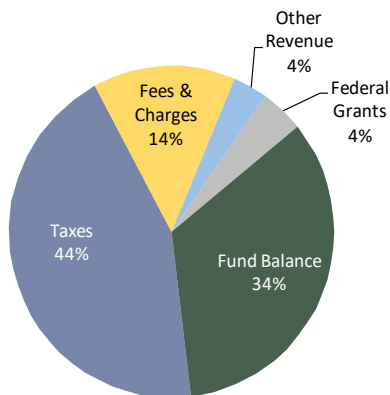


CONSOLIDATED BUDGET OVERVIEW

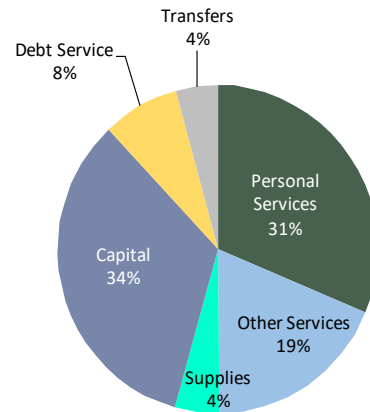
CONSOLIDATED OVERVIEW REVENUE AND EXPENDITURE SUMMARY FOR ALL FUNDS

| | Actual FY24 | Adopted FY25 | Proposed FY26 |
|-----------------------------|------------------------|------------------------|------------------------|
| Revenue Overview | | | |
| Taxes | \$878,709,927 | \$886,967,943 | \$897,433,563 |
| Fees & Charges | 266,573,103 | 291,988,698 | 288,953,043 |
| Transfers In | (30,465,372) | 21,880,112 | 20,541,298 |
| Other Revenue | 51,754,642 | 58,560,122 | 69,257,116 |
| Federal Grants | 122,633,380 | 90,224,894 | 87,662,512 |
| Fund Balance | 0 | 675,252,473 | 691,004,877 |
| Total Revenue | \$1,289,205,679 | \$2,024,874,242 | \$2,054,852,409 |
| Expenditure Overview | | | |
| Personal Services | \$579,948,744 | \$636,222,411 | \$643,297,478 |
| Other Services | 199,533,844 | 404,306,233 | 381,904,554 |
| Supplies | 63,579,027 | 100,793,720 | 91,864,415 |
| Capital | 147,350,482 | 640,327,027 | 691,136,623 |
| Debt Service | 121,801,475 | 149,529,311 | 160,902,854 |
| Transfers | 97,905,976 | 93,695,540 | 85,746,485 |
| Total Expenditures | \$1,210,119,548 | \$2,024,874,242 | \$2,054,852,409 |

FY26 REVENUES



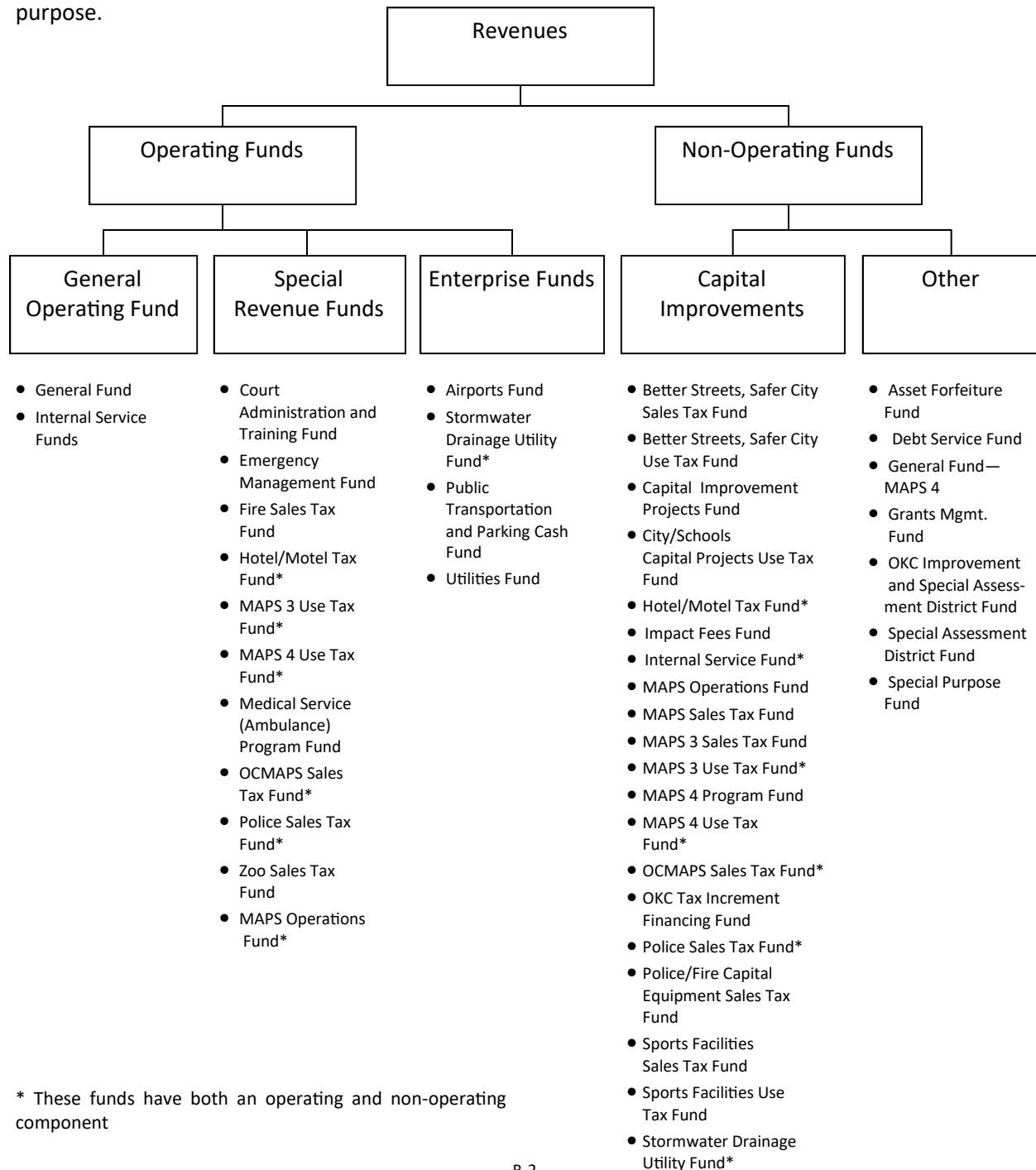
FY26 EXPENDITURES



REVENUE SUMMARY

WHEN REVENUE IS DEDICATED TO A PARTICULAR PURPOSE, THE CITY HAS GENERALLY CHOSEN TO ESTABLISH A SEPARATE FUND TO ENSURE THAT ALL OF THE DEDICATED REVENUE IS SPENT FOR ITS INTENDED PURPOSE.

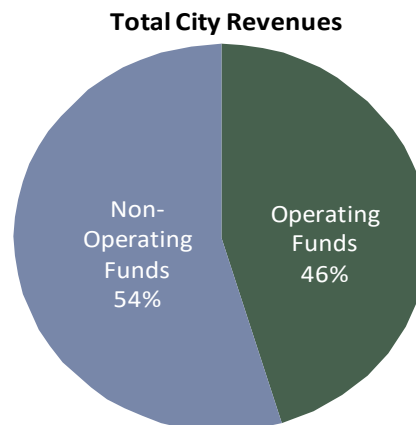
The City derives revenue from a myriad of sources. Some revenues are dedicated to specific purposes, such as the MAPS 4 Sales Tax or the tariff on phone service dedicated to the E-911 service. Other revenues are not dedicated to a particular program or service and are deposited in the City's General Fund. A fund is an accounting method for segregating revenues and expenditures for a specific purpose.



OPERATING FUNDS

Before beginning the discussion of revenues, it should be noted that all projected growth rates for FY26 are based on changes from estimated year end totals for FY25.

The City classifies its funds as either operating or non-operating. The distinction is that some funds and, in some cases, portions of funds directly support operations; and other funds provide for capital improvements or are so limited in their purpose that they do not support daily operations. This allows decision-makers to segregate operating costs from the total cost for the organization so that significant changes in capital funding are not misinterpreted as a significant change in operational costs.



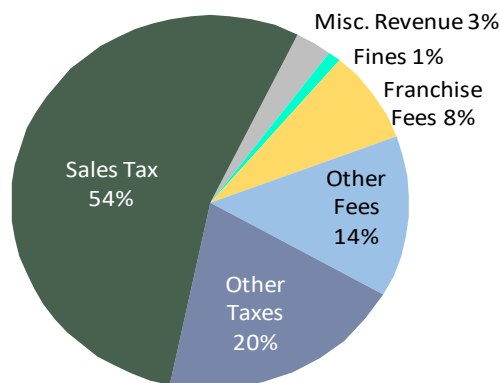
An example of this is dedicated sales and use taxes. In recent years, the residents of Oklahoma City have approved several limited-term dedicated taxes to fund capital improvements. With the MAPS 4 sales and use taxes beginning on April 1, 2020, there have been significant increases in the revenue of those funds which are being used for capital improvements. Because of this distinction, the portion of the sales tax used for capital improvements was classified as non-operating and the portion of the use tax used to fund the MAPS 4 Project Office was classified as operating.

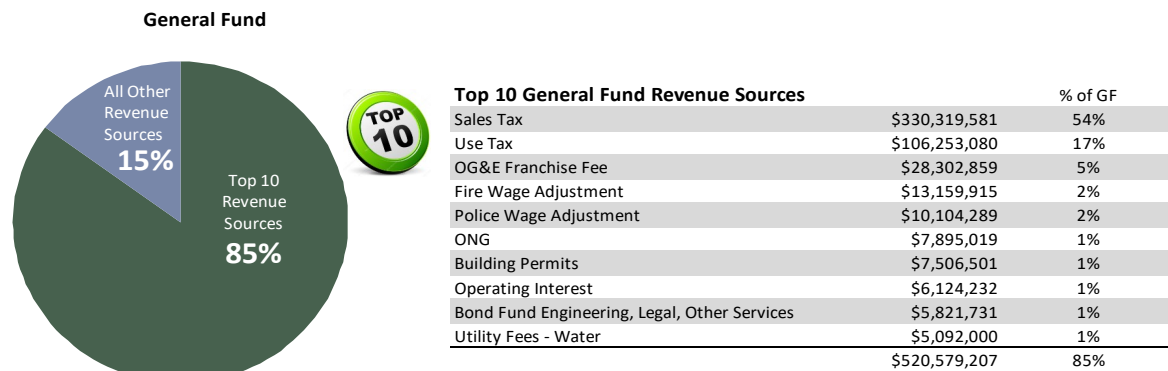
The Operating Funds category includes three major types of funds: General Operating Funds, Special Revenue Funds and Enterprise Funds, all of which will be discussed further. The bulk of the discussion focuses on the General Fund, the City's largest fund at \$612.0 million or 29.82% of the FY26 budget.

GENERAL FUND

Due to the lower than expected sales and use tax in FY25 and an uncertain economy for FY26, the economic outlook in FY26 forecasts a contraction of 0.5% in the General Fund. The General Fund has hundreds of individual revenue sources and similar sources are grouped into categories as shown in the chart to the right. The narrative on the following pages examines each of the major revenue categories in the General Fund and the short term factors that influenced the revenue projections. Also highlighted in the narrative and the table on page B-4 are the top 10 individual revenue sources that, when combined, account for 85% of the FY26 General Fund budget.

General Fund Revenue by Source





As the table above, and the chart on the preceding page indicate, the largest single source of revenue in the General Fund is sales tax. As such, the most time and effort is dedicated to forecasting this revenue source.

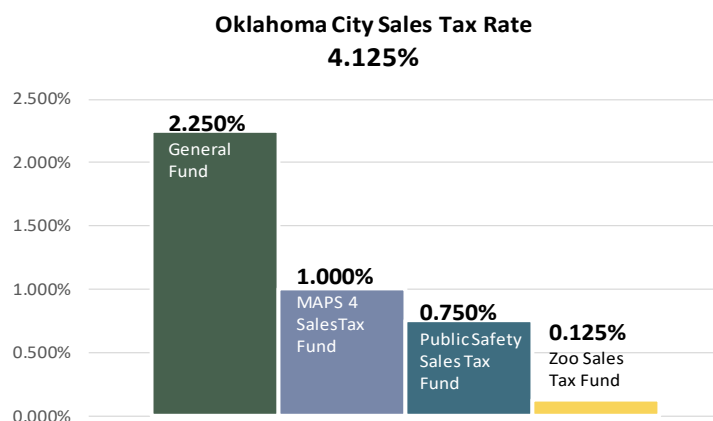
GENERAL FUND - TAXES

The largest category of revenue in the General Fund is taxes at \$449.6 million or 73.5%. Within the taxes category, all revenue sources are authorized by the state and collected by the Oklahoma Tax Commission.

Sales Tax

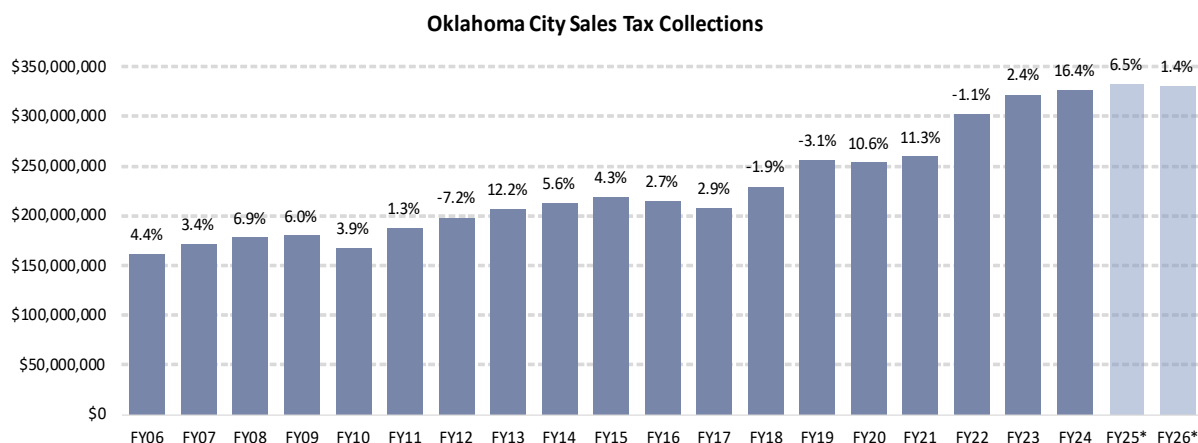
Sales tax is the largest single revenue source for the General Fund and the City. Sales tax is applied to most retail transactions, as provided by state law, and is collected by local vendors who then remit the revenue to the Oklahoma Tax Commission. The City maintains agreements with the Oklahoma Tax Commission for administration and enforcement services associated with sales and use taxes. The City levies a total of 4.125% in sales tax. Combined with the state levy of 4.5%, the total state and municipal sales tax rate charged within corporate Oklahoma City limits is 8.625%.

