was deposited in the fund as a result of the Improve Our Tulsa I sales tax ending early. The anticipated ending fund balance for FY22 of \$7,343,000 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 20 ACTUAL</u>	<u>FY 21 ORIGINAL</u>	<u>FY 21 ESTIMATE</u>	<u>FY 22 BUDGET</u>	<u>PERCENT DIFF. FROM FY 21 EST.</u>	<u>FY 23 FINANCIAL PLAN</u>
Annual Resources						
Revenue	\$ 0	\$ 0	\$ 446	\$ 3,897	>500%	\$ 3,962
Transfers In	0	0	0	3,000	N/A	0
Total Resources	0	0	446	6,897	>500%	3,962
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	446	6,897		3,962
Fund Balance						
Beginning Unassigned Fund Balance	0	0	0	446		7,343
Addition to/(Use of)	0	0	446	6,897		3,962
End of Year	\$ 0	\$ 0	\$ 446	\$ 7,343		\$ 11,305

ANNUAL RESOURCES

(amounts expressed in thousands)

REVENUE ACCOUNT	FY 20 ACTUAL	FY 21 ORIGINAL	FY 21 ESTIMATE	FY 22 BUDGET	PERCENT DIFF. FROM FY 21 EST	FY 23 FINANCIAL PLAN
<u>Taxes</u>						
Sales Tax	\$ 0	\$ 0	\$ 446	\$ 3,862	>500%	\$ 3,927
Total Taxes	0	0	446	3,862	>500%	3,927
<u>Investment Income</u>						
Interest Earnings	0	0	0	35	N/A	35
Total Investment Income	0	0	0	35	N/A	35
<u>Transfers In</u>						
Transfers within Primary Government	0	0	0	3,000	N/A	0
Total Transfers In	0	0	0	3,000	N/A	0
TOTAL ANNUAL RESOURCES	\$ 0	\$ 0	\$ 446	\$ 6,897	>500%	\$ 3,962

ANNUAL OUTLAYS

(amounts expressed in thousands)

	FY 20 ACTUAL	FY 21 ORIGINAL	FY 22 BUDGET	PERCENT DIFF. FROM FY 21 ORIG	FY 23 FINANCIAL PLAN
TOTAL ANNUAL OUTLAYS	\$ 0	\$ 0	\$ 0	N/A	\$ 0

COMMUNITY DEVELOP BLOCK GRANT

FY 2021 - 2022 & FY 2022 - 2023



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 FY22 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 20</u>	<u>FY 21</u>	<u>FY 21</u>	<u>FY 22</u>	<u>PERCENT</u>	<u>FY 23</u>
	<u>ACTUAL</u>	<u>ORIGINAL</u>	<u>ESTIMATE</u>	<u>BUDGET</u>	<u>DIFF. FROM</u>	<u>FINANCIAL</u>
					<u>FY 21 EST.</u>	<u>PLAN</u>
Annual Resources						
Revenue	\$ 4,487	\$ 5,132	\$ 5,132	\$ 5,109	-0.4%	\$ 5,097
Transfers In	0	0	0	0	N/A	0
Total Resources	4,487	5,132	5,132	5,109	-0.4%	5,097
Annual Outlays						
Budget	4,487	5,132	5,132	5,109	-0.4%	5,097
Transfers Out	0	0	0	0	N/A	0
Total Outlays	4,487	5,132	5,132	5,109	-0.4%	5,097
Resources Less Outlays	0	0	0	0		0
Fund Balance						
End of Year	\$ 0	\$ 0	\$ 0	\$ 0		\$ 0

ANNUAL RESOURCES

(amounts expressed in thousands)

	<u>FY 20</u> <u>ACTUAL</u>	<u>FY 21</u> <u>ORIGINAL</u>	<u>FY 21</u> <u>ESTIMATE</u>	<u>FY 22</u> <u>BUDGET</u>	<u>PERCENT</u> <u>DIFF. FROM</u> <u>FY 21 EST</u>	<u>FY 23</u> <u>FINANCIAL</u> <u>PLAN</u>
REVENUE ACCOUNT						
<u>Intrgvmntl Grant Revenues</u>						
Federal Government Grants	\$ 2,987	\$ 3,632	\$ 3,632	\$ 3,609	-0.6%	\$ 3,597
Total Intrgvmntl Grant Revenues	2,987	3,632	3,632	3,609	-0.6%	3,597
<u>Miscellaneous</u>						
Program Income	1,500	1,500	1,500	1,500	0.0%	1,500
Total Miscellaneous	1,500	1,500	1,500	1,500	0.0%	1,500
TOTAL ANNUAL RESOURCES	\$ 4,487	\$ 5,132	\$ 5,132	\$ 5,109	-0.4%	\$ 5,097

ANNUAL OUTLAYS

(amounts expressed in thousands)

	<u>FY 20</u> <u>ACTUAL</u>	<u>FY 21</u> <u>ORIGINAL</u>	<u>FY 22</u> <u>BUDGET</u>	<u>PERCENT</u> <u>DIFF. FROM</u> <u>FY 21 ORIG</u>	<u>FY 23</u> <u>FINANCIAL</u> <u>PLAN</u>
SOCIAL AND ECONOMIC DEVELOPMENT					
<u>Working in Neighborhoods</u>					
Personal Services	\$ 490	\$ 584	\$ 487	-16.6%	\$ 487
Other Services/Charges	862	618	1,119	81.1%	1,119
Total	1,352	1,202	1,606	33.6%	1,606
Total Social & Economic Development	1,352	1,202	1,606	33.6%	1,606
PUBLIC WORKS AND TRANSPORTATION					
<u>Streets and Stormwater</u>					
Capital Outlay	68	290	161	-44.5%	161
Total	68	290	161	-44.5%	161
Total Public Works & Transportation	68	290	161	-44.5%	161
ADMINISTRATIVE AND SUPPORT SERVICES					
<u>Finance</u>					
Personal Services	627	641	526	-17.9%	526
Materials and Supplies	10	7	27	285.7%	27
Other Services/Charges	2,430	2,992	2,789	-6.8%	2,777
Total	3,067	3,640	3,342	-8.2%	3,330
Total Administrative & Support Services	3,067	3,640	3,342	-8.2%	3,330
TOTAL BUDGET	4,487	5,132	5,109	-0.4%	5,097
(Expenditures or appropriations)					
TOTAL ANNUAL OUTLAYS	\$ 4,487	\$ 5,132	\$ 5,109	-0.4%	\$ 5,097

HOME INVESTMENT PARTNERSHIP

FY 2021 - 2022 & FY 2022 - 2023



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 FY22 appropriations consist of administrative costs in the Finance Department and allocation to eligible program activities. Any unspent balance is reserved for eligible program activities.

ANNUAL RESOURCES AND OUTLAYS

(amounts expressed in thousands)

	FY 20 ACTUAL	FY 21 ORIGINAL	FY 21 ESTIMATE	FY 22 BUDGET	PERCENT DIFF. FROM FY 21 EST.	FY 23 FINANCIAL PLAN
Annual Resources						
Revenue	\$ 2,425	\$ 1,921	\$ 1,921	\$ 1,788	-6.9%	\$ 1,788
Transfers In	0	0	0	0	N/A	0
Total Resources	2,425	1,921	1,921	1,788	-6.9%	1,788
Annual Outlays						
Budget	2,425	1,921	1,921	1,788	-6.9%	1,788
Transfers Out	0	0	0	0	N/A	0
Total Outlays	2,425	1,921	1,921	1,788	-6.9%	1,788
Resources Less Outlays	0	0	0	0		0
Fund Balance						
End of Year	\$ 0	\$ 0	\$ 0	\$ 0		\$ 0

ANNUAL RESOURCES

(amounts expressed in thousands)

	<u>FY 20 ACTUAL</u>	<u>FY 21 ORIGINAL</u>	<u>FY 21 ESTIMATE</u>	<u>FY 22 BUDGET</u>	<u>PERCENT DIFF. FROM FY 21 EST</u>	<u>FY 23 FINANCIAL PLAN</u>
REVENUE ACCOUNT						
<u>Intrgvmntl Grant Revenues</u>						
Federal Government Grants	\$ 2,425	\$ 1,921	\$ 1,921	\$ 1,788	-6.9%	\$ 1,788
Total Intrgvmntl Grant Revenues	2,425	1,921	1,921	1,788	-6.9%	1,788
TOTAL ANNUAL RESOURCES	\$ 2,425	\$ 1,921	\$ 1,921	\$ 1,788	-6.9%	\$ 1,788

ANNUAL OUTLAYS

(amounts expressed in thousands)

	<u>FY 20 ACTUAL</u>	<u>FY 21 ORIGINAL</u>	<u>FY 22 BUDGET</u>	<u>PERCENT DIFF. FROM FY 21 ORIG</u>	<u>FY 23 FINANCIAL PLAN</u>
SOCIAL AND ECONOMIC DEVELOPMENT					
<u>Working in Neighborhoods</u>					
Other Services/Charges	\$ 436	\$ 61	\$ 259	324.6%	\$ 259
Total	436	61	259	324.6%	259
Total Social & Economic Development	436	61	259	324.6%	259
ADMINISTRATIVE AND SUPPORT SERVICES					
<u>Finance</u>					
Personal Services	160	151	151	0.0%	151
Materials and Supplies	0	0	10	N/A	10
Other Services/Charges	1,829	1,709	1,368	-20.0%	1,368
Total	1,989	1,860	1,529	-17.8%	1,529
Total Administrative & Support Services	1,989	1,860	1,529	-17.8%	1,529
TOTAL BUDGET	2,425	1,921	1,788	-6.9%	1,788
(Expenditures or appropriations)					
TOTAL ANNUAL OUTLAYS	\$ 2,425	\$ 1,921	\$ 1,788	-6.9%	\$ 1,788

EMERGENCY SOLUTIONS GRANT

FY 2021 - 2022 & FY 2022 - 2023



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 FY22 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 20</u>	<u>FY 21</u>	<u>FY 21</u>	<u>FY 22</u>	<u>PERCENT</u>	<u>FY 23</u>
	<u>ACTUAL</u>	<u>ORIGINAL</u>	<u>ESTIMATE</u>	<u>BUDGET</u>	<u>DIFF. FROM</u>	<u>FINANCIAL</u>
					<u>FY 21 EST.</u>	<u>PLAN</u>
Annual Resources						
Revenue	\$ 284	\$ 300	\$ 301	\$ 302	0.3%	\$ 302
Transfers In	0	0	0	0	N/A	0
Total Resources	284	300	301	302	0.3%	302
Annual Outlays						
Budget	284	300	301	302	0.3%	302
Transfers Out	0	0	0	0	N/A	0
Total Outlays	284	300	301	302	0.3%	302
Resources Less Outlays	0	0	0	0		0
Fund Balance						
End of Year	\$ 0	\$ 0	\$ 0	\$ 0		\$ 0

ANNUAL RESOURCES

(amounts expressed in thousands)

	<u>FY 20 ACTUAL</u>	<u>FY 21 ORIGINAL</u>	<u>FY 21 ESTIMATE</u>	<u>FY 22 BUDGET</u>	<u>PERCENT DIFF. FROM FY 21 EST</u>	<u>FY 23 FINANCIAL PLAN</u>
REVENUE ACCOUNT						
<u>Intrgvmntl Grant Revenues</u>						
Federal Government Grants	\$ 284	\$ 300	\$ 301	\$ 302	0.3%	\$ 302
Total Intrgvmntl Grant Revenues	284	300	301	302	0.3%	302
TOTAL ANNUAL RESOURCES	\$ 284	\$ 300	\$ 301	\$ 302	0.3%	\$ 302

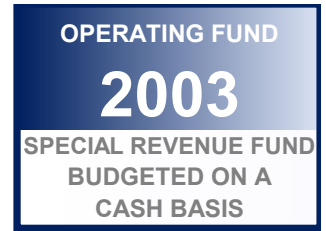
ANNUAL OUTLAYS

(amounts expressed in thousands)

	<u>FY 20 ACTUAL</u>	<u>FY 21 ORIGINAL</u>	<u>FY 22 BUDGET</u>	<u>PERCENT DIFF. FROM FY 21 ORIG</u>	<u>FY 23 FINANCIAL PLAN</u>
ADMINISTRATIVE AND SUPPORT SERVICES					
<u>Finance</u>					
Personal Services	\$ 20	\$ 22	\$ 22	0.0%	\$ 22
Other Services/Charges	264	278	280	0.7%	280
Total	284	300	302	0.7%	302
Total Administrative & Support Services	284	300	302	0.7%	302
TOTAL BUDGET	284	300	302	0.7%	302
(Expenditures or appropriations)					
TOTAL ANNUAL OUTLAYS	\$ 284	\$ 300	\$ 302	0.7%	\$ 302

HOUSING OPP PERSONS W AIDS

FY 2021 - 2022 & FY 2022 - 2023



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 FY22 appropriations consist of administrative costs in the Finance Department and allocation to eligible program activities. Any unspent

ANNUAL RESOURCES AND OUTLAYS

(amounts expressed in thousands)

	FY 20 ACTUAL	FY 21 ORIGINAL	FY 21 ESTIMATE	FY 22 BUDGET	PERCENT DIFF. FROM FY 21 EST.	FY 23 FINANCIAL PLAN
Annual Resources						
Revenue	\$ 527	\$ 594	\$ 594	\$ 667	12.3%	\$ 667
Transfers In	0	0	0	0	N/A	0
Total Resources	527	594	594	667	12.3%	667
Annual Outlays						
Budget	527	594	594	667	12.3%	667
Transfers Out	0	0	0	0	N/A	0
Total Outlays	527	594	594	667	12.3%	667
Resources Less Outlays	0	0	0	0		0
Fund Balance						
End of Year	\$ 0	\$ 0	\$ 0	\$ 0		\$ 0

ANNUAL RESOURCES

(amounts expressed in thousands)

	<u>FY 20 ACTUAL</u>	<u>FY 21 ORIGINAL</u>	<u>FY 21 ESTIMATE</u>	<u>FY 22 BUDGET</u>	<u>PERCENT DIFF. FROM FY 21 EST</u>	<u>FY 23 FINANCIAL PLAN</u>
REVENUE ACCOUNT						
<u>Intrgvmntl Grant Revenues</u>						
Federal Government Grants	\$ 527	\$ 594	\$ 594	\$ 667	12.3%	\$ 667
Total Intrgvmntl Grant Revenues	527	594	594	667	12.3%	667
TOTAL ANNUAL RESOURCES	\$ 527	\$ 594	\$ 594	\$ 667	12.3%	\$ 667

ANNUAL OUTLAYS

(amounts expressed in thousands)

	<u>FY 20 ACTUAL</u>	<u>FY 21 ORIGINAL</u>	<u>FY 22 BUDGET</u>	<u>PERCENT DIFF. FROM FY 21 ORIG</u>	<u>FY 23 FINANCIAL PLAN</u>
ADMINISTRATIVE AND SUPPORT SERVICES					
<u>Finance</u>					
Personal Services	\$ 16	\$ 18	\$ 20	11.1%	\$ 20
Other Services/Charges	511	576	647	12.3%	647
Total	527	594	667	12.3%	667
Total Administrative & Support Services	527	594	667	12.3%	667
TOTAL BUDGET	527	594	667	12.3%	667
(Expenditures or appropriations)					
TOTAL ANNUAL OUTLAYS	\$ 527	\$ 594	\$ 667	12.3%	\$ 667

1985 SALES TAX ECON DEVEL

FY 2021 - 2022 & FY 2022 - 2023

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 FY22 and FY23 fund balance will be reserved for projects identified by the City Council.

