

## Section 3

# FUNDS

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

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



### **WHAT IS "BUDGETARY BASIS"?**

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

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

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

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

 Cash Basis    Accrual Basis    Modified Accrual Basis

Refers to chart colors on the previous page.

### **BUDGET METHODS**

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

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

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

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

### **ACCOUNTING METHODS**

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

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

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

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

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

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

### **MUNICIPAL BUDGET ACT FUNDS NOT INCLUDED IN THE ANNUAL BUDGET DOCUMENT**

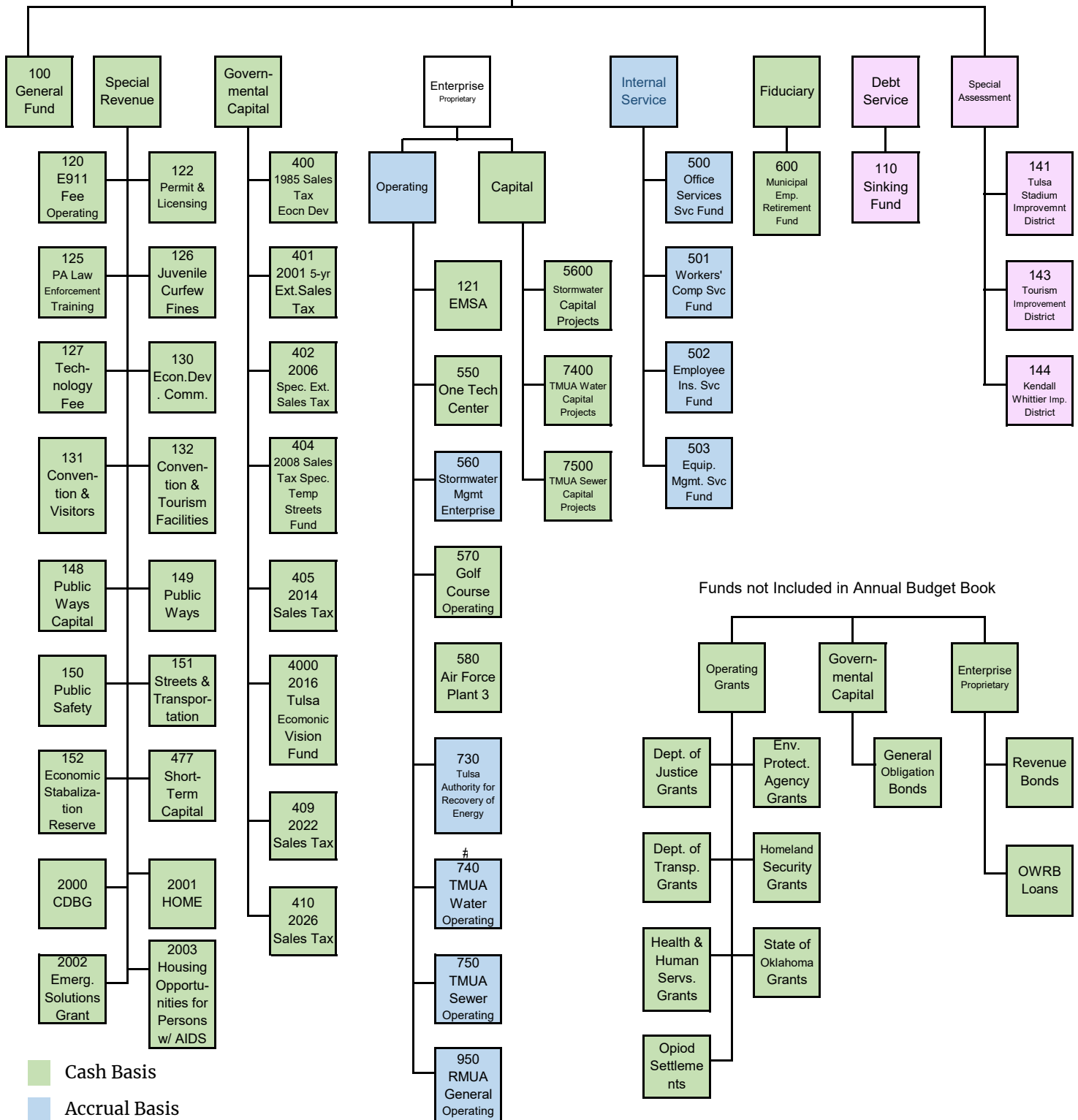
The City of Tulsa does not include all of the funds subject to the Municipal Budget Act in its Annual Budget document. The exception is the HUD Grants, which are included. Revenues such as General Obligation and Revenue Bonds, OWRB Loans, Department of Justice Grants, Homeland Security Grants, Department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

# City of Tulsa Fund Structure

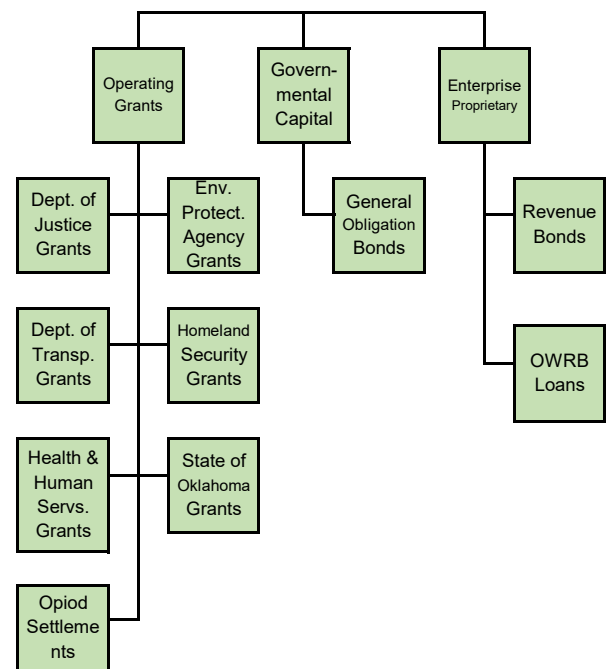
By Budgetary Basis



## Funds Included in Annual Budget Book



## Funds not Included in Annual Budget Book



- Cash Basis
- Accrual Basis
- Modified Accrual Basis

(See explanation on next page)

# GENERAL FUND

FY 2025 - 2026 & FY 2026 - 2027

OPERATING FUND

100

GOVERNMENTAL FUND  
BUDGETED ON A  
CASH BASIS

## OVERVIEW

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

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

## BUDGET SUMMARY

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

As the FY26 budget process began, the City faced a projected funding need of approximately \$22.8 million - representing the additional cost of continuing all services approved in the FY25 Adopted Budget based on updated cost realities and known commitments. Through strategic reductions, modest revenue enhancements, and targeted reallocations within available resources, this gap was narrowed to approximately \$11.8 million. Notably, reductions were focused on non-sworn areas of government to minimize impacts to core public safety services.

Although the FY26 budget still relies on fund balance to close the gap, the draw has been cut nearly in half compared to the projected gap of \$22.8 million. Additionally, the City's Emergency Operating Reserve has been restored to 10.0% of General Fund revenue in the FY26 Proposed Budget and is maintained at that level in the FY27 Financial Plan.

## REVENUE

FY26 General Fund revenues are projected at \$407.2 million, a 3.5% increase from the original FY25 budget. This includes modest growth in sales and use taxes, along with updates to intergovernmental transfers and service fees. Included are \$2.6 million in proposed new or adjusted service fees—each intended solely to offset existing costs the City already incurs in providing these services to the public.

## EXPENDITURES

Total expenditures are budgeted at \$419.1 million, an increase of 2.5% over FY25. This total reflects the complete operating plan for FY26 and is supported by a combination of projected revenues and a planned use of unassigned fund balance. The City's Financial Policy 2g limits the use of prior year fund balance for recurring expenses to no more than 5% of the adopted General Fund budget—equivalent to approximately \$20.9 million. The FY26 Proposed Budget uses only \$9.4 million of fund balance for ongoing needs, remaining well within the City's conservative financial policy guidelines. Tulsa's long-term goal remains a structurally balanced budget, where ongoing revenues fully fund ongoing expenditures. In pursuit of this, key cost control measures include \$4.2 million in reductions to non-sworn operations, abolishment of vacant positions, and deferral of non-critical IT and equipment upgrades. Departments across the City were asked to evaluate spending and identify efficiencies with minimal impact to service levels.

The expenditure breakdown is as follows:

- Personal Services: \$309M (73.7% of all expenses)
- Materials & Supplies: \$8.2M (2.3% of all expenses)
- Other Services & Charges: \$91.4M (21.8% of all expenses)
- Transfers: \$10.5M (2.0% of all expenses)

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

**Public Safety and Protection:** This category continues to represent the largest share of General Fund spending at 56.9% (or 62% when normalizing the fund total for reimbursements made through the City's internal cost allocation system). In FY26, Public Safety and Protection increases by 5.0% compared to the FY25 Original Budget. This growth reflects the proposed addition of academy classes for both the Police and Fire departments, with 55 new police cadets and 24 firefighter cadets to

address attrition and maintain staffing strength. Investments in public safety also include targeted increases for core service delivery and operational continuity.

**Cultural Development and Recreation:** This category represents 6.8% of the total budget and experiences an increase of 0.6% over the FY25 Original Budget. While resources for personal services grows significantly, the increase is not due to service expansions, but rather the reallocation of personnel from the former Department of City Experience to the Parks Department. Specifically, the Design Studio section—formerly housed within City Experience — was moved under Parks to continue supporting vertical construction and facilities capital activities. This shift in departmental alignment moved associated staffing costs into the Culture and Recreation program, contributing to the increase of 6.3% in Personal Services.

**Social and Economic Development:** This category represents 4.9% of the total budget and sees an 11.0% decrease from FY25. This is primarily due to realignments in staffing to other areas of the City, as well as reductions in materials and supplies. However, targeted investments were preserved to sustain core services, including expanded financial counseling through the Financial Empowerment Center and continued support for neighborhood and economic development initiatives through code enforcement.

**Public Works and Transportation:** This category represents 9.2% of the total budget. Funding in this area decreases by 0.2%, with increased personnel costs offset by significant reductions in materials and supplies and stabilization in contracted services. The City continues to fund key infrastructure maintenance such as signalization, while identifying efficiencies in operational support.

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

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

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

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

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

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

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

#### **City Reorganization to Support Mission Delivery**

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

The Department of City Experience was restructured into the Department of Planning and Neighborhoods, focusing more directly on neighborhood quality, planning, and code enforcement.

A new standalone Animal Services Department was created, reflecting the City's commitment to animal welfare and neighborhood livability.

The new Department of Resilience and Equity was created as part of this reorganization, elevating the former Mayor's Office of Resilience and Equity within the Department of City Experience to a standalone department. Staff from this department and others will focus on initiatives such as the Mayor's Office of Children, Youth & Families and the Office of Public Art and Community Partnerships to support youth development, cultural access, and inclusive community partnerships.

Leadership was enhanced through the creation of two Deputy City Administrator roles focused on Parks & Public Facilities and Planning & Performance, respectively.

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

**Looking Ahead**

FY26 represents an important step toward restoring structural balance to the City’s finances. While challenges remain, Tulsa is committed to responsible fiscal management and minimizing service impacts to residents.

Through continued collaboration between the Mayor, City Council, and City departments—and with guidance from Tulsa’s

**ANNUAL RESOURCES AND OUTLAYS**

(amounts expressed in thousands)

	<u>FY 24</u>	<u>FY 25</u>	<u>FY 25</u>	<u>FY 26</u>	<u>PERCENT</u>	<u>FY 27</u>
	<u>ACTUAL</u>	<u>ORIGINAL</u>	<u>ESTIMATE</u>	<u>BUDGET</u>	<u>DIFF. FROM</u>	<u>FINANCIAL</u>
					<u>FY 25 EST.</u>	<u>PLAN</u>
<b>Annual Resources</b>						
Revenue	\$ 327,819	\$ 331,601	\$ 341,525	\$ 344,758	0.9%	\$ 348,258
Transfers In	<u>57,354</u>	<u>62,045</u>	<u>62,571</u>	<u>62,482</u>	-0.1%	<u>64,211</u>
<b>Total Resources</b>	<b>385,173</b>	<b>393,646</b>	<b>404,096</b>	<b>407,240</b>	<b>0.8%</b>	<b>412,469</b>
<b>Annual Outlays</b>						
Budget	366,043	399,006	399,080	408,641	2.4%	414,967
Transfers Out	<u>21,398</u>	<u>9,892</u>	<u>9,937</u>	<u>10,467</u>	5.3%	<u>9,429</u>
<b>Total Outlays</b>	<b>387,441</b>	<b>408,898</b>	<b>409,017</b>	<b>419,108</b>	<b>2.5%</b>	<b>424,396</b>
<b>Resources Less Outlays</b>	<b><u>(2,268)</u></b>	<b><u>(15,252)</u></b>	<b><u>(4,921)</u></b>	<b><u>(11,868)</u></b>		<b><u>(11,927)</u></b>
<b>Fund Balance</b>						
Beginning Unassigned Fund Balance	69,508	78,775	67,240	62,319		50,451
Addition to/(Use of)	(2,268)	(15,252)	(4,921)	(11,868)		(11,927)
Arbitrage Reserve	0	0	(2,000)	(2,000)		(339)
Downtown Maintenance Reserve	(115)	(115)	(115)	(150)		(150)
Operating Reserve (10.0%)	<u>(27,500)</u>	<u>(27,500)</u>	<u>(34,476)</u>	<u>(34,476)</u>		<u>(34,826)</u>
<b>End of Year</b>	<b><u>\$ 39,625</u></b>	<b><u>\$ 35,908</u></b>	<b><u>\$ 25,728</u></b>	<b><u>\$ 13,825</u></b>		<b><u>\$ 3,209</u></b>

**ANNUAL RESOURCES**  
(amounts expressed in thousands)

REVENUE ACCOUNT	FY 24 <u>ACTUAL</u>	FY 25 <u>ORIGINAL</u>	FY 25 <u>ESTIMATE</u>	FY 26 <u>BUDGET</u>	PERCENT DIFF. FROM FY 25 EST	FY 27 FINANCIAL PLAN
<b><u>Taxes</u></b>						
Property Tax	\$ 839	\$ 856	\$ 832	\$ 848	1.9%	\$ 864
Franchise Tax	21,503	23,664	22,489	23,734	5.5%	23,895
Sales Tax	190,800	193,214	191,920	193,078	0.6%	195,984
Use Tax	58,855	58,665	63,759	65,193	2.2%	66,825
Hotel & Motel Tax	197	194	197	198	0.5%	202
<b>Total Taxes</b>	<b>272,194</b>	<b>276,593</b>	<b>279,197</b>	<b>283,051</b>	<b>1.4%</b>	<b>287,770</b>
<b><u>Licenses, Permits, and Fees</u></b>						
Business Licenses and Permits	1,709	1,555	1,696	1,711	0.9%	1,713
Nonbusiness Licenses	9,488	9,957	10,030	10,242	2.1%	10,276
<b>Total Licenses, Permits, and Fees</b>	<b>11,197</b>	<b>11,512</b>	<b>11,726</b>	<b>11,953</b>	<b>1.9%</b>	<b>11,989</b>
<b><u>Intrgvmntl Grant Revenues</u></b>						
Federal Government Grants	299	549	505	505	0.0%	505
State Government Grants	301	0	0	0	N/A	0
State Intrgvmntl Shared Revenue	7,821	7,696	7,694	7,955	3.4%	7,955
<b>Total Intrgvmntl Grant Revenues</b>	<b>8,421</b>	<b>8,245</b>	<b>8,199</b>	<b>8,460</b>	<b>3.2%</b>	<b>8,460</b>
<b><u>General Government</u></b>						
Indirects	8,598	9,256	9,261	9,929	7.2%	9,929
General Government Revenue	1,562	1,598	1,383	1,583	14.5%	1,857
Public Safety and Protection	762	827	850	1,795	111.2%	1,795
Culture and Recreation	547	454	523	530	1.3%	533
Social and Economic Development	1,450	1,578	1,467	1,467	0.0%	1,467
Miscellaneous	304	277	320	321	0.3%	321
<b>Total General Government</b>	<b>13,223</b>	<b>13,990</b>	<b>13,804</b>	<b>15,625</b>	<b>13.2%</b>	<b>15,902</b>
<b><u>Fines and Forfeitures</u></b>						
Municipal Court Fines	6,346	6,206	6,323	6,500	2.8%	6,500
Court Related Fines and Forfeitures	276	247	251	250	-0.4%	253
Other Fines and Forfeitures	116	134	168	168	0.0%	168
Special Assessments	59	57	63	50	-20.6%	50
<b>Total Fines and Forfeitures</b>	<b>6,797</b>	<b>6,644</b>	<b>6,805</b>	<b>6,968</b>	<b>2.4%</b>	<b>6,971</b>
<b><u>Investment Income</u></b>						
Interest Earnings	12,117	10,084	17,356	13,711	-21.0%	11,629
<b>Total Investment Income</b>	<b>12,117</b>	<b>10,084</b>	<b>17,356</b>	<b>13,711</b>	<b>-21.0%</b>	<b>11,629</b>
<b><u>Transfers In</u></b>						
Transfers within Primary Government	1,726	1,730	1,730	1,030	-40.5%	730
Transfers from Component Units	30,773	34,680	34,680	34,281	-1.2%	35,011
<b>Total Transfers In</b>	<b>32,499</b>	<b>36,410</b>	<b>36,410</b>	<b>35,311</b>	<b>-3.0%</b>	<b>35,741</b>

	FY 24 ACTUAL	FY 25 ORIGINAL	FY 25 ESTIMATE	FY 26 BUDGET	PERCENT DIFF. FROM FY 25 EST	FY 27 FINANCIAL PLAN
<b>Miscellaneous</b>						
Fee In Lieu	24,855	25,635	26,161	27,171	3.9%	28,470
Reimbursements	1,063	1,541	1,216	1,215	-0.1%	1,217
Recoveries	994	1,183	1,133	1,133	0.0%	1,133
Sale of City Property	830	831	755	750	-0.7%	750
Donations	5	5	2	2	0.0%	2
Other	978	973	1,332	1,890	41.9%	2,435
<b>Total Miscellaneous</b>	<b>28,725</b>	<b>30,168</b>	<b>30,599</b>	<b>32,161</b>	<b>5.1%</b>	<b>34,007</b>
<b>TOTAL ANNUAL RESOURCES</b>	<b>\$ 385,173</b>	<b>\$ 393,646</b>	<b>\$ 404,096</b>	<b>\$ 407,240</b>	<b>0.8%</b>	<b>\$ 412,469</b>

#### ANNUAL OUTLAYS

(amounts expressed in thousands)

