

OVERVIEW OF FUND SUMMARIES

THE BUDGET IS COMPRISED OF 36 DIFFERENT FUNDS THAT SEGREGATE FINANCES FOR THE PURPOSE OF CARRYING ON SPECIFIC ACTIVITIES OR ATTAINING CERTAIN OBJECTIVES. THE FUND SUMMARIES ARE THE OFFICIAL BUDGET THAT IS ADOPTED BY COUNCIL AND FILED WITH THE OFFICE OF THE STATE AUDITOR AND INSPECTOR.

In accordance with the Oklahoma Municipal Budget Act, The City of Oklahoma City has established different funds to meet legal and operating requirements. The City classifies its funds as either operating or non-operating. The distinction is between those funds, and in some cases portions of funds, that directly support operations and those funds that provide for capital improvements or are so limited in their purpose that they cannot be said to 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.

Within the operating funds there are three basic categories of funds – General Operating, Special Revenue and Enterprise. The General Operating Funds include the General Fund, which accounts for all monies received and disbursed for general municipal government purposes, and the Internal Service Fund, which accounts for the financing of goods or services provided by one City department to another department on a cost reimbursement basis.

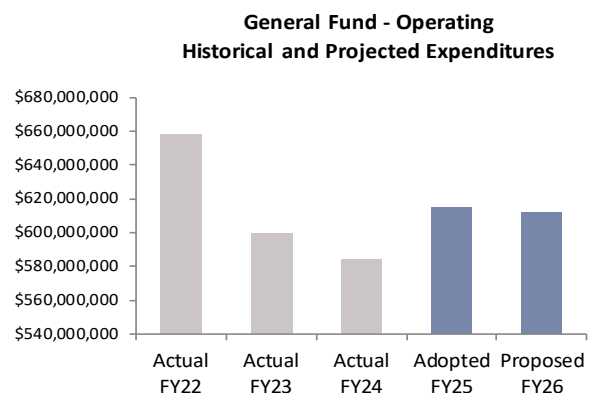
Special Revenue Funds account for proceeds of specific revenue sources that are restricted by law to expenditures for specified purposes.

Enterprise Funds account for utility, enterprise, and other services where the costs are financed primarily through user charges or where there is a periodic need to determine revenues earned, expenses incurred or net income for a service or program.

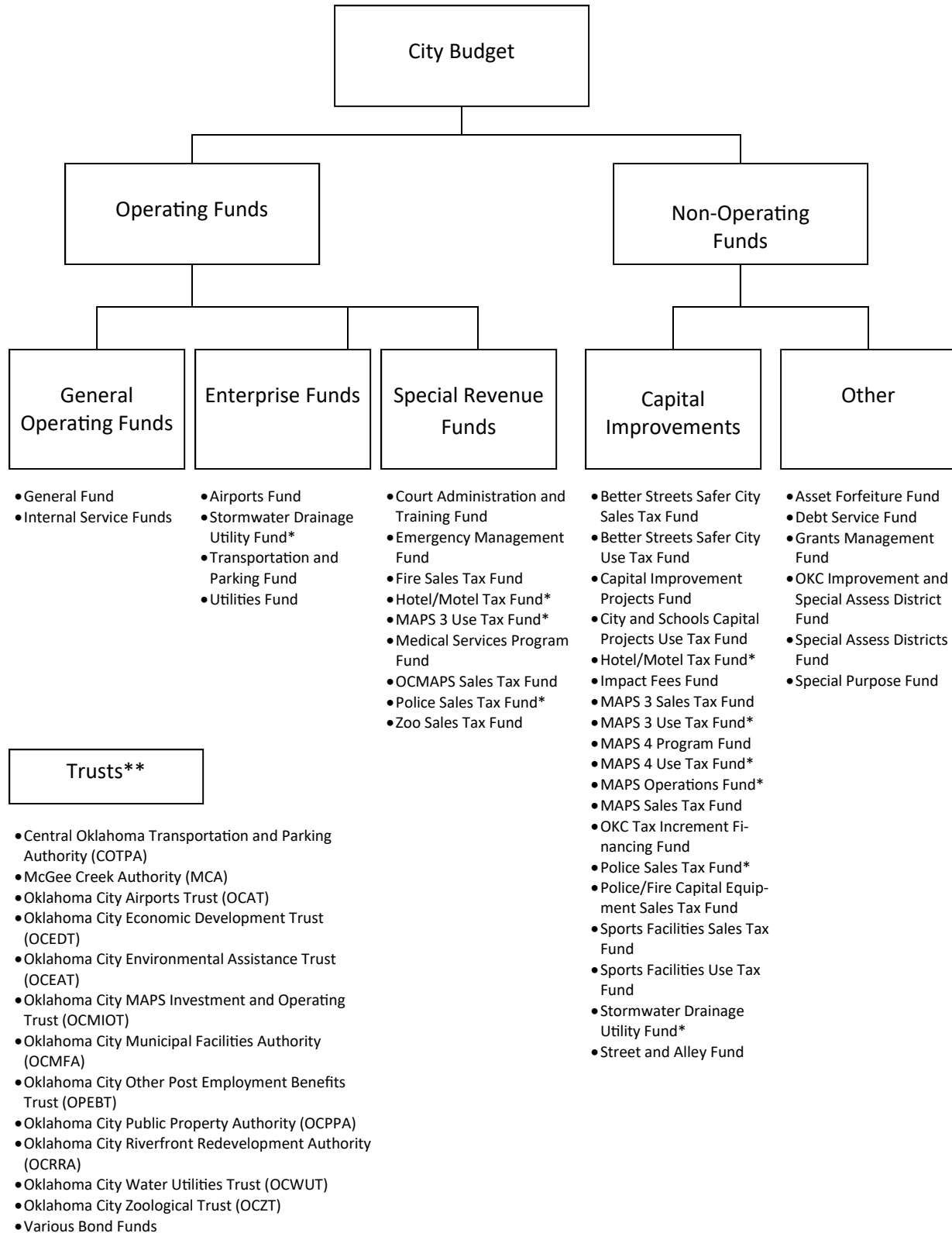
In the Non-Operating Funds, we have developed only two categories: Capital and Other. The Capital Funds are almost all special revenue funds dedicated to specific capital projects. The Other Funds category includes several funds with rather unique characteristics.

The diagram on the following page categorizes each of the City's funds. The fund summaries on the subsequent pages are listed in alphabetical order for ease of reference.

EACH OF THE FUND SUMMARIES INCLUDES THE REVENUE SOURCES, DEPARTMENT EXPENSES BY ACCOUNT CLASS, AND FUND BALANCE. ADDITIONALLY, A DESCRIPTION OF THE FUND IS PROVIDED ALONG WITH A GRAPHICAL REPRESENTATION OF HISTORICAL AND EXPECTED EXPENDITURES.



BUDGET AND FUND STRUCTURE



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

**Trusts develop their budgets independently and are not part of this document. However, they have been listed for informational purposes. Boxes represent fund categories used to organize fund type.

FUND AND RELATED TRUST DESCRIPTIONS

FUND NAME	MAJOR REVENUES	MAJOR EXPENDITURES	ORIGIN
Operating Funds			
Airports	Transfer from OCAT	Airport Expenditures	Administrative
Court Administration and Training	Surcharge on Fines	Law Enforcement Training	State Law
Emergency Management	Telephone Tariff, General Fund Subsidy	Support of E-911 System	State/Local Law
Federal Grants Management	Federal Grants	As Directed by Terms of Grants	Federal Laws
Fire Fighting and Rescue Svcs, Facilities or Equipment	Earmarked Sales Tax	Fire Expenditures	Local Law/Public
General	All General Revenues	All Departments	State/Local Law
Hotel/Motel Tax Special Revenue*	Earmarked Hotel/Motel Tax	Convention and Tourism Development	Local Law/Public
Internal Service	User Fees from Other Funds	Operations of Internal Service Departments	Administrative
MAPS 3 Use Tax*	Special Use Tax	Administration of MAPS 3 Projects	Local Law/Public
MAPS 4 Use Tax*	Special Use Tax	Administration of MAPS 3 Projects	Local Law/Public
Medical Services Program	User Fees	Ambulance Service	Administrative
OKC Metro Area Public School Sales Tax	Fund Balance	Administration of OCMAFS Projects	Local Law/Public
Oklahoma City Zoo Tax	Earmarked Sales Tax	Zoo Expenditures	Local Law/Public
Police Services, Facilities or Equipment Tax*	Earmarked Sales Tax	Police Expenditures	Local Law/Public
Stormwater Drainage Utility*	Stormwater Drainage Fees	Stormwater Testing and Treatment	State/Local Law
Transportation and Parking	Transfer from COTPA, General Fund Subsidy	Mass Trans. and Parking Administration	Administrative
Utilities	Transfer from OCWUT	Utilities Expenditures	Administrative
Non-Operating Funds			
Asset Forfeiture	Property/Money Seized in Drug Cases	Police Functions as Dictated by Federal Law	Admin./Fed. Guidelines
Better Streets Safer City Sales Tax	Earmarked Sales Tax	Capital Projects	Local Law/Public
Better Streets Safer City Use Tax	Special Use Tax	Capital Projects	Local Law/Public
Capital Improvement Projects	Transfer from Other Funds/Interest	Safer Streets Capital Projects	State Law
City and Schools Capital Projects Use Tax	Fund Balance	Capital Projects	Local Law/Public
Debt Service	Property Taxes	Debt Service	State Law
Hotel/Motel Tax Special Revenue*	Earmarked Hotel/Motel Tax	State Fair Capital Improvements	Local Law/Public
Impact Fees	Fees from residential construction	Parks and Street Improvements	Local Law/Public
MAPS 3 Sales Tax	Earmarked Sales Tax	MAPS3 Capital Projects	Local Law/Public
MAPS 3 Use Tax*	Special Use Tax	Public Safety Capital Project Expenditures	Local Law/Public
MAPS 4 Program	Transfer from General Fund	MAPS4 Capital Projects	Local Law/Public
MAPS 4 Use Tax*	Special Use Tax	Public Safety Capital Project Expenditures	Local Law/Public
MAPS Operations*	Fund Balance	Maint. and Replacement for MAPS Projects	Local Law/Public
MAPS Sales Tax	Fund Balance	MAPS Capital Projects	Local Law/Public
OKC Impr. and Special Assessment District	Assessment of Property Owners in District	Payment to Districts for Improvements	State Law/Local Law
OKC Sports Facilities Improvement Sales Tax	Fund Balance	Capital Improvements to Sports Facilities	Local Law/Public
OKC Sports Facilities Improvement Use Tax	Fund Balance	Capital Improvements to Sports Facilities	Local Law/Public
OKC Tax Increment Financing	State Match - Sales and Use Tax	Infrastructure Improvements in Downtown	Admin./Public Initiative
Police and Fire Capital Equipment Sales Tax	Fund Balance	Public Safety Capital Equipment	Local Law/Public
Police Services, Facilities or Equipment Tax*	Earmarked Sales Tax	Police Capital Projects	Local Law/Public
Special Assessment Districts	Assessment of Property Owners in District	Payment to Districts for Improvements	State Law/Local Law
Special Purpose	Donations	Earmarked by Donors	State Law
Stormwater Drainage Utility*	Stormwater Drainage Fees	Multi-year Contracts / Capital Projects	State/Local Law
Street and Alley	Fund Balance	Street Projects	State/Local Law
Trust Funds			
Central Oklahoma Transportation and Parking Authority	City Subsidy/Grants/Parking Fees/Bus Fares	Transportation/Parking Expenditures	State Law/Trust Indenture
McGee Creek Authority	Transfer from OCWUT	Debt Service	State Law/Trust Indenture
Oklahoma City Airports Trust	Landing Fees/Rentals/Parking	Transfer to Enterprise & Capital Projects	State Law/Trust Indenture
Oklahoma City Economic Development Trust	GOLT bonds, Gen Fund, TIF Revenue	Economic Development activities	State Law/Trust Indenture
Oklahoma City Environmental Assistance Trust	Solid Waste Fees	Transfers to Solid Waste and Contracts	State Law/Trust Indenture
Oklahoma City MAPS Investment and Operating Trust (OCMIOT)	Sale of Investments	Professional Services Contracts	State Law/Trust Indenture
Oklahoma City Municipal Facilities Authority	Transfers from Other Funds	Primarily Long Term Insurance Contracts	State Law/Trust Indenture
Oklahoma City Public Property Authority	Golf Fees and Transfers from Other Funds	Golf Expenditures, Facility Improvements	State Law/Trust Indenture
Oklahoma City Riverfront Redevelopment Authority	Sand Mining/Royalties	River Park Plan	State Law/Trust Indenture
Oklahoma City Water Utilities Trust	Water/Sewer Fees	Transfer to Enterprise & Capital Projects	State Law/Trust Indenture
Oklahoma City Zoological Trust	Zoo Admissions, Zoo Sales Tax	Zoo Expenditures & Capital Projects	State Law/Trust Indenture
Other Post Employee Benefits Trust	City and Retiree Health Ins Contributions	Retiree Health Insurance	State Law/Trust Indenture
Various Bond Funds	Bond Sales	Capital Projects	State Law/Referendum

* Has an operating and non-operating component

CHANGES IN FUND BALANCE

Fund	Estimated Beginning Balance	Budgeted Revenues*	Budgeted Expenditures	Estimated Ending Balance	\$ Change	% Change
Airports Fund	\$2,435,986	\$24,618,000	\$27,041,839	\$12,147	(\$2,423,839)	-99.50% (e)
Asset Forfeiture Fund	2,293,236	2,736,571	3,325,914	1,703,893	(589,343)	-25.70% (b)
Better Streets Safer City Sales Tax Fund	43,536,320	1,178,510	43,584,645	1,130,185	(42,406,135)	-97.40% (d)
Better Streets Safer City Use Tax Fund	1,242,655	32,500	1,266,655	8,500	(1,234,155)	-99.32% (d)
Capital Improvement Projects Fund	101,645,397	14,996,372	116,641,769	0	(101,645,397)	-100.00% (b)
City and Sch Cap Proj Use Tax Fund	2,008,493	44,035	2,052,528	0	(2,008,493)	-100.00% (d)
Court Administration and Training Fund	66,801	108,153	127,000	47,954	(18,847)	-28.21% (c)
Debt Service Fund	129,169,348	120,892,854	148,782,198	101,280,004	(27,889,344)	-21.59% (c)
Emergency Management Fund	725,947	11,632,366	11,832,366	525,947	(200,000)	-27.55% (c)
Fire Sales Tax Fund	26,856,066	55,676,307	62,260,877	20,271,496	(6,584,570)	-24.52% (c)
General Fund	138,767,069	759,947,562	759,947,562	138,767,069	0	0.00% (a)
Grants Management Fund	N/A	87,662,512	87,662,512	N/A	N/A	N/A (g)
Hotel/Motel Tax Fund	0	36,727,220	36,727,220	0	0	N/A (c)
Impact Fee Fund	56,038,172	22,470,554	78,508,726	0	(56,038,172)	-100.00% (b)
Internal Service Fund	16,146,877	76,490,235	82,967,531	9,669,581	(6,477,296)	-40.11% (a)
Medical Services Program Fund	17,094,990	7,445,242	11,801,409	12,738,823	(4,356,167)	-25.48% (c)
Metropolitan Area Projects Tax Fund	362,212	7,862	190,298	179,776	(182,436)	-50.37% (d)
MAPS Operations Fund	3,656,574	71,862	3,656,574	71,862	(3,584,712)	-98.03% (b)
MAPS 3 Sales Tax Fund	24,454,657	649,934	24,454,657	649,934	(23,804,723)	-97.34% (d,f)
MAPS 3 Use Tax Fund	2,183,268	71,306	2,165,756	88,818	(2,094,450)	-95.93% (d,f)
MAPS 4 Program Fund	293,902,605	147,959,725	434,076,605	7,785,725	(286,116,880)	-97.35% (d,f)
MAPS 4 Use Tax Fund	62,660,427	36,269,409	87,830,918	11,098,918	(51,561,509)	-82.29% (d,f)
OKC Imprv & Spcl Svcs Assess Dist Fund	4,408,453	9,164,766	9,164,766	4,408,453	0	0.00% (c)
Oklahoma City TIF Fund	0	6,140,000	6,140,000	0	0	N/A (c)
Police and Fire Cap Equip Sales Tax Fund	2,425,528	38,930	1,267,229	1,197,229	(1,228,299)	-50.64% (d)
Police Sales Tax Fund	42,799,430	55,879,829	72,712,601	25,966,658	(16,832,772)	-39.33% (c)
Special Assessment Districts Fund	0	1,947,000	1,947,000	0	0	N/A (c)
Special Purpose Fund	18,754,319	3,016,466	21,770,785	0	(18,754,319)	-100.00% (c)
Sports Facilities Sales Tax Fund	24,890	393	24,476	807	(24,083)	-96.76% (d)
Sports Facilities Use Tax Fund	3,898	53	3,839	112	(3,786)	-97.13% (d)
Stormwater Drainage Utility Fund	39,193,999	21,507,755	43,142,147	17,559,607	(21,634,392)	-55.20% (f)
Street and Alley Fund	102	0	102	0	(102)	-100.00% (b)
Transportation and Parking Fund	0	7,293,001	7,293,001	0	0	N/A (e)
Utilities Fund	7,206,203	118,203,249	119,403,249	6,006,203	(1,200,000)	-16.65% (e)
Zoo Sales Tax Fund	0	18,419,272	18,419,272	0	0	N/A (h)

(a) Use of fund balance is budgeted for one time uses. Unbudgeted fund balance remains within acceptable range per policy.

(b) The primary expenditures of this fund are capital in nature and the intent is to spend all funds for these purposes.

(c) This is a limited purpose fund. All fund balance is budgeted in compliance with the limited purpose.

(d) This is a limited purpose, limited term fund. This fund will terminate when the purpose is fulfilled.