ANNUAL RESOURCES AND OUTLAYS

(amounts expressed in thousands)

	<u>FY 20 ACTUAL</u>	<u>FY 21 ORIGINAL</u>	<u>FY 21 ESTIMATE</u>	<u>FY 22 BUDGET</u>	<u>PERCENT DIFF. FROM FY 21 EST.</u>	<u>FY 23 FINANCIAL PLAN</u>
Annual Resources						
Revenue	\$ 5	\$ 5	\$ 3	\$ 3	0.0%	\$ 3
Transfers In	0	0	0	0	N/A	0
Total Resources	5	5	3	3	0.0%	3
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	3	3		3
Fund Balance						
Beginning Unassigned Fund Balance	27	32	32	35		38
Addition to/(Use of)	5	5	3	3		3
End of Year	\$ 32	\$ 37	\$ 35	\$ 38		\$ 41

ANNUAL RESOURCES

(amounts expressed in thousands)

REVENUE ACCOUNT	<u>FY 20 ACTUAL</u>	<u>FY 21 ORIGINAL</u>	<u>FY 21 ESTIMATE</u>	<u>FY 22 BUDGET</u>	PERCENT DIFF. FROM FY 21 EST	<u>FY 23 FINANCIAL PLAN</u>
<u>Investment Income</u>						
Interest Earnings	\$ 5	\$ 5	\$ 3	\$ 3	0.0%	\$ 3
Total Investment Income	5	5	3	3	0.0%	3
TOTAL ANNUAL RESOURCES	<u>\$ 5</u>	<u>\$ 5</u>	<u>\$ 3</u>	<u>\$ 3</u>	0.0%	<u>\$ 3</u>

ANNUAL OUTLAYS

(amounts expressed in thousands)

TOTAL ANNUAL OUTLAYS	<u>FY 20 ACTUAL</u>	<u>FY 21 ORIGINAL</u>	<u>FY 22 BUDGET</u>	PERCENT DIFF. FROM FY 21 ORIG	<u>FY 23 FINANCIAL PLAN</u>
	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	N/A	<u>\$ 0</u>

2016 VISION ED CAPITAL PROJ

FY 2021 - 2022 & FY 2022 - 2023

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 zero and three hundred five thousandths of one percent (0.305%) to begin January 1, 2017 for the purpose of providing revenue for the support of economic development projects across the City of Tulsa as listed in detail in Title 43-K of Tulsa Revised Ordinances created with Ordinance #23425.

BUDGET SUMMARY

Although this sales tax assessment began January 1, 2017, the remittance by vendors to the Oklahoma Tax Commission and ultimate transfer to the City of Tulsa did not occur in full until March 2017. This fund will be utilized to support debt service for three revenue bond issues. The first issue, of \$115.3 million, was sold in late FY17. The second issue, of \$118.1 million, was sold in early FY19. The final issue, of \$113.7 million was issued in FY20. Additionally, a limited number of pay-as-you-go appropriations will also be scheduled depending on engineering and cash flow considerations. In FY22, \$9.9 million will be appropriated for projects within this fund and the tax rate supporting the program will be increased from zero and three hundred five thousandths of one percent (0.305%) to zero and eight hundred five thousandths of one percent (0.805%) as a result of the expiration of the Improve Our Tulsa I sales tax. The increased sales tax collections provides \$55.4 million to be transferred to the Tulsa Public Facilities Authority construction fund to support debt service on associated revenue bonds.

ANNUAL RESOURCES AND OUTLAYS

(amounts expressed in thousands)

	FY 20 ACTUAL	FY 21 ORIGINAL	FY 21 ESTIMATE	FY 22 BUDGET	PERCENT DIFF. FROM FY 21 EST.	FY 23 FINANCIAL PLAN
Annual Resources						
Revenue	\$ 30,681	\$ 29,562	\$ 35,153	\$ 70,146	99.5%	\$ 71,046
Transfers In	0	0	0	0	N/A	0
Total Resources	30,681	29,562	35,153	70,146	99.5%	71,046
Annual Outlays						
Budget	1,824	11,907	12,513	6,928	-44.6%	7,063
Transfers Out	22,150	26,850	26,250	58,400	122.5%	58,650
Total Outlays	23,974	38,757	38,763	65,328	68.5%	65,713
Resources Less Outlays	6,707	(9,195)	(3,610)	4,818		5,333
Fund Balance						
Beginning Unassigned Fund Balance	3,321	9,349	10,028	6,418		11,236
Addition to/(Use of)	6,707	(9,195)	(3,610)	4,818		5,333
End of Year	\$ 10,028	\$ 154	\$ 6,418	\$ 11,236		\$ 16,569

ANNUAL RESOURCES

(amounts expressed in thousands)

	<u>FY 20</u> <u>ACTUAL</u>	<u>FY 21</u> <u>ORIGINAL</u>	<u>FY 21</u> <u>ESTIMATE</u>	<u>FY 22</u> <u>BUDGET</u>	<u>PERCENT</u> <u>DIFF. FROM</u> <u>FY 21 EST</u>	<u>FY 23</u> <u>FINANCIAL</u> <u>PLAN</u>
REVENUE ACCOUNT						
<u>Taxes</u>						
Sales Tax	\$ 23,529	\$ 22,380	\$ 27,528	\$ 62,174	125.9%	\$ 63,231
Use Tax	6,504	6,523	7,397	7,547	2.0%	7,759
Total Taxes	30,033	28,903	34,925	69,721	99.6%	70,990
<u>Investment Income</u>						
Interest Earnings	648	659	228	425	86.4%	56
Total Investment Income	648	659	228	425	86.4%	56
TOTAL ANNUAL RESOURCES	\$ 30,681	\$ 29,562	\$ 35,153	\$ 70,146	99.5%	\$ 71,046

ANNUAL OUTLAYS

(amounts expressed in thousands)

	<u>FY 20</u> <u>ACTUAL</u>	<u>FY 21</u> <u>ORIGINAL</u>	<u>FY 22</u> <u>BUDGET</u>	<u>PERCENT</u> <u>DIFF. FROM</u> <u>FY 21 ORIG</u>	<u>FY 23</u> <u>FINANCIAL</u> <u>PLAN</u>
SOCIAL AND ECONOMIC DEVELOPMENT					
<u>Mayor's Office of Economic Development</u>					
Capital Outlay	\$ 112	\$ 3,126	\$ 0	-100.0%	\$ 0
Total	112	3,126	0	-100.0%	0
<u>Planning</u>					
Capital Outlay	262	269	266	-1.1%	266
Total	262	269	266	-1.1%	266
Total Social & Economic Development	374	3,395	266	-92.2%	266
PUBLIC WORKS AND TRANSPORTATION					
<u>Engineering Services</u>					
Capital Outlay	0	7,062	5,062	-28.3%	5,197
Total	0	7,062	5,062	-28.3%	5,197
Total Public Works & Transportation	0	7,062	5,062	-28.3%	5,197
ADMINISTRATIVE AND SUPPORT SERVICES					
<u>Mayor's Office</u>					
Other Services/Charges	1,450	1,450	1,600	10.3%	1,600
Total	1,450	1,450	1,600	10.3%	1,600
Total Administrative & Support Services	1,450	1,450	1,600	10.3%	1,600
TOTAL BUDGET	1,824	11,907	6,928	-41.8%	7,063

(Expenditures or appropriations)

	FY 20	FY 21	FY 22	PERCENT DIFF. FROM	FY 23
<u>Transfers Out</u>	<u>ACTUAL</u>	<u>ORIGINAL</u>	<u>BUDGET</u>	<u>FY 21 ORIG</u>	<u>FINANCIAL PLAN</u>
TPFA Vision Series 2017	\$ 10,500	\$ 10,400	\$ 11,000	5.8%	\$ 10,400
TPFA Vision Series 2018	11,500	10,600	11,200	5.7%	12,700
TPFA Vision Series 2019	0	5,700	33,200	482.5%	32,550
Short Term Capital	0	0	3,000	N/A	3,000
Tulsa Arts Commission	150	150	0	-100.0%	0
TOTAL TRANSFERS OUT	22,150	26,850	58,400	117.5%	58,650
TOTAL ANNUAL OUTLAYS	\$ 23,974	\$ 38,757	\$ 65,328	68.6%	\$ 65,713

PROJECT APPROPRIATIONS

(amounts expressed in thousands)

	FY 22	FY 23
	<u>BUDGET</u>	<u>FINANCIAL PLAN</u>
ELECTED OFFICIALS - MAYOR'S OFFICE		
Public School Partnership	\$ 1,450	\$ 1,450
Tulsa Arts Commission	150	150
ELECTED OFFICIALS - MAYOR'S OFFICE TOTAL	1,600	1,600
ENGINEERING SERVICES		
CW & Rt 66 Beaut Reinvestment_ENGR	363	238
Levee District #12 Rehab (Matching)	0	2,500
McCullough Park	0	2,060
North Peoria Connection: 56th-Mohawk	3,100	0
Trail E Bank 101 Cousins Park	0	400
Turkey Mountain Urban Wilderness	1,600	0
ENGINEERING SERVICES TOTAL	5,063	5,198
INCOG		
CW & Rt 66 Beaut Reinvestment_PLAN	266	266
INCOG TOTAL	266	266
TRANSFERS		
Capital Equipment (Non Pub Safety)	3,000	3,000
Transfer to TPFA 2017	11,000	10,400
Transfer to TPFA 2019	11,200	12,700
Transfer to TPFA 2020	33,200	32,550
TRANSFERS TOTAL	58,400	58,650
Grand Total	\$ 65,328	\$ 65,713

2001 SALES TAX

FY 2021 - 2022 & FY 2022 - 2023



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 was collected. The projects not fully funded were included in the 2006 Sales Tax Extension program. The FY22 and FY23 fund balance will be reserved for projects identified by the Mayor and City Council.

ANNUAL RESOURCES AND OUTLAYS

(amounts expressed in thousands)

	<u>FY 20</u>	<u>FY 21</u>	<u>FY 21</u>	<u>FY 22</u>	<u>PERCENT</u>	<u>FY 23</u>
	<u>ACTUAL</u>	<u>ORIGINAL</u>	<u>ESTIMATE</u>	<u>BUDGET</u>	<u>DIFF. FROM</u>	<u>FINANCIAL</u>
					<u>FY 21 EST.</u>	<u>PLAN</u>
Annual Resources						
Revenue	\$ 7	\$ 9	\$ 5	\$ 5	0.0%	\$ 5
Transfers In	0	0	0	0	N/A	0
Total Resources	7	9	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	7	9	5	5		5
Fund Balance						
Beginning Unassigned Fund Balance	40	48	47	52		57
Addition to/(Use of)	7	9	5	5		5
End of Year	\$ 47	\$ 57	\$ 52	\$ 57		\$ 62

ANNUAL RESOURCES

(amounts expressed in thousands)

REVENUE ACCOUNT	<u>FY 20 ACTUAL</u>	<u>FY 21 ORIGINAL</u>	<u>FY 21 ESTIMATE</u>	<u>FY 22 BUDGET</u>	PERCENT DIFF. FROM FY 21 EST	<u>FY 23 FINANCIAL PLAN</u>
<u>Investment Income</u>						
Interest Earnings	\$ 7	\$ 9	\$ 5	\$ 5	0.0%	\$ 5
Total Investment Income	7	9	5	5	0.0%	5
TOTAL ANNUAL RESOURCES	<u>\$ 7</u>	<u>\$ 9</u>	<u>\$ 5</u>	<u>\$ 5</u>	0.0%	<u>\$ 5</u>

ANNUAL OUTLAYS

(amounts expressed in thousands)

	<u>FY 20 ACTUAL</u>	<u>FY 21 ORIGINAL</u>	<u>FY 22 BUDGET</u>	PERCENT DIFF. FROM FY 21 ORIG	<u>FY 23 FINANCIAL PLAN</u>
TOTAL ANNUAL OUTLAYS	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	N/A	<u>\$ 0</u>

2006 SPECIAL EXTEND SALES TAX

FY 2021 - 2022 & FY 2022 - 2023



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 FY22.

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 FY22 and FY23 will be reserved for projects identified by the Mayor and City Council

ANNUAL RESOURCES AND OUTLAYS

(amounts expressed in thousands)

	<u>FY 20</u>	<u>FY 21</u>	<u>FY 21</u>	<u>FY 22</u>	<u>PERCENT</u>	<u>FY 23</u>
	<u>ACTUAL</u>	<u>ORIGINAL</u>	<u>ESTIMATE</u>	<u>BUDGET</u>	<u>DIFF. FROM</u>	<u>FINANCIAL</u>
					<u>FY 21 EST.</u>	<u>PLAN</u>
Annual Resources						
Revenue	\$ 339	\$ 482	\$ 185	\$ 214	15.7%	\$ 214
Transfers In	0	0	0	0	N/A	0
Total Resources	339	482	185	214	15.7%	214
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	339	482	185	214		214
Fund Balance						
Beginning Unassigned Fund Balance	630	1,518	969	1,154		1,368
Addition to/(Use of)	339	482	185	214		214
End of Year	\$ 969	\$ 2,000	\$ 1,154	\$ 1,368		\$ 1,582

ANNUAL RESOURCES

(amounts expressed in thousands)

	<u>FY 20</u> <u>ACTUAL</u>	<u>FY 21</u> <u>ORIGINAL</u>	<u>FY 21</u> <u>ESTIMATE</u>	<u>FY 22</u> <u>BUDGET</u>	<u>PERCENT</u> <u>DIFF. FROM</u> <u>FY 21 EST</u>	<u>FY 23</u> <u>FINANCIAL</u> <u>PLAN</u>
REVENUE ACCOUNT						
<u>Investment Income</u>						
Interest Earnings	\$ 339	\$ 482	\$ 185	\$ 214	15.7%	\$ 214
Total Investment Income	339	482	185	214	15.7%	214
TOTAL ANNUAL RESOURCES	\$ 339	\$ 482	\$ 185	\$ 214	15.7%	\$ 214

ANNUAL OUTLAYS

(amounts expressed in thousands)

	<u>FY 20</u> <u>ACTUAL</u>	<u>FY 21</u> <u>ORIGINAL</u>	<u>FY 22</u> <u>BUDGET</u>	<u>PERCENT</u> <u>DIFF. FROM</u> <u>FY 21 ORIG</u>	<u>FY 23</u> <u>FINANCIAL</u> <u>PLAN</u>
TOTAL ANNUAL OUTLAYS	\$ 0	\$ 0	\$ 0	N/A	\$ 0

2008 SPECIAL TEMP SALES TAX

FY 2021 - 2022 & FY 2022 - 2023



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 one hundred sixty-seven thousandths 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 FY22 and FY23 fund balance will be reserved to complete projects within the original program in the event of cost overruns.

ANNUAL RESOURCES AND OUTLAYS

(amounts expressed in thousands)

	<u>FY 20 ACTUAL</u>	<u>FY 21 ORIGINAL</u>	<u>FY 21 ESTIMATE</u>	<u>FY 22 BUDGET</u>	<u>PERCENT DIFF. FROM FY 21 EST.</u>	<u>FY 23 FINANCIAL PLAN</u>
Annual Resources						
Revenue	\$ 154	\$ 257	\$ 69	\$ 97	40.6%	\$ 97
Transfers In	0	0	0	0	N/A	0
Total Resources	154	257	69	97	40.6%	97
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	154	257	69	97		97
Fund Balance						
Beginning Unassigned Fund Balance	4,367	4,924	4,521	4,590		4,687
Addition to/(Use of)	154	257	69	97		97
End of Year	\$ 4,521	\$ 5,181	\$ 4,590	\$ 4,687		\$ 4,784

ANNUAL RESOURCES

(amounts expressed in thousands)

REVENUE ACCOUNT	<u>FY 20 ACTUAL</u>	<u>FY 21 ORIGINAL</u>	<u>FY 21 ESTIMATE</u>	<u>FY 22 BUDGET</u>	<u>PERCENT DIFF. FROM FY 21 EST</u>	<u>FY 23 FINANCIAL PLAN</u>
<u>Investment Income</u>						
Interest Earnings	\$ 154	\$ 257	\$ 69	\$ 97	40.6%	\$ 97
Total Investment Income	154	257	69	97	40.6%	97
TOTAL ANNUAL RESOURCES	<u>\$ 154</u>	<u>\$ 257</u>	<u>\$ 69</u>	<u>\$ 97</u>	40.6%	<u>\$ 97</u>

ANNUAL OUTLAYS

(amounts expressed in thousands)

TOTAL ANNUAL OUTLAYS	<u>FY 20 ACTUAL</u>	<u>FY 21 ORIGINAL</u>	<u>FY 22 BUDGET</u>	<u>PERCENT DIFF. FROM FY 21 ORIG</u>	<u>FY 23 FINANCIAL PLAN</u>
	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	N/A	<u>\$ 0</u>

2014 SALES TAX

FY 2021 - 2022 & FY 2022 - 2023



OVERVIEW

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

BUDGET SUMMARY

Revenues from the Third Penny Sales Tax are normally used in the year received to fund capital and capital maintenance projects. The sales tax levy pledged to the program expired at the end of FY21. Any fund balance will be used to support current and future appropriations in accordance with the 2014 Sales Tax Ordinance.