The City's 4.125% sales tax levy is divided between various funds as authorized by voters as shown in the graphic below. The General Fund receives the largest portion of sales tax at 2.250% and is where the City's day-to-day operations are funded. MAPS 4 is an 8-year temporary one-cent sales tax in effect through March 31, 2028. It is projected to generate a total of \$1.1 billion dedicated to funding



16 different projects including parks, youth centers, a mental health and family justice center, transit system improvements, sidewalks, and a new multi-purpose stadium, among other projects. The Public Safety Sales Tax is a permanent 0.750% (3/4 cent) sales tax split evenly between Police and Fire. The Zoo Sales Tax is a permanent 0.125% (1/8 cent) sales tax that can only be used for capital improvements and operations at the Oklahoma City Zoo. This section will focus on the

2.250% authorized for general operations, while the dedicated sales taxes that account for the remaining 1.875% will be discussed in the Special Revenue Operating Funds section of this chapter. Projecting sales tax is always challenging because it is impacted by many uncertain local and national factors. For example, recent high inflation has put upward pressure on prices, which translates into higher sales tax collections. However, particularly high and sustained inflation discourages consumer activity for certain non-essential goods and services, which can suppress sales tax growth. Through careful analysis, the City has developed the FY26 budget based upon a 1.86% growth rate in sales tax as compared to projected FY25 year end collections. Sales tax collections are projected to be \$330.3 million and account for 54% of the FY26 General Fund budget.



*Sales Tax Collection Projections

GENERAL FUND - OTHER TAXES

Use Tax

Use tax is levied on goods and services that are bought in other states and then imported for use in Oklahoma. This tax is applied in lieu of sales tax because the goods were originally bought outside the state. As more people are making purchases online, use tax is growing at a higher rate than sales tax. Use tax collections have averaged a 11.4% growth rate and sales tax has averaged 4.6% growth over the past 10 years. The use tax rate is 4.125% of the purchase price and is budgeted at \$106.3 million or 17.4% of the General Fund budget for FY26. Together, sales and use tax make up 71.3% of the General Fund operating budget which demonstrates how heavily the City relies on these tax revenues.

Excise Tax

In FY05, state law changed the taxation of tobacco products and exempted them from sales tax, but implemented an excise tax designed to make it more expensive to purchase tobacco products on a per unit basis. Municipalities receive a portion of the excise tax from the state. Revenue is projected to be \$3.4 million, which is less than 1% of the General Fund revenue budget.

Commercial Vehicle Tax and Motor Fuels Tax

The commercial vehicle tax and motor fuels tax are both collected by the state with municipalities receiving a portion of the tax based on their share of the population. These revenues are projected to

grow for FY26 by 6.78% or \$401.9K with a budget of \$6.3 million which is 1% of the General Fund revenue budget.

Occupation Tax

Occupation taxes are levied by the City for specific occupations when the City is the principal place of business for the occupation. The first type of occupation tax is on retail gasoline filling stations, retail diesel stations, and retail oil stations which is a tax on each pump. The second type of occupation tax is on businesses or occupations related to alcoholic beverages. In FY26, marginal decrease of 4.8% is anticipated with a budget of \$1.4 million which is less than 1% of the General Fund revenue budget.

Alcoholic Beverage Tax

The alcoholic beverage tax is a “sin” tax levied by the state with a percentage passed on to counties and municipalities based on their share of population. Alcohol tax collections are expected to generate \$1.9 million in FY26 or less than 1% of the General Fund revenue budget.

GENERAL FUND - FRANCHISE FEES

Franchise and Utility Fees are charged to public utilities for the use of public rights-of-way for their infrastructure. This category is the second largest within the General Fund accounting for \$51.3 million or 8.38% of the FY26 General Fund operating revenue budget. Three of largest remitters of franchise fees are Oklahoma Gas & Electric (OG&E) with FY26 estimated revenue of \$28.3 million, Oklahoma Natural Gas (ONG) at \$7.9 million and Water Utilities at \$5.1 million. OG&E, ONG, and Water Utilities are top 10 General Fund revenue sources and make up 7.0% of the operating budget. Other franchise fee remitters are the Oklahoma City Water Utilities Trust, Cox Cable, smaller electrical companies or cooperatives, other telephone and cable television providers, and a steam and chilled water utility company.

GENERAL FUND - LICENSES, PERMITS, AND FEES

The Licenses, Permits, and Fees revenue comes from a variety of sources such as business licenses, fishing permits, building permits, and fees for becoming a pre-qualified contractor. The category represents \$17.4 million or 2.9% of the General Fund revenue budget. Building permits are a top 10 revenue source at a projected \$7.5 million or 1.0% of the budget.

GENERAL FUND - SERVICE CHARGES

Service Charges are based on the specific services provided and are generally paid on a per use basis with projections at \$41.0 million or 6.7% of the FY26 General Fund revenue budget.

GENERAL FUND - FINES

The Fines category is comprised of various fines and court fees that are processed by the City’s Municipal Court. The City is one of two municipalities in the State of Oklahoma that has a Municipal Court of Record. The two largest revenue sources in this category are court cost fees and traffic fines. Until recently, both of these were top 10 General Fund revenues but have been declining in recent years due to fewer cases being filed with the court and implementation of criminal justice reform. Both are no longer a top 10 revenue source, court cost fees is projected at \$4.4 million of the General Fund revenue budget and traffic fines are projected at \$3.0 million for FY26. The Fines category is \$8.6 million or 1.4% of the General Fund revenue budget.

GENERAL FUND - OTHER

This includes the smaller categories of revenue including Administrative Charges, Other Revenue, Transfers, and Fund Balance and comprises \$44.0 million or 7.2% of the FY26 budget.

Administrative Charges

Administrative Charges are \$26.1 million or 4.3% of the FY26 General Fund revenue budget and are assessed to other City funds and entities for administrative services such as accounting, human resources, payroll, audit, and other functions provided by General Fund departments.

Other Revenue

Other Revenue includes the smaller sources such as interest, rebates, and royalties. The category is projected to have collections of \$17.8 million in FY26 or 2.9% of the General Fund revenue budget.

Transfers

Transfers are payments made to the General Fund from other City funds. The category can vary greatly from year to year depending on the status of projects. In FY26, the Transfers category is projected at \$79,264. In total, the Transfers category makes up a marginal share of the General Fund revenue budget.

Fund Balance

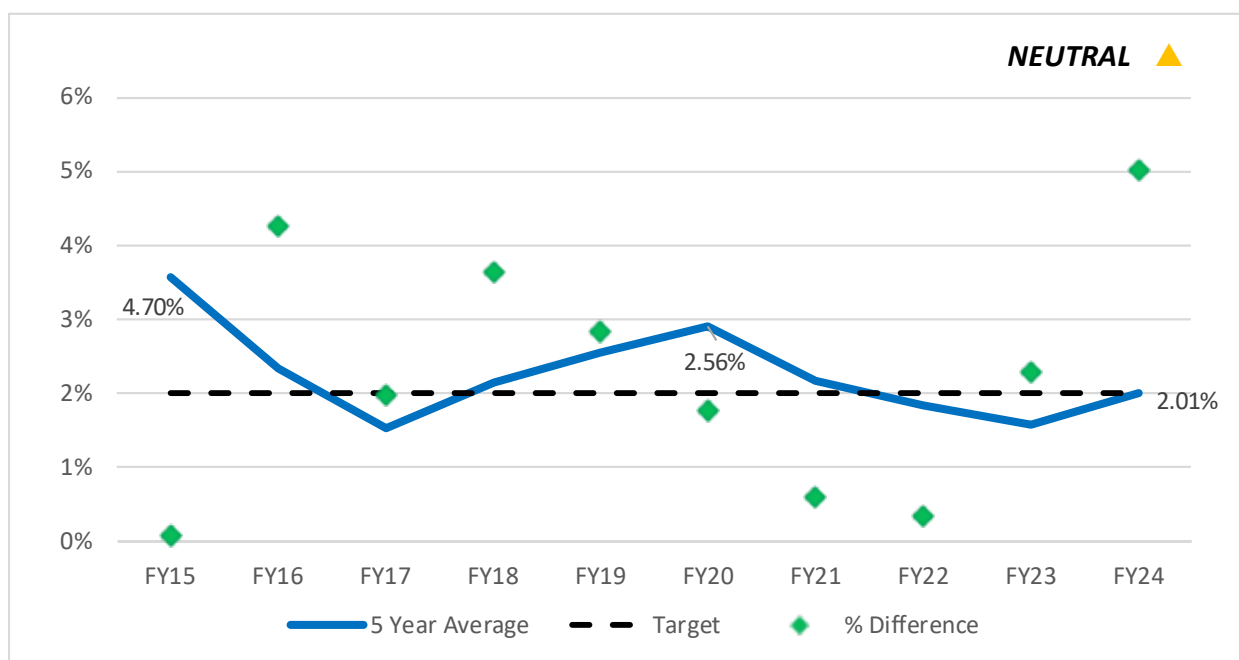
No fund balance is budgeted in FY26.

GENERAL FUND HISTORICAL REVENUE SHORTFALL OR SURPLUS

The chart on the following page illustrates the differences between General Fund revenue projections and revenues actually received each fiscal year. Significant continued variances in actual collections from projected amounts, whether it be shortfall or surplus, can be reason for concern. Either scenario could indicate a changing economy or inaccurate forecasting techniques. Additionally, credit rating organizations use this indicator to review the quality of financial management in a local government since variances between budget and actual results are considered indicative of management's financial planning capabilities. In February 2025, for the fifteenth year in a row, the City earned the highest bond ratings possible from two of the nation's most respected financial rating services. The City received a AAA rating from Standard & Poor's and a AAA rating from Moody's Investor Service.

With taking in preliminary numbers for FY24 the average absolute value variance over the past 10 years was 2.3% which is within the City's stated goal of having revenues within 2% of projections. Over the last five years, the absolute value variance average was 2.0%. In FY15 revenue was within 1.0% of projections. In FY16, a contraction in the energy sector contributed to revenue collections missing projections by 4.3% and a prolonged weakened local economy that reflected inventory adjustments accounted for a shortfall of 2.0% in FY17. Back to back revenue declines are rare and the last time it occurred was more than 30 years ago. In FY18, revenues exceeded projections by 3.7% as the City once again recovered from an economic downturn stronger than projected. In FY19, General Fund revenue collections exceeded budget by 2.8% due to strong growth in Use Tax collections from online sales remitters and merchant wholesalers. At the end of FY20, the world experienced the COVID-19 pandemic which severely affected sales tax collections ending the year at -1.8% lower than projected. Sales and use tax collections outpaced expectations in FY21 as a result of Federal stimulus money resulting in growth of 0.6% higher than projected. More Federal stimulus money in FY22 fueled higher than expected sales tax receipts, although growth was only marginally higher than projections by

0.3%. In FY23 higher than expected sales and use tax receipts led to a growth of 2.3%. In FY24 with inflation rates averaging 3.4% consumers continued to spend but at a slower pace as they faced the constraints of depleted savings and tighter credit conditions, with credit card delinquency and charge-off rates near 13-year highs. This in turn severely affected sales and use tax collections ending the year at –5.02% lower than projected. The City continues to work with Dr. Russell Evans to refine forecast estimates and consistently project collections within 2% of budget. Keeping the variance to a minimum, means services have not been unnecessarily reduced because of a perceived shortage in revenue that did not occur, or that new services were established that could not be maintained because revenues failed to meet projections.



INTERNAL SERVICE FUNDS

Internal Service Funds are dedicated to departments that provide services to other City departments and revenue is generated by charging departments for those services. Most of the charges are set at the beginning of each year based on past usage. Some exceptions are fuel, postage, and color printing which are charged to departments based on current usage and prices. The individual Internal Service Funds are Information Technology, Risk Management in the Finance Department, the Print Shop in the City Manager's Office, and Fleet Services in the General Services Department. Internal Service Funds have a FY26 budget of \$76.7 million, which is a 7.5% decrease compared to the FY25 adopted budget. Major changes to each internal service fund are summarized in the department section of the budget book. Internal Service funds combined are 4.0% of the \$2.1 billion FY26 budget.

SPECIAL REVENUE OPERATING FUNDS

Special Revenue Funds have a revenue source or sources that are dedicated to a specific purpose.

Police, Fire, and Zoo Sales Tax Funds

The Police, Fire, and Zoo Sales Tax Funds are supported by dedicated portions of the City's sales tax collections. In each of these funds, the forecast for sales tax revenue growth is 1.86%; this is the same rate of growth as projected for sales tax in the General Fund.

Court Administration and Training Fund

The Court Administration and Training Fund is made up of revenue from state mandated fees that the City is allowed to retain to train Court, Police, and Legal staff. The Court Administration and Training Fund budget is one of the smallest operating fund budgets at \$127,000 in FY26.

Emergency Management Fund

The Emergency Management Fund supports the E-911 system for Oklahoma City and is budgeted at \$11.8 million in FY26, which is an 4.9% increase over the FY25 adopted budget. The fund is supported by tariffs on both cell phone and traditional telephone lines that are assessed on each user. Even with the addition of cell phone tariff revenue, the General Fund is still expected to support E-911 operations through a transfer of \$2.5 million in FY26.

Hotel/Motel Tax Operating Fund

The Hotel/Motel Tax Fund FY26 budget is \$36.7 million and is supported by a 9.25% hotel occupancy tax. This fund is divided between operating activities (\$24.9 million) dedicated to the promotion of special events, convention and tourism development; and non-operating activities (\$11.9 million) dedicated to capital projects at the State Fairgrounds as well as improvements to the Oklahoma City Convention Center.

MAPS 3 Use Tax Operating Fund

The MAPS 3 Use Tax Fund was supported by a temporary 1% Use Tax adopted after the MAPS 3 Sales Tax was approved. The Use Tax expired December 31, 2017. Through FY18, a portion of the MAPS 3 Use Tax was budgeted for public safety capital funding, which is included in the non-operating section. The remaining fund balance was used to support administration and oversight of the MAPS 3 projects and is budgeted in the operating fund. The FY26 budget is \$208,750. This amount will decrease as fund balance from the expired tax is spent down.