(e) This is an enterprise fund supported by operating transfers from a City trust. Enterprise reserves are held in the Trust.

(f) Reserves in this fund were or are being accumulated for significant capital projects that are now underway.

(g) Due to the fact that most grant funds operate on a reimbursement basis, fund balance projections do not produce an adequate picture of financial health and are not included.

(h) The Zoo budgets 2% more expenses than revenue in order to provide budget authority for revenue exceeding estimate.

*Budgeted Revenues exclude use of fund balance

FUND BY DEPARTMENT AND SERVICE CATEGORY

	General Government										Public Safety			Public Service						Culture & Rec	
	City Auditors Office	City Clerks Office	City Managers Office	Finance	General Services	Human Resources	Information Technology	Mayor And Council	Municipal Counselors Office	Non-Departmental	Fire	Municipal Court	Police	Alrports	Development Services	Planning	Public Trans and Parking	Public Works	Utilities	Parks and Recreation	Zoo Sales Tax
Alrports Fund													•	•							
Asset Forfeiture Fund																					
Better Streets Safer City Sales Tax Fund																					
Better Streets Safer City Use Tax Fund																					
Capital Improvement Projects Fund	•	•	•	•	•		•	•	•	•	•	•	•		•				•	•	
City and Sch Cap Proj Use Tax Fund											•	•	•								
Court Administration and Training Fund									•				•								
Debt Service Fund										•											
Emergency Management Fund													•								
Fire Sales Tax Fund											•										
General Fund	•	•	•	•	•	•		•	•	•	•	•	•		•	•	•	•	•	•	•
Grants Management Fund											•	•	•		•	•		•	•	•	
Hotel/Motel Tax Fund										•											
Impact Fees Fund																				•	
Internal Service Fund					•																
MAPS 3 Sales Tax Fund																					
MAPS 3 Use Tax Fund			•							•			•								
MAPS 4 Program Fund			•								•		•								
MAPS 4 Use Tax Fund			•							•			•								
MAPS Operations Fund										•											
Medical Services Program Fund										•											
Metropolitan Area Projects Tax Fund			•																		
OKC Improvement and Special Svcs Fund										•											
OKC Schools MAPS Sales Tax Fund			•																		
Oklahoma City TIF Fund			•										•								
Police and Fire Cap Equip Sales Tax Fund			•							•	•		•								
Police Sales Tax Fund													•								
Special Assessment Districts										•											
Special Purpose Fund		•	•							•	•		•		•			•		•	
Sports Facilities Sales Tax Fund			•																		
Sports Facilities Use Tax Fund			•																		
Stormwater Drainage Utility Fund																		•			
Street and Alley Fund																		•			
Transportation and Parking Fund																	•				
Utilities Fund																			•		
Zoo Sales Tax Fund																					•

AIRPORTS FUND

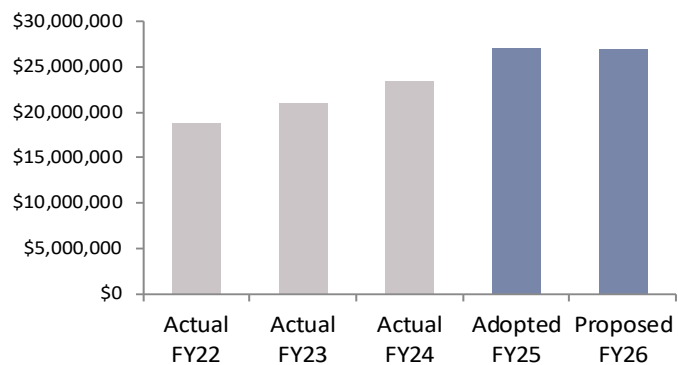
	Actual FY24	Adopted FY25	Proposed FY26
Revenues			
Transfer from Airport Trust	\$22,754,135	\$24,671,062	\$24,567,569
Interest	50,635	77,290	50,431
Other	120,348	27,142	0
Fund Balance	0	2,369,838	2,423,839
Total Revenues	\$22,925,118	\$27,145,332	\$27,041,839
Expenditures - Airports			
Personal Services	\$13,958,110	\$16,100,312	\$16,585,081
Other Services & Charges	8,399,272	10,343,088	9,754,826
Supplies	721,948	701,932	701,932
Capital Outlay	420,185	0	0
Transfers	0	0	0
Total Expenditures	\$23,499,515	\$27,145,332	\$27,041,839
Use of Fund Balance			
Beginning Fund Balance	\$2,261,313	\$1,686,916	\$2,435,986
Additions/(Reductions) to Fund Balance	(574,397)	749,070 *	(2,423,839) **
Ending Fund Balance	\$1,686,916	\$2,435,986 *	\$12,147 **

* Estimated.

** Assumes budgeted revenues and expenditures.

The Airports Fund was established in the FY89 budget. State statutes provide for the establishment of enterprise funds to account for each utility, enterprise, or service other than those operated as a department of the General Fund, where the costs are financed primarily through user charges or where a periodic need exists to determine revenues earned, expenses incurred, or net income for a service or program.

**Airports Fund
Historical and Projected Expenditures**



Funding for the operation of the Airports Fund comes from monthly transfers from the Oklahoma City Airport Trust. The Trust was created as a Public Trust on April 1, 1956 pursuant to Title 60 of the Oklahoma Statutes, Section 176, on behalf of The City of Oklahoma City. The purpose of the Trust is to provide a means of financing and administering the construction of airports and air navigation facilities of the City. The provisions of the trust agreement provide that the Trust will lease, or otherwise manage, the related property and improvements financed by the Trust. The Trust will receive all revenues generated from related properties to repay revenue bonds or other debt instruments incurred by the Trust plus costs and expenses incidental to the management, operation, maintenance, and conservation of the Trust.

ASSET FORFEITURE FUND

	Actual FY24	Adopted FY25	Proposed FY26
Revenues			
Asset Seizure Revenues	\$2,297,331	\$1,951,268	\$2,689,001
Other Revenue	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 Revenues	\$2,351,277	\$2,856,103	\$3,325,914
Expenditures - Police			
Personal Services	\$219,165	\$171,720	\$210,113
Other Services & Charges	1,437,408	1,712,776	2,144,194
Supplies	430,867	801,607	801,607
Capital Outlay	0	100,000	100,000
Transfers	0	70,000	70,000
Total Expenditures	\$2,087,440	\$2,856,103	\$3,325,914
Use of Fund Balance			
Beginning Fund Balance	\$1,716,548	\$1,980,385	\$2,293,236
Additions/(Reductions) to Fund Balance	263,837	312,852 *	(589,343) **
Ending Fund Balance	\$1,980,385	\$2,293,236 *	\$1,703,893 **

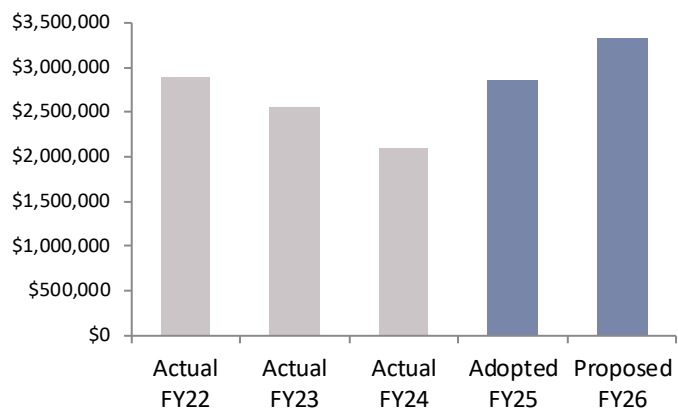
* Estimated.

** Assumes budgeted revenues and expenditures.

The Federal Asset Forfeiture Fund was established in FY85 within the Oklahoma City Municipal Facilities Authority (OCMFA) with the passage of Federal Law allowing the Federal Government to forfeit property obtained through illegal activity. It was established by City Ordinance allowing The City of Oklahoma City to accept federally forfeited property.

In FY94, the fund was moved from the OCMFA to the City budget. The Asset Forfeiture Fund consists of four sub funds: Federal Asset Forfeiture, State Asset Forfeiture, Treasury Asset Forfeiture, and Criminal Interdiction Team of Central Oklahoma (CITCO). In compliance with the Comprehensive Crime Control Act of 1984, all Federal funds will be utilized for law enforcement purposes only.

**Asset Forfeiture Fund
Historical and Projected Expenditures**



BETTER STREETS, SAFER CITY SALES TAX FUND

	Actual FY24	Adopted FY25	Proposed FY26
Revenues			
Capital Improvements 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 Revenues	\$1,709,091	\$67,991,428	\$43,584,645
Expenditures			
Public Works			
Personal Services	\$0	\$0	\$0
Other Services & Charges	11,475,258	48,473,208	38,511,844
Supplies	30,563	514,328	1,856
Capital Outlay	15,791,320	19,003,892	5,070,945
Transfers	0	0	0
Total Expenditures	\$27,297,140	\$67,991,428	\$43,584,645
Use of Fund Balance			
Beginning Fund Balance	\$75,933,544	\$50,345,495	\$43,536,320
Additions/(Reductions) to Fund Balance	(25,588,049)	(6,809,175) *	(42,406,135) **
Ending Fund Balance	\$50,345,495	\$43,536,320 *	\$1,130,185 **

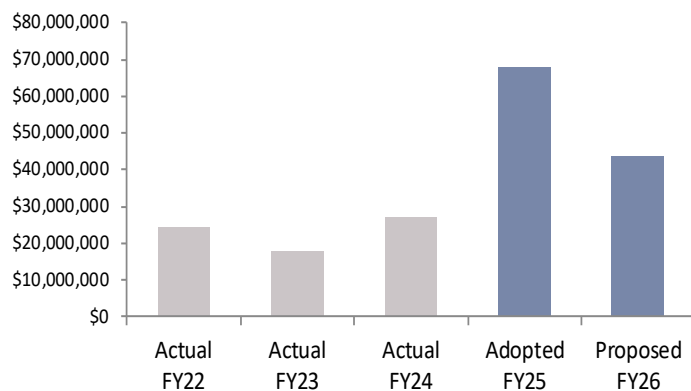
* Estimated.

** Assumes budgeted revenues and expenditures.

On September 12, 2017, the Oklahoma City voters approved on a temporary tax increase known as Better Streets, Safer City. This 27-month continuation of the expired MAPS 3 penny sales tax generated over \$246 million for street resurfacing, streetscapes, trails, sidewalks, and bicycle infrastructure. The initiative includes \$168 million for street resurfacing, \$24 million for streetscapes, \$24 million for sidewalks, \$12 million for trails, \$12 million for bicycle infrastructure.

The debt-free projects will create smooth and safe streets for drivers, on-street amenities for recreational and commuting cyclists, and streetscapes and trails that protect pedestrians and cyclists and enhance opportunities for economic development.

**Better Streets, Safer City Sales Tax Fund
Historical and Projected Expenditures**



BETTER STREETS, SAFER CITY USE TAX FUND

	Actual FY24	Adopted FY25	Proposed FY26
Revenues			
Capital Improvement 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 Revenues	(\$25,482)	\$1,485,362	\$1,266,655
Expenditures			
Fire			
Personal Services	\$0	\$0	\$0
Other Services & Charges	17,896	3,326	0
Supplies	74,687	9,178	4,461
Capital Outlay	0	761,528	769,571
Transfers	0	0	0
Department Total	\$92,583	\$774,032	\$774,032
Information Technology			
Personal Services	\$0	\$0	\$0
Other Services & Charges	0	0	0
Supplies	(21,778)	49,876	87,619
Capital Outlay	0	0	0
Transfers	0	0	0
Department Total	(\$21,778)	\$49,876	\$87,619
Municipal Court			
Personal Services	\$0	\$0	\$0
Other Services & Charges	0	0	0
Supplies	(482)	0	0
Capital Outlay	0	0	0
Transfers	0	0	0
Department Total	(\$482)	\$0	\$0
Non-Departmental			
Personal Services	\$0	\$0	\$0
Other Services & Charges	0	0	0
Supplies	0	0	0
Capital Outlay	0	86,979	0
Transfers	0	0	0
Department Total	\$0	\$86,979	\$0

	Actual FY24	Adopted FY25	Proposed FY26
Police			
Personal Services	\$0	\$0	\$0
Other Services & Charges	6,530	53,643	48,387
Supplies	101,528	520,832	356,617
Capital Outlay	0	0	0
Transfers	0	0	0
Department Total	\$108,058	\$574,475	\$405,004
All Departments			
Personal Services	\$0	\$0	\$0
Other Services & Charges	24,426	56,969	48,387
Supplies	153,955	579,886	448,697
Capital Outlay	0	848,507	769,571
Transfers	0	0	0
Department Total	\$178,381	\$1,485,362	\$1,266,655
Use of Fund Balance			
Beginning Fund Balance	\$1,586,225	\$1,382,362	\$1,242,655
Additions/(Reductions) to Fund Balance	(203,863)	(139,707) *	(1,234,155) **
Ending Fund Balance	\$1,382,362	\$1,242,655 *	\$8,500 **

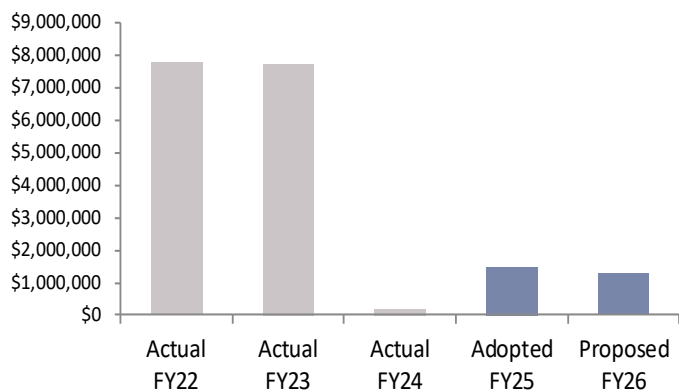
* Estimated.

** Assumes budgeted revenues and expenditures.

On September 12, 2017, the Oklahoma City voters approved a temporary tax increase known as Better Streets, Safer City. The use tax collected as part of the 27-month continuation is being used for capital improvements.

Among the capital improvements funded are police and fire vehicles, information systems, mobile data systems, a Citywide radio communication system, City public safety computer-aided dispatch systems, a communications network to support mobile data systems, improvements in the public emergency warning system and police helicopters.

**Better Streets, Safer City Use Tax Fund
Historical and Projected Expenditures**



CAPITAL IMPROVEMENT PROJECTS FUND

	Actual FY24	Adopted FY25	Proposed FY26
Revenues			
Interest	\$2,224,000	\$3,960,000	\$6,020,000
Other	472,615	157,369	2,022,806
Reimbursements	0	0	0
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 Revenues	\$16,988,694	\$122,240,472	\$116,641,769
Expenditures			
City Clerk			
Personal Services	\$0	\$0	\$0
Other Services & Charges	10,441	369,803	25,053
Supplies	2,070	33,262	67,469
Capital Outlay	0	0	0
Transfers	0	0	250,000
Department Total	\$12,511	\$403,065	\$342,522
City Manager's Office			
Personal Services	\$0	\$0	\$0
Other Services & Charges	452,484	809,111	459,155
Supplies	40,727	245,059	267,714
Capital Outlay	4,170	117,685	744,067
Transfers	80,000	0	0
Department Total	\$577,381	\$1,171,855	\$1,470,936
Development Services			
Personal Services	\$0	\$0	\$0
Other Services & Charges	8,444	18,623	18,623
Supplies	0	0	0
Capital Outlay	0	2,900	2,900
Transfers	0	0	0
Department Total	\$8,444	\$21,523	\$21,523
Finance			
Personal Services	\$0	\$0	\$0
Other Services & Charges	21,711	179,863	284,863
Supplies	0	48,830	48,830
Capital Outlay	0	0	0
Transfers	0	0	0
Department Total	\$21,711	\$228,693	\$333,693

	Actual FY24	Adopted FY25	Proposed FY26
Fire			
Personal Services	\$0	\$0	\$0
Other Services & Charges	0	0	0
Supplies	0	24,286	0
Capital Outlay	504,556	3,675,714	1,651,704
Transfers	0	0	0
Department Total	\$504,556	\$3,700,000	\$1,651,704
General Services			
Personal Services	\$0	\$0	\$0
Other Services & Charges	633,415	5,656,532	5,070,777
Supplies	2,756,386	10,852,514	11,465,791
Capital Outlay	7,412,755	13,237,235	12,979,120
Transfers	0	0	0
Department Total	\$10,802,555	\$29,746,281	\$29,515,688
Human Resources			
Personal Services	\$0	\$0	\$0
Other Services & Charges	0	31,866	31,866
Supplies	6,131	26,210	22,052
Capital Outlay	0	134,400	134,400
Transfers	0	0	0
Department Total	\$6,131	\$192,476	\$188,318
Information Technology			
Personal Services	\$0	\$0	\$0
Other Services & Charges	435,655	1,404,575	1,047,913
Supplies	140,209	570,313	265,976
Capital Outlay	114,216	183,307	183,304
Transfers	706,806	8,932	8,932
Department Total	\$1,396,887	\$2,167,127	\$1,506,125
Mayor and Council			
Personal Services	\$0	\$0	\$0
Other Services & Charges	0	0	0
Supplies	0	10,500	0
Capital Outlay	0	0	0
Transfers	0	0	0
Department Total	\$0	\$10,500	\$0
Municipal Court			
Personal Services	\$0	\$0	\$0
Other Services & Charges	0	0	3,812
Supplies	0	0	0
Capital Outlay	0	0	0
Transfers	0	0	0
Department Total	\$0	\$0	\$3,812