	FY 24 ACTUAL	FY 25 ORIGINAL	FY 26 BUDGET	PERCENT DIFF. FROM FY 25 ORIG	FY 27 FINANCIAL PLAN
<b>PUBLIC SAFETY AND PROTECTION</b>					
<b>Municipal Court</b>					
Personal Services	\$ 2,869	\$ 3,197	\$ 3,668	14.7%	\$ 3,764
Materials and Supplies	43	49	36	-26.5%	55
Other Services/Charges	174	195	184	-5.6%	188
<b>Total</b>	<b>3,086</b>	<b>3,441</b>	<b>3,888</b>	<b>13.0%</b>	<b>4,007</b>
<b>Police</b>					
Personal Services	102,980	110,609	113,664	2.8%	115,147
Materials and Supplies	2,223	2,222	2,286	2.9%	2,266
Other Services/Charges	12,374	15,251	16,628	9.0%	16,816
<b>Total</b>	<b>117,577</b>	<b>128,082</b>	<b>132,578</b>	<b>3.5%</b>	<b>134,229</b>
<b>Fire</b>					
Personal Services	81,748	87,849	90,452	3.0%	90,579
Materials and Supplies	1,087	1,434	1,397	-2.6%	1,397
Other Services/Charges	6,011	6,204	6,034	-2.7%	5,644
<b>Total</b>	<b>88,846</b>	<b>95,487</b>	<b>97,883</b>	<b>2.5%</b>	<b>97,620</b>
<b>Animal Services</b>					
Personal Services	0	0	3,098	N/A	3,141
Materials and Supplies	0	0	501	N/A	501
Other Services/Charges	0	0	339	N/A	339
<b>Total</b>	<b>0</b>	<b>0</b>	<b>3,938</b>	<b>N/A</b>	<b>3,981</b>
<b>Emergency Management</b>					
Other Services/Charges	205	229	263	14.8%	263
<b>Total</b>	<b>205</b>	<b>229</b>	<b>263</b>	<b>14.8%</b>	<b>263</b>
<b>Total Public Safety and Protection</b>	<b>209,714</b>	<b>227,239</b>	<b>238,550</b>	<b>5.0%</b>	<b>240,100</b>
<b>CULTURAL DEVELOPMENT AND RECREATION</b>					
<b>Park and Recreation</b>					
Personal Services	7,356	8,495	9,028	6.3%	9,104
Materials and Supplies	979	1,185	1,125	-5.1%	1,117
Other Services/Charges	3,942	4,622	3,998	-13.5%	4,033
<b>Total</b>	<b>12,277</b>	<b>14,302</b>	<b>14,151</b>	<b>-1.1%</b>	<b>14,254</b>



	FY 24 ACTUAL	FY 25 ORIGINAL	FY 26 BUDGET	PERCENT DIFF. FROM FY 25 ORIG	FY 27 FINANCIAL PLAN
<b>River Parks</b>					
Other Services/Charges	756	1,905	1,830	-3.9%	1,935
<b>Total</b>	<b>756</b>	<b>1,905</b>	<b>1,830</b>	<b>-3.9%</b>	<b>1,935</b>
<b>Managed Entities - Culture &amp; Recreation</b>					
Other Services/Charges	10,720	12,097	12,484	3.2%	12,668
<b>Total</b>	<b>10,720</b>	<b>12,097</b>	<b>12,484</b>	<b>3.2%</b>	<b>12,668</b>
<b>Total Cultural Development &amp; Recreation</b>	<b>23,753</b>	<b>28,304</b>	<b>28,465</b>	<b>0.6%</b>	<b>28,857</b>
<b>SOCIAL AND ECONOMIC DEVELOPMENT</b>					
<b>Mayor's Office of Economic Development</b>					
Personal Services	77	263	390	48.3%	334
Other Services/Charges	0	808	765	-5.3%	760
<b>Total</b>	<b>77</b>	<b>1,071</b>	<b>1,155</b>	<b>7.8%</b>	<b>1,094</b>
<b>Department of City Experience</b>					
Personal Services	8,970	10,846	6,816	-37.2%	6,815
Materials and Supplies	530	639	37	-94.2%	52
Other Services/Charges	1,976	2,404	1,990	-17.2%	1,770
<b>Total</b>	<b>11,476</b>	<b>13,889</b>	<b>8,843</b>	<b>-36.3%</b>	<b>8,637</b>
<b>Development Services</b>					
Personal Services	6,245	6,980	7,441	6.6%	7,511
Materials and Supplies	49	115	69	-40.0%	107
Other Services/Charges	195	377	392	4.0%	395
<b>Total</b>	<b>6,489</b>	<b>7,472</b>	<b>7,902</b>	<b>5.8%</b>	<b>8,013</b>
<b>Department of Resilience and Equity</b>					
Personal Services	0	0	1,135	N/A	1,146
Materials and Supplies	0	0	6	N/A	6
Other Services/Charges	0	0	453	N/A	453
<b>Total</b>	<b>0</b>	<b>0</b>	<b>1,594</b>	<b>N/A</b>	<b>1,605</b>
<b>Tulsa Authority for Economic Opportunity</b>					
Other Services/Charges	767	0	0	N/A	0
<b>Total</b>	<b>767</b>	<b>0</b>	<b>0</b>	<b>N/A</b>	<b>0</b>
<b>Downtown Tulsa Partnership</b>					
Other Services/Charges	77	104	154	48.1%	112
<b>Total</b>	<b>77</b>	<b>104</b>	<b>154</b>	<b>48.1%</b>	<b>112</b>
<b>Managed Entities - Economic Development</b>					
Other Services/Charges	616	385	750	94.8%	750
<b>Total</b>	<b>616</b>	<b>385</b>	<b>750</b>	<b>94.8%</b>	<b>750</b>
<b>Total Social &amp; Economic Development</b>	<b>19,502</b>	<b>22,921</b>	<b>20,398</b>	<b>-11.0%</b>	<b>20,211</b>
<b>PUBLIC WORKS AND TRANSPORTATION</b>					
<b>Public Works</b>					
Personal Services	18,166	20,128	20,557	2.1%	20,723
Materials and Supplies	1,102	1,836	1,329	-27.6%	1,422
Other Services/Charges	20,535	9,191	9,175	-0.2%	9,127
<b>Total</b>	<b>39,803</b>	<b>31,155</b>	<b>31,061</b>	<b>-0.3%</b>	<b>31,272</b>
<b>Metropolitan Tulsa Transit Authority</b>					
Other Services/Charges	7,433	7,582	7,582	0.0%	7,809
<b>Total</b>	<b>7,433</b>	<b>7,582</b>	<b>7,582</b>	<b>0.0%</b>	<b>7,809</b>
<b>Total Public Works &amp; Transportation</b>	<b>47,236</b>	<b>38,737</b>	<b>38,643</b>	<b>-0.2%</b>	<b>39,081</b>

	<u>FY 24</u> <u>ACTUAL</u>	<u>FY 25</u> <u>ORIGINAL</u>	<u>FY 26</u> <u>BUDGET</u>	<u>PERCENT</u> <u>DIFF. FROM</u> <u>FY 25 ORIG</u>	<u>FY 27</u> <u>FINANCIAL</u> <u>PLAN</u>
<b>ADMINISTRATIVE AND SUPPORT SERVICES</b>					
<b><u>Mayor's Office</u></b>					
Personal Services	714	1,295	2,353	81.7%	2,370
Materials and Supplies	4	23	13	-43.5%	7
Other Services/Charges	50	100	102	2.0%	107
<b>Total</b>	<b>768</b>	<b>1,418</b>	<b>2,468</b>	<b>74.0%</b>	<b>2,484</b>
<b><u>City Auditor</u></b>					
Personal Services	1,084	1,509	1,772	17.4%	1,783
Materials and Supplies	3	9	9	0.0%	7
Other Services/Charges	82	107	111	3.7%	112
<b>Total</b>	<b>1,169</b>	<b>1,625</b>	<b>1,892</b>	<b>16.4%</b>	<b>1,902</b>
<b><u>City Council</u></b>					
Personal Services	1,237	1,638	1,875	14.5%	1,932
Materials and Supplies	10	29	26	-10.3%	21
Other Services/Charges	72	153	158	3.3%	165
<b>Total</b>	<b>1,319</b>	<b>1,820</b>	<b>2,059</b>	<b>13.1%</b>	<b>2,118</b>
<b><u>Legal</u></b>					
Personal Services	4,607	4,893	5,305	8.4%	5,336
Materials and Supplies	76	129	141	9.3%	152
Other Services/Charges	347	526	446	-15.2%	468
<b>Total</b>	<b>5,030</b>	<b>5,548</b>	<b>5,892</b>	<b>6.2%</b>	<b>5,956</b>
<b><u>Human Resources</u></b>					
Personal Services	3,563	3,910	3,934	0.6%	3,970
Materials and Supplies	104	123	112	-8.9%	76
Other Services/Charges	881	1,327	1,214	-8.5%	1,216
<b>Total</b>	<b>4,548</b>	<b>5,360</b>	<b>5,260</b>	<b>-1.9%</b>	<b>5,262</b>
<b><u>General Government</u></b>					
Other Services/Charges	3,025	5,077	4,560	-10.2%	6,780
<b>Total</b>	<b>3,025</b>	<b>5,077</b>	<b>4,560</b>	<b>-10.2%</b>	<b>6,780</b>
<b><u>INCOG</u></b>					
Other Services/Charges	631	620	643	3.7%	670
<b>Total</b>	<b>631</b>	<b>620</b>	<b>643</b>	<b>3.7%</b>	<b>670</b>
<b><u>Finance</u></b>					
Personal Services	12,454	14,809	13,523	-8.7%	13,674
Materials and Supplies	140	249	245	-1.6%	211
Other Services/Charges	3,763	6,223	6,105	-1.9%	6,158
<b>Total</b>	<b>16,357</b>	<b>21,281</b>	<b>19,873</b>	<b>-6.6%</b>	<b>20,043</b>
<b><u>Information Technology</u></b>					
Personal Services	12,514	12,891	13,167	2.1%	13,284
Materials and Supplies	186	419	253	-39.6%	253
Other Services/Charges	6,334	8,933	8,608	-3.6%	9,241
<b>Total</b>	<b>19,034</b>	<b>22,243</b>	<b>22,028</b>	<b>-1.0%</b>	<b>22,778</b>
<b><u>Customer Care</u></b>					
Personal Services	3,547	3,952	4,149	5.0%	4,206
Materials and Supplies	88	74	38	-48.6%	56
Other Services/Charges	170	247	221	-10.5%	223
<b>Total</b>	<b>3,805</b>	<b>4,273</b>	<b>4,408</b>	<b>3.2%</b>	<b>4,485</b>

	<u>FY 24</u>	<u>FY 25</u>	<u>FY 26</u>	<u>PERCENT</u>	<u>FY 27</u>
	<u>ACTUAL</u>	<u>ORIGINAL</u>	<u>BUDGET</u>	<u>DIFF. FROM</u>	<u>FINANCIAL</u>
				<u>FY 25 ORIG</u>	<u>PLAN</u>
<b><u>Communications</u></b>					
Personal Services	1,006	1,089	1,163	6.8%	1,173
Materials and Supplies	21	19	9	-52.6%	9
Other Services/Charges	60	106	104	-1.9%	104
<b>Total</b>	<b>1,087</b>	<b>1,214</b>	<b>1,276</b>	<b>5.1%</b>	<b>1,286</b>
<b><u>Asset Management</u></b>					
Personal Services	4,703	5,373	5,525	2.8%	5,584
Materials and Supplies	414	729	654	-10.3%	764
Other Services/Charges	3,948	5,224	6,047	15.8%	6,606
<b>Total</b>	<b>9,065</b>	<b>11,326</b>	<b>12,226</b>	<b>7.9%</b>	<b>12,954</b>
<b>Total Administrative &amp; Support Services</b>	<b>65,838</b>	<b>81,805</b>	<b>82,585</b>	<b>1.0%</b>	<b>86,718</b>
<b>TOTAL BUDGET</b>	<b>366,043</b>	<b>399,006</b>	<b>408,641</b>	<b>2.4%</b>	<b>414,967</b>
<b>(Expenditures or appropriations)</b>					

	<u>FY 24</u>	<u>FY 25</u>	<u>FY 26</u>	<u>PERCENT</u>	<u>FY 27</u>
	<u>ACTUAL</u>	<u>ORIGINAL</u>	<u>BUDGET</u>	<u>DIFF. FROM</u>	<u>FINANCIAL</u>
				<u>FY 25 ORIG</u>	<u>PLAN</u>
<b><u>Transfers Out</u></b>					
OTC Building Operation	4,386	4,394	4,406	0.3%	4,426
Golf Course Operation	75	150	144	-4.0%	69
OTC Building Maintenance	1,000	3,500	3,500	0.0%	3,500
Graves Investigation	0	740	1,000	35.1%	0
Pandemic Relief Recovery Fund	144	72	0	-100.0%	0
E911 Operating Fund	500	0	0	N/A	0
Fire Capital	3,324	0	0	N/A	0
Short Term Capital	8,000	0	0	N/A	0
Comm Development Block Grant	50	0	0	N/A	0
Financial Empowerment Center	100	0	0	N/A	0
Facilities Maintenance	3,572	0	0	N/A	0
Operational support - Water&Sewer	247	1,036	1,417	36.8%	1,434
<b>TOTAL TRANSFERS OUT</b>	<b>21,398</b>	<b>9,892</b>	<b>10,467</b>	<b>5.8%</b>	<b>9,429</b>
<b>TOTAL ANNUAL OUTLAYS</b>	<b>\$ 387,441</b>	<b>\$ 408,898</b>	<b>\$ 419,108</b>	<b>2.5%</b>	<b>\$ 424,396</b>

**SUMMARY BY PROGRAM CATEGORY**

(amounts expressed in thousands)

	<u>FY 24</u> <u>ACTUAL</u>	<u>FY 25</u> <u>ORIGINAL</u>	<u>FY 26</u> <u>BUDGET</u>	<u>PERCENT</u> <u>DIFF. FROM</u> <u>FY 25 ORIG</u>	<u>FY 27</u> <u>FINANCIAL</u> <u>PLAN</u>
<b>PUBLIC SAFETY AND PROTECTION</b>					
Personal Services	\$ 187,597	\$ 201,655	\$ 210,882	4.6%	\$ 212,631
Materials and Supplies	3,353	3,705	4,220	13.9%	4,219
Other Services/Charges	18,764	21,879	23,448	7.2%	23,250
<b>Total</b>	<b>209,714</b>	<b>227,239</b>	<b>238,550</b>	<b>5.0%</b>	<b>240,100</b>
<b>CULTURAL DEVELOPMENT AND RECREATION</b>					
Personal Services	7,356	8,495	9,028	6.3%	9,104
Materials and Supplies	979	1,185	1,125	-5.1%	1,117
Other Services/Charges	15,418	18,624	18,312	-1.7%	18,636
<b>Total</b>	<b>23,753</b>	<b>28,304</b>	<b>28,465</b>	<b>0.6%</b>	<b>28,857</b>
<b>SOCIAL AND ECONOMIC DEVELOPMENT</b>					
Personal Services	15,292	18,089	15,782	-12.8%	15,806
Materials and Supplies	579	754	112	-85.1%	165
Other Services/Charges	3,631	4,078	4,504	10.4%	4,240
<b>Total</b>	<b>19,502</b>	<b>22,921</b>	<b>20,398</b>	<b>-11.0%</b>	<b>20,211</b>
<b>PUBLIC WORKS AND TRANSPORTATION</b>					
Personal Services	18,166	20,128	20,557	2.1%	20,723
Materials and Supplies	1,102	1,836	1,329	-27.6%	1,422
Other Services/Charges	27,968	16,773	16,757	-0.1%	16,936
<b>Total</b>	<b>47,236</b>	<b>38,737</b>	<b>38,643</b>	<b>-0.2%</b>	<b>39,081</b>
<b>ADMINISTRATIVE AND SUPPORT SERVICES</b>					
Personal Services	45,429	51,359	52,766	2.7%	53,312
Materials and Supplies	1,046	1,803	1,500	-16.8%	1,556
Other Services/Charges	19,363	28,643	28,319	-1.1%	31,850
<b>Total</b>	<b>65,838</b>	<b>81,805</b>	<b>82,585</b>	<b>1.0%</b>	<b>86,718</b>
<b>TRANSFERS</b>	<b>21,398</b>	<b>9,892</b>	<b>10,467</b>	<b>5.8%</b>	<b>9,429</b>
<b>TOTAL OUTLAYS</b>	<b>\$ 387,441</b>	<b>\$ 408,898</b>	<b>\$ 419,108</b>	<b>2.5%</b>	<b>\$ 424,396</b>

**SUMMARY BY  
ACCOUNT CLASSIFICATION**

(amounts expressed in thousands)

	<u>FY 24</u> <u>ACTUAL</u>	<u>FY 25</u> <u>ORIGINAL</u>	<u>FY 26</u> <u>BUDGET</u>	<u>PERCENT</u> <u>DIFF. FROM</u> <u>FY 25 ORIG</u>	<u>FY 27</u> <u>FINANCIAL</u> <u>PLAN</u>
<b>PERSONAL SERVICES</b>	<b>\$ 273,840</b>	<b>\$ 299,726</b>	<b>\$ 309,015</b>	<b>3.1%</b>	<b>\$ 311,576</b>
<b>MATERIALS AND SUPPLIES</b>	<b>7,059</b>	<b>9,283</b>	<b>8,286</b>	<b>-10.7%</b>	<b>8,479</b>
<b>OTHER SERVICES / CHARGES</b>	<b>85,144</b>	<b>89,997</b>	<b>91,340</b>	<b>1.5%</b>	<b>94,912</b>
<b>TRANSFERS</b>	<b>21,398</b>	<b>9,892</b>	<b>10,467</b>	<b>5.8%</b>	<b>9,429</b>
<b>TOTAL OUTLAYS</b>	<b>\$ 387,441</b>	<b>\$ 408,898</b>	<b>\$ 419,108</b>	<b>2.5%</b>	<b>\$ 424,396</b>

# SINKING FUND

FY 2025 - 2026 & FY 2026 - 2027

OPERATING FUND

110

DEBT SERVICE FUND  
BUDGETED ON A  
MODIFIED ACCRUAL BASIS

## OVERVIEW

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

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

## BUDGET SUMMARY

The estimated year-end fund balance will carry over to FY26 and previous judgments being paid over a multi-year period are known and included in the fund balance reserve.