MAPS 4 Use Tax Fund Program Operating Fund

The MAPS 4 Use Tax Program Operating Fund is supported by a temporary 1% Use Tax adopted after the MAPS 4 Program Fund was approved. It has both an operating and non-operating component and will primarily be used to fund the City's operating cost of administering the MAPS 4 projects, public safety capital improvement projects and equipment costs, and capital costs associated with City-owned facilities. The MAPS 4 Use Tax Operating Fund is budgeted at \$8.3 million in FY26.

Medical Service Program Fund

The Medical Service Program Fund was created in FY10. This fund handles revenue and expenses associated with the Medical Service Program adopted by the City Council on December 8, 2008, which makes it possible for households to pay a monthly fee on their City utility bill in exchange for EMSACare benefits from the Emergency Medical Services Authority (EMSA). The FY26 budget is \$11.8 million.

ENTERPRISE FUNDS

Enterprise Funds are supported by the revenue generated by operations in their specific areas. Enterprise Funds have been established for operations at the **Airports, Public Transportation and Parking, Stormwater Drainage Utility, and Utilities**. With the exception of Stormwater Drainage Utility, all of these funds have a public trust that oversees operations and receives all revenues. Revenues in each of the enterprise funds may be growing at a different rate than growth reflected in the City funds and each trust's revenue budget is individually based on customer rates and expected usage. The trusts generally make capital investments directly and then transfers funds to the City to support operations.

The one Enterprise Fund that is not supported by a trust is the **Stormwater Drainage Utility**. All revenue for stormwater drainage activities comes from a fee on all water utility bills based on the size of the water line. The Stormwater Drainage Utility Fund is the only Enterprise Fund to also have a capital component in the non-operating funds section.

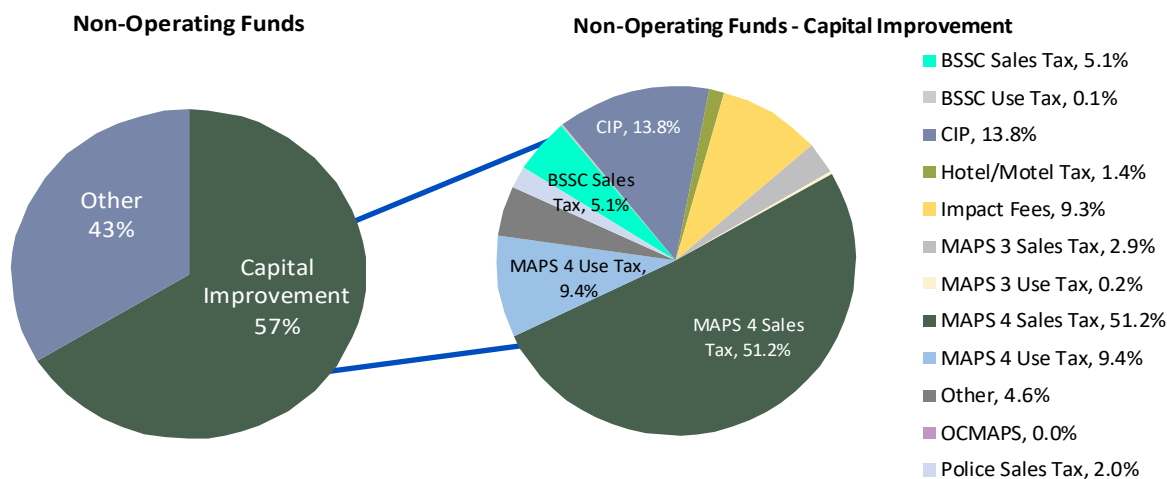
NON-OPERATING FUNDS

As mentioned earlier, the City classifies its funds as either operating or non-operating. The distinction is that some funds and, in some cases, portions of funds directly support operations; and other funds provide for capital improvements, or are so limited in their purpose that they do not support daily operations. This ensures significant changes in capital funding or other non-operating activities are not misinterpreted as a significant change in operational costs. In FY26, the budget for non-operating funds is \$1.3 billion, a 2.0% increase from the FY25 adopted budget. The non-operating budget is comprised of capital improvement funds and other non-operating funds such as debt service and grants. The Non-Operating Funds are 62.3% of the total FY26 \$2.1 billion budget.

CAPITAL IMPROVEMENTS

The majority of non-operating funds are for capital improvements and has a FY26 budget of \$848.1 million, an increase of 3.3%. Many of the funds receive most of their revenue from other funds, such as the **Capital Improvement Projects (CIP) Fund**, the **Oklahoma City Tax Increment Financing (TIF) Fund** and the **Stormwater Drainage Utility Fund**. As such, the revenue projections for these funds are based on the level of transfer budgeted in the originating fund.

There are three Non-Operating Funds that are largely for capital improvement and are supported directly by taxes that will be in effect during FY26: the MAPS 4 Program Fund, the MAPS 4 Use Tax Fund, and the Hotel/Motel Tax Fund.



Better Streets, Safer City Sales Tax Fund

The Better Streets, Safer City Sales Tax fund was created in FY18 after voters passed a temporary, 27-month, one-cent sales tax that went into effect on January 1, 2018. The tax ended March 31, 2020 with the last collection in May 2020. The FY26 budget is \$43.6 million, with fund balance as the predominant revenue source.

Better Streets, Safer City Use Tax Fund

The Better Streets, Safer City Use Tax fund was established at the same time as the Sales Tax Fund and was a temporary, 27-month, one-cent use tax that ended on March 31, 2020. The tax is primarily used to fund public safety fleet and equipment replacements. The FY26 budget is \$1.3 million, with the predominant revenue source being fund balance.

Hotel/Motel Tax Non-Operating Fund

The Hotel/Motel Tax fund supports four distinct purposes: convention and tourism development, promotions for specific events, improvements to the Oklahoma City Convention Center, and capital improvements at the State Fairgrounds. It is this last capital portion of the Hotel/Motel Tax that is classified as non-operating. Overall non-operating revenue from the Hotel/Motel Tax fund is projected to be \$11.9 million.

Impact Fee Fund

The Impact Fee fund was established in 2017 to collect fees from developers related to new construction. The fees are then used by the City for capital improvements to infrastructure to serve the same service area as the new construction. The FY26 budget is \$78.5 million, which is an increase of 1.3% over the FY25 adopted budget.

MAPS 3 Sales Tax Fund

The MAPS 3 Sales Tax fund was created after voters passed the MAPS 3 initiative on December 8, 2009. The one percent sales tax went into effect on April 1, 2010 and expired December 31, 2017. The tax funds eight distinct capital projects. The FY26 budget is \$24.5 million and is primarily made up of fund balance that will be used to finish construction on the remaining MAPS 3 projects not yet completed.

MAPS 3 Use Tax Non-Operating Fund

The non-operating portion of the MAPS 3 Use Tax fund is used for public safety capital and equipment replacement. The FY26 non-operating budget, comprised of fund balance and interest, is \$2.0 million. The remaining balance will be transferred to the MAPS 3 operating fund for operations or used for public safety capital. Much of the public safety capital budget has already been transitioned to the MAPS 4 Use Tax fund.

MAPS 4 Program Fund

The MAPS 4 Program fund was created after voters passed the MAPS 4 Sales Tax in December 2019 and became effective on April 1, 2020. It is an 8-year one-cent sales tax that extended the current 4.125% sales tax rate after the Better Streets, Safer City Sales Tax expired. The revenues will initially be deposited in the General Fund and then transferred to the MAPS 4 Program Fund to be used for 16 distinct capital and quality-of-life projects. The FY26 budget of \$434.1 million is comprised of a General Fund transfer of \$140.2 million and fund balance usage of \$286.1 million.

MAPS 4 Use Tax Non-Operating Fund

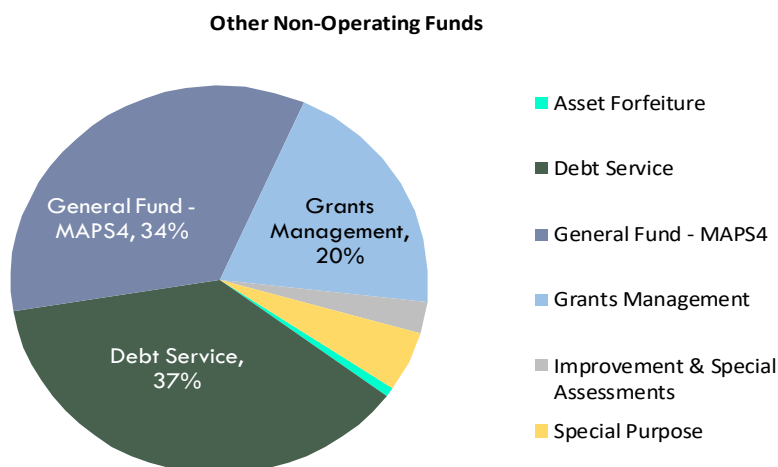
The MAPS 4 Use Tax fund was established at the same time as the MAPS 4 Program Fund and is also a temporary, 8-year one-cent use tax that will primarily be used to fund the City's operating cost of

administering the MAPS 4 projects, public safety capital improvement projects, and equipment and capital costs associated with City-owned facilities. These final two uses are funded through the non-operating portion of the fund. The FY26 budget for the non-operating portion is \$79.5 million.

Several Funds have fund balance as their primary source of revenue and the projects they support are winding down or do not currently require major capital investment. They are the **City and Schools Capital Use Tax, MAPS Operations Fund, MAPS Sales Tax Fund, OCMAPS Sales Tax Fund, Oklahoma City Sports Facilities Improvement Sales Tax Fund, Oklahoma City Sports Facilities Improvement Use Tax Fund, Police and Fire Capital Equipment Sales Tax Fund, Police Sales Tax Capital Fund,** and the **Street and Alley Fund**. The revenue budgets for FY26 for each of these funds are based primarily on the level of projected fund balance remaining at the end of FY25.

OTHER NON-OPERATING FUNDS

The Other Non-Operating Funds are budgeted at \$432.7 million in FY26. Most of the funds in this category are so limited in their purpose that they do not support daily operations and typically have a stream of revenue from an outside source or another fund in addition to a significant fund balance. In these cases, the non-operating fund is serving to accumulate revenue for a specific purpose. Funds that fall into this category include the **Asset Forfeiture Fund, Debt Service Fund, General Fund MAPS 4 Sales Tax, Grants Management Fund, Oklahoma City Improvement and Special Services Assessment District Fund,** and the **Special Purpose Fund**



Debt Service Fund

The Debt Service fund is the largest fund in the Other Non-Operating category at \$160.9 million or 34.2% of the category. It is supported directly by property taxes that will be in effect during FY26.

Oklahoma City Improvement and Special Services Assessment District Fund

Although not technically supported by a tax, the assessments that support the Oklahoma City Improvement and Special Services Assessment District funds operate much like a tax. These funds are comprised of six Business Improvement Districts (BID) (Downtown, Stockyards, Western Avenue, Capitol Hill, Uptown 23rd, and Adventure District) and the Special Assessment Districts fund. Each of these districts has petitioned the City to enact assessments on property owners in the districts to support improvements and services above what is provided by the City. The City collects the assessments and contracts with an outside entity to provide the services or improvements. As such, the City acts as a conduit for these funds and they are characterized as non-operating funds. The anticipated revenue is based on the assessments which are reviewed each year and amended based on needs. The FY26 budget of \$9.2 million.

Grants Fund

The Grants fund is included in the budget book to provide a more accurate picture of the City's financial situation and to comply with the requirements of the Municipal Budget Act. The amounts shown as revenue in these funds are estimates of grant awards based on the best judgment of the departments that utilize grants funding. The Grants Fund is classified as non-operating because the activities supported by grants would typically not be provided without the grant funding. The FY26 budget is decreasing 2.8% to \$87.7 million.

Special Purpose Fund

The Special Purpose fund is used primarily for donations to the City. The FY26 budget is \$21.8 million, a decrease of 12.2%.

General Fund MAPS 4 Sales Tax Fund

The General Fund MAPS 4 Sales Tax fund is a non-operating fund that was established in the General Fund after voters passed the MAPS 4 Sales Tax in December 2019 and it became effective on April 1, 2020. It is an 8-year one-cent sales tax that extended the current 4.125% sales tax rate after Better Streets, Safer City expired. Revenues will initially be deposited in the General Fund and then transferred to the MAPS 4 Program Fund to be used for capital projects. The Fund is expected to generate \$1.1 billion over the eight years and will be used for 16 capital and quality-of-life projects such as a new family justice center, youth centers, senior wellness centers, a multi-purpose stadium, transit system improvements, a civil rights center, among other projects. The fund is the second largest of the Other Non-Operating Funds and has a FY26 budget of \$148.0 million or 34.2% of the category.

