



INTRODUCTION

ABOUT THE THEME



As Tulsa celebrates the Route 66 Centennial this year, we're encouraging residents and visitors to hit the road – The Mother Road!

With 28 miles of Route 66 within city limits, Tulsa proudly embraces its title as the "Capital of Route 66." Cyrus Avery, the "Father of Route 66," believed Tulsa could be an economic hub and that a well-planned highway could drive prosperity. Advancing that vision, the City of Tulsa has continued investing not only in the corridor, but in infrastructure and attractions that make Tulsa a great place to live, work, and play.

We invite you and others across the world to take a trip along Tulsa's historic patch of The Mother Road and get your kicks on Route 66!

CITY OF TULSA
ANNUAL BUDGET
AND
CAPITAL PLAN
FISCAL YEAR 2026 – 2027



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 26-27

**CAPITAL
IMPROVEMENTS PLAN**
FISCAL YEARS 2027 – 2031



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Tulsa
Oklahoma**

For the Fiscal Year Beginning

July 01, 2025

Christopher P. Morrell

Executive Director

ANNUAL BUDGET & CAPITAL PLAN SECTION CONTENTS

Policies	1
Executive Summary	2
Funds	3
Departments	4
CIP Executive Summary	5
FY27 Capital Budget & Funded Programs	6
Master Plan Priorities	7
FY27-31 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	1-1
Mayor's Budget Presentation Message.....	1-9
Letter from City Council to the Citizens.....	1-20
Financial Policies.....	1-22
Ordinance Adopting the Annual Budget.....	1-26
Ordinance Adopting the Capital Improvements Plan.....	1-29

Section Two – Executive Summary

Executive Summary.....	2-1
City of Tulsa Organizational Chart.....	2-18
Budget and Planning Process.....	2-19
Long Range Financial Planning.....	2-20
Community Profile.....	2-25
Map of Tulsa.....	2-31

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)	3-16
Permit and Licensing System Fund.....	(122)	3-18
P.A. Law Enforcement Training Fund.....	(125)	3-20
Juvenile Curfew Fines.....	(126)	3-22
Technology Fee Assessment Fund.....	(127)	3-24
Economic Development Commission Fund.....	(130)	3-26
Convention & Visitors Fund.....	(131)	3-28
Convention & Tourism Facilities Fund.....	(132)	3-30
Tulsa Stadium Improvement District Fund.....	(141)	3-32
Tourism Improvement District 1.....	(143)	3-34
Kendall Whittier Improvement District 1.....	(144)	3-36
Public Ways Capital Fund.....	(148)	3-38
Public Ways Fund.....	(149)	3-40
Public Safety Tax Fund.....	(150)	3-42
Transportation Sales Tax Fund.....	(151)	3-44
Economic Stabilization Reserve.....	(152)	3-46
Community Development Block Grant (CDBG).....	(2000)	3-48

HOME Investment Partnership (HOME).....	(2001)	3-50
Emergency Solutions Grant.....	(2002)	3-52
Housing Opportunities for Persons with AIDS (HOPWA).....	(2003)	3-54

Section Three - Funds (continued)

1985 Sales Tax Economic Development Fund.....	(400)	3-56
2001 Five-Year Sales Tax Fund.....	(401)	3-57
2006 Special Extended Sales Tax Fund.....	(402)	3-58
2008 Sales Tax Special Temporary Streets Fund.....	(404)	3-60
2014 Sales Tax Fund.....	(405)	3-62
2016 Tulsa Economic Vision Fund.....	(4000)	3-64
2021 Sales Tax Fund.....	(409)	3-68
2023 Sales Tax Fund.....	(410)	3-71
Short Term Capital.....	(477)	3-74
Office Services Internal Service Fund.....	(500)	3-77
Workers' Compensation Service Fund.....	(501)	3-79
Employee Insurance Service Fund.....	(502)	3-81
Equipment Management Service Fund.....	(503)	3-83
TPFA OTC Building Operations Fund.....	(550)	3-85
Stormwater Management Enterprise Fund.....	(560)	3-87
Stormwater Capital Projects Fund.....	(5600)	3-90
Golf Course Operating Fund.....	(570)	3-93
Air Force Plant 3 Fund.....	(580)	3-95
Municipal Employees' Retirement Plan Fund.....	(600)	3-97
Tulsa Authority for the Recovery of Energy Fund.....	(730)	3-99
TMUA Water Operating Fund.....	(740)	3-102
TMUA Water Capital Projects Fund.....	(7400)	3-105
TMUA Sewer Operating Fund.....	(750)	3-107
TMUA Sewer Capital Project Fund.....	(7500)	3-110
RMUA General Operating Fund.....	(950)	3-113
Closed Projects.....		3-115

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.....	4-20
Tulsa Emergency Management	4-22
CULTURAL DEVELOPMENT AND RECREATION	
Park and Recreation.....	4-27
Managed Entities - Culture and Recreation.....	4-31
SOCIAL AND ECONOMIC DEVELOPMENT	
Mayor's Office of Economic Development.....	4-35
Planning and Neighborhoods.....	4-38
Development Services.....	4-42
Department of Resilience and Equity.....	4-45

Downtown Tulsa Partnership.....	4-48
Managed Entities – Economic Development.....	4-50

Section Four – Departments (continued)

PUBLIC WORKS AND TRANSPORTATION

Public Works.....	4-54
Water and Sewer.....	4-60
Metropolitan Tulsa Transit Authority.....	4-66

ADMINISTRATIVE AND SUPPORT SERVICES

Elected Officials.....	4-70
Mayor's Office.....	4-71
City Auditor.....	4-73
City Council.....	4-75
Legal.....	4-77
Human Resources.....	4-80
General Government.....	4-84
Indian Nations Council of Governments (INCOG).....	4-86
Finance.....	4-88
Information Technology.....	4-92
Customer Care.....	4-97
Communications.....	4-100
Asset Management.....	4-103
TRANSFERS TO OTHER FUNDS.....	4-107
DEBT SERVICE.....	4-108
Staffing Summary: All Departments.....	4-118

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 Funding Source.....	5-6
Summary of Funding Requests by Department.....	5-7
Constrained vs 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
2021 and 2023 Sales Tax and Bond Programs.....	6-3
Federal and State Highway Funds.....	6-4

FY2027-2028 Capital Budget.....	6-6
---------------------------------	-----

Section Seven – Master Plan Priorities

Master Plan Overviews.....	7-1
City Comprehensive Plan.....	7-3
Small Area Plans.....	7-3
HUD Consolidated Plan 2025-2029.....	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.....	8-3
Summary of Funding Request by Department.....	8-6
Summary of Funding Request by Funding Source.....	8-7
Constrained vs 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.....	9-6
Glossary.....	9-8
Abbreviations.....	9-21

Section Ten –Index

Index.....	10-1
Alphabetical Listing of Fund Summaries.....	10-4
Preparation Credit.....	10-5

Maps

Map of Tulsa.....	2-32
Map of Small Area Plans.....	7-9
Map of Low & Moderate Incomes by Block Group.....	7-12
Map of Park Facilities.....	7-16
Map of Expressways with Traffic Counts.....	7-20
Map of Water System.....	7-21
Map of Wastewater System.....	7-28
Map of Drainage Basins.....	7-30