ANNUAL RESOURCES AND OUTLAYS

(amounts expressed in thousands)

	FY 20 ACTUAL	FY 21 ORIGINAL	FY 21 ESTIMATE	FY 22 BUDGET	PERCENT DIFF. FROM FY 21 EST.	FY 23 FINANCIAL PLAN
Annual Resources						
Revenue	\$ 89,721	\$ 84,423	\$ 77,137	\$ 2,608	-96.6%	\$ 2,608
Transfers In	0	0	0	0	N/A	0
Total Resources	89,721	84,423	77,137	2,608	-96.6%	2,608
Annual Outlays						
Budget	75,654	63,053	61,995	0	-100.0%	0
Transfers Out	9,890	10,635	11,693	0	-100.0%	0
Total Outlays	85,544	73,688	73,688	0	-100.0%	0
Resources Less Outlays	4,177	10,735	3,449	2,608		2,608
Fund Balance						
Beginning Unassigned Fund Balance	9,038	9,794	13,215	16,664		19,272
Addition to/(Use of)	4,177	10,735	3,449	2,608		2,608
End of Year	\$ 13,215	\$ 20,529	\$ 16,664	\$ 19,272		\$ 21,880

ANNUAL RESOURCES

(amounts expressed in thousands)

REVENUE ACCOUNT	FY 20 ACTUAL	FY 21 ORIGINAL	FY 21 ESTIMATE	FY 22 BUDGET	PERCENT DIFF. FROM FY 21 EST	FY 23 FINANCIAL PLAN
<u>Taxes</u>						
Sales Tax	\$ 84,860	\$ 80,717	\$ 73,783	\$ 0	-100.0%	\$ 0
Total Taxes	84,860	80,717	73,783	0	-100.0%	0
<u>Investment Income</u>						
Interest Earnings	4,061	3,706	2,751	2,608	-5.2%	2,608
Total Investment Income	4,061	3,706	2,751	2,608	-5.2%	2,608
<u>Miscellaneous</u>						
Reimbursements	800	0	603	0	-100.0%	0
Total Miscellaneous	800	0	603	0	-100.0%	0
TOTAL ANNUAL RESOURCES	\$ 89,721	\$ 84,423	\$ 77,137	\$ 2,608	-96.6%	\$ 2,608

ANNUAL OUTLAYS

(amounts expressed in thousands)

PUBLIC SAFETY AND PROTECTION	FY 20 ACTUAL	FY 21 ORIGINAL	FY 22 BUDGET	PERCENT DIFF. FROM FY 21 ORIG	FY 23 FINANCIAL PLAN
<u>Fire</u>					
Capital Outlay	\$ 5,500	\$ 2,100	\$ 0	-100.0%	\$ 0
Total	5,500	2,100	0	-100.0%	0
Total Public Safety and Protection	5,500	2,100	0	-100.0%	0
<u>CULTURAL DEVELOPMENT AND RECREATION</u>					
<u>Park and Recreation</u>					
Capital Outlay	2,690	10,625	0	-100.0%	0
Total	2,690	10,625	0	-100.0%	0
<u>River Parks</u>					
Capital Outlay	1,800	0	0	N/A	0
Total	1,800	0	0	N/A	0
Total Cultural Development & Recreation	4,490	10,625	0	-100.0%	0
<u>SOCIAL AND ECONOMIC DEVELOPMENT</u>					
<u>Planning</u>					
Capital Outlay	500	445	0	-100.0%	0
Total	500	445	0	-100.0%	0
Total Social & Economic Development	500	445	0	-100.0%	0
<u>PUBLIC WORKS AND TRANSPORTATION</u>					
<u>Engineering Services</u>					
Capital Outlay	61,538	45,310	0	-100.0%	0
Total	61,538	45,310	0	-100.0%	0

	FY 20	FY 21	FY 22	PERCENT	FY 23
	ACTUAL	ORIGINAL	BUDGET	DIFF. FROM	FINANCIAL
				FY 21 ORIG	PLAN
<u>Streets and Stormwater</u>					
Capital Outlay	2,085	2,365	0	-100.0%	0
Total	2,085	2,365	0	-100.0%	0
<u>Tulsa Transit</u>					
Other Services/Charges	356	1,058	0	-100.0%	0
Total	356	1,058	0	-100.0%	0
Total Public Works & Transportation	63,979	48,733	0	-100.0%	0
 ADMINISTRATIVE AND SUPPORT SERVICES					
Personal Services	63	0	0	N/A	0
Other Services/Charges	(63)	0	0	N/A	0
<u>Information Technology</u>					
Capital Outlay	660	0	0	N/A	0
Total	660	0	0	N/A	0
<u>Asset Management</u>					
Capital Outlay	525	1,150	0	-100.0%	0
Total	525	1,150	0	-100.0%	0
Total Administrative & Support Services	1,185	1,150	0	-100.0%	0
TOTAL BUDGET	75,654	63,053	0	-100.0%	0
(Expenditures or appropriations)					

	FY 20	FY 21	FY 22	PERCENT	FY 23
	ACTUAL	ORIGINAL	BUDGET	DIFF. FROM	FINANCIAL
				FY 21 ORIG	PLAN
<u>Transfers Out</u>					
Short Term Capital	6,500	0	0	N/A	0
Police Cars	3,390	0	0	N/A	0
Short Term Capital	0	10,635	0	-100.0%	0
TOTAL TRANSFERS OUT	9,890	10,635	0	-100.0%	0
 TOTAL ANNUAL OUTLAYS	 \$ 85,544	 \$ 73,688	 \$ 0	 -100.0%	 \$ 0

2022 SALES TAX

FY 2021 - 2022 & FY 2022 - 2023



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 zero and forty-five hundredths percent (0.45%) sales tax which will provide funding for this program. The fund will begin receiving sales tax revenue in July 2021. Budgeting is done on a cash basis for this Governmental Capital Fund. The total program estimate is \$193.0 million and will include projects from across the City including parks, public safety, and economic development.

BUDGET SUMMARY

Revenues from the Improve Our Tulsa II Sales Tax Program are normally used in the year received to fund capital and capital maintenance projects. The program will begin FY22 with a fund balance of \$3.5 million as the result of the early expiration of the Improve Our Tulsa I sales tax at the end of FY21. Total appropriations in FY22 total \$32.9 million. However, additional appropriations may be made in FY22 as projects plans which require City Council approval are completed and approved by the City Council. Any fund balance will be used to support current and future appropriations in accordance with the 2022 Improve Our Tulsa II Sales Tax Ordinance.

ANNUAL RESOURCES AND OUTLAYS

(amounts expressed in thousands)

	FY 20 ACTUAL	FY 21 ORIGINAL	FY 21 ESTIMATE	FY 22 BUDGET	PERCENT DIFF. FROM FY 21 EST.	FY 23 FINANCIAL PLAN
Annual Resources						
Revenue	\$ 0	\$ 0	\$ 4,015	\$ 34,756	>500%	\$ 35,346
Transfers In	0	0	0	0	N/A	0
Total Resources	0	0	4,015	34,756	>500%	35,346
Annual Outlays						
Budget	0	0	500	21,640	>500%	24,210
Transfers Out	0	0	0	11,278	N/A	11,278
Total Outlays	0	0	500	32,918	>500%	35,488
Resources Less Outlays	0	0	3,515	1,838		(142)
Fund Balance						
Beginning Unassigned Fund Balance	0	0	0	3,515		5,353
Addition to/(Use of)	0	0	3,515	1,838		(142)
End of Year	\$ 0	\$ 0	\$ 3,515	\$ 5,353		\$ 5,211

ANNUAL RESOURCES

(amounts expressed in thousands)

REVENUE ACCOUNT	FY 20 <u>ACTUAL</u>	FY 21 <u>ORIGINAL</u>	FY 21 <u>ESTIMATE</u>	FY 22 <u>BUDGET</u>	PERCENT DIFF. FROM FY 21 EST	FY 23 FINANCIAL <u>PLAN</u>
Taxes						
Sales Tax	\$ 0	\$ 0	\$ 4,015	\$ 34,756	>500%	\$ 35,346
Total Taxes	0	0	4,015	34,756	>500%	35,346
TOTAL ANNUAL RESOURCES	\$ 0	\$ 0	\$ 4,015	\$ 34,756	>500%	\$ 35,346

ANNUAL OUTLAYS

(amounts expressed in thousands)

PUBLIC SAFETY AND PROTECTION	FY 20 <u>ACTUAL</u>	FY 21 <u>ORIGINAL</u>	FY 22 <u>BUDGET</u>	PERCENT DIFF. FROM FY 21 ORIG	FY 23 FINANCIAL <u>PLAN</u>
Fire					
Capital Outlay	\$ 0	\$ 0	\$ 10,400	N/A	\$ 3,900
Total	0	0	10,400	N/A	3,900
Total Public Safety and Protection	0	0	10,400	N/A	3,900
CULTURAL DEVELOPMENT AND RECREATION					
Park and Recreation					
Capital Outlay	0	0	500	N/A	0
Total	0	0	500	N/A	0
Total Cultural Development & Recreation	0	0	500	N/A	0
SOCIAL AND ECONOMIC DEVELOPMENT					
Mayor's Office of Economic Development					
Capital Outlay	0	0	800	N/A	400
Total	0	0	800	N/A	400
Total Social & Economic Development	0	0	800	N/A	400
PUBLIC WORKS AND TRANSPORTATION					
Engineering Services					
Capital Outlay	0	0	7,380	N/A	11,660
Total	0	0	7,380	N/A	11,660
Tulsa Transit					
Capital Outlay	0	0	1,250	N/A	1,250
Total	0	0	1,250	N/A	1,250
Total Public Works & Transportation	0	0	8,630	N/A	12,910
ADMINISTRATIVE AND SUPPORT SERVICES					
Information Technology					
Capital Outlay	0	0	1,010	N/A	7,000
Total	0	0	1,010	N/A	7,000

	FY 20 ACTUAL	FY 21 ORIGINAL	FY 22 BUDGET	PERCENT DIFF. FROM FY 21 ORIG	FY 23 FINANCIAL PLAN
<u>Asset Management</u>					
Capital Outlay	0	0	300	N/A	0
Total	0	0	300	N/A	0
Total Administrative & Support Services	0	0	1,310	N/A	7,000
TOTAL BUDGET	0	0	21,640	N/A	24,210
(Expenditures or appropriations)					

	FY 20 ACTUAL	FY 21 ORIGINAL	FY 22 BUDGET	PERCENT DIFF. FROM FY 21 ORIG	FY 23 FINANCIAL PLAN
<u>Transfers Out</u>					
Short Term Capital	0	0	11,278	N/A	11,278
TOTAL TRANSFERS OUT	0	0	11,278	N/A	11,278
TOTAL ANNUAL OUTLAYS	\$ 0	\$ 0	\$ 32,918	N/A	\$ 35,488

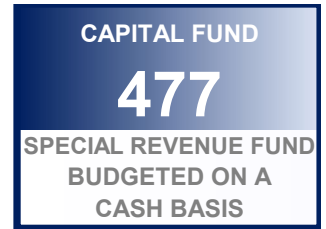
PROJECT APPROPRIATIONS

(amounts expressed in thousands)

	<u>FY 22</u> <u>BUDGET</u>	<u>FY 23</u> <u>FINANCIAL</u> <u>PLAN</u>
ASSET MANAGEMENT		
One Technology Center - Maint/Rehab	<u>\$ 300</u>	<u>\$ 0</u>
ASSET MANAGEMENT TOTAL	<u>300</u>	<u>0</u>
ENGINEERING SERVICES		
ADA Imp for City Facilities	250	100
Animal Shelter Phase II	2,080	0
CW - Public Facilities Rehab/Repair	450	500
CW- Public Facilities - Roofs	600	400
Gilcrease Museum Improvements	0	6,660
Parking Facilities	<u>4,000</u>	<u>4,000</u>
ENGINEERING SERVICES TOTAL	<u>7,380</u>	<u>11,660</u>
FIRE		
Fire Apparatus and Equipment	<u>10,400</u>	<u>3,900</u>
FIRE TOTAL	<u>10,400</u>	<u>3,900</u>
INFORMATION TECHNOLOGY		
911 Station Alert System	500	2,500
Municipal Lockup Data Storage	510	0
Police Helicopter Replacement	<u>0</u>	<u>4,500</u>
INFORMATION TECHNOLOGY TOTAL	<u>1,010</u>	<u>7,000</u>
MAYOR'S OFFICE OF ECONOMIC DEVELOPMENT		
CW - Eco Devo Infrastructure	<u>800</u>	<u>400</u>
MAYOR'S OFFICE OF ECONOMIC DEVELOPMENT TOT	<u>800</u>	<u>400</u>
PARKS AND RECREATION		
Fred Johnson Rehab	<u>500</u>	<u>0</u>
PARKS AND RECREATION TOTAL	<u>500</u>	<u>0</u>
TRANSFERS		
Capital Equipment	<u>11,278</u>	<u>11,278</u>
TRANSFERS TOTAL	<u>11,278</u>	<u>11,278</u>
TULSA TRANSIT		
Transit Fleet Replacement	<u>1,250</u>	<u>1,250</u>
TULSA TRANSIT TOTAL	<u>1,250</u>	<u>1,250</u>
Grand Total	<u>\$ 32,918</u>	<u>\$ 35,488</u>

SHORT TERM CAPITAL

FY 2021 - 2022 & FY 2022 - 2023



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 20</u>	<u>FY 21</u>	<u>FY 21</u>	<u>FY 22</u>	<u>PERCENT</u>	<u>FY 23</u>
	<u>ACTUAL</u>	<u>ORIGINAL</u>	<u>ESTIMATE</u>	<u>BUDGET</u>	<u>DIFF. FROM</u>	<u>FINANCIAL</u>
					<u>FY 21 EST.</u>	<u>PLAN</u>
Annual Resources						
Revenue	\$ 95	\$ 86	\$ 77	\$ 77	0.0%	\$ 77
Transfers In	9,890	10,635	10,635	14,278	34.3%	14,277
Total Resources	9,985	10,721	10,712	14,355	34.0%	14,354
Annual Outlays						
Budget	4,827	9,817	10,029	13,703	36.6%	13,813
Transfers Out	638	92	92	123	33.7%	123
Total Outlays	5,465	9,909	10,121	13,826	36.6%	13,936
Resources Less Outlays	4,520	812	591	529		418
Fund Balance						
Beginning Unassigned Fund Balance	(2,904)	1,013	1,616	2,207		2,736
Addition to/(Use of)	4,520	812	591	529		418
End of Year	\$ 1,616	\$ 1,825	\$ 2,207	\$ 2,736		\$ 3,154

ANNUAL RESOURCES

(amounts expressed in thousands)

	<u>FY 20</u> <u>ACTUAL</u>	<u>FY 21</u> <u>ORIGINAL</u>	<u>FY 21</u> <u>ESTIMATE</u>	<u>FY 22</u> <u>BUDGET</u>	<u>PERCENT</u> <u>DIFF. FROM</u> <u>FY 21 EST</u>	<u>FY 23</u> <u>FINANCIAL</u> <u>PLAN</u>
REVENUE ACCOUNT						
<u>Transfers In</u>						
Transfers within Primary Government	\$ 9,890	\$ 10,635	\$ 10,635	\$ 14,278	34.3%	\$ 14,277
Total Transfers In	9,890	10,635	10,635	14,278	34.3%	14,277
<u>Miscellaneous</u>						
Recoveries	95	86	77	77	0.0%	77
Total Miscellaneous	95	86	77	77	0.0%	77
TOTAL ANNUAL RESOURCES	\$ 9,985	\$ 10,721	\$ 10,712	\$ 14,355	34.0%	\$ 14,354

ANNUAL OUTLAYS

(amounts expressed in thousands)

	<u>FY 20</u> <u>ACTUAL</u>	<u>FY 21</u> <u>ORIGINAL</u>	<u>FY 22</u> <u>BUDGET</u>	<u>PERCENT</u> <u>DIFF. FROM</u> <u>FY 21 ORIG</u>	<u>FY 23</u> <u>FINANCIAL</u> <u>PLAN</u>
PUBLIC SAFETY AND PROTECTION					
<u>Municipal Court</u>					
Capital Outlay	\$ 0	\$ 0	\$ 24	N/A	\$ 0
Total	0	0	24	N/A	0
<u>Police</u>					
Capital Outlay	781	3,162	3,881	22.7%	3,956
Total	781	3,162	3,881	22.7%	3,956
<u>Fire</u>					
Capital Outlay	498	610	610	0.0%	610
Total	498	610	610	0.0%	610
<u>Emergency Management</u>					
Capital Outlay	0	0	32	N/A	0
Total	0	0	32	N/A	0
Total Public Safety and Protection	1,279	3,772	4,547	20.5%	4,566
CULTURAL DEVELOPMENT AND RECREATION					
<u>Park and Recreation</u>					
Capital Outlay	134	265	589	122.3%	603
Total	134	265	589	122.3%	603
<u>Gilcrease Museum</u>					
Capital Outlay	0	0	48	N/A	74
Total	0	0	48	N/A	74
<u>River Parks</u>					
Capital Outlay	78	36	42	16.7%	36
Total	78	36	42	16.7%	36
Total Cultural Development & Recreation	212	301	679	125.6%	713