REVENUE DETAIL TABLE

| | Actual FY24 | Adopted FY25 | Proposed FY26 |
|--|----------------------|----------------------|----------------------|
| General Operating Funds | | | |
| General Fund | | | |
| Taxes | | | |
| Sales Tax | \$326,497,962 | \$332,958,868 | \$330,319,581 |
| Use Tax | 97,767,590 | 105,295,496 | 106,253,080 |
| Other Taxes | 3,761,742 | 3,704,537 | 3,436,553 |
| Commercial Vehicle Tax | 4,577,934 | 4,742,360 | 4,984,433 |
| Motor Fuels Tax | 1,227,642 | 1,180,909 | 1,340,698 |
| Occupational Tax | 1,474,525 | 1,456,213 | 1,386,925 |
| Alcoholic Beverage Tax | 1,615,506 | 1,754,538 | 1,917,024 |
| Total Taxes | \$436,922,901 | \$451,092,921 | \$449,638,294 |
| Franchise/Utility Fees | | | |
| Oklahoma Natural Gas | \$7,260,274 | \$7,891,595 | \$7,895,019 |
| Oklahoma Gas & Electric | 28,658,422 | 31,086,082 | 28,302,859 |
| Caddo Electric Coop. | 253,253 | 244,085 | 262,040 |
| Oklahoma Electric Coop. | 1,277,388 | 1,426,644 | 1,286,457 |
| Tri-Gen | 490,306 | 505,176 | 545,030 |
| AT&T | 158,395 | 126,700 | 125,449 |
| AT&T Video | 571,863 | 470,518 | 0 |
| Cox Cable | 2,984,526 | 3,777,249 | 3,391,221 |
| Cox Fiernet | 0 | 0 | 0 |
| Other Telephone | 94,494 | 96,525 | 58,319 |
| Utility Fees - Water | 2,496,527 | 4,234,000 | 5,092,000 |
| Utility Fees - Wastewater | 1,452,489 | 2,530,000 | 2,917,000 |
| Utility Fee - Solid Waste | 673,424 | 1,416,000 | 1,400,000 |
| Total Franchise/Utility Fees | \$46,371,361 | \$53,804,574 | \$51,275,394 |
| Licenses, Permits, and Fees | | | |
| Abandoned Building Registration | \$104,675 | \$83,248 | \$119,038 |
| Fire Prevention Permits | 373,573 | 425,051 | 515,788 |
| Alarm Permits | 438,098 | 455,347 | 273,521 |
| Police Alarm Fees | 61,229 | 53,330 | 56,781 |
| Oil & Gas Well Inspections | 214,390 | 209,894 | 133,331 |
| General Licenses | 681,026 | 690,920 | 1,121,982 |
| Building Permits | 5,646,888 | 5,405,866 | 7,506,501 |
| Electrical Wiring Permits | 1,791,476 | 2,001,945 | 2,440,376 |
| Plumbing Permits | 1,780,761 | 1,799,409 | 1,944,302 |
| Boiler & Elevator Permits | 225,092 | 237,387 | 419,502 |
| Offsite Wagering Fee | 33,801 | 35,108 | 25,987 |
| Pre-Qualification Application Fee | 268,781 | 260,527 | 292,212 |
| Refrig. & Forced Air Permits | 1,212,373 | 1,247,035 | 1,122,482 |
| Sidewalk & Paving Fees | 565,733 | 556,712 | 1,029,592 |
| Work Zone Permits | 37,305 | 34,829 | 32,967 |
| Other Fees | 125,960 | 52,564 | 26,376 |
| Hunting and Fishing Permits | 143,070 | 130,487 | 144,928 |
| Vending Stamps | 125,343 | 85,000 | 112,812 |
| Garage Sale Permits | 87,914 | 82,040 | 104,028 |
| Miscellaneous Permits | 28 | 0 | 0 |
| Total Licenses, Permits, & Fees | \$13,917,515 | \$13,846,699 | \$17,422,506 |

REVENUES

| | Actual FY24 | Adopted FY25 | Proposed FY26 |
|--|---------------------|---------------------|---------------------|
| <i>Administrative Charges</i> | | | |
| Airport Administrative Payments | \$984,638 | \$1,056,497 | \$1,050,313 |
| Airport Police Payments | 3,805,104 | 3,816,582 | 4,144,004 |
| Water/Wastewater Admin Payments | 6,825,560 | 7,425,386 | 7,151,461 |
| Drainage Utility Administrative Payment | 1,301,998 | 1,386,959 | 1,359,372 |
| Solid Waste Mgmt. Admin Payments | 998,680 | 1,081,700 | 1,074,856 |
| Convention & Tourism Admin Payments | 514,999 | 656,721 | 580,763 |
| Zoo Administrative Payments | 275,000 | 300,000 | 300,000 |
| Golf Administrative Payments | 122,976 | 95,752 | 156,793 |
| Other Administrative Payments | 227,748 | 217,492 | 632,023 |
| MAPS3 Administrative Payments | 1,265,336 | 1,397,874 | 1,400,945 |
| Better Streets Administrative Payments | 221,170 | 207,170 | 202,262 |
| Risk Management Administrative Payments | 855,727 | 975,448 | 976,126 |
| Public Transportation Administrative Pmts. | 1,778,113 | 1,882,964 | 2,025,528 |
| Parking Administrative Payments | 236,065 | 284,646 | 253,609 |
| IT Administrative Payments | 1,900,644 | 2,300,510 | 2,113,421 |
| Print Shop Administrative Payments | 146,313 | 167,220 | 150,114 |
| Fleet Services Admin Payments | 56,377 | 71,564 | 137,171 |
| Banking Fee Payments | 44,008 | 109,123 | 0 |
| Nuisance Abatement Payments | 314,835 | 209,972 | 0 |
| Econ Dev, TIF Engineering, Legal, Other Svcs | 1,148,094 | 860,272 | 916,498 |
| Mowing, Liter, and Landscaping Adm Payments | 1,379,835 | 1,420,089 | 1,420,089 |
| Pavement Maintenance Payments | 2,713,391 | 100,000 | 100,000 |
| <i>Total Administrative Charges</i> | \$27,116,611 | \$26,023,941 | \$26,145,348 |
| <i>Other Service Charges</i> | | | |
| Bond Fund Engineering, Legal, Other Services | \$6,059,312 | \$6,511,677 | \$5,821,731 |
| Animal Shelter Fees | 164,598 | 130,180 | 278,781 |
| Engineering Fees | 4,347,674 | 4,813,852 | 3,900,025 |
| Planning Fees | 872,300 | 808,475 | 834,907 |
| Fire Service Recovery | 28,000 | 28,000 | 28,000 |
| Fire Wage Adjustment Reimbursement | 13,153,973 | 13,311,820 | 13,159,915 |
| Police Wage Adjustment Reimbursement | 10,099,726 | 10,220,923 | 10,104,289 |
| Police Fees | 2,684,019 | 3,912,520 | 3,774,169 |
| Parking Meters | 1,042,434 | 1,016,940 | 1,086,214 |
| Reimbursement - Grants | 396,410 | 611,890 | 0 |
| Refunds and Reimbursements - Operating | 824,792 | 801,345 | 738,924 |
| Mowing Services - OCRRA | 35,393 | 0 | 0 |
| Damage to City Property | 12,856 | 3,250 | 27,547 |
| Other Charges | 127,940 | 147,406 | 6,484 |
| Miscellaneous Service Charges | 51,248 | 0 | 0 |
| Recreation Fees | 1,553,233 | 1,408,749 | 1,274,810 |
| <i>Total Other Service Charges</i> | \$41,453,909 | \$43,727,027 | \$41,035,796 |

| | Actual FY24 | Adopted FY25 | Proposed FY26 |
|---|-----------------------------|-----------------------------|-----------------------------|
| <i>Fines</i> | | | |
| Traffic Fines | \$3,625,190 | \$3,187,419 | \$2,954,721 |
| Parking Fines | 828,535 | 747,791 | 631,964 |
| Court Fees | 5,400,934 | 4,738,201 | 4,424,006 |
| Court of Record, Jury Division | 481,664 | 396,352 | 344,110 |
| Criminal Court | 133,046 | 109,375 | 123,895 |
| Jail Cost Recovery Program | 83,067 | 71,525 | 34,012 |
| Other Fines | 24,800 | 30,001 | 15,775 |
| Juvenile Fines | 40,903 | 33,099 | 42,335 |
| <i>Total Fines</i> | <u>\$10,618,139</u> | <u>\$9,313,763</u> | <u>\$8,570,818</u> |
| <i>Other Revenue</i> | | | |
| Leases | \$2,017,527 | \$3,792,554 | \$3,987,166 |
| Sale of City Property | 28,055 | 32,092 | 35,386 |
| Check Service Charge | 260 | 339 | 850,353 |
| Royalties | 211,382 | 209,252 | 127,516 |
| Miscellaneous | 2,782,782 | 8,558,348 | 6,685,464 |
| Wrecker Service Payments | 0 | 0 | 0 |
| Operating Interest | 2,672,786 | 4,708,590 | 6,124,232 |
| <i>Total Other Revenue</i> | <u>\$7,712,792</u> | <u>\$17,301,175</u> | <u>\$17,810,117</u> |
| <i>Transfers</i> | | | |
| Transfers from OCPPA - DAS | \$0 | \$0 | \$0 |
| Transfers - Miscellaneous | 129,094 | 64,158 | 79,264 |
| <i>Total Transfers</i> | <u>\$129,094</u> | <u>\$64,158</u> | <u>\$79,264</u> |
| <i>Fund Balance</i> | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> |
| Total General Fund - Operating** | <u>\$584,242,322</u> | <u>\$615,174,258</u> | <u>\$611,977,537</u> |
| <i>Internal Service Funds**</i> | | | |
| Interest | \$400,787 | \$0 | \$10,926 |
| Information Technology | 38,555,774 | 41,215,482 | 38,471,345 |
| Risk Management | 26,671,680 | 28,068,836 | 25,561,800 |
| Print Shop | 993,311 | 1,135,285 | 1,148,557 |
| Fleet Services | 10,515,603 | 11,135,082 | 11,218,984 |
| Other | 945,358 | 0 | 14,121 |
| Services | 0 | 0 | 0 |
| Transfers | (1,118,012) | (1,661,486) | (1,476,688) |
| Fund Balance | (47,958) | 1,926,292 | 1,754,405 |
| Total Internal Service Funds | <u>\$76,916,542</u> | <u>\$81,819,491</u> | <u>\$76,703,450</u> |
| Total General Operating Funds | <u>\$661,158,864</u> | <u>\$696,993,749</u> | <u>\$688,680,987</u> |

REVENUES

| | Actual FY24 | Adopted FY25 | Proposed FY26 |
|---|---------------------|---------------------|---------------------|
| Special Revenue Funds | | | |
| Court Administration & Training Fund | | | |
| Fees | \$107,694 | \$106,844 | \$106,460 |
| Fines | 0 | 0 | 0 |
| Interest | 1,565 | 2,406 | 1,693 |
| Fund Balance | 0 | 17,750 | 18,847 |
| Total Court Administration & Training Fund | \$109,259 | \$127,000 | \$127,000 |
| Emergency Management Fund | | | |
| Tariffs | \$7,443,629 | \$8,393,153 | \$9,156,700 |
| Interest | 25,234 | 39,283 | 22,563 |
| Transfers | 2,500,000 | 2,649,450 | 2,453,103 |
| Other | 0 | 0 | 0 |
| Fund Balance | 0 | 200,000 | 200,000 |
| Total Emergency Management Fund | \$9,968,863 | \$11,281,886 | \$11,832,366 |
| Fire Sales Tax Fund | | | |
| Sales Tax | \$54,417,933 | \$55,771,138 | \$55,053,264 |
| Interest | 548,728 | 882,829 | 607,546 |
| Other | 358,129 | 15,295 | 15,497 |
| Service Charges | 59,984 | 0 | 0 |
| Fund Balance | 0 | 8,763,735 | 6,584,570 |
| Total Fire Sales Tax Fund | \$55,384,774 | \$65,432,997 | \$62,260,877 |
| Hotel/Motel Tax Fund** | | | |
| Hotel/Motel Tax | \$8,765,492 | \$16,942,405 | \$18,455,551 |
| Interest | 84,536 | 132,740 | 71,423 |
| Other | 0 | 0 | 0 |
| Transfers | 7,073,080 | 7,237,750 | 6,350,162 |
| Fund Balance | 0 | 633,440 | 0 |
| Total Hotel/Motel Tax Fund | \$15,923,107 | \$24,946,335 | \$24,877,136 |
| MAPS Operations Fund** | | | |
| Use Tax | \$0 | \$0 | \$0 |
| Interest | 65 | 0 | 0 |
| Other | 0 | 0 | 0 |
| Transfers | 0 | 0 | 0 |
| Fund Balance | 0 | 0 | 0 |
| Total MAPS Operations Fund | \$65 | \$0 | \$0 |
| MAPS 3 Use Tax Fund** | | | |
| Use Tax | (\$14,747) | \$0 | \$0 |
| Interest | 30,410 | 36,118 | 23,972 |
| Other | 88,505 | 0 | 2,409 |
| Service Charges | 0 | 0 | 0 |
| Transfers | 0 | 0 | 0 |
| Fund Balance | 0 | 1,208,765 | 182,369 |
| Total MAPS 3 Use Tax Fund | \$104,169 | \$1,244,883 | \$208,750 |

| | Actual FY24 | Adopted FY25 | Proposed FY26 |
|---|-----------------------|----------------------|----------------------|
| MAPS 4 Use Tax Fund** | | | |
| Use Tax | \$0 | \$0 | \$0 |
| Interest | 144,322 | 3,518,622 | 152,041 |
| Service Charges | 409,311 | 0 | 0 |
| Transfers | (12,823,741) | 8,104,105 | 8,160,237 |
| Fund Balance | 0 | 0 | 0 |
| Total MAPS 4 Use Tax Fund | (\$12,270,108) | \$11,622,727 | \$8,312,278 |
| Medical Service Program Fund | | | |
| Medical Service Program Fee | \$6,918,390 | \$7,282,481 | \$7,227,007 |
| Interest | 250,074 | 228,712 | 218,235 |
| Other | 1,030 | 0 | 0 |
| Fund Balance | 0 | 4,551,642 | 4,356,167 |
| Total Medical Service Program Fund | \$7,169,494 | \$12,062,835 | \$11,801,409 |
| OCMAPS Sales Tax Fund** | | | |
| City/Schools Sales Tax | \$0 | \$0 | \$0 |
| Interest | 930 | 0 | 0 |
| Other | 0 | 0 | 0 |
| Transfers | 0 | 0 | 0 |
| Fund Balance | 0 | 3,247 | 0 |
| Total OCMAPS Sales Tax Fund | \$930 | \$3,247 | \$0 |
| Police Sales Tax Fund** | | | |
| Sales Tax | \$54,417,933 | \$55,771,138 | \$55,053,264 |
| Interest | 682,130 | 1,092,957 | 700,626 |
| Other | 341,909 | 0 | 0 |
| Service Charges | 91,589 | 151,107 | 16,301 |
| Transfers | (2,748,178) | (6,131,812) | (10,638,018) |
| Fund Balance | 0 | 3,600,683 | 10,626,163 |
| Total Police Sales Tax Fund | \$52,785,383 | \$54,484,073 | \$55,758,336 |
| Zoo Sales Tax Fund | | | |
| Sales Tax | \$18,139,311 | \$18,487,117 | \$18,351,088 |
| Interest | 0 | 0 | 0 |
| Other | 113,636 | 90,909 | 68,184 |
| Fund Balance | 0 | 0 | 0 |
| Total Zoo Sales Tax Fund | \$18,252,947 | \$18,578,026 | \$18,419,272 |
| Total Special Revenue Funds | \$147,428,882 | \$199,784,009 | \$193,597,424 |