	Actual FY24	Adopted FY25	Proposed FY26
Municipal Counselor's Office			
Personal Services	\$0	\$0	\$0
Other Services & Charges	2,667	240,000	234,015
Supplies	50,790	52,255	18,362
Capital Outlay	0	0	0
Transfers	0	0	0
Department Total	\$53,457	\$292,255	\$252,377
Non-Departmental			
Personal Services	\$0	\$0	\$0
Other Services & Charges	209,252	3,228,406	2,999,738
Supplies	0	840	0
Capital Outlay	0	37,430,959	46,299,204
Transfers	1,303,547	2,103,924	2,323,924
Department Total	\$1,512,799	\$42,764,129	\$51,622,866
Parks and Recreation			
Personal Services	\$0	\$0	\$0
Other Services & Charges	2,203,895	2,319,819	2,921,734
Supplies	266,470	276,451	241,596
Capital Outlay	3,591,466	8,816,358	6,148,814
Transfers	0	0	0
Department Total	\$6,061,831	\$11,412,628	\$9,312,144
Planning			
Personal Services	\$0	\$0	\$0
Other Services & Charges	175,667	528,347	2,696,716
Supplies	0	121,900	121,900
Capital Outlay	203,238	2,016,762	16,762
Transfers	0	0	0
Department Total	\$378,905	\$2,667,009	\$2,835,378
Police			
Personal Services	\$0	\$0	\$0
Other Services & Charges	810,633	717,370	271,882
Supplies	225,565	422,449	248,876
Capital Outlay	822,604	1,766,708	2,666,251
Transfers	0	0	0
Department Total	\$1,858,803	\$2,906,527	\$3,187,009
Public Transportation and Parking			
Personal Services	\$0	\$0	\$0
Other Services & Charges	1,106,292	543,708	540,908
Supplies	0	0	0
Capital Outlay	0	0	0
Transfers	0	0	0
Department Total	\$1,106,292	\$543,708	\$540,908

	Actual FY24	Adopted FY25	Proposed FY26
Public Works			
Personal Services	\$0	\$0	\$0
Other Services & Charges	2,713,695	4,990,910	2,110,218
Supplies	199,213	5,621,950	445,769
Capital Outlay	3,692,181	13,399,836	11,300,779
Transfers	0	0	0
Department Total	\$6,605,089	\$24,012,696	\$13,856,766
All Departments			
Personal Services	\$0	\$0	\$0
Other Services & Charges	8,784,251	21,038,933	18,717,273
Supplies	3,687,561	18,306,819	13,214,335
Capital Outlay	16,345,186	80,781,864	82,127,305
Transfers	2,090,353	2,112,856	2,582,856
Total Expenditures	\$30,907,351	\$122,240,472	\$116,641,769
Use of Fund Balance			
Beginning Fund Balance	\$127,179,473	\$113,260,816	\$101,645,397
Additions/(Reductions) to Fund Balance	(13,918,657)	(11,615,419) *	(101,645,397)
Ending Fund Balance	\$113,260,816	\$101,645,397 *	\$0

* Estimated.

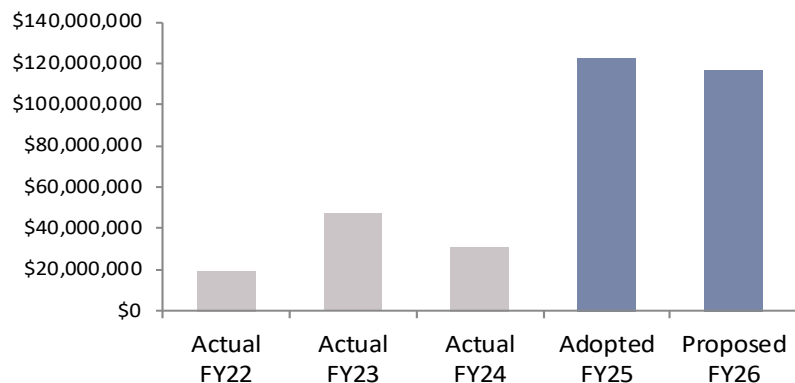
** Assumes budgeted revenues and expenditures.

NOTES:

(a) Capital projects are lengthy in nature and difficult to predict completion. For this reason, the budget is based on the assumption that the outstanding encumbrances used as of February 2025 will remain to the end of the fiscal year. If encumbrances are actually expended by the end of the year, the budget will be overstated. Purchases and encumbrances in the budget year are made on a cash basis.

In 1975, the State of Oklahoma passed legislation noted in Title 11 § 17-109.11 authorizing cities to create a fund to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds and trust funds). The revenue sources of the Capital Improvement Projects Fund may be the proceeds of the sale of assets, interest income, grants from agencies or other governmental units and transfers from other funds. The Fund's major financial resources are interest earnings and a transfer from the General Fund.

**Capital Improvement Projects Fund
Historical and Projected Expenditures**



CITY AND SCHOOLS CAPITAL PROJECT USE TAX FUND

	Actual FY24	Adopted FY25	Proposed FY26
Revenues			
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 Revenues	\$140,098	\$2,012,834	\$2,052,528
Expenditures			
Information Technology			
Personal Services	\$0	\$0	\$0
Other Services & Charges	0	0	0
Supplies	0	2,289	0
Capital Outlay	0	0	0
Department Total	\$0	\$2,289	\$0
Non-Departmental			
Personal Services	\$0	\$0	\$0
Other Services & Charges	0	0	0
Supplies	0	0	0
Capital Outlay	0	2,009,387	0
Total Expenditures	\$0	\$2,009,387	\$0
Police			
Personal Services	\$0	\$0	\$0
Other Services & Charges	254,097	180	180
Supplies	45,729	978	756
Capital Outlay	0	0	2,051,592
Department Total	\$299,827	\$1,158	\$2,052,528

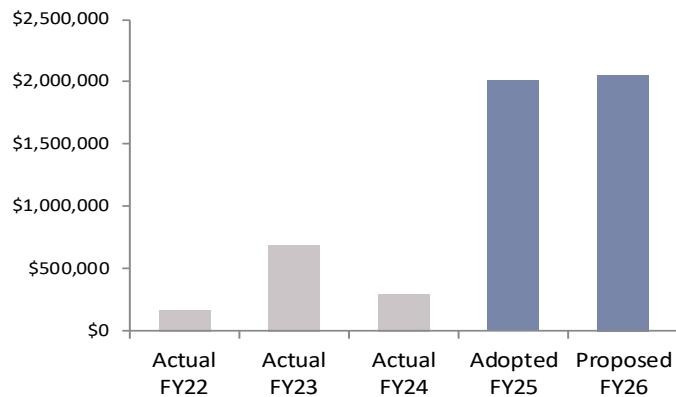
	Actual FY24	Adopted FY25	Proposed FY26
All Departments			
Personal Services	\$0	\$0	\$0
Other Services & Charges	254,097	180	180
Supplies	45,729	3,267	756
Capital Outlay	0	2,009,387	2,051,592
Total Expenditures	\$299,827	\$2,012,834	\$2,052,528
Use of Fund Balance			
Beginning Fund Balance	\$2,082,570	\$1,922,842	\$2,008,493
Additions/(Reductions) to Fund Balance	(159,728)	85,651 *	(2,008,493) **
Ending Fund Balance	\$1,922,842	\$2,008,493 *	\$0 **

* Estimated.

** Assumes budgeted revenues and expenditures.

**City and Schools Capital Projects Use Tax Fund
Historical and Projected Expenditures**

On November 13, 2001, the Oklahoma City voters approved a limited purpose temporary sales tax for public school capital projects. Based on state statutes, the City Council approved an ordinance amending the City's use tax rate to mirror the sales tax rate's effective dates and amount. The rate of the tax was one-half percent from January 1, 2002 until April 1, 2003, when the rate changed to one percent. The tax expired on January 1, 2009.



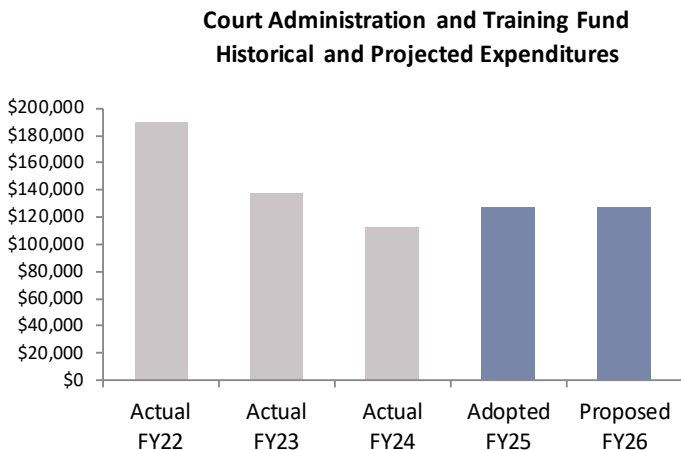
COURT ADMINISTRATION AND TRAINING FUND

	Actual FY24	Adopted FY25	Proposed FY26
Revenues			
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 Revenues	\$109,259	\$127,000	\$127,000
Expenditures			
Municipal Court			
Personal Services	\$0	\$0	\$0
Other Services & Charges	0	7,000	7,000
Supplies	0	0	0
Capital Outlay	0	0	0
Transfers	0	0	0
Department Total	\$0	\$7,000	\$7,000
Municipal Counselor			
Personal Services	\$0	\$0	\$0
Other Services & Charges	7,492	12,000	12,000
Supplies	0	0	0
Capital Outlay	0	0	0
Transfers	0	0	0
Department Total	\$7,492	\$12,000	\$12,000
Police			
Personal Services	\$0	\$0	\$0
Other Services & Charges	104,658	105,000	105,000
Supplies	179	3,000	3,000
Capital Outlay	0	0	0
Transfers	0	0	0
Department Total	\$104,837	\$108,000	\$108,000

	Actual FY24	Adopted FY25	Proposed FY26
All Departments			
Personal Services	\$0	\$0	\$0
Other Services & Charges	112,150	124,000	124,000
Supplies	179	3,000	3,000
Capital Outlay	0	0	0
Transfers	0	0	0
Total Expenditures	\$112,329	\$127,000	\$127,000
Use of Fund Balance			
Beginning Fund Balance	\$3,070	\$0	\$66,801
Additions/(Reductions) to Fund Balance	(3,070)	66,801 *	(18,847) **
Ending Fund Balance	\$0	\$66,801 *	\$47,954 **

* Estimated.

** Assumes budgeted revenues and expenditures.



State law requires that fees be collected for Council on Law Enforcement Education and Training (CLEET), Automated Fingerprint Identification Systems (AFIS) and Forensic Improvement on each case that is not a parking, stopping or standing violation and which is punishable by a fine of \$10 or greater. This fee is in addition to any fines, costs or fees already associated with the case. As of November 1, 2017, the total of the fees was increased to \$30 and consists of \$10 for CLEET, \$10 for the statewide AFIS fee and \$10 for the statewide Forensic Improvement fee. OKC,

because it operates its own basic law enforcement academy, retains \$2 of each CLEET fee collected. The monies deposited are for the sole use of the municipality in implementing its law enforcement training functions. Not more than seven percent (7%) of the monies shall be used for court and prosecution training.

DEBT SERVICE FUND

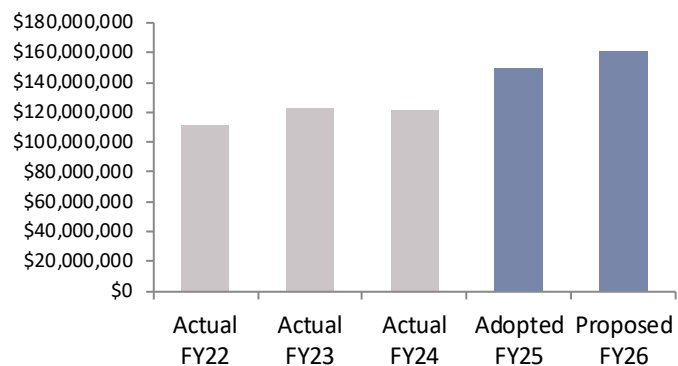
	Actual FY24	Adopted FY25	Proposed FY26
Revenues			
Ad Valorem (Property Tax)	\$119,082,395	\$94,519,311	\$107,992,854
Interest	3,678,720	2,000,000	3,900,000
Other	8,668,090	8,000,000	9,000,000
Fund Balance	0	45,000,000	40,000,000
Total Revenues	\$131,429,204	\$149,519,311	\$160,892,854
Expenditures - Non-Departmental			
Judgments	\$2,880,152	\$3,997,788	\$7,558,045
Judgment Interest	166,516	351,344	607,947
Fiscal Agency Fees	220,386	250,000	487,170
Bond Retirement	79,660,000	85,000,000	90,175,000
Interest on Bonds	38,866,681	35,000,000	49,954,036
Reserve For Future Debt Service Payments	0	24,920,179	12,110,656
Total Expenditures	\$121,793,735	\$149,519,311	\$160,892,854
Use of Fund Balance			
Beginning Fund Balance	\$139,613,700	\$149,249,169	\$129,169,348
Additions/(Reductions) to Fund Balance	9,635,469	(20,079,821) *	(27,889,344) **
Ending Fund Balance	\$149,249,169	\$129,169,348 *	\$101,280,004 **

* Estimated.

** Assumes budgeted revenues and expenditures.

Under Section 26, Article 10 of the State Constitution, the City of Oklahoma City is authorized to establish a Debt Service Fund. The General Obligation Debt Services Fund accounts for all expenditures for principal, interest and agency fees on all of the City's general obligation debt and judgments. Revenues in the General Obligation Debt Service Fund include ad valorem taxes and interest on reserves. By law, appropriations in the Debt Service Fund may not be reduced below the minimums required to make debt service payments.

**Debt Service Fund
Historical and Projected Expenditures**



The final debt service budget (statement of required funding) is prepared and submitted to required authorities at the end of August. The adopted budget is an estimate based on partial year results.

EMERGENCY MANAGEMENT FUND

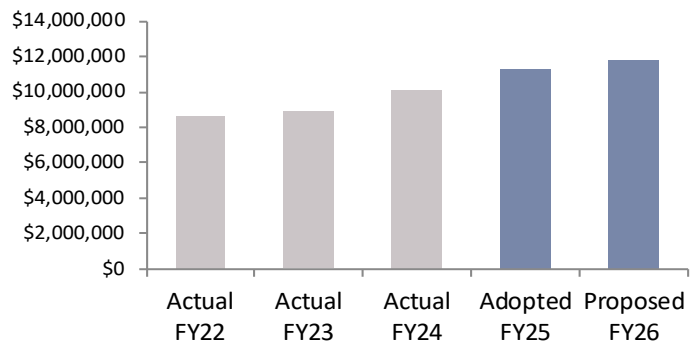
	Actual FY24	Adopted FY25	Proposed FY26
Revenues			
Tariffs	\$7,443,629	\$8,393,153	\$9,156,700
Interest	25,234	39,283	22,563
Transfers	2,500,000	2,649,450	2,453,103
Other	0	0	0
Fund Balance	0	200,000	200,000
Total Revenues	\$9,968,863	\$11,281,886	\$11,832,366
Expenditures - Police			
Personal Services	\$7,577,150	\$7,937,369	\$8,317,698
Other Services & Charges	2,495,505	3,337,448	2,705,599
Supplies	6,675	7,069	44,069
Capital Outlay	0	0	0
Transfers	0	0	765,000
Total Expenditures	\$10,079,330	\$11,281,886	\$11,832,366
Use of Fund Balance			
Beginning Fund Balance	\$728,327	\$617,859	\$725,947
Additions/(Reductions) to Fund Balance	(110,468)	108,088 *	(200,000) **
Ending Fund Balance	\$617,859	\$725,947 *	\$525,947 **

* Estimated.

** Assumes budgeted revenues and expenditures.

The Emergency Management Fund was established in FY90 to fund operations for the 911 emergency telephone and dispatch system, and the disaster preparedness and warning programs. The budget combines a subsidy from the General Fund, projected revenues from a charge to households and businesses accessing the system through their community or cell phone service, and fund balance and interest earned by the fund.

**Emergency Management Fund
Historical and Projected Expenditures**



FIRE SALES TAX FUND (FIRE FIGHTING AND FIRE RESCUE)

	Actual FY24	Adopted FY25	Proposed FY26
Revenues			
Special 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 Revenues	\$55,384,774	\$65,432,997	\$62,260,877
Expenditures - Fire			
Personal Services	\$40,588,307	\$43,448,465	\$44,296,092
Other Services & Charges	3,338,905	9,419,532	8,699,785
Supplies	6,482,391	9,565,000	5,265,000
Capital Outlay	560,278	3,000,000	4,000,000
Transfers	0	0	0
Total Expenditures	\$50,969,880	\$65,432,997	\$62,260,877
Use of Fund Balance			
Beginning Fund Balance	\$25,788,263	\$30,203,157	\$26,856,066
Additions/(Reductions) to Fund Balance	4,414,893	(3,347,091) *	(6,584,570) **
Ending Fund Balance	\$30,203,157	\$26,856,066 *	\$20,271,496 **

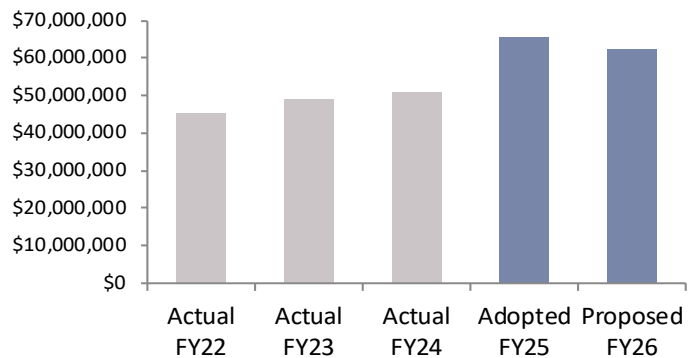
* Estimated.