### ANNUAL RESOURCES AND OUTLAYS

(amounts expressed in thousands)

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

## ANNUAL RESOURCES

(amounts expressed in thousands)

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

## ANNUAL OUTLAYS

(amounts expressed in thousands)

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

# E 911 OPERATING

FY 2025 - 2026 & FY 2026 - 2027

OPERATING FUND
<b>120</b>
SPECIAL REVENUE FUND BUDGETED ON A CASH BASIS

## OVERVIEW

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

## BUDGET SUMMARY

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

### ANNUAL RESOURCES AND OUTLAYS

(amounts expressed in thousands)

	FY 24 ACTUAL	FY 25 ORIGINAL	FY 25 ESTIMATE	FY 26 BUDGET	PERCENT DIFF. FROM FY 25 EST.	FY 27 FINANCIAL PLAN
<b>Annual Resources</b>						
Revenue	\$ 4,664	\$ 5,135	\$ 5,085	\$ 5,089	0.1%	\$ 5,105
Transfers In	500	0	0	0	N/A	0
<b>Total Resources</b>	<b>5,164</b>	<b>5,135</b>	<b>5,085</b>	<b>5,089</b>	<b>0.1%</b>	<b>5,105</b>
<b>Annual Outlays</b>						
Budget	4,102	4,820	4,716	4,801	1.8%	4,834
Transfers Out	383	511	607	573	-5.6%	588
<b>Total Outlays</b>	<b>4,485</b>	<b>5,331</b>	<b>5,323</b>	<b>5,374</b>	<b>1.0%</b>	<b>5,422</b>
<b>Resources Less Outlays</b>	<b>679</b>	<b>(196)</b>	<b>(238)</b>	<b>(285)</b>		<b>(317)</b>
<b>Fund Balance</b>						
Beginning Unassigned Fund Balance	1,245	1,173	1,924	1,686		1,401
Addition to/(Use of)	679	(196)	(238)	(285)		(317)
<b>End of Year</b>	<b>\$ 1,924</b>	<b>\$ 977</b>	<b>\$ 1,686</b>	<b>\$ 1,401</b>		<b>\$ 1,084</b>

## ANNUAL RESOURCES

(amounts expressed in thousands)

	FY 24 <u>ACTUAL</u>	FY 25 <u>ORIGINAL</u>	FY 25 <u>ESTIMATE</u>	FY 26 <u>BUDGET</u>	PERCENT DIFF. FROM FY 25 EST	FY 27 FINANCIAL PLAN
<b>REVENUE ACCOUNT</b>						
<b><u>General Government</u></b>						
Public Safety and Protection	\$ 4,598	\$ 5,071	\$ 5,015	\$ 5,025	0.2%	\$ 5,050
<b>Total General Government</b>	<b>4,598</b>	<b>5,071</b>	<b>5,015</b>	<b>5,025</b>	<b>0.2%</b>	<b>5,050</b>
<b><u>Investment Income</u></b>						
Interest Earnings	55	62	70	64	-8.6%	55
<b>Total Investment Income</b>	<b>55</b>	<b>62</b>	<b>70</b>	<b>64</b>	<b>-8.6%</b>	<b>55</b>
<b><u>Transfers In</u></b>						
Transfers within Primary Government	500	0	0	0	N/A	0
<b>Total Transfers In</b>	<b>500</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>N/A</b>	<b>0</b>
<b><u>Miscellaneous</u></b>						
Reimbursements	11	0	0	0	N/A	0
<b>Total Miscellaneous</b>	<b>11</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>N/A</b>	<b>0</b>
<b>TOTAL ANNUAL RESOURCES</b>	<b>\$ 5,164</b>	<b>\$ 5,133</b>	<b>\$ 5,085</b>	<b>\$ 5,089</b>	<b>0.1%</b>	<b>\$ 5,105</b>

## ANNUAL OUTLAYS

(amounts expressed in thousands)

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



	FY 24	FY 25	FY 26	PERCENT DIFF. FROM	FY 27
<u>Transfers Out</u>	<u>ACTUAL</u>	<u>ORIGINAL</u>	<u>BUDGET</u>	<u>FY 25 ORIG</u>	<u>FINANCIAL PLAN</u>
Operational support - Asset Mgt	51	83	112	34.9%	98
Operational support - Info Tech	332	402	397	-1.2%	420
Operational support - Finance	0	18	0	-100.0%	0
Operational support - Water&Sewer	0	8	64	>500%	70
<b>TOTAL TRANSFERS OUT</b>	<b>383</b>	<b>511</b>	<b>573</b>	<b>12.1%</b>	<b>588</b>
<b>TOTAL ANNUAL OUTLAYS</b>	<b>\$ 4,485</b>	<b>\$ 5,331</b>	<b>\$ 5,374</b>	<b>0.8%</b>	<b>\$ 5,422</b>

# EMSA UTILITY

FY 2025 - 2026 & FY 2026 - 2027

OPERATING FUND

121

PROPRIETARY FUND  
BUDGETED ON A  
CASH BASIS

## OVERVIEW

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

## BUDGET SUMMARY

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

## ANNUAL RESOURCES AND OUTLAYS

(amounts expressed in thousands)

	FY 24 ACTUAL	FY 25 ORIGINAL	FY 25 ESTIMATE	FY 26 BUDGET	PERCENT DIFF. FROM FY 25 EST.	FY 27 FINANCIAL PLAN
<b>Annual Resources</b>						
Revenue	\$ 6,639	\$ 6,671	\$ 6,755	\$ 6,743	-0.2%	\$ 6,711
Transfers In	0	0	0	0	N/A	0
<b>Total Resources</b>	<b>6,639</b>	<b>6,671</b>	<b>6,755</b>	<b>6,743</b>	<b>-0.2%</b>	<b>6,711</b>
<b>Annual Outlays</b>						
Budget	616	901	796	720	-9.6%	721
Transfers Out	7,143	7,711	7,716	7,614	-1.3%	7,616
<b>Total Outlays</b>	<b>7,759</b>	<b>8,612</b>	<b>8,512</b>	<b>8,334</b>	<b>-2.1%</b>	<b>8,337</b>
<b>Resources Less Outlays</b>	<b>(1,120)</b>	<b>(1,941)</b>	<b>(1,757)</b>	<b>(1,591)</b>		<b>(1,626)</b>
<b>Fund Balance</b>						
Beginning Unassigned Fund Balance	6,921	5,372	5,801	4,044		2,453
Addition to/(Use of)	(1,120)	(1,941)	(1,757)	(1,591)		(1,626)
<b>End of Year</b>	<b>\$ 5,801</b>	<b>\$ 3,431</b>	<b>\$ 4,044</b>	<b>\$ 2,453</b>		<b>\$ 827</b>

## ANNUAL RESOURCES

(amounts expressed in thousands)

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

## ANNUAL OUTLAYS

(amounts expressed in thousands)

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

	FY 24	FY 25	FY 26	PERCENT DIFF. FROM	FY 27
<b>Transfers Out</b>	<b>ACTUAL</b>	<b>ORIGINAL</b>	<b>BUDGET</b>	<b>FY 25 ORIG</b>	<b>FINANCIAL PLAN</b>
General Fund	650	650	650	0.0%	650
Operational support - Finance	118	134	137	2.2%	138
Operational support - Customer Care	114	128	44	-65.6%	45
Operational support - Water&Sewer	21	39	23	-41.0%	23
EMSA Trust	6,240	6,760	6,760	0.0%	6,760
<b>TOTAL TRANSFERS OUT</b>	7,143	7,711	7,614	-1.3%	7,616
<b>TOTAL ANNUAL OUTLAYS</b>	<b>\$ 7,759</b>	<b>\$ 8,612</b>	<b>\$ 8,334</b>	<b>-3.2%</b>	<b>\$ 8,337</b>

# PERMIT & LICENSING SYSTEM

FY 2025 - 2026 & FY 2026 - 2027

OPERATING FUND

122

SPECIAL REVENUE FUND  
BUDGETED ON A  
CASH BASIS

## OVERVIEW

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

## BUDGET SUMMARY

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

### ANNUAL RESOURCES AND OUTLAYS

(amounts expressed in thousands)

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

### ANNUAL RESOURCES

(amounts expressed in thousands)

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

### ANNUAL OUTLAYS

(amounts expressed in thousands)

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

# PA LAW ENFORCEMENT TRAINING

FY 2025 - 2026 & FY 2026 - 2027

OPERATING FUND

125

SPECIAL REVENUE FUND  
BUDGETED ON A  
CASH BASIS

## OVERVIEW

The Penalty Assessment Law Enforcement Training Fund has been established to administer revenues collected under provisions contained in Oklahoma Statutes, "Title 20 -- Courts, Section 1313.2". This law allows any municipality having a basic law enforcement academy approved by the Council of Law Enforcement Education and Training (C.L.E.E.T.) to dedicate \$2.00 of each court fine over \$10.00, excluding parking or standing violations, to local law enforcement training programs. While the great majority of the money is appropriated to the Police Department, the law allows up to 7 percent (7.0%) of the amount collected to be used for court and prosecutor training. Appropriations to the Legal and Municipal Court Departments reflect this option.

## BUDGET SUMMARY

The FY26 budget has been set to align with current resources. This budget will continue to provide training for the Tulsa Police Department, Municipal Court employees, and City Prosecutors.

## ANNUAL RESOURCES AND OUTLAYS

(amounts expressed in thousands)

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

## ANNUAL RESOURCES

(amounts expressed in thousands)

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

## ANNUAL OUTLAYS

(amounts expressed in thousands)

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



# JUVENILE CURFEW FINES

FY 2025 - 2026 & FY 2026 - 2027

OPERATING FUND
<b>126</b>
SPECIAL REVENUE FUND BUDGETED ON A CASH BASIS

**OVERVIEW**

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

**BUDGET SUMMARY**

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

**ANNUAL RESOURCES AND OUTLAYS**

(amounts expressed in thousands)

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

## ANNUAL RESOURCES

(amounts expressed in thousands)

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

## ANNUAL OUTLAYS

(amounts expressed in thousands)

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

# TECHNOLOGY FEE ASSESSMENT

FY 2025 - 2026 & FY 2026 - 2027

OPERATING FUND
<b>127</b>
SPECIAL REVENUE FUND BUDGETED ON A CASH BASIS

## OVERVIEW

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

## BUDGET SUMMARY

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

### ANNUAL RESOURCES AND OUTLAYS

(amounts expressed in thousands)

	FY 24 ACTUAL	FY 25 ORIGINAL	FY 25 ESTIMATE	FY 26 BUDGET	PERCENT DIFF. FROM FY 25 EST.	FY 27 FINANCIAL PLAN
<b>Annual Resources</b>						
Revenue	\$ 869	\$ 783	\$ 795	\$ 800	0.6%	\$ 800
Transfers In	0	0	0	0	N/A	0
<b>Total Resources</b>	<b>869</b>	<b>783</b>	<b>795</b>	<b>800</b>	<b>0.6%</b>	<b>800</b>
<b>Annual Outlays</b>						
Budget	331	782	763	805	5.5%	818
Transfers Out	0	0	0	0	N/A	0
<b>Total Outlays</b>	<b>331</b>	<b>782</b>	<b>763</b>	<b>805</b>	<b>5.5%</b>	<b>818</b>
<b>Resources Less Outlays</b>	<b>538</b>	<b>1</b>	<b>32</b>	<b>(5)</b>		<b>(18)</b>
<b>Fund Balance</b>						
Beginning Unassigned Fund Balance	1,945	2,384	2,483	2,515		2,510
Addition to/(Use of)	538	1	32	(5)		(18)
<b>End of Year</b>	<b>\$ 2,483</b>	<b>\$ 2,385</b>	<b>\$ 2,515</b>	<b>\$ 2,510</b>		<b>\$ 2,492</b>

## ANNUAL RESOURCES

(amounts expressed in thousands)

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

## ANNUAL OUTLAYS

(amounts expressed in thousands)

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

# ECONOMIC DEVELOPMENT

FY 2025 - 2026 & FY 2026 - 2027

OPERATING FUND

130

SPECIAL REVENUE FUND  
BUDGETED ON A  
CASH BASIS

## OVERVIEW

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

## BUDGET SUMMARY

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

### ANNUAL RESOURCES AND OUTLAYS

(amounts expressed in thousands)

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

## ANNUAL RESOURCES

(amounts expressed in thousands)

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

## ANNUAL OUTLAYS

(amounts expressed in thousands)

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

# CONVENTION & VISITORS

FY 2025 - 2026 & FY 2026 - 2027

OPERATING FUND
<b>131</b>
SPECIAL REVENUE FUND BUDGETED ON A CASH BASIS

**OVERVIEW**

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

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

**BUDGET SUMMARY**

The City of Tulsa contracts with the Tulsa Regional Chamber of Commerce for these marketing activities. The City of Tulsa will also be pursuing a licensing agreement with Olympic Inc. for the use of the Olympic rings for BMX's Olympic tryouts.

**ANNUAL RESOURCES AND OUTLAYS**

(amounts expressed in thousands)

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

## ANNUAL RESOURCES

(amounts expressed in thousands)

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

## ANNUAL OUTLAYS

(amounts expressed in thousands)

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



# CONVENTION & TOURISM FACILITY

FY 2025 - 2026 & FY 2026 - 2027

OPERATING FUND

132

SPECIAL REVENUE FUND  
BUDGETED ON A  
CASH BASIS

## OVERVIEW

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

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

## BUDGET SUMMARY

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

## ANNUAL RESOURCES AND OUTLAYS

(amounts expressed in thousands)

	FY 24 ACTUAL	FY 25 ORIGINAL	FY 25 ESTIMATE	FY 26 BUDGET	PERCENT DIFF. FROM FY 25 EST.	FY 27 FINANCIAL PLAN
<b>Annual Resources</b>						
Revenue	\$ 4,958	\$ 4,803	\$ 4,929	\$ 4,943	0.3%	\$ 5,019
Transfers In	0	0	0	0	N/A	0
<b>Total Resources</b>	<b>4,958</b>	<b>4,803</b>	<b>4,929</b>	<b>4,943</b>	<b>0.3%</b>	<b>5,019</b>
<b>Annual Outlays</b>						
Budget	2,588	4,876	5,157	3,325	-35.5%	3,398
Transfers Out	1,500	1,927	1,927	1,500	-22.2%	1,500
<b>Total Outlays</b>	<b>4,088</b>	<b>6,803</b>	<b>7,084</b>	<b>4,825</b>	<b>-31.9%</b>	<b>4,898</b>
<b>Resources Less Outlays</b>	<b>870</b>	<b>(2,000)</b>	<b>(2,155)</b>	<b>118</b>		<b>121</b>
<b>Fund Balance</b>						
Beginning Unassigned Fund Balance	3,788	4,814	4,658	2,503		2,621
Addition to/(Use of)	870	(2,000)	(2,155)	118		121
<b>End of Year</b>	<b>\$ 4,658</b>	<b>\$ 2,814</b>	<b>\$ 2,503</b>	<b>\$ 2,621</b>		<b>\$ 2,742</b>

## ANNUAL RESOURCES

(amounts expressed in thousands)

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

## ANNUAL OUTLAYS

(amounts expressed in thousands)

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

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

# TULSA STADIUM IMP DISTRICT

FY 2025 - 2026 & FY 2026 - 2027

OPERATING FUND
<b>141</b>
SPECIAL REVENUE FUND BUDGETED ON A CASH BASIS

**OVERVIEW**

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

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

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

**BUDGET SUMMARY**

In FY26, DTP will continue its contract with the City to provide services that preserve, enhance, and extend value to the business owners within the district.

**ANNUAL RESOURCES AND OUTLAYS**

(amounts expressed in thousands)

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

## ANNUAL RESOURCES

(amounts expressed in thousands)

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

## ANNUAL OUTLAYS

(amounts expressed in thousands)

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

# TOURISM IMPROVEMENT DISTRICT 1

FY 2025 - 2026 & FY 2026 - 2027

OPERATING FUND
<b>143</b>
SPECIAL REVENUE FUND BUDGETED ON A CASH BASIS

**OVERVIEW**

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

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

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

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

**BUDGET SUMMARY**

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

**ANNUAL RESOURCES AND OUTLAYS**

(amounts expressed in thousands)

	<u>FY 24</u> <u>ACTUAL</u>	<u>FY 25</u> <u>ORIGINAL</u>	<u>FY 25</u> <u>ESTIMATE</u>	<u>FY 26</u> <u>BUDGET</u>	<u>PERCENT</u> <u>DIFF. FROM</u> <u>FY 25 EST.</u>	<u>FY 27</u> <u>FINANCIAL</u> <u>PLAN</u>
<b>Annual Resources</b>						
Revenue	\$ 2,981	\$ 2,803	\$ 3,073	\$ 3,070	-0.1%	\$ 3,069
Transfers In	0	0	0	0	N/A	0
<b>Total Resources</b>	<b>2,981</b>	<b>2,803</b>	<b>3,073</b>	<b>3,070</b>	<b>-0.1%</b>	<b>3,069</b>
<b>Annual Outlays</b>						
Budget	2,490	2,798	3,196	3,016	-5.6%	3,016
Transfers Out	0	0	0	0	N/A	0
<b>Total Outlays</b>	<b>2,490</b>	<b>2,798</b>	<b>3,196</b>	<b>3,016</b>	<b>-5.6%</b>	<b>3,016</b>
<b>Resources Less Outlays</b>	<b>491</b>	<b>5</b>	<b>(123)</b>	<b>54</b>		<b>53</b>
<b>Fund Balance</b>						
Beginning Unassigned Fund Balance	(122)	0	369	246		300
Addition to/(Use of)	491	5	(123)	54		53
End of Year	<b>\$ 369</b>	<b>\$ 5</b>	<b>\$ 246</b>	<b>\$ 300</b>		<b>\$ 353</b>

## ANNUAL RESOURCES

(amounts expressed in thousands)

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

## ANNUAL OUTLAYS

(amounts expressed in thousands)

	<u>FY 24</u> <u>ACTUAL</u>	<u>FY 25</u> <u>ORIGINAL</u>	<u>FY 26</u> <u>BUDGET</u>	<u>PERCENT</u> <u>DIFF. FROM</u> <u>FY 25 ORIG</u>	<u>FY 27</u> <u>FINANCIAL</u> <u>PLAN</u>
<b><u>Managed Entities - Economic Development</u></b>					
Other Services/Charges	\$ 2,490	\$ 2,798	\$ 3,016	7.8%	\$ 3,016
<b>Total</b>	<b>2,490</b>	<b>2,798</b>	<b>3,016</b>	<b>7.8%</b>	<b>3,016</b>
<b>Total Social &amp; Economic Development</b>	<b>2,490</b>	<b>2,798</b>	<b>3,016</b>	<b>7.8%</b>	<b>3,016</b>
<b>TOTAL BUDGET</b>	<b>2,490</b>	<b>2,798</b>	<b>3,016</b>	<b>7.8%</b>	<b>3,016</b>
<b>(Expenditures or appropriations)</b>					
<b>TOTAL ANNUAL OUTLAYS</b>	<b>\$ 2,490</b>	<b>\$ 2,798</b>	<b>\$ 3,016</b>	<b>7.8%</b>	<b>\$ 3,016</b>

# KENDALL WHITTIER IMPROVEMENT DISTRICT

FY 2025 - 2026 & FY 2026 - 2027

OPERATING FUND
<b>144</b>
SPECIAL REVENUE FUND BUDGETED ON A CASH BASIS

**OVERVIEW**

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

**BUDGET SUMMARY**

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

**ANNUAL RESOURCES AND OUTLAYS**

(amounts expressed in thousands)

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

## ANNUAL RESOURCES

(amounts expressed in thousands)

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

## ANNUAL OUTLAYS

(amounts expressed in thousands)

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



# PUBLIC WAYS CAPITAL

FY 2025 - 2026 & FY 2026 - 2027

CAPITAL FUND
148
GOVERNMENTAL CAPITAL FUND
BUDGETED ON A CASH BASIS

## OVERVIEW

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

## BUDGET SUMMARY

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

### ANNUAL RESOURCES AND OUTLAYS

(amounts expressed in thousands)

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

## ANNUAL RESOURCES

(amounts expressed in thousands)

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

## ANNUAL OUTLAYS

(amounts expressed in thousands)

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

# PUBLIC WAYS

FY 2025 - 2026 & FY 2026 - 2027

OPERATING FUND

149

SPECIAL REVENUE FUND  
BUDGETED ON A  
CASH BASIS

## OVERVIEW

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

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

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

## BUDGET SUMMARY

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

### ANNUAL RESOURCES AND OUTLAYS (amounts expressed in thousands)

	FY 24 ACTUAL	FY 25 ORIGINAL	FY 25 ESTIMATE	FY 26 BUDGET	PERCENT DIFF. FROM FY 25 EST.	FY 27 FINANCIAL PLAN
<b>Annual Resources</b>						
Revenue	\$ 5,955	\$ 6,805	\$ 6,192	\$ 6,661	7.6%	\$ 6,661
Transfers In	0	0	0	0	N/A	0
<b>Total Resources</b>	<b>5,955</b>	<b>6,805</b>	<b>6,192</b>	<b>6,661</b>	<b>7.6%</b>	<b>6,661</b>
<b>Annual Outlays</b>						
Budget	4,335	10,302	9,792	5,704	-41.7%	5,713
Transfers Out	0	0	0	0	N/A	0
<b>Total Outlays</b>	<b>4,335</b>	<b>10,302</b>	<b>9,792</b>	<b>5,704</b>	<b>-41.7%</b>	<b>5,713</b>
<b>Resources Less Outlays</b>	<b>1,620</b>	<b>(3,497)</b>	<b>(3,600)</b>	<b>957</b>		<b>948</b>
<b>Fund Balance</b>						
Beginning Unassigned Fund Balance	2,240	4,007	3,860	260		1,217
Addition to/(Use of)	1,620	(3,497)	(3,600)	957		948
<b>End of Year</b>	<b>\$ 3,860</b>	<b>\$ 510</b>	<b>\$ 260</b>	<b>\$ 1,217</b>		<b>\$ 2,165</b>