REVENUES

| | Actual FY24 | Adopted FY25 | Proposed FY26 |
|---|----------------------|------------------------|------------------------|
| Enterprise Funds | | | |
| Airports Fund | | | |
| Transfer from Airport Trust (OCAT) | \$22,754,135 | \$24,671,062 | \$24,567,569 |
| Interest | 50,635 | 77,290 | 50,431 |
| Other | 120,348 | 27,142 | 0 |
| Fund Balance | 0 | 2,369,838 | 2,423,839 |
| Total Airports Fund | \$22,925,118 | \$27,145,332 | \$27,041,839 |
| Stormwater Drainage Utility Fund** | | | |
| Fees | \$19,811,775 | \$19,979,264 | \$20,389,653 |
| Interest | 192,335 | 299,724 | 400,890 |
| Other | 118,873 | 0 | 0 |
| Permits | 148,870 | 137,203 | 137,203 |
| Reimbursements | 255,766 | 255,766 | 255,766 |
| Service Charges | 101,014 | 307,080 | 324,243 |
| Transfers | (7,500,000) | (4,800,000) | (10,000,000) |
| Fund Balance | 0 | 6,806,505 | 11,982,713 |
| Total Stormwater Drainage Utility Fund | \$13,128,633 | \$22,985,542 | \$23,490,468 |
| Transportation and Parking Fund | | | |
| Interest | \$21,283 | \$33,158 | \$16,640 |
| Service Charges | 391,980 | 715,070 | 637,655 |
| Transfers | 5,406,709 | 6,522,022 | 6,638,706 |
| Fund Balance | 0 | 0 | 0 |
| Total Transportation and Parking Fund | \$5,819,972 | \$7,270,250 | \$7,293,001 |
| Utilities Fund | | | |
| Interest | \$409,670 | \$557,429 | \$380,565 |
| Other | (427,373) | 0 | 0 |
| Service Charges | 36,471 | 0 | 0 |
| Transfers | 102,000,000 | 112,251,774 | 117,822,684 |
| Fund Balance | 0 | 1,200,000 | 1,200,000 |
| Total Utilities Fund | \$102,018,768 | \$114,009,203 | \$119,403,249 |
| Total Enterprise Funds | \$143,892,491 | \$171,410,327 | \$177,228,557 |
| Subtotal Operating Funds | \$952,480,237 | \$1,068,188,085 | \$1,059,506,968 |
| Less Operating Interfund Transfers (1) | (127,149,220) | (134,296,974) | (128,719,844) |
| Total Operating Funds | \$825,331,017 | \$933,891,111 | \$930,787,124 |

| | Actual FY24 | Adopted FY25 | Proposed FY26 |
|--|---------------------|----------------------|----------------------|
| Non-Operating Funds | | | |
| Non-Operating Capital Improvements | | | |
| Better Streets, Safer City Sales Tax Fund | | | |
| Sales Tax | \$16,013 | \$0 | \$0 |
| Interest | 1,293,078 | 2,500,003 | 1,178,510 |
| Other | 400,000 | 0 | 0 |
| Fund Balance | 0 | 65,491,425 | 42,406,135 |
| Total Better Streets, Safer City Sales Tax Fund | \$1,709,091 | \$67,991,428 | \$43,584,645 |
| Better Streets, Safer City Use Tax Fund | | | |
| Use Tax | (\$90,960) | \$0 | \$0 |
| Interest | 27,658 | 36,111 | 32,500 |
| Other | 37,820 | 0 | 0 |
| Fund Balance | 0 | 1,449,251 | 1,234,155 |
| Total Better Streets, Safer City Use Tax Fund | (\$25,482) | \$1,485,362 | \$1,266,655 |
| Capital Improvement Projects Fund | | | |
| Interest | \$2,224,000 | \$3,960,000 | \$6,020,000 |
| Other | 472,615 | 157,369 | 2,022,806 |
| Service Charges | 0 | 0 | 0 |
| Transfers | 14,292,078 | 5,750,000 | 6,953,566 |
| Fund Balance | 0 | 112,373,103 | 101,645,397 |
| Total Capital Improvement Projects Fund | \$16,988,694 | \$122,240,472 | \$116,641,769 |
| City and Schools Capital Projects Use Tax Fund | | | |
| Use Tax | \$0 | \$0 | \$0 |
| Interest | 34,806 | 49,718 | 36,995 |
| Other | 105,292 | 80,399 | 7,040 |
| Transfers | 0 | 0 | 0 |
| Fund Balance | 0 | 1,882,717 | 2,008,493 |
| Total City and Schools Cap. Projects Use Tax Fund | \$140,098 | \$2,012,834 | \$2,052,528 |
| Hotel/Motel Tax Fund** | | | |
| Hotel/Motel Tax | \$10,562,022 | \$11,901,823 | \$10,918,237 |
| Interest | 113,050 | 186,828 | 142,330 |
| Transfers | 2,092,099 | 1,117,379 | 789,517 |
| Fund Balance | 0 | 171,384 | 0 |
| Total Hotel/Motel Tax Fund | \$12,767,170 | \$13,377,414 | \$11,850,084 |
| Impact Fees Fund | | | |
| Impact Fees | \$8,543,804 | \$17,346,747 | \$18,795,968 |
| Interest | 1,049,396 | 2,067,196 | 3,674,586 |
| Fund Balance | 0 | 58,110,945 | 56,038,172 |
| Total Impact Fees Fund | \$9,593,200 | \$77,524,888 | \$78,508,726 |

REVENUES

| | Actual FY24 | Adopted FY25 | Proposed FY26 |
|-------------------------------------|----------------------|----------------------|----------------------|
| Internal Service Funds** | | | |
| Interest | \$53,482 | \$0 | \$14,502 |
| Other | 7,115 | 0 | 0 |
| Transfers | 1,287,066 | 1,711,486 | 1,526,688 |
| Fund Balance | 47,958 | 6,150,844 | 4,722,891 |
| Total Internal Service Funds | \$1,395,621 | \$7,862,330 | \$6,264,081 |
| MAPS Operations Fund** | | | |
| Use Tax | \$0 | \$0 | \$0 |
| Interest | 76,591 | 0 | 71,862 |
| Transfers | 0 | 0 | 0 |
| Fund Balance | 0 | 4,017,456 | 3,584,712 |
| Total MAPS Operations Fund | \$76,591 | \$4,017,456 | \$3,656,574 |
| MAPS Sales Tax Fund | | | |
| Sales Tax | \$0 | \$0 | \$0 |
| Interest | 8,849 | 8,757 | 7,862 |
| Other | 0 | 0 | 0 |
| Fund Balance | 0 | 170,324 | 182,436 |
| Total MAPS Sales Tax Fund | \$8,849 | \$179,081 | \$190,298 |
| MAPS 3 Sales Tax Fund | | | |
| Sales Tax | \$38,532 | \$0 | \$0 |
| Interest | 675,981 | 0 | 649,934 |
| Service Charges | 0 | 0 | 0 |
| Transfers | 0 | 0 | 0 |
| Fund Balance | 0 | 34,556,171 | 23,804,723 |
| Total MAPS 3 Sales Tax Fund | \$714,513 | \$34,556,171 | \$24,454,657 |
| MAPS 3 Use Tax Fund** | | | |
| Use Tax | \$0 | \$0 | \$0 |
| Interest | 50,386 | 72,387 | 44,925 |
| Other | 7,460 | 0 | 0 |
| Transfers | 0 | 0 | 0 |
| Fund Balance | 0 | 3,363,759 | 1,912,081 |
| Total MAPS 3 Use Tax Fund | \$57,846 | \$3,436,146 | \$1,957,006 |
| MAPS 4 Program Fund | | | |
| Interest | \$5,280,717 | \$0 | \$0 |
| Other | 909,091 | 0 | 7,785,725 |
| Transfers | 110,976,764 | 147,981,719 | 140,174,000 |
| Fund Balance | 0 | 219,619,655 | 286,116,880 |
| Total MAPS 4 Program Fund | \$117,166,571 | \$367,601,374 | \$434,076,605 |

| | Actual FY24 | Adopted FY25 | Proposed FY26 |
|---|---------------------|---------------------|---------------------|
| MAPS 4 Use Tax Fund** | | | |
| Use Tax | \$31,397,794 | \$34,500,371 | \$34,000,986 |
| Interest | 1,367,003 | 1,305,640 | 2,116,382 |
| Other | 28,402 | 60,847 | 0 |
| Service Charges | 0 | 0 | 0 |
| Transfers | 12,823,741 | (8,104,105) | (8,160,237) |
| Fund Balance | 0 | 52,441,266 | 51,561,509 |
| Total MAPS 4 Use Tax Fund | \$45,616,941 | \$80,204,019 | \$79,518,640 |
| OCMAPS Sales Tax Fund** | | | |
| Interest | \$589 | \$0 | \$0 |
| Other | 0 | 0 | 0 |
| Transfers | 0 | 0 | 0 |
| Fund Balance | 0 | 32,097 | 0 |
| Total OCMAPS Sales Tax Fund | \$589 | \$32,097 | \$0 |
| Oklahoma City Sports Facilities Sales Tax Fund | | | |
| Sales Tax | \$0 | \$0 | \$0 |
| Interest | 447 | 626 | 393 |
| Other | 0 | 0 | 0 |
| Fund Balance | 0 | 24,352 | 24,083 |
| Total OKC Sports Facilities Sales Tax Fund | \$447 | \$24,978 | \$24,476 |
| Oklahoma City Sports Facilities Use Tax Fund | | | |
| Use Tax | \$0 | \$0 | \$0 |
| Interest | 70 | 88 | 53 |
| Other | 0 | 0 | 0 |
| Fund Balance | 0 | 3,819 | 3,786 |
| Total OKC Sports Facilities Use Tax Fund | \$70 | \$3,907 | \$3,839 |
| Oklahoma City Tax Increment Financing Fund | | | |
| Tax Increment Financing Match | \$0 | \$6,920,000 | \$6,140,000 |
| Interest | 595 | 16,368 | 0 |
| Fund Balance | 0 | 0 | 0 |
| Total Oklahoma City TIF Fund | \$595 | \$6,936,368 | \$6,140,000 |
| Police Sales Tax Fund** | | | |
| Sales Tax | \$0 | \$0 | \$0 |
| Interest | 65,714 | 105,624 | 109,638 |
| Other | 0 | 0 | 0 |
| Service Charges | 0 | 0 | 0 |
| Transfers | 2,748,178 | 6,131,812 | 10,638,018 |
| Fund Balance | 0 | 3,353,182 | 6,206,609 |
| Total Police Sales Tax Fund | \$2,813,892 | \$9,590,618 | \$16,954,265 |

REVENUES

| | Actual FY24 | Adopted FY25 | Proposed FY26 |
|---|----------------------|----------------------|----------------------|
| Police/Fire Capital Equipment Sales Tax Fund | | | |
| Police and Fire Equipment Sales Tax | \$0 | \$0 | \$0 |
| Interest | 26,368 | 37,505 | 38,930 |
| Other | 10,933 | 0 | 0 |
| Fund Balance | 0 | 2,441,421 | 1,228,299 |
| Total Police/Fire Equipment Sales Tax Fund | \$37,301 | \$2,478,926 | \$1,267,229 |
| Stormwater Drainage Utility Fund** | | | |
| Fees | \$0 | \$0 | \$0 |
| Interest | 255,150 | 395,602 | 0 |
| Service Charges | 0 | 0 | 0 |
| Transfers | 7,500,000 | 4,800,000 | 10,000,000 |
| Fund Balance | 0 | 14,037,979 | 9,651,679 |
| Total Storm Water Drainage Utility Fund | \$7,755,150 | \$19,233,581 | \$19,651,679 |
| Street & Alley Capital Fund | | | |
| Interest | \$2 | \$0 | \$0 |
| Other | 0 | 0 | 0 |
| Fund Balance | 0 | 102 | 102 |
| Total Street & Alley Capital Fund | \$2 | \$102 | \$102 |
| Total Non-Operating Capital Improvements | \$216,817,751 | \$820,789,552 | \$848,063,858 |
| Other Non-Operating Funds | | | |
| Asset Forfeiture Fund | | | |
| Asset Seizure Revenues | \$2,297,331 | \$1,951,268 | \$2,689,001 |
| Other | 19,028 | 19,966 | 10,555 |
| Service Charges | 418 | 0 | 0 |
| Interest | 34,499 | 53,596 | 37,015 |
| Transfers | 0 | 0 | 0 |
| Fund Balance | 0 | 831,273 | 589,343 |
| Total Asset Forfeiture Fund | \$2,351,277 | \$2,856,103 | \$3,325,914 |
| Debt Service Fund | | | |
| Ad Valorem (Property) | \$119,082,395 | \$94,519,311 | \$107,992,854 |
| Interest | 3,678,720 | 2,000,000 | 3,900,000 |
| Other | 8,668,090 | 8,000,000 | 9,000,000 |
| Fund Balance | 0 | 45,000,000 | 40,000,000 |
| Total Debt Service Fund | \$131,429,204 | \$149,519,311 | \$160,892,854 |
| General Fund - MAPS 4** | | | |
| Sales Tax | \$145,055,310 | \$147,981,719 | \$147,970,025 |
| Interest | 564 | 0 | 0 |
| Fund Balance | 0 | 0 | 0 |
| Total General Fund - MAPS 4 | \$145,055,874 | \$147,981,719 | \$147,970,025 |

| | Actual FY24 | Adopted FY25 | Proposed FY26 |
|--|------------------------|------------------------|------------------------|
| Grants Management Fund | | | |
| Grant Awards | \$122,633,380 | \$90,224,894 | \$87,662,512 |
| Total Grants Management Fund | \$122,633,380 | \$90,224,894 | \$87,662,512 |
| OKC Improvement & Special Assessment Dist. | | | |
| Assessments | \$4,307,179 | \$6,891,473 | \$9,046,498 |
| Interest | 51,464 | 86,320 | 118,268 |
| Service Charges | 0 | 645 | 0 |
| Transfers | 0 | 0 | 0 |
| Fund Balance | 0 | 0 | 0 |
| Total OKC Improv. & Spcl Assess. Districts Fund | \$4,358,643 | \$6,978,438 | \$9,164,766 |
| Special Assessment Districts Fund | | | |
| Assessments | \$1,408,140 | \$1,947,000 | \$1,947,000 |
| Interest | 0 | 0 | 0 |
| Service Charges | 0 | 0 | 0 |
| Transfers | 0 | 0 | 0 |
| Fund Balance | 0 | 0 | 0 |
| Total Special Assessment Districts Fund | \$1,408,140 | \$1,947,000 | \$1,947,000 |
| Special Purpose Fund | | | |
| Donations | \$9,043,633 | \$849,669 | \$426,820 |
| Fees | 61,004 | 40,000 | 8,842 |
| Interest | 515,468 | 492,446 | 1,291,605 |
| Other | 766,145 | 2,810,000 | 1,121,000 |
| Service Charges | 143,310 | 164,176 | 53,199 |
| Transfers | 101,344 | 2,000,000 | 115,000 |
| Fund Balance | 0 | 18,448,051 | 18,754,319 |
| Total Special Purpose Fund | \$10,630,903 | \$24,804,342 | \$21,770,785 |
| Total Other Non-Operating Funds | \$417,867,419 | \$424,311,807 | \$432,733,856 |
| Total Non-Operating Funds | \$634,685,170 | \$1,245,101,359 | \$1,280,797,714 |
| Subtotal All Funds | \$1,460,016,187 | \$2,178,992,470 | \$2,211,584,838 |
| Less Interfund Transfers (2) | (170,810,508) | (154,118,228) | (156,732,429) |
| Total All Funds | \$1,289,205,679 | \$2,024,874,242 | \$2,054,852,409 |

*Includes transfers between the operating and non-operating portions of a fund.