	<u>FY 20 ACTUAL</u>	<u>FY 21 ORIGINAL</u>	<u>FY 22 BUDGET</u>	<u>PERCENT DIFF. FROM FY 21 ORIG</u>	<u>FY 23 FINANCIAL PLAN</u>
SOCIAL AND ECONOMIC DEVELOPMENT					
<u>Working in Neighborhoods</u>					
Capital Outlay	165	201	336	67.2%	316
Total	165	201	336	67.2%	316
<u>Development Services</u>					
Capital Outlay	6	94	94	0.0%	94
Total	6	94	94	0.0%	94
Total Social & Economic Development	171	295	430	45.8%	410
PUBLIC WORKS AND TRANSPORTATION					
<u>Engineering Services</u>					
Capital Outlay	18	172	45	-73.8%	182
Total	18	172	45	-73.8%	182
<u>Streets and Stormwater</u>					
Capital Outlay	656	1,364	2,174	59.4%	2,174
Total	656	1,364	2,174	59.4%	2,174
<u>Tulsa Transit</u>					
Capital Outlay	92	92	115	25.0%	115
Total	92	92	115	25.0%	115
Total Public Works & Transportation	766	1,628	2,334	43.4%	2,471
ADMINISTRATIVE AND SUPPORT SERVICES					
<u>Legal</u>					
Capital Outlay	24	5	5	0.0%	5
Total	24	5	5	0.0%	5
<u>Human Resources</u>					
Capital Outlay	7	33	40	21.2%	50
Total	7	33	40	21.2%	50
<u>Finance</u>					
Capital Outlay	0	12	0	-100.0%	0
Total	0	12	0	-100.0%	0
<u>Information Technology</u>					
Capital Outlay	2,223	3,319	5,148	55.1%	5,148
Total	2,223	3,319	5,148	55.1%	5,148
<u>Asset Management</u>					
Capital Outlay	145	452	520	15.0%	450
Total	145	452	520	15.0%	450
Total Administrative & Support Services	2,399	3,821	5,713	49.5%	5,653
TOTAL BUDGET	4,827	9,817	13,703	39.6%	13,813
(Expenditures or appropriations)					

	<u>FY 20 ACTUAL</u>	<u>FY 21 ORIGINAL</u>	<u>FY 22 BUDGET</u>	<u>PERCENT DIFF. FROM FY 21 ORIG</u>	<u>FY 23 FINANCIAL PLAN</u>
<u>Transfers Out</u>					
Equipment Management Capital	294	0	0	N/A	0
Golf Course Capital	344	92	123	33.7%	123
TOTAL TRANSFERS OUT	638	92	123	33.7%	123
TOTAL ANNUAL OUTLAYS	\$ 5,465	\$ 9,909	\$ 13,826	39.5%	\$ 13,936

OFFICE SERVICES

FY 2021 - 2022 & FY 2022 - 2023

OPERATING FUND
500
INTERNAL SERVICES FUND BUDGETED ON A ACCRUAL BASIS

OVERVIEW

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

BUDGET SUMMARY

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

ANNUAL RESOURCES AND OUTLAYS

(amounts expressed in thousands)

	FY 20 ACTUAL	FY 21 ORIGINAL	FY 21 ESTIMATE	FY 22 BUDGET	PERCENT DIFF. FROM FY 21 EST.	FY 23 FINANCIAL PLAN
Annual Resources						
Revenue	\$ 3,572	\$ 4,086	\$ 4,045	\$ 3,759	-7.1%	\$ 3,942
Transfers In	0	0	0	0	N/A	0
Total Resources	3,572	4,086	4,045	3,759	-7.1%	3,942
Annual Outlays						
Budget	3,593	4,086	4,045	3,787	-6.4%	3,942
Transfers Out	0	0	0	0	N/A	0
Total Outlays	3,593	4,086	4,045	3,787	-6.4%	3,942
Resources Less Outlays	(21)	0	0	(28)		0
Fund Balance						
Beginning Unassigned Fund Balance	49	0	28	28		0
Addition to/(Use of)	(21)	0	0	(28)		0
End of Year	\$ 28	\$ 0	\$ 28	\$ 0		\$ 0

ANNUAL RESOURCES

(amounts expressed in thousands)

	<u>FY 20 ACTUAL</u>	<u>FY 21 ORIGINAL</u>	<u>FY 21 ESTIMATE</u>	<u>FY 22 BUDGET</u>	<u>PERCENT DIFF. FROM FY 21 EST</u>	<u>FY 23 FINANCIAL PLAN</u>
REVENUE ACCOUNT						
<u>General Government</u>						
Miscellaneous	\$ 3,572	\$ 4,086	\$ 4,045	\$ 3,759	-7.1%	\$ 3,942
Total General Government	3,572	4,086	4,045	3,759	-7.1%	3,942
TOTAL ANNUAL RESOURCES	<u>\$ 3,572</u>	<u>\$ 4,086</u>	<u>\$ 4,045</u>	<u>\$ 3,759</u>	-7.1%	<u>\$ 3,942</u>

ANNUAL OUTLAYS

(amounts expressed in thousands)

	<u>FY 20 ACTUAL</u>	<u>FY 21 ORIGINAL</u>	<u>FY 22 BUDGET</u>	<u>PERCENT DIFF. FROM FY 21 ORIG</u>	<u>FY 23 FINANCIAL PLAN</u>
ADMINISTRATIVE AND SUPPORT SERVICES					
<u>Information Technology</u>					
Materials and Supplies	\$ 769	\$ 662	\$ 572	-13.6%	\$ 684
Other Services/Charges	2,824	3,424	3,215	-6.1%	3,258
Total	3,593	4,086	3,787	-7.3%	3,942
Total Administrative & Support Services	3,593	4,086	3,787	-7.3%	3,942
TOTAL BUDGET	<u>3,593</u>	<u>4,086</u>	<u>3,787</u>	-7.3%	<u>3,942</u>
(Expenditures or appropriations)					
TOTAL ANNUAL OUTLAYS	<u>\$ 3,593</u>	<u>\$ 4,086</u>	<u>\$ 3,787</u>	-7.3%	<u>\$ 3,942</u>

WORKERS COMPENSATION

FY 2021 - 2022 & FY 2022 - 2023

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 the Safety Culture Transformation Project aimed at improving the safety culture and ultimately reducing workers' compensation costs. Through this project the City has implemented several new programs including safety committees, job hazard analysis procedures, and a robust injury investigation process.

ANNUAL RESOURCES AND OUTLAYS

(amounts expressed in thousands)

	<u>FY 20 ACTUAL</u>	<u>FY 21 ORIGINAL</u>	<u>FY 21 ESTIMATE</u>	<u>FY 22 BUDGET</u>	<u>PERCENT DIFF. FROM FY 21 EST.</u>	<u>FY 23 FINANCIAL PLAN</u>
Annual Resources						
Revenue	\$ 5,044	\$ 3,796	\$ 3,894	\$ 3,872	-0.6%	\$ 4,109
Transfers In	0	0	0	0	N/A	0
Total Resources	5,044	3,796	3,894	3,872	-0.6%	4,109
Annual Outlays						
Budget	4,182	4,844	5,161	5,291	2.5%	5,291
Transfers Out	0	0	0	0	N/A	0
Total Outlays	4,182	4,844	5,161	5,291	2.5%	5,291
Resources Less Outlays	862	(1,048)	(1,267)	(1,419)		(1,182)
Fund Balance						
Beginning Unassigned Fund Balance	4,315	4,882	5,177	3,910		2,491
Addition to/(Use of)	862	(1,048)	(1,267)	(1,419)		(1,182)
End of Year	\$ 5,177	\$ 3,834	\$ 3,910	\$ 2,491		\$ 1,309

ANNUAL RESOURCES

(amounts expressed in thousands)

	<u>FY 20</u> <u>ACTUAL</u>	<u>FY 21</u> <u>ORIGINAL</u>	<u>FY 21</u> <u>ESTIMATE</u>	<u>FY 22</u> <u>BUDGET</u>	<u>PERCENT</u> <u>DIFF. FROM</u> <u>FY 21 EST</u>	<u>FY 23</u> <u>FINANCIAL</u> <u>PLAN</u>
REVENUE ACCOUNT						
<u>General Government</u>						
General Government Revenue	\$ 356	\$ 0	\$ 193	\$ 0	-100.0%	\$ 0
Employee Insurance Fund	<u>4,369</u>	<u>3,500</u>	<u>3,463</u>	<u>3,670</u>	6.0%	<u>3,907</u>
Total General Government	4,725	3,500	3,656	3,670	0.4%	3,907
<u>Investment Income</u>						
Interest Earnings	<u>319</u>	<u>296</u>	<u>238</u>	<u>202</u>	-15.1%	<u>202</u>
Total Investment Income	319	296	238	202	-15.1%	202
TOTAL ANNUAL RESOURCES	<u>\$ 5,044</u>	<u>\$ 3,796</u>	<u>\$ 3,894</u>	<u>\$ 3,872</u>	-0.6%	<u>\$ 4,109</u>

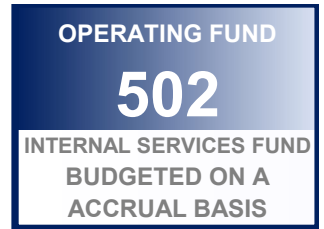
ANNUAL OUTLAYS

(amounts expressed in thousands)

	<u>FY 20</u> <u>ACTUAL</u>	<u>FY 21</u> <u>ORIGINAL</u>	<u>FY 22</u> <u>BUDGET</u>	<u>PERCENT</u> <u>DIFF. FROM</u> <u>FY 21 ORIG</u>	<u>FY 23</u> <u>FINANCIAL</u> <u>PLAN</u>
ADMINISTRATIVE AND SUPPORT SERVICES					
<u>Human Resources</u>					
Personal Services	\$ 63	\$ 141	\$ 416	195.0%	\$ 416
Materials and Supplies	18	36	36	0.0%	36
Other Services/Charges	<u>4,101</u>	<u>4,667</u>	<u>4,839</u>	3.7%	<u>4,839</u>
Total	<u>4,182</u>	<u>4,844</u>	<u>5,291</u>	9.2%	<u>5,291</u>
Total Administrative & Support Services	<u>4,182</u>	<u>4,844</u>	<u>5,291</u>	9.2%	<u>5,291</u>
TOTAL BUDGET	<u>4,182</u>	<u>4,844</u>	<u>5,291</u>	9.2%	<u>5,291</u>
(Expenditures or appropriations)					
TOTAL ANNUAL OUTLAYS	<u>\$ 4,182</u>	<u>\$ 4,844</u>	<u>\$ 5,291</u>	9.2%	<u>\$ 5,291</u>

EMPLOYEE INSURANCE SERVICE

FY 2021 - 2022 & FY 2022 - 2023



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 20</u>	<u>FY 21</u>	<u>FY 21</u>	<u>FY 22</u>	<u>PERCENT</u>	<u>FY 23</u>
	<u>ACTUAL</u>	<u>ORIGINAL</u>	<u>ESTIMATE</u>	<u>BUDGET</u>	<u>DIFF. FROM</u>	<u>FINANCIAL</u>
					<u>FY 21 EST.</u>	<u>PLAN</u>
Annual Resources						
Revenue	\$ 23,164	\$ 24,216	\$ 22,930	\$ 22,594	-1.5%	\$ 22,679
Transfers In	0	0	0	0	N/A	0
Total Resources	23,164	24,216	22,930	22,594	-1.5%	22,679
Annual Outlays						
Budget	16,919	24,201	22,568	22,568	0.0%	22,594
Transfers Out	0	0	0	0	N/A	0
Total Outlays	16,919	24,201	22,568	22,568	0.0%	22,594
Resources Less Outlays	6,245	15	362	26		85
Fund Balance						
Beginning Unassigned Fund Balance	(6,537)	571	(292)	70		96
Addition to/(Use of)	6,245	15	362	26		85
End of Year	\$ (292)	\$ 586	\$ 70	\$ 96		\$ 181

ANNUAL RESOURCES

(amounts expressed in thousands)

	<u>FY 20</u> <u>ACTUAL</u>	<u>FY 21</u> <u>ORIGINAL</u>	<u>FY 21</u> <u>ESTIMATE</u>	<u>FY 22</u> <u>BUDGET</u>	<u>PERCENT</u> <u>DIFF. FROM</u> <u>FY 21 EST</u>	<u>FY 23</u> <u>FINANCIAL</u> <u>PLAN</u>
REVENUE ACCOUNT						
<u>General Government</u>						
Employee Insurance Fund	\$ 22,664	\$ 23,510	\$ 22,388	\$ 21,861	-2.4%	\$ 21,946
Miscellaneous	416	694	537	733	36.5%	733
Total General Government	23,080	24,204	22,925	22,594	-1.4%	22,679
<u>Investment Income</u>						
Interest Earnings	0	12	5	0	-100.0%	0
Total Investment Income	0	12	5	0	-100.0%	0
<u>Miscellaneous</u>						
Other	84	0	0	0	N/A	0
Total Miscellaneous	84	0	0	0	N/A	0
TOTAL ANNUAL RESOURCES	\$ 23,164	\$ 24,216	\$ 22,930	\$ 22,594	-1.5%	\$ 22,679

ANNUAL OUTLAYS

(amounts expressed in thousands)

	<u>FY 20</u> <u>ACTUAL</u>	<u>FY 21</u> <u>ORIGINAL</u>	<u>FY 22</u> <u>BUDGET</u>	<u>PERCENT</u> <u>DIFF. FROM</u> <u>FY 21 ORIG</u>	<u>FY 23</u> <u>FINANCIAL</u> <u>PLAN</u>
ADMINISTRATIVE AND SUPPORT SERVICES					
<u>Human Resources</u>					
Personal Services	\$ 111	\$ 109	\$ 150	37.6%	\$ 151
Other Services/Charges	16,808	24,092	22,418	-6.9%	22,443
Total	16,919	24,201	22,568	-6.7%	22,594
Total Administrative & Support Services	16,919	24,201	22,568	-6.7%	22,594
TOTAL BUDGET	16,919	24,201	22,568	-6.7%	22,594
(Expenditures or appropriations)					
TOTAL ANNUAL OUTLAYS	\$ 16,919	\$ 24,201	\$ 22,568	-6.7%	\$ 22,594

EQUIPMENT MANAGEMENT SERVICE

FY 2021 - 2022 & FY 2022 - 2023

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 and zero tenths percent (40.0%) of its services are charged to the Enterprise Funds. Some revenue is also received from other outside agencies that use the City's facilities for vehicle maintenance and fuel.

BUDGET SUMMARY

In FY21, labor rates for maintenance and repairs increased to align with expenses. No rate increase is expected for FY22 and FY23.