** Assumes budgeted revenues and expenditures.

The Fire Fighting and Fire Rescue Services, Facilities or Equipment Tax Fund was established in FY90. Funding is provided through a dedicated three-quarter-cent sales tax approved by City voters to fund new or improved public safety services. The Fund receives one-half of the revenues collected through the special sales tax.

Each year the City Council adopts a resolution specifying the specific projects and funding levels in the Fire Fighting and Fire Rescue Services, Facilities or Equipment Tax Fund.

**Fire Sales Tax Fund
Historical and Projected Expenditures**



GENERAL FUND

	Actual FY24	Adopted FY25	Proposed FY26
Revenues - Operating			
Taxes	\$436,922,901	\$451,092,921	\$449,638,294
Franchise Fees	46,371,361	53,804,574	51,275,394
Licenses & Permits	13,917,515	13,846,699	17,422,506
Service Charges	68,570,519	69,750,968	67,181,144
Fines	10,618,139	9,313,763	8,570,818
Transfers	129,094	64,158	79,264
Other Revenue	7,712,792	17,301,175	17,810,117
Total Revenues - Operating	\$584,242,322	\$615,174,258	\$611,977,537
Revenues - Non-Operating			
Taxes	\$145,055,310	\$147,981,719	\$147,970,025
Interest	564	0	0
Total Revenues - Non-Operating	\$145,055,874	\$147,981,719	\$147,970,025
Total Revenues	\$729,298,195	\$763,155,977	\$759,947,562
Expenditures - Operating			
City Auditor's Office			
Personal Services	\$1,416,604	\$1,417,252	\$1,372,580
Other Services & Charges	66,518	138,220	140,599
Supplies	1,332	7,690	7,690
Capital Outlay	0	0	0
Transfers	0	0	0
Department Total	\$1,484,454	\$1,563,162	\$1,520,869
City Clerk			
Personal Services	\$1,191,536	\$1,049,441	\$1,243,581
Other Services & Charges	333,349	404,124	435,908
Supplies	3,861	5,052	5,052
Capital Outlay	0	0	0
Transfers	0	0	0
Department Total	\$1,528,745	\$1,458,617	\$1,684,541
City Manager's Office			
Personal Services	\$4,667,432	\$4,679,839	\$4,845,252
Other Services & Charges	579,838	674,017	586,644
Supplies	122,718	44,925	30,974
Capital Outlay	0	0	0
Transfers	0	0	0
Department Total	\$5,369,987	\$5,398,781	\$5,462,870

	Actual FY24	Adopted FY25	Proposed FY26
Development Services			
Personal Services	\$16,437,617	\$17,230,907	\$17,584,388
Other Services & Charges	3,567,899	3,528,275	3,919,604
Supplies	892,148	697,535	719,217
Capital Outlay	0	0	0
Transfers	100,000	102,302	100,000
Department Total	\$20,997,664	\$21,559,019	\$22,323,209
Finance			
Personal Services	\$8,703,925	\$9,131,667	\$9,462,927
Other Services & Charges	1,438,167	1,828,727	1,919,357
Supplies	180,675	115,760	115,760
Capital Outlay	0	0	0
Debt Service	0	0	0
Transfers	16,095	0	0
Department Total	\$10,338,862	\$11,076,154	\$11,498,044
Fire			
Personal Services	\$117,435,920	\$118,118,321	\$122,330,117
Other Services & Charges	10,574,220	10,993,620	11,644,030
Supplies	1,721,213	1,667,643	1,737,654
Capital Outlay	113,720	0	0
Transfers	0	0	0
Department Total	\$129,845,073	\$130,779,584	\$135,711,801
General Services			
Personal Services	\$4,274,388	\$4,769,477	\$4,891,706
Other Services & Charges	1,371,271	1,337,230	1,316,950
Supplies	162,913	143,673	135,152
Capital Outlay	0	0	0
Transfers	0	0	0
Department Total	\$5,808,572	\$6,250,380	\$6,343,808
Human Resources			
Personal Services	\$4,311,447	\$4,442,553	\$4,502,879
Other Services & Charges	1,040,007	1,137,466	1,242,049
Supplies	42,212	60,872	60,872
Capital Outlay	0	0	0
Transfers	0	0	0
Department Total	\$5,393,666	\$5,640,891	\$5,805,800

	Actual FY24	Adopted FY25	Proposed FY26
Juvenile Justice - Municipal Court			
Personal Services	\$955,646	\$1,012,701	\$1,007,905
Other Services & Charges	89,451	119,257	119,257
Supplies	238	2,631	2,631
Capital Outlay	0	0	0
Transfers	0	0	0
Department Total	\$1,045,335	\$1,134,589	\$1,129,793
Juvenile Justice - Municipal Counselor			
Personal Services	\$0	\$0	\$0
Other Services & Charges	0	0	0
Supplies	898	2,782	2,782
Capital Outlay	0	0	0
Transfers	0	0	0
Department Total	\$898	\$2,782	\$2,782
Mayor and Council			
Personal Services	\$1,131,084	\$1,200,646	\$1,244,581
Other Services & Charges	151,035	175,490	155,633
Supplies	41,777	10,420	32,420
Capital Outlay	0	0	0
Transfers	0	0	0
Department Total	\$1,323,896	\$1,386,556	\$1,432,634
Municipal Court			
Personal Services	\$4,207,390	\$4,929,169	\$4,826,323
Other Services & Charges	3,258,768	3,575,468	3,536,782
Supplies	128,295	194,772	172,290
Capital Outlay	0	0	0
Transfers	0	0	0
Department Total	\$7,594,453	\$8,699,409	\$8,535,395
Municipal Counselor's Office			
Personal Services	\$8,716,648	\$9,022,672	\$8,874,586
Other Services & Charges	914,126	879,782	623,902
Supplies	128,120	200,853	200,853
Capital Outlay	0	0	0
Transfers	0	0	0
Department Total	\$9,758,894	\$10,103,307	\$9,699,341

	Actual FY24	Adopted FY25	Proposed FY26
Non-Departmental			
Personal Services	\$17,398,839	\$33,637,403	\$23,988,310
Other Services & Charges	22,993,461	40,484,724	41,872,370
Supplies	25,304	27,500	27,500
Capital Outlay	0	0	0
Debt Service	7,740	10,000	10,000
Transfers	30,660,926	22,569,546	20,035,774
Department Total	\$71,086,270	\$96,729,173	\$85,933,954
Parks and Recreation			
Personal Services	\$17,104,939	\$17,991,968	\$18,625,317
Other Services & Charges	24,876,669	25,407,996	23,018,226
Supplies	2,071,319	2,569,819	2,314,610
Capital Outlay	58,500	0	0
Transfers	1,278,771	1,323,396	1,323,396
Department Total	\$45,390,198	\$47,293,179	\$45,281,549
Planning			
Personal Services	\$5,227,177	\$5,387,120	\$5,013,161
Other Services & Charges	2,129,950	1,635,348	1,667,240
Supplies	28,792	41,532	41,532
Capital Outlay	0	0	0
Transfers	0	245,098	245,098
Department Total	\$7,385,919	\$7,309,098	\$6,967,031
Police			
Personal Services	\$151,205,624	\$151,741,553	\$155,233,942
Other Services & Charges	20,588,124	22,497,806	22,311,357
Supplies	1,583,452	1,434,892	1,411,028
Capital Outlay	1,420,456	1,110,091	1,110,091
Transfers	3,722,748	3,119,450	4,179,112
Department Total	\$178,520,405	\$179,903,792	\$184,245,530
Public Transportation and Parking			
Other Services & Charges	\$38,437,245	\$40,869,333	\$40,553,908
Transfers	1,646,999	1,204,785	1,237,453
Department Total	\$40,084,244	\$42,074,118	\$41,791,361
Public Works			
Personal Services	\$22,024,468	\$23,929,235	\$24,819,486
Other Services & Charges	11,628,795	9,300,771	8,877,078
Supplies	2,807,340	3,581,661	2,910,661
Capital Outlay	0	0	0
Transfers	0	0	0
Department Total	\$36,460,604	\$36,811,667	\$36,607,225

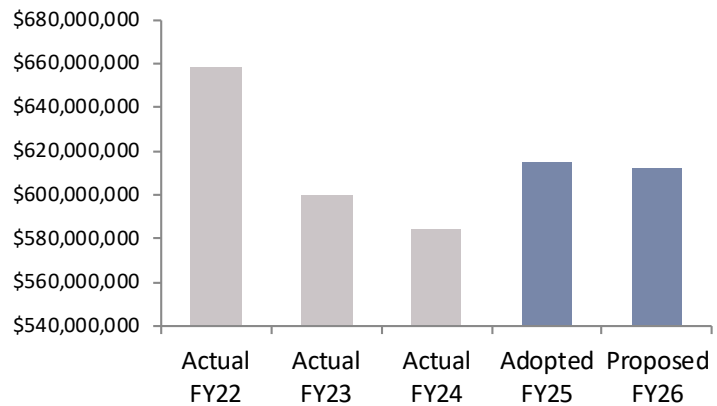
	Actual FY24	Adopted FY25	Proposed FY26
All Departments - Operating			
Personal Services	\$386,410,684	\$409,691,924	\$409,867,041
Other Services & Charges	144,038,894	164,987,654	163,940,894
Supplies	9,942,607	10,810,012	9,928,678
Capital Outlay	1,592,676	1,110,091	1,110,091
Debt Service	7,740	10,000	10,000
Transfers	37,425,538	28,564,577	27,120,833
Total Operating Expenditures	\$579,418,139	\$615,174,258	\$611,977,537
Expenditures - Non-Operating			
Non-Departmental - MAPS 4 (Non-Operating)			
Personal Services	\$0	\$0	\$0
Other Services & Charges	0	0	0
Supplies	0	0	0
Capital Outlay	0	0	0
Transfers	156,661,966	147,981,719	147,970,025
Department Total	\$156,661,966	\$147,981,719	\$147,970,025
All Departments - Non-Operating			
Personal Services	\$0	\$0	\$0
Other Services & Charges	0	0	0
Supplies	0	0	0
Capital Outlay	0	0	0
Debt Service	0	0	0
Transfers	156,661,966	147,981,719	147,970,025
Total Operating Expenditures	\$156,661,966	\$147,981,719	\$147,970,025
Total All Departments Operating and Non-Operating			
Personal Services	\$386,410,684	\$409,691,924	\$409,867,041
Other Services & Charges	144,038,894	164,987,654	163,940,894
Supplies	9,942,607	10,810,012	9,928,678
Capital Outlay	1,592,676	1,110,091	1,110,091
Debt Service	7,740	10,000	10,000
Transfers	194,087,504	176,546,296	175,090,858
Total General Fund Expenditures	\$736,080,105	\$763,155,977	\$759,947,562
Use of Fund Balance			
Beginning Fund Balance	\$145,793,744	\$150,617,927	\$138,767,069
Additions/(Reductions) to Fund Balance	4,824,183	(11,850,858) *	0 **
Ending Fund Balance	\$150,617,927	\$138,767,069 *	\$138,767,069 **

* Estimated.

** Assumes budgeted revenues and expenditures.

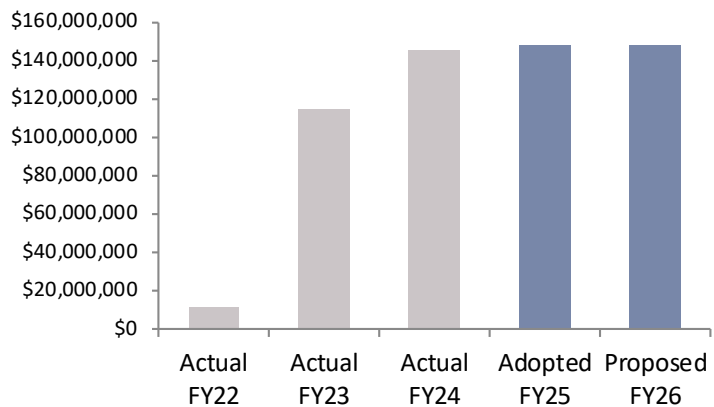
The General Fund is used to account for all funds received and disbursed for general municipal government purposes including all assets, liabilities, reserves, fund balances, revenues and expenditures that are not accounted for in any other fund.

**General Fund - Operating
Historical and Projected Expenditures**



Starting in FY20, the General Fund began collecting sales tax funds related to the MAPS 4 Program. Passed by voters on December 10, 2019, the MAPS 4 1-cent sales tax is as an eight-year temporary general fund tax to fund the program outlined in the City Council resolution passed on August 27, 2019. As funds are received in the General Fund, transfers will be made to a separate MAPS 4 Program fund to be spent on the MAPS 4 Program as authorized by the City Council.

**General Fund - Non-Operating
Historical and Projected Expenditures**



GRANTS MANAGEMENT FUND

	Actual FY24	Adopted FY25	Proposed FY26
Revenues			
Department of Commerce	\$54,140	\$0	\$0
Department of Energy	382,437	281,505	117,767
Department of Homeland Security	2,861,957	0	0
Department of Housing and Urban Development	20,278,591	36,799,931	35,029,133
Department of Interior	58,730	39,578	18,375
Department of Justice	1,189,329	2,638,771	1,517,953
Department of Transportation	(7,779,806)	2,462,921	1,756,489
Department of the Treasury	100,814,271	42,000,000	42,000,000
Environmental Protection Agency	988,933	4,721,404	4,960,991
Federal Emergency Management Agency	38,932	0	0
Federal Railroad Administration	13,031	110,000	60,000
Other - Misc Grants, Loan Repayments, Etc.	2,447,755	0	0
State and Local Grants	1,285,079	1,170,784	2,201,804
Total Revenues ^(a)	\$122,633,380	\$90,224,894	\$87,662,512

	Actual FY24	Adopted FY25	Proposed FY26
Expenditures			
Fire			
Personal Services	\$0	\$0	\$0
Other Services & Charges	(772)	0	0
Supplies	0	0	0
Capital Outlay	0	0	0
Transfers	0	0	0
Department Total	(\$772)	\$0	\$0
Non-Departmental			
Personal Services	\$0	\$0	\$0
Other Services & Charges	12,149,166	42,000,000	42,000,000
Supplies	273,071	0	0
Capital Outlay	5,503,743	0	0
Transfers	1,000,000	0	0
Department Total	\$18,925,980	\$42,000,000	\$42,000,000
Parks and Recreation			
Personal Services	\$4,674	\$0	\$0
Other Services & Charges	0	0	0
Supplies	0	0	0
Capital Outlay	0	0	0
Transfers	0	0	0
Department Total	\$4,674	\$0	\$0
Planning			
Personal Services	\$1,474,640	\$5,711,954	\$5,605,413
Other Services & Charges	20,292,088	37,368,818	35,881,471
Supplies	51,934	35,425	0
Capital Outlay	0	0	0
Transfers	0	0	0
Department Total	\$21,818,663	\$43,116,197	\$41,486,884
Police			
Personal Services	\$808,350	\$2,886,981	\$1,978,573
Other Services & Charges	486,930	1,480,567	1,476,015
Supplies	470,899	207,881	209,604
Capital Outlay	144,493	331,758	309,926
Transfers	0	0	0
Department Total	\$1,910,672	\$4,907,187	\$3,974,118

	Actual FY24	Adopted FY25	Proposed FY26
Public Works			
Personal Services	\$0	\$201,510	\$201,510
Other Services & Charges	0	0	0
Supplies	0	0	0
Capital Outlay	(8,219,968)	0	0
Transfers	0	0	0
Department Total	(8,219,968)	\$201,510	\$201,510
All Departments			
Personal Services	\$2,287,665	\$8,800,445	\$7,785,496
Other Services & Charges	32,927,411	80,849,385	79,357,486
Supplies	795,904	243,306	209,604
Capital Outlay	(2,571,732)	331,758	309,926
Transfers	1,000,000	0	0
Total Expenditures	\$34,439,248	\$90,224,894	\$87,662,512

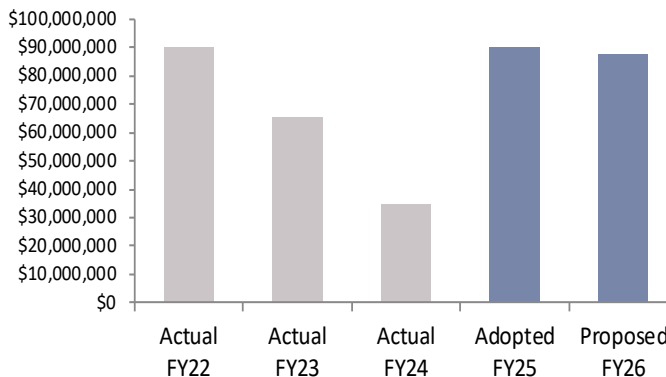
NOTES: Use of Fund Balance

Due to the nature of grant funds, fund balance projections do not provide an adequate picture of financial health and are not included.

(a) Budgeted revenue include balances from prior year grant awards and anticipated new grant awards.

Grants Management Fund Historical and Projected Expenditures

The Grants Management Fund was established in order to provide the City with a means of budgeting and accounting for grant awards. Although shown in the same manner as other City funds, the Grants Management Fund generally follows federal, rather than state or local law, for budgeting and spending. The information presented in this budget is an estimate of federal grant activity and does not restrict actual grant expenditures. Grant expenditures are governed by individual grant requirements.