** Fund contains both Operating and Non-Operating activities

| | Actual FY24 | Adopted FY25 | Proposed FY26 |
|--|----------------------|----------------------|----------------------|
| (1) Transfers between Operating Funds | | | |
| Gen Fund Transfer to Emerg Mgmt | \$2,500,000 | \$2,649,450 | \$2,455,154 |
| Gen Fund to Transit Fund via COTPA | 4,323,586 | 5,329,426 | 5,409,920 |
| Gen Fund to City and Schools Use Tax Fund | 0 | 0 | 0 |
| Various Funds to Internal Service Fund | 76,736,368 | 81,554,685 | 76,400,686 |
| Fire Sales Tax to General Fund | 13,153,973 | 13,311,821 | 13,203,636 |
| Police Sales Tax to General Fund | 10,099,726 | 10,220,926 | 10,137,859 |
| Grants to General Fund | 396,410 | 611,890 | 0 |
| Gen Fund to Parking Cash Fund | 1,146,999 | 1,204,785 | 1,237,453 |
| Various Funds Admin Pmts to Gen Fund | 18,792,158 | 19,413,991 | 19,875,136 |
| Total | \$127,149,220 | \$134,296,974 | \$128,719,844 |
| (2) Transfers to Non-Operating Funds | | | |
| Gen Fund Transfer to MAPS 4 Prog Fund | \$156,661,966 | \$147,981,719 | \$147,970,025 |
| Various to CIP Fund | 13,748,542 | 5,903,341 | 6,205,673 |
| Various Miscellaneous Transfers | 300,000 | 0 | 2,323,924 |
| Various Funds to Special Purpose | 100,000 | 100,361 | 100,000 |
| Various Funds to Grant Fund | 0 | 132,807 | 132,807 |
| Total | \$170,810,508 | \$154,118,228 | \$156,732,429 |

EXPENDITURE SUMMARY

THE OKLAHOMA MUNICIPAL BUDGET ACT GUIDES MUNICIPALITIES IN THE PREPARATION OF THEIR BUDGETS AND MANDATES CERTAIN REQUIREMENTS IN PRESENTING THE BUDGET.

The City of Oklahoma City diligently follows these requirements. Some of the requirements seem commonplace because we have been following these guidelines for years. For example, the budget contains actual revenues and expenses for the prior fiscal year, the revenue and expenditure budget for the current year, and estimated revenue and expenditures for the coming year. Another requirement is that all expenditures be “departmentalized” within each fund.

The budget is also divided between operating and non-operating expenditures. This division helps take out the significant fluctuations in capital and non-operating expenses that occur as a result of projects such as the MAPS 4 program. Most of the discussions about the budget focus on the operating portion of the budget because it allows for better year-to-year comparisons. The operating budget totals \$930,787,124.

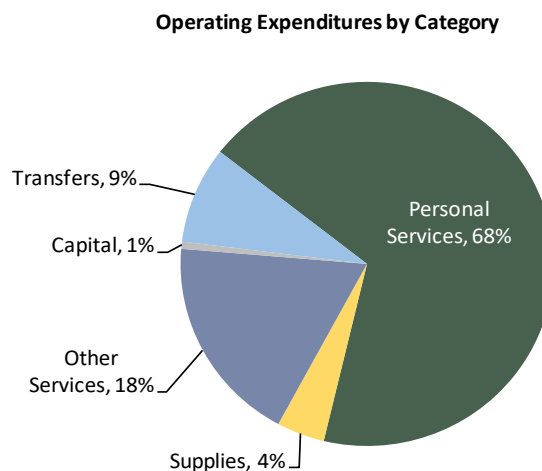
EXPENDITURE CATEGORIES

One requirement of the Municipal Budget Act that drives the organization of the budget is that expenditures be classified into the following categories: Personal Services, Supplies, Other Services, Capital, Debt Service, and Transfers.

As shown in the chart below, Personal Services is the largest portion of the City’s operating expenditures accounting for 68% of the total operating budget. Expenses like salaries, taxes, retirement benefits, and insurance make up the majority of operating costs because City services are labor-intensive and closely tied to the employees who carry out the various functions of the City.

The second largest area of operating expenditures is Other Services at 18% of the operating budget. These expenses include contracts for service, utilities, and chargebacks for internal services (Information Technology, Fleet Services, Print Shop, and Risk Management). Other Services is also the category where contingency is budgeted in each fund, as well as payments from City funds to City trusts such as the General Fund payment to the Central Oklahoma Transportation and Parking Authority. Supplies, at 4% of the operating budget, make up a relatively small percentage of the total and include items as varied as paper and pencils to asphalt and ammunition.

Capital outlay makes up an even smaller percentage of the operating budget at 1% of the total. Most of the capital expenses of the City are reflected in the non-



operating portion of the budget. For purposes of the graph, debt service expenses related to General Obligation (GO) bond issuance costs are included in the capital category. Within the operating expenditure budget, the only debt service expenses are the fees paid related to the issuance of GO bonds. The Transfers category makes up 9% of the budget and includes transfers from operating funds to non-operating funds and City Trusts. One significant transfer is from the General Fund to the Capital Improvement Fund. Although the Municipal Budget Act classifies this expenditure as a transfer, the end result is capital investment.

EXPENDITURES BY FUNCTION

Another way of looking at the City's budget is to consider the service or function being provided. There are four broad areas of service provided by the City. The first are the General Government functions. These include the City Manager's Office, the Office of Mayor and Council, the Municipal Counselor's Office, the City Auditor's Office, the City Clerk's Office, Finance, Human Resources, and General Services; and make up approximately 12% of the City's operating expenditures.

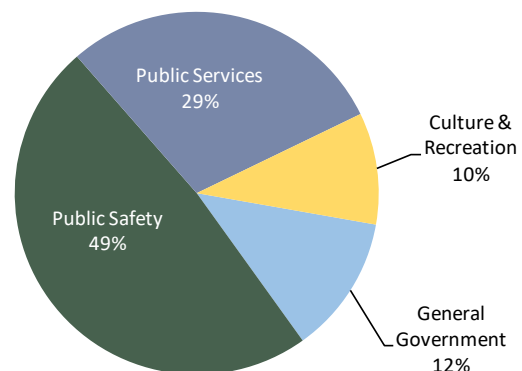
The next function of city government is Public Safety which includes Police, Fire, Animal Welfare and Municipal Courts. This function comprises 49% of the operating expenditure budget.

Public Services function includes Airports, Public Works, Development Services, Planning, Public Transportation and Parking, and Utilities. These departments total 29% of the operating expenditure budget.

The Culture and Recreation function includes Parks and Recreation, the Zoo Sales Tax Fund, OCMAPS, MAPS 4, and the Hotel/Motel Tax Special Revenue Fund; and makes up 10% of the operating expenditure budget.

The General Fund contains the Non-Departmental function, which organizes various citywide expenses and certain transfers that do not fit within another City department. These expenses were included in each of the four categories where the expense could easily be categorized. For example, the funding for audits of the City's finances was classified as a General Government expense, while the subsidy for the Paycom Center and Cox Center operations was classified as a Cultural expense. The expenses in Non-Departmental that could not be directly attributed to a single category, such as the retiree health insurance subsidy, were allocated to each category proportionally so the full operating budget is allocated to specific functions.

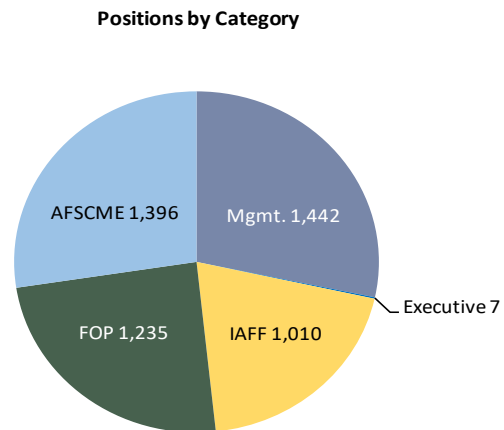
Operating Expenditures by Function



BUDGETED POSITIONS

The FY26 Budget contains authorization for 5,090 positions throughout the City. This is a decrease of 27 positions (0.5%) from the FY25 adopted budget. The table on the following page shows the changes on a department-by-department basis.

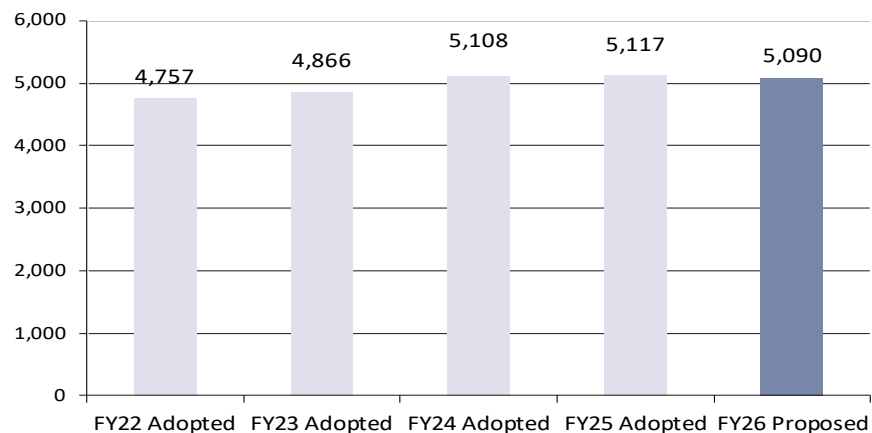
The City's workforce is comprised of five basic groups. The American Federation of State, County, and Municipal Employees (AFSCME) represent the general pay plan or non-management employees of the City. This is the largest group at 1,396 positions. The Fraternal Order of Police (FOP) represents all sworn positions within the Police Department. The adopted budget includes 1,235 FOP positions.



The International Association of Firefighters (IAFF) represents all of the uniformed positions within the Fire Department. The adopted budget contains 1,010 uniformed Fire positions. Management includes employees on the Management, Auditors, and Legal pay plans. Each pay plan includes administrative support, professional, and managerial positions. In addition, those employees who report directly to the City Manager are included as Management. This group totals 1,442 positions in the adopted budget.

The executive category includes only positions that report directly to City Council: the City Manager, City Attorney, City Auditor, and four Municipal Judges.

Budgeted Positions History



BUDGETED POSITIONS BY DEPARTMENT

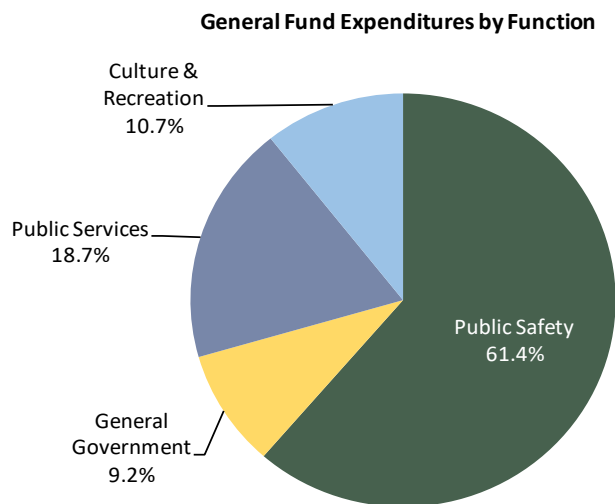
| Department | FY24 Adopted | FY25 Adopted | FY26 Proposed | Change | % |
|-----------------------------------|-----------------|-----------------|------------------|----------------|---------------|
| Airports | 149.00 | 149.00 | 149.00 | 0.00 | 0.0% |
| City Auditor | 8.00 | 8.00 | 8.00 | 0.00 | 0.0% |
| City Clerk | 10.00 | 10.00 | 10.00 | 0.00 | 0.0% |
| City Manager | 56.40 | 56.40 | 54.40 | (2.00) | (3.5%) |
| Development Services | 195.00 | 192.00 | 190.00 | (2.00) | (1.0%) |
| Finance | 91.00 | 89.00 | 87.00 | (2.00) | (2.2%) |
| Fire | 1,111.00 | 1,133.00 | 1,123.00 | (10.00) | (0.9%) |
| Fire Grants | 0.00 | 0.00 | 0.00 | 0.00 | N/A |
| General Services | 80.00 | 79.00 | 77.00 | (2.00) | (2.5%) |
| Human Resources | 36.00 | 36.00 | 35.00 | (1.00) | (2.8%) |
| Information Technology | 131.00 | 130.00 | 130.00 | 0.00 | 0.0% |
| Mayor and Council | 6.60 | 6.60 | 6.60 | 0.00 | 0.0% |
| Municipal Counselor | 61.00 | 62.00 | 61.00 | (1.00) | (1.6%) |
| Municipal Court | 65.00 | 63.00 | 58.00 | (5.00) | (7.9%) |
| Parks and Recreation | 187.00 | 190.00 | 187.00 | (3.00) | (1.6%) |
| Planning | 39.8 | 43.55 | 37.50 | (6.05) | (13.9%) |
| Planning Grants | 21.2 | 17.45 | 23.50 | 6.05 | 34.7% |
| Police | 1,578.35 | 1,577.00 | 1,577.00 | 0.00 | 0.0% |
| Police Grants | 2.65 | 1.00 | 1.00 | 0.00 | 0.0% |
| Public Transportation and Parking | 50.00 | 49.00 | 49.00 | 0.00 | 0.0% |
| Public Works | 404.00 | 399.00 | 398.00 | (1.00) | (0.3%) |
| Utilities | 825.00 | 826.00 | 828.00 | 2.00 | 0.2% |
| Subtotal | 5,108.00 | 5,117.00 | 5,090.00 | (27.00) | (0.5%) |

THE GENERAL FUND

The General Fund is the largest fund within the City budget and makes up \$611,977,537 of the City's total operating budget. The General Fund serves as the mechanism from which many of the core services of the City are primarily funded. The General Fund also has the most flexibility on how funds can be spent. The special revenue and enterprise funds, mostly operating funds, have specific purposes required for the expenditure of those funds. Within the General Fund, however, there is more latitude to direct the spending priorities of the City. Using the same functions that were defined before, the focus on Public Safety is even more pronounced in the General Fund as approximately 61.4% of the total budget is expended in this area.