ANNUAL RESOURCES AND OUTLAYS

(amounts expressed in thousands)

	FY 20 ACTUAL	FY 21 ORIGINAL	FY 21 ESTIMATE	FY 22 BUDGET	PERCENT DIFF. FROM FY 21 EST.	FY 23 FINANCIAL PLAN
Annual Resources						
Revenue	\$ 15,543	\$ 16,897	\$ 15,309	\$ 18,098	18.2%	\$ 18,098
Transfers In	294	0	0	0	N/A	0
Total Resources	15,837	16,897	15,309	18,098	18.2%	18,098
Annual Outlays						
Budget	15,591	15,964	14,668	16,974	15.7%	17,162
Transfers Out	0	594	594	554	-6.7%	557
Total Outlays	15,591	16,558	15,262	17,528	14.8%	17,719
Resources Less Outlays	246	339	47	570		379
Fund Balance						
Beginning Unassigned Fund Balance	101	546	347	394		964
Addition to/(Use of)	246	339	47	570		379
End of Year	\$ 347	\$ 885	\$ 394	\$ 964		\$ 1,343

ANNUAL RESOURCES

(amounts expressed in thousands)

	<u>FY 20</u> <u>ACTUAL</u>	<u>FY 21</u> <u>ORIGINAL</u>	<u>FY 21</u> <u>ESTIMATE</u>	<u>FY 22</u> <u>BUDGET</u>	<u>PERCENT</u> <u>DIFF. FROM</u> <u>FY 21 EST</u>	<u>FY 23</u> <u>FINANCIAL</u> <u>PLAN</u>
REVENUE ACCOUNT						
<u>General Government</u>						
Miscellaneous	\$ 15,516	\$ 16,881	\$ 15,261	\$ 18,043	18.2%	\$ 18,043
Total General Government	15,516	16,881	15,261	18,043	18.2%	18,043
<u>Transfers In</u>						
Transfers within Primary Government	294	0	0	0	N/A	0
Total Transfers In	294	0	0	0	N/A	0
<u>Miscellaneous</u>						
Reimbursements	3	3	13	13	0.0%	13
Sale of City Property	5	0	0	0	N/A	0
Other	19	13	35	42	20.0%	42
Total Miscellaneous	27	16	48	55	14.6%	55
TOTAL ANNUAL RESOURCES	\$ 15,837	\$ 16,897	\$ 15,309	\$ 18,098	18.2%	\$ 18,098

ANNUAL OUTLAYS

(amounts expressed in thousands)

	<u>FY 20</u> <u>ACTUAL</u>	<u>FY 21</u> <u>ORIGINAL</u>	<u>FY 22</u> <u>BUDGET</u>	<u>PERCENT</u> <u>DIFF. FROM</u> <u>FY 21 ORIG</u>	<u>FY 23</u> <u>FINANCIAL</u> <u>PLAN</u>
ADMINISTRATIVE AND SUPPORT SERVICES					
<u>Information Technology</u>					
Personal Services	\$ 158	\$ 0	\$ 0	N/A	\$ 0
Materials and Supplies	2	0	0	N/A	0
Other Services/Charges	31	0	0	N/A	0
Total	191	0	0	N/A	0
<u>Asset Management</u>					
Personal Services	5,371	5,157	5,447	5.6%	5,450
Materials and Supplies	7,627	8,495	9,297	9.4%	9,426
Other Services/Charges	2,291	2,136	2,230	4.4%	2,286
Capital Outlay	111	176	0	-100.0%	0
Total	15,400	15,964	16,974	6.3%	17,162
Total Administrative & Support Services	15,591	15,964	16,974	6.3%	17,162
TOTAL BUDGET	15,591	15,964	16,974	6.3%	17,162

(Expenditures or appropriations)

	<u>FY 20</u> <u>ACTUAL</u>	<u>FY 21</u> <u>ORIGINAL</u>	<u>FY 22</u> <u>BUDGET</u>	<u>PERCENT</u> <u>DIFF. FROM</u> <u>FY 21 ORIG</u>	<u>FY 23</u> <u>FINANCIAL</u> <u>PLAN</u>
<u>Transfers Out</u>					
Operational support - Asset Mgt	0	390	405	3.8%	408
Operational support - Info Tech	0	204	149	-27.0%	149
TOTAL TRANSFERS OUT	0	594	554	-6.7%	557
TOTAL ANNUAL OUTLAYS	\$ 15,591	\$ 16,558	\$ 17,528	5.9%	\$ 17,719

TPFA OTC BUILDING OPERATIONS

FY 2021 - 2022 & FY 2022 - 2023

OPERATING FUND

550

ENTERPRISE FUND
BUDGETED ON A
CASH BASIS

OVERVIEW

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

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

BUDGET SUMMARY

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

ANNUAL RESOURCES AND OUTLAYS

(amounts expressed in thousands)

	FY 20 ACTUAL	FY 21 ORIGINAL	FY 21 ESTIMATE	FY 22 BUDGET	PERCENT DIFF. FROM FY 21 EST.	FY 23 FINANCIAL PLAN
Annual Resources						
Revenue	\$ 4,313	\$ 5,598	\$ 4,186	\$ 5,679	35.7%	\$ 5,740
Transfers In	4,410	4,467	4,467	4,395	-1.6%	4,386
Total Resources	8,723	10,065	8,653	10,074	16.4%	10,126
Annual Outlays						
Budget	5,177	6,042	6,370	6,206	-2.6%	6,091
Transfers Out	4,354	4,395	4,395	4,386	-0.2%	4,384
Total Outlays	9,531	10,437	10,765	10,592	-1.6%	10,475
Resources Less Outlays	(808)	(372)	(2,112)	(518)		(349)
Fund Balance						
Beginning Unassigned Fund Balance	7,935	6,798	7,127	5,015		4,497
Addition to/(Use of)	(808)	(372)	(2,112)	(518)		(349)
Payment to Capital Fund	(1,900)	(1,972)	(1,972)	(1,972)		(1,972)
End of Year	\$ 5,227	\$ 4,454	\$ 3,043	\$ 2,525		\$ 2,176

ANNUAL RESOURCES

(amounts expressed in thousands)

	FY 20 ACTUAL	FY 21 ORIGINAL	FY 21 ESTIMATE	FY 22 BUDGET	PERCENT DIFF. FROM FY 21 EST	FY 23 FINANCIAL PLAN
REVENUE ACCOUNT						
<u>General Government</u>						
General Government Revenue	\$ 754	\$ 1,019	\$ 764	\$ 734	-3.9%	\$ 749
Miscellaneous	2,946	3,967	2,894	4,438	53.4%	4,484
Total General Government	3,700	4,986	3,658	5,172	41.4%	5,233
<u>Investment Income</u>						
Interest Earnings	574	563	497	474	-4.6%	474
Total Investment Income	574	563	497	474	-4.6%	474
<u>Transfers In</u>						
Transfers from Primary Government	4,410	4,467	4,467	4,395	-1.6%	4,386
Total Transfers In	4,410	4,467	4,467	4,395	-1.6%	4,386
<u>Miscellaneous</u>						
Other	39	49	31	33	6.5%	33
Total Miscellaneous	39	49	31	33	6.5%	33
TOTAL ANNUAL RESOURCES	\$ 8,723	\$ 10,065	\$ 8,653	\$ 10,074	16.4%	\$ 10,126

ANNUAL OUTLAYS

(amounts expressed in thousands)

	FY 20 ACTUAL	FY 21 ORIGINAL	FY 22 BUDGET	PERCENT DIFF. FROM FY 21 ORIG	FY 23 FINANCIAL PLAN
ADMINISTRATIVE AND SUPPORT SERVICES					
<u>Asset Management</u>					
Personal Services	\$ 954	\$ 947	\$ 984	3.9%	\$ 985
Materials and Supplies	95	187	188	0.5%	188
Other Services/Charges	4,121	4,709	4,705	-0.1%	4,719
Capital Outlay	7	199	329	65.3%	199
Total	5,177	6,042	6,206	2.7%	6,091
Total Administrative & Support Services	5,177	6,042	6,206	2.7%	6,091
TOTAL BUDGET	5,177	6,042	6,206	2.7%	6,091
(Expenditures or appropriations)					

	FY 20 ACTUAL	FY 21 ORIGINAL	FY 22 BUDGET	PERCENT DIFF. FROM FY 21 ORIG	FY 23 FINANCIAL PLAN
<u>Transfers Out</u>					
TPFA OTC Bond Series 2017A	1,137	1,140	1,140	0.0%	1,141
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	2,941	2,979	2,970	-0.3%	2,967
TOTAL TRANSFERS OUT	4,354	4,395	4,386	-0.2%	4,384
TOTAL ANNUAL OUTLAYS	\$ 9,531	\$ 10,437	\$ 10,592	1.5%	\$ 10,475

STORMWATER ENTERPRISE

FY 2021 - 2022 & FY 2022 - 2023

OPERATING FUND

560

PROPRIETARY FUND
BUDGETED ON A
ACCRUAL BASIS

OVERVIEW

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

BUDGET SUMMARY

The fund has an informal policy of maintaining an operating reserve of 5 percent of revenues. For FY22, the reserve would be \$1,937,000. The FY22 estimated outlays are expected to exceed revenues for the fiscal year resulting in a use of fund balance. This use of fund balance will be for capital drainage improvements throughout the City.

The Stormwater Drainage & Hazard Mitigation Advisory Board has identified a need for a drainage system assessment and an evaluation of operating and capital improvement needs. The City has engaged an engineering firm to assist in the process called the stormwater utility enterprise initiative. A five-year plan proposes a three and no tenths percent (3.0%) rate increase in FY22 down from seven and no tenths percent (7.0%) in the FY22 financial plan. An eight and one half percent (8.5%) increase is projected for FY23. The payment in lieu

ANNUAL RESOURCES AND OUTLAYS

(amounts expressed in thousands)

	FY 20 ACTUAL	FY 21 ORIGINAL	FY 21 ESTIMATE	FY 22 BUDGET	PERCENT DIFF. FROM FY 21 EST.	FY 23 FINANCIAL PLAN
Annual Resources						
Revenue	\$ 35,664	\$ 37,596	\$ 37,835	\$ 39,080	3.3%	\$ 41,677
Transfers In	0	0	0	0	N/A	0
Total Resources	35,664	37,596	37,835	39,080	3.3%	41,677
Annual Outlays						
Budget	23,799	27,210	27,185	24,476	-10.0%	28,522
Transfers Out	6,000	13,274	13,322	14,747	10.7%	13,273
Total Outlays	29,799	40,484	40,507	39,223	-3.2%	41,795
Resources Less Outlays	5,865	(2,888)	(2,672)	(143)		(118)
Fund Balance						
Beginning Unassigned Fund Balance	2,546	6,447	8,411	5,739		5,596
Addition to/(Use of)	5,865	(2,888)	(2,672)	(143)		(118)
Operating Reserve (5%)	(1,857)	(1,857)	(1,937)	(1,937)		(2,067)
End of Year	\$ 6,554	\$ 1,702	\$ 3,802	\$ 3,659		\$ 3,411

ANNUAL RESOURCES

(amounts expressed in thousands)

	FY 20 <u>ACTUAL</u>	FY 21 <u>ORIGINAL</u>	FY 21 <u>ESTIMATE</u>	FY 22 <u>BUDGET</u>	PERCENT DIFF. FROM FY 21 EST	FY 23 <u>FINANCIAL PLAN</u>
REVENUE ACCOUNT						
<u>General Government</u>						
General Government Revenue	\$ 0	\$ 1	\$ 1	\$ 0	-100.0%	\$ 0
Miscellaneous	<u>6</u>	<u>3</u>	<u>1</u>	<u>4</u>	300.0%	<u>4</u>
Total General Government	6	4	2	4	100.0%	4
<u>Enterprise</u>						
Stormwater Revenue	35,177	37,137	37,365	38,745	3.7%	41,342
Miscellaneous Utility Revenue	<u>77</u>	<u>99</u>	<u>100</u>	<u>101</u>	1.0%	<u>101</u>
Total Enterprise	35,254	37,236	37,465	38,846	3.7%	41,443
<u>Fines and Forfeitures</u>						
Other Fines and Forfeitures	<u>2</u>	<u>2</u>	<u>1</u>	<u>1</u>	0.0%	<u>1</u>
Total Fines and Forfeitures	2	2	1	1	0.0%	1
<u>Investment Income</u>						
Interest Earnings	<u>323</u>	<u>316</u>	<u>266</u>	<u>193</u>	-27.4%	<u>193</u>
Total Investment Income	323	316	266	193	-27.4%	193
<u>Miscellaneous</u>						
Sale of City Property	44	0	62	0	-100.0%	0
Other	<u>35</u>	<u>38</u>	<u>39</u>	<u>36</u>	-7.7%	<u>36</u>
Total Miscellaneous	79	38	101	36	-64.4%	36
TOTAL ANNUAL RESOURCES	\$ 35,664	\$ 37,596	\$ 37,835	\$ 39,080	3.3%	\$ 41,677

ANNUAL OUTLAYS

(amounts expressed in thousands)

	FY 20 <u>ACTUAL</u>	FY 21 <u>ORIGINAL</u>	FY 22 <u>BUDGET</u>	PERCENT DIFF. FROM FY 21 ORIG	FY 23 <u>FINANCIAL PLAN</u>
CULTURAL DEVELOPMENT AND RECREATION					
<u>Park and Recreation</u>					
Personal Services	\$ 267	\$ 0	\$ 0	N/A	\$ 0
Materials and Supplies	19	0	0	N/A	0
Other Services/Charges	<u>128</u>	<u>0</u>	<u>0</u>	N/A	<u>0</u>
Total	414	0	0	N/A	0
Total Cultural Development & Recreation	414	0	0	N/A	0
PUBLIC WORKS AND TRANSPORTATION					
<u>Engineering Services</u>					
Personal Services	2,675	74	76	2.7%	76
Materials and Supplies	60	1	1	0.0%	1
Other Services/Charges	1,327	2,991	2,850	-4.7%	2,998
Capital Outlay	<u>49</u>	<u>31</u>	<u>33</u>	6.5%	<u>0</u>
Total	4,111	3,097	2,960	-4.4%	3,075

	FY 20 ACTUAL	FY 21 ORIGINAL	FY 22 BUDGET	PERCENT DIFF. FROM FY 21 ORIG	FY 23 FINANCIAL PLAN
<u>Streets and Stormwater</u>					
Personal Services	6,973	5,917	6,135	3.7%	6,374
Materials and Supplies	557	766	820	7.0%	810
Other Services/Charges	8,993	10,281	10,784	4.9%	11,080
Capital Outlay	284	4,778	1,395	-70.8%	3,568
Total	16,807	21,742	19,134	-12.0%	21,832
<u>Water and Sewer</u>					
Personal Services	419	0	0	N/A	0
Materials and Supplies	45	0	0	N/A	0
Other Services/Charges	88	19	23	21.1%	23
Capital Outlay	12	109	46	-57.8%	57
Total	564	128	69	-46.1%	80
Total Public Works & Transportation	21,482	24,967	22,163	-11.2%	24,987
ADMINISTRATIVE AND SUPPORT SERVICES					
<u>Finance</u>					
Personal Services	393	0	0	N/A	0
Materials and Supplies	5	0	0	N/A	0
Other Services/Charges	156	0	0	N/A	0
Total	554	0	0	N/A	0
<u>Information Technology</u>					
Personal Services	396	0	0	N/A	0
Materials and Supplies	10	0	0	N/A	0
Other Services/Charges	102	0	0	N/A	0
Capital Outlay	0	36	36	0.0%	36
Total	508	36	36	0.0%	36
<u>Customer Care</u>					
Personal Services	202	0	0	N/A	0
Materials and Supplies	2	0	0	N/A	0
Other Services/Charges	5	0	0	N/A	0
Total	209	0	0	N/A	0
<u>Asset Management</u>					
Personal Services	56	0	0	N/A	0
Materials and Supplies	7	0	0	N/A	0
Other Services/Charges	212	63	63	0.0%	63
Total	275	63	63	0.0%	63
Total Administrative & Support Services	1,546	99	99	0.0%	99
TOTAL BUDGET	23,442	25,066	22,262	-11.2%	25,086
(Expenditures or appropriations)					
DEBT SERVICE					
	357	2,144	2,214	3.3%	3,436
Total	357	2,144	2,214		3,436

	FY 20	FY 21	FY 22	PERCENT DIFF. FROM	FY 23
<u>Transfers Out</u>	<u>ACTUAL</u>	<u>ORIGINAL</u>	<u>BUDGET</u>	<u>FY 21 ORIG</u>	<u>FINANCIAL PLAN</u>
Stormwater Capital Projects Transfer	6,000	5,000	6,150	23.0%	4,650
Operational support - Asset Mgt	0	279	328	17.6%	332
Operational support - Info Tech	0	536	370	-31.0%	373
Operational support - Finance	0	738	746	1.1%	726
Operational support - Customer Care	0	226	247	9.3%	247
Operational support - Engineering Svs	0	3,012	3,169	5.2%	3,203
Operational support - Streets&Storm	0	2,379	2,537	6.6%	2,540
Operational support - Parks & Rec	0	466	513	10.1%	520
Operational support - Water&Sewer	0	638	687	7.7%	682
TOTAL TRANSFERS OUT	6,000	13,274	14,747	11.1%	13,273
TOTAL ANNUAL OUTLAYS	\$ 29,799	\$ 40,484	\$ 39,223	-3.1%	\$ 41,795

STORMWATER CAPITAL PROJECTS

FY 2021 - 2022 & FY 2022 - 2023

CAPITAL FUND
5600
PROPRIETARY FUND BUDGETED ON A CASH BASIS

OVERVIEW

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

BUDGET SUMMARY

Appropriations in the 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 20 ACTUAL</u>	<u>FY 21 ORIGINAL</u>	<u>FY 21 ESTIMATE</u>	<u>FY 22 BUDGET</u>	<u>PERCENT DIFF. FROM FY 21 EST.</u>	<u>FY 23 FINANCIAL PLAN</u>
Annual Resources						
Revenue	\$ 0	\$ 0	\$ 0	\$ 0	N/A	\$ 0
Transfers In	6,000	5,000	5,000	6,150	23.0%	4,650
Total Resources	6,000	5,000	5,000	6,150	23.0%	4,650
Annual Outlays						
Budget	6,000	5,000	5,000	6,150	23.0%	4,650
Transfers Out	0	0	0	0	N/A	0
Total Outlays	6,000	5,000	5,000	6,150	23.0%	4,650
Resources Less Outlays	0	0	0	0		0
Fund Balance						
Beginning Unassigned Fund Balance	0	388	0	0		0
End of Year	\$ 0	\$ 388	\$ 0	\$ 0		\$ 0