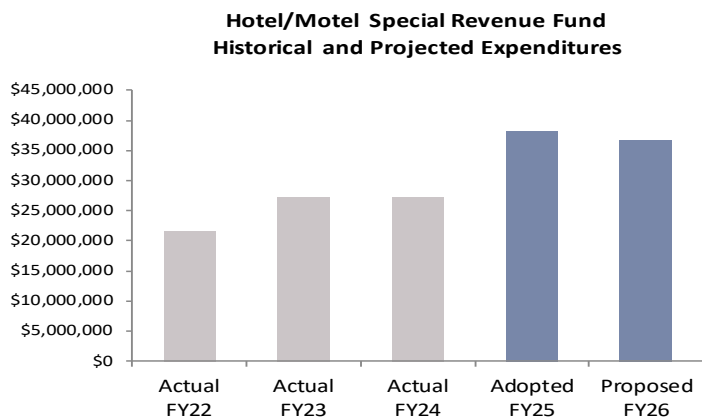


HOTEL/MOTEL TAX SPECIAL REVENUE FUND

	Actual FY24	Adopted FY25	Proposed FY26
Revenues			
Hotel/Motel Tax	\$19,327,513	\$28,844,229	\$29,373,788
Interest	197,586	319,568	213,753
Other	0	0	0
Transfers	9,165,178	8,355,128	7,139,679
Fund Balance	0	804,824	0
Total Revenues	\$28,690,277	\$38,323,749	\$36,727,220
Expenditures			
Expenditures - Non-Departmental			
Personal Services	\$0	\$0	\$0
Other Services & Charges	7,992,606	18,066,797	18,742,393
Supplies	0	0	0
Capital Outlay	0	0	0
Transfers	19,182,699	20,256,952	17,984,827
Total Expenditures	\$27,175,305	\$38,323,749	\$36,727,220
Use of Fund Balance			
Beginning Fund Balance	(\$1,514,972)	\$0	\$0
Additions/(Reductions) to Fund Balance	1,514,972	0 *	0 **
Ending Fund Balance	\$0	\$0 *	\$0 **

* Estimated.

** Assumes budgeted revenues and expenditures.



On December 14, 2004, the Oklahoma City voters approved a 5.5% hotel occupancy tax for encouraging, promoting, and fostering convention and tourism development of the City, funding improvements to the Oklahoma City Fairgrounds, and sponsoring or promoting events recommended by the Oklahoma City Convention and Visitors Commission. On August 27, 2024, the voters approved a hotel tax increase from 5.5% to 9.25%. The increase went into effect on October 1, 2024 and

Ordinance No. 27,610 provides for four specific uses. Out of the 9.25%, 4.81% is dedicated to convention and tourism promotion and is used to fund a contract with the Oklahoma Convention and Visitor's Bureau; 3.25% is dedicated to capital improvements at the State Fairgrounds and the repayment of bonds used to finance those improvements; 1% is dedicated to sponsoring or promoting events recommended by the Convention and Visitor's Commission; and 0.19% will be used for improvements to the Oklahoma City Convention Center.

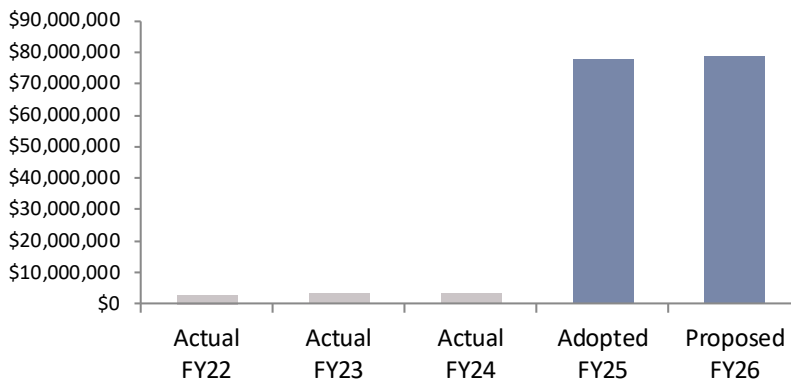
IMPACT FEE FUND

	Actual FY24	Adopted FY25	Proposed FY26
Revenues			
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 Revenues	\$9,593,200	\$77,524,888	\$78,508,726
Expenditures - Public Works			
Personal Services	\$0	\$0	\$0
Other Services & Charges	1,901,552	27,300,406	18,529,798
Supplies	0	0	0
Capital Outlay	1,561,492	50,224,482	59,978,928
Transfers	0	0	0
Department Total	\$3,463,044	\$77,524,888	\$78,508,726
Use of Fund Balance			
Beginning Fund Balance	\$53,613,924	\$59,744,081	\$56,038,172
Additions/(Reductions) to Fund Balance	6,130,156	(3,705,909) *	(56,038,172) **
Ending Fund Balance	\$59,744,081	\$56,038,172 *	\$0 **

* Estimated.

** Assumes budgeted revenues and expenditures.

**Impact Fee Fund
Historical and Projected Expenditures**



In 2017, the Streets and Parks System Development Impact Fee Fund was established through City ordinance to collect and expend development fees related to new construction. Fee revenue received through the building permitting process is utilized for capital improvements to infrastructure in parks and streets within the same service area as the new construction.

INTERNAL SERVICE FUND

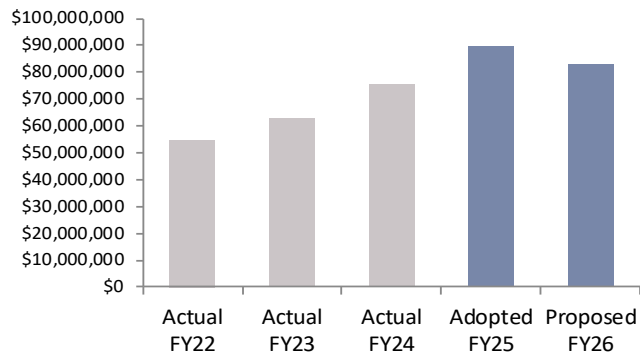
	Actual FY24	Adopted FY25	Proposed FY26
Revenues			
Interest	\$454,269	\$0	\$25,428
Information Technology Chargebacks	38,555,774	41,215,482	38,471,345
Risk Management Chargebacks	26,671,680	28,068,836	25,561,800
Print Shop Chargebacks	993,311	1,135,285	1,148,557
Fleet Services Chargebacks	10,515,603	11,135,082	11,218,984
Licenses, Permits and Fees	0	0	0
Other	952,473	0	14,121
Services	0	0	0
Transfers	169,054	50,000	50,000
Fund Balance	0	8,077,136	6,477,296
Total Revenues	\$78,312,163	\$89,681,821	\$82,967,531
Expenditures			
City Manager's Office - Print Shop			
Personal Services	\$376,245	\$391,685	\$413,067
Other Services & Charges	525,699	634,679	626,569
Supplies	158,706	108,921	108,921
Capital Outlay	87,941	83,287	89,016
Transfers	0	0	0
Department Total	\$1,148,590	\$1,218,572	\$1,237,573
Finance - Risk Management			
Personal Services	\$1,209,476	\$1,279,242	\$1,211,584
Other Services & Charges	889,689	1,080,890	1,191,662
Supplies	11,275	24,532	24,532
Capital Outlay	0	0	0
Transfers	24,600,315	26,029,922	23,203,628
Department Total	\$26,710,755	\$28,414,586	\$25,631,406
General Services - Fleet Services			
Personal Services	\$2,932,155	\$3,283,248	\$3,322,309
Other Services & Charges	1,305,746	1,414,571	1,486,806
Supplies	6,164,061	6,891,572	6,873,990
Capital Outlay	0	0	0
Transfers	0	0	0
Department Total	\$10,401,962	\$11,589,391	\$11,683,105
Information Technology			
Personal Services	\$15,033,808	\$17,742,708	\$17,438,320
Other Services & Charges	7,128,032	10,214,774	8,789,998
Supplies	1,172,395	6,572,381	4,883,168
Capital Outlay	0	80,127	38,990
Transfers	13,968,875	13,849,282	13,264,971
Department Total	\$37,303,109	\$48,459,272	\$44,415,447

	Actual FY24	Adopted FY25	Proposed FY26
All Departments			
Personal Services	\$19,551,684	\$22,696,883	\$22,385,280
Other Services & Charges	9,849,165	13,344,914	12,095,035
Supplies	7,506,436	13,597,406	11,890,611
Capital Outlay	87,941	163,414	128,006
Transfers	38,569,190	39,879,204	36,468,599
Total Expenditures	\$75,564,416	\$89,681,821	\$82,967,531
Use of Fund Balance			
Beginning Fund Balance	\$13,381,020	\$16,128,767	\$16,146,877
Additions/(Reductions) to Fund Balance	2,747,747	18,110 *	(6,477,296) **
Ending Fund Balance	\$16,128,767	\$16,146,877 *	\$9,669,581 **

* Estimated.

** Assumes budgeted revenues and expenditures.

**Internal Service Fund
Historical and Projected Expenditures**



MEDICAL SERVICE PROGRAM FUND

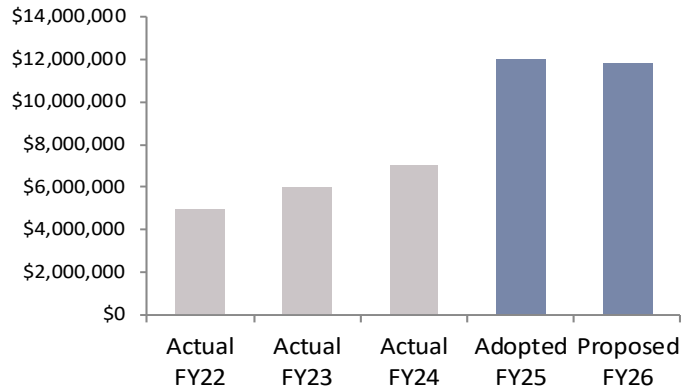
	Actual FY24	Adopted FY25	Proposed FY26
Revenues			
Medical Service Program Fee	\$6,918,390	\$7,282,481	\$7,227,007
Interest	250,074	228,712	218,235
Other	1,030	0	0
Fund Balance	0	4,551,642	4,356,167
Total Revenues	\$7,169,494	\$12,062,835	\$11,801,409
Expenditures - Fire			
Personal Services	\$827,778	\$3,638,570	\$3,443,095
Other Services & Charges	73,124	342,952	342,952
Supplies	481,108	570,120	570,120
Capital Outlay	0	0	0
Transfers	0	0	0
Total Expenditures	\$1,382,010	\$4,551,642	\$4,356,167
Expenditures - Non-Departmental			
Personal Services	\$0	\$0	\$0
Other Services & Charges	5,659,616	7,511,193	7,445,242
Supplies	0	0	0
Capital Outlay	0	0	0
Transfers	0	0	0
Total Expenditures	\$5,659,616	\$7,511,193	\$7,445,242
All Departments			
Personal Services	\$827,778	\$3,638,570	\$3,443,095
Other Services & Charges	5,732,740	7,854,145	7,788,194
Supplies	481,108	570,120	570,120
Capital Outlay	0	0	0
Transfers	0	0	0
Total Expenditures	\$7,041,626	\$12,062,835	\$11,801,409
Use of Fund Balance			
Beginning Fund Balance	\$12,450,893	\$12,578,761	\$17,094,990
Additions/(Reductions) to Fund Balance	127,868	4,516,229 *	(4,356,167) **
Ending Fund Balance	\$12,578,761	\$17,094,990 *	\$12,738,823 **

* Estimated.

** Assumes budgeted revenues and expenditures.

MEDICAL SERVICE PROGRAM FUND

**Medical Service Program Fund
Historical and Projected Expenditures**



The Medical Service Program Fund was created in the FY10 budget for a new ambulance fee as part of the Medical Service Program enacted by the City Council on December 8, 2008. The program took effect on October 1, 2009. The Fund receives the \$3.65 monthly fee paid by households enrolled in the program for coverage under the Emergency Medical Services Authority (EMSA) TotalCare program. The fund is used to pay for medical transport services, as well as, the administrative costs of the Utilities Department for

operating the billing and customer service aspects of the program.

METROPOLITAN AREA PROJECTS (MAPS) SALES TAX

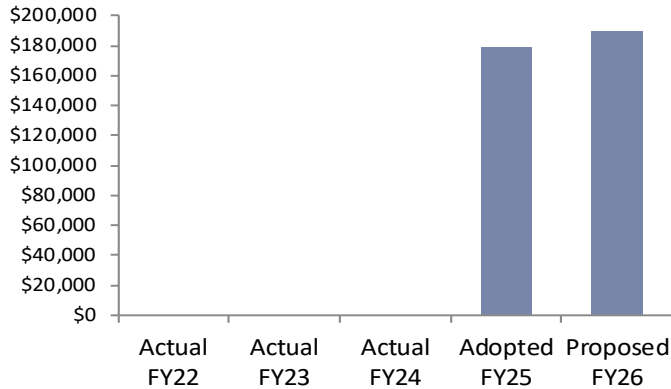
	Actual FY24	Adopted FY25	Proposed FY26
Revenues			
Sales Tax	\$0	\$0	\$0
Interest	8,849	8,757	7,862
Other	0	0	0
Fund Balance	0	170,324	182,436
Total Revenues	\$8,849	\$179,081	\$190,298
Expenditures - City Manager's Office			
Personal Services	\$0	\$0	\$0
Other Services & Charges	0	20,221	20,221
Supplies	0	0	0
Capital Outlay	0	158,860	170,077
Transfers	0	0	0
Total Expenditures	\$0	\$179,081	\$190,298
Use of Fund Balance			
Beginning Fund Balance	\$165,934	\$174,784	\$362,212
Additions/(Reductions) to Fund Balance	8,849	187,428 *	(182,436) **
Ending Fund Balance	\$174,784	\$362,212 *	\$179,776 **

* Estimated.

** Assumes budgeted revenues and expenditures.

METROPOLITAN AREA PROJECTS (MAPS) SALES TAX

**MAPS Sales Tax Fund
Historical and Projected Expenditures**



The Oklahoma City voters approved an ordinance amending the City sales tax code on December 14, 1993. This ordinance levied an additional limited term sales tax of one percent for the term of five years, beginning January 1, 1994 and ending January 1, 1999. The Oklahoma City voters extended this tax on December 8, 1998, adding six months to the life of the tax, which expired June 30, 1999.

The ordinance established a limited purpose tax fund to be expended only for specified projects, including improvements

to the North Canadian River; a metropolitan learning center; a baseball park; improvement of the Myriad Convention Center; improvement of the Civic Center Music Hall; improvement of the Oklahoma City Fairgrounds; an indoor sports/convention facility; all or part of a transportation system between Interstate 40 and Meridian Avenue and downtown Oklahoma City; site acquisition, site preparation, site improvements, infrastructure, parking facilities, personal property, engineering fees, architectural fees, and legal fees related to the main projects; payment of principal and interest on and the costs of issuance of notes or obligations in support of the main projects; payment of senior citizens tax refunds; and related administrative costs.

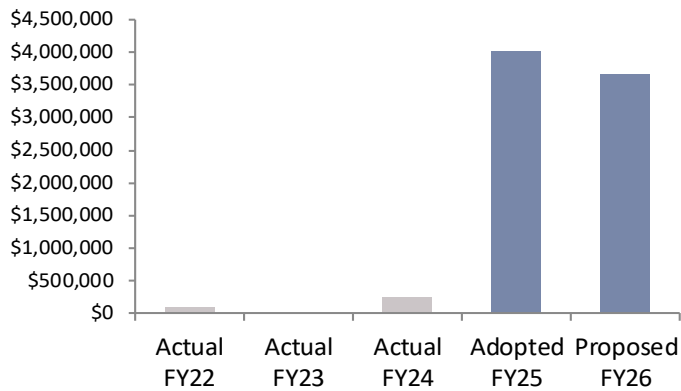
MAPS OPERATIONS FUND

	Actual FY24	Adopted FY25	Proposed FY26
Revenues			
Use Tax	\$0	\$0	\$0
Interest	76,656	0	71,862
Other	0	0	0
Transfers	0	0	0
Fund Balance	0	4,017,456	3,584,712
Total Revenues	\$76,656	\$4,017,456	\$3,656,574
Expenditures			
Parks and Recreation			
Personal Services	\$0	\$0	\$0
Other Services & Charges	177,822	304,602	28,401
Supplies	12,622	0	90,728
Capital Outlay	69,846	1,778,284	1,615,525
Transfers	0	0	0
Department Total	\$260,290	\$2,082,886	\$1,734,654
Non-Departmental			
Personal Services	\$0	\$0	\$0
Other Services & Charges	0	0	0
Supplies	0	9,045	9,045
Capital Outlay	0	1,925,525	1,912,875
Transfers	0	0	0
Department Total	\$0	\$1,934,570	\$1,921,920
All Departments			
Personal Services	\$0	\$0	\$0
Other Services & Charges	177,822	304,602	28,401
Supplies	12,622	9,045	99,773
Capital Outlay	69,846	3,703,809	3,528,400
Transfers	0	0	0
Total Expenditures	\$260,290	\$4,017,456	\$3,656,574
Use of Fund Balance			
Beginning Fund Balance	\$4,122,675	\$3,939,041	\$3,656,574
Additions/(Reductions) to Fund Balance	(183,634)	(282,467) *	(3,584,712) **
Ending Fund Balance	\$3,939,041	\$3,656,574 *	\$71,862 **

* Estimated.

** Assumes budgeted revenues and expenditures.

**MAPS Operations Fund
Historical and Projected Expenditures**



The MAPS Operations Fund was originally funded by the MAPS Use Tax, which was separate from the MAPS Sales Tax. The MAPS Use Tax was enacted by the City Council and was in effect for five-and-a-half years, while the MAPS Sales Tax was in effect. The tax provided for a levy of one percent on the sale of tangible personal property not subject to sales tax from January 1, 1994 through June 30, 1999.