Public Services is the second largest area of spending at 18.7%. However, its share of the General Fund is significantly smaller than in the operating budget because a large portion of Public Service funding comes from Enterprise Funds (such as Airports and Utilities).

General Government makes up 9.2% of the General Fund because general government functions, such as Finance and Human Resources, do not have a funding source outside the General Fund.



Culture and Recreation at 10.7% is a smaller portion of the General Fund than of the operating budget, as a whole, because major revenue sources for Culture and Recreation, such as MAPS 3, the Zoo Sales Tax, and the Hotel/Motel Tax, are outside the General Fund.

A comparison of the General Fund Budget at the department level provides a useful comparison of how priorities are allocated and how the costs for providing services are changing relative to the other departments. The next page provides a breakdown of the General Fund budget by department.

GENERAL FUND BUDGET BY DEPARTMENT

| | Actual FY24 | Adopted FY25 | Proposed FY26 |
|-----------------------------------|----------------------|----------------------|----------------------|
| General Fund Expenses | | | |
| City Auditor | \$1,484,454 | \$1,563,162 | \$1,520,869 |
| City Clerk | 1,528,745 | 1,458,617 | 1,684,541 |
| City Manager | 5,369,987 | 5,398,781 | 5,462,870 |
| Development Services | 20,997,664 | 21,559,019 | 22,323,209 |
| Finance | 10,338,862 | 11,076,154 | 11,498,044 |
| Fire | 129,845,073 | 130,779,584 | 135,711,801 |
| General Services | 5,808,572 | 6,250,380 | 6,343,808 |
| Human Resources | 5,393,666 | 5,640,891 | 5,805,800 |
| Mayor & Council | 1,323,896 | 1,386,556 | 1,432,634 |
| Municipal Counselor | 9,759,792 | 10,106,089 | 9,702,123 |
| Municipal Court | 8,639,788 | 9,833,998 | 9,665,188 |
| Non-Departmental Operating | 71,086,270 | 96,729,173 | 85,933,954 |
| Parks & Recreation | 45,390,198 | 47,293,179 | 45,281,549 |
| Planning | 7,385,919 | 7,309,098 | 6,967,031 |
| Police | 178,520,405 | 179,903,792 | 184,245,530 |
| Public Transportation and Parking | 40,084,244 | 42,074,118 | 41,791,361 |
| Public Works | 36,460,604 | 36,811,667 | 36,607,225 |
| Total Expenses | \$579,418,139 | \$615,174,258 | \$611,977,537 |

EXPENDITURE SUMMARY TABLE

| | Actual FY24 | Adopted FY25 | Proposed FY26 |
|--------------------------------------|----------------------|------------------------|------------------------|
| Operating Funds | | | |
| General Operating Funds | | | |
| General Fund* | \$579,418,139 | \$615,174,258 | \$611,977,537 |
| Internal Service Fund* | 74,222,808 | 81,819,491 | 76,703,450 |
| Total General Operating Funds | \$653,640,947 | \$696,993,749 | \$688,680,987 |
| Special Revenue Funds | | | |
| Court Admin. and Training Fund | \$112,329 | \$127,000 | \$127,000 |
| Emergency Management Fund | 10,079,330 | 11,281,886 | 11,832,366 |
| Fire Sales Tax Fund | 50,969,880 | 65,432,997 | 62,260,877 |
| Hotel/Motel Tax Fund* | 14,784,777 | 24,946,335 | 24,877,136 |
| MAPS 3 Use Tax Fund* | 1,422 | 1,244,883 | 208,750 |
| MAPS 4 Use Tax Fund* | 4,204,605 | 11,622,727 | 8,312,278 |
| Medical Service Program Fund | 7,041,626 | 12,062,835 | 11,801,409 |
| OCMAPS Sales Tax Fund | 0 | 3,247 | 0 |
| Police Sales Tax Fund* | 47,051,430 | 54,484,073 | 55,758,336 |
| Zoo Sales Tax Fund | 18,252,997 | 18,578,026 | 18,419,272 |
| Total Special Revenue Funds | \$152,498,398 | \$199,784,009 | \$193,597,424 |
| Enterprise Funds | | | |
| Airports Fund | \$23,499,515 | \$27,145,332 | \$27,041,839 |
| Stormwater Drainage Utility Fund* | 19,288,441 | 22,985,542 | 23,490,468 |
| Public Trans. and Parking Fund | 5,709,960 | 7,270,250 | 7,293,001 |
| Utilities Fund | 104,736,764 | 114,009,203 | 119,403,249 |
| Total Enterprise Funds | \$153,234,680 | \$171,410,327 | \$177,228,557 |
| Subtotal Operating Funds | \$959,374,024 | \$1,068,188,085 | \$1,059,506,968 |
| Less Interfund Transfers (1) | (127,149,220) | (134,296,974) | (128,719,844) |
| Total Operating Funds | \$832,224,804 | \$933,891,111 | \$930,787,124 |

| | Actual FY24 | Adopted FY25 | Proposed FY26 |
|---|------------------------|------------------------|------------------------|
| Non-Operating Funds | | | |
| Capital Improvement Funds | | | |
| Better Streets, Safer City Sales Tax Fund | \$27,297,140 | \$67,991,428 | \$43,584,645 |
| Better Streets, Safer City Use Tax Fund | 178,381 | 1,485,362 | 1,266,655 |
| Capital Improvement Projects Fund | 30,907,351 | 122,240,472 | 116,641,769 |
| City and Sch Cap Proj Use Tax Fund | 299,827 | 2,012,834 | 2,052,528 |
| Hotel/Motel Tax Fund* | 12,390,528 | 13,377,414 | 11,850,084 |
| Impact Fees Fund | 3,463,044 | 77,524,888 | 78,508,726 |
| Internal Service Funds* | 1,341,609 | 7,862,330 | 6,264,081 |
| MAPS Operations Fund* | 260,290 | 4,017,456 | 3,656,574 |
| MAPS Sales Tax Fund | 0 | 179,081 | 190,298 |
| MAPS 3 Sales Tax Fund | 13,855,734 | 34,556,171 | 24,454,657 |
| MAPS 3 Use Tax Fund* | 1,024,251 | 3,436,146 | 1,957,006 |
| MAPS 4 Program Fund | 91,703,811 | 367,601,374 | 434,076,605 |
| MAPS 4 Use Tax Fund* | 29,815,410 | 80,204,019 | 79,518,640 |
| OCMAPS Sales Tax Fund | 0 | 32,097 | 0 |
| OKC Sports Facilities Sales Tax Fund | 0 | 24,978 | 24,476 |
| OKC Sports Facilities Use Tax Fund | 0 | 3,907 | 3,839 |
| OKC Tax Increment Financing Fund | 0 | 6,936,368 | 6,140,000 |
| Police Sales Tax Fund* | 2,558,802 | 9,590,618 | 16,954,265 |
| Police/Fire Cap Equip Sales Tax Fund | 52,047 | 2,478,926 | 1,267,229 |
| Stormwater Drainage Utility Fund* | 7,029,711 | 19,233,581 | 19,651,679 |
| Street and Alley Fund | 0 | 102 | 102 |
| Total Capital Improvement Funds | \$222,177,936 | \$820,789,552 | \$848,063,858 |
| Other Non-Operating Funds | | | |
| Asset Forfeiture Fund | \$2,087,440 | \$2,856,103 | \$3,325,914 |
| Debt Service Fund | 121,793,735 | 149,519,311 | 160,892,854 |
| General Fund - MAPS 4* | 156,661,966 | 147,981,719 | 147,970,025 |
| Grants Management Fund | 34,439,248 | 90,224,894 | 87,662,512 |
| OKC Improv. and Special Assess Dist. | 3,966,938 | 6,978,438 | 9,164,766 |
| Special Assessment Districts Fund | 1,546,448 | 1,947,000 | 1,947,000 |
| Special Purpose Fund | 6,031,541 | 24,804,342 | 21,770,785 |
| Total Other Non-Operating Funds | \$326,527,316 | \$424,311,807 | \$432,733,856 |
| Total Non-Operating Funds | \$548,705,251 | \$1,245,101,359 | \$1,280,797,714 |
| Subtotal All Funds | \$1,380,930,056 | \$2,178,992,470 | \$2,211,584,838 |
| Less Interfund Transfers (2) | (170,810,508) | (154,118,228) | (156,732,429) |
| Total All Funds | \$1,210,119,548 | \$2,024,874,242 | \$2,054,852,409 |

* Indicates the Fund has both an Operating and Non-Operating component

| | Actual FY24 | Adopted FY25 | Proposed FY26 |
|--|----------------------|----------------------|----------------------|
| (1) Transfers between Operating Funds | | | |
| Gen Fund Transfer to Emerg Mgmt | \$2,500,000 | \$2,649,450 | \$2,455,154 |
| Gen Fund to Transit Fund via COTPA | 4,323,586 | 5,329,426 | 5,409,920 |
| Various Funds to Internal Service Fund | 76,736,368 | 81,554,685 | 76,400,686 |
| Fire Sales Tax to General Fund | 13,153,973 | 13,311,821 | 13,203,636 |
| Grants Funds to General Fund | 396,410 | 611,890 | 0 |
| General Fund to Parking Cash Fund | 1,146,999 | 1,204,785 | 1,237,453 |
| Police Sales Tax to General Fund | 10,099,726 | 10,220,926 | 10,137,859 |
| Various Funds Admin Pmts to Gen Fund | 18,792,158 | 19,413,991 | 19,875,136 |
| Total | \$127,149,220 | \$134,296,974 | \$128,719,844 |
| (2) Transfers to Non-Operating Funds | | | |
| Gen Fund Transfer to MAPS 4 Prog Fund | \$156,661,966 | \$147,981,719 | \$147,970,025 |
| Various to CIP Fund | 13,748,542 | 5,903,341 | 6,205,673 |
| Various Miscellaneous Transfers | 300,000 | 0 | 2,323,924 |
| Various Funds to Special Purpose | 100,000 | 100,361 | 100,000 |
| Various Funds to Grant Funds | 0 | 132,807 | 132,807 |
| Total | \$170,810,508 | \$154,118,228 | \$156,732,429 |

LONG RANGE FINANCIAL SUMMARY

The Five-Year Financial Forecast is presented each February to the City Council and Mayor through a Council Workshop, to which the public and local media are invited. Although only a summary is provided here which focuses on the General Fund, the full forecast is available on the City's website at:

<https://www.okc.gov/departments/finance/financial-and-budget-reports>



Regular financial evaluations help ensure stability

Evaluating the City's financial condition on a regular basis can help ensure stability so that programs and services meet the community's needs.

PURPOSE OF LONG-RANGE FINANCIAL PLAN

The purpose of the Five-Year Financial Forecast is to evaluate the City's financial condition as it relates to programs and services. With accurate, timely, and objective information about the City's financial condition, elected officials can help ensure the stability of Oklahoma City's general and other municipal funds. With continued financial viability and service demand forecasting, the City can anticipate and meet community needs, enable additional economic diversification, and promote growth for years to come. This forecast focuses on operating revenues and expenditures associated with the General Fund, which finances a diverse spectrum of programs to meet the community's needs, and will serve three functions:

1. **Compliance.** Providing the forecast helps the City comply with city financial policies and practices designed to ensure the responsible utilization of public resources.
2. **Strategy.** The forecast provides the Mayor and City Council with information to formulate long-term strategies to ensure city services are available at a level appropriate to the actual needs of the community. Annual budgeting alone can fail to serve the long-term public interest if short-term priorities reduce resources that may be required to meet imminent needs that fall beyond the one-year budget scope.
3. **Accountability.** The forecast serves as a resource for the general citizenry and the business community by providing a snapshot of the City's current and projected financial well-being. It provides citizens and business leaders with an overview of the City's ability to meet community needs over time. This document also demonstrates the City's financial planning process and strengthens local government's accountability to the community.



LONG RANGE FINANCIAL SUMMARY

By identifying long-term issues and assessing resources, the Five-Year Financial Forecast provides the Mayor and City Council with the necessary information to create continuity between annual budget cycles and long term needs of the City. The forecast is a valuable tool for identifying potential problems and for policy makers to incrementally address such problems in a manner that provides seamless continuation of core services.

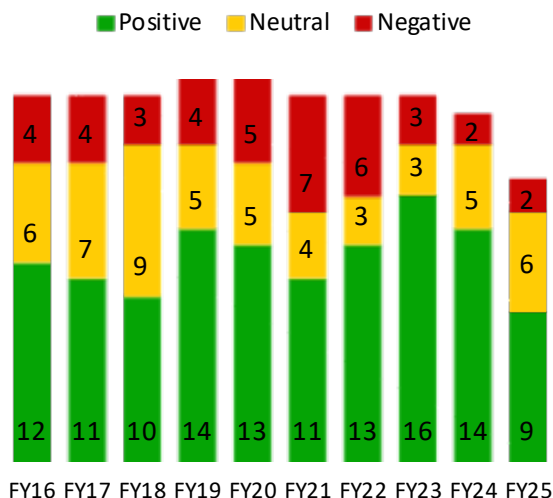
SUMMARY

While the City has experienced some challenges in the first half of the year, with revenue coming in below projections, there's good reason to be optimistic moving forward. Sales and use tax, as well as franchise fees, have been lower than anticipated, reflecting some broader economic factors. However, we're expecting revenue to pick up in the second half of the year, which will help the City finish the fiscal year only slightly below the FY24 level. The City has worked with Dr. Russell Evans, Partner and Chief Economist at the Thorberg Collectorate, to develop the economic outlook for the coming year. Dr. Evans' expectation for sales tax growth for 2025 is between 0.1%-0.5% and between 2.4% and 2.5% for 2026. Consumers continued to spend but at a slower pace as they faced the constraints of depleted savings and tighter credit conditions, with credit card delinquency and charge-off rates near 13-year highs. The year ahead looks poised to maintain the post-pandemic growth streak but won't be without its challenges. The caution to proceed carefully through uncertain economic turbulence will be as relevant for 2025 as it was for 2024.