ANNUAL RESOURCES

(amounts expressed in thousands)

REVENUE ACCOUNT	FY 20 <u>ACTUAL</u>	FY 21 <u>ORIGINAL</u>	FY 21 <u>ESTIMATE</u>	FY 22 <u>BUDGET</u>	PERCENT DIFF. FROM FY 21 EST	FY 23 FINANCIAL <u>PLAN</u>
<u>Transfers In</u>						
Transfers within Primary Government	\$ 6,000	\$ 5,000	\$ 5,000	\$ 6,150	23.0%	\$ 4,650
Total Transfers In	6,000	5,000	5,000	6,150	23.0%	4,650
TOTAL ANNUAL RESOURCES	<u>\$ 6,000</u>	<u>\$ 5,000</u>	<u>\$ 5,000</u>	<u>\$ 6,150</u>	23.0%	<u>\$ 4,650</u>

ANNUAL OUTLAYS

(amounts expressed in thousands)

PUBLIC WORKS AND TRANSPORTATION	FY 20 <u>ACTUAL</u>	FY 21 <u>ORIGINAL</u>	FY 22 <u>BUDGET</u>	PERCENT DIFF. FROM FY 21 ORIG	FY 23 FINANCIAL <u>PLAN</u>
<u>Engineering Services</u>					
Capital Outlay	\$ 6,000	\$ 5,000	\$ 6,150	23.0%	\$ 4,650
Total	6,000	5,000	6,150	23.0%	4,650
Total Public Works & Transportation	<u>6,000</u>	<u>5,000</u>	<u>6,150</u>	23.0%	<u>4,650</u>
TOTAL BUDGET	<u>6,000</u>	<u>5,000</u>	<u>6,150</u>	23.0%	<u>4,650</u>
(Expenditures or appropriations)					
TOTAL ANNUAL OUTLAYS	<u>\$ 6,000</u>	<u>\$ 5,000</u>	<u>\$ 6,150</u>	23.0%	<u>\$ 4,650</u>

PROJECT APPROPRIATIONS

(amounts expressed in thousands)

ENGINEERING SERVICES	FY 22 <u>BUDGET</u>	FY 23 FINANCIAL <u>PLAN</u>
CW Channel Culvert Replacement	\$ 800	\$ 850
CW Channel Erosion & Stabilization	600	700
CW Concrete Channel Rehab	400	750
CW Detention Pond Rehab	1,300	525
CW Storm Sewer Extensions	2,150	875
CW Urban Lake Maintenance	250	250
Transportation Related Flood Imp	300	400
Urgt Small Drainage/ Voluntary Buy	350	300
ENGINEERING SERVICES TOTAL	<u>6,150</u>	<u>4,650</u>
Grand Total	<u>\$ 6,150</u>	<u>\$ 4,650</u>

GOLF COURSE

FY 2021 - 2022 & FY 2022 - 2023

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 and funds will be transferred from the Third Penny Sales Tax Fund for equipment purchases.

Absent an accumulated fund balance, FY22 outlays have been aligned 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 20</u>	<u>FY 21</u>	<u>FY 21</u>	<u>FY 22</u>	<u>PERCENT</u>	<u>FY 23</u>
	<u>ACTUAL</u>	<u>ORIGINAL</u>	<u>ESTIMATE</u>	<u>BUDGET</u>	<u>DIFF. FROM</u>	<u>FINANCIAL</u>
					<u>FY 21 EST.</u>	<u>PLAN</u>
Annual Resources						
Revenue	\$ 1,865	\$ 2,551	\$ 2,628	\$ 2,549	-3.0%	\$ 2,633
Transfers In	419	167	205	196	-4.4%	198
Total Resources	2,284	2,718	2,833	2,745	-3.1%	2,831
Annual Outlays						
Budget	2,584	2,720	2,694	2,729	1.3%	2,807
Transfers Out	0	0	0	0	N/A	0
Total Outlays	2,584	2,720	2,694	2,729	1.3%	2,807
Resources Less Outlays	(300)	(2)	139	16		24
Fund Balance						
Beginning Unassigned Fund Balance	438	118	138	277		293
Addition to/(Use of)	(300)	(2)	139	16		24
End of Year	\$ 138	\$ 116	\$ 277	\$ 293		\$ 317

ANNUAL RESOURCES

(amounts expressed in thousands)

	FY 20 <u>ACTUAL</u>	FY 21 <u>ORIGINAL</u>	FY 21 <u>ESTIMATE</u>	FY 22 <u>BUDGET</u>	PERCENT DIFF. FROM FY 21 EST	FY 23 FINANCIAL <u>PLAN</u>
REVENUE ACCOUNT						
<u>General Government</u>						
Culture and Recreation	\$ 1,861	\$ 2,547	\$ 2,625	\$ 2,547	-3.0%	\$ 2,631
Total General Government	1,861	2,547	2,625	2,547	-3.0%	2,631
<u>Investment Income</u>						
Interest Earnings	4	4	3	2	-33.3%	2
Total Investment Income	4	4	3	2	-33.3%	2
<u>Transfers In</u>						
Transfers within Primary Government	344	167	205	196	-4.4%	198
Transfers from Primary Government	75	0	0	0	N/A	0
Total Transfers In	419	167	205	196	-4.4%	198
TOTAL ANNUAL RESOURCES	\$ 2,284	\$ 2,718	\$ 2,833	\$ 2,745	-3.1%	\$ 2,831

ANNUAL OUTLAYS

(amounts expressed in thousands)

	FY 20 <u>ACTUAL</u>	FY 21 <u>ORIGINAL</u>	FY 22 <u>BUDGET</u>	PERCENT DIFF. FROM FY 21 ORIG	FY 23 FINANCIAL <u>PLAN</u>
CULTURAL DEVELOPMENT AND RECREATION					
<u>Park and Recreation</u>					
Other Services/Charges	\$ 2,242	\$ 2,628	\$ 2,606	-0.8%	\$ 2,684
Capital Outlay	342	92	123	33.7%	123
Total	2,584	2,720	2,729	0.3%	2,807
Total Cultural Development & Recreation	2,584	2,720	2,729	0.3%	2,807
TOTAL BUDGET	2,584	2,720	2,729	0.3%	2,807
(Expenditures or appropriations)					
TOTAL ANNUAL OUTLAYS	\$ 2,584	\$ 2,720	\$ 2,729	0.3%	\$ 2,807

TPFA AIR FORCE PL 3 OPERATING

FY 2021 - 2022 & FY 2022 - 2023

OPERATING FUND

580

PROPRIETARY FUND
BUDGETED ON A
CASH BASIS

OVERVIEW

In December 1993, McDonnell-Douglas announced the cessation of operations at the Air Force facility known as Air Force Plant 3 (AFP 3), whereupon the City of Tulsa proceeded to have the United States Air Force convey AFP 3 back to the City as intended when the City deeded the 338 acres to the U. S. Government in 1941. In addition to the land and improvements, the United States gave the City \$10 million to address environmental problems and make improvements to the facilities.

The Mayor's Office, the Chamber of Commerce, PSO, ONG, Asset Management, Legal, Airports and other agencies have worked together to make the property suitable for continued commercial use. The land and improved facilities have been leased to Spirit AeroSystems, Inc., Navistar and Nordam.

BUDGET SUMMARY

The FY22 budget will continue to provide for improvements to the facility.

ANNUAL RESOURCES AND OUTLAYS

(amounts expressed in thousands)

	FY 20 ACTUAL	FY 21 ORIGINAL	FY 21 ESTIMATE	FY 22 BUDGET	PERCENT DIFF. FROM FY 21 EST.	FY 23 FINANCIAL PLAN
Annual Resources						
Revenue	\$ 358	\$ 301	\$ 504	\$ 248	-50.8%	\$ 248
Transfers In	0	0	0	0	N/A	0
Total Resources	358	301	504	248	-50.8%	248
Annual Outlays						
Budget	80	2,100	570	1,996	250.2%	220
Transfers Out	0	0	0	0	N/A	0
Total Outlays	80	2,100	570	1,996	250.2%	220
Resources Less Outlays	278	(1,799)	(66)	(1,748)		28
Fund Balance						
Beginning Unassigned Fund Balance	1,568	1,824	1,846	1,780		32
Addition to/(Use of)	278	(1,799)	(66)	(1,748)		28
End of Year	\$ 1,846	\$ 25	\$ 1,780	\$ 32		\$ 60

ANNUAL RESOURCES

(amounts expressed in thousands)

	<u>FY 20 ACTUAL</u>	<u>FY 21 ORIGINAL</u>	<u>FY 21 ESTIMATE</u>	<u>FY 22 BUDGET</u>	<u>PERCENT DIFF. FROM FY 21 EST</u>	<u>FY 23 FINANCIAL PLAN</u>
REVENUE ACCOUNT						
<u>General Government</u>						
Miscellaneous	\$ 325	\$ 272	\$ 454	\$ 227	-50.0%	\$ 227
Total General Government	325	272	454	227	-50.0%	227
<u>Investment Income</u>						
Interest Earnings	33	29	50	21	-58.0%	21
Total Investment Income	33	29	50	21	-58.0%	21
TOTAL ANNUAL RESOURCES	\$ 358	\$ 301	\$ 504	\$ 248	-50.8%	\$ 248

ANNUAL OUTLAYS

(amounts expressed in thousands)

	<u>FY 20 ACTUAL</u>	<u>FY 21 ORIGINAL</u>	<u>FY 22 BUDGET</u>	<u>PERCENT DIFF. FROM FY 21 ORIG</u>	<u>FY 23 FINANCIAL PLAN</u>
ADMINISTRATIVE AND SUPPORT SERVICES					
<u>Asset Management</u>					
Other Services/Charges	\$ 1	\$ 20	\$ 20	0.0%	\$ 20
Capital Outlay	79	2,080	1,976	-5.0%	200
Total	80	2,100	1,996	-5.0%	220
Total Administrative & Support Services	80	2,100	1,996	-5.0%	220
TOTAL BUDGET	80	2,100	1,996	-5.0%	220
(Expenditures or appropriations)					
TOTAL ANNUAL OUTLAYS	\$ 80	\$ 2,100	\$ 1,996	-5.0%	\$ 220

MERP ADMINISTRATION

FY 2021 - 2022 & FY 2022 - 2023

OPERATING FUND

600

FIDUCIARY FUND
BUDGETED ON A
CASH BASIS

OVERVIEW

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

BUDGET SUMMARY

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

ANNUAL RESOURCES AND OUTLAYS

(amounts expressed in thousands)

	FY 20 ACTUAL	FY 21 ORIGINAL	FY 21 ESTIMATE	FY 22 BUDGET	PERCENT DIFF. FROM FY 21 EST.	FY 23 FINANCIAL PLAN
Annual Resources						
Revenue	\$ 4	\$ 4	\$ 3	\$ 3	0.0%	\$ 3
Transfers In	333	400	400	354	-11.5%	354
Total Resources	337	404	403	357	-11.4%	357
Annual Outlays						
Budget	344	386	423	372	-12.1%	372
Transfers Out	0	0	0	0	N/A	0
Total Outlays	344	386	423	372	-12.1%	372
Resources Less Outlays	(7)	18	(20)	(15)		(15)
Fund Balance						
Beginning Unassigned Fund Balance	64	55	57	37		22
Addition to/(Use of)	(7)	18	(20)	(15)		(15)
End of Year	\$ 57	\$ 73	\$ 37	\$ 22		\$ 7

ANNUAL RESOURCES

(amounts expressed in thousands)

	<u>FY 20</u> <u>ACTUAL</u>	<u>FY 21</u> <u>ORIGINAL</u>	<u>FY 21</u> <u>ESTIMATE</u>	<u>FY 22</u> <u>BUDGET</u>	<u>PERCENT</u> <u>DIFF. FROM</u> <u>FY 21 EST</u>	<u>FY 23</u> <u>FINANCIAL</u> <u>PLAN</u>
REVENUE ACCOUNT						
<u>Investment Income</u>						
Interest Earnings	\$ 4	\$ 4	\$ 3	\$ 3	0.0%	\$ 3
Total Investment Income	4	4	3	3	0.0%	3
<u>Transfers In</u>						
Transfers within Primary Government	333	400	400	354	-11.5%	354
Total Transfers In	333	400	400	354	-11.5%	354
TOTAL ANNUAL RESOURCES	\$ 337	\$ 404	\$ 403	\$ 357	-11.4%	\$ 357

ANNUAL OUTLAYS

(amounts expressed in thousands)

	<u>FY 20</u> <u>ACTUAL</u>	<u>FY 21</u> <u>ORIGINAL</u>	<u>FY 22</u> <u>BUDGET</u>	<u>PERCENT</u> <u>DIFF. FROM</u> <u>FY 21 ORIG</u>	<u>FY 23</u> <u>FINANCIAL</u> <u>PLAN</u>
ADMINISTRATIVE AND SUPPORT SERVICES					
<u>Human Resources</u>					
Personal Services	\$ 339	\$ 346	\$ 332	-4.0%	\$ 332
Materials and Supplies	1	3	3	0.0%	3
Other Services/Charges	4	37	37	0.0%	37
Total	344	386	372	-3.6%	372
Total Administrative & Support Services	344	386	372	-3.6%	372
TOTAL BUDGET	344	386	372	-3.6%	372
(Expenditures or appropriations)					
TOTAL ANNUAL OUTLAYS	\$ 344	\$ 386	\$ 372	-3.6%	\$ 372

TARE REFUSE OPERATING

FY 2021 - 2022 & FY 2022 - 2023

OPERATING FUND

730

PROPRIETARY FUND
BUDGETED ON A
ACCRUAL BASIS

OVERVIEW

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

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

BUDGET SUMMARY

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

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

TARE will begin FY22 with a fund balance of approximately \$12.6 million after reserving for encumbrances and the operating reserve. The payment in lieu of taxes to the General Fund is six and two tenths percent (6.2%).

ANNUAL RESOURCES AND OUTLAYS

(amounts expressed in thousands)

	<u>FY 20 ACTUAL</u>	<u>FY 21 ORIGINAL</u>	<u>FY 21 ESTIMATE</u>	<u>FY 22 BUDGET</u>	<u>PERCENT DIFF. FROM FY 21 EST.</u>	<u>FY 23 FINANCIAL PLAN</u>
Annual Resources						
Revenue	\$ 27,233	\$ 27,245	\$ 27,447	\$ 27,578	0.5%	\$ 27,578
Transfers In	0	0	0	0	N/A	0
Total Resources	27,233	27,245	27,447	27,578	0.5%	27,578
Annual Outlays						
Budget	23,192	27,159	26,684	27,685	3.8%	28,873
Transfers Out	51	1,596	1,622	1,584	-2.3%	1,574
Total Outlays	23,243	28,755	28,306	29,269	3.4%	30,447
Resources Less Outlays	3,990	(1,510)	(859)	(1,691)		(2,869)
Fund Balance						
Beginning Unassigned Fund Balance	14,251	16,508	18,241	17,382		15,691
Addition to/(Use of)	3,990	(1,510)	(859)	(1,691)		(2,869)
Operating Reserve (16.66%)	(4,594)	(4,594)	(4,689)	(4,594)		(4,689)
End of Year	\$ 13,647	\$ 10,404	\$ 12,693	\$ 11,097		\$ 8,133

ANNUAL RESOURCES

(amounts expressed in thousands)

REVENUE ACCOUNT	FY 20 ACTUAL	FY 21 ORIGINAL	FY 21 ESTIMATE	FY 22 BUDGET	PERCENT DIFF. FROM FY 21 EST	FY 23 FINANCIAL PLAN
Enterprise						
Refuse Revenue	\$ 26,720	\$ 26,746	\$ 26,993	\$ 27,207	0.8%	\$ 27,207
Miscellaneous Utility Revenue	79	100	105	100	-4.8%	100
Total Enterprise	26,799	26,846	27,098	27,307	0.8%	27,307
Investment Income						
Interest Earnings	388	374	301	246	-18.3%	246
Total Investment Income	388	374	301	246	-18.3%	246
Miscellaneous						
Sale of City Property	24	0	26	0	-100.0%	0
Other	22	25	22	25	13.6%	25
Total Miscellaneous	46	25	48	25	-47.9%	25
TOTAL ANNUAL RESOURCES	\$ 27,233	\$ 27,245	\$ 27,447	\$ 27,578	0.5%	\$ 27,578

ANNUAL OUTLAYS

(amounts expressed in thousands)