## ANNUAL RESOURCES

(amounts expressed in thousands)

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

## ANNUAL OUTLAYS

(amounts expressed in thousands)

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

# PUBLIC SAFETY SALES TAX

FY 2025 - 2026 & FY 2026 - 2027

OPERATING FUND

150

GOVERNMENTAL FUND  
BUDGETED ON A  
CASH BASIS

## OVERVIEW

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

## BUDGET SUMMARY

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

## ANNUAL RESOURCES AND OUTLAYS

(amounts expressed in thousands)

	FY 24 ACTUAL	FY 25 ORIGINAL	FY 25 ESTIMATE	FY 26 BUDGET	PERCENT DIFF. FROM FY 25 EST.	FY 27 FINANCIAL PLAN
<b>Annual Resources</b>						
Revenue	\$ 25,325	\$ 25,436	\$ 25,598	\$ 25,873	1.1%	\$ 26,310
Transfers In	0	0	0	0	N/A	0
<b>Total Resources</b>	<b>25,325</b>	<b>25,436</b>	<b>25,598</b>	<b>25,873</b>	<b>1.1%</b>	<b>26,310</b>
<b>Annual Outlays</b>						
Budget	23,548	27,371	27,830	26,711	-4.0%	26,855
Transfers Out	0	0	0	0	N/A	0
<b>Total Outlays</b>	<b>23,548</b>	<b>27,371</b>	<b>27,830</b>	<b>26,711</b>	<b>-4.0%</b>	<b>26,855</b>
<b>Resources Less Outlays</b>	<b>1,777</b>	<b>(1,935)</b>	<b>(2,232)</b>	<b>(838)</b>		<b>(545)</b>
<b>Fund Balance</b>						
Beginning Unassigned Fund Balance	13,557	15,072	15,334	13,102		12,264
Addition to/(Use of)	1,777	(1,935)	(2,232)	(838)		(545)
End of Year	<b>\$ 15,334</b>	<b>\$ 13,137</b>	<b>\$ 13,102</b>	<b>\$ 12,264</b>		<b>\$ 11,719</b>

## ANNUAL RESOURCES

(amounts expressed in thousands)

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

## ANNUAL OUTLAYS

(amounts expressed in thousands)

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

# TRANSPORTATION SALES TAX

FY 2025 - 2026 & FY 2026 - 2027

OPERATING FUND
<b>151</b>
GOVERNMENTAL FUND BUDGETED ON A CASH BASIS

**OVERVIEW**

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

**BUDGET SUMMARY**

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

**ANNUAL RESOURCES AND OUTLAYS**

(amounts expressed in thousands)

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

## ANNUAL RESOURCES

(amounts expressed in thousands)

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

## ANNUAL OUTLAYS

(amounts expressed in thousands)

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



# ECONOMIC STABILIZATION RESERVE

FY 2025 - 2026 & FY 2026 - 2027

OPERATING FUND

152

SPECIAL REVENUE FUND  
BUDGETED ON A  
CASH BASIS

## OVERVIEW

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

## BUDGET SUMMARY

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

## ANNUAL RESOURCES AND OUTLAYS

(amounts expressed in thousands)

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

## ANNUAL RESOURCES

(amounts expressed in thousands)

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

## ANNUAL OUTLAYS

(amounts expressed in thousands)

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

# COMMUNITY DEVELOP BLOCK GRANT

FY 2025 - 2026 & FY 2026 - 2027

OPERATING FUND
<b>2000</b>
SPECIAL REVENUE FUND BUDGETED ON A CASH BASIS

**OVERVIEW**

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

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

**BUDGET SUMMARY**

All FY26 appropriations consist of administrative costs in the Finance Department and allocation to eligible program activities. Any unspent balance is reserved for eligible program activities.

**ANNUAL RESOURCES AND OUTLAYS**

(amounts expressed in thousands)

	<u>FY 24</u> <u>ACTUAL</u>	<u>FY 25</u> <u>ORIGINAL</u>	<u>FY 25</u> <u>ESTIMATE</u>	<u>FY 26</u> <u>BUDGET</u>	<u>PERCENT</u> <u>DIFF. FROM</u> <u>FY 25 EST.</u>	<u>FY 27</u> <u>FINANCIAL</u> <u>PLAN</u>
<b>Annual Resources</b>						
Revenue	\$ 5,668	\$ 5,626	\$ 5,626	\$ 5,590	-0.6%	\$ 5,590
Transfers In	0	0	0	0	N/A	0
<b>Total Resources</b>	<u>5,668</u>	<u>5,626</u>	<u>5,626</u>	<u>5,590</u>	<u>-0.6%</u>	<u>5,590</u>
<b>Annual Outlays</b>						
Budget	5,668	5,626	5,626	5,590	-0.6%	5,590
Transfers Out	0	0	0	0	N/A	0
<b>Total Outlays</b>	<u>5,668</u>	<u>5,626</u>	<u>5,626</u>	<u>5,590</u>	<u>-0.6%</u>	<u>5,590</u>
<b>Resources Less Outlays</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>		<u>0</u>
<b>Fund Balance</b>						
End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>		<u>\$ 0</u>

## ANNUAL RESOURCES

(amounts expressed in thousands)

REVENUE ACCOUNT	FY 24 ACTUAL	FY 25 ORIGINAL	FY 25 ESTIMATE	FY 26 BUDGET	PERCENT DIFF. FROM FY 25 EST	FY 27 FINANCIAL PLAN
<b><u>Intrgvmntl Grant Revenues</u></b>						
Federal Government Grants	\$ 3,668	\$ 3,626	\$ 3,626	\$ 3,590	-1.0%	\$ 3,590
<b>Total Intrgvmntl Grant Revenues</b>	<b>3,668</b>	<b>3,626</b>	<b>3,626</b>	<b>3,590</b>	<b>-1.0%</b>	<b>3,590</b>
<b><u>Miscellaneous</u></b>						
Program Income	2,000	2,000	2,000	2,000	0.0%	2,000
<b>Total Miscellaneous</b>	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>	<b>0.0%</b>	<b>2,000</b>
<b>TOTAL ANNUAL RESOURCES</b>	<b>\$ 5,668</b>	<b>\$ 5,626</b>	<b>\$ 5,626</b>	<b>\$ 5,590</b>	<b>-0.6%</b>	<b>\$ 5,590</b>

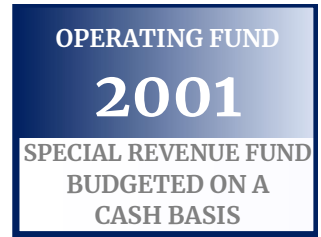
## ANNUAL OUTLAYS

(amounts expressed in thousands)

CULTURAL DEVELOPMENT AND RECREATION	FY 24 ACTUAL	FY 25 ORIGINAL	FY 26 BUDGET	PERCENT DIFF. FROM FY 25 ORIG	FY 27 FINANCIAL PLAN
<b><u>Park and Recreation</u></b>					
Capital Outlay	\$ 360	\$ 150	\$ 0	-100.0%	\$ 0
<b>Total</b>	<b>360</b>	<b>150</b>	<b>0</b>	<b>-100.0%</b>	<b>0</b>
<b>Total Cultural Development &amp; Recreation</b>	<b>360</b>	<b>150</b>	<b>0</b>	<b>-100.0%</b>	<b>0</b>
<b><u>SOCIAL AND ECONOMIC DEVELOPMENT</u></b>					
<b><u>Planning and Neighborhoods</u></b>					
Personal Services	586	576	589	2.3%	589
Other Services/Charges	897	1,006	941	-6.5%	941
<b>Total</b>	<b>1,483</b>	<b>1,582</b>	<b>1,530</b>	<b>-3.3%</b>	<b>1,530</b>
<b>Total Social &amp; Economic Development</b>	<b>1,483</b>	<b>1,582</b>	<b>1,530</b>	<b>-3.3%</b>	<b>1,530</b>
<b><u>PUBLIC WORKS AND TRANSPORTATION</u></b>					
<b><u>Public Works</u></b>					
Capital Outlay	301	385	290	-24.7%	290
<b>Total</b>	<b>301</b>	<b>385</b>	<b>290</b>	<b>-24.7%</b>	<b>290</b>
<b>Total Public Works &amp; Transportation</b>	<b>301</b>	<b>385</b>	<b>290</b>	<b>-24.7%</b>	<b>290</b>
<b><u>ADMINISTRATIVE AND SUPPORT SERVICES</u></b>					
<b><u>Finance</u></b>					
Personal Services	547	547	547	0.0%	547
Materials and Supplies	15	15	15	0.0%	15
Other Services/Charges	2,962	2,947	3,208	8.9%	3,208
<b>Total</b>	<b>3,524</b>	<b>3,509</b>	<b>3,770</b>	<b>7.4%</b>	<b>3,770</b>
<b>Total Administrative &amp; Support Services</b>	<b>3,524</b>	<b>3,509</b>	<b>3,770</b>	<b>7.4%</b>	<b>3,770</b>
<b>TOTAL BUDGET</b>	<b>5,668</b>	<b>5,626</b>	<b>5,590</b>	<b>-0.6%</b>	<b>5,590</b>
<b>(Expenditures or appropriations)</b>					
<b>TOTAL ANNUAL OUTLAYS</b>	<b>\$ 5,668</b>	<b>\$ 5,626</b>	<b>\$ 5,590</b>	<b>-0.6%</b>	<b>\$ 5,590</b>

# HOME INVESTMENT PARTNERSHIP

FY 2025 - 2026 & FY 2026 - 2027



## OVERVIEW

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

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

## BUDGET SUMMARY

All FY26 appropriations consist of administrative costs in the Finance Department and allocation to eligible program activities. Any unspent balance is reserved for eligible program activities.

### ANNUAL RESOURCES AND OUTLAYS

(amounts expressed in thousands)

	FY 24 ACTUAL	FY 25 ORIGINAL	FY 25 ESTIMATE	FY 26 BUDGET	PERCENT DIFF. FROM FY 25 EST.	FY 27 FINANCIAL PLAN
<b>Annual Resources</b>						
Revenue	\$ 1,927	\$ 1,931	\$ 1,931	\$ 1,610	-16.6%	\$ 1,610
Transfers In	0	0	0	0	N/A	0
<b>Total Resources</b>	<b>1,927</b>	<b>1,931</b>	<b>1,931</b>	<b>1,610</b>	<b>-16.6%</b>	<b>1,610</b>
<b>Annual Outlays</b>						
Budget	1,926	1,931	1,931	1,610	-16.6%	1,610
Transfers Out	0	0	0	0	N/A	0
<b>Total Outlays</b>	<b>1,926</b>	<b>1,931</b>	<b>1,931</b>	<b>1,610</b>	<b>-16.6%</b>	<b>1,610</b>
<b>Resources Less Outlays</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>0</b>
<b>Fund Balance</b>						
Beginning Unassigned Fund Balance	(1)	0	0	0		0
Addition to/(Use of)	1	0	0	0		0
End of Year	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>		<b>\$ 0</b>

### ANNUAL RESOURCES

(amounts expressed in thousands)

	<u>FY 24</u> <u>ACTUAL</u>	<u>FY 25</u> <u>ORIGINAL</u>	<u>FY 25</u> <u>ESTIMATE</u>	<u>FY 26</u> <u>BUDGET</u>	<u>PERCENT</u> <u>DIFF. FROM</u> <u>FY 25 EST</u>	<u>FY 27</u> <u>FINANCIAL</u> <u>PLAN</u>
<b>REVENUE ACCOUNT</b>						
<b><u>Intrgvmntl Grant Revenues</u></b>						
Federal Government Grants	\$ 1,927	\$ 1,931	\$ 1,931	\$ 1,610	-16.6%	\$ 1,610
<b>Total Intrgvmntl Grant Revenues</b>	<b>1,927</b>	<b>1,931</b>	<b>1,931</b>	<b>1,610</b>	<b>-16.6%</b>	<b>1,610</b>
<b>TOTAL ANNUAL RESOURCES</b>	<b>\$ 1,927</b>	<b>\$ 1,931</b>	<b>\$ 1,931</b>	<b>\$ 1,610</b>	<b>\$</b>	<b>\$ 1,610</b>

### ANNUAL OUTLAYS

(amounts expressed in thousands)

	<u>FY 24</u> <u>ACTUAL</u>	<u>FY 25</u> <u>ORIGINAL</u>	<u>FY 26</u> <u>BUDGET</u>	<u>PERCENT</u> <u>DIFF. FROM</u> <u>FY 25 ORIG</u>	<u>FY 27</u> <u>FINANCIAL</u> <u>PLAN</u>
<b>SOCIAL AND ECONOMIC DEVELOPMENT</b>					
<b><u>Planning and Neighborhoods</u></b>					
Other Services/Charges	\$ 420	\$ 243	\$ 27	-88.9%	\$ 27
<b>Total</b>	<b>420</b>	<b>243</b>	<b>27</b>	<b>-88.9%</b>	<b>27</b>
<b>Total Social &amp; Economic Development</b>	<b>420</b>	<b>243</b>	<b>27</b>	<b>-88.9%</b>	<b>27</b>
<b>ADMINISTRATIVE AND SUPPORT SERVICES</b>					
<b><u>Finance</u></b>					
Personal Services	155	156	135	-13.5%	135
Materials and Supplies	9	9	6	-33.3%	6
Other Services/Charges	1,342	1,523	1,442	-5.3%	1,442
<b>Total</b>	<b>1,506</b>	<b>1,688</b>	<b>1,583</b>	<b>-6.2%</b>	<b>1,583</b>
<b>Total Administrative &amp; Support Services</b>	<b>1,506</b>	<b>1,688</b>	<b>1,583</b>	<b>-6.2%</b>	<b>1,583</b>
<b>TOTAL BUDGET</b>	<b>1,926</b>	<b>1,931</b>	<b>1,610</b>	<b>-16.6%</b>	<b>1,610</b>
<b>(Expenditures or appropriations)</b>					
<b>TOTAL ANNUAL OUTLAYS</b>	<b>\$ 1,926</b>	<b>\$ 1,931</b>	<b>\$ 1,610</b>	<b>-16.6%</b>	<b>\$ 1,610</b>

# EMERGENCY SOLUTIONS GRANT

FY 2025 - 2026 & FY 2026 - 2027

OPERATING FUND
<b>2002</b>
SPECIAL REVENUE FUND BUDGETED ON A CASH BASIS

**OVERVIEW**

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

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

**BUDGET SUMMARY**

All FY26 appropriations consist of administrative costs in the Finance Department and allocation to eligible program activities. Any unspent balance is reserved for eligible program activities.

**ANNUAL RESOURCES AND OUTLAYS**

(amounts expressed in thousands)

	<u>FY 24</u> <u>ACTUAL</u>	<u>FY 25</u> <u>ORIGINAL</u>	<u>FY 25</u> <u>ESTIMATE</u>	<u>FY 26</u> <u>BUDGET</u>	<u>PERCENT</u> <u>DIFF. FROM</u> <u>FY 25 EST.</u>	<u>FY 27</u> <u>FINANCIAL</u> <u>PLAN</u>
<b>Annual Resources</b>						
Revenue	\$ 310	\$ 310	\$ 310	\$ 307	-1.0%	\$ 307
Transfers In	0	0	0	0	N/A	0
<b>Total Resources</b>	<u>310</u>	<u>310</u>	<u>310</u>	<u>307</u>	<u>-1.0%</u>	<u>307</u>
<b>Annual Outlays</b>						
Budget	310	310	310	307	-1.0%	307
Transfers Out	0	0	0	0	N/A	0
<b>Total Outlays</b>	<u>310</u>	<u>310</u>	<u>310</u>	<u>307</u>	<u>-1.0%</u>	<u>307</u>
<b>Resources Less Outlays</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>		<u>0</u>
<b>Fund Balance</b>						
End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>		<u>\$ 0</u>

## ANNUAL RESOURCES

(amounts expressed in thousands)

	<u>FY 24</u> <u>ACTUAL</u>	<u>FY 25</u> <u>ORIGINAL</u>	<u>FY 25</u> <u>ESTIMATE</u>	<u>FY 26</u> <u>BUDGET</u>	<u>PERCENT</u> <u>DIFF. FROM</u> <u>FY 25 EST</u>	<u>FY 27</u> <u>FINANCIAL</u> <u>PLAN</u>
<b>REVENUE ACCOUNT</b>						
<b><u>Intrgvmntl Grant Revenues</u></b>						
Federal Government Grants	\$ 310	\$ 310	\$ 310	\$ 307	-1.0%	\$ 307
<b>Total Intrgvmntl Grant Revenues</b>	<b>310</b>	<b>310</b>	<b>310</b>	<b>307</b>	<b>-1.0%</b>	<b>307</b>
<b>TOTAL ANNUAL RESOURCES</b>	<b>\$ 310</b>	<b>\$ 310</b>	<b>\$ 310</b>	<b>\$ 307</b>	<b>-1.0%</b>	<b>\$ 307</b>

## ANNUAL OUTLAYS

(amounts expressed in thousands)

	<u>FY 24</u> <u>ACTUAL</u>	<u>FY 25</u> <u>ORIGINAL</u>	<u>FY 26</u> <u>BUDGET</u>	<u>PERCENT</u> <u>DIFF. FROM</u> <u>FY 25 ORIG</u>	<u>FY 27</u> <u>FINANCIAL</u> <u>PLAN</u>
<b>ADMINISTRATIVE AND SUPPORT SERVICES</b>					
<b><u>Finance</u></b>					
Personal Services	\$ 22	\$ 22	\$ 22	0.0%	\$ 22
Other Services/Charges	288	288	285	-1.0%	285
<b>Total</b>	<b>310</b>	<b>310</b>	<b>307</b>	<b>-1.0%</b>	<b>307</b>
<b>Total Administrative &amp; Support Services</b>	<b>310</b>	<b>310</b>	<b>307</b>	<b>-1.0%</b>	<b>307</b>
<b>TOTAL BUDGET</b>	<b>310</b>	<b>310</b>	<b>307</b>	<b>-1.0%</b>	<b>307</b>
<b>(Expenditures or appropriations)</b>					
<b>TOTAL ANNUAL OUTLAYS</b>	<b>\$ 310</b>	<b>\$ 310</b>	<b>\$ 307</b>	<b>-1.0%</b>	<b>\$ 307</b>



# HOUSING OPP PERSONS W AIDS

FY 2025 - 2026 & FY 2026 - 2027

OPERATING FUND
<b>2003</b>
SPECIAL REVENUE FUND BUDGETED ON A CASH BASIS

**OVERVIEW**

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

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

**BUDGET SUMMARY**

All FY26 appropriations consist of administrative costs in the Finance Department and allocation to eligible program activities. Any unspent balance is reserved for eligible program activities.