FINANCIAL EVALUATION TOOLS

In developing the five-year outlook, staff used two financial evaluations tools, the Financial Trend Monitoring System (FTMS) and forecast issues provided by department staff. FTMS is designed to give City leaders and residents a simple method for evaluating the City's financial condition on a year-to-year basis. Adapted from *Evaluating Financial Condition: A Handbook for Local Government*, published by the International City/County Managers Association, this method identifies the trends in various financial and environmental areas and rates them as positive, neutral or negative. A final "score" can then be developed showing how many of the trends fall in each category. This system provides the City with a more comprehensive evaluation of financial condition rather than focusing on individual indicators, such as fund balance. The overall results of the FTMS indicator ratings were 53% positive, 35% neutral, and 12% negative. This was a decline from last year where 67% indicators trended positive. There were two key indicators that trended from being positive last year to neutral this year, Revenue Accuracy and Employees Per 1,000 Citizens. Airport Activity rose from neutral to positive. This year, four indicators—Revenue Per Capita, Grant Revenues, Liquidity, and Enterprise Working Capital—were temporarily excluded from the forecast due to the Annual Comprehensive Financial Report (ACFR) not being finalized before the completion of this Five-Year Forecast.

INDICATOR HISTORY



LONG RANGE FINANCIAL SUMMARY

The second financial evaluation tool is forecast issues which provide an overview of major issues facing City departments. These identified issues provide an “early warning system” to the City Manager and City Council of significant items that are beyond the scope of the annual budget process. Strategies and priorities are set to address the issues over the long-term. A total of 53 issues were identified in the forecast with the seven most significant issues highlighted:



Capital Planning and Infrastructure Funding

The City supports a large network of infrastructure and capital equipment. Historically, these needs have been funded through both pay-as-you-go financing such as sales and use taxes, and debt financing such as General Obligation (GO) Bonds. Many of these sources provide for the acquisition of new assets, but not maintenance and repair.



Long-Term Water Issues

Securing additional water supplies for Central Oklahoma until 2060 is a strategic priority for the Utilities Department, relying on two key pipeline projects. The construction of a one-hundred-mile pipeline from Lake Atoka to Lake Stanley Draper is underway, while Oklahoma City Water Utilities Trust (OCWUT) will soon determine the alignment and design of the 33-mile Kiamichi pipeline.



Increasing Demand for Technology

The City continues to strive to provide high-quality and efficient services to residents which requires a dedicated staff with high levels of skill. Staffing levels have not kept pace with increased demands and the current pay plan is not commensurate with industry competition.



Public Safety Partnership

In August 2023, the OKC Public Safety Partnership was announced in a continued effort to enhance crisis intervention, refine de-escalation, and promote community engagement in law enforcement policies. The Partnership is a collaboration among City Council Members, city leaders, OKC Police and Fire Departments, community members, subject matter experts, and other stakeholders. A consultant provided 39 recommendations for policing improvements to the City.

LONG RANGE FINANCIAL SUMMARY



Public Transportation System Improvements

Strategic investment is needed in transit planning, system and facility design, and environmental work to compete for federal funds made available through the Infrastructure Investment and Jobs Act (IIJA)

- The resulting work will allow the City to compete for more federal funding to lessen the



Homelessness

The City launched several initiatives in 2022, including an employment program, A Better Way, that targets people who are panhandling; a Homeless Street Outreach program that coordinates with emergency responders and law enforcement on mental health responses; and a Youth Homelessness Demonstration program



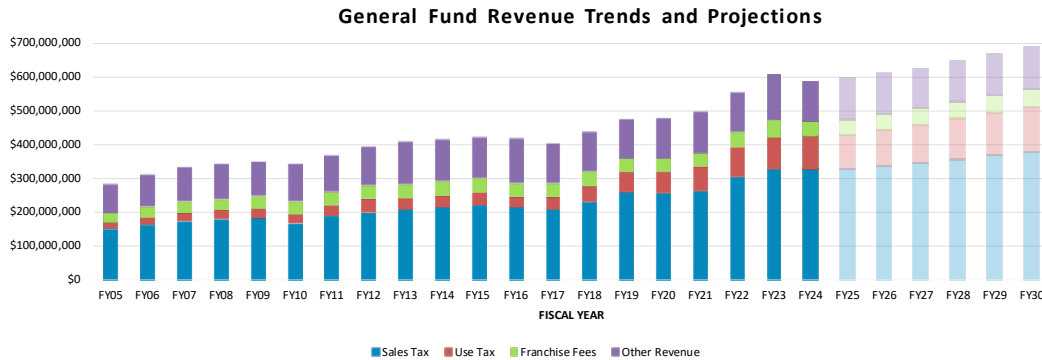
Employee Recruitment, Engagement and Retention Strategies

The City has experienced difficulties in filling and retaining employees. While most City positions have increased in pay, there are many positions for which compensation is below market.

The forecast document contains in-depth descriptions along with possible direction or next steps to resolve the issues which include options such as negotiating agreements with private partners, rate adjustments, temporary sales and use taxes, new taxes or tax increases, user fees, facility charges, sponsorships, expanding the sales tax base, changing state law to allow property taxes to be used for municipal operations, commissioning studies, training, and exploring cost reductions.

The forecast also closed the communication loop on three previously identified issues that were resolved with successful outcomes including the Mobile Integrated Healthcare, Parking Lot 4 Construction Project, and MAPS 4 Bus Stops.

LONG RANGE FINANCIAL SUMMARY

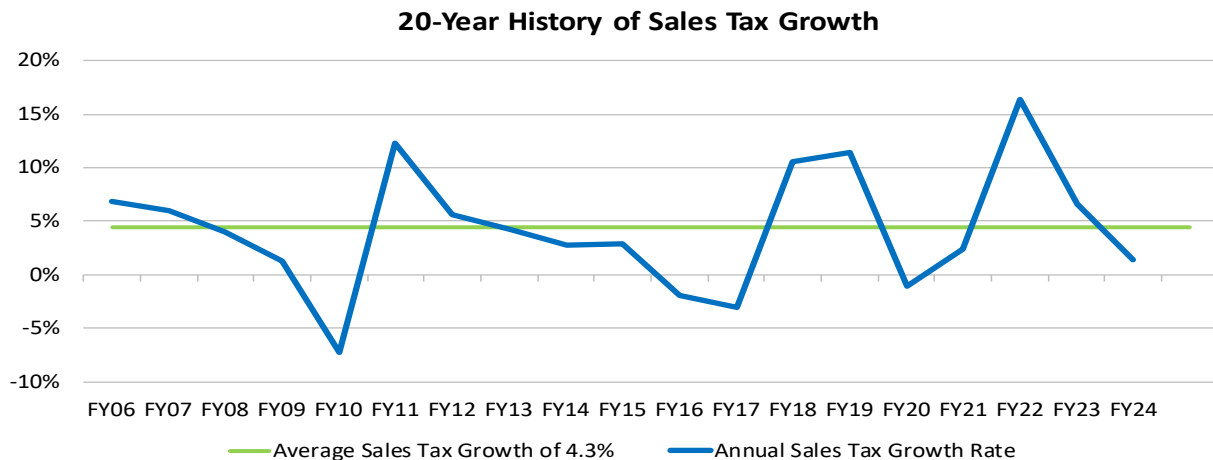


GENERAL FUND IN-DEPTH

The General Fund is the largest fund within the City and serves as the mechanism from which many of the core services are primarily funded.

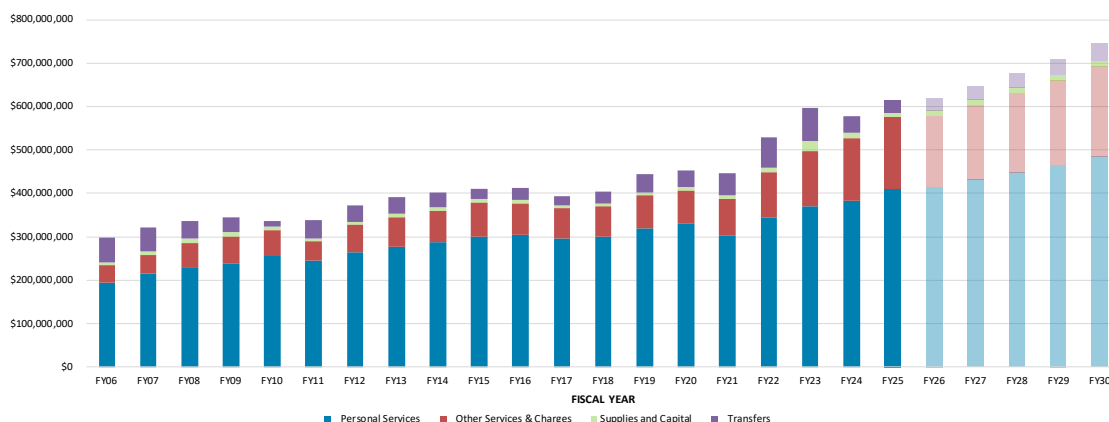
General Fund Revenue. There are hundreds of individual revenue sources that contribute to the General Fund and therefore they are combined into similar categories for ease of discussion. When all of the categories are combined, the General Fund is expected to grow at an average of 2.5% per year over the next five years and reach \$690.0 million in FY30.

With the current revenue mix, sales tax accounts for more than half of General Fund revenue. Continued stability of the General Fund is contingent upon conservative financial management because sales tax revenue growth can be volatile as shown in the chart below.



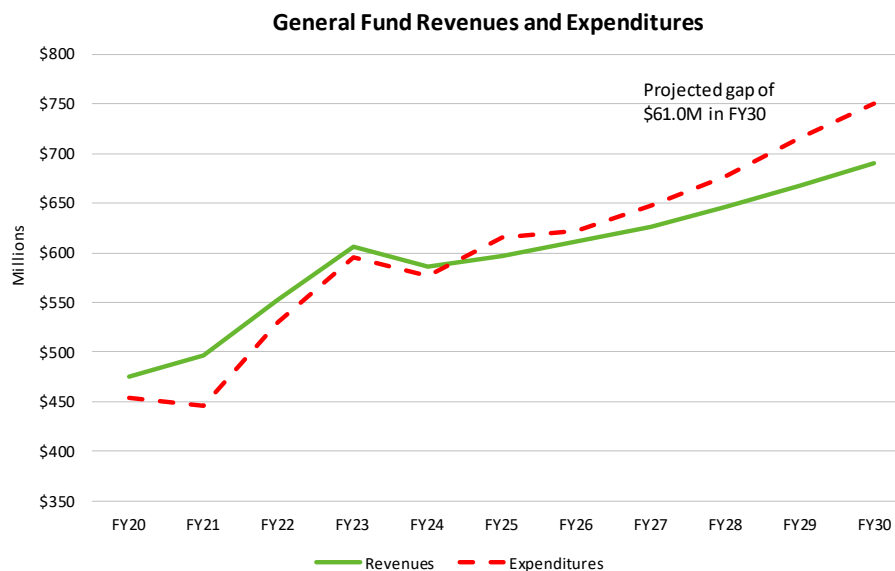
LONG RANGE FINANCIAL SUMMARY

General Fund Expense Trends and Projections



General Fund Expenditures. City expenditures encompass a variety of goods and services, including personal services, other services, supplies and capital, and transfers. Growth is due primarily to personal services expenditures, including salaries and benefits as full-time budgeted positions have grown by 798 or 18.5% over the last 20 years. Besides normal historical growth, additional capital, operating and/or maintenance costs were added, which include increases for pay plans and retirement funding, the implementation of Bus Rapid Transit, the subsidy to operate and maintain the Riversport facility, electricity and natural gas costs, and increases for providing risk management services to departments. Overall, General Fund expenditures are projected to have annual growth of 4.4% and reach \$750.9 million in FY30.

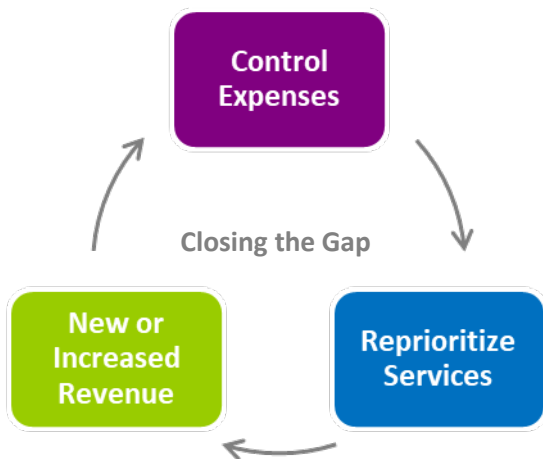
Projected Revenue/Expenditure Gap. Over the next five years, a gap between General Fund revenues and expenses is expected as new capital projects are completed and new services are implemented that require funds for annual operating and maintenance costs. The revenue growth projections reflect an average annual growth rate of 2.5%, while expenses were projected to grow at an average of 4.4% annually. Known increases to expenses, such as Bus Rapid Transit and the MAPS 3 downtown public park, were added to the projection. The imbalance in revenue and expenditure growth patterns means the General Fund has a projected gap of \$61.0 million by FY30.



LONG RANGE FINANCIAL SUMMARY

GENERAL FUND OUTLOOK GOING FORWARD

Closing the Gap. Historically, the City's financial forecasts have projected a revenue/expenditure gap. In order to close the gap and fund operations at a level desired by residents, revenue collections would need to increase through new revenue sources, an expanded sales tax base, and continued growth in the local economy. However, expenditure control is the area where the City has the most flexibility and the most power to close the gap. Since Personal Services are the majority of City costs, controlling the growth in this area will be key to maintaining financial balance. The most effective means to achieve a balance between controlling personnel costs while maintaining competitive salary and benefit packages for employees will be to limit salary and benefit growth to within the approximate growth rates of City revenues. Improved efficiency in operations is also an avenue for controlling expenditure growth. Tight budgets have necessitated that departments continually look for ways to do more with less,



thereby driving many efficiency gains, but have resulted in some reductions in service levels in the past. Another option for the future is for City leaders to continue reprioritizing City services. Over time, City needs and priorities change. Programs and services may be added or reduced based on community needs. Not every situation can be anticipated, but cyclical economic changes are to be expected over a long period of time. The City must continue to monitor legislation that can affect either revenues or expenditures and work to diversify Oklahoma City's revenue base. Through calculated, combined efforts, the City's projected General Fund financial gap can be addressed. Continued sound financial management will be the key to ensure the City will be able to

live within available resources during the next few years.