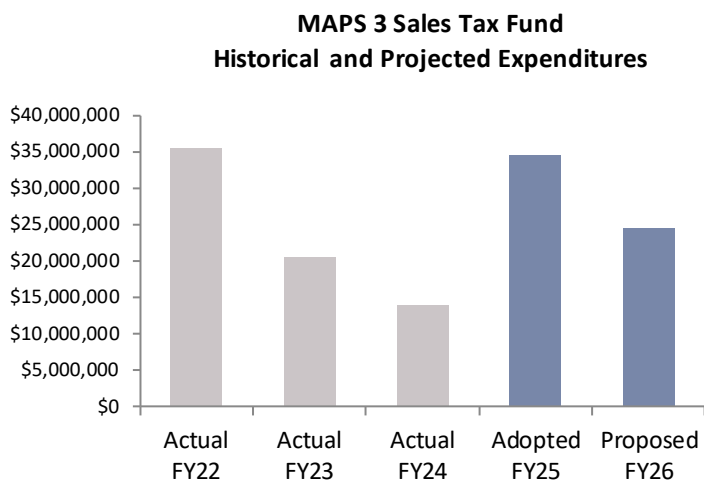
Funds collected from the additional levy were accounted for separately and are to be used for operating, maintaining, and replacing capital as needed on any or all of the nine major MAPS projects. The MAPS Operations Fund budget reflects only the funding for adopted expenditures.

MAPS 3 SALES TAX FUND

	Actual FY24	Adopted FY25	Proposed FY26
Revenues			
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 Revenues	\$714,513	\$34,556,171	\$24,454,657
Expenditures - City Manager's Office			
Personal Services	\$0	\$0	\$0
Other Services & Charges	3,022	23,720	34,293
Supplies	1,764	850	72,350
Capital Outlay	13,850,947	34,398,433	24,214,846
Transfers	0	133,168	133,168
Total Expenditures	\$13,855,734	\$34,556,171	\$24,454,657
Use of Fund Balance			
Beginning Fund Balance	\$40,552,471	\$27,411,250	\$24,454,657
Additions/(Reductions) to Fund Balance	(13,141,220)	(2,956,593) *	(23,804,723) **
Ending Fund Balance	\$27,411,250	\$24,454,657 *	\$649,934 **

* Estimated.

** Assumes budgeted revenues and expenditures.



The Oklahoma City voters approved a one-cent sales tax for MAPS 3 on December 8, 2009. The tax began April 1, 2010 and lasted for seven years and nine months. The initiative contained a diverse list of eight projects including: the new 70-acre Scissortail Park linking the core of downtown with the Oklahoma River; the new Oklahoma City Streetcar system; a new downtown convention center and Omni Hotel; sidewalks for major streets and near facilities used by the public; 57 miles of new public bicycling and walking trails throughout the City; improvements to

the Oklahoma River, including the RIVERSPORT OKC whitewater rafting and kayaking facility and other upgrades which have earned the river a designation as a U.S. Olympics Training Site; state-of-the-art Health and Wellness Centers designed for senior citizens; and improvements to the Oklahoma State Fairgrounds.

MAPS 3 USE TAX FUND

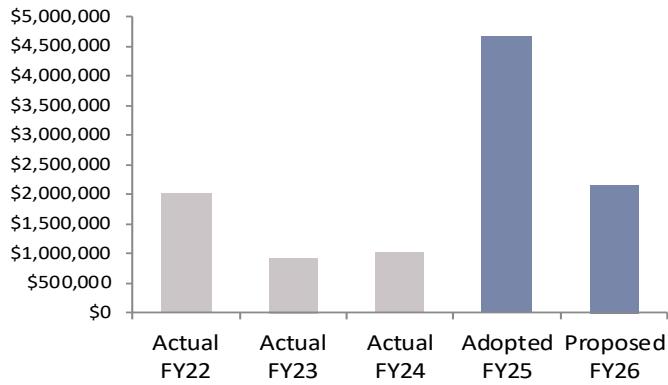
	Actual FY24	Adopted FY25	Proposed FY26
Revenues			
Use Tax	(\$14,747)	\$0	\$0
Interest	80,796	108,505	68,897
Other	95,965	0	2,409
Service Charges	0	0	0
Transfers	0	0	0
Fund Balance	0	4,572,524	2,094,450
Total Revenues	\$162,014	\$4,681,029	\$2,165,756
Expenditures			
City Manager's Office			
Personal Services	\$1,392	\$15,150	\$0
Other Services & Charges	0	1,229,733	208,750
Supplies	31	0	0
Capital Outlay	0	0	0
Transfers	0	0	0
Department Total	\$1,422	\$1,244,883	\$208,750
Fire Department			
Personal Services	\$0	\$0	\$0
Other Services & Charges	0	0	0
Supplies	0	0	76,200
Capital Outlay	141,880	1,874,687	764,017
Transfers	0	0	0
Department Total	\$141,880	\$1,874,687	\$840,217
Information Technology			
Personal Services	\$0	\$0	\$0
Other Services & Charges	0	0	0
Supplies	0	0	25,000
Capital Outlay	0	0	0
Transfers	0	0	0
Department Total	\$0	\$0	\$25,000
Municipal Courts			
Personal Services	\$0	\$0	\$0
Other Services & Charges	0	8,326	0
Supplies	0	0	0
Capital Outlay	0	199,643	0
Transfers	0	0	0
Department Total	\$0	\$207,969	\$0

	Actual FY24	Adopted FY25	Proposed FY26
Non-Departmental			
Personal Services	\$0	\$0	\$0
Other Services & Charges	0	0	0
Supplies	0	0	0
Capital Outlay	0	1,091,720	0
Transfers	0	0	0
Department Total	\$0	\$1,091,720	\$0
Police Department			
Personal Services	\$0	\$0	\$0
Other Services & Charges	3,952	5,909	7,909
Supplies	746,857	174,476	95,106
Capital Outlay	131,562	81,385	988,774
Transfers	0	0	0
Department Total	\$882,371	\$261,770	\$1,091,789
All Departments			
Personal Services	\$1,392	\$15,150	\$0
Other Services & Charges	3,952	1,243,968	216,659
Supplies	746,887	174,476	196,306
Capital Outlay	273,442	3,247,435	1,752,791
Transfers	0	0	0
Total Expenditures	\$1,025,673	\$4,681,029	\$2,165,756
Use of Fund Balance			
Beginning Fund Balance	\$4,627,173	\$3,763,515	\$2,183,268
Additions/(Reductions) to Fund Balance	(863,659)	(1,580,247) *	(2,094,450) **
Ending Fund Balance	\$3,763,515	\$2,183,268 *	\$88,818 **

* Estimated.

** Assumes budgeted revenues and expenditures.

**MAPS 3 Use Tax Fund
Historical and Projected Expenditures**



Following the approval of the one-cent MAPS 3 Sales Tax by City voters on December 8, 2009, the City Council approved an ordinance based on state statute that amended the City's use tax rate to be equal to the sales tax rate. The MAPS 3 Use Tax will be in effect for the same seven years and nine months as the MAPS 3 Sales Tax. The Use Tax will pay for the cost of the management and oversight of the MAPS 3 construction projects. In addition, the Use Tax was used to support enhanced public safety by providing funding for Police and Fire uniform positions that would

otherwise have been cut from the General Fund in the FY11 budget. In FY13, a non-operating component was included in the MAPS 3 Use Tax Fund providing a reserve for future capital funding.

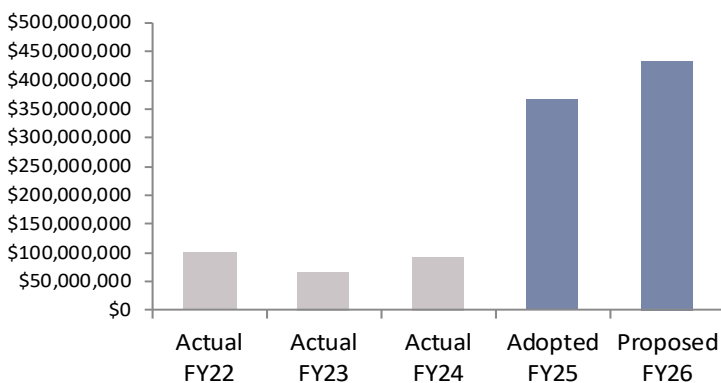
MAPS 4 PROGRAM FUND

	Actual FY24	Adopted FY25	Proposed FY26
Revenues			
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 Revenues	\$117,166,571	\$367,601,374	\$434,076,605
Expenditures - City Manager's Office			
Personal Services	\$0	\$0	\$0
Other Services & Charges	1,077	0	12,000
Supplies	0	0	30,000
Capital Outlay	87,322,331	367,601,374	434,034,605
Transfers	4,380,403	0	0
Total Expenditures	\$91,703,811	\$367,601,374	\$434,076,605
Use of Fund Balance			
Beginning Fund Balance	\$230,038,899	\$255,501,659	\$293,902,605
Additions/(Reductions) to Fund Balance	25,462,761	38,400,946 *	(286,116,880) **
Ending Fund Balance	\$255,501,659	\$293,902,605 *	\$7,785,725 **

* Estimated.

** Assumes budgeted revenues and expenditures.

**MAPS 4 Program Fund
Historical and Projected Expenditures**



On December 10, 2019, the Oklahoma City voters approved a one-cent sales tax for MAPS 4 Program. The temporary general fund tax will begin on April 1, 2020 and will last for eight years, generating an estimated \$978 million. The City will begin collecting revenue from the sales tax in May 2020. The initiative contains a broad array of sixteen projects addressing a variety of human and community needs including: enhancements to City parks; four new youth centers; a new senior wellness center and assistance to low-income seniors; three new

mental health and addiction support centers; a family justice center; transit improvements, sidewalks, bike lanes, trails and streetlights; support for residents experiencing homelessness; maintenance and enhancements to the Paycom Center and related facilities; an animal shelter; a new Fairgrounds Coliseum; a diversion hub for low-level criminal offenders; investments in the northeast Oklahoma City Innovation District; the renovation of the Freedom Center and a new Clara Luper Civil Rights Center; citywide beautification projects; and a new multipurpose stadium.

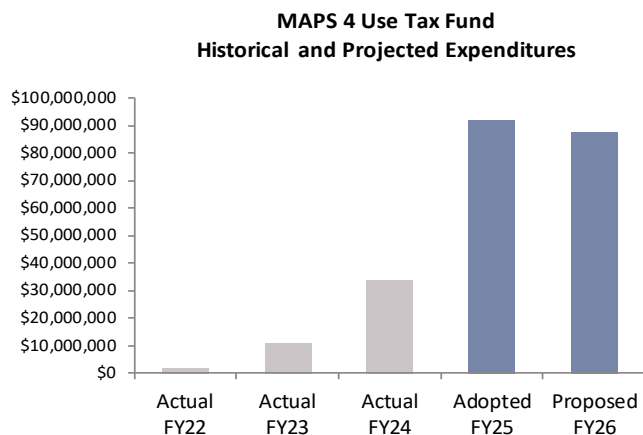
MAPS 4 USE TAX FUND

	Actual FY24	Adopted FY25	Proposed FY26
Revenues			
Use Tax	\$31,397,794	\$34,500,371	\$34,000,986
Interest	1,511,325	4,824,262	2,268,423
Other	28,402	60,847	0
Service Charges	409,311	0	0
Transfers	(0)	0	0
Fund Balance	0	52,441,266	51,561,509
Total Revenues	\$33,346,832	\$91,826,746	\$87,830,918
Expenditures			
City Manager's Office			
Personal Services	\$2,718,799	\$3,073,524	\$3,065,281
Other Services & Charges	1,460,867	8,434,703	5,132,497
Supplies	23,226	114,500	114,500
Capital Outlay	0	250,000	250,000
Transfers	0	0	0
Department Total	\$4,202,892	\$11,872,727	\$8,562,278
Fire Department			
Personal Services	\$0	\$0	\$0
Other Services & Charges	128,053	21,609	79,646
Supplies	1,253,038	316,391	524,771
Capital Outlay	5,160,230	33,431,071	37,575,600
Transfers	0	0	0
Department Total	\$6,541,320	\$33,769,071	\$38,180,017
Information Technology			
Personal Services	\$0	\$0	\$0
Other Services & Charges	779,431	315,224	0
Supplies	3,436,003	4,670,760	6,473,928
Capital Outlay	0	0	0
Transfers	0	0	0
Department Total	\$4,215,434	\$4,985,984	\$6,473,928
Non-Departmental			
Personal Services	\$0	\$0	\$0
Other Services & Charges	0	0	0
Supplies	0	0	0
Capital Outlay	0	9,422,419	4,150,000
Transfers	0	0	0
Department Total	\$0	\$9,422,419	\$4,150,000

	Actual FY24	Adopted FY25	Proposed FY26
Police Department			
Personal Services	\$0	\$0	\$0
Other Services & Charges	166,040	333,120	205,937
Supplies	14,704,236	22,842,892	20,270,978
Capital Outlay	4,190,093	8,600,533	8,387,780
Transfers	0	0	0
Department Total	\$19,060,369	\$31,776,545	\$28,864,695
Public Transportation			
Personal Services	\$0	\$0	\$0
Other Services & Charges	0	0	0
Supplies	0	0	1,600,000
Capital Outlay	0	0	0
Transfers	0	0	0
Department Total	\$0	\$0	\$1,600,000
All Departments			
Personal Services	\$2,718,799	\$3,073,524	\$3,065,281
Other Services & Charges	2,534,391	9,104,656	5,418,080
Supplies	19,416,503	27,944,543	28,984,177
Capital Outlay	9,350,323	51,704,023	50,363,380
Transfers	0	0	0
Total Expenditures	\$34,020,015	\$91,826,746	\$87,830,918
Use of Fund Balance			
Beginning Fund Balance	\$75,815,211	\$75,142,028	\$62,660,427
Additions/(Reductions) to Fund Balance	(673,183)	(12,481,601) *	(51,561,509) **
Ending Fund Balance	\$75,142,028	\$62,660,427 *	\$11,098,918 **

* Estimated.

** Assumes budgeted revenues and expenditures.



Following the approval of the one-cent sales tax for the MAPS 4 Program by the Oklahoma City voters on December 10, 2020, the City Council approved an ordinance based on state statute that amended the City's use tax rate to be equal to the sales tax rate. The MAPS 4 Use Tax will be in effect for the same eight year period as the corresponding sales tax. The MAPS 4 Use Tax will pay for the cost of the management and oversight of the MAPS 4 projects. In addition, the Use Tax will include a non-operating component to support public safety capital and other City capital improvements.

OKLAHOMA CITY IMPROVEMENT AND SPECIAL SERVICES ASSESSMENT DISTRICTS FUND

	Actual FY24	Adopted FY25	Proposed FY26
Revenues			
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 Revenues	\$4,358,643	\$6,978,438	\$9,164,766
Expenditures - Non-Departmental			
Personal Services	\$0	\$0	\$0
Other Services & Charges	3,966,938	6,978,438	9,164,766
Supplies	0	0	0
Capital Outlay	0	0	0
Transfers	0	0	0
Total Expenditures	\$3,966,938	\$6,978,438	\$9,164,766
Use of Fund Balance			
Beginning Fund Balance	(\$391,705)	\$0	\$4,408,453
Additions/(Reductions) to Fund Balance	391,705	4,408,453 *	0 **
Ending Fund Balance	\$0	\$4,408,453 *	\$4,408,453 **

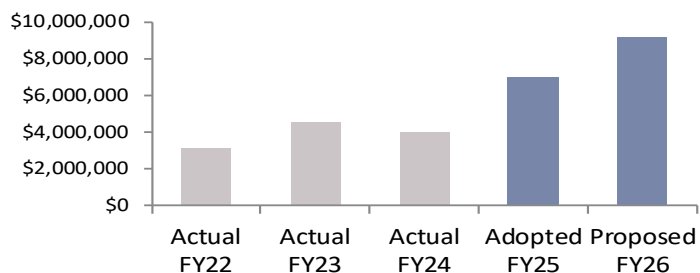
* Estimated.

** Assumes budgeted revenues and expenditures.

The Oklahoma City Improvement and Special Services Assessment Districts Fund was created in 2001 for the Downtown Oklahoma City Business Improvement District (BID) and the Stockyards BID. Since then, BIDs for Western Avenue, Capitol Hill, the Adventure District, and Uptown 23rd Street have been formed. The Western Avenue, and Capitol Hill BIDs have been renewed for a second ten-year term, while the Downtown and Stockyards BIDs have been renewed for a third term.

Benefit assessment districts improve and convey special benefits to properties located within the boundaries of the districts. The districts also finance new improvements and services, including street beautification, maintenance, marketing and image enhancement programs above and beyond those currently provided by the City. Assessments are calculated annually and collected by the City of Oklahoma City in this fund. The districts provide claims to the City to cover services or debt service as detailed in the respective contracts. The assessment rates and contract for the upcoming fiscal year are not yet finalized. When the assessments and contracts are finalized an amendment to the budget may be presented to Council for consideration.

**OKC Improvement and Special Services
Assessment Districts Fund
Historical and Projected Expenditures**



OKLAHOMA CITY METROPOLITAN AREA PUBLIC SCHOOLS SALES TAX FUND

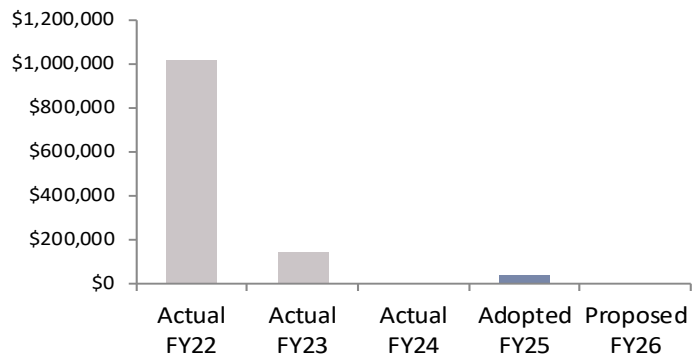
	Actual FY24	Adopted FY25	Proposed FY26
Revenues			
City/Schools Sales Tax	\$0	\$0	\$0
Interest	1,519	0	0
Other	0	0	0
Service Charges	0	0	0
Transfers	0	0	0
Fund Balance	0	35,344	0
Total Revenues	\$1,519	\$35,344	\$0
Expenditures - City Manager's Office			
Personal Services	\$0	\$0	\$0
Other Services & Charges	0	878	0
Supplies	0	0	0
Capital Outlay	0	34,466	0
Transfers	0	0	0
Total Expenditures	\$0	\$35,344	\$0
Use of Fund Balance			
Beginning Fund Balance	\$81,697	\$83,216	\$0
Additions/(Reductions) to Fund Balance	1,519	(83,216) *	0 **
Ending Fund Balance	\$83,216	\$0 *	\$0 **

* Estimated.