PUBLIC WORKS AND TRANSPORTATION	FY 20 ACTUAL	FY 21 ORIGINAL	FY 22 BUDGET	PERCENT DIFF. FROM FY 21 ORIG	FY 23 FINANCIAL PLAN
Streets and Stormwater					
Personal Services	\$ 3,772	\$ 3,884	\$ 3,969	2.2%	\$ 3,971
Materials and Supplies	351	398	442	11.1%	435
Other Services/Charges	17,446	20,917	21,466	2.6%	21,775
Capital Outlay	173	1,202	786	-34.6%	1,796
Total	21,742	26,401	26,663	1.0%	27,977
Water and Sewer					
Personal Services	52	0	0	N/A	0
Materials and Supplies	1	0	0	N/A	0
Total	53	0	0	N/A	0
Total Public Works & Transportation	21,795	26,401	26,663	1.0%	27,977
ADMINISTRATIVE AND SUPPORT SERVICES					
Finance					
Personal Services	303	0	0	N/A	0
Materials and Supplies	4	0	0	N/A	0
Other Services/Charges	128	0	0	N/A	0
Total	435	0	0	N/A	0
Information Technology					
Personal Services	228	0	0	N/A	0
Materials and Supplies	8	0	0	N/A	0
Other Services/Charges	57	0	0	N/A	0
Capital Outlay	0	52	52	0.0%	52
Total	293	52	52	0.0%	52

	FY 20 ACTUAL	FY 21 ORIGINAL	FY 22 BUDGET	PERCENT DIFF. FROM FY 21 ORIG	FY 23 FINANCIAL PLAN
<u>Customer Care</u>					
Personal Services	179	0	0	N/A	0
Materials and Supplies	2	0	0	N/A	0
Other Services/Charges	5	0	0	N/A	0
Total	186	0	0	N/A	0
<u>Asset Management</u>					
Personal Services	75	66	55	-16.7%	55
Materials and Supplies	23	55	55	0.0%	55
Other Services/Charges	299	530	785	48.1%	659
Capital Outlay	86	55	75	36.4%	75
Total	483	706	970	37.4%	844
Total Administrative & Support Services	1,397	758	1,022	34.8%	896
TOTAL BUDGET	23,192	27,159	27,685	1.9%	28,873
(Expenditures or appropriations)					

	FY 20 ACTUAL	FY 21 ORIGINAL	FY 22 BUDGET	PERCENT DIFF. FROM FY 21 ORIG	FY 23 FINANCIAL PLAN
<u>Transfers Out</u>					
TARE Revenue Bonds	51	0	0	N/A	0
Operational support - Asset Mgt	0	63	69	9.5%	70
Operational support - Info Tech	0	302	238	-21.2%	241
Operational support - Finance	0	537	544	1.3%	529
Operational support - Customer Care	0	180	198	10.0%	197
Operational support - Streets&Storm	0	453	476	5.1%	478
Operational support - Water&Sewer	0	61	59	-3.3%	59
TOTAL TRANSFERS OUT	51	1,596	1,584	-0.8%	1,574
TOTAL ANNUAL OUTLAYS	\$ 23,243	\$ 28,755	\$ 29,269	1.8%	\$ 30,447

TMUA WATER OPERATING

FY 2021 - 2022 & FY 2022 - 2023

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 five and no tenths percent (5.0%) of projected revenues from annual water sales. TMUA established two other reserves in FY08, a rate stabilization reserve and a capital projects reserve. Those reserves will be funded over time as resources are available. The FY22 beginning fund balance of \$18,667,000 reflects the cash balance in the fund after reserving for encumbrances and the five and no tenths percent (5.0%) operating reserve.

No rate increase is projected for FY22 and the FY23 financial plan. In FY22, the year-end balance after reserving for the 5 percent cash operating reserve is estimated to be positive. The payment in lieu of taxes to the General Fund is six and ninety-five hundredths (6.95%). The capital reserve is being increased by \$10,700,000 in FY22. The authority is looking at funding the Lead and Copper Rule impacts and automatic meter reading expansion.

ANNUAL RESOURCES AND OUTLAYS

(amounts expressed in thousands)

	FY 20 ACTUAL	FY 21 ORIGINAL	FY 21 ESTIMATE	FY 22 BUDGET	PERCENT DIFF. FROM FY 21 EST.	FY 23 FINANCIAL PLAN
Annual Resources						
Revenue	\$ 123,234	\$ 125,015	\$ 127,940	\$ 127,147	-0.6%	\$ 126,640
Transfers In	0	10,759	10,781	11,096	2.9%	11,082
Total Resources	123,234	135,774	138,721	138,243	-0.3%	137,722
Annual Outlays						
Budget	81,193	95,866	95,788	95,746	0.0%	93,145
Transfers Out	35,035	37,305	37,460	28,559	-23.8%	53,691
Total Outlays	116,228	133,171	133,248	124,305	-6.7%	146,836
Resources Less Outlays	7,006	2,603	5,473	13,938		(9,114)
Fund Balance						
Beginning Unassigned Fund Balance	21,032	22,713	28,038	33,511		47,449
Addition to/(Use of)	7,006	2,603	5,473	13,938		(9,114)
Operating Reserve (5%)	(5,870)	(5,870)	(5,844)	(6,032)		(6,006)
Capital Reserve	0	(9,000)	(9,000)	(19,700)		(19,700)
End of Year	\$ 22,168	\$ 10,446	\$ 18,667	\$ 21,717		\$ 12,629

ANNUAL RESOURCES

(amounts expressed in thousands)

	FY 20 <u>ACTUAL</u>	FY 21 <u>ORIGINAL</u>	FY 21 <u>ESTIMATE</u>	FY 22 <u>BUDGET</u>	PERCENT DIFF. FROM FY 21 EST	FY 23 <u>FINANCIAL PLAN</u>
REVENUE ACCOUNT						
<u>Licenses, Permits, and Fees</u>						
Nonbusiness Licenses	\$ 20	\$ 17	\$ 17	\$ 17	0.0%	\$ 17
Total Licenses, Permits, and Fees	20	17	17	17	0.0%	17
<u>General Government</u>						
General Government Revenue	1	1	0	1	N/A	1
Public Works and Transportation	19	10	13	13	0.0%	13
Culture and Recreation	30	45	37	37	0.0%	37
Miscellaneous	483	461	466	466	0.0%	466
Total General Government	533	517	516	517	0.2%	517
<u>Enterprise</u>						
Water Revenue	118,139	120,778	124,020	124,061	0.0%	123,538
Miscellaneous Utility Revenue	830	550	689	550	-20.2%	566
Total Enterprise	118,969	121,328	124,709	124,611	-0.1%	124,104
<u>Investment Income</u>						
Interest Earnings	3,093	2,968	2,175	1,835	-15.6%	1,835
Total Investment Income	3,093	2,968	2,175	1,835	-15.6%	1,835
<u>Transfers In</u>						
Transfers from Primary Government	0	10,759	10,781	11,096	2.9%	11,082
Total Transfers In	0	10,759	10,781	11,096	2.9%	11,082
<u>Miscellaneous</u>						
Reimbursements	69	77	81	81	0.0%	81
Sale of City Property	270	0	356	0	-100.0%	0
Other	280	108	86	86	0.0%	86
Total Miscellaneous	619	185	523	167	-68.1%	167
TOTAL ANNUAL RESOURCES	\$ 123,234	\$ 135,774	\$ 138,721	\$ 138,243	-0.3%	\$ 137,722

ANNUAL OUTLAYS

(amounts expressed in thousands)

	FY 20 <u>ACTUAL</u>	FY 21 <u>ORIGINAL</u>	FY 22 <u>BUDGET</u>	PERCENT DIFF. FROM FY 21 ORIG	FY 23 <u>FINANCIAL PLAN</u>
PUBLIC WORKS AND TRANSPORTATION					
<u>Engineering Services</u>					
Personal Services	\$ 3,003	\$ 0	\$ 38	N/A	\$ 38
Materials and Supplies	74	0	0	N/A	0
Other Services/Charges	476	517	602	16.4%	634
Capital Outlay	137	231	33	-85.7%	65
Total	3,690	748	673	-10.0%	737

	FY 20	FY 21	FY 22	PERCENT DIFF. FROM FY 21 ORIG	FY 23 FINANCIAL PLAN
	ACTUAL	ORIGINAL	BUDGET		
<u>Streets and Stormwater</u>					
Personal Services	355	0	0	N/A	0
Materials and Supplies	2	0	0	N/A	0
Other Services/Charges	17	11	10	-9.1%	10
Total	374	11	10	-9.1%	10
<u>Water and Sewer</u>					
Personal Services	23,127	31,852	32,852	3.1%	32,865
Materials and Supplies	7,712	9,812	10,923	11.3%	10,981
Other Services/Charges	24,570	29,185	30,071	3.0%	29,997
Capital Outlay	2,185	9,733	6,805	-30.1%	4,158
Total	57,594	80,582	80,651	0.1%	78,001
Total Public Works & Transportation	61,658	81,341	81,334	0.0%	78,748
ADMINISTRATIVE AND SUPPORT SERVICES					
<u>Finance</u>					
Personal Services	1,771	0	0	N/A	0
Materials and Supplies	22	0	0	N/A	0
Other Services/Charges	596	0	0	N/A	0
Total	2,389	0	0	N/A	0
<u>Information Technology</u>					
Personal Services	1,444	0	0	N/A	0
Materials and Supplies	42	0	0	N/A	0
Other Services/Charges	360	54	54	0.0%	54
Capital Outlay	0	208	208	0.0%	208
Total	1,846	262	262	0.0%	262
<u>Customer Care</u>					
Personal Services	672	0	0	N/A	0
Materials and Supplies	7	0	0	N/A	0
Other Services/Charges	18	0	0	N/A	0
Total	697	0	0	N/A	0
<u>Asset Management</u>					
Personal Services	166	0	0	N/A	0
Materials and Supplies	18	0	0	N/A	0
Other Services/Charges	460	0	0	N/A	0
Capital Outlay	2	75	35	-53.3%	50
Total	646	75	35	-53.3%	50
Total Administrative & Support Services	5,578	337	297	-11.9%	312
TOTAL BUDGET	67,236	81,678	81,631	-0.1%	79,060
(Expenditures or appropriations)					
DEBT SERVICE					
	13,957	14,188	14,115	-0.5%	14,085
Total	13,957	14,188	14,115		14,085

	FY 20	FY 21	FY 22	PERCENT DIFF. FROM	FY 23
<u>Transfers Out</u>	<u>ACTUAL</u>	<u>ORIGINAL</u>	<u>BUDGET</u>	<u>FY 21 ORIG</u>	<u>FINANCIAL PLAN</u>
Water Capital Projects Transfer	35,035	27,300	18,160	-33.5%	43,299
Operational support - Asset Mgt	0	775	901	16.3%	913
Operational support - Info Tech	0	1,918	1,755	-8.5%	1,766
Operational support - Finance	0	3,016	3,018	0.1%	2,947
Operational support - Customer Care	0	655	743	13.4%	741
Operational support - Engineering Svs	0	3,290	3,535	7.4%	3,578
Operational support - Streets&Storm	0	351	447	27.4%	447
TOTAL TRANSFERS OUT	35,035	37,305	28,559	-23.4%	53,691
TOTAL ANNUAL OUTLAYS	\$ 116,228	\$ 133,171	\$ 124,305	-6.7%	\$ 146,836

TMUA WATER CAPITAL PROJECTS

FY 2021 - 2022 & FY 2022 - 2023

CAPITAL FUND

7400

PROPRIETARY FUND
BUDGETED ON A
ACCRUAL BASIS

OVERVIEW

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

BUDGET SUMMARY

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 20</u>	<u>FY 21</u>	<u>FY 21</u>	<u>FY 22</u>	<u>PERCENT</u>	<u>FY 23</u>
	<u>ACTUAL</u>	<u>ORIGINAL</u>	<u>ESTIMATE</u>	<u>BUDGET</u>	<u>DIFF. FROM</u>	<u>FINANCIAL</u>
					<u>FY 21 EST.</u>	<u>PLAN</u>
Annual Resources						
Revenue	\$ 0	\$ 0	\$ 0	\$ 0	N/A	\$ 0
Transfers In	35,894	27,300	27,300	18,160	-33.5%	43,299
Total Resources	35,894	27,300	27,300	18,160	-33.5%	43,299
Annual Outlays						
Budget	35,035	27,300	27,300	18,160	-33.5%	43,299
Transfers Out	0	0	0	0	N/A	0
Total Outlays	35,035	27,300	27,300	18,160	-33.5%	43,299
Resources Less Outlays	859	0	0	0		0
Fund Balance						
Beginning Unassigned Fund Balance	653	1,268	1,512	1,512		1,512
Addition to/(Use of)	859	0	0	0		0
End of Year	\$ 1,512	\$ 1,268	\$ 1,512	\$ 1,512		\$ 1,512

ANNUAL RESOURCES

(amounts expressed in thousands)

REVENUE ACCOUNT	FY 20 <u>ACTUAL</u>	FY 21 <u>ORIGINAL</u>	FY 21 <u>ESTIMATE</u>	FY 22 <u>BUDGET</u>	PERCENT DIFF. FROM FY 21 EST	FY 23 FINANCIAL <u>PLAN</u>
<u>Transfers In</u>						
Transfers from Component Units	\$ 35,894	\$ 27,300	\$ 27,300	\$ 18,160	-33.5%	\$ 43,299
Total Transfers In	35,894	27,300	27,300	18,160	-33.5%	43,299
TOTAL ANNUAL RESOURCES	<u>\$ 35,894</u>	<u>\$ 27,300</u>	<u>\$ 27,300</u>	<u>\$ 18,160</u>	-33.5%	<u>\$ 43,299</u>

ANNUAL OUTLAYS

(amounts expressed in thousands)

PUBLIC WORKS AND TRANSPORTATION	FY 20 <u>ACTUAL</u>	FY 21 <u>ORIGINAL</u>	FY 22 <u>BUDGET</u>	PERCENT DIFF. FROM FY 21 ORIG	FY 23 FINANCIAL <u>PLAN</u>
<u>Engineering Services</u>					
Capital Outlay	\$ 33,653	\$ 25,918	\$ 15,870	-38.8%	\$ 42,980
Total	33,653	25,918	15,870	-38.8%	42,980
<u>Water and Sewer</u>					
Capital Outlay	1,382	1,382	1,000	-27.6%	319
Total	1,382	1,382	1,000	-27.6%	319
Total Public Works & Transportation	<u>35,035</u>	<u>27,300</u>	<u>16,870</u>	-38.2%	<u>43,299</u>
ADMINISTRATIVE AND SUPPORT SERVICES					
<u>Information Technology</u>					
Capital Outlay	0	0	1,290	N/A	0
Total	0	0	1,290	N/A	0
Total Administrative & Support Services	0	0	1,290	N/A	0
TOTAL BUDGET	<u>35,035</u>	<u>27,300</u>	<u>18,160</u>	-33.5%	<u>43,299</u>
(Expenditures or appropriations)					
TOTAL ANNUAL OUTLAYS	<u>\$ 35,035</u>	<u>\$ 27,300</u>	<u>\$ 18,160</u>	-33.5%	<u>\$ 43,299</u>

PROJECT APPROPRIATIONS

(amounts expressed in thousands)

	FY 22	FY 23
	BUDGET	FINANCIAL
		PLAN
ENGINEERING SERVICES		
23rd & Jackson Site Improvemen	\$ 1,264	\$ 1,264
AB Jewell WTP Lab Prep Room Remodel	583	0
AB Jewell WTP Site Improvements	200	0
ABJ Clarifier Upgrades/Rehabilitation	0	7,636
ABJ WTP Filter Gallery Pipe and Concrete Replacement	0	1,126
Connecting Dead End 12" Mains	350	350
CW - Large Water Valve Replacem	100	100
CW - Transmission Line Condition Assessment	0	200
CW - Water Line Relocations	900	900
CW - Water Mains Replacement	11,163	11,498
Economic Development Citywide	500	500
Eucha Dam Anchoring	0	15,900
Facility Roof Repairs Citywide	0	618
Grand River Pump Station Refurb	70	700
Lead Service Line Inventory	690	710
Raw Water Flowlines Repairs Oologah	0	250
Raw Water Flowlines Repairs Spavinaw	0	250
Spavinaw Creek Bridge Replacement	0	272
Water Vault & Large Meter Upgrades	0	206
Woods Pump Station Refurbishment	50	500
ENGINEERING SERVICES TOTAL	15,870	42,980
INFORMATION TECHNOLOGY		
COT Fiber: 56 & Garnett - 51 & 129	1,290	0
INFORMATION TECHNOLOGY TOTAL	1,290	0
WATER AND SEWER		
CW - Automatic Meter Reading	0	319
Emergency Waterline Repair Con	1,000	0
WATER AND SEWER TOTAL	1,000	319
Grand Total	\$ 18,160	\$ 43,299

TMUA SEWER OPERATING

FY 2021 - 2022 & FY 2022 - 2023

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 five and no tenths percent (5.0%) percent of projected annual sanitary sewer service charges. They established two other reserves in FY08, a rate stabilization reserve and a capital projects reserve. Those reserves will be funded over time as resources are available.