**ANNUAL RESOURCES AND OUTLAYS**

(amounts expressed in thousands)

	FY 24 ACTUAL	FY 25 ORIGINAL	FY 25 ESTIMATE	FY 26 BUDGET	PERCENT DIFF. FROM FY 25 EST.	FY 27 FINANCIAL PLAN
<b>Annual Resources</b>						
Revenue	\$ 801	\$ 801	\$ 801	\$ 825	3.0%	\$ 825
Transfers In	0	0	0	0	N/A	0
<b>Total Resources</b>	<b>801</b>	<b>801</b>	<b>801</b>	<b>825</b>	<b>3.0%</b>	<b>825</b>
<b>Annual Outlays</b>						
Budget	801	801	801	825	3.0%	825
Transfers Out	0	0	0	0	N/A	0
<b>Total Outlays</b>	<b>801</b>	<b>801</b>	<b>801</b>	<b>825</b>	<b>3.0%</b>	<b>825</b>
<b>Resources Less Outlays</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>0</b>
<b>Fund Balance</b>						
End of Year	\$ 0	\$ 0	\$ 0	\$ 0		\$ 0

## ANNUAL RESOURCES

(amounts expressed in thousands)

	<u>FY 24</u> <u>ACTUAL</u>	<u>FY 25</u> <u>ORIGINAL</u>	<u>FY 25</u> <u>ESTIMATE</u>	<u>FY 26</u> <u>BUDGET</u>	<u>PERCENT</u> <u>DIFF. FROM</u> <u>FY 25 EST</u>	<u>FY 27</u> <u>FINANCIAL</u> <u>PLAN</u>
<b>REVENUE ACCOUNT</b>						
<b><u>Intrgvmntl Grant Revenues</u></b>						
Federal Government Grants	\$ 801	\$ 801	\$ 801	\$ 825	3.0%	\$ 825
<b>Total Intrgvmntl Grant Revenues</b>	<b>801</b>	<b>801</b>	<b>801</b>	<b>825</b>	<b>3.0%</b>	<b>825</b>
<b>TOTAL ANNUAL RESOURCES</b>	<b>\$ 801</b>	<b>\$ 801</b>	<b>\$ 801</b>	<b>\$ 825</b>	<b>\$</b>	<b>\$ 825</b>

## ANNUAL OUTLAYS

(amounts expressed in thousands)

	<u>FY 24</u> <u>ACTUAL</u>	<u>FY 25</u> <u>ORIGINAL</u>	<u>FY 26</u> <u>BUDGET</u>	<u>PERCENT</u> <u>DIFF. FROM</u> <u>FY 25 ORIG</u>	<u>FY 27</u> <u>FINANCIAL</u> <u>PLAN</u>
<b>ADMINISTRATIVE AND SUPPORT SERVICES</b>					
<b><u>Finance</u></b>					
Personal Services	\$ 24	\$ 24	\$ 25	4.2%	\$ 25
Other Services/Charges	777	777	800	3.0%	800
<b>Total</b>	<b>801</b>	<b>801</b>	<b>825</b>	<b>3.0%</b>	<b>825</b>
<b>Total Administrative &amp; Support Services</b>	<b>801</b>	<b>801</b>	<b>825</b>	<b>3.0%</b>	<b>825</b>
<b>TOTAL BUDGET</b>	<b>801</b>	<b>801</b>	<b>825</b>	<b>3.0%</b>	<b>825</b>
<b>(Expenditures or appropriations)</b>					
<b>TOTAL ANNUAL OUTLAYS</b>	<b>\$ 801</b>	<b>\$ 801</b>	<b>\$ 825</b>	<b>3.0%</b>	<b>\$ 825</b>

# 1985 SALES TAX ECON DEVEL

FY 2025 - 2026 & FY 2026 - 2027

CAPITAL FUND
<b>400</b>
GOVERNMENTAL CAPITAL FUND
BUDGETED ON A CASH BASIS

**OVERVIEW**

This fund was established in 1991 with a \$1,500,000 transfer from the 1985 Third Penny Sales Tax program. It is used to finance economic development projects in areas designated by the City Council. Budgeting is done on a cash basis for this Governmental Capital Fund.

**BUDGET SUMMARY**

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

**ANNUAL RESOURCES AND OUTLAYS**

(amounts expressed in thousands)

	FY 24 ACTUAL	FY 25 ORIGINAL	FY 25 ESTIMATE	FY 26 BUDGET	PERCENT DIFF. FROM FY 25 EST.	FY 27 FINANCIAL PLAN
<b>Annual Resources</b>						
Revenue	\$ 1	\$ 4	\$ 2	\$ 0	-100.0%	\$ 0
Transfers In	0	0	0	0	N/A	0
<b>Total Resources</b>	<b>1</b>	<b>4</b>	<b>2</b>	<b>0</b>	<b>-100.0%</b>	<b>0</b>
<b>Annual Outlays</b>						
Budget	37	0	0	0	N/A	0
Transfers Out	0	0	0	0	N/A	0
<b>Total Outlays</b>	<b>37</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>N/A</b>	<b>0</b>
<b>Resources Less Outlays</b>	<b>(36)</b>	<b>4</b>	<b>2</b>	<b>0</b>		<b>0</b>
<b>Fund Balance</b>						
Beginning Unassigned Fund Balance	36	39	0	2		2
Addition to/(Use of)	(36)	4	2	0		0
<b>End of Year</b>	<b>\$ 0</b>	<b>\$ 43</b>	<b>\$ 2</b>	<b>\$ 2</b>		<b>\$ 2</b>

## ANNUAL RESOURCES

(amounts expressed in thousands)

	<u>FY 24 ACTUAL</u>	<u>FY 25 ORIGINAL</u>	<u>FY 25 ESTIMATE</u>	<u>FY 26 BUDGET</u>	<u>PERCENT DIFF. FROM FY 25 EST</u>	<u>FY 27 FINANCIAL PLAN</u>
<b>REVENUE ACCOUNT</b>						
<b><u>Investment Income</u></b>						
Interest Earnings	\$ 1	\$ 4	\$ 2	\$ 0	-100.0%	\$ 0
<b>Total Investment Income</b>	<b>1</b>	<b>4</b>	<b>2</b>	<b>0</b>	<b>-100.0%</b>	<b>0</b>
<b>TOTAL ANNUAL RESOURCES</b>	<b>\$ 1</b>	<b>\$ 4</b>	<b>\$ 2</b>	<b>\$ 0</b>	<b>\$</b>	<b>\$ 0</b>

## ANNUAL OUTLAYS

(amounts expressed in thousands)

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

# 2001 SALES TAX

FY 2025 - 2026 & FY 2026 - 2027

CAPITAL FUND

401

GOVERNMENTAL CAPITAL FUND

BUDGETED ON A  
CASH BASIS

## OVERVIEW

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

## BUDGET SUMMARY

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

## ANNUAL RESOURCES AND OUTLAYS

(amounts expressed in thousands)

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

## ANNUAL RESOURCES

(amounts expressed in thousands)

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

## ANNUAL OUTLAYS

(amounts expressed in thousands)

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

# 2006 SPECIAL EXTEND SALES TAX

FY 2025 - 2026 & FY 2026 - 2027

CAPITAL FUND
<b>402</b>
GOVERNMENTAL CAPITAL FUND
BUDGETED ON A CASH BASIS

**OVERVIEW**

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

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

**BUDGET SUMMARY**

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

**ANNUAL RESOURCES AND OUTLAYS**

(amounts expressed in thousands)

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

## ANNUAL RESOURCES

(amounts expressed in thousands)

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

## ANNUAL OUTLAYS

(amounts expressed in thousands)

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



# 2008 SPECIAL TEMP SALES TAX

FY 2025 - 2026 & FY 2026 - 2027

CAPITAL FUND
<b>404</b>
GOVERNMENTAL CAPITAL FUND
BUDGETED ON A CASH BASIS

### OVERVIEW

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

### BUDGET SUMMARY

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

### ANNUAL RESOURCES AND OUTLAYS

(amounts expressed in thousands)

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

## ANNUAL RESOURCES

(amounts expressed in thousands)

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

## ANNUAL OUTLAYS

(amounts expressed in thousands)

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

# 2014 SALES TAX

FY 2025 - 2026 & FY 2026 - 2027

CAPITAL FUND

405

GOVERNMENTAL CAPITAL FUND

BUDGETED ON A  
CASH BASIS

## OVERVIEW

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

## BUDGET SUMMARY

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

### ANNUAL RESOURCES AND OUTLAYS

(amounts expressed in thousands)

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

## ANNUAL RESOURCES

(amounts expressed in thousands)

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

## ANNUAL OUTLAYS

(amounts expressed in thousands)

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

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

# 2016 VISION ED CAPITAL PROJ

FY 2025 - 2026 & FY 2026 - 2027

CAPITAL FUND

**4000**

PROPRIETARY FUND  
BUDGETED ON A  
CASH BASIS

## OVERVIEW

On April 5, 2016, Tulsa voters approved Ordinance #23422 setting a limited-purpose, temporary sales tax levy of three hundred five thousandths of one percent (0.305%) to begin January 1, 2017, for the purpose of providing revenue for the support of economic development projects across the City of Tulsa as listed in detail in Title 43-K of Tulsa Revised Ordinances created with Ordinance #23425.

## BUDGET SUMMARY

Although this sales tax assessment began January 1, 2017, the remittance by vendors to the Oklahoma Tax Commission and ultimate transfer to the City of Tulsa did not occur in full until March 2017. This fund will be utilized to support debt service for three revenue bond issues. The first issue of \$115.3 million, was sold in late FY17. The second issue of \$118.1 million, was sold in early FY19. The final issue, of \$113.7 million was issued in FY20. Additionally, a limited number of pay-as-you-go appropriations will also be scheduled depending on engineering and cash flow considerations. In FY26, \$12.2 million will be appropriated for projects within this fund. Another \$23.3 million will be transferred to the Tulsa Public Facilities Authority construction fund to support debt service on the associated revenue bonds.

## ANNUAL RESOURCES AND OUTLAYS

(amounts expressed in thousands)

	FY 24 ACTUAL	FY 25 ORIGINAL	FY 25 ESTIMATE	FY 26 BUDGET	PERCENT DIFF. FROM FY 25 EST.	FY 27 FINANCIAL PLAN
<b>Annual Resources</b>						
Revenue	\$ 85,221	\$ 89,731	\$ 92,312	\$ 44,045	-52.3%	\$ 44,532
Transfers In	0	0	0	0	N/A	0
<b>Total Resources</b>	<b>85,221</b>	<b>89,731</b>	<b>92,312</b>	<b>44,045</b>	<b>-52.3%</b>	<b>44,532</b>
<b>Annual Outlays</b>						
Budget	11,580	9,785	10,832	12,234	12.9%	12,934
Transfers Out	57,148	57,263	54,263	23,337	-57.0%	22,965
<b>Total Outlays</b>	<b>68,728</b>	<b>67,048</b>	<b>65,095</b>	<b>35,571</b>	<b>-45.4%</b>	<b>35,899</b>
<b>Resources Less Outlays</b>	<b>16,493</b>	<b>22,683</b>	<b>27,217</b>	<b>8,474</b>		<b>8,633</b>
<b>Fund Balance</b>						
Beginning Unassigned Fund Balance	45,965	58,301	62,458	89,675		98,149
Addition to/(Use of)	16,493	22,683	27,217	8,474		8,633
<b>End of Year</b>	<b>\$ 62,458</b>	<b>\$ 80,984</b>	<b>\$ 89,675</b>	<b>\$ 98,149</b>		<b>\$ 106,782</b>

## ANNUAL RESOURCES

(amounts expressed in thousands)

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

## ANNUAL OUTLAYS

(amounts expressed in thousands)

	FY 24 <u>ACTUAL</u>	FY 25 <u>ORIGINAL</u>	FY 26 <u>BUDGET</u>	PERCENT DIFF. FROM <u>FY 25 ORIG</u>	FY 27 <u>FINANCIAL PLAN</u>
<b>SOCIAL AND ECONOMIC DEVELOPMENT</b>					
<b><u>Mayor's Office of Economic Development</u></b>					
Capital Outlay	(965)	0	0	N/A	0
<b>Total</b>	<b>(965)</b>	<b>0</b>	<b>0</b>	<b>N/A</b>	<b>0</b>
<b><u>Department of City Experience</u></b>					
Other Services/Charges	312	0	262	N/A	262
Capital Outlay	2,885	525	0	-100.0%	0
<b>Total</b>	<b>3,197</b>	<b>525</b>	<b>262</b>	<b>-50.1%</b>	<b>262</b>
<b><u>Planning</u></b>					
Other Services/Charges	(49)	0	0	N/A	0
Capital Outlay	(177)	0	0	N/A	0
<b>Total</b>	<b>(226)</b>	<b>0</b>	<b>0</b>	<b>N/A</b>	<b>0</b>
<b>Total Social &amp; Economic Development</b>	<b>2,006</b>	<b>525</b>	<b>262</b>	<b>-50.1%</b>	<b>262</b>
<b>PUBLIC WORKS AND TRANSPORTATION</b>					
<b><u>Engineering Services</u></b>					
Capital Outlay	(12,555)	0	0	N/A	0
<b>Total</b>	<b>(12,555)</b>	<b>0</b>	<b>0</b>	<b>N/A</b>	<b>0</b>
<b><u>Public Works</u></b>					
Capital Outlay	20,579	10,710	11,822	10.4%	12,522
<b>Total</b>	<b>20,579</b>	<b>10,710</b>	<b>11,822</b>	<b>10.4%</b>	<b>12,522</b>
<b>Total Public Works &amp; Transportation</b>	<b>8,024</b>	<b>10,710</b>	<b>11,822</b>	<b>10.4%</b>	<b>12,522</b>

	<u>FY 24</u> <u>ACTUAL</u>	<u>FY 25</u> <u>ORIGINAL</u>	<u>FY 26</u> <u>BUDGET</u>	<u>PERCENT</u> <u>DIFF. FROM</u> <u>FY 25 ORIG</u>	<u>FY 27</u> <u>FINANCIAL</u> <u>PLAN</u>
<b>ADMINISTRATIVE AND SUPPORT SERVICES</b>					
<b>Mayor's Office</b>					
Other Services/Charges	1,550	1,550	150	-90.3%	150
<b>Total</b>	<b>1,550</b>	<b>1,550</b>	<b>150</b>	<b>-90.3%</b>	<b>150</b>
<b>Total Administrative &amp; Support Services</b>	<b>1,550</b>	<b>1,550</b>	<b>150</b>	<b>-90.3%</b>	<b>150</b>
<b>TOTAL BUDGET</b>	<b>11,580</b>	<b>12,785</b>	<b>12,234</b>	<b>-4.3%</b>	<b>12,934</b>
<b>(Expenditures or appropriations)</b>					

	<u>FY 24</u> <u>ACTUAL</u>	<u>FY 25</u> <u>ORIGINAL</u>	<u>FY 26</u> <u>BUDGET</u>	<u>PERCENT</u> <u>DIFF. FROM</u> <u>FY 25 ORIG</u>	<u>FY 27</u> <u>FINANCIAL</u> <u>PLAN</u>
<b>Transfers Out</b>					
TPFA Vision Series 2017	10,154	10,120	10,107	-0.1%	10,107
TPFA Vision Series 2018	14,484	14,619	13,230	-9.5%	12,858
TPFA Vision Series 2019	29,510	26,524	0	-100.0%	0
Short Term Capital	0	3,000	0	-100.0%	0
Convention Fund Operations	3,000	0	0	N/A	0
Short Term Capital	0	3,000	0	-100.0%	0
<b>TOTAL TRANSFERS OUT</b>	<b>57,148</b>	<b>57,263</b>	<b>23,337</b>	<b>-59.2%</b>	<b>22,965</b>
<b>TOTAL ANNUAL OUTLAYS</b>	<b>\$ 68,728</b>	<b>\$ 70,048</b>	<b>\$ 35,571</b>	<b>-49.2%</b>	<b>\$ 35,899</b>

## PROJECT APPROPRIATIONS

(amounts expressed in thousands)

	<u>FY 26</u> <u>BUDGET</u>	<u>FY 27</u> <u>FINANCIAL</u> <u>PLAN</u>
<b>ELECTED OFFICIALS - MAYOR'S OFFICE</b>		
Tulsa Arts Commission	\$ 150	\$ 150
<b>ELECTED OFFICIALS - MAYOR'S OFFICE TOTAL</b>	<b>150</b>	<b>150</b>
<b>PLANNING AND NEIGHBORHOODS</b>		
CW & Rt 66 Beaut Rvst_PLAN	263	263
<b>PLANNING AND NEIGHBORHOODS TOTAL</b>	<b>263</b>	<b>263</b>
<b>PUBLIC WORKS</b>		
CW & Rt 66 Beaut Rvst_ENGR	263	263
Low-Water Dam and Pedestrian Bridge	11,560	11,860
Trail E Bank 101 Cousins Park	0	400
<b>PUBLIC WORKS TOTAL</b>	<b>11,823</b>	<b>12,523</b>
<b>TRANSFERS</b>		
Transfer to TPFA 2017	10,107	10,107
Transfer to TPFA 2018	13,230	12,858
<b>TRANSFERS TOTAL</b>	<b>23,337</b>	<b>22,965</b>
<b>Grand Total</b>	<b>\$ 35,572</b>	<b>\$ 35,900</b>



# 2022 SALES TAX

FY 2025 - 2026 & FY 2026 - 2027

CAPITAL FUND
<b>409</b>
GOVERNMENTAL CAPITAL FUND BUDGETED ON A CASH BASIS

## OVERVIEW

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

## BUDGET SUMMARY

Revenues from the Improve Our Tulsa II Sales Tax Program are normally used in the year received to fund capital and capital maintenance projects. Total appropriations in FY26 total \$32.0 million. Any fund balance will be used to support current and future appropriations in accordance with the 2020 Improve Our Tulsa II Sales Tax Ordinance.