** Assumes budgeted revenues and expenditures.

On November 13, 2001, Oklahoma City voters approved a limited term, limited purpose sales tax to be earmarked for certain public school capital projects. The rate of the tax was one-half percent from January 1, 2002 until April 1, 2003 when the rate changed to one percent. The tax expired on January 1, 2009. The OCMAPS trust was dissolved in FY18 and the remaining funds will be used to complete existing projects.

**OKC Metropolitan Area Public Schools Sales
Tax Fund
Historical and Projected Expenditures**



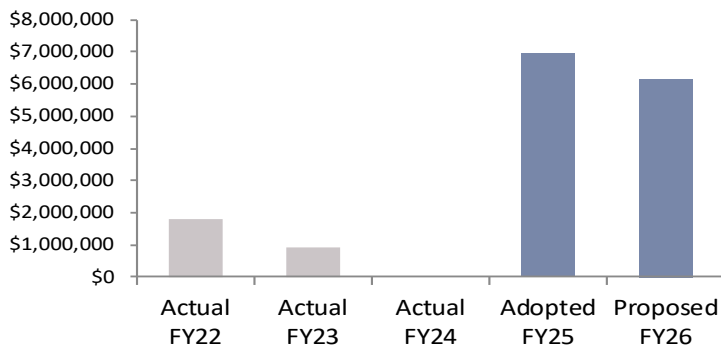
OKLAHOMA CITY TAX INCREMENT FINANCING (TIF) FUND

	Actual FY24	Adopted FY25	Proposed FY26
Revenues			
Tax Increment Financing Match	\$0	\$6,920,000	\$6,140,000
Interest	595	16,368	0
Fund Balance	0	0	0
Total Revenues	\$595	\$6,936,368	\$6,140,000
Expenditures - City Manager's Office			
Personal Services	\$0	\$0	\$0
Other Services & Charges	0	6,936,368	6,140,000
Supplies	0	0	0
Capital Outlay	0	0	0
Transfers	0	0	0
Reserve for Future Capital Costs	0	0	0
Total Expenditures	\$0	\$6,936,368	\$6,140,000
Use of Fund Balance			
Beginning Fund Balance	(\$595)	\$0	\$0
Additions/(Reductions) to Fund Balance	595	0 *	0 **
Ending Fund Balance	\$0	\$0 *	\$0 **

* Estimated.

** Assumes budgeted revenues and expenditures.

**Oklahoma City Tax Increment Financing (TIF)
Fund
Historical and Projected Expenditures**



As part of the creation of some TIF districts, the State of Oklahoma committed to match sales and use tax derived from improvement efforts in the respective areas. This dedicated fund is restricted for economic development purposes associated with these TIF districts and is currently used to fund tax anticipation debt repayment in the Oklahoma City Economic Development Trust.

POLICE AND FIRE CAPITAL EQUIPMENT SALES TAX FUND

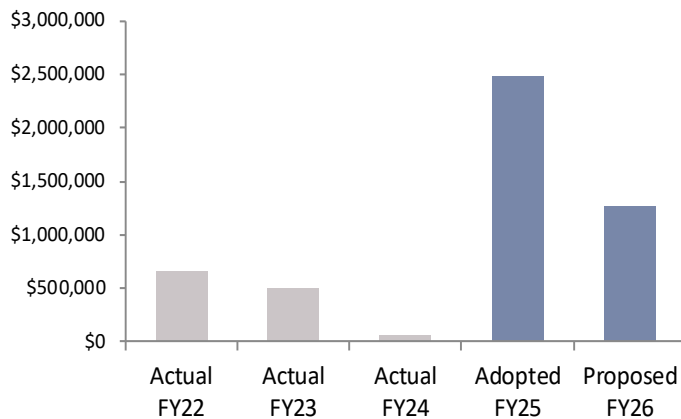
	Actual FY24	Adopted FY25	Proposed FY26
Revenues			
Police and Fire Equipment Sales Tax	\$0	\$0	\$0
Interest	26,368	37,505	38,930
Other	10,933	0	0
Fund Balance	0	2,441,421	1,228,299
Total Revenues	\$37,301	\$2,478,926	\$1,267,229
Expenditures			
City Manager's Office			
Personal Services	\$0	\$0	\$0
Other Services & Charges	0	565,477	0
Supplies	0	98,067	0
Capital Outlay	0	330,988	0
Transfers	0	0	0
Department Total	\$0	\$994,532	\$0
Fire			
Personal Services	\$0	\$0	\$0
Other Services & Charges	0	1,936	0
Supplies	0	0	0
Capital Outlay	0	7,010	1,000,000
Transfers	0	0	0
Department Total	\$0	\$8,946	\$1,000,000
Information Technology			
Personal Services	\$0	\$0	\$0
Other Services & Charges	43,350	82,545	26,575
Supplies	8,697	91,787	240,654
Capital Outlay	0	0	0
Transfers	0	0	0
Department Total	\$52,047	\$174,332	\$267,229
Non-Department			
Personal Services	\$0	\$0	\$0
Other Services & Charges	0	0	0
Supplies	0	0	0
Capital Outlay	0	1,130,268	0
Transfers	0	0	0
Department Total	\$0	\$1,130,268	\$0

	Actual FY24	Adopted FY25	Proposed FY26
Police			
Personal Services	\$0	\$0	\$0
Other Services & Charges	0	0	0
Supplies	0	0	0
Capital Outlay	0	170,848	0
Transfers	0	0	0
Department Total	\$0	\$170,848	\$0
All Departments			
Personal Services	\$0	\$0	\$0
Other Services & Charges	43,350	649,958	26,575
Supplies	8,697	189,854	240,654
Capital Outlay	0	1,639,114	1,000,000
Transfers	0	0	0
Total Expenditures	\$52,047	\$2,478,926	\$1,267,229
Use of Fund Balance			
Beginning Fund Balance	\$1,430,576	\$1,415,830	\$2,425,528
Additions/(Reductions) to Fund Balance	(14,746)	1,009,698 *	(1,228,299) **
Ending Fund Balance	\$1,415,830	\$2,425,528 *	\$1,197,229 **

* Estimated.

** Assumes budgeted revenues and expenditures.

**Police and Fire Capital Equipment Sales Tax Fund
Historical and Projected Expenditures**



The Police and Fire Capital Equipment Sales Tax Fund was established in FY01. Funding was provided through a 32-month one-half cent sales tax approved by City voters on March 14, 2000 for police and fire capital equipment projects beginning July 1, 2000 and ending March 1, 2003. Among the capital improvements funded are police and fire vehicles, information systems, mobile data systems, a Citywide radio communication system, a City public safety computer-aided dispatch systems, a communications network to support mobile data systems, improvements in the public emergency warning system and police helicopters.

POLICE SALES TAX FUND (POLICE SERVICES, FACILITIES OR EQUIPMENT TAX FUND)

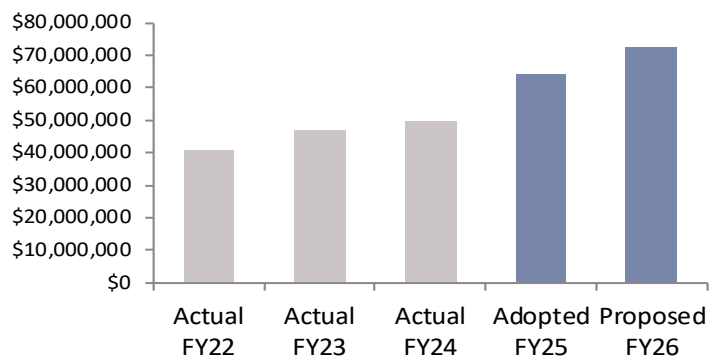
	Actual FY24	Adopted FY25	Proposed FY26
Revenues			
Special Sales Tax	\$54,417,933	\$55,771,138	\$55,053,264
Interest	747,844	1,198,581	810,264
Other	341,909	0	0
Service Charges	91,589	151,107	16,301
Transfers	0	0	0
Fund Balance	0	6,953,865	16,832,772
Total Revenues	\$55,599,275	\$64,074,691	\$72,712,601
Expenditures - Police			
Personal Services	\$40,688,139	\$45,568,383	\$47,182,016
Other Services & Charges	4,579,052	7,761,905	5,974,444
Supplies	3,491,701	3,799,239	6,016,883
Capital Outlay	851,340	6,945,164	13,539,258
Transfers	0	0	0
Total Expenditures	\$49,610,232	\$64,074,691	\$72,712,601
Use of Fund Balance			
Beginning Fund Balance	\$35,882,758	\$41,871,801	\$42,799,430
Additions/(Reductions) to Fund Balance	5,989,043	927,629 *	(16,832,772) **
Ending Fund Balance	\$41,871,801	\$42,799,430 *	\$25,966,658 **

* Estimated.

** Assumes budgeted revenues and expenditures.

The Police Services, Facilities or Equipment Tax Fund was established in FY90. Funding is provided through a dedicated three-quarter-cent sales tax approved by City voters to fund new or improved public safety services. The Fund receives one-half of revenues collected through the special sales tax. Each year the City Council adopts a resolution specifying the specific projects and funding levels in the Police Services, Facilities or Equipment Tax Fund.

**Police Services, Facilities or Equipment Tax Fund
Historical and Projected Expenditures**



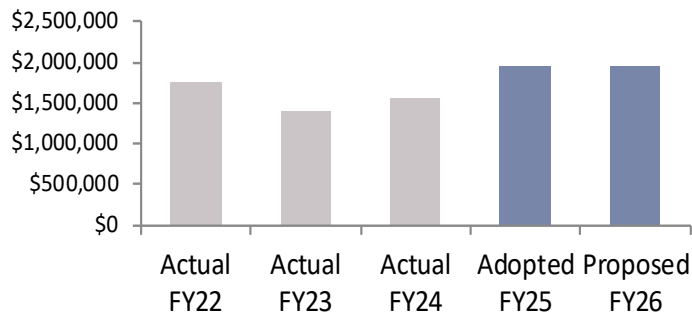
SPECIAL ASSESSMENT DISTRICTS FUND

	Actual FY24	Adopted FY25	Proposed FY26
Revenues			
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 Revenues	\$1,408,140	\$1,947,000	\$1,947,000
Expenditures - Non-Departmental			
Personal Services	\$0	\$0	\$0
Other Services & Charges	1,546,448	1,947,000	1,947,000
Supplies	0	0	0
Capital Outlay	0	0	0
Transfers	0	0	0
Total Expenditures	\$1,546,448	\$1,947,000	\$1,947,000
Use of Fund Balance			
Beginning Fund Balance	\$138,308	\$0	\$0
Additions/(Reductions) to Fund Balance	(138,308)	0 *	0 **
Ending Fund Balance	\$0	\$0 *	\$0 **

* Estimated.

** Assumes budgeted revenues and expenditures.

Special Assessment Districts Fund Historical and Projected Expenditures



The Special Assessment Districts Fund was created in FY21 as a result of new rules from the Governmental Accounting Standards Board (GASB) requiring municipalities to reflect these districts in the budget. Special Assessment Districts allow a majority of property owners in a neighborhood to petition the City to create an assessment district for the purpose of improving the roads in that neighborhood. Under this program the City sells bonds and has the work completed and creates an assessment roll for all of the property owners in the neighborhood to repay the bond over time.

SPECIAL PURPOSE FUND

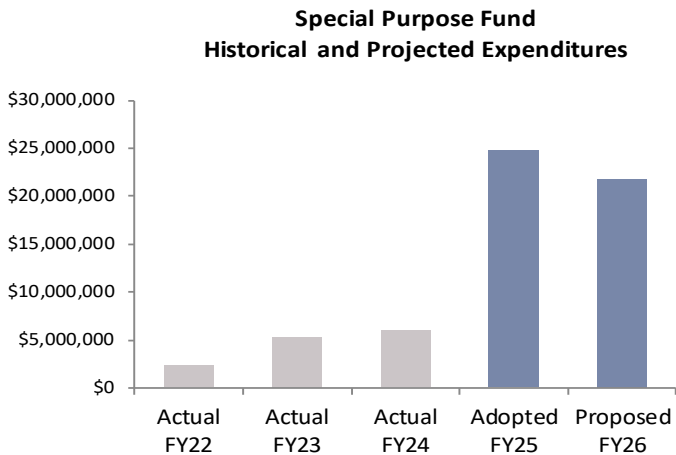
	Actual FY24	Adopted FY25	Proposed FY26
Revenues			
Donations	\$9,043,633	\$849,669	\$426,820
Fees	61,004	40,000	8,842
Interest	515,468	492,446	1,291,605
Other	766,145	2,810,000	1,121,000
Service Charges	143,310	164,176	53,199
Transfers	101,344	2,000,000	115,000
Fund Balance	0	18,448,051	18,754,319
Total Revenues	\$10,630,903	\$24,804,342	\$21,770,785
Expenditures			
City Clerk's Office			
Personal Services	\$0	\$0	\$0
Other Services & Charges	0	794	798
Supplies	0	0	0
Capital Outlay	0	0	0
Transfers	0	0	0
Department Total	\$0	\$794	\$798
City Manager's Office			
Personal Services	\$0	\$0	\$0
Other Services & Charges	0	7	37,167
Supplies	0	0	0
Capital Outlay	0	0	0
Transfers	0	32,599	0
Department Total	\$0	\$32,606	\$37,167
Development Services			
Personal Services	\$0	\$0	\$0
Other Services & Charges	337,455	1,185,156	1,230,463
Supplies	108,588	120,019	60,415
Capital Outlay	0	0	0
Transfers	0	0	0
Department Total	\$446,043	\$1,305,175	\$1,290,878
Fire			
Personal Services	\$0	\$532,554	\$606,267
Other Services & Charges	0	12,263	39,455
Supplies	0	127,252	207,455
Capital Outlay	56,860	79,686	79,686
Transfers	0	0	0
Department Total	\$56,860	\$751,755	\$932,863

	Actual FY24	Adopted FY25	Proposed FY26
Non-Departmental			
Personal Services	\$0	\$0	\$0
Other Services & Charges	0	7,639,434	6,268,511
Supplies	0	0	0
Capital Outlay	0	0	0
Transfers	0	0	0
Department Total	\$0	\$7,639,434	\$6,268,511
Parks and Recreation			
Personal Services	\$0	\$0	\$0
Other Services & Charges	519,249	2,408,936	2,826,198
Supplies	306,747	1,765,523	814,193
Capital Outlay	0	3,894,360	3,683,338
Transfers	0	0	0
Department Total	\$825,996	\$8,068,819	\$7,323,729
Planning			
Personal Services	\$0	\$0	\$125,908
Other Services & Charges	118,333	384,366	592,561
Supplies	0	3,660	3,683
Capital Outlay	5,000	266,337	130,818
Transfers	0	0	0
Department Total	\$123,333	\$654,363	\$852,970
Police			
Personal Services	\$0	\$0	\$0
Other Services & Charges	5,000	1,650	1,650
Supplies	1,824	43,698	37,049
Capital Outlay	0	0	0
Transfers	0	0	0
Department Total	\$6,824	\$45,348	\$38,699
Public Works			
Personal Services	\$0	\$0	\$0
Other Services & Charges	3,920,072	4,007,759	3,257,040
Supplies	23,299	0	205
Capital Outlay	629,114	2,298,071	1,767,925
Transfers	0	218	0
Department Total	\$4,572,485	\$6,306,048	\$5,025,170

	Actual FY24	Adopted FY25	Proposed FY26
All Departments			
Personal Services	\$0	\$532,554	\$732,175
Other Services & Charges	4,900,110	15,640,365	14,253,843
Supplies	440,457	2,060,152	1,123,000
Capital Outlay	690,974	6,538,454	5,661,767
Transfers	0	32,817	0
Total Expenditures	\$6,031,541	\$24,804,342	\$21,770,785
Use of Fund Balance			
Beginning Fund Balance	\$22,826,343	\$27,425,705	\$18,754,319
Additions/(Reductions) to Fund Balance	4,599,362	(8,671,386) *	(18,754,319) **
Ending Fund Balance	\$27,425,705	\$18,754,319 *	\$0 **

* Estimated.

** Assumes budgeted revenues and expenditures.



The Special Purpose Fund is used primarily for donations to the City of Oklahoma City or for other designated uses. The expenditures are made from specific accounts designated for each special purpose. Typical expenditures of the fund are projects relating to improvements by neighborhood associations, recreation improvements, renovations in parks, improvements at the animal shelter, opioid remediation and projects relating to fire safety.

