



City of Tulsa, Oklahoma

ANNUAL BUDGET AND CAPITAL PLAN

Fiscal Year 2025 - 2026



Introduction

ABOUT THE THEME

This year's Annual Budget and Capital Plan artwork reflects the unwavering commitment and tireless efforts of Tulsa Animal Services (TAS) in the community. TAS is not just an organization; it's a lifeline for pets and people alike, devoted to providing compassionate care and fostering a deep sense of responsibility among pet owners.

TAS enhances the quality of life in Tulsa by prioritizing the care of lost and abandoned animals, creating a safe and respectful environment for all beings. Their work resonates beyond animal welfare – it embodies the compassion that binds our community together.

At its core, TAS is dedicated to reuniting pets with families and finding loving homes for those left behind. Every successful reunion and adoption story is a testament to the strength of our community's commitment to the well-being of our four-legged friends.





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Tulsa
Oklahoma**

For the Fiscal Year Beginning

July 01, 2024

Christopher P. Morrell

Executive Director

CITY OF TULSA
ANNUAL BUDGET
AND
CAPITAL PLAN
FISCAL YEAR 2025 – 2026



Monroe Nichols
Mayor

Councilors:

Vanessa Hall-Harper, District 1
Anthony Archie, District 2
Jackie Dutton, District 3
Laura Bellis, District 4
Karen Gilbert, District 5

Christian Bengel, District 6
Lori Decter Wright, District 7
Phil Lakin, Jr., District 8
Carol Bush, District 9

Nathan Pickard
City Auditor

Christy Basgall
Director of Finance

Jarrood Moore
Manager, Budget & Planning Division

**ANNUAL OPERATING
& CAPITAL BUDGETS**
FISCAL YEAR 25-26

**CAPITAL
IMPROVEMENTS PLAN**
FISCAL YEARS 2026 – 2030

ANNUAL BUDGET & CAPITAL PLAN

SECTION CONTENTS

Policies	1
Executive Summary	2
Funds	3
Departments	4
CIP Executive Summary	5
FY26 Capital Budget & Funded Programs	6
Master Plan Priorities	7
FY26 – 30 CIP Funding Schedule	8
Appendix	9
Index	10

ANNUAL BUDGET & CAPITAL PLAN TABLE OF CONTENTS

Section One - Policies

Transmittal Letter from the Mayor to the City Council	1-
Mayor's Budget Presentation Message.....	1-
Letter from City Council to the Citizens.....	1-
Financial Policies.....	1-1
Ordinance Adopting the Annual Budget.....	1-
Ordinance Adopting the Capital Improvements Plan.....	1-

Section Two - Executive Summary

Executive Summary.....	2-1
City of Tulsa Organizational Chart.....	2-
Budget and Planning Process.....	2-17
Long Range Financial Planning.....	2-18
Community Profile.....	2-23
Map of Tulsa.....	2-28

Section Three - Funds

Fund Structure by Budgetary Basis.....		3-1
General Fund.....	(100)	3-3
Sinking Fund.....	(110)	3-12
E911 Fee Operating Fund.....	(120)	3-14
EMSA Utility Fund.....	(121)	3-17
Permit and Licensing System Fund.....	(122)	3-20
P.A. Law Enforcement Training Fund.....	(125)	3-22
Juvenile Curfew Fines.....	(126)	3-24
Technology Fee Assessment Fund.....	(127)	3-26
Economic Development Commission Fund.....	(130)	3-28
Convention & Visitors Fund.....	(131)	3-30
Convention & Tourism Facilities Fund.....	(132)	3-32
Tulsa Stadium Improvement District Fund.....	(141)	3-34
Tourism Improvement District 1.....	(143)	3-36
Kendall Whittier Improvement District 1.....	(144)	3-38
Public Ways Capital Fund.....	(148)	3-40
Public Ways Fund.....	(149)	3-42
Public Safety Tax Fund.....	(150)	3-44
Transportation Sales Tax Fund.....	(151)	3-46
Economic Stabilization Reserve.....	(152)	3-48
Community Development Block Grant (CDBG).....	(2000)	3-50
HOME Investment Partnership (HOME).....	(2001)	3-52
Emergency Solutions Grant.....	(2002)	3-54
Housing Opportunities for Persons with Aids (HOPWA).....	(2003)	3-56

Section Three - Funds (continued)

1985 Sales Tax Economic Development Fund..... -	(400)	3-58
2001 Five-Year Sales Tax Fund.....	(401)	3-60
2006 Special Extended Sales Tax Fund.....	(402)	3-62
2008 Sales Tax Special Temporary Steets Fund.....	(404)	3-64
2014 Sales Tax Fund.....	(405)	3-66
2016 Tulsa Economic Vision Fund.....	(4000)	3-69
2020 Sales Tax Fund.....	(409)	3-72
2023 Sales Tax Fund.....	(410)	3-76
Short Term Capital.....	(477)	3-79
Office Services Internal Service Fund.....	(500)	3-82
Workers' Compensation Service Fund.....	(501)	3-84
Employee Insurance Service Fund.....	(502)	3-86
Equipment Managmenet Service Fund.....	(503)	3-88
TPFA OTC Building Operations Fund.....	(550)	3-90
Stormwater Management Enterprise Fund.....	(560)	3-92
Stormwater Capital Projects Fund.....	(5600)	3-95
Golf Course Operating Fund.....	(570)	3-98
Air Force Plant 3 Fund.....	(580)	3-100
Municipal Employees' Retirement Plan Fund.....	(600)	3-102
Tulsa Authority for the Recovery of Energy Fund.....	(730)	3-104
TMUA Water Operating Fund.....	(740)	3-107
TMUA Water Capital Projects Fund.....	(7400)	3-110
TMUA Sewer Operating Fund.....	(750)	3-113
TMUA Sewer Capital Project Fund.....	(7500)	3-116
RMUA General Operating Fund.....	(950)	3-119
Closed Projects.....		3-