### ANNUAL RESOURCES AND OUTLAYS

(amounts expressed in thousands)

	FY 24 ACTUAL	FY 25 ORIGINAL	FY 25 ESTIMATE	FY 26 BUDGET	PERCENT DIFF. FROM FY 25 EST.	FY 27 FINANCIAL PLAN
<b>Annual Resources</b>						
Revenue	\$ 43,018	\$ 44,299	\$ 45,210	\$ 17,459	-61.4%	\$ 1,111
Transfers In	0	0	0	0	N/A	0
<b>Total Resources</b>	<b>43,018</b>	<b>44,299</b>	<b>45,210</b>	<b>17,459</b>	<b>-61.4%</b>	<b>1,111</b>
<b>Annual Outlays</b>						
Budget	27,450	24,845	26,545	31,890	-15.7%	0
Transfers Out	11,278	11,278	11,278	5,639	N/A	0
<b>Total Outlays</b>	<b>38,728</b>	<b>36,123</b>	<b>37,823</b>	<b>37,529</b>	<b>-0.8%</b>	<b>0</b>
<b>Resources Less Outlays</b>	<b>4,290</b>	<b>8,176</b>	<b>7,387</b>	<b>(20,070)</b>		<b>1,111</b>
<b>Fund Balance</b>						
Beginning Unassigned Fund Balance	15,939	21,097	20,229	27,616		7,546
Addition to/(Use of)	4,290	8,176	7,387	(20,070)		1,111
<b>End of Year</b>	<b>\$ 20,229</b>	<b>\$ 29,273</b>	<b>\$ 27,616</b>	<b>\$ 7,546</b>		<b>\$ 8,657</b>

## ANNUAL RESOURCES

(amounts expressed in thousands)

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

## ANNUAL OUTLAYS

(amounts expressed in thousands)

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

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

**ADMINISTRATIVE AND SUPPORT SERVICES**

**Asset Management**

Capital Outlay	0	900	0	-100.0%	0
<b>Total</b>	<b>0</b>	<b>900</b>	<b>0</b>	<b>-100.0%</b>	<b>0</b>
<b>Total Administrative &amp; Support Services</b>	<b>0</b>	<b>900</b>	<b>0</b>	<b>-100.0%</b>	<b>0</b>
<b>TOTAL BUDGET</b>	<b>27,450</b>	<b>24,845</b>	<b>31,890</b>	<b>28.4%</b>	<b>0</b>
<b>(Expenditures or appropriations)</b>					

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

**PROJECT APPROPRIATIONS**  
(amounts expressed in thousands)

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

# 2024 SALES TAX

FY 2025 - 2026 & FY 2026 - 2027

CAPITAL FUND
<b>410</b>
GOVERNMENTAL CAPITAL FUND BUDGETED ON A CASH BASIS

**OVERVIEW**

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

**BUDGET SUMMARY**

Revenues from Improve Our Tulsa III Sales Tax Program will be used in the year funds are received to fund capital and capital maintenance projects. Total appropriations in FY26 total \$65.2 million. Any fund balance will be used to support future appropriations in accordance with the 2024 Improve Our Tulsa III Sales Tax Ordinance.

**ANNUAL RESOURCES AND OUTLAYS**

(amounts expressed in thousands)

	<u>FY 24</u>	<u>FY 25</u>	<u>FY 25</u>	<u>FY 26</u>	<u>PERCENT</u>	<u>FY 27</u>
	<u>ACTUAL</u>	<u>ORIGINAL</u>	<u>ESTIMATE</u>	<u>BUDGET</u>	<u>DIFF. FROM</u>	<u>FINANCIAL</u>
					<u>FY 25 EST.</u>	<u>PLAN</u>
<b>Annual Resources</b>						
Revenue	\$ 0	\$ 0	\$ 0	\$ 76,909	N/A	\$ 95,820
Transfers In	0	0	0	0	N/A	0
<b>Total Resources</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>76,909</b>	<b>N/A</b>	<b>95,820</b>
<b>Annual Outlays</b>						
Budget	0	0	0	54,696	N/A	68,304
Transfers Out	0	0	0	10,477	N/A	20,956
<b>Total Outlays</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>65,173</b>	<b>N/A</b>	<b>89,260</b>
<b>Resources Less Outlays</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>11,736</b>		<b>6,560</b>
<b>Fund Balance</b>						
Beginning Unassigned Fund Balance	0	0	0	0		11,736
Addition to/(Use of)	0	0	0	11,736		6,560
End of Year	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 11,736</b>		<b>\$ 18,296</b>

## ANNUAL RESOURCES

(amounts expressed in thousands)

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

## ANNUAL OUTLAYS

(amounts expressed in thousands)

	FY 24 ACTUAL	FY 25 ORIGINAL	FY 26 BUDGET	PERCENT DIFF. FROM FY 25 ORIG	FY 27 FINANCIAL PLAN
<b>PUBLIC SAFETY AND PROTECTION</b>					
<b><u>Fire</u></b>					
Capital Outlay	\$ 0	\$ 0	\$ 21,012	N/A	\$ 7,461
<b>Total</b>	<b>0</b>	<b>0</b>	<b>21,012</b>	<b>N/A</b>	<b>7,461</b>
<b>Total Public Safety and Protection</b>	<b>0</b>	<b>0</b>	<b>21,012</b>	<b>N/A</b>	<b>7,461</b>
<b>CULTURAL DEVELOPMENT AND RECREATION</b>					
<b><u>Park and Recreation</u></b>					
Capital Outlay	0	0	0	N/A	14,500
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>N/A</b>	<b>14,500</b>
<b>Total Cultural Development &amp; Recreation</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>N/A</b>	<b>14,500</b>
<b>SOCIAL AND ECONOMIC DEVELOPMENT</b>					
<b><u>Department of City Experience</u></b>					
Capital Outlay	0	0	16,774	N/A	25,093
<b>Total</b>	<b>0</b>	<b>0</b>	<b>16,774</b>	<b>N/A</b>	<b>25,093</b>
<b>Total Social &amp; Economic Development</b>	<b>0</b>	<b>0</b>	<b>16,774</b>	<b>N/A</b>	<b>25,093</b>
<b>PUBLIC WORKS AND TRANSPORTATION</b>					
<b><u>Public Works</u></b>					
Capital Outlay	0	0	11,910	N/A	16,250
<b>Total</b>	<b>0</b>	<b>0</b>	<b>11,910</b>	<b>N/A</b>	<b>16,250</b>
<b>Total Public Works &amp; Transportation</b>	<b>0</b>	<b>0</b>	<b>11,910</b>	<b>N/A</b>	<b>16,250</b>
<b>ADMINISTRATIVE AND SUPPORT SERVICES</b>					
<b><u>Asset Management</u></b>					
Capital Outlay	0	0	5,000	N/A	5,000
<b>Total</b>	<b>0</b>	<b>0</b>	<b>5,000</b>	<b>N/A</b>	<b>5,000</b>
<b>Total Administrative &amp; Support Services</b>	<b>0</b>	<b>0</b>	<b>5,000</b>	<b>N/A</b>	<b>5,000</b>
<b>TOTAL BUDGET</b>	<b>0</b>	<b>0</b>	<b>54,696</b>	<b>N/A</b>	<b>68,304</b>

(Expenditures or appropriations)

	FY 24 ACTUAL	FY 25 ORIGINAL	FY 26 BUDGET	PERCENT DIFF. FROM FY 25 ORIG	FY 27 FINANCIAL PLAN
<b>Transfers Out</b>					
Short Term Capital	0	0	10,477	N/A	20,956
<b>TOTAL TRANSFERS OUT</b>	0	0	10,477	N/A	20,956
<b>TOTAL ANNUAL OUTLAYS</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 65,173</b>	N/A	<b>\$ 89,260</b>

### PROJECT APPROPRIATIONS

(amounts expressed in thousands)

	FY 26 BUDGET	FY 27 FINANCIAL PLAN
<b>ASSET MANAGEMENT</b>		
Citywide Facilities Maintenance	\$ 5,000	\$ 5,000
<b>ASSET MANAGEMENT TOTAL</b>	<b>5,000</b>	<b>5,000</b>
<b>FIRE</b>		
Fire Apparatus and Equipment	21,012	7,461
<b>FIRE TOTAL</b>	<b>21,012</b>	<b>7,461</b>
<b>PARKS AND RECREATION</b>		
ACC - Building Improvements	0	10,500
Page Belcher Golf Course - Reno	0	4,000
<b>PARKS AND RECREATION TOTAL</b>	<b>0</b>	<b>14,500</b>
<b>PLANNING AND NEIGHBORHOODS</b>		
Housing Initiatives	13,774	19,593
Kirkpatrick Heights-Greenwood MPI	0	2,500
Neighborhood Revitalization	3,000	3,000
<b>PLANNING AND NEIGHBORHOODS TOTAL</b>	<b>16,774</b>	<b>25,093</b>
<b>PUBLIC WORKS</b>		
Construction Completion Incentives	1,000	1,000
CW Arterial Street Rehab	2,459	2,690
CW Non-Arterial Street Rehab	4,992	5,461
CW Street Match Funds for Grants	0	3,600
Engineering Inspection and Testing	500	500
TE: Construction & Design	985	275
TE: Guardrail Repair & Replacement	160	160
TE: Lighting Repair and Replacement	200	700
TE: Pavement Markings & Signs	570	570
TE: Signal Coordination & Communic	150	150
TE: Signal Install, Repair & Repl	750	1,000
TE: Traffic Calming	105	105
TE: Traffic Studies	40	40
<b>PUBLIC WORKS TOTAL</b>	<b>11,910</b>	<b>16,250</b>
<b>TRANSFERS</b>		
Capital Equipment	10,477	20,956
<b>TRANSFERS TOTAL</b>	<b>10,477</b>	<b>20,956</b>
<b>Grand Total</b>	<b>\$ 65,173</b>	<b>\$ 89,260</b>

# SHORT TERM CAPITAL

FY 2025 - 2026 & FY 2026 - 2027

CAPITAL FUND
<b>477</b>
SPECIAL REVENUE FUND BUDGETED ON A CASH BASIS

**OVERVIEW**

The Short-Term Capital Fund was established to finance the City's short-term capital needs. For budget purposes, a short-term capital asset has a minimum value of \$1,000 and a useful life of more than one year but less than ten years. Revenue is provided by Sales Tax Capital Programs which each include provisions for "short-term" capital improvement projects. In 2016, the electorate approved the 2016 Tulsa Vision Economic Development Fund which will provide funding from 2022 – 2025. In November 2019 the electorate approved the 2022 Sales Tax Fund which will provide funding from 2022 – 2026 for "short-term" capital improvement projects. Most recently, in August 2023 the electorate approved the 2024 Sales Tax Fund which will provide funding from 2026 – 2030 for "short-term" capital improvement projects.

**BUDGET SUMMARY**

Since July 2022, sales tax revenue in the Short-Term Capital Fund has come from the Improve Our Tulsa II funding package which was approved by voters in November 2019 and is anticipated to provide its final year of funding for capital equipment in 2026 when the package expires. Additionally, the 2016 Tulsa Vision Economic Development Fund provided its final year of revenues for capital in FY25. Beginning in FY26, funding will be provided by both the 2022 Improve Our Tulsa II and 2024 Improve Our Tulsa III Funds.

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

**ANNUAL RESOURCES AND OUTLAYS**

(amounts expressed in thousands)

	<u>FY 24 ACTUAL</u>	<u>FY 25 ORIGINAL</u>	<u>FY 25 ESTIMATE</u>	<u>FY 26 BUDGET</u>	<u>PERCENT DIFF. FROM FY 25 EST.</u>	<u>FY 27 FINANCIAL PLAN</u>
<b>Annual Resources</b>						
Revenue	\$ 228	\$ 0	\$ 167	\$ 0	-100.0%	\$ 0
Transfers In	25,614	14,278	14,278	16,116	12.9%	20,956
<b>Total Resources</b>	<b>25,842</b>	<b>14,278</b>	<b>14,445</b>	<b>16,116</b>	<b>11.6%</b>	<b>20,956</b>
<b>Annual Outlays</b>						
Budget	8,464	20,564	20,166	16,863	-16.4%	21,132
Transfers Out	123	123	123	123	0.0%	123
<b>Total Outlays</b>	<b>8,587</b>	<b>20,687</b>	<b>20,289</b>	<b>16,986</b>	<b>-16.3%</b>	<b>21,255</b>
<b>Resources Less Outlays</b>	<b>17,255</b>	<b>(6,409)</b>	<b>(5,844)</b>	<b>(870)</b>		<b>(299)</b>
<b>Fund Balance</b>						
Beginning Unassigned Fund Balance	(24)	16,530	17,231	11,387		10,517
Addition to/(Use of)	17,255	(6,409)	(5,844)	(870)		(299)
<b>End of Year</b>	<b>\$ 17,231</b>	<b>\$ 10,121</b>	<b>\$ 11,387</b>	<b>\$ 10,517</b>		<b>\$ 10,218</b>



## ANNUAL RESOURCES

(amounts expressed in thousands)

	FY 24 <u>ACTUAL</u>	FY 25 <u>ORIGINAL</u>	FY 25 <u>ESTIMATE</u>	FY 26 <u>BUDGET</u>	PERCENT DIFF. FROM FY 25 EST	FY 27 FINANCIAL PLAN
<b>REVENUE ACCOUNT</b>						
<b><u>Transfers In</u></b>						
Transfers within Primary Government	\$ 25,614	\$ 14,278	\$ 14,278	\$ 16,116	12.9%	\$ 20,956
<b>Total Transfers In</b>	<b>25,614</b>	<b>14,278</b>	<b>14,278</b>	<b>16,116</b>	<b>12.9%</b>	<b>20,956</b>
<b><u>Miscellaneous</u></b>						
Reimbursements	71	0	0	0	N/A	0
Recoveries	157	0	167	0	-100.0%	0
<b>Total Miscellaneous</b>	<b>228</b>	<b>0</b>	<b>167</b>	<b>0</b>	<b>-100.0%</b>	<b>0</b>
<b>TOTAL ANNUAL RESOURCES</b>	<b>\$ 25,842</b>	<b>\$ 14,278</b>	<b>\$ 14,445</b>	<b>\$ 16,116</b>	<b>11.6%</b>	<b>\$ 20,956</b>

## ANNUAL OUTLAYS

(amounts expressed in thousands)

	FY 24 <u>ACTUAL</u>	FY 25 <u>ORIGINAL</u>	FY 26 <u>BUDGET</u>	PERCENT DIFF. FROM FY 25 ORIG	FY 27 FINANCIAL PLAN
<b>PUBLIC SAFETY AND PROTECTION</b>					
<b><u>Police</u></b>					
Capital Outlay	\$ 2,948	\$ 6,905	\$ 8,661	25.4%	\$ 6,889
<b>Total</b>	<b>2,948</b>	<b>6,905</b>	<b>8,661</b>	<b>25.4%</b>	<b>6,889</b>
<b><u>Fire</u></b>					
Capital Outlay	605	3,203	1,197	-62.6%	550
<b>Total</b>	<b>605</b>	<b>3,203</b>	<b>1,197</b>	<b>-62.6%</b>	<b>550</b>
<b><u>Animal Services</u></b>					
Capital Outlay	0	0	165	N/A	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>165</b>	<b>N/A</b>	<b>0</b>
<b><u>Emergency Management</u></b>					
Capital Outlay	0	30	0	-100.0%	0
<b>Total</b>	<b>0</b>	<b>30</b>	<b>0</b>	<b>-100.0%</b>	<b>0</b>
<b>Total Public Safety and Protection</b>	<b>3,553</b>	<b>10,138</b>	<b>10,023</b>	<b>-1.1%</b>	<b>7,439</b>
<b>CULTURAL DEVELOPMENT AND RECREATION</b>					
<b><u>Park and Recreation</u></b>					
Capital Outlay	299	606	840	38.6%	732
<b>Total</b>	<b>299</b>	<b>606</b>	<b>840</b>	<b>38.6%</b>	<b>732</b>
<b><u>River Parks</u></b>					
Capital Outlay	36	620	180	-71.0%	225
<b>Total</b>	<b>36</b>	<b>620</b>	<b>180</b>	<b>-71.0%</b>	<b>225</b>
<b><u>Managed Entities - Culture &amp; Recreation</u></b>					
Capital Outlay	73	173	173	0.0%	173
<b>Total</b>	<b>73</b>	<b>173</b>	<b>173</b>	<b>0.0%</b>	<b>173</b>
<b>Total Cultural Development &amp; Recreation</b>	<b>408</b>	<b>1,399</b>	<b>1,193</b>	<b>-14.7%</b>	<b>1,130</b>

	FY 24 ACTUAL	FY 25 ORIGINAL	FY 26 BUDGET	PERCENT DIFF. FROM FY 25 ORIG	FY 27 FINANCIAL PLAN
<b>SOCIAL AND ECONOMIC DEVELOPMENT</b>					
<b><u>Department of City Experience</u></b>					
Capital Outlay	175	360	354	-1.7%	0
<b>Total</b>	<b>175</b>	<b>360</b>	<b>354</b>	<b>-1.7%</b>	<b>0</b>
<b><u>Development Services</u></b>					
Capital Outlay	110	112	112	0.0%	0
<b>Total</b>	<b>110</b>	<b>112</b>	<b>112</b>	<b>0.0%</b>	<b>0</b>
<b>Total Social &amp; Economic Development</b>	<b>285</b>	<b>472</b>	<b>466</b>	<b>-1.3%</b>	<b>0</b>
<b>PUBLIC WORKS AND TRANSPORTATION</b>					
<b><u>Public Works</u></b>					
Capital Outlay	1,472	2,708	3,108	14.8%	1,665
<b>Total</b>	<b>1,472</b>	<b>2,708</b>	<b>3,108</b>	<b>14.8%</b>	<b>1,665</b>
<b><u>Metropolitan Tulsa Transit Authority</u></b>					
Capital Outlay	115	115	201	74.8%	159
<b>Total</b>	<b>115</b>	<b>115</b>	<b>201</b>	<b>74.8%</b>	<b>159</b>
<b>Total Public Works &amp; Transportation</b>	<b>1,587</b>	<b>2,823</b>	<b>3,309</b>	<b>17.2%</b>	<b>1,824</b>
<b>ADMINISTRATIVE AND SUPPORT SERVICES</b>					
<b><u>Legal</u></b>					
Capital Outlay	0	5	0	-100.0%	0
<b>Total</b>	<b>0</b>	<b>5</b>	<b>0</b>	<b>-100.0%</b>	<b>0</b>
<b><u>Human Resources</u></b>					
Capital Outlay	99	0	0	N/A	0
<b>Total</b>	<b>99</b>	<b>0</b>	<b>0</b>	<b>N/A</b>	<b>0</b>
<b><u>Finance</u></b>					
Capital Outlay	0	143	93	-35.0%	347
<b>Total</b>	<b>0</b>	<b>143</b>	<b>93</b>	<b>-35.0%</b>	<b>347</b>
<b><u>Information Technology</u></b>					
Capital Outlay	2,276	5,148	1,252	-75.7%	10,385
<b>Total</b>	<b>2,276</b>	<b>5,148</b>	<b>1,252</b>	<b>-75.7%</b>	<b>10,385</b>
<b><u>Communications</u></b>					
Capital Outlay	0	6	4	-33.3%	0
<b>Total</b>	<b>0</b>	<b>6</b>	<b>4</b>	<b>-33.3%</b>	<b>0</b>
<b><u>Asset Management</u></b>					
Capital Outlay	256	430	523	21.6%	7
<b>Total</b>	<b>256</b>	<b>430</b>	<b>523</b>	<b>21.6%</b>	<b>7</b>
<b>Total Administrative &amp; Support Services</b>	<b>2,631</b>	<b>5,732</b>	<b>1,872</b>	<b>-67.3%</b>	<b>10,739</b>
<b>TOTAL BUDGET</b>	<b>8,464</b>	<b>20,564</b>	<b>16,863</b>	<b>-18.0%</b>	<b>21,132</b>
<b>(Expenditures or appropriations)</b>					

	FY 24 ACTUAL	FY 25 ORIGINAL	FY 26 BUDGET	PERCENT DIFF. FROM FY 25 ORIG	FY 27 FINANCIAL PLAN
<b><u>Transfers Out</u></b>					
Golf Course Capital	123	123	123	0.0%	123
<b>TOTAL TRANSFERS OUT</b>	<b>123</b>	<b>123</b>	<b>123</b>	<b>0.0%</b>	<b>123</b>
<b>TOTAL ANNUAL OUTLAYS</b>	<b>\$ 8,587</b>	<b>\$ 20,687</b>	<b>\$ 16,986</b>	<b>-17.9%</b>	<b>\$ 21,255</b>