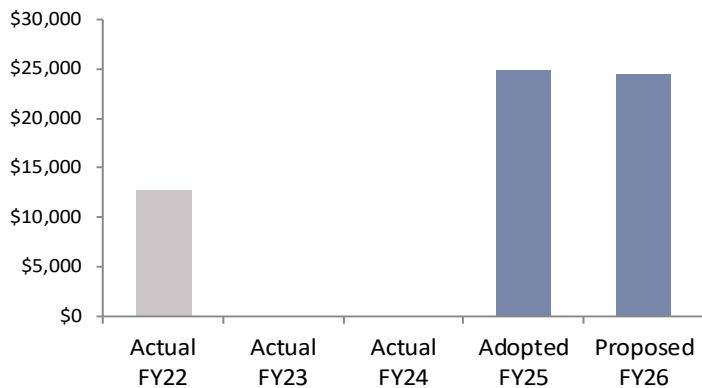
SPORTS FACILITIES SALES TAX FUND (OKLAHOMA CITY SPORTS FACILITIES IMPROVEMENT SALES TAX FUND)

	Actual FY24	Adopted FY25	Proposed FY26
Revenues			
Sports Facilities Sales Tax	\$0	\$0	\$0
Interest	447	626	393
Other	0	0	0
Fund Balance	0	24,352	24,083
Total Revenues	\$447	\$24,978	\$24,476
Expenditures - City Manager's Office			
Personal Services	\$0	\$0	\$0
Other Services & Charges	0	24,978	0
Supplies	0	0	0
Capital Outlay	0	0	24,476
Transfers	0	0	0
Total Expenditures	\$0	\$24,978	\$24,476
Use of Fund Balance			
Beginning Fund Balance	\$24,030	\$24,476	\$24,890
Additions/(Reductions) to Fund Balance	447	414 *	(24,083) **
Ending Fund Balance	\$24,476	\$24,890 *	\$807 **

* Estimated.

** Assumes budgeted revenues and expenditures.

**Sports Facilities Sales Tax Fund
Historical and Projected Expenditures**



The Oklahoma City Sports Facilities Improvement Sales Tax Fund, established in FY08 pursuant to voter approval on March 4, 2008, is a limited term, limited purpose sales tax earmarked for certain capital improvements relating to the City's sports arena and the construction of the professional basketball team practice facility. Funding was provided through a one percent temporary sales tax that began on January 1, 2009 and expired on March 31, 2010.

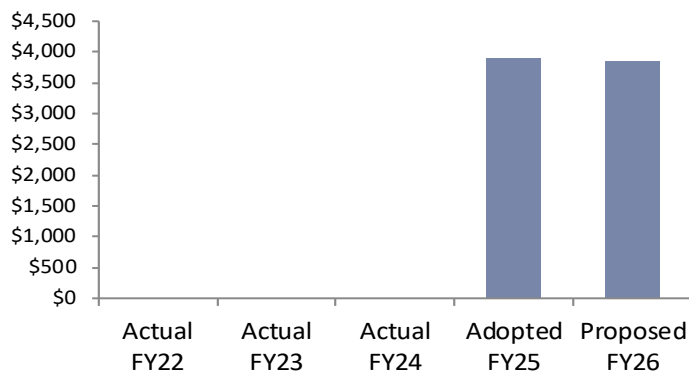
SPORTS FACILITIES USE TAX FUND (OKLAHOMA CITY SPORTS FACILITIES IMPROVEMENT USE TAX FUND)

	Actual FY24	Adopted FY25	Proposed FY26
Revenues			
Sports Facilities Use Tax	\$0	\$0	\$0
Interest	70	88	53
Other	0	0	0
Fund Balance	0	3,819	3,786
Total Revenues	\$70	\$3,907	\$3,839
Expenditures - City Manager's Office			
Personal Services	\$0	\$0	\$0
Other Services & Charges	0	3,907	0
Supplies	0	0	0
Capital Outlay	0	0	3,839
Transfers	0	0	0
Department Total	\$0	\$3,907	\$3,839
Use of Fund Balance			
Beginning Fund Balance	\$3,769	\$3,839	\$3,898
Additions/(Reductions) to Fund Balance	70	59 *	(3,786) **
Ending Fund Balance	\$3,839	\$3,898 *	\$112 **

* Estimated.

** Assumes budgeted revenues and expenditures.

**Sports Facilities Use Tax Fund
Historical and Projected Expenditures**



The Oklahoma City Sports Facilities Use Tax is the companion use tax to the one-cent Oklahoma City Sports Facilities Sales Tax. The tax provides a levy of one percent on the sale of tangible personal property not subject to sales tax from January 1, 2009 through March 21, 2010. The City Council has expressed its intent to use this fund for expenses related to the Oklahoma City Sports Facilities Sales Tax Fund and the funding of other City capital projects as specified by a resolution of the City Council.

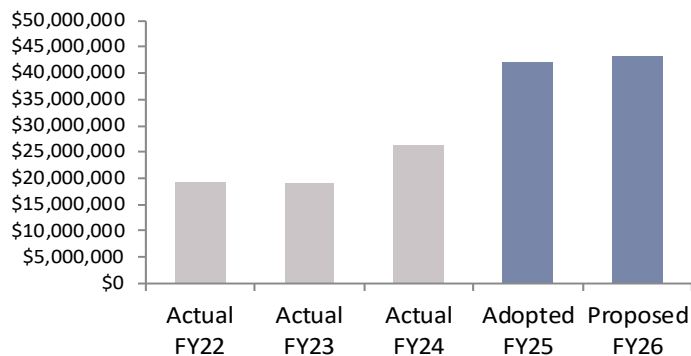
STORMWATER DRAINAGE UTILITY FUND

	Actual FY24	Adopted FY25	Proposed FY26
Revenues			
Fees	\$19,811,775	\$19,979,264	\$20,389,653
Interest	447,485	695,326	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	0	0	0
Fund Balance	0	20,844,484	21,634,392
Total Revenues	\$20,883,783	\$42,219,123	\$43,142,147
Expenditures - Public Works			
Personal Services	\$12,257,158	\$14,255,962	\$14,859,833
Other Services & Charges	11,843,274	19,715,692	25,553,664
Supplies	910,708	1,464,969	1,464,969
Capital Outlay	1,153,933	6,782,500	1,196,820
Transfers	153,080	0	66,861
Total Expenditures	\$26,318,153	\$42,219,123	\$43,142,147
Use of Fund Balance			
Beginning Fund Balance	\$25,474,813	\$20,040,444	\$39,193,999
Additions/(Reductions) to Fund Balance	(5,434,369)	19,153,555 *	(21,634,392) **
Ending Fund Balance	\$20,040,444	\$39,193,999 *	\$17,559,607 **

* Estimated.

** Assumes budgeted revenues and expenditures.

**Stormwater Drainage Utility Fund
Historical and Projected Expenditures**



The Stormwater Drainage Utility Fund was established by Council on June 13, 1995 to address federal mandates governing National Pollution Discharge Elimination System (NPDES) programs and is responsible for planning and implementing strategies for improving the quality of storm and other runoff waters. The Stormwater Drainage Utility fund is an enterprise fund with operating revenues generated from a drainage fee. Fees are billed monthly along with water, wastewater, and solid waste fees.

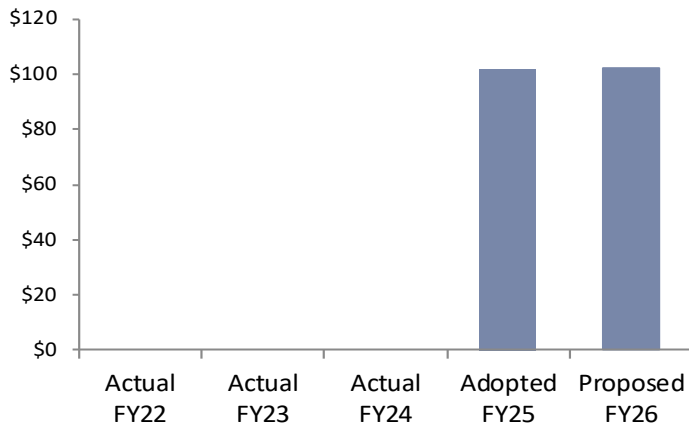
STREET AND ALLEY FUND

	Actual FY24	Adopted FY25	Proposed FY26
Revenues			
Interest	\$2	\$0	\$0
Other	0	0	0
Fund Balance	0	102	102
Total Revenues	\$2	\$102	\$102
Expenditures - Public Works			
Personal Services	\$0	\$0	\$0
Other Services & Charges	0	0	102
Supplies	0	102	0
Capital Outlay	0	0	0
Transfers	0	0	0
Total Expenditures	\$0	\$102	\$102
Use of Fund Balance			
Beginning Fund Balance	\$101	\$102	\$102
Additions/(Reductions) to Fund Balance	2	(0) *	(102) **
Ending Fund Balance	\$102	\$102 *	\$0 **

* Estimated.

** Assumes budgeted revenues and expenditures.

**Street and Alley Fund
Historical and Projected Expenditures**



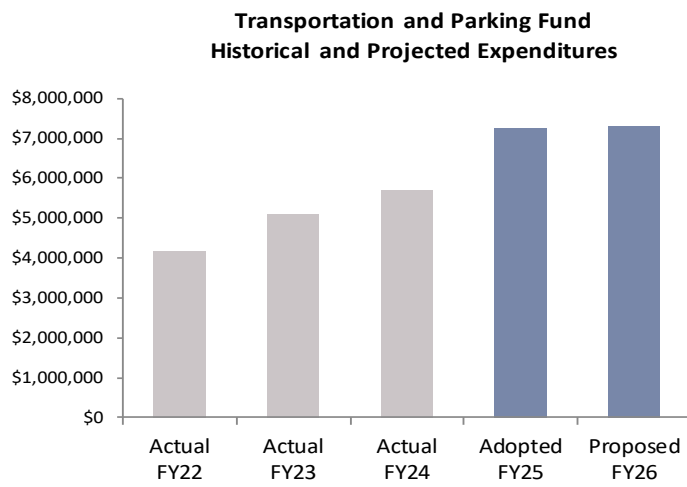
The Street and Alley Fund provides for street resurfacing and major repairs on City streets that are in addition to those projects funded through General Obligation Bonds. Fund Balance provides the funding for these projects.

TRANSPORTATION AND PARKING FUND

	Actual FY24	Adopted FY25	Proposed FY26
Revenues			
Interest	\$21,283	\$33,158	\$16,640
Other	0	0	0
Service Charges	391,980	715,070	637,655
Transfers	5,406,709	6,522,022	6,638,706
Fund Balance	0	0	0
Total Revenues	\$5,819,972	\$7,270,250	\$7,293,001
Expenditures			
Parking			
Personal Services	\$781,104	\$1,248,012	\$1,207,122
Other Services & Charges	405,416	542,341	539,988
Supplies	199,853	150,471	135,971
Capital Outlay	0	0	0
Transfers	0	0	0
Department Total	\$1,386,374	\$1,940,824	\$1,883,081
Public Transportation			
Personal Services	\$3,847,937	\$4,796,034	\$4,937,560
Other Services & Charges	475,649	531,792	472,360
Supplies	0	1,600	0
Capital Outlay	0	0	0
Transfers	0	0	0
Department Total	\$4,323,586	\$5,329,426	\$5,409,920
All Departments			
Personal Services	\$4,629,041	\$6,044,046	\$6,144,682
Other Services & Charges	881,065	1,074,133	1,012,348
Supplies	199,853	152,071	135,971
Capital Outlay	0	0	0
Transfers	0	0	0
Total Expenditures	\$5,709,960	\$7,270,250	\$7,293,001
Use of Fund Balance			
Beginning Fund Balance	\$483,929	\$593,941	\$0
Additions/(Reductions) to Fund Balance	110,012	(593,941) *	0 **
Ending Fund Balance	\$593,941	\$0 *	\$0 **

* Estimated.

** Assumes budgeted revenues and expenditures.



The Transportation and Parking Fund was established by Council action in September 1989. The Fund was established as a direct result of the reorganization of the Central Oklahoma Transportation and Parking Authority (COTPA), in which administrative functions became part of the City organization. The reorganization also separated Public Transportation and Parking Services into two distinct operations identified separately.

The Central Oklahoma Transportation and Parking Authority (COTPA) was created in

1966 as a Public Trust pursuant to Title 60 of the Oklahoma Statutes, Section 176. The purpose of COTPA is to provide a means of financing municipal public transportation services and functions. The trust indenture provides that COTPA will acquire and operate transportation service and equipment, receive all revenue generated from these services, pay the debt service requirements on the revenue bonds issued by COTPA, pay all operating expenses, and finance future improvements. The Trust does not have the power to levy taxes.

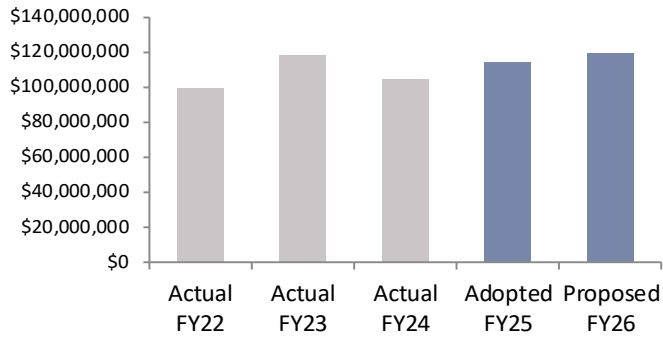
UTILITIES FUND

	Actual FY24	Adopted FY25	Proposed FY26
Revenues			
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 Revenues	\$102,018,768	\$114,009,203	\$119,403,249
Expenditures			
Solid Waste			
Personal Services	\$8,996,598	\$9,767,083	\$10,196,178
Other Services & Charges	3,117,342	3,439,170	3,448,398
Supplies	165,317	236,550	236,550
Capital Outlay	0	0	0
Transfers	0	0	0
Departmental Total	\$12,279,257	\$13,442,803	\$13,881,126
Water			
Personal Services	\$37,723,628	\$40,460,355	\$42,984,566
Other Services & Charges	12,883,294	14,902,518	15,035,466
Supplies	6,562,434	7,246,979	7,532,429
Capital Outlay	0	0	0
Transfers	0	0	0
Departmental Total	\$57,169,356	\$62,609,852	\$65,552,461
Wastewater			
Personal Services	\$24,767,146	\$27,552,413	\$28,584,346
Other Services & Charges	9,184,844	8,592,997	8,734,228
Supplies	1,336,161	1,811,138	2,651,088
Capital Outlay	0	0	0
Transfers	0	0	0
Departmental Total	\$35,288,150	\$37,956,548	\$39,969,662
All Departments			
Personal Services	\$71,487,372	\$77,779,851	\$81,765,090
Other Services & Charges	25,185,480	26,934,685	27,218,092
Supplies	8,063,911	9,294,667	10,420,067
Capital Outlay	0	0	0
Transfers	0	0	0
Total Expenditures	\$104,736,764	\$114,009,203	\$119,403,249
Use of Fund Balance			
Beginning Fund Balance	\$6,088,415	\$3,370,419	\$7,206,203
Additions/(Reductions) to Fund Balance	(2,717,995)	3,835,784 *	(1,200,000) **
Ending Fund Balance	\$3,370,419	\$7,206,203 *	\$6,006,203 **

* Estimated.

** Assumes budgeted revenues and expenditures.

**Utilities Fund
Historical and Projected Expenditures**



The Water and Wastewater Fund was established in 1988 by the City Council for the purpose of identifying operating expenditures of the Utilities Department and is funded by monthly cash transfers from the Oklahoma City Water Utilities Trust (OCWUT). During FY21, the Solid Waste Management system was consolidated with the water and wastewater systems under the Oklahoma City Water Utilities Trust (OCWUT). As part of the merger, the Solid Waste Management Cash Fund was merged with the Utilities Fund. Expenditures from this

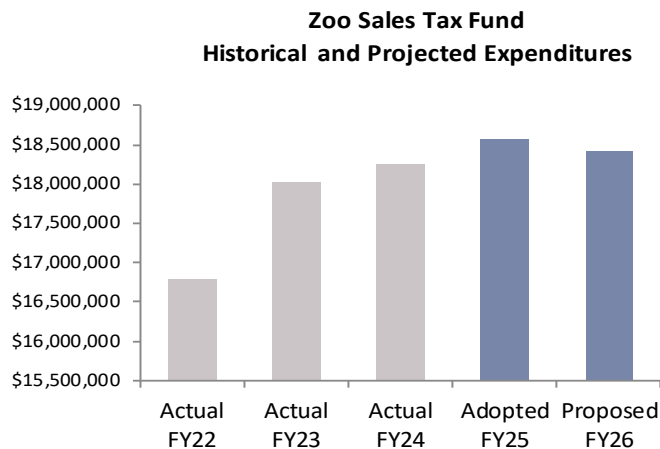
fund are made for water treatment; maintenance and repairs of water, wastewater, and solid waste management systems, utility customer service and billing functions, and refuse collection activities.

ZOO SALES TAX FUND

	Actual FY24	Adopted FY25	Proposed FY26
Revenues			
Zoo Sales Tax Revenue	\$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 Revenues	\$18,252,947	\$18,578,026	\$18,419,272
Expenditures - Zoo			
Personal Services	\$0	\$0	\$0
Other Services & Charges	0	0	0
Supplies	0	0	0
Capital Outlay	0	0	0
Transfers	18,252,997	18,578,026	18,419,272
Total Expenditures	\$18,252,997	\$18,578,026	\$18,419,272
Use of Fund Balance			
Beginning Fund Balance	\$50	\$0	\$0 **
Additions/(Reductions) to Fund Balance	(50)	0 *	0 **
Ending Fund Balance	\$0	\$0 *	\$0

* Estimated

** Assumes budgeted revenues and expenditures



On July 17, 1990, the Oklahoma City voters approved a one-eighth cent sales tax levy for the limited purpose of funding the Oklahoma City Zoo. The Oklahoma City Zoo Sales Tax Fund was created to collect all revenues pursuant to the Zoo tax levy. The ordinance provides that Zoo Sales Tax funds will only be used for the establishment, maintenance, replacement, and expansion of zoological parks, gardens, and entertainment facilities; the acquisition, maintenance, and replacement of real property, personal property, and buildings; the operational expenses, education

research and program expenses, conservation program expenses, and all other expenses deemed necessary or advisable by the Oklahoma City Zoological Trust in connection with the operation of the Oklahoma City Zoo. The Oklahoma City Zoological Trust is a public trust of which the City of Oklahoma City is the sole beneficiary. The Trust operates the Oklahoma City Zoo under a lease and operating agreement with the City.