Section Four - Departments

Reader's Guide to Staffing Summaries.....	4-1
PUBLIC SAFETY AND PROTECTION	
Municipal Court.....	4-5
Police Department.....	4-8
Fire Department.....	4-12
Animal Services.....	4-16
EMSA.....	4-19
Tulsa Area Emergency Management Agency (TAEMA).....	4-21
CULTURAL DEVELOPMENT AND RECREATION	
Park and Recreation.....	4-25
River Parks Authority.....	4-29
BOK and Convention Center.....	4-31
Managed Entities - Culture and Recreation.....	4-33
SOCIAL AND ECONOMIC DEVELOPMENT	
Planning and Neighborhoods.....	4-37
Department of Resilience and Equality.....	4-42
Development Services.....	4-45
Mayor's Office of Economic Development.....	4-48
Managed Entities - Economic Development.....	4-51
Tulsa Authority for Economic Opportunity.....	4-53
Downtown Tulsa Partnership.....	4-55

Section Four – Departments (continued)

PUBLIC WORKS AND TRANSPORTATION

Public Works.....	4-59
Water and Sewer.....	4-65
Metropolitan Tulsa Transit Authority.....	4-71

ADMINISTRATIVE AND SUPPORT SERVICES

Elected Officials.....	4-75
Mayor's Office.....	4-76
City Auditor.....	4-78
City Council.....	4-80
Legal.....	4-24
Human Resources.....	4-85
General Government.....	4-88
Indian Nation Council of Governments (INCOG).....	4-90
Finance.....	4-92
Information Technology.....	4-96
Customer Care.....	4-101
Communications.....	4-104
Asset Management.....	4-107
TRANSFERS TO OTHER FUNDS.....	4-111
DEBT SERVICE.....	4-112
Staffing Summary: All Departments.....	4-122

Section Five – CIP Summary

Introduction.....	5-1
Five-Year Level of Recommended Funding.....	5-2
Program and Department Funding Summary.....	5-4
Summary of Funding Requests by Department.....	5-6
Summary of Funding Requests by Funding Source.....	5-7
Constrained v Unconstrained Inventory.....	5-8

Section Six – Capital Programs

Approved Capital Programs Status and Operating Impact

Introduction.....	6-1
Sales Tax.....	6-1
2016 Tulsa Economic Vision Sales Tax Program.....	6-1
2020 Sales Tax Program.....	6-1
2023 Sales Tax Program.....	6-1
Enterprise Funds.....	6-2
State Loans for Sanitary Sewers.....	6-3
General Obligation Bonds.....	6-3
2014, 2020, 2024 Sales Tax and Bond Programs.....	6-3
Federal and State Highway Funds.....	6-4
FY2025-2026 Capital Budget.....	6-7

Section Seven – Master Plan Priorities

Master Plan Overviews.....	7-1
City Comprehensive Plan.....	7-1
Small Area Plans.....	7-3
HUD Consolidated Plan 2020-2024.....	7-5

Section Seven – Master Plan Priorities (continued)

Map of Small Area Plans.....	7-7
Map of Low & Moderate Incomes by Block Group.....	7-10
Park Department Master Plan.....	7-11
Arkansas River Corridor Master Plan.....	7-12
Zoo Master Plan.....	7-12
Map of Park Facilities.....	7-14
Long Range Transportation Plan.....	7-15
Major Street & Highway Plan.....	7-16
Map of Expressways with Traffic Counts.....	7-18
Comprehensive Water System Study.....	7-19
Map of Water System.....	7-22
Comprehensive Sewer Study.....	7-23
Map of Wastewater System.....	7-26
Master Drainage Plans.....	7-27
Map of Drainage Basins.....	7-28
Citywide Facilities Maintenance & Equipment.....	7-29

Section Eight –CIP Schedule

Five-Year Capital Plan Summary Introduction.....	8-1
Five Year Level of Recommended Funding.....	8-2
Program and Department Fund Summary.....	8-4
Summary of Funding Request by Department.....	8-6
Summary of Funding Request by Funding Source.....	8-7
Constrained v Unconstrained Inventory by Department.....	8-8
Five Year Capital Improvement Funding Schedule.....	8-10

Section Nine –Appendix

General Information	9-1
Operating Budget.....	9-1
Revenues.....	9-1
Capital Budget & Improvements.....	9-3
Readers' Guide to Fund Summaries.....	9-5
Glossary.....	9-7
Abbreviations.....	9-19

Section Ten – Index

Index.....	10-1
Alphabetical Listing of Fund Summaries.....	10-2
Preparation Credit.....	10-5

Maps

Map of Tulsa.....	2-28
Map of Small Area Plans.....	7-7
Map of Low & Moderate Incomes by Block Group.....	7-10
Map of Park Facilities.....	7-14
Map of Expressways with Traffic Counts.....	7-18
Map of Water System.....	7-22
Map of Wastewater System.....	7-26
Map of Drainage Basins.....	7-28