# OFFICE SERVICES

FY 2025 - 2026 & FY 2026 - 2027

OPERATING FUND

**500**

INTERNAL SERVICES FUND  
BUDGETED ON A  
ACCRUAL BASIS

**OVERVIEW**

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

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

**BUDGET SUMMARY**

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

**ANNUAL RESOURCES AND OUTLAYS**

(amounts expressed in thousands)

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

**ANNUAL RESOURCES**

(amounts expressed in thousands)

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

### ANNUAL OUTLAYS

(amounts expressed in thousands)

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

# WORKERS COMPENSATION

FY 2025 - 2026 & FY 2026 - 2027

OPERATING FUND

501

INTERNAL SERVICES FUND  
BUDGETED ON A  
ACCRUAL BASIS

## OVERVIEW

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

## BUDGET SUMMARY

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

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

## ANNUAL RESOURCES AND OUTLAYS

(amounts expressed in thousands)

	FY 24 ACTUAL	FY 25 ORIGINAL	FY 25 ESTIMATE	FY 26 BUDGET	PERCENT DIFF. FROM FY 25 EST.	FY 27 FINANCIAL PLAN
<b>Annual Resources</b>						
Revenue	\$ 6,725	\$ 6,594	\$ 7,170	\$ 6,892	-3.9%	\$ 6,702
Transfers In	0	0	0	0	N/A	0
<b>Total Resources</b>	<b>6,725</b>	<b>6,594</b>	<b>7,170</b>	<b>6,892</b>	<b>-3.9%</b>	<b>6,702</b>
<b>Annual Outlays</b>						
Budget	5,114	6,029	5,985	6,575	9.9%	6,578
Transfers Out	0	0	0	0	N/A	0
<b>Total Outlays</b>	<b>5,114</b>	<b>6,029</b>	<b>5,985</b>	<b>6,575</b>	<b>9.9%</b>	<b>6,578</b>
<b>Resources Less Outlays</b>	<b>1,611</b>	<b>565</b>	<b>1,185</b>	<b>317</b>		<b>124</b>
<b>Fund Balance</b>						
Beginning Unassigned Fund Balance	(743)	4,588	868	2,053		2,370
Addition to/(Use of)	1,611	565	1,185	317		124
End of Year	<b>\$ 868</b>	<b>\$ 5,153</b>	<b>\$ 2,053</b>	<b>\$ 2,370</b>		<b>\$ 2,494</b>

## ANNUAL RESOURCES

(amounts expressed in thousands)

	<u>FY 24</u> <u>ACTUAL</u>	<u>FY 25</u> <u>ORIGINAL</u>	<u>FY 25</u> <u>ESTIMATE</u>	<u>FY 26</u> <u>BUDGET</u>	<u>PERCENT</u> <u>DIFF. FROM</u> <u>FY 25 EST</u>	<u>FY 27</u> <u>FINANCIAL</u> <u>PLAN</u>
<b>REVENUE ACCOUNT</b>						
<b><u>General Government</u></b>						
General Government Revenue	\$ 236	\$ 0	\$ 224	\$ 0	-100.0%	\$ 0
Employee Insurance Fund	5,982	6,200	6,273	6,300	0.4%	6,200
<b>Total General Government</b>	<b>6,218</b>	<b>6,200</b>	<b>6,497</b>	<b>6,300</b>	<b>-3.0%</b>	<b>6,200</b>
<b><u>Investment Income</u></b>						
Interest Earnings	507	394	673	592	-12.0%	502
<b>Total Investment Income</b>	<b>507</b>	<b>394</b>	<b>673</b>	<b>592</b>	<b>-12.0%</b>	<b>502</b>
<b>TOTAL ANNUAL RESOURCES</b>	<b>\$ 6,725</b>	<b>\$ 6,594</b>	<b>\$ 7,170</b>	<b>\$ 6,892</b>	<b>-3.9%</b>	<b>\$ 6,702</b>

### ANNUAL OUTLAYS

(amounts expressed in thousands)

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

# EMPLOYEE INSURANCE SERVICE

FY 2025 - 2026 & FY 2026 - 2027

OPERATING FUND

502

INTERNAL SERVICES FUND  
BUDGETED ON A  
ACCURAL BASIS

## OVERVIEW

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

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

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

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

## BUDGET SUMMARY

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

### ANNUAL RESOURCES AND OUTLAYS

(amounts expressed in thousands)

	FY 24 ACTUAL	FY 25 ORIGINAL	FY 25 ESTIMATE	FY 26 BUDGET	PERCENT DIFF. FROM FY 25 EST.	FY 27 FINANCIAL PLAN
<b>Annual Resources</b>						
Revenue	\$ 21,288	\$ 24,179	\$ 24,225	\$ 25,916	7.0%	\$ 26,975
Transfers In	0	0	0	0	N/A	0
<b>Total Resources</b>	<b>21,288</b>	<b>24,179</b>	<b>24,225</b>	<b>25,916</b>	<b>7.0%</b>	<b>26,975</b>
<b>Annual Outlays</b>						
Budget	20,991	24,323	24,343	26,473	8.7%	27,666
Transfers Out	0	0	0	0	N/A	0
<b>Total Outlays</b>	<b>20,991</b>	<b>24,323</b>	<b>24,343</b>	<b>26,473</b>	<b>8.7%</b>	<b>27,666</b>
<b>Resources Less Outlays</b>	<b>297</b>	<b>(144)</b>	<b>(118)</b>	<b>(557)</b>		<b>(691)</b>
<b>Fund Balance</b>						
Beginning Unassigned Fund Balance	1,084	1,318	1,381	1,262		705
Addition to/(Use of)	297	(144)	(118)	(557)		(691)
End of Year	<b>\$ 1,381</b>	<b>\$ 1,174</b>	<b>\$ 1,262</b>	<b>\$ 705</b>		<b>\$ 14</b>

## ANNUAL RESOURCES

(amounts expressed in thousands)

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

## ANNUAL OUTLAYS

(amounts expressed in thousands)

	FY 24 <u>ACTUAL</u>	FY 25 <u>ORIGINAL</u>	FY 26 <u>BUDGET</u>	PERCENT DIFF. FROM <u>FY 25 ORIG</u>	FY 27 <u>FINANCIAL PLAN</u>
<b>ADMINISTRATIVE AND SUPPORT SERVICES</b>					
<b><u>Human Resources</u></b>					
Personal Services	\$ 195	\$ 247	\$ 265	7.3%	\$ 268
Other Services/Charges	<u>20,796</u>	<u>24,076</u>	<u>26,208</u>	8.9%	<u>27,398</u>
<b>Total</b>	<b><u>20,991</u></b>	<b><u>24,323</u></b>	<b><u>26,473</u></b>	<b>8.8%</b>	<b><u>27,666</u></b>
<b>Total Administrative &amp; Support Services</b>	<b><u>20,991</u></b>	<b><u>24,323</u></b>	<b><u>26,473</u></b>	<b>8.8%</b>	<b><u>27,666</u></b>
<b>TOTAL BUDGET</b>	<b><u>20,991</u></b>	<b><u>24,323</u></b>	<b><u>26,473</u></b>	<b>8.8%</b>	<b><u>27,666</u></b>
<b>(Expenditures or appropriations)</b>					
<b>TOTAL ANNUAL OUTLAYS</b>	<b><u>\$ 20,991</u></b>	<b><u>\$ 24,323</u></b>	<b><u>\$ 26,473</u></b>	<b>8.8%</b>	<b><u>\$ 27,666</u></b>



# EQUIPMENT MANAGEMENT SERVICE

FY 2025 - 2026 & FY 2026 - 2027

OPERATING FUND

503

INTERNAL SERVICES FUND  
BUDGETED ON A  
ACCRUAL BASIS

## OVERVIEW

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

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

## BUDGET SUMMARY

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

### ANNUAL RESOURCES AND OUTLAYS

(amounts expressed in thousands)

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

## ANNUAL RESOURCES

(amounts expressed in thousands)

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

## ANNUAL OUTLAYS

(amounts expressed in thousands)

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

# TPFA OTC BUILDING OPERATIONS

FY 2025 - 2026 & FY 2026 - 2027

OPERATING FUND
<b>550</b>
ENTERPRISE FUND BUDGETED ON A CASH BASIS

**OVERVIEW**

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

**BUDGET SUMMARY**

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

**ANNUAL RESOURCES AND OUTLAYS**

(amounts expressed in thousands)

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

## ANNUAL RESOURCES

(amounts expressed in thousands)

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

## ANNUAL OUTLAYS

(amounts expressed in thousands)

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

# STORMWATER ENTERPRISE

FY 2025 - 2026 & FY 2026 - 2027

OPERATING FUND

560

PROPRIETARY FUND  
BUDGETED ON A  
ACCRUAL BASIS

## OVERVIEW

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

## BUDGET SUMMARY

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

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

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

## ANNUAL RESOURCES AND OUTLAYS

(amounts expressed in thousands)

	FY 24 ACTUAL	FY 25 ORIGINAL	FY 25 ESTIMATE	FY 26 BUDGET	PERCENT DIFF. FROM FY 25 EST.	FY 27 FINANCIAL PLAN
<b>Annual Resources</b>						
Revenue	\$ 45,356	\$ 51,614	\$ 52,699	\$ 56,982	8.1%	\$ 62,534
Transfers In	0	0	0	0	N/A	0
<b>Total Resources</b>	<b>45,356</b>	<b>51,614</b>	<b>52,699</b>	<b>56,982</b>	<b>8.1%</b>	<b>62,534</b>
<b>Annual Outlays</b>						
Budget	23,943	39,083	38,037	40,364	6.1%	40,949
Transfers Out	17,791	18,229	18,559	20,082	8.2%	19,660
<b>Total Outlays</b>	<b>41,734</b>	<b>57,312</b>	<b>56,596</b>	<b>60,446</b>	<b>6.8%</b>	<b>60,609</b>
<b>Resources Less Outlays</b>	<b>3,622</b>	<b>(5,698)</b>	<b>(3,897)</b>	<b>(3,464)</b>		<b>1,925</b>
<b>Fund Balance</b>						
Beginning Unassigned Fund Balance	8,460	8,738	12,082	8,185		4,721
Addition to/(Use of)	3,622	(5,698)	(3,897)	(3,464)		1,925
Operating Reserve (5.00%)	(2,560)	(2,560)	(2,797)	(2,797)		(3,075)
<b>End of Year</b>	<b>\$ 9,522</b>	<b>\$ 480</b>	<b>\$ 5,388</b>	<b>\$ 1,924</b>		<b>\$ 3,571</b>

## ANNUAL RESOURCES

(amounts expressed in thousands)

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

## ANNUAL OUTLAYS

(amounts expressed in thousands)

	FY 24 <u>ACTUAL</u>	FY 25 <u>ORIGINAL</u>	FY 26 <u>BUDGET</u>	PERCENT DIFF. FROM <u>FY 25 ORIG</u>	FY 27 <u>FINANCIAL PLAN</u>
<b>PUBLIC WORKS AND TRANSPORTATION</b>					
<b><u>Public Works</u></b>					
Personal Services	\$ 7,708	\$ 9,504	\$ 10,080	6.1%	\$ 10,463
Materials and Supplies	629	993	1,206	21.5%	1,157
Other Services/Charges	12,481	15,046	16,005	6.4%	16,693
Capital Outlay	<u>207</u>	<u>5,582</u>	<u>4,886</u>	-12.5%	<u>4,384</u>
<b>Total</b>	<b>21,025</b>	<b>31,125</b>	<b>32,177</b>	<b>3.4%</b>	<b>32,697</b>
<b><u>Water and Sewer</u></b>					
Materials and Supplies	0	8	10	25.0%	10
Other Services/Charges	98	3,102	2,602	-16.1%	2,033
Capital Outlay	<u>102</u>	<u>364</u>	<u>447</u>	22.8%	<u>386</u>
<b>Total</b>	<b>200</b>	<b>3,474</b>	<b>3,059</b>	<b>-11.9%</b>	<b>2,429</b>
<b>Total Public Works &amp; Transportation</b>	<b><u>21,225</u></b>	<b><u>34,599</u></b>	<b><u>35,236</u></b>	<b>1.8%</b>	<b><u>35,126</u></b>

	FY 24 ACTUAL	FY 25 ORIGINAL	FY 26 BUDGET	PERCENT DIFF. FROM FY 25 ORIG	FY 27 FINANCIAL PLAN
<b>ADMINISTRATIVE AND SUPPORT SERVICES</b>					
<b><u>Information Technology</u></b>					
Capital Outlay	0	36	36	0.0%	36
<b>Total</b>	<b>0</b>	<b>36</b>	<b>36</b>	<b>0.0%</b>	<b>36</b>
<b><u>Asset Management</u></b>					
Other Services/Charges	63	63	63	0.0%	63
<b>Total</b>	<b>63</b>	<b>63</b>	<b>63</b>	<b>0.0%</b>	<b>63</b>
<b>Total Administrative &amp; Support Services</b>	<b>63</b>	<b>99</b>	<b>99</b>	<b>0.0%</b>	<b>99</b>
<b>TOTAL BUDGET</b>	<b>21,288</b>	<b>34,698</b>	<b>35,335</b>	<b>1.8%</b>	<b>35,225</b>
<b>(Expenditures or appropriations)</b>					

<b>DEBT SERVICE</b>	<b>2,655</b>	<b>4,385</b>	<b>5,029</b>	<b>14.7%</b>	<b>5,724</b>
<b>Total</b>	<b>2,655</b>	<b>4,385</b>	<b>5,029</b>		<b>5,724</b>

	FY 24 ACTUAL	FY 25 ORIGINAL	FY 26 BUDGET	PERCENT DIFF. FROM FY 25 ORIG	FY 27 FINANCIAL PLAN
<b><u>Transfers Out</u></b>					
Stormwater Capital Projects Transfer	7,189	6,670	7,985	19.7%	7,370
Operational support - Planning & Neighborhoods	0	0	69	N/A	73
Operational support - Asset Mgt	351	405	414	2.2%	452
Operational support - Info Tech	822	891	925	3.8%	936
Operational support - Finance	724	918	887	-3.4%	891
Operational support - Customer Care	381	427	486	13.8%	493
Operational support - Engineering Svs	57	0	0	N/A	0
Operational support - Streets&Storm	5,034	5,390	5,432	0.8%	5,535
Operational support - Parks & Rec	645	682	624	-8.5%	641
Operational support - Water&Sewer	2,588	2,846	3,260	14.5%	3,269
<b>TOTAL TRANSFERS OUT</b>	<b>17,791</b>	<b>18,229</b>	<b>20,082</b>	<b>10.2%</b>	<b>19,660</b>
<b>TOTAL ANNUAL OUTLAYS</b>	<b>\$ 41,734</b>	<b>\$ 57,312</b>	<b>\$ 60,446</b>	<b>5.5%</b>	<b>\$ 60,609</b>

# STORMWATER CAPITAL PROJECTS

FY 2025 - 2026 & FY 2026 - 2027

CAPITAL FUND
<b>5600</b>
PROPRIETARY FUND BUDGETED ON A CASH BASIS

**OVERVIEW**

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

**BUDGET SUMMARY**

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

**ANNUAL RESOURCES AND OUTLAYS**

(amounts expressed in thousands)

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



## ANNUAL RESOURCES

(amounts expressed in thousands)

	<u>FY 24</u> <u>ACTUAL</u>	<u>FY 25</u> <u>ORIGINAL</u>	<u>FY 25</u> <u>ESTIMATE</u>	<u>FY 26</u> <u>BUDGET</u>	<u>PERCENT</u> <u>DIFF. FROM</u> <u>FY 25 EST</u>	<u>FY 27</u> <u>FINANCIAL</u> <u>PLAN</u>
<b>REVENUE ACCOUNT</b>						
<b><u>Transfers In</u></b>						
Transfers within Primary Government	\$ 5,425	\$ 6,670	\$ 6,670	\$ 7,985	19.7%	\$ 7,370
<b>Total Transfers In</b>	<b>5,425</b>	<b>6,670</b>	<b>6,670</b>	<b>7,985</b>	<b>19.7%</b>	<b>7,370</b>
<b>TOTAL ANNUAL RESOURCES</b>	<b>\$ 5,425</b>	<b>\$ 6,670</b>	<b>\$ 6,670</b>	<b>\$ 7,985</b>	<b>19.7%</b>	<b>\$ 7,370</b>

## ANNUAL OUTLAYS

(amounts expressed in thousands)

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

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

## PROJECT APPROPRIATIONS

(amounts expressed in thousands)

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

# GOLF COURSE

FY 2025 - 2026 & FY 2026 - 2027

OPERATING FUND

570

PROPRIETARY FUND  
BUDGETED ON A  
ACCRUAL BASIS

## OVERVIEW

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

## BUDGET SUMMARY

In January 2008 the began contracting services for the management and staffing of the City's four golf courses at Page Belcher and Mohawk Park. In 2025, a competitive bid was held and a new operator selected to operate the courses. In FY26, total resources and operating subsidies for this fund are expected to exceed outlays. Lastly, an operating reserve of \$150,000 will begin to be held beginning in FY26.

### ANNUAL RESOURCES AND OUTLAYS

(amounts expressed in thousands)

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

## ANNUAL RESOURCES

(amounts expressed in thousands)

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

## ANNUAL OUTLAYS

(amounts expressed in thousands)

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

# AIR FORCE PL 3 OPERATING

FY 2025 - 2026 & FY 2026 - 2027

OPERATING FUND
<b>580</b>
PROPRIETARY FUND BUDGETED ON A CASH BASIS

**OVERVIEW**

In December 1993, McDonnell-Douglas announced the cessation of operations at the Air Force facility known as Air Force Plant 3 (AFP 3), whereupon the City of Tulsa proceeded to have the United States Air Force convey AFP 3 back to the City as intended when the City deeded the 338 acres to the U. S. Government in 1941. In addition to the land and improvements, the United States gave the City \$10 million to address environmental problems and make improvements to the facilities. The Mayor's Office, the Chamber of Commerce, PSO, ONG, Asset Management, Legal, Airports, and other agencies have worked together to make the property suitable for continued commercial use. The land and improved facilities have been leased to Spirit AeroSystems, Inc., Navistar, and Nordam.