A three and no tenths percent (3.0%) rate increase is projected for FY22 and a seven and no tenths percent (7.0%) rate increase for FY23 financial plan. The increase is needed to support debt service and the Authority's goal of funding more capital projects from cash rather than debt. In FY22, the year-end balance after reserving for the five and no tenths percent (5.0%) cash operating reserve is estimated to be positive. The payment in lieu of taxes to the General Fund is six and two tenths percent (6.2%).

ANNUAL RESOURCES AND OUTLAYS

(amounts expressed in thousands)

	FY 20 ACTUAL	FY 21 ORIGINAL	FY 21 ESTIMATE	FY 22 BUDGET	PERCENT DIFF. FROM FY 21 EST.	FY 23 FINANCIAL PLAN
Annual Resources						
Revenue	\$ 124,510	\$ 124,922	\$ 127,816	\$ 128,198	0.3%	\$ 134,149
Transfers In	0	0	0	0	N/A	0
Total Resources	124,510	124,922	127,816	128,198	0.3%	134,149
Annual Outlays						
Budget	83,613	85,768	83,739	82,019	-2.1%	85,436
Transfers Out	25,344	47,805	56,071	55,446	-1.1%	46,584
Total Outlays	108,957	133,573	139,810	137,465	-1.7%	132,020
Resources Less Outlays	15,553	(8,651)	(11,994)	(9,267)		2,129
Fund Balance						
Beginning Unassigned Fund Balance	12,058	17,913	27,611	15,617		6,350
Addition to/(Use of)	15,553	(8,651)	(11,994)	(9,267)		2,129
Operating Reserve (5%)	(5,986)	(5,986)	(6,274)	(6,183)		(6,481)
End of Year	\$ 21,625	\$ 3,276	\$ 9,343	\$ 167		\$ 1,998

ANNUAL RESOURCES

(amounts expressed in thousands)

	<u>FY 20</u> <u>ACTUAL</u>	<u>FY 21</u> <u>ORIGINAL</u>	<u>FY 21</u> <u>ESTIMATE</u>	<u>FY 22</u> <u>BUDGET</u>	<u>PERCENT</u> <u>DIFF. FROM</u> <u>FY 21 EST</u>	<u>FY 23</u> <u>FINANCIAL</u> <u>PLAN</u>
REVENUE ACCOUNT						
<u>Licenses, Permits, and Fees</u>						
Nonbusiness Licenses	\$ 195	\$ 207	\$ 113	\$ 113	0.0%	\$ 113
Total Licenses, Permits, and Fees	195	207	113	113	0.0%	113
<u>General Government</u>						
General Government Revenue	5	3	5	5	0.0%	5
Total General Government	5	3	5	5	0.0%	5
<u>Enterprise</u>						
Sewer Revenue	122,131	122,784	125,833	126,739	0.7%	132,690
Miscellaneous Utility Revenue	163	218	237	237	0.0%	237
Total Enterprise	122,294	123,002	126,070	126,976	0.7%	132,927
<u>Fines and Forfeitures</u>						
Other Fines and Forfeitures	236	75	249	249	0.0%	249
Total Fines and Forfeitures	236	75	249	249	0.0%	249
<u>Investment Income</u>						
Interest Earnings	1,516	1,567	1,157	800	-30.9%	800
Total Investment Income	1,516	1,567	1,157	800	-30.9%	800
<u>Miscellaneous</u>						
Reimbursements	26	21	82	21	-74.4%	21
Recoveries	48	29	18	18	0.0%	18
Sale of City Property	177	0	106	0	-100.0%	0
Other	13	18	16	16	0.0%	16
Total Miscellaneous	264	68	222	55	-75.2%	55
TOTAL ANNUAL RESOURCES	\$ 124,510	\$ 124,922	\$ 127,816	\$ 128,198	0.3%	\$ 134,149

ANNUAL OUTLAYS

(amounts expressed in thousands)

	<u>FY 20</u> <u>ACTUAL</u>	<u>FY 21</u> <u>ORIGINAL</u>	<u>FY 22</u> <u>BUDGET</u>	<u>PERCENT</u> <u>DIFF. FROM</u> <u>FY 21 ORIG</u>	<u>FY 23</u> <u>FINANCIAL</u> <u>PLAN</u>
PUBLIC WORKS AND TRANSPORTATION					
<u>Engineering Services</u>					
Personal Services	\$ 2,803	\$ 0	\$ 38	N/A	\$ 38
Materials and Supplies	66	0	0	N/A	0
Other Services/Charges	1,108	1,331	1,414	6.2%	1,432
Capital Outlay	80	311	33	-89.4%	21
Total	4,057	1,642	1,485	-9.6%	1,491

	FY 20	FY 21	FY 22	PERCENT DIFF. FROM FY 21 ORIG	FY 23 FINANCIAL PLAN
	ACTUAL	ORIGINAL	BUDGET		
<u>Streets and Stormwater</u>					
Personal Services	15	0	0	N/A	0
Materials and Supplies	6	0	0	N/A	0
Other Services/Charges	32	7	2	-71.4%	2
Total	53	7	2	-71.4%	2
<u>Water and Sewer</u>					
Personal Services	20,661	14,177	14,560	2.7%	14,516
Materials and Supplies	3,862	3,151	3,057	-3.0%	3,052
Other Services/Charges	20,227	26,112	24,281	-7.0%	24,685
Capital Outlay	1,344	9,613	6,629	-31.0%	6,842
Total	46,094	53,053	48,527	-8.5%	49,095
Total Public Works & Transportation	50,204	54,702	50,014	-8.6%	50,588
ADMINISTRATIVE AND SUPPORT SERVICES					
<u>Finance</u>					
Personal Services	1,472	0	0	N/A	0
Materials and Supplies	20	0	0	N/A	0
Other Services/Charges	551	0	0	N/A	0
Total	2,043	0	0	N/A	0
<u>Information Technology</u>					
Personal Services	1,267	0	0	N/A	0
Materials and Supplies	32	0	0	N/A	0
Other Services/Charges	319	46	46	0.0%	46
Capital Outlay	4	64	64	0.0%	64
Total	1,622	110	110	0.0%	110
<u>Customer Care</u>					
Personal Services	628	0	0	N/A	0
Materials and Supplies	7	0	0	N/A	0
Other Services/Charges	17	0	0	N/A	0
Total	652	0	0	N/A	0
<u>Asset Management</u>					
Personal Services	149	0	0	N/A	0
Materials and Supplies	18	0	0	N/A	0
Other Services/Charges	435	0	0	N/A	0
Capital Outlay	0	40	0	-100.0%	0
Total	602	40	0	-100.0%	0
Total Administrative & Support Services	4,919	150	110	-26.7%	110
TOTAL BUDGET	55,123	54,852	50,124	-8.6%	50,698
(Expenditures or appropriations)					
DEBT SERVICE					
	28,490	30,916	31,895	3.2%	34,738
Total	28,490	30,916	31,895		34,738

	FY 20	FY 21	FY 22	PERCENT DIFF. FROM	FY 23 FINANCIAL
<u>Transfers Out</u>	<u>ACTUAL</u>	<u>ORIGINAL</u>	<u>BUDGET</u>	<u>FY 21 ORIG</u>	<u>PLAN</u>
Sewer Capital Projects Transfer	25,344	28,021	35,497	26.7%	26,684
Sinking Fund	0	944	546	-42.2%	520
Operational support - Asset Mgt	0	689	816	18.4%	826
Operational support - Info Tech	0	1,774	1,298	-26.8%	1,309
Operational support - Finance	0	2,614	2,728	4.4%	2,658
Operational support - Customer Care	0	655	743	13.4%	741
Operational support - Engineering Svs	0	2,983	3,413	14.4%	3,450
Operational support - Streets&Storm	0	73	64	-12.3%	64
Operational support - Water&Sewer	0	10,052	10,341	2.9%	10,332
TOTAL TRANSFERS OUT	25,344	47,805	55,446	16.0%	46,584
TOTAL ANNUAL OUTLAYS	\$ 108,957	\$ 133,573	\$ 137,465	2.9%	\$ 132,020

TMUA SEWER CAPITAL PROJECTS

FY 2021 - 2022 & FY 2022 - 2023

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

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 also listed at the end of this fund summary.

ANNUAL RESOURCES AND OUTLAYS

(amounts expressed in thousands)

	<u>FY 20 ACTUAL</u>	<u>FY 21 ORIGINAL</u>	<u>FY 21 ESTIMATE</u>	<u>FY 22 BUDGET</u>	<u>PERCENT DIFF. FROM FY 21 EST.</u>	<u>FY 23 FINANCIAL PLAN</u>
Annual Resources						
Revenue	\$ 0	\$ 0	\$ 0	\$ 0	N/A	\$ 0
Transfers In	24,700	28,021	28,021	35,497	26.7%	26,684
Total Resources	24,700	28,021	28,021	35,497	26.7%	26,684
Annual Outlays						
Budget	25,344	28,021	28,021	35,497	26.7%	26,684
Transfers Out	0	0	0	0	N/A	0
Total Outlays	25,344	28,021	28,021	35,497	26.7%	26,684
Resources Less Outlays	(644)	0	0	0		0
Fund Balance						
Beginning Unassigned Fund Balance	644	0	0	0		0
Addition to/(Use of)	(644)	0	0	0		0
End of Year	\$ 0	\$ 0	\$ 0	\$ 0		\$ 0

ANNUAL RESOURCES

(amounts expressed in thousands)

REVENUE ACCOUNT	FY 20 <u>ACTUAL</u>	FY 21 <u>ORIGINAL</u>	FY 21 <u>ESTIMATE</u>	FY 22 <u>BUDGET</u>	PERCENT DIFF. FROM FY 21 EST	FY 23 FINANCIAL <u>PLAN</u>
<u>Transfers In</u>						
Transfers from Component Units	\$ 24,700	\$ 28,021	\$ 28,021	\$ 35,497	26.7%	\$ 26,684
Total Transfers In	24,700	28,021	28,021	35,497	26.7%	26,684
TOTAL ANNUAL RESOURCES	<u>\$ 24,700</u>	<u>\$ 28,021</u>	<u>\$ 28,021</u>	<u>\$ 35,497</u>	26.7%	<u>\$ 26,684</u>

ANNUAL OUTLAYS

(amounts expressed in thousands)

PUBLIC WORKS AND TRANSPORTATION	FY 20 <u>ACTUAL</u>	FY 21 <u>ORIGINAL</u>	FY 22 <u>BUDGET</u>	PERCENT DIFF. FROM FY 21 ORIG	FY 23 FINANCIAL <u>PLAN</u>
<u>Engineering Services</u>					
Capital Outlay	\$ 24,593	\$ 27,453	\$ 32,808	19.5%	\$ 23,939
Total	24,593	27,453	32,808	19.5%	23,939
<u>Water and Sewer</u>					
Capital Outlay	751	568	2,689	373.4%	2,745
Total	751	568	2,689	373.4%	2,745
Total Public Works & Transportation	<u>25,344</u>	<u>28,021</u>	<u>35,497</u>	26.7%	<u>26,684</u>
TOTAL BUDGET	<u>25,344</u>	<u>28,021</u>	<u>35,497</u>	26.7%	<u>26,684</u>
(Expenditures or appropriations)					
TOTAL ANNUAL OUTLAYS	<u>\$ 25,344</u>	<u>\$ 28,021</u>	<u>\$ 35,497</u>	26.7%	<u>\$ 26,684</u>

PROJECT APPROPRIATIONS

(amounts expressed in thousands)

	FY 22	FY 23
	BUDGET	FINANCIAL
		PLAN
ENGINEERING SERVICES		
Areawide Point Repairs	\$ 3,000	\$ 3,000
Cherry Creek LS Capacity Imp	2,063	0
Coal Creek Rehabilitation	0	328
Concrete Pipe Replacement	4,958	0
Crow Creek Rehab & Relief	0	498
Economic Development Citywide	500	500
Force Main Condition Assessment	450	463
Haikey Interceptor Rehab Phase 2	164	0
HC WWTP Anaerobic Digester Addition	1,475	2,969
HC WWTP Dewatering Facility	258	504
HC WWTP Primary Clarifier Addition	874	8,523
Interceptor Condition Assessment	731	0
Lift Station Replacements/Upgr	1,214	1,294
Manhole Condition Assess and Rehab	3,000	3,000
NS WWTP Digester Lid Repair Phase 1	3,327	0
Sewer Rehab Area Wide	2,500	2,500
SS WWTP Digester Feed Piping Improvements	0	13
SS WWTP Digester Liquid Loadout	4	39
SS WWTP Lagoon No. 7 Connection	21	219
SS WWTP Replace Sludge Trnfr Piping	8	89
Street Package - Sewer Rehab	3,500	0
Unsewered Areas Areawide	3,150	0
Upper Joe Creek - East Branch	252	0
West Bank Lift Station Improvements	1,359	0
ENGINEERING SERVICES TOTAL	32,808	23,939
WATER AND SEWER		
Emergency Sewer Repr, Rehab, Replc	2,200	2,200
HC SAMS Equipment Replacements	489	545
WATER AND SEWER TOTAL	2,689	2,745
Grand Total	\$ 35,497	\$ 26,684

RMUA GENERAL OPERATING

FY 2021 - 2022 & FY 2022 - 2023

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 FY22, revenues are expected to exceed outlays by \$841,000, contributing to the estimated year-end fund balance of \$1,607,000.

ANNUAL RESOURCES AND OUTLAYS

(amounts expressed in thousands)

	FY 20 ACTUAL	FY 21 ORIGINAL	FY 21 ESTIMATE	FY 22 BUDGET	PERCENT DIFF. FROM FY 21 EST.	FY 23 FINANCIAL PLAN
Annual Resources						
Revenue	\$ 3,049	\$ 3,778	\$ 3,690	\$ 4,167	12.9%	\$ 4,167
Transfers In	328	243	240	233	-2.9%	233
Total Resources	3,377	4,021	3,930	4,400	12.0%	4,400
Annual Outlays						
Budget	2,903	3,559	4,363	3,559	-18.4%	3,110
Transfers Out	0	0	0	0	N/A	0
Total Outlays	2,903	3,559	4,363	3,559	-18.4%	3,110
Resources Less Outlays	474	462	(433)	841		1,290
Fund Balance						
Beginning Unassigned Fund Balance	1,725	2,055	2,199	1,766		2,607
Addition to/(Use of)	474	462	(433)	841		1,290
Operating Reserve (24.00%)	(1,000)	(1,000)	(1,000)	(1,000)		(1,000)
End of Year	\$ 1,199	\$ 1,517	\$ 766	\$ 1,607		\$ 2,897

ANNUAL RESOURCES

(amounts expressed in thousands)

	<u>FY 20 ACTUAL</u>	<u>FY 21 ORIGINAL</u>	<u>FY 21 ESTIMATE</u>	<u>FY 22 BUDGET</u>	PERCENT DIFF. FROM FY 21 EST	FY 23 FINANCIAL PLAN
REVENUE ACCOUNT						
<u>General Government</u>						
General Government Revenue	\$ 328	\$ 243	\$ 240	\$ 232	-3.3%	\$ 232
Total General Government	328	243	240	232	-3.3%	232
<u>Enterprise</u>						
Sewer Revenue	2,721	3,535	3,450	3,935	14.1%	3,935
Total Enterprise	2,721	3,535	3,450	3,935	14.1%	3,935
<u>Transfers In</u>						
Transfers from Related Entities	328	243	240	233	-2.9%	233
Total Transfers In	328	243	240	233	-2.9%	233
TOTAL ANNUAL RESOURCES	\$ 3,377	\$ 4,021	\$ 3,930	\$ 4,400	12.0%	\$ 4,400

ANNUAL OUTLAYS

(amounts expressed in thousands)

	<u>FY 20 ACTUAL</u>	<u>FY 21 ORIGINAL</u>	<u>FY 22 BUDGET</u>	PERCENT DIFF. FROM FY 21 ORIG	FY 23 FINANCIAL PLAN
<u>Regional Metropolitan Utility Authority (RMUA)</u>					
Other Services/Charges	\$ 2,791	\$ 3,074	\$ 3,074	0.0%	\$ 3,110
Capital Outlay	112	485	485	0.0%	0
TOTAL BUDGET	2,903	3,559	3,559	0.0%	3,110
(Expenditures or appropriations)					
TOTAL ANNUAL OUTLAYS	\$ 2,903	\$ 3,559	\$ 3,559	0.0%	\$ 3,110