**BUDGET SUMMARY**

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

**ANNUAL RESOURCES AND OUTLAYS**

(amounts expressed in thousands)

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

## ANNUAL RESOURCES

(amounts expressed in thousands)

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

## ANNUAL OUTLAYS

(amounts expressed in thousands)

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

# MERP ADMINISTRATION

FY 2025 - 2026 & FY 2026 - 2027

OPERATING FUND

600

FIDUCIARY FUND  
BUDGETED ON A  
CASH BASIS

## OVERVIEW

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

## BUDGET SUMMARY

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

### ANNUAL RESOURCES AND OUTLAYS

(amounts expressed in thousands)

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

## ANNUAL RESOURCES

(amounts expressed in thousands)

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

## ANNUAL OUTLAYS

(amounts expressed in thousands)

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



# TARE REFUSE OPERATING

FY 2025 - 2026 & FY 2026 - 2027

OPERATING FUND

730

PROPRIETARY FUND  
BUDGETED ON A  
ACCRUAL BASIS

## OVERVIEW

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

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

## BUDGET SUMMARY

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

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

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

## ANNUAL RESOURCES AND OUTLAYS

(amounts expressed in thousands)

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

## ANNUAL RESOURCES

(amounts expressed in thousands)

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

## ANNUAL OUTLAYS

(amounts expressed in thousands)

	FY 24 <u>ACTUAL</u>	FY 25 <u>ORIGINAL</u>	FY 26 <u>BUDGET</u>	PERCENT DIFF. FROM FY 25 ORIG	FY 27 FINANCIAL PLAN
<b>PUBLIC WORKS AND TRANSPORTATION</b>					
<b><u>Public Works</u></b>					
Personal Services	\$ 4,386	\$ 5,020	\$ 5,219	4.0%	\$ 5,216
Materials and Supplies	115	233	324	39.1%	323
Other Services/Charges	24,515	29,259	30,470	4.1%	31,579
Capital Outlay	2,495	2,161	2,506	16.0%	3,360
<b>Total</b>	<b>31,511</b>	<b>36,673</b>	<b>38,519</b>	<b>5.0%</b>	<b>40,478</b>
<b>Total Public Works &amp; Transportation</b>	<b>31,511</b>	<b>36,673</b>	<b>38,519</b>	<b>5.0%</b>	<b>40,478</b>
<b>ADMINISTRATIVE AND SUPPORT SERVICES</b>					
<b><u>Information Technology</u></b>					
Capital Outlay	0	52	52	0.0%	52
<b>Total</b>	<b>0</b>	<b>52</b>	<b>52</b>	<b>0.0%</b>	<b>52</b>
<b><u>Asset Management</u></b>					
Personal Services	142	158	156	-1.3%	158
Materials and Supplies	37	59	60	1.7%	60
Other Services/Charges	613	827	978	18.3%	1,494
Capital Outlay	53	0	0	N/A	0
<b>Total</b>	<b>845</b>	<b>1,044</b>	<b>1,194</b>	<b>14.4%</b>	<b>1,712</b>
<b>Total Administrative &amp; Support Services</b>	<b>845</b>	<b>1,096</b>	<b>1,246</b>	<b>13.7%</b>	<b>1,764</b>
<b>TOTAL BUDGET</b>	<b>32,356</b>	<b>37,769</b>	<b>39,765</b>	<b>5.3%</b>	<b>42,242</b>

(Expenditures or appropriations)

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

# TMUA WATER OPERATING

FY 2025 - 2026 & FY 2026 - 2027

OPERATING FUND

740

PROPRIETARY FUND  
BUDGETED ON A  
ACCRUAL BASIS

## OVERVIEW

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

## BUDGET SUMMARY

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

## ANNUAL RESOURCES AND OUTLAYS

(amounts expressed in thousands)

	FY 24 ACTUAL	FY 25 ORIGINAL	FY 25 ESTIMATE	FY 26 BUDGET	PERCENT DIFF. FROM FY 25 EST.	FY 27 FINANCIAL PLAN
<b>Annual Resources</b>						
Revenue	\$ 138,460	\$ 139,234	\$ 144,586	\$ 142,496	-1.4%	\$ 147,927
Transfers In	16,434	18,064	18,064	19,581	8.4%	19,886
<b>Total Resources</b>	<b>154,894</b>	<b>157,298</b>	<b>162,650</b>	<b>162,077</b>	<b>-0.4%</b>	<b>167,813</b>
<b>Annual Outlays</b>						
Budget	113,468	127,378	129,191	128,488	-0.5%	132,037
Transfers Out	41,453	35,790	36,317	36,185	-0.4%	34,705
<b>Total Outlays</b>	<b>154,921</b>	<b>163,168</b>	<b>165,508</b>	<b>164,673</b>	<b>-0.5%</b>	<b>166,742</b>
<b>Resources Less Outlays</b>	<b>(27)</b>	<b>(5,870)</b>	<b>(2,858)</b>	<b>(2,596)</b>		<b>1,071</b>
<b>Fund Balance</b>						
Beginning Unassigned Fund Balance	13,579	13,783	13,552	10,694		8,098
Addition to/(Use of)	(27)	(5,870)	(2,858)	(2,596)		1,071
Operating Reserve (5.00%)	(6,625)	(6,625)	(6,769)	(6,769)		(7,039)
<b>End of Year</b>	<b>\$ 6,927</b>	<b>\$ 1,288</b>	<b>\$ 3,925</b>	<b>\$ 1,329</b>		<b>\$ 2,130</b>

## ANNUAL RESOURCES

(amounts expressed in thousands)

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

## ANNUAL OUTLAYS

(amounts expressed in thousands)

	FY 24 <u>ACTUAL</u>	FY 25 <u>ORIGINAL</u>	FY 26 <u>BUDGET</u>	PERCENT DIFF. FROM <u>FY 25 ORIG</u>	FY 27 <u>FINANCIAL PLAN</u>
<b>PUBLIC WORKS AND TRANSPORTATION</b>					
<b><u>Public Works</u></b>					
Other Services/Charges	\$ 18	\$ 21	\$ 96	357.1%	\$ 96
Capital Outlay	0	311	0	-100.0%	79
<b>Total</b>	<b>18</b>	<b>332</b>	<b>96</b>	<b>-71.1%</b>	<b>175</b>
<b><u>Water and Sewer</u></b>					

Personal Services	45,021	46,710	48,905	4.7%	49,623
Materials and Supplies	12,659	14,608	14,602	0.0%	14,498
Other Services/Charges	36,738	38,798	38,654	-0.4%	39,507
Capital Outlay	4,795	12,710	11,750	-7.6%	12,324
<b>Total</b>	<b>99,213</b>	<b>112,826</b>	<b>113,911</b>	<b>1.0%</b>	<b>115,952</b>
<b>Total Public Works &amp; Transportation</b>	<b>99,231</b>	<b>113,158</b>	<b>114,007</b>	<b>0.8%</b>	<b>116,127</b>

**ADMINISTRATIVE AND SUPPORT SERVICES**

**Human Resources**

Personal Services	39	41	37	-9.8%	37
<b>Total</b>	<b>39</b>	<b>41</b>	<b>37</b>	<b>-9.8%</b>	<b>37</b>

**Information Technology**

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

**Asset Management**

Capital Outlay	42	114	0	-100.0%	0
<b>Total</b>	<b>42</b>	<b>114</b>	<b>0</b>	<b>-100.0%</b>	<b>0</b>

<b>Total Administrative &amp; Support Services</b>	<b>81</b>	<b>417</b>	<b>299</b>	<b>-28.3%</b>	<b>299</b>
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<b>TOTAL BUDGET</b>	<b>99,312</b>	<b>113,575</b>	<b>114,306</b>	<b>0.6%</b>	<b>116,426</b>
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(Expenditures or appropriations)

<b>DEBT SERVICE</b>	<b>14,156</b>	<b>13,803</b>	<b>14,182</b>	<b>2.7%</b>	<b>15,611</b>
<b>Total</b>	<b>14,156</b>	<b>13,803</b>	<b>14,182</b>		<b>15,611</b>

	FY 24	FY 25	FY 26	PERCENT	FY 27
	ACTUAL	ORIGINAL	BUDGET	DIFF. FROM	FINANCIAL
				FY 25 ORIG	PLAN
<b>Transfers Out</b>					
Water Capital Projects Transfer	30,854	23,520	24,177	2.8%	22,449
TMUA Financial Empowerment Center	68	68	0	-100.0%	0
Operational support - Planning and Neighborhoods	0	0	259	N/A	277
Operational support - Asset Mgt	1,038	1,201	1,147	-4.5%	1,242
Operational support - Info Tech	3,096	3,508	3,249	-7.4%	3,317
Operational support - Finance	2,902	3,525	3,344	-5.1%	3,353
Operational support - Customer Care	1,143	1,282	1,325	3.4%	1,345
Operational support - Engineering Svs	12	0	0	N/A	0
Operational support - Public Works	2,340	2,686	2,684	-0.1%	2,722
<b>TOTAL TRANSFERS OUT</b>	<b>41,453</b>	<b>35,790</b>	<b>36,185</b>	<b>1.1%</b>	<b>34,705</b>
<b>TOTAL ANNUAL OUTLAYS</b>	<b>\$ 154,921</b>	<b>\$ 163,168</b>	<b>\$ 164,673</b>	<b>0.9%</b>	<b>\$ 166,742</b>

# TMUA WATER CAPITAL PROJECTS

FY 2025 - 2026 & FY 2026 - 2027

CAPITAL FUND
<b>7400</b>
PROPRIETARY FUND BUDGETED ON A ACCRUAL BASIS

**OVERVIEW**

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

**BUDGET SUMMARY**

In FY26 and FY27, a transfer from the TMUA-Water Operating Fund will finance needed water system improvement projects. All of the projects are contained in the TMUA/City Council adopted Capital Improvements Plan. They are listed at the end of this fund summary.

**ANNUAL RESOURCES AND OUTLAYS**

(amounts expressed in thousands)

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

## ANNUAL RESOURCES

(amounts expressed in thousands)

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

## ANNUAL OUTLAYS

(amounts expressed in thousands)

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



**PROJECT APPROPRIATIONS**  
(amounts expressed in thousands)

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

# TMUA SEWER OPERATING

FY 2025 - 2026 & FY 2026 - 2027

OPERATING FUND

**750**

PROPRIETARY FUND  
BUDGETED ON A  
ACCRUAL BASIS

## OVERVIEW

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

## BUDGET SUMMARY

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

A two percent (2.0%) rate increase is projected for the FY26 budget and a four percent (4.0%) rate increase for the FY26 financial plan. The increase is needed to support debt service and the Authority's goal of funding more capital projects from cash rather than debt. In FY26, the year-end balance after reserving for the 5 percent (5.0%) cash operating reserve is estimated to be positive. The payment in lieu of taxes to the General Fund is six and seven tenth percent (6.7%).

## ANNUAL RESOURCES AND OUTLAYS

(amounts expressed in thousands)

	FY 24 ACTUAL	FY 25 ORIGINAL	FY 25 ESTIMATE	FY 26 BUDGET	PERCENT DIFF. FROM FY 25 EST.	FY 27 FINANCIAL PLAN
<b>Annual Resources</b>						
Revenue	\$ 154,997	\$ 152,732	\$ 160,869	\$ 164,439	2.2%	\$ 171,100
Transfers In	0	0	0	0	N/A	0
<b>Total Resources</b>	<b>154,997</b>	<b>152,732</b>	<b>160,869</b>	<b>164,439</b>	<b>2.2%</b>	<b>171,100</b>
<b>Annual Outlays</b>						
Budget	77,475	99,433	105,945	102,659	-3.1%	106,095
Transfers Out	62,715	66,517	67,247	64,644	-3.9%	66,388
<b>Total Outlays</b>	<b>140,190</b>	<b>165,950</b>	<b>173,192</b>	<b>167,303</b>	<b>-3.4%</b>	<b>172,483</b>
<b>Resources Less Outlays</b>	<b>14,807</b>	<b>(13,218)</b>	<b>(12,323)</b>	<b>(2,864)</b>		<b>(1,383)</b>
<b>Fund Balance</b>						
Beginning Unassigned Fund Balance	15,955	23,826	30,762	18,439		15,575
Addition to/(Use of)	14,807	(13,218)	(12,323)	(2,864)		(1,383)
Operating Reserve (5.00%)	(7,345)	(7,345)	(7,932)	(7,932)		(8,265)
End of Year	<b>\$ 23,417</b>	<b>\$ 3,263</b>	<b>\$ 10,508</b>	<b>\$ 7,644</b>		<b>\$ 5,928</b>

## ANNUAL RESOURCES

(amounts expressed in thousands)

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

## ANNUAL OUTLAYS

(amounts expressed in thousands)

	FY 24 ACTUAL	FY 25 ORIGINAL	FY 26 BUDGET	PERCENT DIFF. FROM FY 25 ORIG	FY 27 FINANCIAL PLAN
<b>PUBLIC WORKS AND TRANSPORTATION</b>					
<b><u>Public Works</u></b>					
Other Services/Charges	\$ 2	\$ 2	\$ 62	>500%	\$ 62
Capital Outlay	0	48	0	-100.0%	0
<b>Total</b>	<b>2</b>	<b>50</b>	<b>62</b>	<b>24.0%</b>	<b>62</b>

	FY 24 ACTUAL	FY 25 ORIGINAL	FY 26 BUDGET	PERCENT DIFF. FROM FY 25 ORIG	FY 27 FINANCIAL PLAN
<b><u>Water and Sewer</u></b>					
Personal Services	16,884	18,205	<b>18,998</b>	4.4%	19,515
Materials and Supplies	3,171	4,080	<b>4,105</b>	0.6%	4,427
Other Services/Charges	27,109	32,848	<b>37,090</b>	12.9%	38,760
Capital Outlay	1,408	10,968	<b>10,610</b>	-3.3%	10,573
<b>Total</b>	<b>48,572</b>	<b>66,101</b>	<b>70,803</b>	<b>7.1%</b>	<b>73,275</b>
<b>Total Public Works &amp; Transportation</b>	<b>48,574</b>	<b>66,151</b>	<b>70,865</b>	<b>7.1%</b>	<b>73,337</b>

**ADMINISTRATIVE AND SUPPORT SERVICES**

**Human Resources**

Personal Services	39	41	<b>37</b>	-9.8%	37
<b>Total</b>	<b>39</b>	<b>41</b>	<b>37</b>	<b>-9.8%</b>	<b>37</b>

**Information Technology**

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

**Asset Management**

Capital Outlay	3	8	<b>0</b>	-100.0%	0
<b>Total</b>	<b>3</b>	<b>8</b>	<b>0</b>	<b>-100.0%</b>	<b>0</b>

<b>Total Administrative &amp; Support Services</b>	<b>42</b>	<b>159</b>	<b>147</b>	<b>-7.5%</b>	<b>147</b>
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<b>TOTAL BUDGET</b>	<b>48,616</b>	<b>66,310</b>	<b>71,012</b>	<b>7.1%</b>	<b>73,484</b>
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(Expenditures or appropriations)

<b>DEBT SERVICE</b>	<b>28,859</b>	<b>33,123</b>	<b>31,647</b>	<b>-4.5%</b>	<b>32,611</b>
<b>Total</b>	<b>28,859</b>	<b>33,123</b>	<b>31,647</b>		<b>32,611</b>

	FY 24 ACTUAL	FY 25 ORIGINAL	FY 26 BUDGET	PERCENT DIFF. FROM FY 25 ORIG	FY 27 FINANCIAL PLAN
<b><u>Transfers Out</u></b>					
Sinking Fund	471	180	<b>155</b>	-13.9%	0
Sewer Capital Projects Transfer	39,873	42,495	<b>40,172</b>	-5.5%	41,569
Operational support - Planning and Neighborhoods	0	0	<b>86</b>	N/A	92
Operational support - Asset Mgt	921	1,053	<b>1,027</b>	-2.5%	1,139
Operational support - Info Tech	2,070	2,092	<b>1,766</b>	-15.6%	1,810
Operational support - Finance	2,766	3,249	<b>3,065</b>	-5.7%	3,081
Operational support - Customer Care	1,143	1,282	<b>1,458</b>	13.7%	1,479
Operational support - Engineering Svcs	15	0	<b>0</b>	N/A	0
Operational support - Streets&Storm	1,963	2,119	<b>2,203</b>	4.0%	2,234
Operational support - Water&Sewer	13,493	14,047	<b>14,712</b>	4.7%	14,984
<b>TOTAL TRANSFERS OUT</b>	<b>62,715</b>	<b>66,517</b>	<b>64,644</b>	<b>-2.8%</b>	<b>66,388</b>
<b>TOTAL ANNUAL OUTLAYS</b>	<b>\$ 140,190</b>	<b>\$ 165,950</b>	<b>\$ 167,303</b>	<b>0.8%</b>	<b>\$ 172,483</b>

# TMUA SEWER CAPITAL PROJECTS

FY 2025 - 2026 & FY 2026 - 2027

CAPITAL FUND
<b>7500</b>
PROPRIETARY FUND BUDGETED ON A ACCRUAL BASIS

**OVERVIEW**

This fund allows for the separate accounting of capital projects that are financed with revenue generated within the TMUA-Sewer Operating Fund (Fund 750). The fund receives a transfer from the TMUA-Sewer Operating Fund each fiscal year to provide financing for capital projects. The fund is a capital projects fund. Appropriations do not lapse at the end of each fiscal year as they do in operating funds. Interest revenue is credited to the TMUA-Sewer Operating Fund. Most of the time, transfers are fully appropriated, but a fund balance available for appropriation can be generated when projects are constructed for less than original estimates.

**BUDGET SUMMARY**

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

**ANNUAL RESOURCES AND OUTLAYS**

(amounts expressed in thousands)

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

## ANNUAL RESOURCES

(amounts expressed in thousands)

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

## ANNUAL OUTLAYS

(amounts expressed in thousands)

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

**PROJECT APPROPRIATIONS**  
(amounts expressed in thousands)

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

# RMUA GENERAL OPERATING

FY 2025 - 2026 & FY 2026 - 2027

OPERATING FUND
<b>950</b>
FOR INFORMATION ONLY

## OVERVIEW

The Regional Metropolitan Utility Authority (RMUA) was established as a Trust by Ordinance #12644 on October 10, 1972. This fund was established in order to facilitate cooperative ventures between the City of Tulsa and surrounding legal entities acting through the Trust. The purposes of RMUA, as described in its trust indenture, are to provide water supply treatment, wastewater treatment, and pollution control facilities for governmental entities that have agreed to participate. Currently, the City of Tulsa operates a sewage treatment plant with the City of Broken Arrow. Operating costs are shared by the two cities, but the City of Tulsa actually operates the plant. Costs are allocated based on the flow rates into the plant from each city. RMUA's annual budget is subject to approval by the RMUA Trustees. It is being presented here for information and disclosure only. It is not subject to City Council approval under the Oklahoma Municipal Budget Act. Revenues come from Broken Arrow and Tulsa and are determined by the actual cost of operation.

## BUDGET SUMMARY

In FY26, revenues are expected to exceed outlays contributing to the estimated year-end fund balance.

### ANNUAL RESOURCES AND OUTLAYS

(amounts expressed in thousands)

	FY 24 ACTUAL	FY 25 ORIGINAL	FY 25 ESTIMATE	FY 26 BUDGET	PERCENT DIFF. FROM FY 25 EST.	FY 27 FINANCIAL PLAN
<b>Annual Resources</b>						
Revenue	\$ (2,989)	\$ 5,056	\$ 3,713	\$ 5,056	36.2%	\$ 5,057
Transfers In	68	578	262	578	120.6%	574
<b>Total Resources</b>	<b>(2,921)</b>	<b>5,634</b>	<b>3,975</b>	<b>5,634</b>	<b>41.7%</b>	<b>5,631</b>
<b>Annual Outlays</b>						
Budget	3,370	4,797	0	5,680	N/A	5,680
Transfers Out	0	0	0	0	N/A	0
<b>Total Outlays</b>	<b>3,370</b>	<b>4,797</b>	<b>0</b>	<b>5,680</b>	<b>N/A</b>	<b>5,680</b>
<b>Resources Less Outlays</b>	<b>(6,291)</b>	<b>837</b>	<b>3,975</b>	<b>(46)</b>		<b>(49)</b>
<b>Fund Balance</b>						
Beginning Unassigned Fund Balance	8,105	190	1,814	5,789		5,743
Addition to/(Use of)	(6,291)	837	3,975	(46)		(49)
Operating Reserve (5.00%)	(1,000)	(1,000)	(1,000)	(1,000)		(1,000)
End of Year	<b>\$ 814</b>	<b>\$ 27</b>	<b>\$ 4,789</b>	<b>\$ 4,743</b>		<b>\$ 4,694</b>



## ANNUAL RESOURCES

(amounts expressed in thousands)

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

## ANNUAL OUTLAYS

(amounts expressed in thousands)

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